

# China-Costa Rica Free Trade Agreement

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## PREAMBLE

The Government of the People's Republic of China ("China") and the Government of the Republic of Costa Rica ("Costa Rica") hereinafter referred to as "the Parties";

**COMMITTING** to strengthen the bonds of friendship and cooperation between the Parties;

**DESIRING** to contribute to the expansion and development of world trade and reaffirming their willingness to strengthen and reinforce the multilateral trading system as reflected in the World Trade Organization (hereinafter "WTO") and other multilateral, regional and bilateral agreements and arrangements to which they are both parties;

**BUILDING** on their respective rights and obligations under the WTO Agreement and other multilateral, regional and bilateral instruments of cooperation;

**SHARING** the belief that this Free Trade Agreement shall produce benefits to each Party;

**RESOLVING** to promote reciprocal trade through the establishment of clear and mutually advantageous trade rules and the avoidance of trade barriers and distortions to their reciprocal trade;

**RECOGNIZING** the importance of transparency in international trade;

**RECOGNIZING** that this Agreement should be implemented with a view towards raising the standards of living, creating new job opportunities and promoting sustainable development; and

**DESIRING** to strengthen their economic partnership to bring economic and social benefits to their people;

**HAVE AGREED** as follows:

## **Chapter 1 Initial Provisions**

### **Article 1: Establishment of a Free Trade Area**

The Parties to this Agreement, consistent with Article XXIV of GATT 1994 and Article V of GATS, hereby establish a free trade area.

### **Article 2: Objectives**

1. The objectives of this Agreement are to:
  - (a) encourage expansion and diversification of trade between the Parties;
  - (b) facilitate trade in goods and services;
  - (c) establish comprehensible rules in order to ensure a regulated and transparent environment for the trade of goods and services between the Parties;
  - (d) increase investment opportunities in the territories of the Parties;
  - (e) ensure an adequate and effective protection of intellectual property rights in the territories of the Parties, taking into consideration the economic situation and the social or cultural need of each Party; as well as to promote technological innovation and the transfer and dissemination of technology between the Parties;
  - (f) confirm their commitment to the promotion of trade and reaffirm their aspiration to achieve an appropriate balance between the economic, social and environmental components of sustainable development;
  - (g) create effective procedures for the implementation and application of this Agreement, for its joint administration, and for the resolution of disputes; and
  - (h) establish a framework for further bilateral cooperation to expand and enhance the benefits of this Agreement.
  
2. The Parties shall interpret and apply the provisions of this Agreement in the light of its objectives set out in paragraph 1 and shall also interpret them in accordance with customary rules of interpretation of public international law.

### **Article 3: Relation to Other International Agreements**

1. Nothing in this Agreement shall derogate from the existing rights and obligations of a Party under the WTO Agreement or any other multilateral or bilateral agreement to which it is a party.

2. In the event of any inconsistency between this Agreement and any other agreement to which the Parties are party, the Parties shall immediately consult with each other with a view to finding a mutually satisfactory solution in accordance with customary rules of interpretation of public international law.

### **Article 4: Extent of Obligations**

The Parties shall ensure that all necessary measures are taken in order to give effect to the provisions of this Agreement in their respective territories.

## **Chapter 2**

### **Definitions of General Application**

#### **Article 5: Definitions**

For purposes of this Agreement, unless otherwise specified:

**Commission** means the Free Trade Commission established under Article 135 (The Free Trade Commission);

**customs administration** means the competent authority that is responsible under the law of a Party for the administration of customs laws and regulations;

**customs duty** means any duty or charge of any kind imposed on or in connection with the importation of a good, but does not include any:

- (a) charge equivalent to an internal tax imposed consistently with Article III.2 of GATT 1994 and with Article 8 (National Treatment) of Chapter 3 (National Treatment and Market Access for Trade in Goods);
- (b) antidumping or countervailing duty imposed consistently with Article VI of GATT 1994, the WTO Agreement on Implementation of Article VI of GATT 1994, the WTO Agreement on Subsidies and Countervailing Measures and with Chapter 8 (Trade Remedies);
- (c) fee or other charge imposed consistently with Article 13 (Administrative Fees and Formalities) of Chapter 3 (National Treatment and Market Access for Trade in Goods);

**Customs Valuation Agreement** means the WTO Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994;

**days** means calendar days;

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

**GATS** means the WTO General Agreement on Trade in Services;

**GATT 1994** means the WTO General Agreement on Tariffs and Trade 1994;

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

**Harmonized System (HS)** means the Harmonized Commodity Description and Coding System, including its General Rules of Interpretation, Section Notes and Chapter Notes as adopted by the World Customs Organization;

**heading** means the first four digits in the tariff classification number under the Harmonized System;

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

**national** means a natural person who has the nationality of a Party according to Article 6 (Country Specific Definitions);

**originating** means qualifying under the rules of origin set out in Chapter 4 (Rules of Origin and Related Operational Procedures);

**Party** means any State for which this Agreement is in force;

**person** means a natural person or a juridical person;

**person of a Party** means a national or a juridical person of a Party;

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

**Safeguards Agreement** means the WTO Agreement on Safeguards;

**SPS Agreement** means the WTO Agreement on the Application of Sanitary and Phytosanitary Measures;

**SPS measure** means any sanitary or phytosanitary measure as referred to in Annex A, paragraph 1 of the SPS Agreement;

**subheading** means the first six digits in the tariff classification number under the Harmonized System;

**TBT Agreement** means the WTO Agreement on Technical Barriers to Trade;

**territory** means for a Party the territory of that Party as set out in Article 6 (Country Specific Definitions);

**TRIPS Agreement** means the WTO Agreement on Trade-Related Aspects of Intellectual Property Rights;

**WTO** means the World Trade Organization; and

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

## **Article 6: Country Specific Definitions**

For purposes of this Agreement, unless otherwise specified:

1. **national** means:

- (a) with respect to China, a natural person who has the nationality of China according to the laws of China; and
- (b) with respect to the Republic of Costa Rica, a Costa Rican as defined in Articles 13 and 14 of the Political Constitution of the Republic of Costa Rica (*Constitución Política de la República de Costa Rica*).

2. **territory** means:

- (a) with respect to China, the territory of the People's Republic of China, including its land territory, air space, internal waters and territorial sea, and any area beyond its territorial sea, within which it has sovereign rights or jurisdiction of exploration for and exploitation of the natural resources thereof in accordance with international law and its internal laws; and
- (b) with respect to the Republic of Costa Rica, the national territory including air and maritime space, where the State exercises complete and exclusive sovereignty or jurisdiction in accordance with its domestic legislation and international law.

## **Chapter 3**

### **National Treatment and Market Access for Trade in Goods**

#### **Article 7: Scope and Coverage**

Except as otherwise provided in this Agreement, this Chapter applies to trade in goods between the Parties.

#### **Section A**

##### **National Treatment**

#### **Article 8: National Treatment**

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

#### **Section B**

##### **Tariff Elimination**

#### **Article 9: Tariff Elimination**

1. Except as otherwise provided in this Agreement, no Party may increase any existing customs duty, or adopt any new customs duty, on an originating good of the other Party.
2. Except as otherwise provided in this Agreement, each Party shall eliminate its customs duties on originating goods of the other Party, in accordance with Annex 2 (Tariff Elimination).
3. The schedules attached to Annex 2 (Tariff Elimination) shall not apply to used goods, including those identified as such in headings or subheadings of the Harmonized System. Used goods also include those goods that are reconstructed, repaired, remanufactured or any other similar name given to goods that, after having been used, have been subject to some kind of process to restore their original characteristics or specifications, or to restore the functionality they had when they were new.
4. On the request of any Party, the Parties shall consult to consider accelerating the elimination of customs duties set out in their schedules attached to Annex 2 (Tariff Elimination).
5. Notwithstanding Article 135 (The Free Trade Commission), an agreement between the Parties to accelerate the elimination of a customs duty on a good, shall supersede any duty rate or staging category determined pursuant to their schedules attached to Annex 2 (Tariff Elimination) for such



good when approved by the Parties in accordance with their applicable legal procedures.

6. For greater certainty, a Party may:
  - (a) raise a customs duty to the level established in its Schedule to Annex 2 (Tariff Elimination) following a unilateral reduction; or
  - (b) maintain or increase a customs duty as authorized by the Dispute Settlement Body of the WTO or in accordance with the relevant provisions of Chapter 14 (Dispute Settlement) of this Agreement.
7. The Parties agree that the base rates for tariff elimination are each Party's applied customs duties on 1<sup>st</sup> January 2009, which are established in their respective schedule attached to Annex 2 (Tariff Elimination).

### **Section C Special Regimes**

#### **Article 10: Temporary Admission of Goods**

1. Each Party shall grant duty-free temporary admission for the following goods, regardless of their origin:
  - (a) professional equipment, such as equipment used for scientific research, pedagogical or medical activities, the press or television and cinematographic purposes, necessary for a person who qualifies for temporary entry pursuant to the laws of the importing Party;
  - (b) goods intended for display or demonstration at exhibitions, fairs, meetings, or similar events;
  - (c) commercial samples; and
  - (d) goods admitted for sports purposes.
2. Each Party shall, at the request of the person concerned and for reasons its customs administration considers valid, extend the time limit for temporary admission beyond the period initially fixed in accordance with its domestic law.
3. No Party shall condition the duty-free temporary admission of a good referred to in paragraph 1, other than to require that such good:
  - (a) be used solely by or under the personal supervision of a national or resident of the other Party in the exercise of the business activity, trade, profession or sport of that person;
  - (b) not be sold or leased while in its territory;

- (c) be accompanied by the deposit of a bond or security in an amount no greater than the charges that would otherwise be owed on entry or final importation, releasable on exportation of the good;
- (d) be capable of identification when exported;
- (e) be exported on the departure of the person referenced in subparagraph (a), or within such other period related to the purpose of the temporary admission as the Party may establish, or within 6 months, unless extended;
- (f) be admitted in no greater quantity than is reasonable for its intended use; and
- (g) be otherwise admissible into the Party's territory under its domestic law.

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

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

6. Each Party shall provide that its customs administration or other competent authority shall relieve the importer or another person responsible for a good admitted under this Article from any liability for failure to re-export the good on presentation of proof to the satisfaction of the customs administration of the importing Party that the good has been destroyed by reason of *force majeure*.

## **Section D Non-Tariff Measures**

### **Article 11: Import and Export Restrictions**

1. Except as otherwise provided in this Agreement, no Party shall adopt or maintain any non-tariff measure that prohibits or restricts the importation of any good of the other Party or on the exportation or sale for export of any good destined to the territory of the other Party, except in accordance with Article XI of the GATT 1994 and its interpretative notes, and to this end Article XI of the GATT 1994 and its interpretative notes are incorporated into and made a part of this Agreement, *mutatis mutandis*.

2. Paragraph 1 shall not apply to the measures established in Annex 1 (National Treatment and Import and Export Restrictions).

## **Article 12: Import Licensing**

1. No Party shall adopt or maintain a measure that is inconsistent with the WTO Agreement on Import Licensing Procedures.
2. Each Party shall notify the other Party of any existing import licensing procedures and the list of goods subject to such procedures upon the entry into force of this Agreement.
3. Each Party shall publish any new import licensing procedures and any modification to either the existing import licensing procedures or the list of goods subject to such procedures, if possible, 21 days before it takes effect and, in any event, no later than such effective date.
4. Each Party shall notify the other Party of any other new import licensing procedures, any modifications to either the existing import licensing procedures or the list of goods subject to such procedures, within 60 days of publication. Such publication shall be in accordance with the procedures set out in the WTO Agreement on Import Licensing Procedures.
5. Notification provided under paragraphs 2 and 4 shall include the information specified in Article 5 of the WTO Agreement on Import Licensing Procedures.

## **Article 13: Administrative Fees and Formalities**

1. Each Party shall ensure, in accordance with Article VIII.1 of the GATT 1994 and its interpretative notes, that all fees and charges of whatever character (other than customs duties, charges equivalent to an internal tax or other internal charge applied consistently with Article III.2 of the GATT 1994, and antidumping and countervailing duties) imposed on or in connection with importation or exportation are limited to the approximate cost of services rendered and do not represent an indirect protection to domestic goods or a taxation of imports or exports for fiscal purposes.
2. No Party shall require consular transactions, including related fees and charges, in connection with the importation of any good of the other Party.
3. Each Party shall make available and maintain, through the Internet or a comparable computer-based telecommunications network, a current list of the fees and charges it imposes in connection with importation or exportation.

## **Section E Other Measures**

## **Article 14: Customs Valuation**

The Customs Valuation Agreement and the decisions taken by the WTO Committee on Customs Valuation are incorporated into and made part of this

Agreement, *mutatis mutandis*, and the customs law of each Party shall comply with them.

## **Section F Agriculture**

### **Article 15: Scope and Coverage**

1. This Section applies to the measures related to agricultural trade adopted or maintained by the Parties.
2. For purposes of this Agreement, agricultural goods mean those goods referred to in Article 2 of the WTO Agreement on Agriculture.

### **Article 16: Agricultural Export Subsidies**

1. The Parties share the objective of the multilateral elimination of export subsidies for agricultural goods, and shall work together toward an agreement in the WTO to eliminate those subsidies and prevent their reintroduction in any form.
2. Neither Party shall maintain, introduce or reintroduce any export subsidy on any agricultural good destined to the territory of the other Party.
3. If either Party considers that the other Party has failed to carry out its obligations under this Agreement by maintaining, introducing or re-introducing an export subsidy, such Party may request consultations with the other Party in accordance with Chapter 14 (Dispute Settlement) with a view to arriving to a mutually satisfactory solution.

### **Article 17: Domestic Support Measures for Agricultural Goods**

In order to establish a fair and market-oriented agriculture trading system, the Parties agree to cooperate in the WTO agricultural negotiations on domestic support measures to provide for a substantial and progressive reduction in trade distorting agricultural support.

## **Section G Institutional Provisions**

### **Article 18: Committee on Trade in Goods**

1. The Parties hereby establish a Committee on Trade in Goods, comprising representatives of each Party.
2. The Committee shall consider matters arising under this Chapter, Chapter 4 (Rules of Origin and Related Operational Procedures) or Chapter 5 (Customs Procedures).
3. The Committee's functions shall include, *inter alia*:

- (a) promoting trade in goods between the Parties, including through consultations on accelerating tariff elimination under this Agreement and other issues as appropriate;
- (b) addressing barriers to trade in goods between the Parties, especially those related to the application of non-tariff measures, and, if appropriate, referring such matters to the Commission for its consideration;
- (c) reviewing future amendments to the Harmonized System to ensure that each Party's obligations under this Agreement are not altered, and consulting in order to resolve any conflicts between:
  - (i) subsequent amendments to Harmonized System 2007 and Annex 2 (Tariff Elimination); or
  - (ii) Annex 2 (Tariff Elimination) and national nomenclatures;
- (d) consulting on and endeavouring to resolve any difference that may arise among the Parties on matters related to the classification of goods under the Harmonized System; and
- (e) establishing *ad hoc* working groups with specific functions.

4. The Committee shall meet at least once a year, unless otherwise agreed by the Parties. When special circumstances arise, the Committee shall meet at any time upon request of either Party or the Commission.

## **Section H Definitions**

### **Article 19: Definitions**

For purposes of this Chapter:

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

**duty-free** means free of customs duty;

**export subsidies** shall have the meaning assigned to that term in Article 1(e) of the WTO Agreement on Agriculture, including any amendment to that Article;

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

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

## Chapter 4 Rules of Origin and Related Operational Procedures

### Section A Rules of Origin

#### Article 20: Definitions

For purposes of this Section:

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

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

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

**fungible materials or goods** means materials or goods, which are interchangeable for commercial purposes, whose properties are essentially identical;

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

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

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

**neutral elements** means the goods used in the production, testing or inspection of another good but not physically incorporated into the good by themselves;

**non-originating materials or non-originating goods** means materials or goods other than those which qualify as originating in accordance with the provisions of this Chapter, including materials or goods of undetermined origin;

**originating materials or originating goods** means materials or goods which qualify as originating in accordance with the provisions of this Chapter;

**packing materials and containers for shipment** means goods used to protect a good during its transportation or storage, other than containers or packaging materials used for retail sale;

**producer** means a person who engages in the production of a good;

**Product Specific Rules** means rules which specify that a change in tariff classification, a Regional Value Content, a specific processing operation, or a combination of any of these criteria has to be satisfied for the goods as a result of processes of the non-originating materials used in the production performed in the territory of one or both Parties; and

**production** means methods of obtaining goods including, but not limited to, growing, raising, mining, harvesting, fishing, farming, trapping, hunting, capturing, gathering, collecting, breeding, extracting, manufacturing, processing or assembling a good.

### **Article 21: Originating Goods**

Except as otherwise required in this Chapter, a good shall be considered as originating in a Party when:

- (a) the good is wholly obtained or produced in the territory of one or both Parties, as defined in Article 22 (Wholly Obtained Goods);
- (b) the good is produced entirely in the territory of one or both Parties, exclusively from materials whose origin conforms to the provisions of this Chapter; or
- (c) the good is produced in the territory of one or both Parties, using non-originating materials that conform to the Product Specific Rules and meet the other applicable provisions of this Chapter.

### **Article 22: Wholly Obtained Goods**

For purposes of Article 21 (Originating Goods) subparagraph (a), the following goods shall be considered as wholly obtained or produced in the territory of one or both Parties:

- (a) live animals born and raised in the territory of one or both Parties;
- (b) goods obtained in the territory of one or both Parties from live animals<sup>1</sup>;
- (c) plants and plant products harvested, picked or gathered in the territory of one or both Parties;

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<sup>1</sup> Products refer to those obtained from live animals without further processing, including milk, eggs, natural honey, hair, wool, semen and dung.



- (d) goods obtained from hunting, trapping, fishing, aquaculture, farming, or capturing conducted in the territory of one or both Parties;
- (e) minerals and other natural resources not included in subparagraphs (a) through (d) above, extracted or taken from its soil, waters, seabed or subsoil;
- (f) goods extracted from the waters, seabed or subsoil outside the territorial sea of a Party, provided that the Party has sole rights to exploit such waters, seabed or subsoil under that Party's applicable domestic law, in accordance with relevant international agreements to which that Party is a party;
- (g) goods of sea fishing and other products taken from the territorial sea or the Exclusive Economic Zone of a Party;
- (h) goods of sea fishing and other products taken from the high sea by a vessel registered or recorded with a Party and flying or entitled to fly the flag of that Party;
- (i) goods processed and/or made on board factory ships registered or recorded with a Party and flying or entitled to fly the flag of that Party, exclusively from goods referred to in subparagraphs (g) and (h) above;
- (j) scrap and waste derived from processing operations in the territory of China or Costa Rica and fit only for the recovery of raw materials, or used goods collected in the territory of China or Costa Rica provided that such goods are fit only for the recovery of raw materials; and
- (k) goods obtained or produced in the territory of one or both Parties solely from goods referred to in subparagraphs (a) to (j) above.

### **Article 23: Product Specific Rules**

Except as otherwise provided in this Chapter, a good, using non-originating materials and produced in the territory of one or both Parties, shall comply with the corresponding origin criterion established, such as change in tariff classification, a Regional Value Content, processing operation rule, a combination of any of these criteria or other requirements specified in Annex 3 (Product Specific Rules of Origin) in determining the originating status of the goods.

### **Article 24: Change in Tariff Classification**

For purposes of a change in tariff classification criterion provided in Article 23 (Product Specific Rules), the originating status shall be conferred to the goods only when the non-originating materials used in the production of the

goods undergo a change of tariff classification specified in Annex 3 (Product Specific Rules of Origin), as a result of processes performed in the territory of one or both Parties. For these purposes, the Harmonized System shall be the basis of the classification of the goods.

### **Article 25: Regional Value Content**

1. For purposes of the Regional Value Content (RVC) criterion of a good provided in Article 23 (Product Specific Rules), the RVC shall be calculated as follows:

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

where:

**RVC:** is the Regional Value Content, expressed as a percentage;

**V:** is the value of the good, as defined in the Customs Valuation Agreement, adjusted on an FOB basis; and

**VNM:** is the value of the non-originating materials, including materials of undetermined origin, as provided in paragraph 2.

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

- (a) the value of the good, as defined in the Customs Valuation Agreement, adjusted on a CIF basis; or
- (b) the earliest ascertainable price paid or payable for the non-originating materials in the territory of the Party where the working or processing takes place. When the producer of a good acquires non-originating materials within that Party, the value of such materials shall not include freight, insurance, packing costs and any other costs incurred in transporting the material from the supplier's warehouse to the producer's location.

3. For purposes of calculating the Regional Value Content of the good, pursuant to paragraph 1, the value of the non-originating materials used by the producer in the production of the final good in the territory of the Party shall not include the value of non-originating materials used to produce originating materials that are subsequently used in the production of the final good.

### **Article 26: Processing Operations**

For purposes of the processing operation rule provided in Article 23 (Product Specific Rules), the originating status shall be conferred only to the goods as a result of manufacturing or processing operations specified in Annex 3 (Product Specific Rules of Origin), which are carried out in the territory of one or both Parties.

## **Article 27: Accumulation**

1. Where originating goods or materials of a Party are incorporated into a good in the other Party's territory, the goods or materials so incorporated shall be regarded to be originating in the latter's territory.

2. A good shall be considered as originating where its production is carried out by one or more producers in the territory of a Party, in such way that the production of the materials incorporated in that good, carried out in the territory of that Party, may be considered as part of the production of the good, provided that the good complies with the requirements established in Article 21 (Originating Goods) and all other applicable requirements in this Chapter.

## **Article 28: Minimal Operations or Processes that Do Not Confer Origin**

The following operations or processes, either by themselves or in combination, are considered to be minimal operations or processes and do not confer origin:

- (a) operations to ensure the preservation of goods in good condition during transport and storage;
- (b) breaking-up and simple assembly of goods;
- (c) packing, unpacking or repacking operations for purposes of sale or presentation; or
- (d) slaughter of animals.

## **Article 29: De Minimis**

A good that does not meet tariff classification change requirements, pursuant to the provisions of Annex 3 (Product Specific Rules of Origin), shall nonetheless be considered to be an originating good, provided that:

- (a) the value of all non-originating materials, as determined pursuant to Article 25 (Regional Value Content), that do not meet the tariff classification change requirement, does not exceed 10% of the FOB value of that good; and
- (b) the good meets all the other applicable requirements of this Chapter.

## **Article 30: Fungible Materials and Goods**

1. In determining whether a good is an originating good, any fungible materials or goods shall be distinguished by:

- (a) physical separation of the fungible goods or materials; or

- (b) an inventory management method recognized in the Generally Accepted Accounting Principles of the exporting Party.

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

### **Article 31: Neutral Elements**

In determining whether a good is an originating good, the origin of the following neutral elements shall be disregarded:

- (a) fuel, energy, catalysts and solvents;
- (b) equipment, devices and supplies used for testing or inspecting the goods;
- (c) gloves, glasses, footwear, clothing, safety equipment and supplies;
- (d) tools, dies and moulds;
- (e) spare parts and materials used in the maintenance of equipment and buildings;
- (f) lubricants, greases, compounding materials and other materials used in production or used to operate equipment and buildings;  
and
- (g) any other goods that are not incorporated into the good but whose use in the production of the good can reasonably be demonstrated to be a part of that production.

### **Article 32: Sets**

Sets, as defined in General Rule 3 of the Harmonized System, shall be regarded as originating when all the components of the sets are originating. Nevertheless, when a set is composed of originating and non-originating goods, the set as a whole shall be regarded as originating, provided that the value of the non-originating goods as determined pursuant to Article 25 (Regional Value Content) does not exceed 15% of the total value of the set.

### **Article 33: Packing, Packages and Containers**

1. Containers and packing materials used for the transport of goods shall not be taken into account in determining the origin of the goods.

2. Where goods are subject to a change in tariff classification criterion set out in Annex 3 (Product Specific Rules of Origin), the origin of the packaging materials and containers in which goods are packaged for retail sale shall be disregarded in determining the origin of the goods, provided that the packaging

materials and containers are classified with the goods. However, if the goods are subject to a Regional Value Content requirement, the value of the packaging materials and containers used for retail sale shall be taken into account as originating materials or non-originating materials, as the case may be, when determining the origin of the goods.

#### **Article 34: Accessories, Spare Parts and Tools**

1. Accessories, spare parts, or tools presented as part of the good upon importation shall be disregarded when determining the origin of the good, provided that:

- (a) the accessories, spare parts, or tools are classified with and not invoiced separately from the good; and
- (b) the quantities and values of accessories, spare parts, or tools are commercially customary for the good.

2. Where goods are subject to a Regional Value Content requirement, the value of the accessories, spare parts, or tools, shall be taken into account as originating materials or non-originating materials, as the case may be, in calculating the Regional Value Content of the goods.

#### **Article 35: Direct Consignment**

1. The originating goods of the Parties claiming for preferential tariff treatment shall be directly consigned between the Parties.

2. Originating goods whose transport involves transit through one or more non-Parties, with or without transshipment or temporary storage in such non-Parties under control of the customs administration of such countries, are still considered directly consigned between the Parties, provided that:

- (a) the transit entry is justified for geographical reason or by consideration related exclusively to international transport requirements;
- (b) the goods do not enter into trade or consumption there;
- (c) the goods do not undergo any operation there other than unloading and reloading, repacking, or any operation required to keep them in good condition;
- (d) in case where the goods are temporarily stored in the territory of a non-Party, as provided in paragraph 2, stay of the goods in that non-Party shall not exceed 3 months from the date of its entry.

Where conditions under subparagraphs (a), (b), (c) and (d) are not met, such good will not be considered as originating.

3. For purposes of paragraph 2, the following documents shall be submitted to the customs administration of the importing Party upon import declaration of the goods:

- (a) the Through Bill of Lading and other supporting documents for those goods with trans-shipment in a non-Party; and
- (b) in case where the goods are temporarily stored in the territory of a non-Party, additional documentary evidence provided by the customs administration of such non-Party.

## **Section B**

### **Related Operational Procedures**

#### **Article 36: Definitions**

For purposes of this Section:

**authorized body** means any body designated under the domestic law of a Party or by the governmental authority of a Party to issue a Certificate of Origin; and

**competent authority** means:

- (a) in the case of China, the General Administration of Customs is responsible for the organization and implementation of the Rules of Origin under this Agreement in accordance with domestic laws, the General Administration of Quality Supervision, Inspection and Quarantine is responsible for the administration of issuance of the Certificate of Origin in accordance with domestic laws; and
- (b) in the case of Costa Rica, the National Customs Service (*Servicio Nacional de Aduanas*).

#### **Article 37: Certificate of Origin**

1. To qualify originating goods for preferential tariff treatment, the Certificate of Origin, as set out in Annex 4 (Certificate of Origin), shall be issued by the authorized body or bodies of the exporting Party, on written application by the exporter, together with supporting documents, and shall be submitted on importation to the customs administration of the importing Party. The Certificate of Origin shall:

- (a) contain a unique certificate number;
- (b) cover one or more goods under one consignment;
- (c) state the basis on which the goods are deemed to qualify as originating for purposes of Section A of this Chapter;

- (d) contain security features, such as specimen signatures or stamps as advised to the importing Party by the exporting Party; and
  - (e) be completed in English by typing.
2. A Certificate of Origin shall remain valid for 12 months from the date of issuance.
3. In principle, the Certificate of Origin shall be issued before or at the time of exportation. Nevertheless, a Certificate of Origin may exceptionally be issued retrospectively after exportation, on the condition that the exporter provides all the necessary commercial documents and export declaration processed by the customs administration of the exporting Party, provided that:
- (a) it was not issued at the time of exportation due to force majeure, or errors, or involuntary omissions or other special circumstances as may be deemed satisfied under the domestic law of each Party, where applicable; or
  - (b) it is demonstrated to the satisfaction of the authorized body that the Certificate of Origin was issued but was not accepted at importation for technical reasons. The validation period shall remain the same as indicated in the Certificate originally issued.
4. Where paragraph 3 is applied, the Certificate shall be issued retrospectively within 12 months from the date of exportation, and shall be endorsed with the words "ISSUED RETROSPECTIVELY".
5. In the event of theft, loss or accidental destruction of a Certificate of Origin, the exporter or producer may make a written request to the authorized body or bodies of the exporting Party for issuing a certified copy, provided that the original copy previously issued has been proved unused as a result of verification. The certified copy shall bear the words "CERTIFIED TRUE COPY with the original Certificate of Origin number \_\_\_ dated \_\_\_".

### **Article 38: Authorized Bodies**

1. A Certificate of Origin shall be issued only by the authorized body or bodies in the exporting Party.
2. The competent authority of the exporting Party shall inform the competent authority of the importing Party of the name of each authorized body, as well as the relevant contact details of each authorized body, and shall provide details of any security features for the Certificate of Origin, including official stamps used by each authorized body, prior to the issuance of any Certificates by that body. Any change in the information provided above shall be informed promptly to the competent authority of the other Party.

### **Article 39: Supporting Documents**

The documents used for purposes of proving that the goods covered by a Certificate of Origin can be considered as originating goods and fulfil the other requirements of this Chapter may include, *inter alia*, the following:

- (a) direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned, contained for example in his accounts or internal book-keeping;
- (b) documents proving the originating status of the materials used, where these documents are used in accordance with the domestic law;
- (c) documents proving the working or processing of materials, where these documents are used in accordance with the domestic law; or
- (d) Certificates of Origin proving the originating status of the materials used.

### **Article 40: Preservation of Certificate of Origin and Supporting Documents**

1. The exporter applying for the issuance of a Certificate of Origin shall keep, for at least 3 years, the documents referred to in Article 39 (Supporting Documents), from the date of issuance of the Certificate.
2. The authorized body or bodies of the exporting Party issuing a Certificate of Origin shall keep a copy of the Certificate of Origin for at least 3 years, from its date of issuance.

### **Article 41: Obligations Regarding Importations**

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

- (a) make a written statement in the import customs declaration, indicating that the good qualifies as an originating good;
- (b) possess a valid Certificate of Origin, at the time the import customs declaration referred to in subparagraph (a) is made; and
- (c) submit the original Certificate of Origin and other documentary evidence related to the importation of the goods, upon requirements of the customs administration of the importing Party.

### **Article 42: Refund of Import Customs Duties or Deposit**

1. Where a good is imported into the territory of a Party without the submission of a Certificate of Origin under this Agreement, the customs



administration of the importing Party may, where applicable, impose the applied non-preferential customs duties, or require payment of a deposit or guarantee equivalent to the full duties on that good. The importer may, within 1 year, after the payment of the customs duties, apply for a refund of any excess import customs duties imposed, or apply for a refund of deposit or guarantee paid, within 3 months or such longer period as may be specified in the domestic law of the importing Party, after the payment of the deposit or guarantee, on presentation of:

- (a) a valid Certificate of Origin issued in accordance with Article 37 (Certificate of Origin); and
- (b) other documentary evidence related to the importation of the good as the customs administration of the importing Party may require;

provided that the importer declares, on his own initiative, to the customs administration through a written statement upon importation, indicating that the good presented qualifies as an originating good.

2. No customs duties, deposit or guarantee shall be refunded in the case where the importer fails to declare upon importation, in the same way as specified in paragraph 1, to the customs administration that the good qualifies as an originating good, even though a valid Certificate of Origin is submitted subsequently.

#### **Article 43: Exemption of Obligation of Submitting Certificate of Origin**

1. Each Party shall provide that a Certificate of Origin shall not be required for:

- (a) a commercial importation of a good whose value does not exceed US\$ 600 or its equivalent amount in the Party's currency. Nevertheless, the Party may require a statement certifying that the good is qualified as an originating good;
- (b) a non-commercial importation of a good whose value does not exceed US\$ 600 or its equivalent amount in the Party's currency; or
- (c) other cases where a Certificate of Origin is not required, as provided under its domestic law.

2. The exemptions established in paragraph 1 shall be applicable, provided that the importation does not form part of one or more importations that may reasonably be considered to have been undertaken or arranged for the purpose of avoiding the certification requirements set out in Article 37 (Certificate of Origin).

## **Article 44: Verification of Origin**

1. For purposes of determining whether goods imported into the territory of a Party qualify as originating goods under this Chapter, the customs administration of the importing Party may verify origin of the goods, when there are reasonable grounds to doubt the accuracy or authenticity of the Certificate of Origin or when performing the control. The customs administration of the importing Party shall conduct the verification by means of:

- (a) written requests for additional information from the importer;
- (b) written requests for additional information from the exporter or producer in the territory of the exporting Party;
- (c) written requests to the authorized body of the exporting Party to verify the origin of the goods, with a copy of such request being notified or communicated to the competent authority of the exporting Party; or
- (d) such other procedures as the competent authorities of the Parties may jointly decide, including a verification visit.

2. The customs administration of the importing Party which makes a written request for verification under subparagraph 1(c) shall specify the reasons of the request and provide any documents and information or copies thereof in support of such request.

3. The importer, exporter or producer, who is requested for verification under the subparagraphs 1(a) or 1(b), shall respond the results of the verification in such detail as requested by the requesting Party within 60 days (not extendable) from the date of notification of the written request. The authorized body which is requested to undertake the verification under subparagraph 1(c), shall respond the results of the verification in such detail as requested by the requesting Party, within 6 months from the date of the notification of the written request, to the competent authority of the importing Party, with a copy of the results of the verification being notified or communicated to the competent authority of the exporting Party.

4. The competent authority of the importing Party shall notify, in writing, to the competent authority of the exporting Party of the results of the determination on the origin of the good, including its legal basis and findings of fact.

## **Article 45: Denial of Preferential Tariff Treatment**

1. A Party may deny preferential tariff treatment to a good when:

- (a) the good imported does not qualify as originating in accordance with the provisions of this Chapter;
- (b) the good imported does not comply with the provisions on direct

consignment under Article 35 (Direct Consignment);

- (c) the competent authority of the exporting Party fails, as required under Article 38 (Authorized Bodies), to inform the competent authority of the importing Party of the name of the authorized body or bodies, any security features of the Certificate of Origin, or any change in the above information;
- (d) the importer, exporter, producer or authorized bodies, as appropriate, requested by the importing Party, fails to comply with the requirements under paragraph 3 of the Article 44 (Verification of Origin);
- (e) the Certificate of Origin has not been duly completed, signed, or stamped in accordance with the provisions under this Chapter;
- (f) the data provided under the Certificate of Origin does not correspond to that of the supporting documents submitted; or
- (g) the description, quantity and weight of goods, marks and number of packages, number and kinds of packages, as specified in the Certificate of Origin, do not conform to the goods presented.

2. In the event that the preferential tariff treatment is denied, the competent authority of the importing Party shall inform the importer of the decision on the denial of the preferential treatment and the reasons for that decision.

#### **Article 46: Committee on Rules of Origin**

1. The Parties hereby establish a Committee on Rules of Origin, comprising in the case of China, the General Administration of Customs, the General Administration of Quality Supervision, Inspection and Quarantine, and the Ministry of Commerce; and in the case of Costa Rica, the Ministry of Foreign Trade (*Ministerio de Comercio Exterior*) and the National Customs Service (*Servicio Nacional de Aduanas*).

2. The Committee shall meet on the request of a Party or the Commission to consider any matter arising under this Chapter.

3. The functions of the Committee on Rules of Origin, shall include:

- (a) ensuring the effective, uniform and consistent administration of this Chapter, and enhancing the cooperation in this regard;
- (b) keeping updated Annex 3 (Product Specific Rules of Origin) on the basis of the transposition of the Harmonized System;
- (c) advising the Commission of proposed solutions to address issues related to:

- (i) interpretation, application and administration of this Chapter;
- (ii) calculation of the Regional Value Content; and
- (iii) issues arising from the adoption by either Party of operational practices not in conformity with this Chapter that may adversely affect the flow of trade between the Parties.

## **Chapter 5 Customs Procedures**

### **Article 47: Definitions**

For purposes of this Chapter, customs administration means:

- (a) for China, the General Administration of Customs of the People's Republic of China; and
- (b) for Costa Rica, the National Customs Service (*Servicio Nacional de Aduanas*).

### **Article 48: Publication**

1. Each administration shall publish, including on the Internet, its customs laws, regulations, and rules<sup>2</sup>.
2. Each administration shall designate or maintain one contact point to address inquiries by interested persons concerning customs matters and shall make available on the Internet information concerning the procedures for making such inquiries.

### **Article 49: Release of Goods**

1. According to its domestic law, each Party shall establish or maintain simplified customs procedures for the efficient release of goods in order to facilitate trade between the Parties.
2. Each Party shall endeavour to adopt procedures to ensure, to the extent possible, the release of goods within a period no greater than 48 hours after submission of the customs declaration.

### **Article 50: Use of Automated Systems**

1. The customs administrations shall apply information technology to support customs operations, particularly by facilitating the transmission of information prior to the arrival of the shipment, to allow the release of goods in the shortest time possible after their arrival.
2. The customs administrations shall endeavour to use information technology that expedites procedures for the release of goods and risk management and targeting.

### **Article 51: Cooperation**

1. With a view to facilitating the effective operation of this Agreement, each Party shall endeavour to provide the other Party with advance notice of any

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<sup>2</sup> In the case of Costa Rica, the term "rules" shall be understood as general administrative provisions.

significant modification of its administrative policy and other similar development related to its laws or regulations governing importations or exportations, and that is likely to substantially affect the operation of this Agreement.

2. The Parties, through their customs administrations, shall cooperate in achieving compliance with their respective domestic laws or regulations governing importations or exportations pertaining to:

- (a) the implementation and operation of this Agreement, including its Chapter 4 (Rules of Origin and Related Operational Procedures);
- (b) the implementation and operation of the Customs Valuation Agreement;
- (c) restrictions or prohibitions on imports or exports; and
- (d) other customs matters as the Parties may agree.

3. According to its domestic law, each Party, through its customs administration, shall endeavour to provide the other Party with any information that may assist that Party in determining if importations or exportations are in compliance with its laws or regulations governing importations, in particular those related to the prevention of fiscal fraud in any of its modalities.

4. For purposes to facilitate the flow of trade between the Parties, the Parties shall endeavour to provide the other Party with technical advice and assistance for the purpose of improving risk assessment techniques, simplifying and expediting customs procedures, advancing the technical skills of personnel, and enhancing the use of technologies that can lead to improved compliance with the laws or regulations governing importations.

5. The customs administrations of the Parties shall negotiate a Mutual Administrative Assistance Agreement that will cover relevant customs issues, no later than 3 months counted from the date of entry into force of this Free Trade Agreement. The Mutual Administrative Assistance Agreement shall be in compliance with the domestic law of each Party.

#### **Article 52: Risk Management**

Each Party shall endeavour to adopt or maintain risk management systems that enable its customs administration to focus its inspection activities on high-risk goods and that simplify the clearance and movement of low-risk goods.

#### **Article 53: Express Shipments**

Each customs administration shall adopt or maintain separate and expedited customs procedures for express shipments while maintaining appropriate risk management systems. These procedures shall, under normal

circumstances, provide an express or expedited clearance of goods after submission of all the necessary requirements and customs documents.

#### **Article 54: Review and Appeal**

Each Party shall ensure, with respect to its determinations on customs matters, that importers in its territory have access to:

- (a) a level of administrative review independent of the employee or office that issued the determination; and
- (b) judicial review of the administrative decision.

#### **Article 55: Penalties**

Each Party shall adopt or maintain measures that allow for the imposition of administrative penalties and, where appropriate, criminal sanctions for violations of its customs laws and regulations, including those governing tariff classification, customs valuation, country of origin, and claims for preferential treatment under this Agreement.

#### **Article 56: Advance Rulings**

1. The customs administration of each Party shall issue written advance rulings prior to the importation of a good into its territory upon written request of an importer in its territory, or exporter in the territory of the other Party<sup>3</sup>, on the basis of the facts and circumstances provided by the requester, including a detailed description of the information required to process a request for an advance ruling. The advance ruling may be issued on the following matters:

- (a) tariff classification; or
- (b) origin of a good in accordance with this Agreement.

2. The customs administration shall issue an advance ruling within 90 days after a request, provided that the requester has submitted all information that the competent authority requires. These advance rulings shall be in force from their date of notification, provided that the facts or circumstances on which the ruling is based remain unchanged.

3. The advance rulings that are into force may be annulled, amended or revoked, by the authorities that issued them, by administrative initiative, when one of the following situations is presented:

- (a) where the facts or circumstances prove that the information on which the advance ruling is based is false or inaccurate. In these cases, the customs administration may apply appropriate

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<sup>3</sup> For China, the applicant for an advance ruling on tariff classification must be registered with the local customs authority of China.

measures to the requester, including civil, criminal and administrative actions, penalties or other sanctions in accordance with its domestic laws;

- (b) where the customs administration deems appropriate to apply different criteria on the same facts and circumstances subject to the initial advance rulings. In this case, the amendment or revocation shall be applied from the date of the change and in no case shall oppose to situations occurred being into force the resolution; or
- (c) when the administrative decisions are affected due to changes in the laws, regulations and rules that served as basis. In this case, the advance rulings shall automatically cease to be in force from the date of publication of the changes.

In the cases mentioned in subparagraphs (b) and (c) the customs administration shall make available to interested persons the information reviewed, with sufficient time prior to the date on which the amendments enter into force, so they can take them into account, with the exception of the cases where it is impossible to publish in advance.



## **Chapter 6**

### **Sanitary and Phytosanitary Measures**

#### **Article 57: Objectives**

The objectives of this Chapter are to:

- (a) facilitate trade between the Parties, while protecting human, animal or plant life or health in the territory of the Parties;
- (b) uphold and enhance the implementation of the SPS Agreement and applicable international standards, guidelines and recommendations developed by relevant international organizations; and
- (c) provide means to improve communication and consultation to resolve sanitary and phytosanitary issues in an efficient manner.

#### **Article 58: Scope**

This Chapter applies to all SPS measures of a Party that may, directly or indirectly, affect trade between the Parties.

#### **Article 59: Definitions**

For purposes of this Chapter:

- (a) the definitions in Annex A of the SPS Agreement and the definitions provided in the glossary of harmonized terms of the relevant international organizations shall apply to this Chapter; and
- (b) relevant international organizations refers to the organizations mentioned in the SPS Agreement, namely the International Plant Protection Convention (IPPC), the *Codex Alimentarius* (Codex) and the World Organization for Animal Health (OIE).

#### **Article 60: Reaffirmation of Rights and Obligations**

1. The Parties reaffirm their rights and obligations under the SPS Agreement. The Parties agree to follow the principles of scientific justification, harmonization, equivalence and regionalization of the SPS Agreement when developing relevant SPS measures. Nothing in this Chapter shall prevent a Party from adopting or maintaining SPS measures in accordance with its rights and obligations under the SPS Agreement.

2. The Parties recognize and apply the decisions on the application of the SPS Agreement adopted by the WTO Committee on Sanitary and Phytosanitary Measures (hereinafter "WTO/SPS Committee").

## **Article 61: Regionalization**

The Parties recognize the principle of regionalization, as provided in Article 6 of the SPS Agreement, as a tool to properly and actively resolve issues of concern to each other, taking into account the appropriate criteria or guidelines developed by the relevant international organizations and decisions adopted by the WTO/SPS Committee.

## **Article 62: Equivalence**

1. The Parties recognize that the principle of equivalence as set out in Article 4 of the SPS Agreement, as applied to SPS measures, produces mutual benefits for both Parties. The importing Party shall give positive consideration to accepting the SPS measures of the exporting Party as equivalent, if the exporting Party objectively demonstrates to the importing Party that its measures achieve the importing Party's appropriate level of sanitary or phytosanitary protection.

2. For the recognition of equivalence, the Parties should take into account international standards, guidelines and recommendations developed by the relevant international organizations and decisions adopted by the WTO/SPS Committee, where relevant to the particular case.

## **Article 63: Risk Analysis**

1. The Parties recognize that risk analysis is an important tool for ensuring that SPS measures have scientific basis. The Parties shall ensure that their SPS measures are based on an assessment, as appropriate to the circumstances, of the risks to human, animal or plant life or health as provided in Article 5 of the SPS Agreement, and take into account the risk assessment techniques developed by the relevant international organizations.

2. The importing Party shall give priority consideration to market access requests of the exporting Party by undertaking as soon as possible the risk analysis in a manner consistent with the domestic legislation of the importing Party. For this purpose, the competent authorities of the Parties will maintain close communications and good working relationships at each stage of the risk analysis process in order to facilitate it and to avoid undue delay. The exporting Party shall provide the necessary information required by the importing Party for the risk assessment.

3. At the end of the risk analysis process, evidence supporting the risk analysis, remaining uncertainties and risk management proposals shall be communicated to the exporting Party.

4. If an exporting Party submits multiple market access requests to the importing Party, the exporting Party should identify its priority among these requests and this will be taken into account by the importing Party.

5. If a protocol of sanitary and/or phytosanitary requirements is needed based on risk analysis, the competent authorities of the Parties shall enter into negotiations as soon as possible, with the aim of adopting the protocol. The establishment, review and amendment of the protocol by the competent authorities will be in accordance with the provisions of this Chapter and the SPS Agreement. In this sense, the protocol shall be scientifically justified, and shall not constitute a disguised restriction on trade.

#### **Article 64: Control, Inspection and Approval Procedures**

Control, inspection and approval procedures shall be carried out in accordance with the provisions of Article 8 and Annex C of the SPS Agreement.

#### **Article 65: Transparency**

1. The Parties shall notify each other electronically through their respective WTO/SPS Enquiry Points of their proposed SPS measures that may affect trade between the Parties, in accordance with relevant provisions of the SPS Agreement. Each Party shall allow at least 60 days for the other Party to present comments on any notifications except where urgent problems of health protection arise or threaten to arise. This comment period is encouraged to be extended when the WTO/SPS Committee recommends a longer period. Each Party shall provide the full text of its notified SPS measures to the other Party within 5 working days after receiving the written request.

2. The Parties shall ensure that all adopted SPS measures are published and available to the other Party upon request and at no cost.

3. The Parties agree to strengthen information exchange cooperation between their WTO/SPS Enquiry Points and contact points established in Annex 5 (Contact Points for Sanitary and Phytosanitary Matters), including sharing, when available, translated English versions of the full texts of the adopted SPS measures as well as relevant information.

4. The exporting Party shall take effective measures to prevent and avoid sanitary and phytosanitary risks in bilateral trade, including notification in a timely manner to the importing Party of possible risks associated with its exports. Both Parties should encourage their competent authorities to enhance cooperation in this field and sign cooperative agreements if needed.

5. The importing Party shall notify the exporting Party in a timely manner of any problems that might occur with products imported from the exporting Party, the measure to be taken and its justifications, through the contact points established in Annex 5 (Contact Points for Sanitary and Phytosanitary Matters).

#### **Article 66: Technical Cooperation**

1. The Parties agree to strengthen bilateral technical cooperation on sanitary and phytosanitary issues, with a view to enhancing the mutual understanding of the regulatory systems of the Parties and facilitating access to

each other's markets, with respect to, *inter alia*, laboratory testing techniques, disease/pest control methods and risk analysis methodology. The Parties agree to explore cooperation programs on technical assistance and capacity building, including but not limited to training programs and exchange visits.

2. Both Parties agree to encourage their WTO/SPS Enquiry Points to work in the following areas:

- (a) providing assistance in English translation;
- (b) providing information for specific products; and
- (c) providing information on relevant regulations and documents.

#### **Article 67: Committee on Sanitary and Phytosanitary Matters**

1. The Parties hereby establish a Committee on Sanitary and Phytosanitary Matters (hereinafter "SPS Committee"), comprising representatives of each Party who have responsibility for sanitary and phytosanitary matters.

2. The SPS Committee shall convene its first meeting not later than 1 year after the date of entry into force of this Agreement and meet once every 2 years or at any time agreed by the Parties, in presence or through teleconference, videoconference, or any other means agreed by the Parties.

3. At its first meeting, the SPS Committee shall establish rules of procedure to guide its operation.

4. The SPS Committee shall have the following functions:

- (a) to facilitate and monitor the implementation of this Chapter;
- (b) to promote and facilitate communication, information exchange between the competent authorities with a view to enhancing mutual understanding of each Party's SPS measures and the regulatory processes that relate to those measures;
- (c) to provide a forum for discussions on sanitary and phytosanitary issues that affect, or may affect, trade between the Parties;
- (d) to coordinate technical cooperation programs on sanitary and phytosanitary matters;
- (e) to enhance communication and cooperation in international organizations related to sanitary and phytosanitary matters;
- (f) to establish *ad hoc* working groups in accordance with its terms of reference, when necessary;

- (g) to review this Chapter in light of developments under the SPS Agreement; and
  - (h) other functions mutually agreed by the Parties.
5. The SPS Committee shall be coordinated by:
- (a) in the case of China, the Department of International Cooperation, General Administration of Quality Supervision, Inspection and Quarantine, or its successor; and
  - (b) in the case of Costa Rica, the Directorate for the Application of International Trade Agreements of the Ministry of Foreign Trade (*Dirección de Aplicación de Acuerdos Comerciales Internacionales del Ministerio de Comercio Exterior*), or its successor.
6. In order to facilitate daily communication, the Parties designate contact points in the competent authorities. For detailed information, see Annex 5 (Contact Points for Sanitary and Phytosanitary Matters).

## **Chapter 7**

### **Technical Barriers to Trade**

#### **Article 68: Objectives**

The objectives of this Chapter are to:

- (a) facilitate and increase trade in goods by preventing and eliminating unnecessary barriers to trade between the Parties, which may arise as a result of the preparation, adoption and application of technical regulations, standards and conformity assessment procedures;
- (b) strengthen cooperation between the Parties, with a view to promoting and facilitating the bilateral trade through the establishment of a mechanism of information exchange and enhancing mutual understanding of each Party's regulatory system;
- (c) effectively solve the relevant problems arising from bilateral trade; and
- (d) improve the implementation of the TBT Agreement.

#### **Article 69: Scope**

This Chapter applies to all technical regulations, standards and conformity assessment procedures of a Party that may, directly or indirectly, affect trade in goods between the Parties, except SPS measures which are covered by Chapter 6 (Sanitary and Phytosanitary Measures), or purchasing specifications prepared by governmental bodies for production or consumption requirements of governmental bodies.

#### **Article 70: Definitions**

The definitions contained in Annex 1 of the TBT Agreement shall apply to this Chapter.

#### **Article 71: Reaffirmation of Rights and Obligations**

The Parties reaffirm their existing rights and obligations under the TBT Agreement. Nothing in this Chapter shall prevent a Party from adopting or maintaining technical regulations, standards and conformity assessment procedures in accordance with its rights and obligations under the TBT Agreement.

#### **Article 72: Technical Regulations**

1. The Parties agree to use relevant international standards as a basis for technical regulations, except when such international standards would be an

ineffective or inappropriate means for the fulfilment of the legitimate objectives pursued.

2. Each Party shall give positive consideration to accepting as equivalent technical regulations of the other Party, even if these regulations differ from their own, provided that they are satisfied that these regulations adequately fulfil the objectives of their own regulations.

3. The Parties recognize the importance of applying good regulatory practice under the TBT Agreement, taking into consideration the decisions and recommendations adopted by the WTO Committee on Technical Barriers to Trade (hereinafter "WTO/TBT Committee").

### **Article 73: Standards**

1. The Parties reaffirm their obligations to ensure that their central government standardizing bodies accept and comply with the Code of Good Practice for the Preparation, Adoption and Application of Standards in Annex 3 to the TBT Agreement.

2. The Parties agree to coordinate and, whenever possible, support each other in international standardization activities.

3. The Parties commit to strengthen cooperation between standardization bodies of each Party, including but not limited to exchange of information and experience.

4. The Parties shall ensure the application of the principles set out in the Decisions of the Committee on Principles for the Development of International Standards, Guides and Recommendations with relation to Articles 2, 5 and Annex 3 of the Agreement, adopted by WTO/TBT Committee, since 1<sup>st</sup> January 1995 (G/TBT/1/Rev. 9, 8 September 2008).

### **Article 74: Conformity Assessment Procedures**

1. The Parties recognize that a broad range of mechanisms exists to facilitate the acceptance of conformity assessment procedures and the results thereof.

2. The Parties agree to exchange information on conformity assessment procedures, including testing, inspection, certification, accreditation and metrology, with a view to negotiating cooperation agreements in the field of conformity assessment procedures in a manner consistent with the provisions of the TBT Agreement and the relevant domestic legislation of the Parties.

3. When cooperating in conformity assessment, the Parties shall take into consideration their participation in the International Laboratory Accreditation Cooperation (ILAC), the International Bureau of Weights and Measures (BIPM), the International Organization of Legal Metrology (OIML) and other relevant international organizations.

4. In case that a compulsory conformity assessment procedure is required, upon request of one Party, the other Party undertakes to provide in English the list of products which are subject to these procedures.

5. The Parties agree to encourage their conformity assessment bodies to work closer with a view to facilitating the acceptance of conformity assessment results between both Parties.

#### **Article 75: Transparency**

1. The Parties shall notify each other electronically through their respective WTO/TBT Enquiry Points of their proposed TBT measures at the same time as they submit notifications to the WTO Secretariat in accordance with the TBT Agreement. Each Party shall allow at least 60 days for the other Party to present comments on any notifications except where risks to health, safety and the environment arising or threatening to arise warrant urgent actions. Each Party shall provide, upon request, the full text of its notified TBT measures to the other Party within 5 working days after receiving the written request. This comment period is encouraged to be extended when the WTO/TBT Committee recommends a longer period.

2. Each Party should take the comments of the other Party into due consideration, and upon request of the other Party, provide additional information during the comments period, with a view to clarifying the draft measure.

3. The Parties agree to strengthen information exchange cooperation between their WTO/TBT Enquiry Points, including sharing available translated English versions of the full texts of the TBT measures notified as well as relevant information, within 5 working days after the request.

4. The Parties shall ensure that all adopted technical regulations and conformity assessment procedures are published and available to the other Party upon request and at no cost.

#### **Article 76: Technical Cooperation**

1. The Parties agree that collaboration between the competent authorities responsible for TBT matters is important to facilitate bilateral trade. The Parties undertake to cooperate in the following fields:

- (a) to increase the mutual understanding of their respective systems by intensifying communication and collaboration between the competent authorities in respect of technical regulations, standards, conformity assessment procedures and good regulatory practice of each other;



- (b) to strengthen cooperation, communication and, whenever possible, coordinate positions in the activities of the relevant international organizations and the WTO/TBT Committee;
- (c) to exchange information and experiences on port inspection and market surveillance;
- (d) to notify the exporting Party in a timely manner of any possibly emerging problems of products imported from the exporting Party, the measure to be taken and its justifications, through the contact points established in Annex 6 (Contact Points for Technical Barriers to Trade); and
- (e) to take measures to prevent and correct risk situations in bilateral trade of products, including encouraging their competent authorities to enhance cooperation and sign cooperative agreements if needed.

2. Both Parties agree to encourage their WTO/TBT Enquiry Points to work in the following areas:

- (a) providing assistance in English translation;
- (b) providing information for specific products; and
- (c) providing information on relevant regulations and documents.

#### **Article 77: Committee on Technical Barriers to Trade**

1. The Parties hereby establish a Committee on Technical Barriers to Trade (hereinafter "TBT Committee") in order to achieve the objectives set in this Chapter, comprising representatives of each Party.

2. The TBT Committee shall convene its first meeting not later than 1 year after the date of entry into force of this Agreement and meet once every 2 years or at any time agreed by the Parties, in presence or through teleconference, videoconference, or any other means agreed by the Parties.

3. At its first meeting, the TBT Committee shall establish rules of procedures to guide its operation.

4. The TBT Committee shall have the following functions:

- (a) to facilitate and monitor the implementation and administration of this Chapter;
- (b) to address important issues that a Party raises related to the development, adoption, application of technical regulations and conformity assessment procedures;

- (c) to facilitate the exchange of information on technical regulations, standards and conformity assessment procedures and strengthen cooperation in these fields;
  - (d) to explore ways for trade facilitation between the Parties;
  - (e) to review this Chapter in light of developments of the TBT Agreement; and
  - (f) other functions mutually agreed by the Parties.
5. The TBT Committee shall be coordinated by:
- (a) in the case of China, the Department of International Cooperation of the General Administration of Quality Supervision, Inspection and Quarantine, or its successor; and
  - (b) in the case of Costa Rica, the Directorate for the Application of International Trade Agreements of the Ministry of Foreign Trade (*Dirección de Aplicación de Acuerdos Comerciales Internacionales del Ministerio de Comercio Exterior*), or its successor.
6. In order to facilitate daily communication, the Parties designate contact points in the competent authorities. For detailed information, see Annex 6 (Contact Points for Technical Barriers to Trade).

## **Chapter 8 Trade Remedies**

### **Section A Global Safeguard Measures**

#### **Article 78: Global Safeguard Measures**

1. Each Party maintains its rights and obligations under Article XIX of GATT 1994 and the Safeguards Agreement.
2. Neither Party may apply, with respect to the same product, at the same time:
  - (a) a bilateral safeguard measure; and
  - (b) a measure under Article XIX of GATT 1994 and the Safeguards Agreement.

### **Section B Bilateral Safeguard Measures**

#### **Article 79: Imposition of a Bilateral Safeguard Measure**

1. If, as a result of the reduction or elimination of a duty provided for in this Agreement, an originating product benefiting from preferential tariff treatment under this Agreement is being imported into the territory of a Party in such increased quantities, in absolute terms or relative to domestic production and under such conditions as to constitute a substantial cause of serious injury or threat thereof, to a domestic industry producing a like or directly competitive product, the importing Party may impose a safeguard measure described in paragraph 2, during the transition period only.
2. If the conditions in paragraph 1 are met, a Party may to the extent necessary to prevent or remedy serious injury, or threat thereof, and to facilitate adjustment:
  - (a) suspend the further reduction of any rate of duty provided for under this Agreement on the product; or
  - (b) increase the rate of duty on the product to a level not to exceed the lesser of:
    - (i) the most-favoured-nation (hereinafter "MFN") applied rate of duty in effect at the time the measure is applied; or
    - (ii) the MFN applied rate of duty in effect on the date of entry into force of this Agreement.<sup>4</sup>

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<sup>4</sup> The Parties understand that neither tariff rate quotas nor quantitative restrictions would be a permissible form of a safeguard measure.

3. If an originating product is imported into the territory of a Party in such increased quantities, in absolute terms or relative to domestic production and under such conditions as to cause material retardation of the establishment of a domestic industry producing a like or directly competitive product, the importing Party may impose a safeguard measure that may consist in an increase of the rate of duty on the product to a level not to exceed the MFN applied rate of duty in effect at the time the measure is applied.<sup>5</sup>

#### **Article 80: Standards for a Definitive Bilateral Safeguard Measure**

1. Neither Party may maintain a safeguard measure:
  - (a) except to the extent and for such time as may be necessary to prevent or remedy serious injury or threat thereof or material retardation, and to facilitate adjustment or establishment, as the case may be;
  - (b) for a period exceeding 1 year; except that the period may be extended up to 3 years if the competent authorities determine, in conformity with the procedures set out in Article 81 (Investigation Procedures and Transparency Requirements), that the safeguard measure continues to be necessary to prevent or remedy serious injury or threat thereof or material retardation and to facilitate adjustment or establishment, and that there is evidence that the industry is adjusting or establishing, as the case may be.
2. In order to facilitate adjustment or establishment in a situation where the expected duration of a safeguard measure is over 1 year, the Party applying the measure shall progressively liberalize it at regular intervals during the period of application.
3. Regardless of its duration, such measure shall terminate at the end of the transition period or at the end of the period defined in footnote 5 of Article 79 (Imposition of a Bilateral Safeguard Measure), as the case may be.
4. No safeguard measure shall be applied to the import of a product that has previously been subject to such a measure, unless a period of time equal to half of that during which the safeguard measure was applied for the immediately preceding period has elapsed.
5. On the termination of a safeguard measure, the rate of duty shall be the duty set out in the Party's Schedule attached to Annex 2 (Tariff Elimination) of this Agreement as if the safeguard measure has never been applied.

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<sup>5</sup> This provision is only applicable for a period of 7 years from the date of entry into force of this Agreement.

## **Article 81: Investigation Procedures and Transparency Requirements**

1. A Party shall apply a safeguard measure only following an investigation by the Party's competent authority in accordance with Articles 3 and 4.2(c) of the Safeguards Agreement; to this end, Articles 3 and 4.2(c) of the Safeguards Agreement are incorporated into and made part of this Agreement, *mutatis mutandis*.

2. In determining whether increased imports of an originating product of the other Party have caused serious injury or are threatening to cause serious injury to a domestic industry, the competent authority of the importing Party shall follow the rules in Article 4.2(a) and Article 4.2(b) of the Safeguards Agreement; to this end, Article 4.2(a) and Article 4.2(b) of the Safeguards Agreement are incorporated into and made part of this Agreement, *mutatis mutandis*.

## **Article 82: Provisional Bilateral Safeguard Measures**

1. In critical circumstances where delay would cause damage which it would be difficult to repair, a Party may apply a provisional safeguard measure pursuant to a preliminary determination that there is clear evidence that the increased imports have caused or are threatening to cause serious injury or material retardation to a domestic industry.

2. The duration of the provisional safeguard measure shall not exceed 200 days. Such a measure should take any of the forms set out in Article 79.2(b) (Imposition of a Bilateral Safeguard Measure) or 79.3 of this Section during which period the pertinent requirements of Article 79 (Imposition of a Bilateral Safeguard Measure) and Article 81 (Investigation Procedures and Transparency Requirements) shall be met. The guarantees or the received funds arising from the imposition of a provisional safeguard measure shall be promptly released or refunded, as it corresponds, when the investigation does not determine that increased imports have caused or threaten to cause serious injury or material retardation to a domestic industry. The duration of any such provisional safeguard measure shall be counted as a part of the initial period and any extension of a definitive safeguard measure.

## **Article 83: Notification and Consultation**

1. A Party shall promptly notify the other Party, in writing, when:
  - (a) initiating an investigation under this Section;
  - (b) applying a provisional measure;
  - (c) making a finding of serious injury or threat thereof, or material retardation caused by increased imports;
  - (d) taking a decision to impose or extend a definitive safeguard measure; and

(e) taking a decision to modify a measure previously imposed.

2. In making the notifications referred to in subparagraphs (d) and (e) of paragraph 1, the Party applying the measure shall provide the other Party a copy of the public version of the finding and all pertinent information, such as a precise description of the product involved, the proposed measure, the grounds for introducing such a measure, the proposed date of introduction and its expected duration. The notifying Party shall provide a courtesy non-official English translation of the notification.

3. On request of a Party whose product is subject to a safeguard proceeding under this Section, the Party conducting that proceeding shall enter into consultations with the other Party to review a notification under paragraph 1 or any public notice or report that the competent authority has issued in connection with the proceeding.

4. Consultations may be held in person or by any technological means available to the Parties.

#### **Article 84: Compensation and Suspension of Concessions**

1. A Party applying a safeguard measure shall, in consultation with the other Party, provide to the other Party mutually-agreed trade liberalizing compensation in the form of concessions having substantially equivalent trade effects or equivalent to the value of the additional duties expected to result from the measure. The Party applying the safeguard measure shall provide opportunity for such consultations no later than 30 days after the application of the measure.

2. If the Parties are unable to reach agreement on compensation within 30 days after the commencement of consultations, the exporting Party may suspend the application of substantially equivalent concessions to the trade of the Party applying the safeguard measure.

3. A Party shall notify the other Party in writing at least 30 days before suspending concessions under paragraph 2.

4. The obligation to provide compensation under paragraph 1 and the right to suspend substantially equivalent concessions under paragraph 2 shall terminate on the date of the termination of the safeguard measure.

#### **Article 85: Definitions**

For purposes of this Section:

**competent authority** means:

(a) in the case of China, the Ministry of Commerce, or its successor;  
and

- (b) in the case of Costa Rica, the Trade Remedies Department of the Ministry of Economy, Industry and Commerce (*Departamento de Defensa Comercial del Ministerio de Economía, Industria y Comercio*), or its successor;

**directly competitive product** refers to the product which, having different physical characteristics and composition to those of the imported product, fulfils the same functions of the latter, satisfies the same needs, and is commercially substitutable;

**domestic industry** means, with respect to an imported product, the producers as a whole of the like or directly competitive product or those producers whose collective production of the like or directly competitive product constitutes a major proportion of the total domestic production of such product;

**like product** refers to the identical product, that is, the product that is the same in all aspects as the imported product, or in the absence of such a product, to another product which, in spite of not being the same in all aspects, has characteristics closely resembling to those of the imported product;

**safeguard measure** means a safeguard measure described in paragraph 2 and 3 of Article 79 (Imposition of a Bilateral Safeguard Measure);

**serious injury** means a significant overall impairment in the position of a domestic industry;

**substantial cause** means a cause which is important and not less than any other cause;

**threat of serious injury** means serious injury that, on the basis of facts and not merely on allegation, conjecture, or remote possibility, is clearly imminent; and

**transition period**, means the 7 year period beginning on the date of entry into force of this Agreement, except in the case of a product where the liberalization process lasts 7 or more years, the transition period shall be equal to the tariff elimination period according to the schedules attached to Annex 2 (Tariff Elimination) of this Agreement.

## **Section C**

### **Antidumping and Countervailing Measures**

#### **Article 86: Antidumping and Countervailing Measures**

1. Except as otherwise provided in this Section, the Parties agree to abide fully by the provisions of the WTO Agreement on Implementation of Article VI of the GATT 1994 and the WTO Agreement on Subsidies and Countervailing Measures.

2. The Parties agree to observe the following practices in anti-dumping cases between them:

- (a) immediately following the receipt of a properly documented application from an industry in one Party for the initiation of an anti-dumping duty investigation in respect of products from the other Party, the Party that has received the properly documented application shall immediately notify the other Party of the receipt of the application;
  - (b) during any anti-dumping investigation involving the Parties, the Parties agree to include a courtesy non-official translation to the English language of all notification letters between the Parties;
  - (c) a Party's investigating authority shall take due account of any difficulties experienced by one or more exporters of the other Party in supplying information requested and provide any assistance practicable; on request of an exporter of the other Party, a Party's investigating authority shall make available the timeframes, procedures and any documents necessary for the offering of an undertaking.
3. For purposes of this Section, investigating authority is:
- (a) for China, Ministry of Commerce, or its successor; and
  - (b) for Costa Rica, the Trade Remedies Department of the Ministry of Economy, Industry and Commerce (*Departamento de Defensa Comercial del Ministerio de Economía, Industria y Comercio*), or its successor.

## **Section D Dispute Settlement**

### **Article 87: Dispute Settlement**

The actions taken in accordance with Article XIX of the GATT 1994, the Safeguards Agreement, the WTO Agreement on Implementation of Article VI of the GATT 1994 and the WTO Agreement on Subsidies and Countervailing Measures shall not be subject to the provisions of Chapter 14 (Dispute Settlement) of this Agreement.

## **Section E Cooperation**

### **Article 88: Cooperation**

The Parties may establish a cooperation mechanism between the investigation authorities of each Party to ensure that they have a clear understanding of the practices adopted by the other Party in trade remedies investigations.



## Chapter 9 Investment, Trade in Services and Temporary Entry of Business Persons

### Section A Investment

#### Article 89: Investment

The Parties reaffirm their commitments under the Agreement between the Government of the People's Republic of China and the Government of the Republic of Costa Rica on the Promotion and Protection of Investments, signed in Beijing, on 24<sup>th</sup> October 2007.

### Section B Trade in Services<sup>6</sup>

#### Article 90: Definitions

For purposes of this Section:

1. **trade in services** means the supply of a service:
  - (a) from the territory of a Party into the territory of the other Party;
  - (b) in the territory of a Party to a service consumer of the other Party;
  - (c) by a service supplier of a Party, through commercial presence in the territory of the other Party; or
  - (d) by a service supplier of a Party, through presence of natural persons of a Party in the territory of the other Party;
2. **juridical person** means a legal entity constituted or organized under applicable law, whether or not for profit, and whether privately or governmentally owned, including a corporation, trust, partnership, sole proprietorship, joint venture or association;
3. **juridical person** is:
  - (a) “**owned**” by persons of a Party if more than 50 percent of the equity in it is beneficially owned by persons of that Party;
  - (b) “**controlled**” by persons of a Party if such persons have the power to name a majority of its directors or otherwise to legally direct its actions;

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<sup>6</sup> Nothing in this Section shall be subject to the investor-State dispute settlement procedure established in the Agreement between the Government of the People's Republic of China and the Government of the Republic of Costa Rica on the Promotion and Protection of Investments.

4. **service supplier of a Party** means any person that supplies a service;<sup>7</sup>
5. **measure** means any measure by a Party, whether in the form of a law, regulation, rule, procedure, decision, administrative action, or any other form;
6. **supply of a service** includes the production, distribution, marketing, sale and delivery of a service;
7. **commercial presence** means any type of business or professional establishment, including through:
  - (a) the constitution, acquisition or maintenance of a juridical person, or
  - (b) the creation or maintenance of a branch or a representative office, within the territory of a Party for the purpose of supplying a service.

#### **Article 91: Scope and Coverage**

1. This Section applies to measures adopted or maintained by a Party affecting trade in services. Such measures include measures affecting:
  - (a) the purchase or use of, or payment for, a service;
  - (b) the access to and use of, in connection with the supply of a service, services which are required by the Parties to be offered to the public generally; or
  - (c) the presence, including commercial presence, of persons of a Party for the supply of a service in the territory of the other Party.
2. For purposes of this Section, measures adopted or maintained by a Party means measures adopted or maintained by:
  - (a) central, regional or local governments and authorities; and
  - (b) non-governmental bodies in the exercise of powers delegated by central, regional or local governments or authorities.
3. This Section does not apply to:
  - (a) government procurement;

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<sup>7</sup> Where the service is not supplied directly by a juridical person but through other forms of commercial presence such as a branch or a representative office, the service supplier (i.e. the juridical person) shall, nonetheless, through such presence be accorded the treatment provided for service suppliers under the Agreement. Such treatment shall be extended to the presence through which the service is supplied and need not be extended to any other parts of the supplier located outside the territory where the service is supplied.

- (b) air services,<sup>8</sup> including domestic and international air transportation services, whether scheduled or non-scheduled, and related services in support of air services, other than:
  - (i) aircraft repair and maintenance services;
  - (ii) the selling and marketing of air transport services; and
  - (iii) computer reservation system (CRS) services;
- (c) subsidies or grants provided by a Party, including government supported loans, guarantees and insurance;
- (d) national maritime cabotage and internal waterways cabotage; and
- (e) financial services.

4. This Section does not impose any obligation on a Party with respect to a natural person of the other Party seeking access to its employment market, or employed on a permanent basis in its territory, and does not confer any right on that natural person with respect to that access or employment.

5. This Section does not apply to services supplied in the exercise of governmental authority in a Party's territory. A service supplied in the exercise of governmental authority means any service which is supplied neither on a commercial basis, nor in competition with one or more service suppliers.

6. Nothing in this Section shall prevent a Party from applying measures to regulate the entry of natural persons of the other Party into, or their temporary stay in, its territory, including those measures necessary to protect the integrity of, and to ensure the orderly movement of natural persons across its borders, provided that such measures are not applied in such a manner as to nullify or impair the benefits accruing to the other Party under the terms of this Section.<sup>9</sup>

## **Article 92: National Treatment**

1. In the sectors inscribed in its Schedule of Specific Commitments, and subject to any conditions and qualifications set out therein, each Party shall accord to services and service suppliers of the other Party, in respect of all measures affecting the supply of services, treatment no less favourable than that it accords to its own like services and service suppliers.<sup>10</sup>

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<sup>8</sup> For greater certainty, the term "air services" includes traffic rights.

<sup>9</sup> The sole fact of requiring a visa for natural persons of the other Party shall not be regarded as nullifying or impairing benefits under a specific commitment.

<sup>10</sup> Specific commitments assumed under this Article shall not be construed to require any Party to compensate for any inherent competitive disadvantages which result from the foreign character of the relevant services or service suppliers.

2. A Party may meet the requirement of paragraph 1 by according to services and service suppliers of the other Party, either formally identical treatment or formally different treatment to that it accords to its own like services and service suppliers.

3. Formally identical or formally different treatment shall be considered to be less favourable if it modifies the conditions of competition in favour of services or service suppliers of the Party compared to like services or service suppliers of the other Party.

### **Article 93: Market Access**

1. With respect to market access through the modes of supply identified in paragraph 1 of Article 90 (Definitions), each Party shall accord to services and service suppliers of the other Party treatment no less favourable than that provided for under the terms, limitations and conditions agreed and specified in its Schedule of Specific Commitments.<sup>11</sup>

2. In sectors where market access commitments are undertaken, the measures which a Party shall not maintain or adopt either on the basis of a regional subdivision or on the basis of its entire territory, unless otherwise specified in its Schedule of Specific Commitments, are defined as:

- (a) limitations on the number of service suppliers whether in the form of numerical quotas, monopolies, exclusive service suppliers or the requirements of an economic needs test;
- (b) limitations on the total value of service transactions or assets in the form of numerical quotas or the requirement of an economic needs test;
- (c) limitations on the total number of service operations or on the total quantity of service output expressed in terms of designated numerical units in the form of quotas or the requirement of an economic needs test;<sup>12</sup>
- (d) limitations on the total number of natural persons that may be employed in a particular service sector or that a service supplier may employ and who are necessary for, and directly related to,

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<sup>11</sup> If a Party undertakes a market access commitment in relation to the supply of a service through the mode of supply referred to in subparagraph 1(a) of the Article 90 (Definitions), and if the cross-border movement of capital is an essential part of the service itself, that Party is thereby committed to allow such movement of capital. If a Party undertakes a market access commitment in relation to the supply of a service through the mode of supply referred to in subparagraph 1(c) of the Article 90 (Definitions), it is thereby committed to allow related transfers of capital into its territory.

<sup>12</sup> Subparagraph 2(c) does not cover measures of a Party which limit inputs for the supply of services.

the supply of a specific service in the form of numerical quotas or the requirement of an economic needs test;

- (e) measures which restrict or require specific types of legal entity or joint venture through which a service supplier may supply a service; or
- (f) limitations on the participation of foreign capital in terms of maximum percentage limit on foreign shareholding or the total value of individual or aggregate foreign investment.

#### **Article 94: Additional Commitments**

The Parties may negotiate commitments with respect to measures affecting trade in services not subject to scheduling under Article 92 (National Treatment) or Article 93 (Market Access), including those regarding qualifications, standards or licensing matters. Such commitments shall be inscribed in a Party's Schedule of Specific Commitments.

#### **Article 95: Schedule of Specific Commitments**

1. Each Party shall set out in a schedule the specific commitments it undertakes under Article 92 (National Treatment), Article 93 (Market Access), and Article 94 (Additional Commitments). With respect to sectors where such commitments are undertaken, each schedule shall specify:

- (a) terms, limitations and conditions on market access;
- (b) conditions and qualifications on national treatment;
- (c) undertakings relating to additional commitments referred to in Article 94 (Additional Commitments); and
- (d) where appropriate, the time-frame for implementation of such commitments and the date of entry into force of such commitments.

2. Measures inconsistent with both Article 92 (National Treatment) and Article 93 (Market Access) shall be inscribed in the column relating to Article 93 (Market Access). In this case, the inscription will be considered to provide a condition or qualification to Article 92 (National Treatment) as well.

3. The Parties' schedules of specific commitments are set out in Annex 7 (Schedules of Specific Commitments). The Annex 7 (Schedules of Specific Commitments) attached to this Agreement forms an integral part of this Section.

## **Article 96: Domestic Regulation**

1. In sectors where specific commitments are undertaken, each Party shall ensure that all measures of general application affecting trade in services are administered in a reasonable, objective and impartial manner.

2. Each Party shall maintain or institute as soon as practicable judicial, arbitral or administrative tribunals or procedures which provide, at the request of an affected service supplier of the other Party, for the prompt review of, and where justified, appropriate remedies for, administrative decisions affecting trade in services. Where such procedures are not independent of the agency entrusted with the administrative decision concerned, the Party shall ensure that the procedures in fact provide for an objective and impartial review.

3. Where authorization is required for the supply of a service on which a specific commitment has been made, the competent authorities of a Party shall, within a reasonable period of time after the submission of an application considered complete under domestic laws and regulations, inform the applicant of the decision concerning the application. At the request of the applicant, the competent authorities of the Party shall provide, without undue delay, information concerning the status of the application.

4. With a view to ensuring that measures relating to qualification requirements and procedures, technical standards and licensing requirements do not constitute unnecessary barriers to trade in services, each Party shall aim to ensure that such measures are:

- (a) based on objective and transparent criteria, such as competence and the ability to supply the service;
- (b) not more burdensome than necessary to ensure the quality of the service; and
- (c) in the case of licensing procedures, not in themselves a restriction on the supply of the service.

5. If the results of the negotiations related to Article VI.4 of GATS (or the results of any similar negotiations undertaken in other multilateral *fora* in which both Parties participate) enter into effect, this Article shall be amended, as appropriate, after consultations between the Parties, to bring those results into effect under this Agreement. The Parties agree to coordinate on such negotiations, as appropriate.

## **Article 97: Recognition**

1. For purposes of the fulfilment, in whole or in part, of its standards or criteria for the authorization, licensing or certification of services suppliers, and subject to the requirements of paragraph 3, a Party may recognize the education or experience obtained, requirements met, or licenses or certifications granted in the other Party or a non-Party. Such recognition, which

may be achieved through harmonization or otherwise, may be based upon an agreement or arrangement with the other Party or a non-Party concerned or may be accorded autonomously.

2. A Party that is a party to an agreement or arrangement of the type referred to in paragraph 1, whether existing or future, shall afford adequate opportunity for the other Party, if the other Party is interested, to negotiate its accession to such an agreement or arrangement or to negotiate comparable ones with it. Where a Party accords recognition autonomously, it shall afford adequate opportunity for the other Party to demonstrate that education, experience, licences or certifications obtained or requirements met in that other Party's territory should be recognised.

3. A Party shall not accord recognition in a manner which would constitute a means of discrimination between countries in the application of its standards or criteria for the authorization, licensing or certification of services suppliers, or a disguised restriction on trade in services.

4. Each Party should encourage the relevant bodies in its respective territory to develop mutually acceptable standards and criteria for licensing, temporary licensing and certification of professional services suppliers through future negotiations.

#### **Article 98: Transfers and Payments**

1. Each Party shall permit transfers and payments for current transactions relating to its specific commitments to be made freely and without delay into and out of its territory.

2. Each Party shall permit such transfers and payments relating to the supply of services to be made in a freely usable currency at the market rate of exchange prevailing on the date of transfer.

3. Notwithstanding paragraphs 1 and 2, a Party may prevent or delay a transfer or payment through the equitable, non-discriminatory and good faith application of its laws relating to:

- (a) bankruptcy, insolvency or the protection of the rights of creditors;
- (b) issuing, trading or dealing in securities, futures, options, or derivatives;
- (c) financial reporting or record keeping of transfers when necessary to assist law enforcement or financial regulatory authorities;
- (d) criminal or penal offences; or
- (e) ensuring compliance with orders or judgments in judicial or administrative proceedings.

4. Nothing in this Section shall affect the rights and obligations of the members of the International Monetary Fund under the Articles of Agreement of the Fund, including the use of exchange actions which are in conformity with the Articles of Agreement, provided that a Member shall not impose restrictions on any capital transactions inconsistently with its specific commitments under this Section regarding such transactions, except under Article 163 (Restrictions to Safeguard the Balance of Payments) or at the request of the Fund.

#### **Article 99: Denial of Benefits**

1. A Party may deny the benefits of this Section to:
  - (a) service suppliers of the other Party where the service is being supplied by a juridical person that is owned or controlled by persons of a non-Party and the juridical person has no substantive business operations in the territory of the other Party; or
  - (b) service suppliers of the other Party where the service is being supplied by a juridical person that is owned or controlled by persons of the denying Party and the juridical person has no substantive business operations in the territory of the other Party.
2. Upon a written request of the other Party, the denying Party shall inform in writing and consult with the other Party on the specific case of denial as referred to in paragraph 1 of this Article.

#### **Article 100: Transparency**

Further to Chapter 12 (Transparency):

- (a) each Party shall maintain or establish appropriate mechanisms for responding to inquiries from interested persons of a Party regarding its laws and regulations relating to the subject matter of this Section;
- (b) at the time it adopts final laws and regulations relating to the subject matter of this Section, each Party shall, to the extent possible, including upon request, take into consideration substantive comments received from interested persons of a Party with respect to the proposed laws and regulations; and
- (c) to the extent possible, each Party shall allow a reasonable period of time between publication of final laws and regulations and their effective date.

#### **Article 101: Implementation and Review**

The Parties shall consult annually, or as otherwise agreed, to review the implementation of this Section and consider other matters of mutual interest affecting trade in services.



## **Section C**

### **Temporary Entry of Business Persons<sup>13</sup>**

#### **Article 102: General Principles**

1. This Section reflects the preferential trading relationship between the Parties, the mutual objective to facilitate temporary entry of business persons in accordance with their domestic laws and regulations and Annex 7 (Schedules of Specific Commitments), the need to establish transparent criteria and procedures for temporary entry and the need to ensure border security and to protect the domestic labour force and permanent employment in their respective territories.

2. Nothing in this Section shall be construed to prevent a Party from applying measures to regulate the entry of natural persons of the other Party into, or their temporary stay in its territory, including those measures necessary to protect the integrity of, and to ensure the orderly movement of natural persons across its borders, provided that such measures are not applied in such a manner as to nullify or impair the benefits accruing to the other Party under the terms of a specific commitment<sup>14</sup> or investment activities.

3. This Section shall not apply to measures affecting natural persons seeking access to the employment market of a Party, nor shall it apply to measures regarding citizenship, nationality, permanent residence, or employment on a permanent basis.

#### **Article 103: Grant of Temporary Entry**

Each Party shall grant temporary entry to business persons who comply with immigration measures applicable to temporary entry and other related measures, such as those relating to public health and safety and national security, in accordance with this Chapter.

#### **Article 104: Transparency**

1. Each Party shall:
  - (a) no later than 6 months after the date of entry into force of this Agreement, make available explanatory material regarding the requirements for temporary entry under this Section in such a manner as to enable business persons of the other Party to become acquainted with them; and

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<sup>13</sup> Nothing in this Section shall be subject to the investor-State dispute settlement procedure established in the Agreement between the Government of the People's Republic of China and the Government of the Republic of Costa Rica on the Promotion and Protection of Investments.

<sup>14</sup> The sole fact of requiring a visa for natural persons of the other Party shall not be regarded as nullifying or impairing benefits under a specific commitment.

- (b) establish or maintain appropriate mechanisms to respond to inquiries from interested persons regarding its laws and regulations relating to the temporary entry of business persons covered by this Section.

2. Each Party shall endeavour to, within a reasonable period in accordance with its domestic laws and regulations, after an application requesting temporary entry is considered complete under its domestic laws and regulations, inform the applicant of the decision concerning the application.

### **Article 105: Working Group**

1. The Parties hereby establish a Working Group on Temporary Entry of Business Persons, comprising the representatives of each Party set out in Annex 8 (Working Group on Temporary Entry of Business Persons), which shall meet at least once every 3 years, unless otherwise agreed by the Parties, to consider any matter arising under this Section.

2. The Working Group's functions shall include:

- (a) to review the application of this Section;
- (b) to consider the development of measures to further facilitate temporary entry of business persons between the Parties;
- (c) to enhance cooperation under Article 106 (Cooperation); and
- (d) to address other related issues of mutual interest.

### **Article 106: Cooperation**

Taking into account the principles set out in Article 102 (General Principles), the Parties shall:

- (a) exchange information and experiences on regulations and implementation of programs and technology in the framework of migratory issues, including those related to the use of biometric technology, advanced passenger information systems, frequent passenger programs and security of travel documents;
- (b) endeavour to coordinate actively in multilateral *fora*, in order to promote the facilitation of temporary entry of business persons;
- (c) encourage capacity building and promote technical assistance among migratory authorities; and
- (d) endeavour to take measures to facilitate the temporary entry of business persons of the other Party in accordance with its domestic laws and regulations.

## Article 107: Dispute Settlement

1. Chapter 14 (Dispute Settlement) shall not apply to this Section, except for Article 144 (Good Offices, Conciliation and Mediation), provided that:

- (a) the matter involves a pattern of practice; and
- (b) the business person has exhausted, in accordance with the applicable domestic laws and regulations, the available administrative remedies regarding the particular matter.

2. The remedies referred to in subparagraph 1(b) shall be deemed exhausted if a final determination in the matter has not been issued by the competent authority within 1 year of the institution of an administrative proceeding, and the failure to issue a determination is not attributable to delay caused by the business person.

## Article 108: Definitions

For purposes of this Chapter:

1. **business person** means a national of a Party who is engaged in trade in goods, trade in services or investment activities;
2. **temporary entry** means entry into the territory of a Party by a business person of the other Party without the intent of establishing permanent residence;
3. **business visitor** or **business agent** means a natural person of a Party who is:
  - (a) for China:
    - (i) a service seller who is a sales representative of a service supplier of that Party and is seeking temporary entry to the other Party for the purpose of negotiating the sale of services for that service supplier, where such representative will not be engaged in making direct sales to the general public or in supplying services directly;
    - (ii) an investor of a Party or a duly authorized representative of an investor of a Party, who is seeking temporary entry into the territory of the other Party to establish, develop, administer, expand, monitor, or dispose an investment of that investor; or
    - (iii) a goods seller who is seeking temporary entry to the territory of the other Party to negotiate the sale of goods where such negotiations do not involve direct sales to the general public;

- (iv) temporary entry for business persons shall be granted for a period of stay up to a maximum of 6 months;
  - (b) for Costa Rica: a business agent, travel agent or commercial delegate who is seeking temporary entry into the territory of Costa Rica to address matters related with the activities of the enterprises or juridical persons that they represent, provided that they do not receive any kind of remuneration and do not require residence to perform such activities, in the territory of Costa Rica;
4. **intra-corporate transferee** means a manager, an executive, or a specialist, who is a senior employee of a service supplier of a Party with a commercial presence in the territory of the other Party, as defined in Article 90 (Definitions) of Section B (Trade in Services);
5. **executive** means a natural person within an organization who primarily directs the management of the organization, exercises wide latitude in decision-making, and receives only general supervision or direction from higher level executives, the board of directors and/or stockholders of the business. An executive would not directly perform tasks related to the actual provision of the service nor the operation of an investment;
6. **immigration measure** means any law, regulation or procedure affecting the entry and sojourn of foreign nationals;
7. **manager** means a natural person within an organization who primarily directs the organization or a department or sub-division of the organization, supervises and controls the work of other supervisory, professional or managerial employees, has the authority to hire and fire or take other personnel actions (such as promotion or leave authorization), and exercises discretionary authority over day-to-day operations;
8. **specialist** means an employee within an organization who possesses knowledge at an advanced level of technical expertise, and who possesses proprietary knowledge of the organization's service, research equipment, techniques or management.

## **Chapter 10 Intellectual Property**

### **Article 109: Principles**

1. The Parties recognize the importance of intellectual property rights in promoting economic and social development, particularly in the globalization of technological innovation, science and trade, as well as the transfer and dissemination of knowledge and technology to the mutual advantage of technology producers and users, and agree to encourage the development of socio-economic welfare and trade.
2. The Parties recognize the need to achieve a balance between the rights of right holders of intellectual property rights and the legitimate interests of users and society with regard to protected subject matter.

### **Article 110: General Provisions**

1. Each Party reaffirms its commitments established in existing international agreements in the field of intellectual property rights, to which both are parties, including the TRIPS Agreement.
2. Each Party shall establish and maintain transparent intellectual property rights regimes and systems that provide certainty over the protection and enforcement of intellectual property rights; and facilitate international trade through the dissemination of ideas, technology, science and creative works.
3. The Parties will prevent practices which constitute an abuse of intellectual property rights by right holders, or unreasonably restrain competition, or that may unreasonably impede or limit technology transfer.

### **Article 111: Genetic Resources, Traditional Knowledge and Folklore**

1. The Parties recognize the contribution made by genetic resources, traditional knowledge and folklore to scientific, cultural and economic development.
2. The Parties acknowledge and reaffirm the principles and provisions established in the Convention on Biological Diversity adopted on 5<sup>th</sup> June 1992 and encourage the effort to establish a mutually supportive relationship between the TRIPS Agreement and the Convention on Biological Diversity, regarding genetic resources and the protection of traditional knowledge and folklore.
3. Subject to each Party's international obligations and domestic laws, the Parties may adopt or maintain measures to promote the conservation of biological diversity, share equitably benefits arising from the use of traditional knowledge, innovations and practices relevant to the conservation of biological diversity and the sustainable use of its components in conformity with what is established in the Convention on Biological Diversity.

4. Subject to future developments of domestic laws and the outcome of negotiations in multilateral *fora*, the Parties agree to further discuss the disclosure of origin or source of genetic resources; and/or prior informed consent obligations in patent applications; and the grant of a patent for an invention that involves or relies on genetic resources, when such resources were acquired or exploited without complying the relevant domestic laws or regulations.

#### **Article 112: Intellectual Property and Public Health**

1. The Parties recognise the principles established in the Doha Declaration on the TRIPS Agreement and Public Health adopted on 14<sup>th</sup> November 2001 by the Ministerial Conference of the WTO. In interpreting and implementing the rights and obligations under this Chapter, the Parties shall ensure consistency with this Declaration.

2. The Parties shall contribute to the implementation and respect the Decision of the WTO General Council of 30<sup>th</sup> August 2003 on the Implementation of Paragraph 6 of the Doha Declaration on the TRIPS Agreement and Public Health, as well as the Protocol Amending the TRIPS Agreement, done at Geneva on 6<sup>th</sup> December 2005.

#### **Article 113: Technical Innovation and Transfer of Technology**

1. The Parties recognize the importance of technology and knowledge transfer as a tool to promote innovation and creative works in order to achieve economic growth.

2. The protection and enforcement of intellectual property rights in each Party should contribute to the promotion of technological innovation and the transfer and dissemination of technology. Subject to domestic laws and regulations, the Parties may further discuss the possibility of providing incentives to enterprises and institutions in their territories for the purpose of promoting and encouraging technology transfer to the other Party.

#### **Article 114: Border Measures**

1. Each Party shall provide that any right holder initiating procedures for suspension by the customs administrations of the release of suspected counterfeit trademark or pirated copyright goods<sup>15</sup> into free circulation is

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<sup>15</sup> For purposes of this Article:

**counterfeit trademark goods** shall mean any goods, including packaging, bearing without authorization a trademark which is identical to the trademark validly registered in respect of such goods, or which cannot be distinguished in its essential aspects from such a trademark, and which thereby infringes the rights of the owner of the trademark in question under the law of the country of importation; and

**pirated copyright goods** shall mean any goods which are copies made without the consent of the right holder or person duly authorized by the right holder in the country of production and which are made directly or indirectly from an article where the making of that copy would have

required to provide adequate evidence to satisfy the competent authorities that, under the laws of the country of importation, there is *prima facie* an infringement of the right holder's intellectual property right and to supply sufficient information to make the suspected goods readily recognizable to the customs administrations. The sufficient information required shall not unreasonably deter recourse to these procedures.

2. The competent authorities shall have the authority to require an applicant to provide a reasonable security or equivalent assurance sufficient to protect the defendant and the competent authorities and to prevent abuse. Such security or equivalent assurance shall not unreasonably deter recourse to these procedures.

3. Where the competent authorities have made a determination that the goods are counterfeit or pirated, a Party shall grant the competent authorities the authority to inform the right holder of the names and addresses of the consignor, the importer and the consignee, and of the quantity of the goods in question.

4. Each Party shall provide that competent authorities are permitted to initiate border measures *ex officio* without the need of a formal complaint from the right holder. Such measures shall apply when there is reason to believe or suspect that the goods being imported, or destined for export are counterfeited or pirated, subject to domestic law that is in compliance with each Party's international obligations.

#### **Article 115: Contact Points**

1. Each Party shall designate a contact point or points to facilitate communications between the Parties on any matter covered by this Chapter, and provide the details of such contact points to the other Party. The Parties shall notify each other promptly of any amendments to the details of their contact points.

2. By agreement between the Parties or at a Party's request, the designated contact point will exchange information relevant to the other Party on any issues included in this Chapter. The communications carried out through the designated contact points shall comply with the provisions established in Article 130 (Notification and Provision of Information) of Chapter 12 (Transparency).

#### **Article 116: Geographical Indications**

1. The names listed in the Annex 9 (Geographical Indications as Referred to in Article 116.1) are geographical indications in China, within the meaning of paragraph 1 of Article 22 of the TRIPS Agreement. Subject to domestic laws and regulations in a manner that is consistent with the TRIPS Agreement, such

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constituted an infringement of a copyright or a related right under the law of the country of importation.

names will be protected as geographical indications in the territory of Costa Rica.

2. The names listed in Annex 10 (Geographical Indications as Referred to in Article 116.2) are geographical indications in Costa Rica, within the meaning of paragraph 1 of Article 22 of the TRIPS Agreement. Subject to domestic laws and regulations in a manner that is consistent with the TRIPS Agreement, such names will be protected as geographical indications in the territory of China.

3. Subject to consultations and by mutual consent, the Parties may extend the accorded protection for geographical indications listed in Annexes 9 (Geographical Indications as Referred to in Article 116.1) and 10 (Geographical Indications as Referred to in Article 116.2) to other geographical indications of the Parties.<sup>16</sup>

### **Article 117: Cooperation**

1. The Parties shall cooperate, on mutually agreed terms and subject to the availability of appropriate funds, in the following activities:

- (a) education and dissemination projects on the use of intellectual property as a research and innovation tool;
- (b) training and specialization courses for public servants on intellectual property rights and other mechanisms;
- (c) exchange of information regarding conservation and sustainable use of biological diversity;
- (d) exchange of information regarding actions to prevent the illegal access to genetic resources, traditional knowledge, innovation and practices;
- (e) exchange of information regarding internal procedures for sharing equitable benefits arising from the use of genetic resources, traditional knowledge, innovations and practices;
- (f) exchange of information regarding policy dialogues related to intellectual property in multilateral and regional *fora*;
- (g) projects that enhance knowledge of electronic systems used for the management of intellectual property;
- (h) sharing experiences and coordination between the relevant customs administrations in the field of border measures;

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<sup>16</sup> For greater certainty the inclusion of new geographical indications to Annexes 9 (Geographical Indications as Referred to in Article 116.1) and 10 (Geographical Indications as Referred to in Article 116.2) shall be decided by the Commission in consultation with the relevant domestic authorities.



- (i) collaboration in the registration and promotion of geographical indications of the Parties through the exchange of information and experiences on the technical mechanisms and registration procedures available in each Party;
- (j) information exchange regarding the protection and enforcement of intellectual property rights;
- (k) enhancing public awareness of intellectual property rights; and
- (l) other activities and initiatives as may be mutually determined by the Parties.

## **Chapter 11**

### **Cooperation, Promotion and Enhancement of Trade Relations**

#### **Article 118: General Objective**

1. The objective of this Chapter is to establish a framework and mechanisms for present and future development of cooperative relations between the Parties.

2. Without prejudice to the possibility of extending the cooperation efforts to other areas, the Parties shall closely cooperate in areas aimed *inter alia* at:

- (a) promoting economic and social development;
- (b) strengthening the capabilities and competitiveness of the Parties in order to maximize the opportunities and benefits derived from this Agreement;
- (c) increasing the level and depth of cooperative activities and good practices among the Parties in areas of mutual interest, with special attention to economic, trade, financial, technological, educational and cultural aspects;
- (d) encouraging the presence of the Parties and their goods and services in their respective markets in Asia, the Pacific and Latin America;
- (e) stimulating productive synergies, creating new opportunities for trade and investment, and promoting competitiveness and innovation;
- (f) accomplishing a greater impact in scientific and technological knowledge transfer, research and development, innovation, and entrepreneurship;
- (g) increasing the export capabilities of the small and medium enterprises (hereinafter "SMEs");
- (h) generating a greater and deeper level of supply chain linkages; and
- (i) promoting competition practices through cooperation mechanisms and technical assistance, in order to facilitate the prevention and/or elimination of anticompetitive practices.

3. No Party shall have recourse to Chapter 14 (Dispute Settlement) regarding any issue arising from or relating to this Chapter.

## **Article 119: Small and Medium Enterprises**

1. Through the cooperation activities established in paragraph 2, the Parties shall support the enhancement of the competitiveness of SMEs and their insertion in international markets with the aim of strengthening their productive capabilities.

2. Cooperation shall include, among others, activities to:

- (a) design and execute mechanisms to encourage partnerships and development of productive linkages processes;
- (b) develop human resources and management skills to increase the knowledge of the Costa Rican and Chinese markets;
- (c) define and develop methods and strategies for the advancement of clusters;
- (d) increase access to information regarding promotion policies and financial support for SMEs;
- (e) promote research and development, transfer of technology and innovation;
- (f) support exporting SMEs through different mechanisms;
- (g) encourage partnerships and information exchanges between financial agents (credits, banks, guarantee organizations, angel networks and venture capital firms) in order to support SMEs;
- (h) strengthen institutional frameworks in order to create and operate SMEs;
- (i) support the participation of SMEs in fairs, commercial and trade missions and other mechanisms of promotion; and
- (j) strengthen business management capabilities for SMEs and entrepreneurs.

## **Article 120: Promotion of Innovation, Science and Technology**

1. The Parties recognize the importance of promoting and facilitating cooperation activities in innovation, science and technology aimed at achieving a greater social and economic development, including different stakeholders.

2. Cooperation shall include, among others, activities to:

- (a) support the participation of public, private and social organizations, including universities, research and development institutions and

non-governmental organizations, in the execution of activities related with the areas mentioned in paragraph 1;

- (b) promote the exchange of specialists, researchers and professors with the aim of disseminating technical and scientific know-how and offering services in certain fields of science, technology and innovation;
- (c) implement joint or coordinated research and/or technological development activities;
- (d) exchange information on scientific and technological research;
- (e) develop joint cooperation activities in third countries, as may be agreed by the Parties;
- (f) exchange or share equipment and materials;
- (g) train scientists and technical experts;
- (h) organize seminars, workshops and conferences;
- (i) promote public/private sector partnerships in order to support the development of innovative products and services, the study of joint efforts to enter new markets, and the transfer of scientific and technological results into national productive systems;
- (j) facilitate the cooperation on academic networks; and
- (k) promote mutual assistance and exchange information and experiences in the field of information and communication technologies (ICTs) where mutual and complementary interests exist.

#### **Article 121: Export Promotion and Attraction of Investments**

1. With the aim of obtaining greater benefits from this Agreement, the Parties recognize the importance of supporting the existing programs related to export and investment promotion, and to launch new ones, as well as to enhance both Parties' investment climates.

2. Cooperation shall include, among others, activities to:

- (a) strengthen the export capabilities, through training and technical assistance programs;
- (b) establish and develop mechanisms related to market research, including exchange of information and access to international data bases, among others;

- (c) create exchange programs for exporters aiming to provide knowledge of the Chinese or Costa Rican market;
- (d) link national producers to international markets, through the promotion of productive linkages to the export activity;
- (e) promote greater participation of SMEs in exports;
- (f) support the export and investment promotion activities between the Parties;
- (g) strengthen the export and investment logistics;
- (h) support entrepreneurship activities as an instrument to strengthen the export capabilities and promote investment;
- (i) promote the implementation of research and development and technological and innovation programs, with the objective of increasing the export supply and encouraging investment;
- (j) promote joint venture mechanisms; and
- (k) promote simplified administrative procedures.

#### **Article 122: Culture, Sports and Recreation Activities**

1. The Parties recognize the importance and significance of culture, sports and recreation as a way of consolidating and promoting friendship among the Parties. In this framework, the Parties shall undertake cooperation in the following areas with the purpose of enhancing mutual understanding, fostering balanced exchanges and activities between individuals, institutions and organizations representing civil society.

2. Cooperation shall include, among others, activities to:

- (a) promote cultural and information exchanges;
- (b) encourage cultural, recreational and sports events;
- (c) establish cooperation between sports, cultural and recreational agencies, institutions and associations of both Parties;
- (d) promote the dissemination of cultural, sports and recreational activities;
- (e) promote the exchange of goods and services related to cultural, sports and recreational activities;
- (f) provide a platform for athletes to travel to, train and compete in the territory of the other Party;

- (g) support activities that raise awareness of artistic works;
- (h) promote the exchange of experiences with respect to conservation and restoration of national heritage, protection of archaeological monuments and cultural heritage;
- (i) encourage the exchange and training of professionals and technicians, including coaches, players, sports medicine personnel and special needs sports personnel;
- (j) exchange visits in order to review sports, cultural and recreational facilities and share experiences in the implementation, development, maintenance and operation of these facilities;
- (k) exchange of experiences on management of different sports disciplines; and
- (l) promote cooperation in the audiovisual and media sectors, through joint initiatives in training programs, as well as audiovisual development, production and distribution activities, including the educational and cultural fields.

### **Article 123: Agricultural Cooperation**

1. The Parties recognize that agriculture constitutes a core activity for both Parties, and that enhancing this economic field will improve quality of life and social and economic development in their territories.

2. In order to accomplish these objectives, and in accordance with their domestic laws, regulations and relevant procedures, the Parties shall cooperate, among others, in activities to:

- (a) strengthen institutional capabilities of government agencies, research institutions, universities and businesses, in the areas of scientific investigation and transfer and validation of technologies including, among others, soil management and nutrition, irrigation and drainage, animal nutrition, horticulture under protected environments, traceability and safety, and bio fuels;
- (b) manage joint research projects in areas of mutual and complementary interests, as well as academic and business networks in the areas of agriculture and livestock;
- (c) develop and validate technologies for agriculture and livestock production of higher quality and lower environmental impact;
- (d) promote effective risk management in the agribusiness chains aiming to incorporate measures for adaptation and mitigation of climate change and variability;

- (e) transfer knowledge, technology, technical assistance and information services for sustainable land management and risk management for hydro meteorological phenomena;
- (f) create incentives and provide the information required in order to allow the exploitation of the markets by producers of agricultural, livestock and aquaculture goods produced through cleaner processes along the agricultural chains;
- (g) promote partnerships between public, private and academic sectors with the aim of supporting the development of innovative products and services, especially those related to the enhancement of productivity, competitiveness and the establishment of alliances to take advantage of trade opportunities in different agricultural and livestock production chains;
- (h) encourage capacity building, technology transfer, and research and development of agricultural and livestock biotechnology and bio-safety;
- (i) strengthen capabilities in plant genetic resources;
- (j) support, through market access, the production of non-traditional crops with a high level of biodiversity components;
- (k) strengthen seed technology capabilities;
- (l) strengthen public, private and academic capabilities for sustainable management of fisheries and aquaculture systems;
- (m) strengthen bilateral cooperation on sanitary and phytosanitary issues between each Party's relevant institutions with a view to facilitating access to each other's markets;
- (n) promote and manage services for the commercialization, logistics and marketing of agricultural products, livestock, aquaculture and processing products of agricultural origin;
- (o) promote the management and use of communication and information technologies for the modernization of agricultural and livestock public and private organizations; and
- (p) encourage strategies to promote undergraduate and graduate degrees, specialized training, research and training visits and the exchange of experiences between scientists, researchers and technical experts, among others.

## **Article 124: Management of Natural Disasters**

Cooperation in the area of management of natural disasters shall include, among others, activities for:

- (a) monitoring, including methodology, vulnerability and risk indicators, early-warning, prevention, mitigation, response and rehabilitation and reconstruction capabilities of natural disasters;
- (b) responding to natural disasters and emergencies;
- (c) disseminating best practices, exchanging experiences and conducting training in the management of natural disasters; and
- (d) improving disaster risk reduction in all domestic policies, including post-disaster rehabilitation and reconstruction.

## **Article 125: Private Dispute Resolution<sup>17</sup>**

The Parties recognize the importance of private dispute resolution as valuable mechanisms that enhance and promote predictability and certainty in trade relations among private parties. With this view and to the extent possible, cooperation shall include, among others, activities to:

- (a) encourage the use of private dispute resolution means, such as arbitration, for the settlement of international commercial disputes between private parties arising in the free trade area;
- (b) promote the subscription of cooperation agreements between institutions dedicated to the analysis of private dispute resolution mechanisms or the administration of these procedures; and
- (c) strengthen capacity building for the management of private cases of dispute settlement, including exchange of better practices, training, internships, consultancies, technical cooperation projects, among others.

## **Article 126: Competition**

Cooperation in competition shall include, among others, activities to:

- (a) promote the implementation of enforcement mechanisms, including the notification, consultation and exchange of information between the authorities in charge of competition. In particular, to prevent or proscribe anticompetitive practices or economic concentration that discourages competition;

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<sup>17</sup> For greater certainty “private dispute resolution” shall be understood for Costa Rica as “alternative dispute resolution”, which is defined as “processes and mechanisms such as negotiation, mediation, conciliation, arbitration and others of the same nature between private parties”.



- (b) promote capacity building in the field of competition; and
- (c) promote the exchange of experiences, technical assistance and training of human resources, in order to strengthen and effectively enforce the competition laws in areas such as antitrust, merger and subsidies, competition advocacy, intellectual property, market access, jurisprudence, among others.

#### **Article 127: Other Areas**

The Parties may agree to cooperate in other areas of mutual interest other than the ones set out in this Agreement. Such areas may include, among others, education, health, traditional medicine and infrastructure. Cooperation in these areas shall be carried out through the relevant authorities of each Party and upon agreement.

#### **Article 128: Mechanisms of Cooperation**

1. In order to administrate this Chapter and to facilitate the management of cooperation activities, the Parties hereby establish a Committee on Cooperation (hereinafter, “the Committee”).
2. The Committee shall comprise representatives of the Ministry of Foreign Trade of Costa Rica (*Ministerio de Comercio Exterior*), the Ministry of National Planning and Economic Policy of Costa Rica (*Ministerio de Planificación Nacional y Política Económica*); and representatives of the Ministry of Commerce and relevant authorities of the People’s Republic of China; or their successors.
3. This Committee shall meet at least once every 3 years, unless otherwise agreed by the Parties. When special circumstances arise, the Committee shall meet at any time upon request of either Party or the Commission.
4. This Committee shall have the following functions:
  - (a) oversee the implementation of this Chapter;
  - (b) encourage the Parties to undertake cooperation activities under the cooperation framework established in this Chapter;
  - (c) make recommendations on the cooperation modalities and activities under this Chapter, in accordance with the strategic priorities of the Parties; and
  - (d) review the operation of this Chapter and the application and fulfilment of its objectives between the relevant authorities, including but not limited to the relevant government agencies, research institutes, and universities in order to foster closer

cooperation in thematic areas; the review may be carried out through periodic reports from the Parties.

5. In order to implement cooperation activities, and in accordance with each Party's capabilities, the Committee may suggest to conduct cooperation through the following means:

- (a) technical assistance, exchange of experiences between experts, scientists, researchers, among others;
- (b) exchange of information, contact points and good practices in areas of mutual interest;
- (c) mutual access to academic, industrial and business networks;
- (d) implementation and identification of joint research projects with universities and research centres;
- (e) promotion of associations and companies of public and/or private sectors, for supporting the development of innovative products and services;
- (f) technology transfer in the areas of mutual interest;
- (g) design of models of technologic innovation based on public and/or private cooperation; and
- (h) seek resources to conduct the implementation of the objectives set out in this Chapter.

## **Chapter 12 Transparency**

### **Article 129: Publication**

1. Each Party shall ensure that its laws, regulations, procedures, and administrative rulings of general application respecting any matter covered by this Agreement, as well as their respective international agreements regarding trade that may affect the operation of this Agreement, are promptly published or otherwise made publically available in such a manner as to enable interested persons of the other Party and the other Party to become acquainted with them.
2. To the extent possible, each Party shall:
  - (a) publish any law regarding any matter covered by this Agreement that it proposes to adopt; and
  - (b) provide the other Party a reasonable opportunity to comment on such proposed laws.

### **Article 130: Notification and Provision of Information**

1. To the extent possible, each Party shall notify the other Party of any measure that the Party considers might materially affect the operation of this Agreement or otherwise substantially affect that Party's interests under this Agreement. Notwithstanding paragraph 4, the information referred to under this paragraph shall be considered to have been provided when it has been made available by appropriate notification to the WTO.
2. On request of the other Party, a Party shall at no cost and as promptly as possible, provide information and respond to questions pertaining to any actual or proposed measure, whether or not that other Party has been previously notified of that measure.
3. Any notification or information provided under this Article shall be without prejudice as to whether the measure is consistent with this Agreement.
4. Any information, request or notification provided under this Chapter shall be provided to the other Party through the contact point, unless otherwise established in this Agreement or subsequently agreed by the Parties.

### **Article 131: Administrative Proceedings**

With a view to administering in a consistent, impartial, and reasonable manner all measures of general application affecting matters covered by this Agreement, each Party shall ensure that in its administrative proceedings applying measures referred to in Article 129.1 (Publication) to particular persons, goods, or services of the other Party in specific cases, that:

- (a) wherever possible, persons of the other Party that are directly affected by a proceeding are provided reasonable notice, in accordance with domestic procedures, when a proceeding is initiated; such notice shall include a description of the nature of the proceeding, a statement of the legal authority under which the proceeding is initiated, and a general description of any issues in controversy;
- (b) such persons are afforded a reasonable opportunity to present facts and arguments in support of their positions prior to any final administrative action, when time, the nature of the proceeding, and the public interest permit; and
- (c) its procedures are in accordance with domestic law.

### **Article 132: Review and Appeal**

1. Each Party shall establish or maintain judicial or administrative tribunals or procedures for the purpose of the prompt review and, where warranted, correction of final administrative actions regarding matters covered by this Agreement. Such tribunals shall be impartial and independent of the office or authority entrusted with administrative enforcement and shall not have any substantial interest in the outcome of the matter.

2. Each Party shall ensure that, in any such tribunals or procedures, the parties to the proceeding are provided with the right to:

- (a) a reasonable opportunity to support or defend their respective positions; and
- (b) a decision based on the evidence and submissions of record or, where required by domestic law, the record compiled by the administrative authority.

3. Each Party shall ensure, subject to appeal or further review as provided in its domestic law, that such decisions shall be implemented by, and shall govern the practice of, the office or authority with respect to the administrative action that is the subject of the decision.

### **Article 133: Specific Rules**

The provisions of this Chapter are without prejudice to any specific rules established in other chapters of this Agreement.

### **Article 134: Definitions**

For purposes of this Chapter:

**administrative ruling of general application** means an administrative ruling or interpretation that applies to all persons and fact situations that fall generally within its ambit and that establishes a norm of conduct but does not include:

- (a) a determination or ruling made in an administrative proceeding that applies to a particular person, good or service of the other Party in a specific case; or
- (b) a ruling that adjudicates with respect to a particular act or practice.

## **Chapter 13**

### **Administration of the Agreement**

#### **Article 135: The Free Trade Commission**

1. The Parties hereby establish the Free Trade Commission, comprising Ministerial level officials of the Parties, as set out in Annex 11 (The Free Trade Commission), or their designees.

2. The Commission shall:

- (a) supervise the operation and implementation of this Agreement;
- (b) evaluate the achieved results in the application of this Agreement;
- (c) oversee the further elaboration of this Agreement;
- (d) seek to resolve disputes that may arise regarding the interpretation or application of this Agreement;
- (e) supervise the work of any committee or working group established under this Agreement and recommend appropriate actions;
- (f) consider and make decisions on issues referred by any committee or working group established under this Agreement or by either Party;
- (g) establish the amount of remuneration and expenses that will be paid to panelists and experts in dispute settlement proceedings; and
- (h) consider and make decisions on any other matter that may affect the operation of this Agreement, or that is entrusted by the Parties.

3. The Commission may:

- (a) establish and delegate responsibilities to committees and working groups;
- (b) modify in fulfilment of the Agreement's objectives:
  - (i) the schedules attached to Annex 2 (Tariff Elimination), with the purpose of adding one or more goods to the tariff elimination schedules;
  - (ii) the schedules attached to Annex 2 (Tariff Elimination), by accelerating tariff elimination;
  - (iii) the rules of origin established in Annex 3 (Product Specific Rules of Origin);

- (iv) Annex 4 (Certificate of Origin);
  - (v) Annex 7 (Schedules of Specific Commitments); and
  - (vi) Annex 9 (Geographical Indications as Referred to in Article 116.1) and Annex 10 (Geographical Indications as Referred to in Article 116.2);
- (c) issue interpretations of the provisions of this Agreement; and
  - (d) take any other action that the Parties may agree.

4. Each Party shall implement, in accordance with its applicable legal procedures, any modification referred to in subparagraph 3(b) within such period as the Parties may agree.

5. The Commission shall establish its rules and procedures.

6. All decisions of the Commission shall be taken by consensus.

7. The Commission shall meet at least once a year, unless the Commission otherwise decides. When special circumstances arise, the Commission shall meet at any time upon request of either Party. Regular sessions of the Commission shall be chaired successively by each Party. The sessions may be held by any technological means available to the Parties.

#### **Article 136: Free Trade Agreement Coordinators**

1. Each Party shall appoint a free trade agreement coordinator as set out in Annex 13 (Free Trade Agreement Coordinators).

2. The coordinators shall work jointly to develop agendas and make other preparations for Commission meetings, and shall follow-up on Commission decisions, as appropriate.

#### **Article 137: Administration of Dispute Settlement Proceedings**

1. The Commission shall establish the amounts of remuneration and expenses that will be paid to panelists and experts in dispute settlement proceedings.

2. The remuneration of panelists and their assistants, experts, their travel and lodging expenses and all general expenses of panels shall be borne equally by the disputing Parties.

3. Each Party shall:

- (a) designate an office that shall provide administrative assistance to the panels established under Chapter 14 (Dispute Settlement) and

perform such other administrative functions as the Commission may direct; and

(b) notify the Commission of the location of its designated office.

4. Each Party shall be responsible for:

(a) the operation and costs of its designated office; and

(b) its own expenses and legal costs incurred in dispute settlement proceedings.

### **Article 138: Committees and Working Groups**

1. The Parties agree on establishing committees and working groups in the following matters:

(a) trade in goods;

(b) rules of origin;

(c) sanitary and phytosanitary matters;

(d) technical barriers to trade;

(e) working group on temporary entry of business persons; and

(f) cooperation.

2. The Commission may create additional committees or working groups, as needed. Each committee or working group shall establish their rules and procedures.

3. The meetings of the committees and working groups shall be programmed with the periodicity established in the relevant provisions and concurrently with the Commission meetings.

4. Regular sessions of the committees and working groups shall be chaired successively by each Party. The sessions may be held by any technological means available to the Parties.

5. When necessary, the committees and working groups shall consult with each other, in order to address the pertinent issues.

### **Article 139: Contact Points**

1. Each Party shall designate a contact point to facilitate communications between the Parties on any matter covered by this Agreement, and shall notify this designation to the other Party within 60 days of the date of entry into force of this Agreement.



2. On the request of the other Party, the contact point shall identify the office or official responsible for the matter and assist, as necessary, in facilitating communication with the requesting Party.

## **Chapter 14 Dispute Settlement**

### **Article 140: Cooperation**

The Parties shall at all times endeavour to agree on the interpretation and application of this Agreement, and shall make every attempt through cooperation to arrive at a mutually satisfactory resolution of any matter that might affect its operation when a dispute occurs.

### **Article 141: Scope of Application<sup>18</sup>**

Unless otherwise provided in this Agreement, the dispute settlement provisions of this Chapter shall apply with respect to the avoidance or settlement of all disputes between the Parties regarding the interpretation or application of this Agreement and wherever a Party considers that a measure of the other Party is inconsistent with the obligations of this Agreement or that the other Party has otherwise failed to carry out its obligations under this Agreement.

### **Article 142: Choice of Forum**

1. Where a dispute arises under this Agreement and under other agreements including another free trade agreement to which both Parties are Party or the WTO Agreement, the complaining Party may select the forum in which to settle the dispute.
2. Without prejudice to the Party's rights and obligations under the WTO Agreement, once the complaining Party has requested a panel under an agreement referred to in paragraph 1, the forum selected shall be used to the exclusion of the dispute settlement provisions under those agreements in respect of that matter, unless both Parties agree otherwise.

### **Article 143: Consultations**

1. The consulting Parties shall make every attempt to arrive at a mutually satisfactory resolution of any dispute through consultations under this Article.
2. A Party may request consultations with the other Party with respect to any measure or other matter that it considers may affect the operation of this Agreement. The request for consultations shall be submitted in writing and shall set out the reasons for the request, including identification of the measure or other matter at issue and an indication of the legal basis for the complaint. The complaining Party shall deliver the request to the other Party.

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<sup>18</sup> The Parties agree that this Chapter does not apply to proposed measures and/or non violation complaints (nullification or impairment of a benefit in cases where there is no violation of the Agreement's provisions).

3. If a request for consultations is made, the Party complained against shall reply to the request within 10 days after the date of its receipt and shall enter into consultations in good faith, with a view of reaching a mutually satisfactory solution, within a period of:

- (a) not more than 30 days after the date of receipt of the request;
- (b) on disputes concerning perishable goods, 15 days after the date of receipt of the request.

The consultation period shall not exceed 45 days from the date of receipt of the request to initiate consultations and 20 days in case of perishable goods, unless both Parties agree to extend these periods.

4. The consulting Parties shall:

- (a) provide sufficient information to enable a full examination of how the measure or other matter at issue might affect the operation of this Agreement; and
- (b) treat any confidential information exchanged in the course of consultations on the same basis as the Party providing the information.

5. In consultations under this Article, a consulting Party may request the other Party to make available personnel of its government agencies or other regulatory bodies who have expertise in the matter subject to consultations.

6. Consultations may be held in person or by any technological means available to the Parties. In the event that the Parties decide to hold consultations in person, these shall be held in a place agreed by the Parties, or if there is no agreement, in the capital of the requested Party.

7. Consultations shall be confidential and without prejudice to the rights of any Party in any further proceedings.

#### **Article 144: Good Offices, Conciliation and Mediation**

1. Good offices, conciliation and mediation are procedures undertaken voluntarily if the Parties so agree.

2. Proceedings involving good offices, conciliation and mediation, and in particular the positions taken by the Parties during these proceedings, shall be confidential and without prejudice to the rights of either Party in any further proceedings under this Chapter.

3. Good offices, conciliation or mediation may be requested at any time by either Party. They may begin at any time and be terminated at any time.

4. If the Parties agree, good offices, conciliation or mediation may continue while the dispute proceeds for resolution before a panel established under Article 145 (Establishment of a Panel).

#### **Article 145: Establishment of a Panel**

1. If the Party complained against does not answer the request for consultations within 10 days from the date of receipt of such request, or if the Party complained against does not enter into consultations within the periods laid down in Article 143 (Consultations), paragraph 3, or if the consultation period has expired and the Parties have failed to resolve the dispute, the complaining Party may request in writing the establishment of a panel to consider the matter.

2. The complaining Party shall identify the measure or other matter at issue and indicate the provisions of this Agreement considered relevant, and shall deliver the request for the establishment of the panel to the other Party.

3. A panel shall be established upon receipt of a request.

4. Unless otherwise agreed by the disputing Parties, the panel shall be established, selected and perform its functions in a manner consistent with this Chapter.

#### **Article 146: Composition of a Panel**

1. The Parties shall apply the following procedures in selecting a panel:

- (a) a panel shall comprise 3 members;
- (b) each Party shall appoint a panelist within 10 days of the receipt of the request for the establishment of the panel;
- (c) if one Party does not appoint a panelist within the aforementioned 10 days, the other Party shall be entitled to appoint a panelist of its selection;
- (d) the Parties shall endeavour to agree on a third panelist, who shall not be a national of any of the Parties, to serve as chairperson of the panel, within 15 days of the receipt of the request for the establishment of the panel;
- (e) in the event that the chairperson of the panel cannot be appointed in accordance with the procedure set out in sub-paragraph (d), either Party may request the Director General of the WTO to designate the panelist within 10 days of the receipt of such request. This selection shall be made among WTO experienced panelists that abide by the criteria established by the Parties;
- (f) all panelists shall meet the qualifications set out in paragraph 2.

Each Party shall endeavour to appoint panelists who have expertise or experience relevant to the subject matter of the dispute.

2. All panelists shall:

- (a) have expertise or experience in law, international trade, other matters covered by this Agreement, or the resolution of disputes arising under international trade agreements;
- (b) be chosen strictly on the basis of objectivity, reliability and sound judgment;
- (c) be independent of, and not be affiliated with or take instructions from, any Party;
- (d) comply with the Rules of Conduct for the WTO Understanding on Rules and Procedures Governing the Settlement of Disputes; and
- (e) not have participated in the dispute in any other capacity pursuant to Article 144 (Good Offices, Conciliation and Mediation).

3. The date of composition of the panel shall be the date on which the chairperson is appointed.

4. If any of the panelists resigns or becomes unable to act, a new panelist shall be appointed in accordance with this Article. If a Party believes that a panelist is in violation of the Rules of Conduct referred to in paragraph 2(d), both Parties shall consult and, if they agree, the panelist shall be removed and a new panelist shall be appointed in accordance with this Article.

5. Where in accordance to paragraph 4, there is a need to appoint a new panelist, panel proceedings shall be suspended until the new panelist is appointed. The new panelist shall have all the powers and duties of the original panelist.

6. The procedures set out in this Article shall apply in those cases where the original panel, or some of its members, are unable to reconvene pursuant to Articles 153 (Implementation of the Panel Report), 154 (Compliance Review), 155 (Compensation and Suspension of Concessions or Other Obligations) and 156 (Post Suspension). In these cases, the period for notifying the report shall be counted from the date on which the last panelist is appointed.

#### **Article 147: Functions of the Panel**

1. The function of a panel is to make an objective assessment of the dispute before it, including an examination of the facts of the case and the applicability of and conformity with this Agreement.

2. Where a panel concludes that a measure is inconsistent with this Agreement, it shall recommend that the Party complained against brings the measure into conformity.

3. The panel, in its findings and recommendations, cannot add to or diminish the rights and obligations provided for in this Agreement.

#### **Article 148: Rules of Procedure of the Panel**

1. The Commission shall establish Rules of Procedure, no later than during its first session, which shall ensure:

- (a) a right to at least one hearing before the panel;
- (b) an opportunity for each Party to provide initial and rebuttal written submissions;
- (c) the possibility of using technological means to conduct the proceedings;
- (d) that the hearings before the panel and its deliberations shall be confidential; and
- (e) the protection of confidential information.

2. Unless the Parties otherwise agree, the panel shall conduct its proceedings in accordance with the Rules of Procedure. The panel may, in consultation with the Parties, regulate its own procedures in relation to the rights of the Parties to be heard and its deliberations.

3. The Commission may modify the Rules of Procedure.

4. Unless the Parties otherwise agree within 20 days from the date of the establishment of the panel, the terms of reference of the panel shall be:

*"To examine, in the light of the relevant provisions of this Agreement, the matter referred to in the request for the establishment of the panel pursuant to Article 145 (Establishment of a Panel) and to make findings of fact and law, conclusions and, if needed, recommendations for the resolution of the dispute."*

5. Where the Parties have agreed on different terms of reference they shall notify these to the panel within 2 days of its composition.

6. The location of any hearing of the panel, if it is held in person, shall be decided by mutual agreement of the Parties, failing which, it shall be held in the capital of the Party complained against.

7. The panel shall make every effort to take its decisions by consensus, provided that where a panel is unable to reach consensus it may take its

decisions by majority vote. Panelists may furnish separate opinions on matters not unanimously agreed. All opinions expressed in the panel report by individual panelists shall be anonymous.

8. The remuneration of the panelists and other expenses of the panel shall be borne by the Parties in equal shares.

#### **Article 149: Information and Technical Advice**

1. On request of a Party, or on its own initiative, unless both Parties disapprove, the panel may seek information and technical advice from any person or body that it deems appropriate.

2. Before the panel requests information or technical advice, appropriate procedures shall be established in consultation with the Parties. The panel shall provide the Parties with:

- (a) prior notification and time to make observations before the panel regarding requests for information and technical advice pursuant to paragraph 1; and
- (b) a copy of any information or technical advice submitted in answer to a request made pursuant to paragraph 1 and the opportunity to submit comments.

3. When the panel takes into consideration such information or technical advice in the preparation of its report, it shall also take into account any comments or observations submitted by the Parties on the information or technical advice.

4. When a request for information or technical advice is made in accordance with this Article, any period regarding the panel procedure shall be suspended from the date of the delivery of the request to the date when the written report is delivered to the panel.

#### **Article 150: Suspension or Termination of Proceedings**

1. The Parties may agree to suspend the work of the panel at any time for a period not exceeding 12 months from the date of such agreement. If the panel procedure has been suspended for more than 12 months, the terms of reference of the panel shall lapse unless the Parties agree otherwise, without prejudice of the complaining Party's right to request consultations and subsequently request the establishment of a panel on the same matter at a later stage. This paragraph shall not apply where the suspension is the result of attempts in good faith at reaching a mutually satisfactory solution pursuant to Article 144 (Good Offices, Conciliation and Mediation).

2. The Parties may agree to terminate the proceedings before a panel by jointly notifying the panel to this effect, at any time prior to the notification of the panel report.

### **Article 151: Report of the Panel**

1. The panel shall base its report on the relevant provisions of this Agreement and the submissions and arguments of the Parties.
2. The panel shall notify a report to the Parties containing:
  - (a) findings of fact and law;
  - (b) its conclusions as to whether the measure or other matter at issue is inconsistent with this Agreement; and
  - (c) its recommendations, if any, for the resolution of the dispute.
3. Unless the Parties otherwise agree, the panel shall notify the report to the Parties within 120 days after the composition of the panel.
4. In exceptional cases, if the panel considers it cannot notify its report to the Parties within 120 days, it shall inform the Parties in writing of the reasons for the delay together with an estimate of the period within which it will notify its report. Any delay shall not exceed a further period of 30 days, unless the Parties otherwise agree.
5. In cases regarding perishable goods, the panel shall make every effort to notify its report within 80 days from the date of its composition. Any delay shall not exceed a further period of 10 days, unless the Parties otherwise agree.
6. The Parties shall simultaneously make the report available to the public, subject to the protection of confidential information, within 25 days after its notification, or 5 days after the panel responds to a request, if any, pursuant to Article 152 (Request for Clarification of the Report).
7. The panel report is final and binding on the Parties.

### **Article 152: Request for Clarification of the Report**

1. Within 25 days of the notification of the report, either Party may submit a written request to the panel for clarification of any items the Party considers require further explanation or definition.
2. The panel shall respond the request within 20 days following the submission of such request. The clarification of the panel shall only be a more precise explanation of the contents of the report, and not an amendment of such report.
3. The filing of this request for clarification will not postpone the effect of the panel report or the compliance of the adopted decision, unless the panel decides otherwise.



### **Article 153: Implementation of the Panel Report**

1. The Party complained against shall, without undue delay, take any measure necessary to comply in good faith with the report.
2. The disputing Parties may also agree at any time on a mutually satisfactory solution to the dispute.
3. If it is not practicable to comply immediately, the Parties shall endeavour to agree on a reasonable period of time to comply, within 30 days after the date of the notification of the report.
4. Failing agreement between the Parties on the reasonable period of time in accordance with paragraph 3, either Party may request the original panel to establish the reasonable period of time. Such a request shall be made in writing and notified to the other Party. The panel shall notify its report to the Parties within 20 days from the date of the submission of the request.
5. The reasonable period of time may be extended by mutual agreement of the Parties. All periods contained in this Article constitute part of the reasonable period of time.

### **Article 154: Compliance Review**

1. The Party complained against shall notify the complaining Party by the end of the reasonable period of time of any measure that it has taken to comply with the report of the panel and provide information including the effective date and the relevant text of the measure.
2. In the event of disagreement between the Parties concerning the existence or the consistency of any measure notified under paragraph 1 with the provisions of this Agreement, the complaining Party may refer the matter to the original panel. Such request shall be made in writing, identify the specific measure at issue and explain how such measure is inconsistent with the provisions of this Agreement. The panel shall notify its report within 45 days of the date of the submission of the request.

### **Article 155: Compensation and Suspension of Concessions or Other Obligations**

1. If a panel has concluded, in accordance with Article 151 (Report of the Panel), that a measure or other matter at issue is inconsistent with this Agreement and the Party complained against has failed to carry out the recommendations of the panel report within the reasonable period of time, or if the complaining Party considers that the Party complained against has failed to carry out the mutually satisfactory solution, or if the panel, in accordance with Article 154 (Compliance Review) concludes that the measure taken to comply is inconsistent with that Party's obligations under this Agreement, the Party complained against shall enter into negotiations with the complaining Party with a view to developing mutually acceptable compensation.

2. If the disputing Parties:
  - (a) are unable to agree on compensation within 30 days after the period for negotiating such compensation has begun; or
  - (b) have agreed on compensation and the complaining Party considers that the other Party has failed to observe the terms of the agreement,

the complaining Party may at any time thereafter provide written notice to the Party complained against that it intends to suspend the application, to that Party, of concessions or other obligations of equivalent effect. The notice shall specify the level of concessions or other obligations that the Party proposes to suspend. The complaining Party may begin suspending concessions or other obligations 30 days after the date on which it provides written notice under this paragraph, or 7 days after the panel issues its report under paragraph 3, as the case may be.

3. If the Party complained against considers that the level of concessions or other obligations proposed to be suspended is excessive, it may, within 30 days after the complaining Party provides notice under paragraph 2, request that the original panel be reconvened to consider the matter. The Party complained against shall also deliver its request in writing to the complaining Party. The panel shall reconvene as soon as possible after delivery of the request and shall notify its report to the disputing Parties within 60 days after it reconvenes. If the panel finds that the level of concessions or other obligations proposed to be suspended is excessive, it shall establish the level of concessions or other obligations it considers to be of equivalent effect.

4. In considering what concessions or other obligations to suspend pursuant to paragraph 2:

- (a) a complaining Party should first seek to suspend concessions or other obligations in the same sector or sectors affected by the measure or other matter at issue that the panel has found to be inconsistent with the obligations of this Agreement; and
- (b) a complaining Party that considers it is not practicable or effective to suspend concessions or other obligations in the same sector or sectors may suspend concessions or other obligations in other sectors.

5. Compensation and suspension of concessions or other obligations shall only be applied until the Party complained against has implemented the recommendation of the panel report or a mutually satisfactory solution is reached.

#### **Article 156: Post Suspension**

1. Without prejudice to the procedures in Article 155 (Compensation and Suspension of Concessions or Other Obligations), if the Party complained against considers that it has complied, it may provide written notice to the complaining Party to request the end of the suspension of concessions or other obligations.

2. If the complaining Party agrees, it shall reinstate any concessions or other obligations suspended under Article 155 (Compensation and Suspension of Concessions or Other Obligations). If the complaining Party disagrees, it shall refer the matter to the original panel within 60 days of the receipt of the written notice provided by the Party complained against. If the complaining Party does not refer the matter to the panel within said period, it shall lose its right to apply the suspension of concessions or other obligations.

3. The panel shall notify its report on the matter within 30 days after the complaining Party refers the matter to it. If the panel concludes that the Party complained against has complied, the complaining Party shall promptly reinstate any concessions or other obligations suspended under Article 155 (Compensation and Suspension of Concessions or Other Obligations).

#### **Article 157: Private Rights**

No Party shall provide for a right of action under its domestic law against the other Party on the grounds that a measure of the other Party is inconsistent with this Agreement.

#### **Article 158: Time Limits**

1. All periods laid down in this Chapter and in the Rules of Procedure shall be counted in calendar days, the first day being the day following the act or fact to which they refer.

2. Any period referred to in this Chapter and in the Rules of Procedure may be modified by mutual agreement of the Parties.

## Chapter 15 Exceptions

### Article 159: General Exceptions

1. For purposes of Chapter 3 (National Treatment and Market Access for Trade in Goods), Chapter 4 (Rules of Origin and Related Operational Procedures), Chapter 5 (Customs Procedures), Chapter 6 (Sanitary and Phytosanitary Measures) and Chapter 7 (Technical Barriers to Trade), Article XX of GATT 1994 and its interpretative notes are incorporated into and made part of this Agreement, *mutatis mutandis*. The Parties understand that the measures referred to in Article XX (b) of GATT 1994 include environmental measures necessary to protect human, animal, or plant life or health, and that Article XX (g) of GATT 1994 applies to measures relating to the conservation of living and nonliving exhaustible natural resources, subject to the requirement that such measures are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination or a disguised restriction on trade in goods.

2. For purposes of Chapter 9 (Investment, Trade in Services and Temporary Entry of Business Persons), Article XIV of GATS (including its footnotes) is incorporated into and made part of this Agreement, *mutatis mutandis*. The Parties understand that the measures referred to in Article XIV (b) of GATS include environmental measures necessary to protect human, animal, or plant life or health, subject to the requirement that such measures are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination or a disguised restriction on trade in services and investment.

### Article 160: Security Exceptions

Nothing in this Agreement shall be construed:

- (a) to require a Party to furnish or allow access to any information the disclosure of which it determines to be contrary to its essential security interests; or
- (b) to prevent a Party from taking any action which it considers necessary for the protection of its essential security interests:
  - (i) relating to fissionable materials or the materials from which they are derived;
  - (ii) relating to the supply of services as carried out directly for the purpose of provisioning a military establishment;
  - (iii) relating to the traffic in arms, ammunition and implements of war and to such traffic in other goods and materials as is carried on directly or indirectly for the purpose of supplying a military establishment;

- (iv) taken in time of war or other emergency in international relations; or
- (c) to prevent a Party from taking any action in pursuance of its obligations under the United Nations Charter for maintenance of international peace and security.

### **Article 161: Taxation**

1. Except as set out in this Article, nothing in this Agreement shall apply to taxation measures.
2. Nothing in this Agreement shall affect the rights and obligations of any Party under any tax convention. In the event of any inconsistency between this Agreement and any such convention, that convention shall prevail to the extent of the inconsistency. In the case of a tax convention between the Parties, the competent authorities under that convention shall have sole responsibility for determining whether any inconsistency exists between this Agreement and that convention.
3. Notwithstanding paragraph 2, Article 8 (National Treatment) and such other provisions of this Agreement as are necessary to give effect to that Article shall apply to taxation measures to the same extent as does Article III of GATT 1994.

### **Article 162: Disclosure of Information**

Nothing in this Agreement shall be construed to require a Party to furnish or allow access to confidential information, the disclosure of which would impede law enforcement, or otherwise be contrary to the public interest, or which would prejudice the legitimate commercial interests of particular enterprises, public or private.

### **Article 163: Restrictions to Safeguard the Balance of Payments**

Where a Party is in serious balance of payments and external financial difficulties or threat thereof, the Party may adopt or maintain restrictions to safeguard the balance of payments in accordance with the WTO Agreement and with the Articles of Agreement of the International Monetary Fund.

### **Article 164: Definitions**

For purposes of this Chapter:

1. **Tax convention** means a convention for the avoidance of double taxation or other international taxation agreement or arrangement.
2. Taxation measures do not include:
  - (a) customs duties as defined in Article 5 (Definitions);

- (b) the measures listed in subparagraphs (b) and (c) to the definition of customs duties in Article 5 (Definitions).

## **Chapter 16 Final Provisions**

### **Article 165: Annexes, Appendices, and Footnotes**

The Annexes, Appendices, and footnotes to this Agreement constitute an integral part of this Agreement.

### **Article 166: Amendments**

1. The Parties may agree in writing on any amendment of this Agreement.
2. Such amendment shall enter into force and constitute an integral part of this Agreement, 60 days after the date on which the Parties have exchanged written notifications confirming the completion of their respective applicable legal procedures for its entry into force.

### **Article 167: Amendment of the WTO Agreement**

If any provision of the WTO Agreement that the Parties have incorporated into this Agreement is amended and this Agreement is substantially affected thereby, the Parties shall consult with a view to amending the relevant provision of this Agreement, as appropriate, in accordance with Article 166 (Amendments).

### **Article 168: Entry into Force and Termination**

1. This Agreement shall enter into force 60 days after the date on which the Parties have exchanged written notifications confirming the completion of their respective applicable legal procedures for its entry into force.
2. Either Party may terminate this Agreement by written notification to the other Party. The termination shall take effect 180 days after the date of such notification.

**IN WITNESS WHEREOF** the undersigned, being duly authorized by their respective Governments, have signed this Agreement.

**DONE** at Beijing, China, on this 8<sup>th</sup> day of April of 2010, in duplicate in the Chinese, Spanish and English languages. The three texts are equally authentic. In the event of divergence between these texts, the English text shall prevail.

For the Government of the  
People's Republic of China

For the Government of the  
Republic of Costa Rica

Chen Deming  
*Minister of Commerce*

Marco Vinicio Ruiz  
*Ministro de Comercio Exterior*



**Annex 1\***  
**National Treatment and Import and Export Restrictions**

**Section A**  
**Measures of Costa Rica**

Articles 8 (National Treatment) and 11 (Import and Export Restrictions) shall not apply to:

- (a) controls on the import of crude oil, its fuel, derivatives, asphalt, and gasoline pursuant to Law No. 7356 of September 6, 1993;
- (b) controls on the export of wood in logs and boards from forests pursuant to Law No. 7575 of April 16, 1996;
- (c) controls on the export of hydrocarbons pursuant to Law No. 7399 of May 3, 1994;
- (d) controls on the export of coffee pursuant to Law No. 2762 of June 21, 1961;
- (e) controls on the import and export of ethanol and crude rums pursuant to Law No. 8 of October 31, 1885;
- (f) controls to establish a minimum export price for bananas, pursuant to Law No. 7472 of January 19, 1995;
- (g) measures related to the protection of the environment and natural resources pursuant to applicable domestic law and the provisions established in Article 159 (General Exceptions) of this Agreement; and
- (h) actions authorized by the Dispute Settlement Body of the WTO.

**Section B**  
**Measures of China**

Articles 8 (National Treatment) and 11 (Import and Export Restrictions) shall not apply to:

- (a) measures related to the protection of the environment and natural resources pursuant to applicable domestic law and the provisions established in Article 159 (General Exceptions) of this Agreement; and
- (b) actions authorized by the Dispute Settlement Body of the WTO.

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\* This is an Annex to Chapter 3 (National Treatment and Market Access for Trade in Goods).

## **Annex 2\***

### **Tariff Elimination**

1. Except as otherwise provided in a Party's Schedule to this Annex, the following staging categories apply to the elimination of customs duties by each Party pursuant to Article 9 (Tariff Elimination):

- (a) duties on originating goods provided for in the items in staging category A in a Party's Schedule shall be eliminated entirely and such goods shall be duty-free on the date this Agreement enters into force;
- (b) duties on originating goods provided for in the items in staging category B in a Party's Schedule shall be removed in five equal annual stages beginning on the date this Agreement enters into force, and such goods shall be duty-free, effective January 1<sup>st</sup> of year 5;
- (c) duties on originating goods provided for in the items in staging category C in a Party's Schedule shall be removed in ten equal annual stages beginning on the date this Agreement enters into force, and such goods shall be duty-free, effective January 1<sup>st</sup> of year 10;
- (d) duties on originating goods provided for in the items in staging category D in a Party's Schedule shall be removed in fifteen equal annual stages beginning on the date this Agreement enters into force, and such goods shall be duty-free, effective January 1<sup>st</sup> of year 15;
- (e) goods provided for in the items in staging category E in a Party's Schedule shall be exempted from tariff elimination, meaning that they shall continue to receive most-favoured-nation treatment;
- (f) goods provided for in the items in staging category F in the Schedule of the Republic of Costa Rica, shall be exempted from tariff elimination, meaning that they shall continue to receive most-favoured-nation treatment. Costa Rica agrees to give China a duty-free tariff-rate quota for the quantities established in the General Notes 1 and 2 to such Schedule; and
- (g) goods provided for in tariff line 85166000 in category G in the Schedule of the Republic of Costa Rica, shall continue to receive most-favoured-nation treatment, except for the electric cooking plates and grillers classified under the 10-digit tariff code 8516600099, which shall be free of duty on the date this Agreement enters into force.

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\* This is an Annex to Chapter 3 (National Treatment and Market Access for Trade in Goods).

2. The base rate of customs duty and staging category for determining the interim rate of customs duty at each stage of reduction for an item are indicated for the item in each Party's Schedule to this Annex.
3. For the purpose of the elimination of customs duties in accordance with Article 9 (Tariff Elimination), interim staged rates shall be rounded down, at least to the nearest tenth of a percentage point or, if the rate of duty is expressed in monetary units, at least to the nearest 0.01 of the official monetary unit of the importing Party.
4. For purposes of this Annex and a Party's Schedule, **year 1** means the year the Agreement enters into force as provided in Article 168 (Entry into Force and Termination).
5. For purposes of this Annex and a Party's Schedule, beginning in **year 2**, each annual stage of tariff reduction shall take effect on January 1<sup>st</sup> of the relevant year.
6. The Parties' schedules attached to this Annex constitute an integral part of this Agreement.

### Schedule of the People's Republic of China

HS09 Code	Description	Base Rate	Staging Category
01011010	Live pure-bred breeding horses	0	A
01011020	Live pure-bred breeding donkeys	0	A
01019010	Live horses, o/t for pure-bred breeding	10	A
01019090	Other donkeys, o/t for pure-bred breeding	10	A
01021000	Live pure-bred breeding bovine animals	0	A
01029000	Live bovine animals, o/t pure-bred breeding	10	A
01031000	Live pure-bred breeding swine	0	A
01039110	Live swine weighing<10kg,o/t for pure-bred breeding	10	A
01039120	Live swine 10kg≤weighing<50kg, o/t for pure-bred breeding	10	A
01039200	Live swine weighing≥50kg,o/t for pure-bred breeding	10	A
01041010	Live sheep for pure-bred breeding	0	A
01041090	Live sheep, o/t for pure-bred breeding	10	A
01042010	Live goats for pure-bred breeding	0	A
01042090	Live goats, o/t for pure-bred breeding	10	A
01051110	Live chicken≤185g for pure-bred breeding	0	A
01051190	Live chicken≤185g, o/t pure-bred breeding	10	A
01051210	Live turkeys≤185g, for pure-bred breeding	0	A
01051290	Live turkeys≤185g, o/t pure-bred breeding	10	A
01051910	Live ducks,geese & guinea fowls≤185g for pure-bred breeding	0	A
01051990	Live ducks,geese & guinea fowls≤185g, o/t pure-bred breeding	10	A
01059410	Live chicken>185g,pure-bred breeding	0	A
01059490	Other chicken >185g, pure-bred breeding	10	A
01059910	Live ducks,geese,turkeys & guinea fowls >185g for pure bred breeding	0	A
01059991	Live ducks >185g, o/t for pure-bred breeding	10	A
01059992	Live geese >185g, o/t for pure-bred breeding	10	A
01059993	Live guinea fowls >185g, o/t for pure-bred breeding	10	A
01059994	Live turkeys >185g, o/t for pure-bred breeding	10	A
01061110	Primates, for pure-bred breeding	0	A
01061190	Other primates, o/t for pure-bred breeding	10	A
01061200	Whales, dolphins and propoises; manatees and dugongs	10	A
01061910	Other mammals, for pure-bred breeding	0	A
01061920	Other edible mammals, o/t for pre-bred breeding	10	A
01061990	Mammals, nes	10	A
01062011	Crocodiles for cultivation, for pure-bred breeding	0	A
01062019	Reptiles, for pure-bred breeding	0	A
01062020	Edible reptiles	10	A
01062090	Reptiles, nes	10	A
01063110	Birds of prey, for pure-bred breeding	0	A
01063190	Other birds of prey, o/t for pure-bred breeding	10	A
01063210	Psittaciformes, for pure-bred breeding	0	A
01063290	Other psittaciformes, o/t for pure-bred breeding	10	A
01063910	Other birds, for pure-bred breeding	0	A
01063921	Squabs, edible	10	A
01063922	Ostrich, edible	10	A
01063923	Teals, edible	10	A
01063929	Other birds, edible	10	A
01063990	Birds, nes	10	A
01069011	Tadpole and young frogs, for pure-bred breeding	0	A
01069019	Other live animals, for pure-bred breeding	0	A
01069020	Other live animals, edible	10	A
01069090	Other live animals, not edible	10	A
02011000	Fresh or chilled bovine carcasses&half carcasses	20	D
02012000	Fresh or chilled unboned bovine meat (excl. carcasses)	12	D
02013000	Fresh or chilled boneless bovine meat	12	D
02021000	Frozen bovine carcasses & half carcasses	25	B
02022000	Frozen unboned bovine meat (excl. carcasses)	12	B
02023000	Frozen boneless bovine meat	12	B
02031110	Fresh or chilled carcasses & half carcasses of sucking pig	20	B
02031190	Fresh or chilled swine carcasses & half carcasses, nes	20	B

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HS09 Code	Description	Base Rate	Staging Category
02031200	Fresh or chilled unboned hams, shoulders & cuts thereof of swine	20	B
02031900	Fresh or chilled swine meat, nes (unboned)	20	B
02032110	Frozen carcasses & half carcasses of sucking pig	12	B
02032190	Frozen swine carcasses & half carcasses, nes	12	B
02032200	Frozen unboned hams, shoulders & cuts thereof of swine	12	B
02032900	Frozen swine meat, nes	12	B
02041000	Fresh or chilled lamb carcasses & half carcasses	15	D
02042100	Fresh or chilled sheep carcasses & half carcasses (excl. lamb)	23	D
02042200	Fresh or chilled unboned meat of sheep	15	D
02042300	Fresh or chilled boneless meat of sheep	15	D
02043000	Frozen lamb carcasses & half carcasses	15	D
02044100	Frozen sheep carcasses & half carcasses (excl.lamb)	23	D
02044200	Frozen unboned meat of sheep	12	D
02044300	Frozen boned meat of sheep	15	D
02045000	Fresh, chilled or frozen goat meat	20	D
02050000	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	20	B
02061000	Fresh or chilled edible bovine offal	12	B
02062100	Frozen bovine tongues	12	B
02062200	Frozen bovine livers	12	B
02062900	Frozen edible bovine offal (excl. tongues & livers)	12	B
02063000	Fresh or chilled edible swine offal	20	B
02064100	Frozen swine livers	20	B
02064900	Frozen edible swine offal (excl. livers)	12	B
02068000	Fresh or chilled edible offal of sheep, goats, horses...	20	B
02069000	Frozen edible offal of sheep, goats, horses...	18	B
02071100	Fresh or chilled whole chickens, not cut in pieces	20	B
02071200	Frozen whole chickens, not cut in pieces	20	B
02071311	Fresh or chilled cuts & offal of chicken, with bone in	20	B
02071319	Fresh or chilled cuts of chicken, nes	20	B
02071321	Fresh or chilled wing of chicken(other than wingtips)	20	B
02071329	Fresh or chilled offal of chicken, nes	20	B
02071411	Frozen cuts chicken, with bone in	10	A
02071419	Frozen cuts chicken, nes	10	A
02071421	Frozen wing of chicken(other than wingtips)	10	A
02071422	Fresh.chilled or frozen chicken claw	10	A
02071429	Frozen offal of chicken, nes	10	A
02072400	Fresh or chilled whole turkeys	20	B
02072500	Frozen whole turkeys	20	B
02072600	Fresh or chilled cuts & offal of turkey	20	B
02072700	Frozen cuts & offal of turkey	10	A
02073210	Fresh or chilled whole ducks	20	B
02073220	Fresh or chilled whole geese	20	B
02073230	Fresh or chilled whole guinea fowls	20	B
02073310	Frozen whole ducks	20	B
02073320	Frozen whole geese	20	B
02073330	Frozen whole guinea fowls	20	B
02073400	Fresh or chilled fatty livers of poultry	20	B
02073510	Fresh or chilled cuts/offal of duck	20	B
02073520	Fresh or chilled cuts/offal of geese	20	B
02073530	Fresh or chilled cuts/offal of guinea fowl	20	B
02073610	Frozen cuts/offal of duck	20	B
02073620	Frozen cuts/offal of geese	20	B
02073630	Frozen cuts/offal of guinea fowl	20	B
02081010	Fresh or chilled meat of rabbits, excl. head	20	B
02081020	Frozen meat of rabbits , excluding head	20	B
02081090	Fresh, chilld or frozn edible offal of rabbit or hare, nes	20	B
02083000	Fresh, chilled or frozen meat & meat offal of primates	23	B
02084000	Fresh, chilled or frozen meat & meat offal of whales dolphins and propoises;of manatees and dugongs	23	B

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<b>HS09 Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
02085000	Fresh, chilled or frozen meat & meat offal of reptiles	23	B
02089010	Fresh, chilled or frozen meat & meat offal of squabs	20	B
02089090	Fresh, chilled or frozen meat or edible offal, nes	23	B
02090000	Pig & poultry fat, fresh, chilled, frozen, salted... or smoked	20	B
02101110	Unboned swine hams&shoulders, salted, in brine,dried or smoked	25	B
02101190	Cuts of unboned swine hams&shoulders, salted, in brine drd or smoked	25	B
02101200	Bellies & cuts thereof of swine, salted, in brine, dried or smoked	25	B
02101900	Meat of swine, salted, in brine,dried or smoked, nes	25	B
02102000	Meat of bovine animals, salted,in brine,dried or smoked	25	B
02109100	Primates, nes, saltd, dried or smokd; flours & meals of meat or offal	25	B
02109200	Whales, dophins, nes, saltd, dried or smokd; flours & meals of meat or offal	25	B
02109300	Reptiles, nes, saltd, dried or smokd; flours & meals of meat or offal	25	B
02109900	Other meat, nes, saltd, dried or smokd; flours & meals of meat or offal	25	B
03011000	Live ornamental fish	17.5	C
03019110	Live trout fry	0	A
03019190	Live trout, excl. fry	10.5	C
03019210	Live eels fry	0	A
03019290	Live eels, excl. fry	10	C
03019310	Live carp fry	0	A
03019390	Live carp, excl. fry	10.5	C
03019410	Fry of bluefin tunas	0	A
03019490	Other live bluefin tunas	10.5	C
03019510	Fry of Southern bluefin tunas	0	A
03019590	Other live Southern bluefin tunas	10.5	C
03019911	Live perch fry	0	A
03019912	Live sturgeon fry	0	A
03019919	Live fish fry, nes	0	A
03019991	Live tilapia	10.5	C
03019992	Live puffer fish	10.5	C
03019999	Live fish nes, excl. Fry	10.5	C
03021100	Fresh or chilled trout	12	C
03021210	Fresh or chilled Atlantic salmon	10	C
03021220	Fresh or chilled Pacific or Danube salmon	10	C
03021900	Fresh or chilled salmonidae (excl. 0302.11 & 0302.12)	12	C
03022100	Fresh or chilled halibut	12	C
03022200	Fresh or chilled plaice	12	C
03022300	Fresh or chilled sole	12	C
03022900	Fresh or chilled flat fish (excl. halibut, plaice & sole)	12	C
03023100	Fresh or chilled albacore or longfinned tunas	12	C
03023200	Fresh or chilled yellowfin tunas	12	C
03023300	Fresh or chilled skipjack or stripe-bellied bonito	12	C
03023400	Fresh or chilled bigeye tunas	12	C
03023500	Fresh or chilled bluefin tunas	12	C
03023600	Fresh or chilled southern bluefin tunas	12	C
03023900	Fresh or chilled tunas, nes	12	C
03024000	Fresh or chilled herrings (excl. livers & roes)	12	C
03025000	Fresh or chilled cod (excl. livers & roes)	12	C
03026100	Fresh or chilled sardines, brisling or sparts	12	C
03026200	Fresh or chilled haddock	12	C
03026300	Fresh or chilled coalfish	12	C
03026400	Fresh or chilled mackerel	12	C
03026500	Fresh or chilled dogfish & other sharks	12	C
03026600	Fresh or chilled eels	12	C
03026700	Swordfish, fresh or chilled	12	C
03026800	Toothfish, fresh or chilled	12	C
03026910	Fresh or chilled scabber fish (trichurius)	12	C
03026920	Fresh or chilled yellow croaker (pseudosicaena)	12	C
03026930	Fresh or chilled butterfish (pamus)	12	C
03026940	Fresh or chilled tilapia	12	C

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<b>HS09 Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
03026950	Fresh chilled or frozen puffer fish	12	C
03026990	Fresh or chilled fish, nes	12	C
03027000	Fresh or chilled fish livers & roes	12	C
03031100	Frozen sockeye salmon	10	C
03031900	Other frozen pacific salmon, nes	10	C
03032100	Frozen trout	12	C
03032210	Frozen Atlantic salmon	10	C
03032220	Frozen danube salmon	10	C
03032900	Frozen salmonidae, nes	10	C
03033110	Frozen Greenland halibut	10	C
03033190	Other frozen halibut	10	C
03033200	Frozen plaice	12	C
03033300	Frozen sole	12	C
03033900	Frozen flat fish (excl. halibut, plaice & sole)	10	C
03034100	Frozen albacore or longfinned tunas	12	C
03034200	Frozen yellowfin tunas	12	C
03034300	Frozen skipjack or stripe-bellied bonito	12	C
03034400	Frozen bigeye tunas	12	C
03034500	Frozen bluefin tunas	12	C
03034600	Frozen southern bluefin	12	C
03034900	Frozen tunas, nes	12	C
03035100	Herrings (Clupea harengus, Clupea pallasii), frozen, excluding livers and roes	10	C
03035200	God(Gadus morhua, Gadus ogac, Gadus macrocephalus), frozen, excluding livers and roes	10	C
03036100	Swordfish, frozen, excluding livers and roes	10	C
03036200	Toothfish, frozen, excluding livers and roes	10	C
03037100	Frozen sardines, brisling or sprats	12	C
03037200	Frozen haddock	12	C
03037300	Frozen coalfish	12	C
03037400	Frozen mackerel	10	C
03037500	Frozen dogfish & sharks	12	C
03037600	Frozen eels	12	C
03037700	Frozen sea-bass	12	C
03037800	Frozen hake	12	C
03037910	Frozen scabber fish (trichurius)	10	C
03037920	Frozen yellow croaker(pseudosicaena)	10	C
03037930	Frozen butterfish (pampus)	10	C
03037940	Frozen tilapia	10	C
03037990	Frozen fish, nes	10	C
03038000	Frozen fish livers & roes	10	C
03041100	Swordfish fillets and meat, fresh or chilled	12	B
03041200	Fillets or meat of toothfish, fresh or chilled	12	B
03041900	Other fish fillets and fish meat, fresh or chilled	12	B
03042100	Frozen fillets of swordfish	10	A
03042200	Frozen fillets of toothfish	10	A
03042910	Frozen fillets of tilapia	10	A
03042921	Frozen fillets of channel catfish	10	A
03042929	Frozen fillets of other Ictalurus	10	A
03042990	Other frozen fillets	10	A
03049100	Swordfish meat, frozen	10	A
03049200	Toothfish meat, frozen	10	A
03049900	Other fish fillets and meat	10	A
03051000	Flours, meals & pellets of fish, fit for human consumption	10	A
03052000	Livers & roes of fish, dried, smoked, salted or in brine	10	C
03053000	Fish fillets, dried, salted or in brine, but not smoked	10	A
03054110	Atlantic salmon, smoked	14	B
03054120	Pacific salmon and danube salmon, smoked	14	B
03054200	Smoked herrings (incl. fillets)	16	B
03054900	Smoked fish (excl. salmon & herrings)	14	B

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<b>HS09 Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
03055100	Dried cod, not smoked	16	B
03055910	Dried pipefish and hippocampi, not smoked	2	A
03055920	Dried sharks' fins, not smoked	15	C
03055990	Other dried fish, not smoked	16	C
03056100	Herrings, salted or in brine but not dried or smoked	16	B
03056200	Cod, salted or in brine but not dried or smoked	16	B
03056300	Anchovies, salted or in brine but not dried or smoked	16	B
03056910	Scabber fish, salted or in brine but not dried or smoked	16	B
03056920	Yellow croaker, salted or in brine but not dried or smoked	16	B
03056930	butterfish, salted or in brine but not dried or smoked	16	B
03056940	Tilapia, salted but not dried nor smoked and fish in brine	16	B
03056990	Other fish, salted or in brine but not dried or smoked, nes	16	B
03061100	Frozen rock lobster & other sea crawfish	10	A
03061200	Frozen lobsters	10	A
03061311	Frozen shelled shrimps	8	A
03061312	Frozen northern pandalus	5	A
03061319	Frozen shrimps in shell	5	A
03061321	Frozen shelled prawns	8	A
03061329	Frozen prawns in shell	5	A
03061410	Frozen fresh-water swimming crabs	10	A
03061490	Other frozen crabs, nes	10	A
03061911	Frozen freshwater crawfish shelled	16	B
03061919	Frozen freshwater crawfish in shell	16	B
03061990	Frozen crustaceans,nes,incl flours,meals,pellets for human consumption	16	B
03062110	Not frozen lobster, for cultivation	0	A
03062190	Not frozen lobster, nes	15	B
03062210	Lobsters for cultivation	0	A
03062290	Unfrozen lobsters other than for cultivation	15	B
03062310	Shrimps and prawns for cultivation	0	A
03062391	Prawns, fresh or chilled	15	B
03062399	Unfrozen shrimps and prawns, nes	12	B
03062410	Crabs for cultivation	0	A
03062491	Live fresh-water crabs	14	B
03062492	Unfrozen swimming crabs	14	B
03062499	Unfrozen crabs, nes	14	B
03062910	Crustaceans, nes, for cultivation	0	A
03062990	Unfrozen crustaceans,nes; incl flours,meals and pellets,fit for human	14	B
03071010	Oysters for cultivation	0	A
03071090	Oysters other than for cultivation	14	B
03072110	Scallops for cultivation	0	A
03072190	Scallops, live, fresh or chilled, o/t for cultivation	14	B
03072900	Scallops, frozen, dried, salted or in brine	14	B
03073110	Mussels for cultivation	0	A
03073190	Mussels, live, fresh or chilled, o/t for cultivation	14	B
03073900	Mussels, frozen, dried, salted or in brine	14	B
03074110	Cuttle fish & squid, for cultivation	0	A
03074190	Cuttle fish& squid, live, fresh or chilled, o/t cultivation	12	B
03074900	Cuttle fish & squid, frozen, dried, salted or in brine	12	B
03075100	Octopus live, fresh or chilled	17	B
03075900	Octopus, frozen, dried, salted or in brine	17	B
03076010	Snails o/t sea snails for cultivation	0	A
03076090	Other snails o/t sea snails, excl for cultivation	14	B
03079110	Other molluscs and aquatic invertebrates, nes, for cultivation	0	A
03079191	Abalones, live, fresh or chilled	14	B
03079192	Clamworm	14	B
03079193	Clams live, fresh or chilled	14	B
03079199	Other molluscs and aquatic invertebrates, nes, live, fresh or chilled	14	B
03079910	Abalone, frozen, dried, salted or in brine	10	A
03079920	Sea cucumbers, frozen, dried, salted or in brine	10	A



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HS09 Code	Description	Base Rate	Staging Category
03079930	Other clams	10	A
03079990	Other molluscs and aquatic invertibrats, nes, frz/dr/saltd/br; incl flours, meals and pellets, fit for human consumption	10	A
04011000	Milk & cream of ≤1% fat, not concentrated or sweetened	15	D
04012000	Milk & cream of >1% but ≤6% fat, not concentrated or sweetened	15	D
04013000	Milk & cream of >6% fat, not concentrated or sweetened	15	D
04021000	Milk & cream in solid forms of ≤1.5% fat	10	D
04022100	Milk & cream in solid forms of >1.5% fat, unsweetened	10	D
04022900	Milk & cream in solid forms of >1.5% fat, sweetened	10	D
04029100	Concentrated milk & cream, unsweetened (excl. in solid form)	10	D
04029900	Sweetened milk & cream (excl. in solid form)	10	D
04031000	Yogurt	10	D
04039000	Buttermilk, curdled milk & cream, etc (excl. yogurt)	20	D
04041000	Whey and modified whey,	6	D
04049000	Products consisting of natural milk constituents, nes	20	D
04051000	Butter	10	D
04052000	Dairy spreads	10	D
04059000	Other fats & oils derived from milk	10	D
04061000	Fresh cheese, including whey cheese & curd	12	D
04062000	Grated or powdered cheese, , of all kinds	12	D
04063000	Processed cheese, not grated or powdered	12	D
04064000	Blue-veined cheese	15	D
04069000	Cheese, nes	12	D
04070010	Birds' eggs for hatching	0	A
04070021	Hen's eggs, in shell, fresh, o/t for hatching	20	B
04070022	Duck's eggs, in shell, fresh, o/t for hatching	20	B
04070023	Goose's eggs, in shell, fresh, o/t for hatching	20	B
04070029	Birds' eggs nes, in shell, fresh, o/t for hatching	20	B
04070091	Birds' eggs, in shell, salted	20	B
04070092	Birds' eggs, in shell, lime-preserved	20	B
04070099	Birds' eggs, in shell, preserved or cooked, nes	20	B
04081100	Dried egg yolks	20	B
04081900	Egg yolks (excl. dried)	20	B
04089100	Dried birds' eggs, not in shell	20	B
04089900	Birds' eggs, not in shell (excl. dried)	20	B
04090000	Natural honey	15	B
04100010	Edible bird's nests (salanganes' nests)	25	B
04100041	Pure royal jelly, fresh	15	B
04100042	Pure royal jelly, in powder	15	B
04100043	Bee pollen	20	B
04100049	Other bee products	20	B
04100090	Other edible products of animal origin, nes	20	B
05010000	Human hair, unworked , whether or not washed/scoured, waste hair	15	B
05021010	Pigs', hogs', or boars' bristles	20	B
05021020	Pigs', hogs', or boars' hair	20	B
05021030	Waste of bristles or hair of pigs, hogs or boars	20	B
05029011	Goats hair for brush making	20	B
05029012	Weasels tail hair for brush making	20	B
05029019	Badger and other brush making hair, nes	20	B
05029020	Waste, badger & other brush making hair	20	B
05040011	Hog casings, salted	20	B
05040012	Sheep casings, salted	18	B
05040013	Goat casings, salted	18	B
05040014	Hog fat-ends, salted	20	B
05040019	Sausage casings of animal guts, nes	18	B
05040021	Cold, frozen broiler gizzard	20	B
05040029	Stomach of other animals, nes	20	B
05040090	Other guts, bladders and stomachs of animals, whole and pieces thereof, nes	20	B
05051000	Raw feathers for stuffing; down	10	A

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05059010	Powder and waste of feathers or parts of feathers	10	A
05059090	Feathers nes; skins & parts of birds with feathers or down	10	A
05061000	Ossein and bones treated with acid	12	B
05069011	Power and waste bones,containing bovine composition or sheep and goat's	12	B
05069019	Other powder and waste of bones	12	B
05069090	Bones and horn-cores,unworked, defatted, simply prepared, not cut to shape,	12	C
05071000	Ivory, its powder & waste, unworked	10	A
05079010	Antilope horns and powder or waste thereof	3	A
05079020	Pilose antlers and powder thereof	11	B
05079090	Tortois-shell,whalebone,borns,etc, unworkd;powder/waste	10	A
05080010	Powder & waste of coral, shells of molluscs,crustaceans, etc	12	B
05080090	Coral; shells of molluscs, crustaceans,etc, not cut to shape	12	B
05100010	Bezoar	3	A
05100020	Ambergris, castoreum and civet	7	A
05100030	Musk	7	A
05100040	Cantharides	7	A
05100090	Bile; animal products nes for pharmacy,frsh or provinsly preservd	6	A
05111000	Bovine semen	0	A
05119111	Fertilized fish eggs	12	B
05119119	Other fish eggs	12	B
05119190	Products of crustaceans,molluscs or other aqueous invertebrates;dead animals of chapter 3	12	B
05119910	Animal semen other than bovine semen	0	A
05119920	Animal embryo	0	A
05119930	Silkworm graine	0	A
05119940	Horsehair and horsehair waste, whether or not put up as s layer with or without supporting material	15	B
05119990	Animal products, nes; dead animals of Chapter 1	12	B
06011010	Dormant stigma croci corms	4	A
06011021	Seed Lily corms	0	A
06011029	Other lily corms	5	A
06011091	Seed dormant bulbs, tubers, corms, rhizomes	0	A
06011099	Dormant bulbs, tubers, corms,rhizomes, nes	5	A
06012000	Bulbs, tubers, tuberous roots, cormms, crowns an rhizomes	15	B
06021000	Unrooted cuttings and slips	0	A
06022010	Seedlings of edible fruit or nut trees, shrubs or bushes	0	A
06022090	Edible fruit or nut trees, shrubs & bushes, o/t seedlings	10	A
06023010	Seedlings of rhododendrons & azaleas	0	A
06023090	Rhododendrons & azaleas, other than seedlings	15	B
06024010	Seedlings of roses	0	A
06024090	Roses, other than seedlings	15	B
06029010	Mushroom spawn	0	A
06029091	Other live plants, nes, for breeding	0	A
06029092	Orchid	10	A
06029093	Chrysanthemum	10	A
06029094	Lily	10	A
06029095	Carnation	10	A
06029099	Other live plants, nes, not for breeding	10	A
06031100	Fresh roses	10	A
06031200	Fresh carnations	10	A
06031300	Fresh orchids	10	A
06031400	Fresh chrysanthemums	10	A
06031910	Cut flowers and flower buds of Lily, fresh	10	A
06031990	Other fresh cut flowers and flower buds	10	A
06039000	Dried, dyed, bleached or otherwise prepared cut flowers & buds	23	B
06041000	Moses & lichens for ornamental purposes, fresh, dried...etc	23	B
06049100	Fresh parts of plants,without flowers/buds,for ornamental purpose	10	A
06049900	Parts of plants, without flowers or buds, for ornamental purposes	10	A
07011000	Seed potatoes	13	B

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HS09 Code	Description	Base Rate	Staging Category
07019000	Other potatoes, fresh or chilled	13	B
07020000	Tomatoes, fresh or chilled	13	B
07031010	Onions, fresh or chilled	13	B
07031020	Shallots, fresh or chilled	13	B
07032010	Bulbs of garlic, fresh or chilled	13	B
07032020	Stems or seedlings of garlic, fresh or chilled	13	B
07032090	Other parts of garlic, fresh or chilled	13	B
07039010	Leeks, fresh or chilled	13	B
07039020	Scallion, fresh or chilled	13	B
07039090	Otheralliaceous vegetables, fresh or chilled	13	B
07041000	Cauliflowers & headed broccoli, fresh or chilled	10	A
07042000	Brussels sprouts, fresh or chilled	13	B
07049010	Cabbage (Brassica oleracea var. capitata)	13	B
07049020	Cabbage (Brassica oleracea var. italica)	13	B
07049090	Other edible brassicas, fresh or chilled	13	B
07051100	Cabbage lettuce, fresh or chilled	10	A
07051900	Lettuce, fresh or chilled, (excl. cabbage lettuce)	10	A
07052100	Witloof chicory, fresh or chilled	13	B
07052900	Chicory, fresh or chilled, (excl. witloof)	13	B
07061000	Carrots & turnips, fresh or chilled	13	B
07069000	Beetroot...radishes & other similar edible roots, fresh or chilled	13	B
07070000	Cucumbers & gherkins, fresh or chilled	13	B
07081000	Peas, fresh or chilled	13	B
07082000	Beans, fresh or chilled	13	B
07089000	Leguminous vegetables, fresh or chilled, nes	13	B
07092000	Asparagus, fresh or chilled	13	B
07093000	Aubergines, fresh or chilled	13	B
07094000	Celery, other than celeriac, fresh or chilled	10	A
07095100	Mushrooms of the genus Agaricus, fresh or chilled	13	B
07095910	Sungmo, fresh or chilled	13	B
07095920	Shiitak, fresh or chilled	13	B
07095930	Winter mushroom, fresh or chilled	13	B
07095940	Paddy straw mushroom, fresh or chilled	13	B
07095950	Trichiloma mongolicum Imai, fresh or chilled	13	B
07095960	Truffles, fresh or chilled	13	B
07095990	Other mushrooms and truffles, nes, fresh or chilled	13	B
07096000	Fruits of genus Capsicum or Pimenta, fresh or chilled	13	B
07097000	Spinach, fresh or chilled	13	B
07099010	Bamboo shoots, fresh or chilled	13	B
07099090	Other vegetables, fresh or chilled, nes	13	B
07101000	Potatoes, frozen	13	B
07102100	Shelled or unshelled peas, frozen	13	B
07102210	Shelled or unshelled adzuki beans, frozen	13	B
07102290	Other shelled or unshelled beans, frozen	13	B
07102900	Leguminous vegetables, shelled or unshelled, frozen, nes	13	B
07103000	Spinach, frozen	13	B
07104000	Sweet corn, frozen	10	A
07108010	Sungmo, frozen	13	B
07108020	Garlic stems or seedlings, frozen	13	B
07108030	Garlic bulbs	13	B
07108090	Other vegetables, frozen	13	B
07109000	Mixtures of vegetables, frozen	10	A
07112000	Olives provisionally preserved, not for immediate consumption	13	B
07114000	Cucumbers & gherkins provisionally preserved	13	B
07115112	White mushroom, in brine	13	B
07115119	Other mushrooms of the genus Agaricus, nes, in brine	13	B
07115190	Other mushrooms, nes, in brine	13	B
07115911	Sungmo, in brine	13	B
07115919	Other mushrooms and truffles, in brine	13	B

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07115990	Other mushrooms and truffles provisionally preserved	13	B
07119031	Bamboo shoots in brine	13	B
07119034	Garlic, in brine	13	B
07119039	Other vegetables, in brine	13	B
07119090	Other vegetables provisionally preserved, nes	13	B
07122000	Dried onions	13	B
07123100	Dried mushrooms of the genus Agaricus	13	B
07123200	Dried wood ears	13	B
07123300	Dried jelly fungi	13	B
07123910	Dried shiitake	13	B
07123920	Dried winter mushroom	13	B
07123930	Dried paddy straw mushroom	13	B
07123940	Dried tricholoma mongolicum imai	13	B
07123950	Dried boletus(porcini)	13	B
07123990	Other dried mushroom and truffles	13	B
07129010	Dried bamboo shoots	13	B
07129020	Dried osmund	13	B
07129030	Dried day lily flowers	13	B
07129040	Dried chuch tsai	13	B
07129050	Dried garlic	13	B
07129060	Dried capsicum annum var. grossum	13	B
07129090	Dried vegetables, nes	13	B
07131010	Seed peas, dried, shelled	0	A
07131090	Other dried peas, shelled	5	A
07132010	Seed chickpeas, dried, shelled	0	A
07132090	Other dried chickpeas, shelled	7	A
07133110	Seed beans, dried, shelled	0	A
07133190	Other dried beans, shelled	3	A
07133211	Small red (Adzuri) seed beans, dried shelled	0	A
07133219	Other seed adzuki beans, dried shelled	0	A
07133290	Other dried adzuki beans, shelled	3	A
07133310	Seed kidney beans, incl. white pea beans, dried, shelled	0	A
07133390	Other dried kidney beans, incl. white pea beans, shelled	7.5	A
07133900	Dried beans, shelled, nes	7	A
07134010	Seed lentils, dried, shelled	0	A
07134090	Other dried lentils, shelled	7	A
07135010	Seed broad beans and horse beans, dried, shelled	0	A
07135090	Other dried broad beans and horse beans, shelled	7	A
07139010	Dried leguminous vegetables seed nes, shelled	0	A
07139090	Dried leguminous vegetables, shelled, nes	7	A
07141010	Fresh manioc	10	A
07141020	Dried manioc	5	A
07141030	Chilled or frozen manioc	10	A
07142011	Fresh sweet potatoes, for cultivatron	0	A
07142019	Other fresh sweet potatoes	13	B
07142020	Dried sweet potatoes	13	B
07142030	Chilled or frozen sweet potatoes	13	B
07149010	Waterchestnut, fresh or dried,chilled,frozen	13	B
07149021	Lotus roots for cultivation, fresh or dried	0	A
07149029	Lotus roots o/t for cultivation, fresh or dried	13	B
07149030	Taros (Colocasia esculenta)	13	B
07149090	Roots or tubers with high starch content, fresh or dried, nes	13	B
08011100	Desiccated coconuts	12	D
08011910	Coconuts, seedlings	0	A
08011990	Other coconuts, fresh	12	D
08012100	Brazil nuts, in shell,fresh or dried	10	D
08012200	Brazil nuts, shelled,fresh or dried	10	D
08013100	Cashew nuts, in shell,fresh or dried	20	D
08013200	Cashew nuts, shelled,fresh or dried	10	D

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08021100	Almonds in shell, fresh or dried	24	D
08021200	Almonds without shells, fresh or dried	10	D
08022100	Hazlenuts in shell, fresh or dried	25	D
08022200	Hazlenuts without shells, fresh or dried	10	D
08023100	Walnuts in shell, fresh or dried	25	D
08023200	Walnuts without shells, fresh or dried	20	D
08024010	Banli chestnut, fresh or dried	25	D
08024090	Other chestnuts, fresh or dried	25	D
08025000	Pistachio, fresh or dried	10	D
08026010	Seed of macadamia nuts, fresh or dried	0	A
08026090	Other macadamia nuts, fresh or dried	24	D
08029010	Betel nuts, fresh or dried	10	D
08029020	Gingko nuts, fresh or dried	25	D
08029030	Pine-nuts, shelled, fresh or dried	25	D
08029090	Other nuts, fresh or dried, nes	24	D
08030000	Bananas, including plantains, fresh or dried	10	D
08041000	Dates, fresh or dried	15	D
08042000	Figs, fresh or dried	30	D
08043000	Pineapples, fresh or dried	12	D
08044000	Avocados, fresh or dried	25	D
08045010	Guavas, fresh or dried	15	D
08045020	Mangoes, fresh or dried	15	D
08045030	Mangosteens, fresh or dried	15	D
08051000	Oranges, fresh or dried	11	D
08052010	Chiao-Kan, fresh or dried	12	D
08052020	Latifolia citrus, fresh or dried	12	D
08052090	Mandarins, clementines, wilkings...etc, fresh or dried, nes	12	D
08054000	Grapefruit, fresh or dried	12	D
08055000	Lemons and limes, fresh or dried	11	D
08059000	Citrus fruit, fresh or dried, nes	30	D
08061000	Fresh grapes	13	B
08062000	Dried grapes	10	A
08071100	Watermelons, fresh	25	B
08071910	Hami melons, fresh	12	B
08071920	Cantaloupe and Galia melons, fresh	12	B
08071990	Other melons, fresh	12	C
08072000	Papaws (papayas), fresh	25	B
08081000	Apples, fresh	10	A
08082012	Ya pears or Hsueh pears, fresh	12	B
08082013	Xiang pears, fresh	12	B
08082019	Other pears, fresh, nes	10	A
08082020	Quinces, fresh	16	B
08091000	Apricots, fresh	25	B
08092000	Cherries, fresh	10	A
08093000	Peaches, including nectarines, fresh	10	A
08094000	Plums & sloes, fresh	10	A
08101000	Strawberries, fresh	15.5	B
08102000	Raspberries, blackberries, mulberries & loganberries, fresh	25	B
08104000	Cranberries, bilberries...etc, fresh	30	B
08105000	Kiwifruit, fresh	20	B
08106000	Durian, fresh	20	B
08109010	Lychee, fresh	30	B
08109020	Black, white or red currants and gooseberries, fresh	25	B
08109030	Longan, fresh	12	B
08109040	Rambutan, fresh	20	B
08109050	Sugar apple, fresh	20	B
08109060	Carambola, fresh	20	B
08109070	Wax apple	20	B
08109080	dragon fruit	20	B

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HS09 Code	Description	Base Rate	Staging Category
08109090	Other fruit, fresh, nes	20	B
08111000	Strawberries, frozen	30	B
08112000	Raspberries, blackberries...etc, frozen	30	B
08119010	Chestnuts in shell, frozen	30	B
08119090	Other fruit & nuts, frozen, nes	30	B
08121000	Cherries, provisional preserved, not for immediate consump	30	B
08129000	Fruit & nuts, provisional preserved, not for immediate consump	25.9	B
08131000	Dried apricots	25	B
08132000	Dried prunes	25	B
08133000	Dried apples	25	B
08134010	Longans and longan pulps, dried	20	B
08134020	Persimmons, dried	25	B
08134030	Chinese dates (red jujubes), dried	25	B
08134040	Preserved litchi	25	B
08134090	Other fruit, dried, nes	25	B
08135000	Mixtures of dried fruit & nuts, nes	18	B
08140000	Peel of citrus fruit or melons, fresh, frozen, dried...etc.	25	B
09011100	Coffee, not roasted or decaffeinated	8	C
09011200	Decaffeinated coffee, not roasted	MFN	E
09012100	Roasted coffee, not decaffeinated	15	C
09012200	Roasted, decaffeinated coffee	MFN	E
09019010	Coffee husks & skins	10	A
09019020	Coffee substitutes containing coffee	MFN	E
09021010	Flavoured green tea in packings≤3kg	15	B
09021090	Unflavoured green tea in packings≤3kg	15	B
09022010	Flavoured green tea in packings > 3kg	15	B
09022090	Unflavoured green tea in packings > 3kg	15	B
09023010	Oolong tea in packings≤3kg	15	B
09023020	Pu-er tea in packings≤3kg	15	B
09023090	Other black tea & partly fermented tea nes, in packings≤3kg	15	B
09024010	Oolong tea in packings > 3kg	15	B
09024020	Pu-er tea in packings > 3kg	15	B
09024090	Other black tea & partly fermented tea nes, in packings > 3kg	15	B
09030000	Mate	10	A
09041100	Dried pepper (excl. crushed or ground)	20	B
09041200	Pepper, crushed or ground	20	B
09042010	Fruits of genus Capsicm or Pimenta, dried	20	B
09042020	Fruits of genus Capsicm or Pimenta, crushed or ground	20	B
09050000	Vanilla	15	B
09061100	Cinnamon, neither crushed nor ground	5	A
09061900	Other cinnanon & cinnamon-tree flowers, neither crushed nor ground	5	A
09062000	Cinnamon & cinnamon-tree flowers, crushed or ground	15	B
09070000	Cloves (whole fruit, cloves & stems)	3	A
09081000	Nutmeg	8	A
09082000	Mace	8	A
09083000	Cardamoms	3	A
09091010	Badian	20	B
09091090	Seeds of anise	15	B
09092000	Seeds of coriander	15	B
09093000	Seeds of cumin	15	B
09094000	Seeds of caraway	15	B
09095000	Seeds of fennel; juniper berries	15	B
09101000	Ginger	15	B
09102000	Saffron	2	A
09103000	Turmeric (curcuma)	15	B
09109100	Spice mixtures	15	B
09109900	Other spices, nes	15	B
10011000	Durum wheat	MFN	E
10019010	Wheat or maslin seed excl. duraum wheat	MFN	E

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10019090	Other wheat or maslin nes	MFN	E
10020010	Rye seed	0	A
10020090	Rye excl. seed	3	A
10030010	Barley seed	0	A
10030090	Barley excl. seed	3	A
10040010	Oats seed	0	A
10040090	Oats excl. seed	2	A
10051000	Maize seed	MFN	E
10059000	Maize excl. seed	MFN	E
10061011	Long grain seed, in husk (paddy or rough)	MFN	E
10061019	Other rice seed, in husk (paddy or rough)	MFN	E
10061091	Long grain, in husk (paddy or rough)	MFN	E
10061099	Other rice, in husk (paddy or rough)	MFN	E
10062010	Husked (brown) long grain	MFN	E
10062090	Other husked rice	MFN	E
10063010	Semi-milled or wholly milled long grain	MFN	E
10063090	Other semi-milled or wholly milled rice	MFN	E
10064010	Broken long grain	MFN	E
10064090	Other broken long grain	MFN	E
10070010	Grain sorghum seed	0	A
10070090	Grain sorghum excl. seed	2	A
10081000	Buckwheat	2	A
10082000	Millet	2	A
10083000	Canary seed	2	A
10089010	Other cereal seed, nes	0	A
10089090	Other cereal excl.seed, nes	3	A
11010000	Wheat or maslin flour	MFN	E
11021000	Rye flour	5	A
11022000	Maize (corn) flour	MFN	E
11029011	Rice flour of long grain	MFN	E
11029019	Other rice flour	MFN	E
11029090	Other cereal flour	5	A
11031100	Wheat, meal	MFN	E
11031300	Maize, meal	MFN	E
11031910	Oats, meal	5	A
11031921	Long grain, meal	MFN	E
11031929	Other rice, meal, nes	MFN	E
11031990	Cereal, meal, nes	5	A
11032010	Wheat pellets	MFN	E
11032090	Pellets of other cereals (excl. wheat)	20	B
11041200	Rolled or flaked oats	20	B
11041910	Rolled or flaked barley	20	B
11041990	Rolled or flaked grains of other cereals, nes	20	B
11042200	Other worked grains of oats, nes	20	B
11042300	Other worked grains of maize (corn), nes	MFN	E
11042910	Other worked grains of barley	65	B
11042990	Other worked grains of other cereal, nes	20	B
11043000	Cereal germ, whole, rolled, flaked or ground	20	B
11051000	Potato flour, meal & powder	15	B
11052000	Potato flakes, granules & pellets	15	B
11061000	Flour & meal of the dried leguminous vegetables of 07.13	10	A
11062000	Flour & meal of sago, roots or tubers of 07.14	20	B
11063000	Flour, meal & powder of products of Chapter 8	20	B
11071000	Malt not roasted	10	A
11072000	Roasted malt	10	A
11081100	Wheat starch	20	B
11081200	Maize (corn) starch	20	B
11081300	Potato starch	15	B
11081400	Manioc (cassava) starch	10	A

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11081900	Other starches, nes	20	B
11082000	Inulin	20	B
11090000	Wheat gluten	18	B
12010010	Soya beans seed	0	A
12010091	Yellow soya beans excl. seed	3	A
12010092	Black soya beans excl. seed	3	A
12010093	Green soya beans excl. seed	3	A
12010099	Other soya beans excl. seed	3	A
12021010	Ground-nuts in shell, seed, not cooked	0	A
12021090	Ground-nuts in shell, excl. seed, not cooked	15	B
12022000	Ground-nuts, not roasted or otherwise cooked,shelled, whether or not broken	15	B
12030000	Copra	15	B
12040000	Linseed	15	B
12051010	Rape or colza seeds of low erucic acid	0	A
12051090	Other low erucic acid rape or colza seeds	9	A
12059010	Rape or colza seeds, nes	0	A
12059090	Rape or colza, nes	9	A
12060010	Sunflower seeds for sowing	0	A
12060090	Sunflower seeds excl. for sowing	15	B
12072010	Cotton seeds for sowing	0	A
12072090	Cotton seeds excl for sowing	15	B
12074010	Sesamum seeds for sowing	0	A
12074090	Sesamum seeds excl for sowing	10	A
12075010	Mustard seeds for sowing	0	A
12075090	Mustard seeds excl for sowing	15	B
12079100	Poppy seeds	20	B
12079910	Other oil seed and oleaginos fruts, for cultivation, nes	0	A
12079991	Shea nuts (karite nuts)	20	B
12079992	Palm nuts and kernels	10	A
12079993	Castor seeds	15	B
12079994	Safflower seeds	20	B
12079999	Other oil seeds & oleaginous fruits nes	10	A
12081000	Soya bean flour & meal	9	A
12089000	Other flours & meal of oil seeds or oleaginous fruit, nes	15	B
12091000	Sugar beet seed, of a kind used for sowing	0	A
12092100	Lucerne (alfalfa) seed, of a kind used for sowing	0	A
12092200	Clover seed, of a kind used for sowing	0	A
12092300	Fescue seed, of a kind used for sowing	0	A
12092400	Kentucky blue grass seed, of a kind used for sowing	0	A
12092500	Rye grass seed, of a kind used for sowing	0	A
12092910	Beet seed	0	A
12092990	Other seeds of forage plants, of a kind used for sowing, nes	0	A
12093000	Seeds of herbaceous plants, of a kind used for sowing	0	A
12099100	Vegetable seeds	0	A
12099910	Seeds of water melons, of a kind used for sowing	0	A
12099920	Seeds of melons, of a kind used for sowing	0	A
12099990	Other seeds, fruit & spores, of a kind used for sowing, nes	0	A
12101000	Hop cones (excl. ground, powdered or pellets), fresh or dried	20	B
12102000	Hop cones, ground, powdered or in pellets; lupulin	10	A
12112010	American ginseng, fresh or dried	7.5	A
12112020	Wild ginseng other than american ginseng, fresh or dried	20	B
12112091	Other fresh ginseng roots, nes	20	B
12112099	Other ginseng roots, dried ,nes	20	B
12113000	Coca leaf	9	A
12114000	Poppy straw	9	A
12119011	Radix angelicae sinensis, fresh or dried	6	A
12119012	Radix pseudoginseng, used in pharmacy, fresh or dried	6	A
12119013	Radix codonopsitis, used in pharmacy, fresh or dried	6	A
12119014	Rhizoma coptidis, used in pharmacy, fresh or dried	6	A



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12119015	Flos chrysanthemi, used in pharmacy, fresh or dried	6	A
12119016	Cordyceps sinensis, used in pharmacy, fresh or dried	6	A
12119017	Bulbs of fritilariae thunbergii, used in pharmacy, fresh or dried	6	A
12119018	Rhizoma ligustici, used in pharmacy, fresh or dried	6	A
12119019	Rhizoma pinellia, used in pharmacy, fresh or dried	6	A
12119021	Radix paeoniae lactiflorae, used in pharmacy, fresh or dried	6	A
12119022	Rhizoma gastrodiae, used in pharmacy, fresh or dried	6	A
12119023	Radix astragali, used in pharmacy, fresh or dried	6	A
12119024	Rhubarb, used in pharmacy, fresh or dried	6	A
12119025	Rhizoma atractylodis macrocephalae, used in pharmacy, fresh or dried	6	A
12119026	Radix rehmanniae, used in pharmacy, fresh or dried	6	A
12119027	Flos sophorae, used in pharmacy, fresh or dried	6	A
12119028	Cortex eucommiae, used in pharmacy, fresh or dried	6	A
12119029	Poria, used in pharmacy, fresh or dried	6	A
12119031	Fructus lycii, used in pharmacy, fresh or dried	6	A
12119032	Bantaroï seeds, used in pharmacy, fresh or dried	6	A
12119033	Aloes wood, used in pharmacy, fresh or dried	3	A
12119034	Adenophora axilliflora, fresh or dried	6	A
12119035	Southernwood	6	A
12119036	Liquorice roots, fresh or dried	6	A
12119039	Plants and parts of plants, used in pharmacy, nes	6	A
12119050	Plants and parts of plants, used in perfumery	8	A
12119091	Dessis roots and pyrethrum, used for insecticides	3	A
12119099	Plants or their parts, use for insecticides, nes	9	A
12122010	Sea tangle, fresh chilled frozen or dried	20	B
12122020	Black moss, fresh chilled frozen or dried	20	B
12122031	Dried pinnatifida	15	B
12122032	Fresh pinnatifida	15	B
12122039	Other pinnatifida	15	B
12122041	Dried laver	15	B
12122042	Fresh laver	15	B
12122049	Other laver	15	B
12122061	Dried Eucheuma	15	B
12122069	Other Eucheuma	15	B
12122071	Dried Gracilaria	15	B
12122079	Other Gracilaria	15	B
12122090	Edible seaweeds and other algae, fresh chilled frozen or dried nes	15	B
12129100	Sugar beet, fresh chilled frozen or dried	20	B
12129911	Bitter, primarily used for human consumption	20	B
12129912	Sweet, primarily used for human consumption	20	B
12129919	Other apricot, peach or plum stones and kernels, primarily used for human consumption	20	B
12129920	Locust beans, including locust bean seeds, fresh, chiklled, frozen or dried	20	B
12129991	Black watermelon seeds excl for sowing, fresh chilled frozen or dried	20	B
12129992	Red watermelon seeds excl for sowing, fresh chilled frozen or dried	20	B
12129993	Pumking seeds excl for sowing, fresh chilled frozen or dried	20	B
12129994	Lotus seeds excl for sowing, fresh chilled frozen or dried	20	B
12129995	Sugar cane, chilled frozen or dried	20	B
12129999	Other edible vegetable products, fresh or dried, nes	30	B
12130010	Cereal straw, unprepared	12	B
12130090	Other Cereal straw and husks	12	B
12141000	Lucerne (alfalfa) meal & pellets	5	A
12149000	Other forage products, nes	9	A
13012000	Gum Arabic	15	B
13019010	Gum tragacanth	15	B
13019020	Olibanum, myrrh and dragon's blood	3	A
13019030	Asafoetida	3	A
13019040	Pine-resin	15	B
13019090	Other natural gums, resins, gum-resins & balsams, nes	15	B

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13021100	Opium	0	A
13021200	Liquorice sap & extract	6	A
13021300	Hop sap extract	10	A
13021910	Crude lacquer	20	B
13021920	Azadirachtin	3	A
13021930	Vegetable saps and extracts of pyrethrum or of the roots of plants containing retene	3	A
13021990	Vegetable saps and extracts, nes, used in pesticide	20	B
13022000	Pectic substances, pectinates & pectates	20	B
13023100	Agar-agar	10	A
13023200	Mucilages&thickeners from locust beans/guar seeds	15	B
13023911	Carrageenan	15	B
13023912	Algin	15	B
13023919	Other Mucilages and thickeners, whether or not modified, derived from seaweeds and other algae	15	B
13023990	Mucilages & thickeners,from vegetable prod, nes	15	B
14011000	Bamboos	10	A
14012000	Rattans	10	A
14019010	Cereal straw other than wheat straw	10	A
14019020	Reeds	10	A
14019031	Juncaceae	10	A
14019039	Rushes	10	A
14019090	Other vegetable plaiting materials, nes	10	A
14042000	Cotton linters	4	A
14049010	Raw vegetable materials of a kind used primarily in dyeing or tanning	5	A
14049090	Other vegetable products	15	B
15010000	Lard, other pig fat & poultry fat, rendered	10	A
15020010	Fats, raw, of bovine animals, sheep or goats	8	A
15020090	Fats, rendered, of bovine animals, sheep or goats	8	A
15030000	Lard stearin, lardoil, oleostearin, oleo-oil & tallow oil	10	A
15041000	Fish-liver oils & their fractions	12	B
15042000	Fish fats, oils & fractions (excl. fish liver oils)	12	B
15043000	Marine mammal fats, oils & their liquid fractions	14.4	B
15050000	Wool grease and fatty substances	20	B
15060000	Other animal fats & oils & their fractions	20	B
15071000	Crude soya-bean oil	MFN	E
15079000	Soya-bean oil (excl. crude) & fractions	MFN	E
15081000	Crude ground-nut oil	MFN	E
15089000	Ground-nut oil (excl. crude) & fractions	MFN	E
15091000	Virgin olive oil & fractions	10	A
15099000	Olive oil & fractions (excl. virgin)	10	A
15100000	Other oils & their fractions, obtained solely from olives, nes	10	A
15111000	Crude palm oil	MFN	E
15119010	Palm oil (excl. crude) & liquid fractions	MFN	E
15119020	Palm stearin	MFN	E
15119090	Other palm oil and its fractions, nes	MFN	E
15121100	Crude sunflower-seed & safflower oil & fractions thereof	MFN	E
15121900	Sunflower-seed & safflower oil (excl. crude) & fractions thereof	MFN	E
15122100	Crude cotton-seed oil, whether or not gossypol has been moved	MFN	E
15122900	Cotton-seed oil (excl. crude) & fractions thereof	MFN	E
15131100	Crude coconut (copra) oil & fractions thereof	9	A
15131900	Coconut copra oil (excl. crude) & fractions thereof	9	A
15132100	Crude palm kernel or babassu oil & fractions thereof	9	A
15132900	Palm kernel or babassu oil (excl. crude) & fractions thereof	9	A
15141100	Crude low erucic acid rape oil	MFN	E
15141900	Other low erucic acid rape oil	MFN	E
15149110	Crude rape oil	MFN	E
15149190	Crude mustard oil	MFN	E
15149900	Other rape oil and mustard oil and its fraction, nes	MFN	E

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15151100	Crude linseed oil	15	B
15151900	Linseed oil (excl. crude) & fractions	15	B
15152100	Crude maize (corn) oil	MFN	E
15152900	Maize (corn) oil (excl. crude) & fractions	MFN	E
15153000	Castor oil & its fractions	10	A
15155000	Sesame oil & fractions	12	B
15159010	Jobba oil & fractions	20	B
15159020	neem oil and its fractions	20	B
15159030	Tung oil and its fractions	20	B
15159090	Other fixed vegetable fats & fractions, nes	20	B
15161000	Animal fats & oils & fractions, hydrogenated, etc, not further prepared	5	A
15162000	Vegetable fats & oils & their fractions, hydrogenated, etc, not further	25	B
15171000	Margarine (excl. liquid)	30	B
15179010	Shortening	25	B
15179090	Edible mixtures preparations of fats & oils, nes	25	B
15180000	Animal or vegetable fats & oils and fractions thereof... chemically modified, nes,incl inedible preps of fats & oils	10	A
15200000	Glycerol crude, glycerol waters & glycerol lyes	20	B
15211000	Vegetable waxes (excl. triglycerides)	20	B
15219010	Beeswax	20	B
15219090	Beeswax, other insect waxes & spermaceti	20	B
15220000	Degras; residues of fatty substances or animal or vegetable waxes	20	B
16010010	Sausage and similar products coated with natural casings	15	B
16010020	Other sausages and similar products	15	B
16010030	Sausage-based food products	15	B
16021000	Homogenized prep.s of meat, meat offal or blood	15	B
16022000	Preparations of animal liver	15	B
16023100	Preparations of turkey	15	B
16023210	Preparations of chicken, in airtight containers	15	B
16023291	Chicken breast meat	15	B
16023292	Chicken leg meat	15	B
16023299	Other chicken meat	15	B
16023910	Preparations of duck, geese or guinea fowl, in airtight containers	15	B
16023991	Duck meat	15	B
16023999	Preparations of geese or guines fowl, nes	15	B
16024100	Preparations of swine, hams & cuts	15	B
16024200	Preparations of swine, shoulders & cuts	15	B
16024910	Preparations of swine, in airtight containers	15	B
16024990	Preparations of swine, nes	15	B
16025010	Preparations of bovine animals, in airtight containers	12	B
16025090	Preparations of bovine animals, nes	12	B
16029010	Preps of meat,offal or blood, nes, in airtight containers	15	B
16029090	Preparations of meat,offal or blood, nes	15	B
16030000	Extracts & juices of meat, fish & aquatic invertebrates	23	B
16041110	Atalantic salmon, prepared or preserved salmon (excl. minced)	12	B
16041190	Prepared or preserved salmon, nes (excl. minced)	12	B
16041200	Prepared or preserved herrings (excl. minced)	12	B
16041300	Prepared or preserved sardines, sardinella, brisling or sprats (excl. minced)	5	A
16041400	Prepared or preserved tuna, skipjack & bonito (sarda spp.) (excl. minced)	5	A
16041500	Prepared or preserved mackerel (excl. minced)	12	B
16041600	Prepared or preserved anchovies (excl. minced)	12	B
16041910	Prepared or preserved river eel (excl. minced)	12	B
16041920	Tilapia, prepared or preserved (excl. minced)	12	B
16041931	Prepared or preserved Channel catfish	12	B
16041939	Other prepared or preserved Ictalurus	12	B
16041990	Prepared or preserved fish (excl. minced), nes	12	B
16042011	Shark fin in airtight containers	12	B
16042019	Other prepared or preserved fish in air tight containers	12	B
16042091	Shark fin	12	B

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<b>HS09 Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
16042099	Other prepared or preserved fish	12	B
16043000	Caviar & caviar substitutes	12	B
16051000	Crab, prepared or preserved	5	A
16052000	Shrimps & prawns, prepared or preserved	5	A
16053000	Lobster, prepared or preserved	5	A
16054011	Freshwater crawfish shelled, prepared or preserved	5	A
16054019	Freshwater crawfish in shell, prepared or preserved	5	A
16054090	Crustaceans, nes, prepared or preserved	5	A
16059010	Jelly fish, prepared or preserved	15	B
16059020	Clams prepared or preserved	5	A
16059090	Molluscs & other aquatic invertebrates, nes, prepd or presrvd	5	A
17011100	Raw cane sugar, in solid form	MFN	E
17011200	Raw beet sugar, in solid form	MFN	E
17019100	Cane or beet sugar, chemically pure sucrose, containing added flavouring or colouring	MFN	E
17019910	Granulated sugar	MFN	E
17019920	Superfine sugar	MFN	E
17019990	Other cane or beet sugar, chemically pure sucrose, in solid form, nes	MFN	E
17021100	Lactose & lactose syrup, anhydrous, containing ≥99% lactose	10	A
17021900	Lactose & lactose syrup, nes	10	A
17022000	Maple sugar & maple syrup	30	B
17023000	Glucose & glucose syrup, containing <20% fructose	30	B
17024000	Glucose & glucose syrup, containing ≥20% but <50% fructose	30	B
17025000	Chemically pure fructose	30	B
17026000	Other fructose & fructose syrup, containing >50% fructose	30	B
17029000	Artificial honey, caramel & other sugars, nes	30	B
17031000	Cane molasses	8	A
17039000	Molasses resulting from extraction/refining of sugar, nes	8	A
17041000	Chewing gum	12	B
17049000	Sugar confectionery not containing cocoa, nes	10	A
18010000	Cocoa beans, whole or broken, raw or roasted	8	A
18020000	Cocoa shells, husks, skins & other cocoa waste	10	A
18031000	Cocoa paste, not defatted	10	A
18032000	Cocoa paste, wholly or partly defatted	10	A
18040000	Cocoa butter, fat & oil	22	B
18050000	Cocoa powder, without added sugar or other sweetening matter	15	B
18061000	Cocoa powder, with added sugar or other sweetening matter	10	A
18062000	Chocolate, etc, in blocks, slabs or bars >2kg	10	A
18063100	Chocolate, etc, in blocks, slabs or bars, filled	8	A
18063200	Chocolate, etc, in blocks, slabs or bars, not filled	10	A
18069000	Chocolate, etc, not in blocks, slabs or bars, nes	8	A
19011000	Preparations for infant use, for retail sale, of flour, etc	15	B
19012000	Mixes & doughs for prep. of bakers' wares of 19.05	25	B
19019000	Other food prep.s of flour, etc, nes	10	A
19021100	Uncooked pasta containing eggs not stuffed	15	B
19021900	Other uncooked pasta, not containing eggs/stuffed	15	B
19022000	Stuffed pasta	15	B
19023010	Rice vermicelli	15	B
19023020	Bean vermicelli	15	B
19023030	Instant noodle	15	B
19023090	Other pasta, nes	15	B
19024000	Couscous	25	B
19030000	Tapioca & substitutes prepared from starch in flakes, grains, etc	15	B
19041000	Prepared foods obtained by the swelling or roasting of cereals or cereals	25	B
19042000	Prepared foods obtained from unroast or mix of unrst/roast cereals	30	B
19043000	Bulgur wheat	30	B
19049000	Prepared cereals in grain form (excl. maize), nes	30	B
19051000	Crispbread	20	B
19052000	Gingerbread & the like	20	B

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<b>HS09 Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
19053100	Sweet biscuits	15	B
19053200	Waffles & wafers	15	B
19054000	Rusks, toasted bread & similar toasted products	20	B
19059000	Other bread, etc, nes; communion wafers, rice paper, etc	20	B
20011000	Cucumbers & gherkins, preserved by vinegar or acetic acid	25	B
20019010	Garlic, preserved by vinegar or acetic acid	25	B
20019090	Vegetables, fruits, etc, preserved by vinegar or acetic acid, nes	25	B
20021010	Prepd tomatoes o/t by vinegar,whole/piece, in airtight containers	19	B
20021090	Prepd tomatoes o/t by vinegar,whole/in piece, nes	25	B
20029011	Tomato paste, in airtight containers, weighing not more than 5kg	20	B
20029019	Tomato paste, in airtight containers, weighing more than 5kg	20	B
20029090	Prepd tomatoes o/t by vinegar, nes	18	B
20031011	Prepd small white agaric o/t by vinegar, in airtight containr	25	B
20031019	Prepd mushrooms o/t by vinegar, in airtight containers	25	B
20031090	Prepd mushrooms o/t by vinegar, nes	25	B
20032000	Prepd truffles otherwise than by vinegar or acetic acid	25	B
20039010	Prepd mushrooms, in airtight containers	25	B
20039090	Prepd mushrooms, nes	25	B
20041000	Potatoes, preserved o/t by vinegar or acetic acid, frozen	13	B
20049000	Other vegetables preserved o/t by vinegar, etc, frozen, nes	25	B
20051000	Homogenized vegetable, preserved o/t by vinegar, etc, not frozen	25	B
20052000	Potatoes, preserved o/t by vinegar or acetic acid, not frozen	15	B
20054000	Peas, preserved o/t by vinegar or acetic acid, not frozen	25	B
20055110	Shelled beans, presrvd o/t by vinegar, in airtight containers	25	B
20055120	Red bean paste	25	B
20055190	Shelled beans, preservd o/t by vinegar, not frozen, nes	25	B
20055910	Beans in shell, prservd o/t by vinegar, in airtight containers	25	B
20055990	Beans in shell, prservd o/t by vinegar,not frozen, nes	25	B
20056010	Asparagus, preserved o/t by vinegar, in airtight containers	25	B
20056090	Asparagus,preserved o/t by vinegar, not frozen, nes	25	B
20057000	Olives, preserved o/t by vinegar or acetic acid, not frozen	10	A
20058000	Sweetcorn, preserved o/t by vinegar or acetic acid, not frozen	10	A
20059110	Bamboo shoots in airtight containers, o/t by vinegar or acetic acid	25	B
20059190	Other bamboo shoots, o/t by vinegar or acetic acid, not frozen	25	B
20059910	Water chestnut, in airtight containers	25	B
20059920	Broad beans, in airtight containers	25	B
20059940	Hot pickled mustard tubers	25	B
20059950	Chueh tsai (fiddle-head), salted	25	B
20059960	Scallion, salted	25	B
20059991	Other vegetables and mixtures of vegetables, in airtight containers	25	B
20059999	Other vegetables and mixtures of vegetables o/t by vinegar or acetic acid	25	B
20060010	Jujubes preserved by sugar	30	B
20060020	Olives preserved by sugar	30	B
20060090	Other fruit, nuts or parts of plants preserved by sugar, nes	30	B
20071000	Jams, fruit jellies, marmalades, etc, homogenized	30	B
20079100	Jams, fruit jellies, marmalades, etc, of citrus fruit	30	B
20079910	Other jams, fruit jellies, marmalades, etc, in airtight containers	5	B
20079990	Other jams, fruit jellies, marmalades, etc, of citrus fruit	5	D
20081110	Ground-nut kernels, prepd,in airtight containers	30	B
20081120	Roasted ground-nuts	30	B
20081130	Ground-nut butter	30	B
20081190	Other prepared ground-nuts, nes	30	B
20081910	Walnut meats,prepd, in airtight containers	20	B
20081920	Other prepd nuts or seeds, in airtight containers	13	B
20081991	Chestnut seed	10	A
20081992	Sesames,otherwise prepared or preserved	10	A
20081999	Other nuts and seed	10	A
20082010	Pineapples prepd nes, in airtight containers	15	D
20082090	Pineapples preparad, nes	15	D

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HS09 Code	Description	Base Rate	Staging Category
20083010	Citrus fruit prepd nes, in airtight containers	20	D
20083090	Citrus fruit prepared, nes	20	A
20084010	Pears prepd nes, in airtight containers	20	B
20084090	Pears prepared, nes	20	B
20085000	Apricots, prepared or preserved, nes	20	B
20086000	Cherries, prepared or preserved, nes	20	B
20087010	Peaches prepd nes, in airtight containers	10	A
20087090	Peaches, prepared or preserved, nes	20	B
20088000	Strawberries, prepared or preserved, nes	15	B
20089100	Palm hearts, prepared or preserved, nes	5	A
20089200	Mixtures of fruit, prepared or preserved, nes	10	A
20089910	lychee, in airtight containers	20	B
20089920	Longan can	15	B
20089931	Seasoned laver	15	B
20089932	Salted sea tangle	15	B
20089933	Salted undaria pinnatifida	15	B
20089939	Other Seaweed and otheralga product	15	B
20089990	Other fruit, etc, prepared or preserved, nes	15	B
20091100	Frozen orange juice, unfermented, not containing added spirit	7.5	A
20091200	Not frozen orange juice, of a Bris value not exceeding 20	MFN	E
20091900	Unfrozen orange juice, unfermented, not containing added spirit	MFN	E
20092100	Grapefruit juice, of a Bris value not exceeding 20	15	B
20092900	Grapefruit juice, unfermented, not containing added spirit, nes	15	B
20093110	Lemon juice of a brix value not exceeding 20	18	B
20093190	Other juice of other single citrus fruit of a brix value not exceeding 20	18	B
20093910	Lemon juice of a brix value exceeding 20	18	B
20093990	Other juice of other single citrus fruit of a brix exceeding 20	18	B
20094100	Pineapple juice, of a Bris value not exceeding 20	10	B
20094900	Pineapple juice, unfermented, not containing added spirit, nes	10	B
20095000	Tomato juice, unfermented, not containing added spirit	30	B
20096100	Grape juice, of a Bris value not exceeding 20	20	B
20096900	Grape juice, (incl. must), unfermented, not containing added spirit	20	B
20097100	Apple juice, of a Bris value not exceeding 20	20	B
20097900	Apple juice (incl. must), unfermented, not containing added spirit	20	B
20098011	Coconut juice	10	A
20098012	Mango juice	20	B
20098013	Passion-fruit juice	20	B
20098014	Guava juice	20	B
20098019	Other single fruit juice, unfermented, not containing added spirit	20	B
20098020	Other single vegetable juice, unfermented, not containing added spirit	20	B
20099010	Mixtures of fruit juices, unfermented, not containing added spirit	20	B
20099090	Mixtures of veg juices, unfermented, not containing added spirit	20	B
21011100	Extracts, essences & concentrates of coffee	17	B
21011200	Preparations with a basis of coffee	30	B
21012000	Extracts, essences, concentrates & prep.s of tea or mate	32	B
21013000	Roasted coffee substitutes (incl. chicory), etc	32	B
21021000	Active yeasts	25	B
21022000	Inactive yeasts; other single-cell micro-organisms, dead	25	B
21023000	Prepared baking powders	25	B
21031000	Soya sauce	28	B
21032000	Tomato ketchup & other tomato sauces	15	B
21033000	Mustard flour & meal, prepared mustard	15	B
21039010	Gourmet powder	21	B
21039020	Aromatic bitters of alloholic strenyth by volume of 44.2%-49.2%	21	B
21039090	Other sauces, mixed condiments or seasonings, nes	21	B
21041000	Soups & broths & prep.s therefor	15	B
21042000	Homogenized composite food prep.s	32	B
21050000	Ice cream & other edible ice, whether or not containing cocoa	19	B
21061000	Protein concentrates & textured protein substances	10	A

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HS09 Code	Description	Base Rate	Staging Category
21069010	Concentrates for making carbonic acid beverage	35	B
21069020	Compound alcoholic preparations for manufacture of beverages	20	B
21069030	Royal jelly preparations	3	A
21069090	Other food preparations not elsewhere specified or included	20	B
22011010	Mineral waters, unsweetened, unflavoured	20	B
22011020	Aerated waters, unsweetened, unflavoured	20	B
22019010	Natural waters	10	A
22019090	Other unsweetened & unflavoured waters; ice & snow	10	A
22021000	Waters (incl. mineral & aerated), with added sugar, sweetener, etc	20	B
22029000	Other non-alcoholic beverages, nes	35	B
22030000	Beer made from malt	0	A
22041000	Champagne & sparkling wine	14	B
22042100	Wine (not sparkling); grape must with by alcohol in: ≤2l containers	14	B
22042900	Wine (not sparkling); grape must with alcohol in: ≥2l containers	20	B
22043000	Other grape must, nes	30	B
22051000	Vermouth & other wine of fresh grapes, flavoured: <2l containers	65	B
22059000	Vermouth & other wine of fresh grapes, flavoured: >2l containers	65	B
22060010	Chinese rice wine	42.3	B
22060090	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included	42.3	B
22071000	Undenatured ethyl alcohol, of alcoholic strength ≥80%	40	B
22072000	Ethyl alcohol & other denatured spirits of any strength	30	B
22082000	Spirits from distilled grape wine or marc	10	A
22083000	Whiskeys	10	A
22084000	Rum & tafia	10	A
22085000	Gin & Geneva	10	A
22086000	Vodka	10	A
22087000	Liqueurs and cordials	10	A
22089010	Tequila, Mezcal	10	A
22089020	Chinese spirits	10	A
22089090	Spirituos beverages, nes	10	A
22090000	Vinegar & substitutes for vinegar obtained from acetic acid	20	B
23011011	Flours or meals of meat bone, containing bovine composition or sheep and goat's thereof	2	A
23011019	Flours or meals of meat bones, nes	2	A
23011020	Greaves	5	A
23011090	Other flours, meats & pellets, of meat unfit for human consumption	5	A
23012010	Flours or meals of fish, used in animal feeding	2	C
23012090	Other flours, meals & pellets of fish, etc, unfit for human consumption	5	A
23021000	Brans, sharps & other residues of maize	5	A
23023000	Brans, sharps & other residues of wheat	3	A
23024000	Brans, sharps & other residues of other cereals	5	A
23025000	Brans, sharps & other residues of leguminous plants	5	A
23031000	Residues from manufacture of starch & similar residues	5	A
23032000	Beet pulp, bagasse & other waste of sugar manufacture	5	A
23033000	Brewing or distilling dregs & waste	5	A
23040010	Oil-cake of soya-bean	5	A
23040090	Other solid residues of soya-bean	5	A
23050000	Oil-cake & other solid residues, of ground-nut	5	A
23061000	Oil-cake & other solid residues of cotton seeds	5	A
23062000	Oil-cake & other solid residues of linseed	5	A
23063000	Oil-cake & other solid residues of sunflower seeds	5	A
23064100	Oil-cake & other solid residues of low erucic acid rape or colza seeds	5	A
23064900	Oil-cake & other solid residues of rape or colza seeds	5	A
23065000	Oil-cake & other solid residues of coconut or copra	5	A
23066000	Oil-cake & other solid residues of palm nuts & kernels	5	A
23069000	Oil-cake & residues, of other vegetable fats & oils	5	A
23070000	Wine lees; argol	5	A

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<b>HS09 Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
23080000	vegetable materials, waste, residues, etc, for animal feeding	5	A
23091010	Dog or cat food, put up for retail sale, in airtight containers	15	B
23091090	Other dog or cat food, put up for retail sale	15	B
23099010	Prepared feed additives	5	A
23099090	Other prep.s of a kind used in animal feeding, nes	6.5	A
24011010	Flue-cured tobacco, not stemmed/stripped	MFN	E
24011090	Tobacco other than flue-cured, not stemmed/stripped	MFN	E
24012010	Flue-cured tobacco, partly or wholly stemmed/stripped	MFN	E
24012090	Tobacco o/t flue-cured, partly or wholly stemmed/stripped	MFN	E
24013000	Tobacco refuse	MFN	E
24021000	Cigars, cheroots & cigarillos containing tobacco	MFN	E
24022000	Cigarettes containing tobacco	MFN	E
24029000	Cigars, cigarillos, cigarettes, etc, of tobacco substitutes	MFN	E
24031000	Smoking tobacco with or without tobacco substitutes	MFN	E
24039100	Homogenized or reconstituted tobacco	MFN	E
24039900	Other manufactured tobacco,tobacco extracts and essences nes	MFN	E
25010011	Edible salt	0	A
25010019	Other salt	0	A
25010020	Pure sodium chloride	3	A
25010030	Sea water	0	A
25020000	Unroasted iron pyrites	3	A
25030000	Sulphur of all kind, other than sublimed, precipitated and colloidal sulphur	3	A
25041010	Natural graphite in flakes	3	A
25041091	Spherical Graphite	3	A
25041099	Other natural graphite in powder	3	A
25049000	Other natural graphite (excl. in powder or in flakes)	3	A
25051000	Silica sands & quartz sands, whether or not coloured	3	A
25059000	Natural sands, (excl. metal-bearing sands of Chapter 26), whether or not	3	A
25061000	Quartz	3	A
25062000	Quartzite, wether or not by sawing into blocks or slabs of a rectangular shape	3	A
25070010	Kaolin	3	A
25070090	Other kaolinic clays	3	A
25081000	Bentonite, whether or not calcined	3	A
25083000	Fire-clay, whether or not calcined	3	A
25084000	Other clays, nes, whether or not calcined	3	A
25085000	Andalusite, kyanite & sillimanite, whether or not calcined	3	A
25086000	Mullite	3	A
25087000	Chamotte or dinas earths	3	A
25090000	Chalk	3	A
25101010	Unground apatites	3	A
25101090	Unground natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk, excl. apatites	3	A
25102010	Ground apatites	3	A
25102090	Ground natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk, excl. apatites	3	A
25111000	Natural barium sulphate (barytes)	3	A
25112000	Natural barium carbonate (whitherite), whether or not calcined	3	A
25120010	Kieselguhr	3	A
25120090	Other siliceous earths	3	A
25131000	Pumice stone	3	A
25132000	Emery, natural corundum, garnet and other natural abrasives	3	A
25140000	Slate, whether or not roughly trimmed or cut into blocks or slabs of a rectangular (incl. square) shape	3	A
25151100	Marble & travertine crude or roughly trimmed	4	A
25151200	Marble & travertine merely cut into a square or rectangular shape	4	A
25152000	Ecaussine and other calcarous monumental or building stone; alabaster, whether or not roughly trimmed or cut into blocks or slabs of a rectangular (incl. square) shape	3	A
25161100	Granite, crude or roughly trimmed	4	A



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HS09 Code	Description	Base Rate	Staging Category
25161200	Granite, merely cut into blocks or slabs of a rectangular (incl. square) shape	4	A
25162000	Sandstone, wether or not roughly trimmed or merely cut, by sawing into blocks or slabs of a rectangular	3	A
25169000	Monumental or building stones, whether or not roughly trimmed or merely cut into blocks or slabs of a rectangular (incl. square) shape nes	3	A
25171000	Pebbles, gravel, broken or crushed stone, commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle & flint, whether or not heat-treated	4	A
25172000	Macadam of slag, dross or similar industrial waste	3	A
25173000	Tarred macadam	3	A
25174100	Marble in granules &chippings & powder, whether or not heat-treated	3	A
25174900	Granules, chippings & powder, of stones(excl. marble) of heading 25.15 & 25.16, whether or not heat-treated	3	A
25181000	Dolomite, not calcined or sintered, whether or not roughly trimmed or merely cut into blocks or slabs of a rectangular (incl. square) shape	3	A
25182000	Calcined or sintered dolomite, whether or not roughly trimmed or merely cut into blocks or slabs of a rectangular (incl. square) shape	3	A
25183000	Dolomite ramming mix	3	A
25191000	Natural magnesium carbonate (magnesite)	3	A
25199010	Fused magnesia	3	A
25199020	Dead-burned (sintered) magnesia	3	A
25199030	Light-burned magnesia	3	A
25199091	Magnesium oxide, chemically pure	3	A
25199099	Magnesium oxide, excl. chemically pure	3	A
25201000	Gypsum; anhydrite	5	A
25202010	Plasters for dentistry, whether or not coloured, with or without small quantities of accelerators or retarders	5	A
25202090	Plasters other than those for dentistry, whether or not coloured, with or without small quantities of accelerators or retarders	5	A
25210000	Limestone flux; limestone & other calcareous stone, used for the manufacture of lime or cement	5	A
25221000	Quicklime	5	A
25222000	Slaked lime	5	A
25223000	Hydraulic lime	5	A
25231000	Cement clinkers, whether or not coloured	8	A
25232100	White cement, whether or not artificially coloured	6	A
25232900	Portland cement (excl. white), whether or not coloured	8	A
25233000	Aluminous cement, whether or not coloured	6	A
25239000	Other hydraulic cements, whether or not coloured	8	A
25241000	Crocidlite	5	A
25249010	Asbestos of long staple	5	A
25249090	Asbestos other than crocidlite and asbestos of long staple	5	A
25251000	Crude mica & mica rifted into sheets or splittings	5	A
25252000	Mica powder	5	A
25253000	Mica waste	5	A
25261010	Natural steatite, not crushed, not powdered, whether or not roughly trimmed or merely cut into blocks or slabs of a rectangular (incl. square) shape	3	A
25261020	Talc, not crushed, not powdered, whether or not roughly trimmed or merely cut into blocks or slabs of a rectangular (incl. square) shape	3	A
25262010	Natural steatite, crushed or powdered	3	A
25262020	Talc, crushed or powdered	3	A
25281000	Natural sodium borates & concentrates thereof (calcined or not)	3	A
25289000	Natural borates (excl. sodium) & concentrates thereof, calcined or not; natural boric acid containing not more than 85% of H3BO3 calculated on the	5	A
25291000	Felspar	3	A
25292100	Fluorspar containing by weight≤97% of calcium fluoride	3	A
25292200	Fluorspar containing by weight>97% of calcium fluoride	3	A
25293000	Leucite; nepheline & nepheline syenite	5	A

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25301010	Chlorites, unexpanded	5	A
25301020	Vermiculite and perlite, unexpanded	5	A
25302000	Kieserite, epsomite (natural magnesium sulphates)	3	A
25309010	Mineral medicinal substances	3	A
25309020	Ores of rare-earth metals	0	A
25309091	Wallastonite	3	A
25309099	Mineral substances, nes	3	A
26011110	Of a granularity less than 0.8mm,non-agglomerated iron ores and concentrates,other than roasted iron pyrites	0	A
26011120	Of a granularity of 0.8mm or more,but not exceeding 6.3mm,non-agglomerated iron ores and concentrates,other than roasted iron pyrites	0	A
26011190	Of a granularity exceeding 6.3mm,non-agglomerated iron ores and concentrates,other than roasted iron pyrites	0	A
26011200	Agglomerated iron ores & concentrates, other than roasted iron pyrites	0	A
26012000	Roasted iron pyrites	0	A
26020000	Manganese ores & concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight	0	A
26030000	Copper ores & concentrates	0	A
26040000	Nickel ores & concentrates	0	A
26050000	Cobalt ores & concentrates	0	A
26060000	Aluminium ores & concentrates	0	A
26070000	Lead ores & concentrates	0	A
26080000	Zinc ores & concentrates	0	A
26090000	Tin ores & concentrates	0	A
26100000	Chromium ores & concentrates	0	A
26110000	Tungsten ores & concentrates	0	A
26121000	Uranium ores & concentrates	0	A
26122000	Thorium ores & concentrates	0	A
26131000	Roasted molybdenum ores & concentrates	0	A
26139000	Molybdenum ores & concentrates (excl. roasted)	0	A
26140000	Titanium ores & concentrates	0	A
26151000	Zirconium ores & concentrates	0	A
26159010	Hydrated Tantalum/Niobium materials or enriched materials from Tantalum/Niobium ore	0	A
26159090	Niobium, tantalum & vanadium ores & concentrates ,others	0	A
26161000	Silver ores & concentrates	0	A
26169000	Precious metal (excl. silver) ores & concentrates	0	A
26171010	Crude antimony(Antimony concentrates which are mineral products)	0	A
26171090	Antimony ores & concentrates, excl. crude	0	A
26179010	Cinnabar	3	A
26179090	Ores & concentrates, nes	0	A
26180010	Granulated slag mainly containing manganese(slag sand) from the manufacture of iron or steel	4	A
26180090	Granulated slag (slag sand) from the manufacture of iron or steel	4	A
26190000	Slag, dross (other than granulated slag & slag sand), scalings and other from manufacture of iron or steel	4	A
26201100	Ash & residues containing mainly hard zinc spelter	4	A
26201900	Ash & residues containing mainly zinc (excl. hard zinc spelter) & compound	4	A
26202100	Leaded gasoline sludges and leaded anti-knock compound sludges	4	A
26202900	Ash & residues containing mainly lead & compound thereof, nes	4	A
26203000	Ash & residues containing mainly copper & compound thereof	4	A
26204000	Ash & residues containing mainly aluminium & compound thereof	4	A
26206000	Ash & residues containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compound	4	A
26209100	Ash & residues containing antimony, beryllium, cadmium, chromium or their mixture	4	A
26209910	Ash & residues containing mainly tungsten & compound thereof	4	A

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26209990	Ash & residues containing metals & compound thereof, nes	4	A
26211000	Ash and residues from the incineration of municipal waste	4	A
26219000	Other slag & ash, including seaweed ash (kelp)	4	A
27011100	Anthracite, not agglomerated, whether or not pulverized	3	A
27011210	Bituminous coking coal, not agglomerated, whether or not pulverized	3	A
27011290	Other bituminous coal, other than coking coal, not agglomerated, whether or not pulverized	6	A
27011900	Coal nes, not agglomerated, whether or not pulverized	5	A
27012000	Briquettes, ovoids & similar solid fuels manufactured from coal	5	A
27021000	Lignite, not agglomerated, whether or not pulverized	3	A
27022000	Agglomerated lignite	3	A
27030000	Peat (incl. peat litter), whether or not agglomerated	5	A
27040010	Coke & semi-coke, whether or not agglomerated	5	A
27040090	Retort carbon	5	A
27050000	Coal, water, producer gas & similar gases, other than petroleum gases & gaseous hydrocarbons	5	A
27060000	Tar distilled from coal, lignite or peat & other mineral tars, whether or not dehydrated or partially distilled, incl. reconstituted tars	6	A
27071000	Benzole	6	A
27072000	Toluole	6	A
27073000	Xylole	6	A
27074000	Naphthalene	7	A
27075000	Other aromatic hydrocarbon mixtures of which $\geq 65\%$ by volume (including losses) distills at 250°C by the ASTM D86 method	7	A
27079100	Creosote oils	7	A
27079910	Phenols	7	A
27079990	Other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents	7	A
27081000	Pitch obtained from coal tar or from other mineral tars	7	A
27082000	Pitch coke obtained from coal tar or from other mineral tars	6	A
27090000	Petroleum oils & oils obtained from bituminous minerals, crude	0	A
27101110	Motor gasoline & aviation gasoline	5	A
27101120	Naphtha	6	A
27101130	Rubber solvent, paint solvent, extractive solvent	6	A
27101191	Nonene	9	A
27101199	Other light oils and preparations	9	A
27101911	Aviation kerosene	9	A
27101912	Lamp-kerosene	9	A
27101919	Kerosene distillages, nes & preparations thereof	6	A
27101921	Light diesel oil	6	A
27101922	Fuel oil No.5 to No.7 (National Code)	6	A
27101929	Diesel oils & preparations thereof and other fuel oils, nes	6	A
27101991	Lubricating oils	6	A
27101992	Lubricating greases	6	A
27101993	Basic oils for lubricating oils	6	A
27101994	Liquid paraffin and heavy liquid paraffin	6	A
27101999	Heavy oils & preparations thereof, nes	6	A
27109100	Waste oils, containing polychlorinated biphenyls(PCBs), polychlorinated terphenyls(PCTs) or polybrominated biphenyls(PBBs)	6	B
27109900	Other waste oils	6	B
27111100	Natural gas, liquefied	0	A
27111200	Propane, liquefied	5	A
27111310	Liquefied butanes in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity exceeding 300 cm <sup>3</sup>	11	B
27111390	Liquefied butanes, nes	5	A
27111400	Ethylene, propylene, butylene & butadiene, liquefied	5	A
27111910	Other liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity exceeding 300 cm <sup>3</sup>	10	A

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27111990	Liquefied petroleum gases & gaseous hydrocarbons, nes	3	A
27112100	Natural gas in gaseous state	0	A
27112900	Petroleum gases & gaseous hydrocarbons in gaseous state, nes	6	A
27121000	Petroleum jelly	8	A
27122000	Paraffin wax, containing by weight <0.75% of oil, whether or not colored	8	A
27129010	Microcrystalline petroleum wax, whether or not colored	8	A
27129090	Mineral waxes and similar products obtained by synthesis or by other processes nes, whether or not colored	8	A
27131110	Not calcined petroleum coke containing by weight less than 3% of Sulphur	3	A
27131190	Petroleum coke, not calcined	3	A
27131210	Calcined petroleum coke containing by weight less than 0.8% of sulphur	3	A
27131290	Other calcined petroleum coke	3	A
27132000	Petroleum bitumen	8	A
27139000	Other residues of petroleum oils or of oils obtained from bituminous minerals	6	A
27141000	Bituminous or oil shale & tar sands	6	A
27149010	Natural bitumen & asphalt	8	A
27149020	Emulsified asphalt	0	A
27149090	Asphaltites and asphaltic rocks	3	A
27150000	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch	8	A
27160000	Electrical energy	0	A
28011000	Chlorine	5.5	A
28012000	Iodine	5.5	A
28013010	Fluorine	5.5	A
28013020	Bromine	5.5	A
28020000	Sulphur, sublimed or precipitated; colloidal sulphur	5.5	A
28030000	Carbon (carbon blacks and other forms of carbon, nes)	5.5	A
28041000	Hydrogen	5.5	A
28042100	Argon	5.5	A
28042900	Rare gases (excl. argon)	5.5	A
28043000	Nitrogen	5.5	A
28044000	Oxygen	5.5	A
28045000	Boron; tellurium	5.5	A
28046117	Monocrystals silicon rods, diameter ≥30cm, containing by weight ≥ 99.99%,doped for electronics	4	A
28046119	Monocrystals silicon rods, 7.5cm≤diameter <30cm, containing by weight ≥ 99.99%,doped for electronics	4	A
28046120	Monocrystals silicon rods, diameter<7.5cm, containing by weight≥99.99%, doped for electronics	4	A
28046190	Silicon nes, containing by weight≥99.99% of silicon	4	A
28046900	Silicon containing by weight<99.99% of silicon	4	A
28047010	Yellow phosphorus (white phosphorus)	5.5	A
28047090	Phosphorus, nes	5.5	A
28048000	Arsenic	5.5	A
28049010	Selenium rods, doped, for electronic industry	4	A
28049090	Selenium nes	5.5	A
28051100	Sodium	5.5	A
28051200	Calcium	5.5	A
28051900	Alkali or alkaline-earth metals (excl. sodium and calcium)	5.5	A
28053011	Neodymium	5.5	A
28053012	Dysprosium	5.5	A
28053013	Terbium	5.5	A
28053019	Rare-earth metals nes, scandium and yttrium, not intermixed or interalloyed	5.5	A
28053021	Rare-earth metals, scandium and yttrium, intermixed or interalloyed, battery	5.5	A
28053029	Rare-earth metals, scandium and yttrium, intermixed or interalloyed, other than battery quality	5.5	A
28054000	Mercury	5.5	A
28061000	Hydrogen chloride (hydrochloric acid)	5.5	A
28062000	Chlorosulphuric acid	5.5	A

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28070000	Sulphuric acid; oleum	5.5	A
28080000	Nitric acid; sulphonitric acids	5.5	A
28091000	Diphosphorus pentaoxide	1	A
28092011	Phosphoric acid, food grade	1	A
28092019	Phosphoric acid, metaphosphoric and pyrophosphoric acid	1	A
28092090	Polyphosphoric acids, nes	5.5	A
28100010	Oxides of boron	5.5	A
28100020	Boric acids	5.5	A
28111100	Hydrogen fluoride (hydrofluoric acid)	5.5	A
28111910	Hydrocyanic acid	5.5	A
28111990	Inorganic acids, nes	5.5	A
28112100	Carbon dioxide	5.5	A
28112200	Silicon dioxide	5.5	A
28112900	Inorganic oxygen compounds of non-metals, nes	5.5	A
28121010	Sulphoxide chloride	5.5	A
28121020	Phosphorus oxychloride (phosphoryl monochloride, phosphorus	5.5	A
28121030	Carbonyl dichloride (phosgene)	5.5	A
28121041	Sulfur Monochloride	5.5	A
28121042	Sulfur dichloride	5.5	A
28121043	Phosphorus trichloride	5.5	A
28121044	Arsenic trichloride	5.5	A
28121045	Phosphorus pentachloride	5.5	A
28121049	Chlorides of non-metals, nes	5.5	A
28121090	Chlorides oxides of non-metals, nes	5.5	A
28129000	Halides and halide oxides of non-metals, nes	5.5	A
28131000	Carbon disulphide	5.5	A
28139000	Sulphides of non-metals nes; commercial phosphorus trisulphide	5.5	A
28141000	Anhydrous ammonia	5.5	A
28142000	Ammonia in aqueous solution	5.5	A
28151100	Sodium hydroxide (caustic soda), solid	10	A
28151200	Sodium hydroxide, in aqueous solution (soda lye or liquid soda)	8	A
28152000	Potassium hydroxide (caustic potash)	5.5	A
28153000	Peroxides of sodium or potassium	5.5	A
28161000	Hydroxide and peroxide of magnesium	5.5	A
28164000	Oxide, hydroxide and peroxide of strontium or of barium	5.5	A
28170010	Zinc oxide	5.5	A
28170090	Zinc peroxide	5.5	A
28181010	Brown corundum	5.5	A
28181090	Artificial corundum, whether or not chemically defined	5.5	A
28182000	Aluminium oxide, other than artificial corundum	8	A
28183000	Aluminium hydroxide	5.5	A
28191000	Chromium trioxide	5.5	A
28199000	Chromium oxides and hydroxides (excl. chromium trioxide)	5.5	A
28201000	Manganese dioxide	5.5	A
28209000	Manganese oxides (excl. manganese dioxide)	5.5	A
28211000	Iron oxides and hydroxides	5.5	A
28212000	Earth colours, containing $\geq 70\%$ by weight of combined iron evaluated as	5.5	A
28220010	Cobalt tetroxide	5.5	A
28220090	Cobalt oxides and hydroxides; commercial cobalt oxides, others	5.5	A
28230000	Titanium oxides	5.5	A
28241000	Lead monoxide (litharge, massicot)	5.5	A
28249010	Red lead and orange lead	5.5	A
28249090	Other lead oxides	5.5	A
28251010	Hydrazine hydrate	5.5	A
28251090	Hydrazine and hydroxylamine and their inorganic salts, nes	5.5	A
28252010	Lithium hydroxide	5.5	A
28252090	Lithium oxide	5.5	A
28253010	Divanadium pentaoxide	5.5	A
28253090	Vanadium oxides and hydroxides, nes	5.5	A

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28254000	Nickel oxides and hydroxides	5.5	A
28255000	Copper oxides and hydroxides	5.5	A
28256000	Germanium oxides and zirconium dioxides	5.5	A
28257000	Molybdenum oxides and hydroxides	5.5	A
28258000	Antimony oxides	5.5	A
28259011	Tungstic acid	5.5	A
28259012	Tungsten trioxides	5.5	A
28259019	Tungsten oxides and hydroxides, nes	5.5	A
28259090	Inorganic bases, nes; metal oxides, hydroxides or peroxides, nes	5.5	A
28261200	Fluorides of aluminium	5.5	A
28261910	Fluorides of ammonium	5.5	A
28261920	Fluorides of sodium	5.5	A
28261990	Other fluorides	5.5	A
28263000	Sodium hexafluoroaluminate (synthetic cryolite)	5.5	A
28269010	fluorosilicates	5.5	A
28269090	Fluorosilicates and fluoroaluminates and complex fluorine salts, nes	5.5	A
28271010	Ammonium chloride, use as fertilizer	4	A
28271090	Ammonium chloride other than use as fertilizer	5.5	A
28272000	Calcium chloride	5.5	A
28273100	Magnesium chloride	5.5	A
28273200	Aluminium chloride	5.5	A
28273500	Chloride of nickel	5.5	A
28273910	Lithium chloride	5.5	A
28273920	Barium chloride	5.5	A
28273930	Cobalt chloride	5.5	A
28273990	Chlorides, nes	5.5	A
28274100	Chloride oxides and chloride hydroxides, of copper	5.5	A
28274910	Chloride oxides and chloride hydroxides, of Zirconium	5.5	A
28274990	Chloride oxides and chloride hydroxides (excl. of copper or Zirconium)	5.5	A
28275100	Bromides of sodium or of potassium	5.5	A
28275900	Bromides and bromide oxides (excl. of sodium and of potassium)	5.5	A
28276000	Iodides and iodide oxides	5.5	A
28281000	Commercial calcium hypochlorite and other calcium hypochlorites	12	B
28289000	Hypochlorites (excl. of calcium) and chlorites; hypobromites	5.5	A
28291100	Sodium chlorates	12	B
28291910	Potassium chlorates	5.5	A
28291990	Chlorates other than of sodium or of potassium	5.5	A
28299000	Perchlorates; bromates and perbromates; iodates and periodates	5.5	A
28301010	Sodium sulphide	5.5	A
28301090	Sodium sulphides, nes	5.5	A
28309020	Antimony sulphide	5.5	A
28309030	Cobalt sulphide	5.5	A
28309090	Sulphides and polysulphides, nes	5.5	A
28311010	Dithionites	5.5	A
28311020	Dithionites and sulphyoxylates of sodium	5.5	A
28319000	Dithionites and sulphyoxylates (excl. of sodium)	5.5	A
28321000	Sodium sulphites	5.5	A
28322000	Sulphites (excl. sodium)	5.5	A
28323000	Thiosulphates	5.5	A
28331100	Disodium sulphate	5.5	A
28331900	Sodium sulphates (excl. disodium sulphate)	5.5	A
28332100	Sulphates of magnesium	5.5	A
28332200	Sulphates of aluminium	5.5	A
28332400	Sulphates of nickel	5.5	A
28332500	Sulphates of copper	5.5	A
28332700	Sulphates of barium	5.5	A
28332910	Ferrous sulphate	5.5	A
28332920	Sulphates of chromium	5.5	A
28332930	Sulphates of zinc	5.5	A

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28332990	Other sulphates, nes	5.5	A
28333010	Potassium aluminum sulphate	5.5	A
28333090	Alums, nes	5.5	A
28334000	Peroxisulphates (persulphates)	5.5	A
28341000	Nitrites	5.5	A
28342110	Nitrates of potassium, use as fertilizer	4	A
28342190	Nitrates of potassium other than use as fertilizer	5.5	A
28342910	Nitrates of cobalt	5.5	A
28342990	Nitrates, nes	5.5	A
28351000	Phosphinates ( hypophosphites) and phosphonates (phosphates)	5.5	A
28352200	Phosphates, of mono- or disodium	5.5	A
28352400	Phosphates of potassium	5.5	A
28352510	Calcium hydrogenorthophosphate ("dicalcium phosphate"),feed grade	5.5	A
28352520	Calcium hydrogenorthophosphate ("dicalcium phosphate"),food grade	5.5	A
28352590	Other Calcium hydrogenorthophosphate ("dicalcium phosphate")	5.5	A
28352600	Phosphates of calcium, nes	5.5	A
28352910	Phosphates, of trisodium	5.5	A
28352990	Other phosphates	5.5	A
28353110	Sodium triphosphate (sodium tripolyphosphate),food grade	5.5	A
28353190	Other Sodium triphosphate (sodium tripolyphosphate)	5.5	A
28353911	Sodium Hexametaphosphate,food grade	5.5	A
28353919	Other Sodium Hexametaphosphate	5.5	A
28353990	Polyphosphates, nes	5.5	A
28362000	Disodium carbonate	5.5	A
28363000	Sodium hydrogencarbonate (sodium bicarbonate)	5.5	A
28364000	Potassium carbonates	5.5	A
28365000	Calcium carbonate	5.5	A
28366000	Barium carbonate	5.5	A
28369100	Lithium carbonates	5.5	A
28369200	Strontium carbonate	5.5	A
28369910	Magnesium carbonate	5.5	A
28369930	Cobalt carbonate	5.5	A
28369940	Commercial ammonium carbonate and other ammonium carbonates	5.5	A
28369950	Zirconium carbonate	5.5	A
28369990	Carbonates, nes; peroxocarbonates	5.5	A
28371110	Sodium cyanide	5.5	A
28371120	Sodium cyanide oxide	5.5	A
28371910	Potassium cyanide	5.5	A
28371990	Cyanides and cyanide oxides, nes	5.5	A
28372000	Complex cyanides	5.5	A
28391100	Sodium metasilicates	5.5	A
28391900	Silicates of sodium (excl. metasilicates); commercial sodium silicates	5.5	A
28399000	Silicates (excl. of sodium and of potassium); commercial alkali metal silicates (excl. of sodium and of potassium)	5.5	A
28401100	Anhydrous disodium tetraborate (refined borax)	5.5	A
28401900	Disodium tetraborate, other than anhydrous	5.5	A
28402000	Other borates, nes	5.5	A
28403000	Peroxborates (perborates)	5.5	A
28413000	Sodium dichromate	5.5	A
28415000	Chromates and dichromates, nes; peroxochromates	5.5	A
28416100	Potassium permanganate	5.5	A
28416900	Manganites, manganates and permanganates (other than potassium permanganate)	5.5	A
28417010	Ammonium molybdates	5.5	A
28417090	Molybdates other than of ammonium	5.5	A
28418010	Ammonium paratungstate	5.5	A
28418020	Sodium tungstate	5.5	A
28418030	Calcium tungstate	5.5	A
28418040	Ammonium metatungstates	5.5	A

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HS09 Code	Description	Base Rate	Staging Category
28418090	Tungstates, nes	5.5	A
28419000	Salts of oxometallic or peroxometallic acids, nes	5.5	A
28421000	Double or complex silicates(incl. aluminosilicates whether or not chemically defined)	5.5	A
28429010	Fulminates, cyanates and thiocyanates	5.5	A
28429090	Other salts of inorganic acids or peroxyacids, other than azides	5.5	A
28431000	Colloidal precious metals	5.5	A
28432100	Silver nitrate	5.5	A
28432900	Silver compounds (excl. silver nitrate), whether or not chemically defined	5.5	A
28433000	Gold compounds, whether or not chemically defined	5.5	A
28439000	Precious metal compounds, nes, whether or not chemically defined; and amalgams of precious metals	5.5	A
28441000	Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	5.5	A
28442000	Enriched uranium in U235 and plutonium and their compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U235, plutonium or compounds of these products	5.5	A
28443000	Depleted uranium in U235 and thorium and their compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U235, thorium or compounds of these products	5.5	A
28444010	Radium and its salts; alloys, dispersions (including cermets), ceramic products and mixtures containing radium and its salts or compounds of these	4	A
28444020	Radioactive cobalt and its salts; alloys, dispersions (including cermets), ceramic products and mixtures containing radioactive cobalt and its salts or compounds of these products	4	A
28444090	Radioactive elements and isotopes and their compounds, nes; alloys, dispersions (including cermets), ceramic products and mixtures containing these radioactive elements, isotopes or their compounds or compounds of these products; radioactive residues	5.5	A
28445000	Spent (irradiated) fuel elements (cartridges) of nuclear reactors	5.5	A
28451000	Heavy water (deuterium oxide)	5.5	A
28459000	Isotopes and their inorganic or organic compounds, nes, whether or not chemically defined	5.5	A
28461010	Cerium oxide	5.5	A
28461020	Cerium hydroxide	5.5	A
28461030	Cerium carbonate	5.5	A
28461090	Cerium compounds, nes	5.5	A
28469011	Yttrium oxide	5.5	A
28469012	Lanthanum oxide	5.5	A
28469013	Neodymium oxide	5.5	A
28469014	Europium oxide	5.5	A
28469015	Dysprosium oxide	5.5	A
28469016	Terbium oxide	5.5	A
28469019	Rare-earth oxides, nes	5.5	A
28469021	Terbium chlorinates	5.5	A
28469022	Dysprosium chlorinates	5.5	A
28469028	Rare-earth chlorinates other than of cerium, mixed	5.5	A
28469029	Rare-earth chlorinates other than of cerium, unmixed	5.5	A
28469030	Rare-earth fluorides other than of cerium	5.5	A
28469041	Lanthanum carbonates	5.5	A
28469042	Terbium carbonates	5.5	A
28469043	Dysprosium carbonates	5.5	A
28469048	Rare-earth carbonates other than of cerium, mixed	5.5	A
28469049	Rare-earth carbonates other than of cerium, unmixed	5.5	A
28469090	Compounds of rare-earth, yttrium or scandium, nes	5.5	A
28470000	Hydrogen peroxide, whether or not solidified with urea	5.5	A
28480000	Phosphides, whether or not chemically defined, excl. ferrophosphorous	5.5	A
28491000	Carbides of calcium, whether or not chemically defined	5.5	A



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HS09 Code	Description	Base Rate	Staging Category
28492000	Carbides of silicon, whether or not chemically defined	5.5	A
28499010	Carbides of boron, whether or not chemically defined	5.5	A
28499020	Carbides of tungsten, whether or not chemically defined	5.5	A
28499090	Carbides, nes, whether or not chemically defined	5.5	A
28500000	Hydrides, nitrides, azides, silicides and borides, whether or not chemically	5.5	A
28520000	Compounds, inorganic or organic, of mercury, excluding amalgams	5.5	A
28530010	Distilled water for human consumption	5.5	A
28530020	Chlorocyanogen, cyanogen chloride	5.5	A
28530090	Other inorganic compounds; liquid air; compressed air; amalgams, other than amalgams of precious metals	5.5	A
29011000	Acyclic hydrocarbons, saturated	2	A
29012100	Ethylene	2	A
29012200	Propene (propylene)	2	A
29012310	1-butene	2	A
29012320	2-butene	2	A
29012330	2-methyl-propene	2	A
29012400	Buta-1, 3-diene and isoprene	2	A
29012910	Isopentene	2	A
29012920	Acetylene	2	A
29012990	Unsaturated acyclic hydrocarbons, nes	2	A
29021100	Cyclohexane	2	A
29021910	Pinene	2	A
29021990	Cyclanes, cyclenes and cycloterpenes (other than cyclohexane or Pinene)	2	A
29022000	Benzene	2	A
29023000	Toluene	2	A
29024100	o-Xylene	2	A
29024200	m-Xylene	2	A
29024300	p-Xylene	2	A
29024400	Mixed xylene isomers	2	A
29025000	Styrene	2	A
29026000	Ethylbenzene	2	A
29027000	Cumene	2	A
29029010	Tetrahydronaphthalene (tetralin)	2	A
29029020	Refined naphthalene	2	A
29029030	Dodecylbenzene	2	A
29029040	4-(4'-alkylcyclohexyl)cyclohexylethene	2	A
29029090	Cyclic hydrocarbons, nes	2	A
29031100	Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	5.5	A
29031200	Dichloromethane (methylene chloride)	8	A
29031300	Chloroform (trichloromethane)	10	A
29031400	Carbon tetrachloride	8	A
29031500	1,2-Dichloroethane (ethylene dichloride)	5.5	A
29031910	1,1,1-Trichloroethane (methyl chloroform)	8	A
29031990	Saturated chlorinated derivatives of acyclic hydrocarbons, nes	5.5	A
29032100	Vinyl chloride (chloroethylene)	5.5	A
29032200	Trichloroethylene	8	A
29032300	Tetrachloroethylene (perchloroethylene)	5.5	A
29032910	3-Chloropropene	5.5	A
29032990	Unsaturated chlorinated derivatives of acyclic hydrocarbons, nes	5.5	A
29033100	Ethylene dibromide (ISO)	5.5	A
29033910	Perfluoroisobutylene (isobutyleneoctafluoride)	5.5	A
29033990	Other fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons	5.5	A
29034100	Trichlorofluoromethane	5.5	A
29034200	Dichlorodifluoromethane	5.5	A
29034300	Trichlorotrifluoroethanes	5.5	A
29034400	Dichlorotetrafluoroethanes and chloropentafluoroethane	5.5	A
29034510	Chlorotrifluoromethane	5.5	A
29034520	Pentachlorofluoroethane	5.5	A
29034530	Tetrachlorodifluoroethanes	5.5	A

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<b>HS09 Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
29034540	Heptachlorofluoropropane	5.5	A
29034550	Hexachlorodifluoropropanes	5.5	A
29034560	Pentachlorotrifluoropropanes	5.5	A
29034570	Tetrachlorotetrafluoropropanes	5.5	A
29034580	Trichloropentafluoropropanes	5.5	A
29034591	Dichlorohexafluoropropanes	5.5	A
29034592	Chloroheptafluoropropanes	5.5	A
29034599	Derivatives perhalogenated of acyclic hydrocarbon only with fluorine and chlorine, nes	5.5	A
29034600	Bromochlorodifluoromethane, bromotrifluoromethane,	5.5	A
29034700	Perhalogenated derivatives of acyclic hydrocarbon, nes	5.5	A
29034910	Methane, ethane and propane halogenated derivatives only with fluorine and chlorine, nes	5.5	A
29034920	Methane, ethane and propane halogenated derivatives only with fluorine and bromine	5.5	A
29034990	Halogenated derivatives of acyclic hydrocarbon containing two or more different halogens, nes	5.5	A
29035100	1,2,3,4,5,6-Hexachlorocyclohexane	5.5	A
29035200	Aldrin (ISO), chlordane(ISO) and heptachlor (ISO)	5.5	A
29035900	Halogenated derivatives of cyclanic, cyclenic, cycloterpenic hydrocarbons nes	5.5	A
29036110	o-Dichlorobenzene	5.5	A
29036190	Chlorobenzene and p-dichlorobenzene	5.5	A
29036200	Hexachlorobenzene and DDT (1,1,1-trichloro-2, 2-bis(p-chlorophenyl)ethane)	5.5	A
29036910	p-Chlorotoluene	5.5	A
29036920	3,4-Dichlorotrifluorotoluene	5.5	A
29036930	4-(4'-alkylphenyl)-1-(4'-alkylphenyl) -2-fluorobenzene	5.5	A
29036990	Halogenated derivatives of aromatic hydrocarbons, nes	5.5	A
29041000	Derivatives containing only sulpho groups, their salt and ethyl esters	5.5	A
29042010	Nitrobenzene	5.5	A
29042020	Nitrotoluene	5.5	A
29042030	Dinitrotoluene	5.5	A
29042040	Trinitrotoluene (TNT)	5.5	A
29042090	Derivatives containing only nitro or nitroso groups, nes	5.5	A
29049011	o-nitrochlorobenzene	5.5	A
29049012	m-nitrochlorobenzene	5.5	A
29049013	Nitrochlorobenzene	5.5	A
29049020	Dinitrochlorobenzene	5.5	A
29049030	Trichloronitromethane (chloropicrin, nitrochloroform)	5.5	A
29049090	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, nes, whether or not halogenated	5.5	A
29051100	Methanol (methyl alcohol)	5.5	A
29051210	Propan-1-ol (propyl alcohol)	5.5	A
29051220	Propan-2-ol (isopropyl alcohol)	5.5	A
29051300	Butan-1-ol (n-butyl alcohol)	5.5	A
29051410	Iso-butyl alcohol	5.5	A
29051420	Sec-butyl alcohol	5.5	A
29051430	Tret-butyl alcohol	5.5	A
29051610	n-octyl alcohol	5.5	A
29051690	Other octanols	5.5	A
29051700	Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	7	A
29051910	3,3-Dimethyl-2-butanol (pinacolyl alcohol)	5.5	A
29051990	Saturated monohydric alcohols, nes	5.5	A
29052210	Geraniol, nerol (cis-3,7-Dimethyl-2,6-octadien-1-ol)	5.5	A
29052220	Citronellol (3,7-Dimethyl-6-octen-1-ol)	5.5	A
29052230	Linalool	5.5	A
29052290	Acyclic terpene alcohols, nes	5.5	A
29052900	Unsaturated monohydric alcohols, nes	5.5	A
29053100	Ethylene glycol (ethanediol)	5.5	A

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<b>HS09 Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
29053200	Propylene glycol (propane-1,2-diol)	5.5	A
29053910	2,5-dimethyl hexandiol	4	A
29053990	Diols, nes	5.5	A
29054100	2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	5.5	A
29054200	Pentaerythritol	5.5	A
29054300	Mannitol	8	A
29054400	D-glucitol (sorbitol)	14	B
29054500	Glycerol	14	B
29054910	xylitol	5.5	A
29054990	Polyhydric alcohols, nes	5.5	A
29055100	Ethchlorvynol(INN)	5.5	A
29055900	Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols, excl. ethchlorvynol	5.5	A
29061100	Menthol, and its halogenated, sulphonated, nitrated or nitrosated derivatives	5	A
29061200	Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols, and their halogenated, sulphonated, nitrated or nitrosated derivatives	5.5	A
29061310	Sterols, and their halogenated, sulphonated, nitrated or nitrosated derivatives	5.5	A
29061320	Inositols, and their halogenated, sulphonated, nitrated or nitrosated	5.5	A
29061910	Terpineols	5.5	A
29061990	Other cyclanic, cyclenic or cycloterpenic	5.5	A
29062100	Benzyl alcohol, and its halogenated, sulphonated, nitrated or nitrosated	5	A
29062900	Aromatic alcohols nes, and their halogenated, sulphonated, nitrated or nitrosated derivatives	5.5	A
29071110	Phenol	5.5	A
29071190	Salts of phenol	5.5	A
29071211	m-Cresols	5.5	A
29071212	o-Cresols	5.5	A
29071219	p-Cresols	5.5	A
29071290	Salts of cresol	5.5	A
29071310	Nonylphenol, its isomers; salts thereof	5.5	A
29071390	Octylphenol, its isomers; salts thereof	5.5	A
29071510	2-Naphthols ( $\beta$ - naphthols)	5.5	A
29071590	Naphthols and their salts, nes	5.5	A
29071910	o-Sec-butyl phenol, o-isopropyl phenol	4	A
29071990	Monophenols and their salts, nes	5.5	A
29072100	m-Dihydroxybenzene (resorcinol) and its salts	5.5	A
29072210	p- Dihydroxybenzene (hydroquinone)	5.5	A
29072290	Salts of hydroquinone	5.5	A
29072300	4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	5.5	A
29072910	o- Dihydroxybenzene (catechol, pyrocatechol)	4	A
29072990	Polyphenols, nes; phenol-alcohols	5.5	A
29081100	Pentachlorophenol (ISO)	5.5	A
29081910	p-Chlorphenol	4	A
29081990	Other derivatives containing only halogen substituents and their salts	5.5	A
29089100	Dinoseb(ISO) and its salts	5.5	A
29089910	p-Nitrophenol, sodium p-ni-tro-phenolate	5.5	A
29089990	Other halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenolalcohols	5.5	A
29091100	Diethyl ether	5.5	A
29091900	Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives, nes	5.5	A
29092081	Eucalgptol	5.5	A
29092089	other cycloterpenic ethers	5.5	A
29092090	Cyclanic,cyclenic ethers and their halogenated,sulphonated,nitrated or nitrosated derivatives;cycloterpenic ethers' halogenated,sulphonated,nitrated or nitrosated derivatives	5.5	A
29093000	Aromatic ethers and their halogenated sulphonated, nitrated or nitrosated derivatives	5.5	A
29094100	2,2'-Oxydiethanol (diethylene glycol, digol)	5.5	A

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HS09 Code	Description	Base Rate	Staging Category
29094300	Monobutyl ethers of ethylene glycol or of diethylene glycol	5.5	A
29094400	Other monoalkyl ethers of ethylene glycol or diethylene glycol, nes	5.5	A
29094910	m-Phenoxybenzalcohol	4	A
29094990	Ether-alcohols and their halogenatd, sulphonated, nitrated or nitrosated derivatives, nes	5.5	A
29095000	Ether-phenols, ether-alcohol-phenols and their halogenatd, sulphonated, nitrated or nitrosated derivatives	5.5	A
29096000	Alcohol peroxides, ether peroxides and ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	5.5	A
29101000	Oxirane (ethylene oxide)	5.5	A
29102000	Methyloxirane (propylene oxide)	5.5	A
29103000	1-Chloro-2, 3-epoxypropane (epichlorohydrin)	5.5	A
29104000	Dieldrin (ISO,INN)	5.5	A
29109000	Epoxides, epoxyalcohols, epoxyphenols and their epoxyethers, with a three-membered ring and their halogenatd, sulphonated, nitrated or nitrosated derivatives, nes	5.5	A
29110000	Acetals and hemiacetals, whether or not with other oxygen function and their halogenated., sulphonated, nitrated or nitrosated derivatives	5.5	A
29121100	Methanal (formaldehyde)	5.5	A
29121200	Ethanal (acetaldehyde)	5.5	A
29121900	Acyclic aldehydes, without other oxygen function, nes	5.5	A
29122100	Benzaldehyde	5.5	A
29122910	Lillial (p-tert-butyl- $\alpha$ -methyl-oxocinnamaldehyde)	5.5	A
29122990	Cyclic aldehydes, without other oxygen function, nes	5.5	A
29123000	Aldehyde-alcohols	5.5	A
29124100	Vanillin (4-hydroxy-3-methoxybenzaldehyde)	5.5	A
29124200	Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	5.5	A
29124900	Aldehyde-ethers, aldehyde phenols and aldehydes with other oxygen function,	5.5	A
29125000	Cyclic polymers of aldehydes	5.5	A
29126000	Paraformaldehyde	5.5	A
29130000	Halogenatd, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12	5.5	A
29141100	Acetone	5.5	A
29141200	Butanone (methyl ethyl ketone)	5.5	A
29141300	4-Methylpentan-2-pentanone (isobutyl methyl ketone)	5.5	A
29141900	Acyclic ketones without other oxygen function, nes	5.5	A
29142100	Camphor	5.5	A
29142200	Cyclohexanone and methylcyclohexanones	5.5	A
29142300	Ionones and methylionones	5.5	A
29142900	Cyclanic, cyclenic or cycloterpenic ketones, without other oxygen function, nes	5.5	A
29143100	Propiophenone (phenyl-2-propanone)	5.5	A
29143910	Acetophenone	4	A
29143990	Aromatic ketones without other oxygen function, nes	5.5	A
29144000	Ketone-alcohols and ketone-aldehydes	5.5	A
29145011	Raspberry ketone	5.5	A
29145019	Other Ketene-alcohols	5.5	A
29145090	Ketones-alcohols and ketones with other oxygen function	5.5	A
29146100	Anthraquinone	5.5	A
29146900	Quinones (excl. anthraquinone)	5.5	A
29147000	Halogenated sulphonated, nitrated or nitrosated derivatives of ketones and	5.5	A
29151100	Formic acid	5.5	A
29151200	Salts of formic acid	5.5	A
29151300	Esters of formic acid	5.5	A
29152110	Acetic acid, glacial	5.5	A
29152190	Acetic acid, (other than glacial)	5.5	A
29152400	Acetic anhydride	5.5	A
29152910	Sodium acetate	5.5	A
29152990	Acetic acid salts, other than sodium acetate	5.5	A
29153100	Ethyl acetate	5.5	A

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29153200	Vinyl acetate	5.5	A
29153300	n-Butyl acetate	5.5	A
29153600	Dinoseb (ISO) acetate	5.5	A
29153900	Esters of acetic acids, nes	5.5	A
29154000	Mono-, di- or trichloroacetic acids, their salts and esters	5.5	A
29155010	Propionic acid	5.5	A
29155090	Salts and esters of propionic acid	5.5	A
29156000	Butyric acids, valeric acids, their salts and esters	5.5	A
29157010	Stearic acid	7	A
29157090	Palmitic acid, its salts and esters; salts and esters of stearic acid	5.5	A
29159000	Saturated acyclic monocarboxylic acids and their halogenated, sulphonated, nitrated or nitrosated derivatives, nes	5.5	A
29161100	Acrylic acid and its salts	6.5	A
29161210	Methacrylate	6.5	A
29161220	Ethyl Acrylate	6.5	A
29161230	N-Butyl Acrylate	6.5	A
29161240	2-Ethylhexyl acrylate	6.5	A
29161290	Esters of acrylic acid	6.5	A
29161300	Methacrylic acid and its salts	6.5	A
29161400	Esters of methacrylic acid	6.5	A
29161500	Oleic, linoleic or linolenic acids, their salts and esters	6.5	A
29161900	Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives, nes	6.5	A
29162010	Dibromochrysanthemic acid, DV-chrysanthemic acid monomethyl ester	4	A
29162090	Cyclanic, cyclenic, cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives, nes	6.5	A
29163100	Benzoic acid, its salts and esters	6.5	A
29163200	Benzoyl peroxide and benzoyl chloride	6.5	A
29163400	Phenylacetic acid and its salts	6.5	A
29163500	Esters of phenylacetic acid	6.5	A
29163600	Binapacry (ISO)	6.5	A
29163910	m-methylbenzoic acid	6.5	A
29163920	Brufen (ibuprofen)	6.5	A
29163990	Aromatic monocarboxylic acids, etc, their anhydrides, halides, peroxides, peroxyacids and their derivatives, nes	6.5	A
29171110	Oxalic acid	6.5	A
29171120	Cobalt oxalate	9	A
29171190	Oxalic acid salts and esters, nes	6.5	A
29171200	Adipic acid, its salts and esters	6.5	A
29171310	Sebacic acid, their salts and esters	6.5	A
29171390	Azelaic acid, their salts and esters	6.5	A
29171400	Maleic anhydride	6.5	A
29171900	Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives, nes	6.5	A
29172010	Tetrahydro benzoic anhydride	4	A
29172090	Cyclanic, cyclenic, cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives, nes	6.5	A
29173200	Diethyl orthophthalates	6.5	A
29173300	Dinonyl or didecyl orthophthalates	6.5	A
29173410	Dibutyl orthophthalates	6.5	A
29173490	Other esters of orthophthalic	6.5	A
29173500	Phthalic anhydride	6.5	A
29173611	Pure terephthalic acid	6.5	A
29173619	Other terephthalic acid	6.5	A
29173690	Terephthalic acid salts	6.5	A
29173700	Dimethyl terephthalate	6.5	A
29173910	Isophthalic acid	6.5	A
29173990	Other aromatic polycarboxylic acids (including their anhydrides, halides, peroxides, peroxyacids and their derivatives)	6.5	A

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<b>HS09 Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
29181100	Lactic acid, its salts and esters	6.5	A
29181200	Tartaric acid	6.5	A
29181300	Salts and esters of tartaric acid	6.5	A
29181400	Citric acid	6.5	A
29181500	Salts and esters of citric acid	6.5	A
29181600	Gluconic acid, its salts and esters	6.5	A
29181800	Chlorobenzilate (ISO)	6.5	A
29181910	2,2-Diphenyl-2-hydroxyacetic acid	6.5	A
29181990	Carboxylic acids with alcohol function, no oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	6.5	A
29182110	Salicylic acid and sodium salicylate	6.5	A
29182190	Salicylic acid salts, nes	6.5	A
29182210	O-Acetylsalicylic acid	6	A
29182290	O-Acetylsalicylic acid salts and esters	6.5	A
29182300	Other esters of salicylic acid and their salts	6.5	A
29182900	Carboxylic acids and with phenol function, no oxygen function, anhydrides, halides, peroxides, peroxyacids and their derivatives, nes	6.5	A
29183000	Carboxylic acids with aldehyde, ketone without oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives, nes	6.5	A
29189100	2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	6.5	A
29189900	Other carboxylic acids with other additional oxygen function and their anhydrides, halides, peroxides, and derivatives	6.5	A
29191000	Tris (2,3-dibromopropyl) phosphate	6.5	A
29199000	Other phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives	6.5	A
29201100	Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)	6.5	A
29201900	Other thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives	6.5	A
29209011	Trimethyl phosphite	6.5	A
29209012	Triethyl phosphite	6.5	A
29209013	Dimethyl phosphite	6.5	A
29209014	Diethyl phosphite	6.5	A
29209019	Other phosphite, nes	6.5	A
29209090	Esters of other inorganic acids (excl. esters of hydrogen halides), their salts and their halogenated, sulphonated, nitrated, nitrosated derivatives, nes	6.5	A
29211100	Methylamine, di- or trimethylamine and their salts	6.5	A
29211910	Di-n-propylamines	4	A
29211920	Isopropylamine	6.5	A
29211930	N,N-Bis(2-chloroethyl) ethylamine	6.5	A
29211940	N,N-Bis(2-chloroethyl) methylamine	6.5	A
29211950	Tri-(2-chloroethyl) amine	6.5	A
29211960	N,N-Dialkyl(Me,Et, n-Pr or i-Pr) aminoethyl-2-chloride and corresponding protonated salts	6.5	A
29211990	Acylic monoamines and their derivatives, nes; salts thereof	6.5	A
29212110	Ethylenediamine	6.5	A
29212190	Ethylenediamine salts	6.5	A
29212210	Nylon-66 salt	6.5	A
29212290	Hexamethylenediamine and its salts, nes	6.5	A
29212900	Acyclic polyamines and their derivatives, nes; salts thereof	6.5	A
29213000	Cyclanic cyclenic or cycloterpenic mono- or polyamines, their derivatives; salts thereof	6.5	A
29214110	Aniline	6.5	A
29214190	Aniline salts	6.5	A
29214200	Aniline derivatives and their salts	6.5	A
29214300	Toluidines and their derivatives; salts thereof	6.5	A
29214400	Diphenylamine and its derivatives; salts thereof	6.5	A
29214500	1-Naphthylamine, 2-naphthylamine and their derivatives; salts thereof	6.5	A

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29214600	Amfetamine(INN), benzfetamine(INN), dexamfetamine(INN), etilamfetamine(INN), fencamfetamine(INN), lefetamine(INN), levamfetamine(INN), mefenorex(INN) and phentermine(INN); salts thereof	6.5	A
29214910	P-isopropyl-aniline	4	A
29214920	Dimethylaniline	6.5	A
29214930	2, 6-methyl ethyl aniline	4	A
29214940	2, 6-Diethylaniline	6.5	A
29214990	Aromatic monoamines and their derivatives, nes; salts thereof	6.5	A
29215110	o-Phenylenediamine	4	A
29215190	m-, p-Phenylenediamine, diaminotoluenes, their derivatives; salts thereof	6.5	A
29215900	Aromatic polyamines and their derivatives, nes; salts thereof	6.5	A
29221100	Monoethanolamine and its salts	6.5	A
29221200	Diethanolamine and its salts	6.5	A
29221310	Triethanolamine	6.5	A
29221320	Salts of triethanolamine	6.5	A
29221400	Dextropropoxyphene and its salts	6.5	A
29221910	Ethlaminoethy butanol	6.5	A
29221921	N,N-Dimethylaminoethanol and corresponding protonated salts	6.5	A
29221922	N,N-Diethylaminoethanol and corresponding protonated salts	6.5	A
29221929	Other N,N-Dialkyl(Me, Et, n-Pr or i-Pr) aminoethane-2-ols and corresponding protonated salts	6.5	A
29221930	Ethyldiethaolamine	6.5	A
29221940	Methyldiethaolamine	6.5	A
29221990	Amino-alcohols, ethers and esters , other than those containing more than one kind of oxygen function; salts thereof ,nes	6.5	A
29222100	Aminohydroxynaphthalenesulphonic acids and their salts	6.5	A
29222910	Anisidine, dianisidine, phenetidine and their salts	6.5	A
29222990	Other amino-naphthols and aminophenols, other than those containing more than one kind of oxygen function,their ethers and esters, salts, nes	6.5	A
29223100	Amfepramone(INN), methadone(INN) and normethadone(INN); salts thereof	6.5	A
29223900	Amino-aldehydes, ketones quinones, other than those containing more than one kind of oxygen function; salts thereof, nes	6.5	A
29224110	Lysine	5	A
29224190	Lysine esters and salts	6	A
29224210	Glutamic acid	10	A
29224220	Sodium glutamate	10	A
29224290	Glutamic acid salts, other than sodium glutamate, nes	6.5	A
29224310	Anthranilic acid	6.5	A
29224390	Salts of anthranilic acid	6.5	A
29224400	Tilidine(INN) and its salts	6.5	A
29224910	Amino-acids	6.5	A
29224991	Procaine	6	A
29224999	Amino-acids and their esters, other than those containing more than one kind of oxygen function; salts thereof, nes	6.5	A
29225000	Amino-alcohol, acid-phenols; amino-compounds with oxygen function, nes	6.5	A
29231000	Choline and its salts	6.5	A
29232000	Lecithins and other phosphoaminolipids	6.5	A
29239000	Quaternary ammonium salts and hydroxides, nes	6.5	A
29241100	Meprobamate(INN)	6.5	A
29241200	Fluoroacetamide(ISO), monocrotophos(ISO) and phosphamidon(ISO)	6.5	A
29241910	N,N-dimethylformamide	6.5	A
29241990	Acyclic amidesi (incl.acyclic carbamates) and their derivatives; salts	6.5	A
29242100	Ureines and their derivatives; salts thereof	6.5	A
29242300	2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	6.5	A
29242400	Ethinamate(INN)	6.5	A
29242910	Phenacetin	6	A
29242920	P-Acetaminophenol	6	A
29242990	Cyclic amides (incl. cyclic carbamates) and their derivatives;salts thereof, nes	6.5	A
29251100	Saccharin and its salts	9	A

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29251200	Glutethimide(INN)	6.5	A
29251900	Imides and their derivatives; salts thereof (excl. saccharin)	6.5	A
29252100	Chlordimeform(ISO)	6.5	A
29252900	Other imines and their derivatives; salts thereof	6.5	A
29261000	Acrylonitrile	6.5	A
29262000	1-Cyanoguanidine (dicyanidiamide)	6.5	A
29263000	Fenproporex(INN) and its salts; methadone(INN) intermediate(4-cyano-2-dimethylamino-4,4-diphenylbutane)	6.5	A
29269010	p-chlorobenzyl cyanide	4	A
29269020	m-Phthalonitrile	6.5	A
29269090	Nitrile-function compounds, nes	6.5	A
29270000	Diazo-, azo- or azoxy-compounds	6.5	A
29280000	Organic derivatives of hydrazine or of hydroxylamine	6.5	A
29291010	Toluene diisocyanate	6.5	A
29291020	o-Xylene diisocyanate	6.5	A
29291030	Diphenylmethane diisocyanate	6.5	A
29291040	Hexamethelene diisocyanate	6.5	A
29291090	Isocyanates, nes	6.5	A
29299010	Sodium cyclamate	9	A
29299020	N,N-Dialkyl(Me, Et, n-Pr or l-Pr) phosphoramidic dihalides	6.5	A
29299030	Dialkyl(Me, Et, n-Pr or l-Pr) N,N-dialkyl(Me, Et, n-Pr or l-Pr)-	6.5	A
29299090	Compounds with other nitrogen function, nes	6.5	A
29302000	Thiocarbamates and dithiocarbamates	6.5	A
29303000	Thiuram mono-, di- or tetrasulphides	6.5	A
29304000	Methionine	6.5	A
29305000	Captafol(ISO) and methamidophos(ISO)	6.5	A
29309010	Cystine	6.5	A
29309020	Dithiocarbonates (xanthates)	6.5	A
29309090	Organo-sulphur compounds, nes	6.5	A
29310000	Organo-inorganic compounds, nes	6.5	A
29321100	Tetrahydrofuran	6	A
29321200	2-Furaldehyde (furfuraldehyde)	6	A
29321300	Furfuryl alcohol and tetrahydrofurfuryl alcohol	6	A
29321900	Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure, nes	6.5	A
29322100	Coumarin, methylcoumarins and ethylcoumarins	6.5	A
29322900	Lactones, nes	6.5	A
29329100	Isosafrole	6.5	A
29329200	1-(1,3-Benzodioxol-5-yl)-propane -2-one	6.5	A
29329300	Piperonal	6.5	A
29329400	Safrole	6.5	A
29329500	Tetrahydrocannabinols(all isomers)	6.5	A
29329910	Furan phenol	4	A
29329920	Bifendate	6.5	A
29329990	Heterocyclic compounds with oxygen hetero-atom only, nes	6.5	A
29331100	Phenazone (antipyrin) and its derivatives	6.5	A
29331920	Analgin	6	A
29331990	Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure, nes	6.5	A
29332100	Hydantoin and its derivatives	6.5	A
29332900	Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure, nes	6.5	A
29333100	Pyridine and its salts	6	A
29333210	Piperidine	4	A
29333220	Salts of piperidine	6.5	A
29333300	Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A	6.5	A



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29333910	Benzillic acid-3-quinuclidinate	6.5	A
29333920	Quinuclidinate-3-ol	6.5	A
29333990	Compounds with an unfused pyridine ring (whether or not hydrogenated) in the structure, nes	6.5	A
29334100	Levorphanol(INN) and its salts	6.5	A
29334910	Ciprofloxacin	6.5	A
29334990	Compounds with a quinoline, isoquinoline ring-system, not fuether fused, nes	6.5	A
29335200	Malonylurea (barbituric acid) and its salts	6.5	A
29335300	Allobarbitol (INN), amobarbitol (INN), barbitol (INN), butalbital (INN), butobarbitol, cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutabarbitol (INN), secobarbitol (INN) and	6.5	A
29335400	Other derivatives of malonylurea; salts thereof, nes	6.5	A
29335500	Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	6.5	A
29335910	Cytosine	6.5	A
29335990	Compounds with a pyrimidine or piperazine ring (whether or not hydrogenated) in the structure, nes	6.5	A
29336100	Melamine	6.5	A
29336910	Cyanuric chloride	6	A
29336921	Dichloroisocyanurate acid	6.5	A
29336922	Trichloroisocyanurate acid	6.5	A
29336929	Other Chloroisocyanurate	6.5	A
29336990	Compounds with an unfused triazine ring (whether or not hydrogenated) in the structure, nes	6.5	A
29337100	6-Hexanolactam (epsilon-caprolactam)	9	A
29337200	Clobazam (INN) and methyprylon (INN)	9	A
29337900	Lactams (excl. epsilon-caprolactam)	9	A
29339100	Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (IN	6.5	A
29339900	Heterocyclic compounds with nitrogen hetero-atom(s) only, nes	6.5	A
29341000	Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure,	6.5	A
29342000	Compounds containing a benzothiazole ring-system (whether or not hydrogenated) in the structure, not further fused	6.5	A
29343000	Compounds containing a phenothiazine ring-system (whether or not hydrogenated) in the structure, not further fused	6.5	A
29349100	Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	6.5	A
29349910	Sultones and sultams	6.5	A
29349920	Furazolidone	6	A
29349930	Nucleic acids and their salts	6.5	A
29349940	Nevirapine, Efavirenz, Ritonavir and their salts	6.5	A
29349950	Clavulante acid and its salt	6.5	A
29349990	Heterocyclic compounds, nes	6.5	A
29350010	Sulphadiazine	6.5	A
29350020	Sulfadimidine	6.5	A
29350030	Sulfamethoxazole	6.5	A
29350090	Sulphonamides, nes	6.5	A
29362100	Vitamins A and their derivatives, unmixed	4	A
29362200	Vitamin B1 and its derivatives, unmixed	4	A
29362300	Vitamin B2 and its derivatives, unmixed	4	A
29362400	D- or DL- Pantothenic acid (Vitamin B3 or B5) and their derivatives	4	A
29362500	Vitamin B6 and its derivatives, unmixed	4	A
29362600	Vitamin B12 and its derivatives, unmixed	4	A
29362700	Vitamin C and its derivatives, unmixed	4	A

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29362800	Vitamin E and its derivatives, unmixed	4	A
29362900	Vitamins and their derivatives, unmixed, nes	4	A
29369000	Vitamines (incl. natural concentrates), nes	4	A
29371100	Somatotropin, its derivatives and structural analogues	4	A
29371200	Insulin and its salts	4	A
29371900	Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues, nes	4	A
29372100	Cortisone, hydrocortisone, prednisone (dehydrocortisone), predisolone (dehydrocortisol)	4	A
29372210	Dexamethasone	4	A
29372290	Halogenated derivatives of adrenal cortical hormones, nes	4	A
29372300	Oestrogens and progestogens	4	A
29372900	Steroidal hormones, their derivatives and structural analogues, nes	4	A
29373100	Epinephrine	4	A
29373900	Catecholamine hormones, their derivatives and structural analogues, nes	4	A
29374000	Amino-acid derivatives, used primarily as hormones	4	A
29375000	Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	4	A
29379000	Hormones, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as	4	A
29381000	Rutoside (rutin) and its derivatives	6.5	A
29389010	Zidovudine, Lamivudine, Stavudine, Didanosine and their salts	6.5	A
29389090	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives, nes	6.5	A
29391100	Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (	4	A
29391900	Alkaloids of opium and their derivatives; salts thereof, nes	4	A
29392000	Alkaloids of cinchona and their derivatives; salts thereof	4	A
29393000	Caffeine and its salts	4	A
29394100	Ephedrine and its salts	4	A
29394200	Pseudoephedrine (INN) and its salts	4	A
29394300	d-Norpseudoephedrine and its salts	4	A
29394900	Other ephedrines and their salts, nes	4	A
29395100	Fenetylline and its salts	4	A
29395900	Theophylline and aminophylline and their derivatives and thier salts, nes	4	A
29396100	Ergometrine (INN) and its salts	4	A
29396200	Ergotamine (INN) and its salts	4	A
29396300	Lysergic acid and its salts	4	A
29396900	Alkaloids of rye ergot and their derivatives and their salts, nes	4	A
29399110	Cocaine and its salts	4	A
29399190	Ecgonine, levometamfetamine, metamfetamine, metamfetamine racemate; salts esters and other derivatives thereof; esters and other derivatives of	4	A
29399910	Nicotine and its salts	4	A
29399920	Strychnine and its salts	4	A
29399990	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and derivatives, nes	4	A
29400000	Sugars, chemically pure, (excl. sucrose, lactose, maltose, glucose, fructose); sugar ethers and salts and esters, other than products of heading 29.37, 29.38, 29.39	6	A
29411011	Ampicillin	6	A
29411012	Ampicillin trihydrate	6	A
29411019	Ampicillin salts, nes	6	A
29411091	Amoxycillin	4	A
29411092	Amoxycillin trihydrate	4	A
29411093	6-Aminopenicillanic acid	4	A
29411094	Penicillins V	4	A
29411095	Sulfobenzylpenicillins	4	A

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29411096	Cloxacillin	4	A
29411099	Other penicillins and derivatives with a penicillin acid structure;salts thereof	4	A
29412000	Streptomycins and their derivatives; salts thereof	4	A
29413011	Tetracyclines	4	A
29413012	Salts of tetracyclines	4	A
29413020	Tetracyclines derivatives and their salts	4	A
29414000	Chloramphenicol and its derivatives; salts thereof	4	A
29415000	Erythromycin and its derivatives; salts thereof	4	A
29419010	Gentamicin and its derivatives; salts thereof	4	A
29419020	Kanamycin and its derivatives; salts thereof	4	A
29419030	Rifampicin and its derivatives; salts thereof	4	A
29419040	Lincomycin and its derivatives; salts thereof	4	A
29419051	7-Aminocephalosporanic acid, 7-Aminodeacetoxycefanoic acid	6	A
29419052	Cefalexin and its salts	6	A
29419053	Cefazolin and its salts	6	A
29419054	Cefradine and its salts	6	A
29419055	Ceftriaxone and its salts	6	A
29419056	Cefoperazone and its salts	6	A
29419057	Cefotaxime and its salts	6	A
29419058	Cefaclor and its salts	6	A
29419059	Cephameycin and its derivatives; salts thereof, nes	6	A
29419060	Midecamycin and its derivatives; salts thereof	6	A
29419070	Acetyl spiramycin and its derivatives; salts thereof	4	A
29419090	Antibiotics, nes	6	A
29420000	Organic compounds, nes	6.5	A
30012000	Extracts of glands or other organs or of their secretions	3	A
30019010	Heparin & its salts	3	A
30019090	Substances of human or animal origin, for therapeutic or prophylactic uses,	3	A
30021000	Antisera & other blood fractions & modified immunological products, whether or not obtained by means of biotechnological processes	3	A
30022000	Vaccines for human medicine	3	A
30023000	Vaccines for veterinary medicine	3	A
30029010	Saxitoxin	3	A
30029020	Ricitoxin	3	A
30029030	Bacteria and virus	3	A
30029040	Genetics material and Gene modified organism	3	A
30029090	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; other toxins, cultures of micro-organisms (excl. yeasts) and similar products, nes	3	A
30031011	Medicaments containing ampicillin, consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms of packing for retail sale	6	A
30031012	Medicaments containing amoxycillin, consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms of packing for retail sale	6	A
30031013	Medicaments containing penicillins V, consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms of packing for retail sale	6	A
30031019	Medicaments containing penicillins' derivatives nes , consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms of packing for retail sale	6	A
30031090	Medicaments containing streptomycins or their derivatives, consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms of packing for	6	A
30032011	Medicaments containing cefotaxime, consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms of packing for retail sale	6	A

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HS09 Code	Description	Base Rate	Staging Category
30032012	Medicaments containing ceftazidime, consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms of packing for retail sale	6	A
30032013	Medicaments containing cefoxitin, consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms of packing for retail sale	6	A
30032014	Medicaments containing ceftazidime, consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms of packing for retail sale	6	A
30032015	Medicaments containing cefaclor, consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms of packing for retail sale	6	A
30032016	Medicaments containing cefuroxime, consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms of packing for retail sale	6	A
30032017	Medicaments containing ceftriaxone, consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms of packing for retail sale	6	A
30032018	Medicaments containing cefoperazone, consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packing for retail sale	6	A
30032019	Medicaments containing other cephamycins, consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms of packing for retail sale	6	A
30032090	Medicaments containing other antibiotics, consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms of packing for retail sale	6	A
30033100	Medicaments containing insulin but not containing antibiotics, consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms of packing for	5	A
30033900	Medicaments containing hormones (excl. insulin) or other products of heading 29.37 but not containing antibiotics, consisting of two or more constituents which have been mixed together, not put up in measured doses or in forms of packing for retail sale	6	A
30034010	Medicaments containing quinine or its salts, but not containing antibiotics or products of heading 29.37, consisting of two or more constituents which have been mixed together, not put up in measured doses or in forms of packing for retail sale	5	A
30034090	Medicaments containing alkaloids or their derivatives nes, but not containing antibiotics or products of heading 29.37, consisting of two or more mixed constituents, not put up in measured doses or in forms of packing for retail	5	A
30039010	Medicaments containing sulfa drugs consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms of packing for retail sale	6	A
30039020	Containing artemisinin and their derivatives	5	A
30039090	Medicaments, nes, consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms of packing for retail sale	5	A
30041011	Medicaments containing ampicillin, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms of packing for retail sale	6	A
30041012	Medicaments containing amoxicillin, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms of packing for retail sale	6	A
30041013	Medicaments containing penicillins V, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms of packing for retail sale	6	A

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HS09 Code	Description	Base Rate	Staging Category
30041019	Medicaments containing penicillins ,nes, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms of packing for retail sale	6	A
30041090	Medicaments containing penicillins or derivatives thereof nes, or streptomycins or their derivatives, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms of	6	A
30042011	Medicaments containing cefotaxime, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms of packing for retail sale	6	A
30042012	Medicaments containing ceftazidime, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms of packing for retail sale	6	A
30042013	Medicaments containing ceftoxitin, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms of packing for retail sale	6	A
30042014	Medicaments containing ceftazole, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms of packing for retail sale	6	A
30042015	Medicaments containing cefaclor, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms of packing for retail sale	6	A
30042016	Medicaments containing cefuroxime, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms of packing for retail sale	6	A
30042017	Medicaments containing ceftriaxone, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms of packing for retail sale	6	A
30042018	Medicaments containing cefoperazone, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms of packing for retail sale	6	A
30042019	Medicaments containing other cephamycines, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms of packing for retail sale, nes	6	A
30042090	Medicaments containing other antibiotics, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured does or in forms of packing for retail sale, nes	6	A
30043100	Medicaments containing insulin, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured does or in forms of packing for retail sale	5	A
30043200	Medicaments containing of adrenal cortical hormones, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured does or in forms of packing for retail sale	5	A
30043900	Medicaments containing other hormones, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured does or in forms of packing for retail sale, nes	5	A
30044010	Medicaments containing quinine or its salts, but not containing antibiotics or products of heading 29.37, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured does or in forms of	5	A
30044090	Medicaments containing alkaloids or their derivatives, but not containing hormones or other products of heading 29.37 or antibiotics, consisting of mixed or unmixed products put up in measured does or in forms of packing	5	A
30045000	Other medicaments containing vitamins or other products of 29.36, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured does or in forms of packing for retail sale	6	A
30049010	Medicaments containing sulfa drugs, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured does or in forms of packing for retail sale, nes	6	A

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HS09 Code	Description	Base Rate	Staging Category
30049020	Medicaments containing biphenyl dicarboxybenzoate, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms of packing for retail sale, nes	4	A
30049051	Chinese medicated liquors or wines, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms of packing for retail sale	3	A
30049052	Pien Tzu Huang, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms of packing for retail	3	A
30049053	Bai Yao, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms of packing for retail	3	A
30049054	Essential balm, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms of packing for retail	3	A
30049059	Medicaments of Chinese type, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms of packing for retail sale, nes	3	A
30049060	Containing artemisinins and their derivatives	4	A
30049090	Medicaments of products for therapeutic, prophylactic or diagnostic uses, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms of packing for retail sale, nes	4	A
30051010	Adhesive plasters, impregnated or coated with pharmaceutical substances or put up in forms of packing for retail sale for medical, surgical, dental or veterinary purposes	5	A
30051090	Other articles dressing & other articles having an adhesive layer, impregnated or coated with pharmaceutical substances or put up in forms of packing for retail sale for medical, surgical, dental or veterinary purposes	5	A
30059010	Absorbent cotton, bandage, gauzes, impregnated or coated with pharmaceutical substances or put up in forms of packing for retail sale for medical, surgical, dental or veterinary purposes	5	A
30059090	Wadding & similar articles for medical use, nes, impregnated or coated with pharmaceutical substances or put up in forms of packing for retail sale for medical, surgical, dental or veterinary purposes	5	A
30061000	Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics	5	A
30062000	Blood-grouping reagents	3	A
30063000	Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	4	A
30064000	Dental cements & other dental fillings; bone reconstruction cements	5	A
30065000	First-aid boxes & kits	5	A
30066010	Contraceptive preparation based on hormones	0	A
30066090	Other chemical contraceptive preparations	0	A
30067000	Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	6.5	A
30069100	Appliances identifiable for ostomy use	10	A
30069200	Waste pharmaceuticals	5	A
31010011	Guano, not chemically treated	3	A
31010019	Animal or vegetable fertilizers other than guano, not chemically treated	6.5	A
31010090	Fertilizers produced by the mixing or chemical treatment of animal or vegetable products	4	A
31021000	Urea, whether or not in aqueous solution	MFN	E
31022100	Ammonium sulphate	4	A
31022900	Double salts & mixtures of ammonium sulphate & ammonium nitrate	4	A
31023000	Ammonium nitrate, whether or not in aqueous solution	4	A
31024000	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilizing substances	4	A
31025000	Sodium nitrate	4	A
31026000	Double salts & mixtures of calcium nitrate & ammonium nitrate	4	A

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HS09 Code	Description	Base Rate	Staging Category
31028000	Mixtures of urea & ammonium nitrate in aqueous or ammoniacal solution	4	A
31029010	Calcium cyanamide	4	A
31029090	Other mineral or chemical fertilizers, nitrogenous, including mixtures not specified in the foregoing subheadings	4	A
31031010	Triple superphosphates	4	A
31031090	Other superphosphates	4	A
31039000	Mineral or chemical fertilizers, phosphatic, nes	4	A
31042010	Potassium chloride, analytically pure	3	A
31042090	Potassium chloride, nes	3	A
31043000	Potassium sulphate	3	A
31049010	Carnallite, sylvite and other crude natural potassium salts	3	A
31049090	Mineral or chemical fertilizers, potassic, other than potassium chloride and potassium sulphate and other crude natural potassium salts	3	A
31051000	Goods of chapter 31 in tables or similar forms or in packages of a gross weight ≤ 10kg	4	A
31052000	Mineral or chemical fertilizers containing the three fertilizing elements nitrogen, phosphorus & potassium	MFN	E
31053000	Diammonium hydrogenorthophosphate (diammonium phosphate)	MFN	E
31054000	Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium	4	A
31055100	Mineral or chemical fertilizers containing nitrates & phosphates	4	A
31055900	Mineral or chemical fertilizers containing the two fertilizing elements nitrogen & phosphorus, nes	4	A
31056000	Mineral or chemical fertilizers with phosphorus & potassium, nes	4	A
31059000	Mineral or chemical fertilizers, nes	4	A
32011000	Quebracho extract	5	A
32012000	Wattle extract	6.5	A
32019010	Tanning extracts of vegetable origin, nes	6.5	A
32019090	Tannins and their salts, ethers, esters, derivatives, nes	6.5	A
32021000	Synthetic organic tanning substances	6.5	A
32029000	Inorganic tanning substances; tanning preparations, whether or not containing natural tanning, substances; enzymatic preparations for pre-tanning	6.5	A
32030011	Natural indigo & preparations based thereon, incl. dyeing extracts, whether or not chemically defined	6.5	A
32030019	Colouring matter of vegetable origin & preparations based thereon, incl. dyeing extracts, whether or not chemically defined, nes; preparations as specified in Note 3 to the chapter 32 based on colouring matter of vegetable	6.5	A
32030020	Colouring matter of animal origin, & preparations based thereon, whether or not chemically defined, incl. dyeing extracts, but excl. animal black, nes; preparations as specified in Note 3 to the chapter 32 based on colouring	6.5	A
32041100	Disperse dyes & preparations based thereon, whether or not chemically	6.5	A
32041200	Acid dyes, whether or not premetallized, & preparations based thereon whether or not chemically defined; mordant dyes & preparations based thereon whether or not chemically defined	6.5	A
32041300	Basic dyes & preparations based thereon, whether or not chemically defined	6.5	A
32041400	Direct dyes & preparations based thereon, whether or not chemically defined	6.5	A
32041510	Synthetic indigo (reduction indigo), whether or not chemically defined	6.5	A
32041590	Vat dyes (incl. those usable in that state as pigments) & preparations based thereon, whether or not chemically defined, excl. synthetic indigo	6.5	A
32041600	Reactive dyes & preparations based thereon, whether or not chemically	6.5	A
32041700	Pigments & preparations based thereon, whether or not chemically defined	6.5	A
32041911	Sulphur black & preparations based thereon, whether or not chemically	6.5	A
32041919	Sulphur dyes & preparations based thereon, nes, whether or not chemically	6.5	A
32041990	Synthetic organic colouring matters, incl. mixtures of colouring matter of two or more of the subheadings Nos. 3204.11 to 3204.19, nes	6.5	A
32042000	Synthetic organic products used as fluorescent brightening agents, whether or not chemically defined	6.5	A
32049010	Biological stains and dye indicators, whether or not chemically defined	6.5	A

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<b>HS09 Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
32049090	Synthetic organic products used as luminophores, nes, whether or not chemically defined	6.5	A
32050000	Colour lakes; preparations based on colour lakes as specified in Note 3 to chapter 32	6.5	A
32061110	Titanium white	6.5	A
32061190	Pigments & preparations based on titanium dioxide, containing≥ 80% by weight of titanium dioxide calculated on the dry weight, excl. titanium white	6.5	A
32061900	Pigments & preparations based on titanium dioxide, containing<80% by weight of titanium dioxide calculated on the dry weight	10	A
32062000	Pigments & preparations based on chromium compounds	6.5	A
32064100	Ultramarine & preparations based thereon	6.5	A
32064210	Lithopone	6.5	A
32064290	Pigments & preparations based on zinc sulphate	6.5	A
32064900	Colouring matter, nes; preparations as specified in Note 3 to chapter 32, other than those of heading 32.03, 32.04 or 32.05, nes	6.5	A
32065000	Inorganic products used as luminophores, whether or not chemically defined	6.5	A
32071000	Prepared pigments, opacifiers, colours & similar preparations used in the ceramics, enamelling or glass industry	5	A
32072000	Vitrifiable enamels & glazes, englobes & similar preparations used in the ceramics, enamelling or glass industry	5	A
32073000	Liquid lustres & similar preparations used in the ceramics, enamelling or glass industry	5	A
32074000	Glass frit & other glass in the form of powder, granules or flakes	5	A
32081000	Paints & vanishes based on polyesters, dispersed or dissolved in a non-aqueous medium	10	A
32082010	Paints & vanishes based on acrylic polymers, dispersed or dissolved in a non-aqueous medium	10	A
32082020	Paints & vanishes based on vinyl polymers, dispersed or dissolved in a non-aqueous medium	10	A
32089010	Paints & varnishes based on polyurethane polymers, dispersed or dissolved in a non-aqueous medium	10	A
32089090	Paints & varnishes, dispersed or dissolved in a non-aqueous medium, nes	10	A
32091000	Paints & varnishes based on acrylic or vinyl polymers, dispersed or dissolved in aqueous medium	10	A
32099010	Paints & varnishes based on epoxy resin	10	A
32099020	Paints & varnishes based on fluororesin	10	A
32099090	Other Paints & varnishes	10	A
32100000	Paints and varnishes (incl. enamels, lacquers & distemper), nes; prepared water pigments for leather finishing	10	A
32110000	Prepared driers	10	A
32121000	Stamping foils	15	B
32129000	Pigments dispersed in non-aqueous media & in liquid or paste form, used in the manufacture of paints; dyes & other colouring matter put up in forms of packing for retail sale, nes	10	A
32131000	Colours in sets used by artists, students, signboard painters	10	A
32139000	Colours, modifying tints & the like used by artists, students, signboard painters, in tables, tubes, jars, bottles, pans or in similar forms of packings,	10	A
32141000	Glaziers` putty, grafting putty, resin cements, caulking compounds & other mastics & painters fillings	9	A
32149000	Non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like	9	A
32151100	Black printing ink, whether or not concentrated or solid	6.5	A
32151900	Printing ink, whether or not concentrated or solid (excl. black)	6.5	A
32159010	Writing or drawing ink, whether or not concentrated or solid	6.5	A
32159090	Inks, nes, whether or not concentrated or solid	10	A
33011200	Essential oils of orange (incl. concretes & absolutes)	20	B
33011300	Essential oils of lemon (incl. concretes & absolutes)	20	B
33011910	Essential oils of lime ( including concretes and absolutes )	20	B



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HS09 Code	Description	Base Rate	Staging Category
33011990	Essential oils of citrus fruit other than those of orange, lemon and lime ( including concretes and absolutes )	20	B
33012400	Essential oils of peppermint (incl. concretes & absolutes)	20	B
33012500	Essential oils of mints (incl. concretes & absolutes), nes	15	B
33012910	Essential oils of camphor (incl. concretes & absolutes)	20	B
33012920	Essential oils of citronella (incl. concretes & absolutes)	15	B
33012930	Essential oils of aniseed (incl. concretes & absolutes)	20	B
33012940	Essential oils of cassia (incl. concretes & absolutes)	20	B
33012950	Essential oils of litsea cubeba (incl. concretes & absolutes)	20	B
33012960	Essential oils of eucalyptus (incl. concretes & absolutes)	20	B
33012991	Essential oils of geranium ( including concretes and absolutes )	20	B
33012999	Other essential oils other than those of citrus fruit ( including concretes and absolutes )	15	B
33013010	Balsam of irises	20	B
33013090	Resinoids, nes	20	B
33019010	Extracted oleoresins	20	B
33019020	Terpenic by-products of the deterpenation of essential oils of citrus fruits	20	B
33019090	Concentrates of essential oils in fats,in fixed oils , in waxes or the like; terpenic by-products of the deterpenation of essential oils (excl. citrus fruits); aqueous distillates & aqueous solutions of essential oils	20	B
33021010	Preparations based on odoriferous substances for the manufacture of beverages, alcohol strength by volume≤0.5%	15	B
33021090	Odoriferous substances used in the food or drink industries, nes	15	B
33029000	Odoriferous substances used as raw materials in other industry	10	A
33030000	Perfumes & toilet waters	10	A
33041000	Lip make-up preparations	10	A
33042000	Eye make-up preparations	10	A
33043000	Manicure or pedicure preparations	15	B
33049100	Powders, whether or not compressed	10	A
33049900	Beauty or make-up preparations and preparations for skin-care (incl. suntan or sunscreen), nes	6.5	A
33051000	Shampoos	6.5	A
33052000	Preparations for permanent waving or straightening	15	B
33053000	Hair lacquers	15	B
33059000	Preparations for use on the hair, nes	10	A
33061010	Toothpastes	10	A
33061090	Dentifrices other than toothpaste	10	A
33062000	Dental floss	10	A
33069000	Preparations for oral or dental hygiene, nes	10	A
33071000	Pre-shave, shaving or after-shave preparations	10	A
33072000	Personal deodorants & antiperspirants	10	A
33073000	Perfumed bath salts & other bath preparations	10	A
33074100	Agarbatti & other odiferous preparations which operate by burning	10	A
33074900	Preparations for deodorizing rooms	10	A
33079000	Depilatories & other perfumery, cosmetic or toilet preparations, nes	9	A
34011100	Soap and organic surface-active products and preparations for use as soap, in bars, cakes, moulded pieces or shapes; paper , wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent	10	A
34011910	Laundry soap, in bars, cakes , moulded pieces or shapes	10	A
34011990	Soap and organic surface-active products & preparations for use as soap, in bars, cakes , moulded pieces or shapes; paper, wadding , felt & nonwovens, impregnated ,coated or covered with soap or detergent, nes	15	B
34012000	Soap in other forms	15	B
34013000	Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not	10	A
34021100	Anionic surface-active agents, (excl. soap), whether or not put up for retail	6.5	A
34021200	Cationic surface-active agents, (excl. soap), whether or not put up for retail	6.5	A
34021300	Non-ionic surface-active agents, (excl. soap), whether or not put up for retail	6.5	A

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<b>HS09 Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
34021900	Organic surface-active agents, (excl. soap), nes, whether or not put up for retail sale	6.5	A
34022010	Synthetic detergent powder, put up for retail sale	10	A
34022090	Surface-active preparations, washing & cleaning preparations, put up for retail sale, excl. synthetic detergent	10	A
34029000	Surface-active preparations, washing preparations & cleaning preparations, not put up for retail sale	9	B
34031100	Preparations for the oil or grease treatment of textile, materials , leathers , furskins or other materials , containing petroleum oils or oils obtained from bituminous minerals and their weight<70%	10	A
34031900	Lubricating preparations, containing petroleum oils or oils obtained from bituminous minerals and their weight <70%	10	A
34039100	Preparations for the oil or grease treatment of textiles, materials, leathers, furskins or other materials, not containing petroleum oils or oils obtained from bituminous minerals	10	A
34039900	Lubricating preparations, not containing petroleum oils or oils obtained from bituminous minerals	10	A
34042000	Artificial waxes of polyethylene glycol	10	A
34049000	Artificial waxes & prepared waxes, nes	10	A
34051000	Polishes, creams & similar preparations for footwear or leather	10	A
34052000	Polishes, creams & similar preparations for the maintenance of woodwork	10	A
34053000	Polishes & similar preparations for coachwork (excl. metal polishes)	10	A
34054000	Scouring pastes & powders & other scouring preparations	10	A
34059000	Polishes, creams & similar preparations for glass or metal, nes	10	A
34060000	Candles, tapers & the like	10	A
34070010	Dental wax or dental impression compounds	6.5	A
34070020	Other preparations with a basis of plaster for dentistry	6.5	A
34070090	Modelling pastes	10	A
35011000	Casein	10	A
35019000	Caseinates & other casein derivatives; casein glues	10	A
35021100	Egg albumin, dried	10	A
35021900	Egg albumin other than dried	10	A
35022000	Milk albumin, incl. concentrates of two or more whey proteins	10	A
35029000	Albumins, albuminates & other dreivatives, nes	10	A
35030010	Gelatin & gelatin derivatives	12	B
35030090	Isinglass; other glues of animal origin, excl. casein glues of heading 35.01	12	B
35040010	Peptones	3	A
35040090	Protein substances & their derivatives, nes; hide powder	8	A
35051000	Dextrins & other modified starches	12	B
35052000	Glues based on starches, dextrins or other modified starches	20	B
35061000	Products suitable for use as glues or adhesives, put up for retail sale, net weight ≤1kg	10	A
35069110	Adhesives based on polyamide	10	A
35069120	Adhesives based on epoxy resin	10	A
35069190	Adhesives based on rubber or plastic ,nes	10	A
35069900	Prepared glues & other prepared adhesives, nes	10	A
35071000	Rennet & concentrates thereof	6	A
35079010	Basic proteinase	6	A
35079020	Basic lipase	6	A
35079090	Enzymes & prepared enzymes, nes	6	A
36010000	Propellent powders	9	A
36020010	Ammonium nitrate explosives (excl. propellent powders)	9	A
36020090	Prepared explosives (excl. propellent powders), nes	9	A
36030000	Safety fuses; detonating fuses; detonating caps; igniters; electric detonators	9	A
36041000	Fireworks	6	A
36049000	Signalling flares , rain rockets, fog signals & other pyrotechnic articles (excl. fireworks)	6	A
36050000	Matches (excl. pyrotechnic articles of 36.04)	6	A

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HS09 Code	Description	Base Rate	Staging Category
36061000	Liquid or liquefied-gas fuels in containers, used for filling or refilling lighters of a capacity $\leq 300\text{cm}^3$	10	A
36069011	Ferro-cerium & pyrophoric alloys, cut to shape, for immediate use	9	A
36069019	Ferro-cerium, pyrophoric alloys, not cut to shape or for immediate use	9	A
36069090	Other articles of combustible materials	9	A
37011000	Photographic plates & film for X-ray, in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles	20	B
37012000	Instant print flat film, unexposed	5	A
37013021	Laser phototypesetting film, unexposed, of any material other than paper, paperboard or textiles, any side exceeding 255mm	10	A
37013022	Precoated sensitized plate, unexposed, of any material other than paper, paperboard or textiles, any side exceeding 255mm	10	A
37013023	CTP plate	10	A
37013029	Other photographic plates and film, for preparing printing plates or cylinders, in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles, any side exceeding 255mm	10	A
37013090	Photographic plates, in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles, any side exceeding 255mm, nes	20	B
37019100	Photographic plates and film for colour photography, in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles, any side $\leq 255\text{mm}$	22	B
37019920	Photographic plates and film, unexposed, in the flat, sensitized, of any material other than paper, paperboard or textiles, for preparing printing plates or cylinders, any side $\leq 255\text{mm}$	10	A
37019990	Photographic plates and film, in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles, any side $\leq 255\text{mm}$ , nes	25	B
37021000	Photographic film in rolls, for X-ray, unexposed, of any material other than paper, paperboard or textiles	10	A
37023110	Instant print film for colour photography, sensitized, unexposed, without perforations, width $\leq 105\text{mm}$ , of any material other than paper, paper board or textiles	5	A
37023190	Other film, without perforations, for colour photography, sensitized, unexposed, without perforations, width $\leq 105\text{mm}$ , of any material other than paper, paper board or textiles	40	B
37023210	Instant print film with silver halide emulsion for preparing printing plates or cylinders, without perforations, width $\leq 105\text{mm}$ , of any material other than paper, paperboard or textiles	5	A
37023220	Photographic film rolls, unexposed, without perforations, with silver halide emulsion, for preparing printing plates or cylinders, of any material other than paper, paperboard or textiles, width $\leq 105\text{mm}$ ,	10	A
37023290	Photographic film rolls, unexposed, without perforations, with silver halide emulsion, of any material other than paper, paperboard or textiles, width $\leq$	22	B
37023920	Photographic film rolls, unexposed, without perforations and silver halide emulsion, of any material other than paper, paperboard or textiles, width $\leq 105\text{mm}$ , for preparing printing plates or cylinders	10	A
37023990	Photographic film rolls, unexposed, without perforations and silver halide emulsion, of any material other than paper, paperboard or textiles, width $\leq$	22	B
37024100	Film rolls, for colour photography, unexposed, without perforations, of any material other than paper, paperboard or textiles, width $> 610\text{mm}$ , length $>$	16	B
37024221	Wide anticorrosive photographic plate for printed circuit processing, unexposed, without perforations, of any material other than paper, paperboard or textiles, width $> 610\text{mm}$ , length $> 200\text{m}$	10	A
37024229	Film rolls for preparing printing plates or cylinders, unexposed, without perforations, of any material other than paper, paperboard or textiles, width $> 610\text{mm}$ , length $> 200\text{m}$ , excl. wide anticorrosive photographic plate for printed	10	A
37024291	Infra-red or helium-neon laser film, unexposed, without perforations, of any material other than paper, paperboard or textiles, width $> 610\text{mm}$ , length $> 200\text{m}$ , excl. wide anticorrosive photographic plate for printed circuit	16	B

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HS09 Code	Description	Base Rate	Staging Category
37024299	Other film, unexposed, without perforations, of any material other than paper, paperboard or textiles, width>610mm, length>200m, excl. wide anticorrosive photographic plate for printed circuit processing	16	B
37024321	Laser phototypesetting film, unexposed, without perforations, width>610mm, length≤200m, of any material other than paper, paperboard or textiles	10	A
37024329	Film rolls for preparing printing plates or cylinders, unexposed, without perforations, width>610mm, length≤200m, of any material other than paper, paperboard or textile, excl. laser phototypesetting film	10	A
37024390	Film rolls, unexposed, without perforations, width>610mm, length≤200m, of any material other than paper, paperboard or textiles, nes	20	B
37024421	Laser phototypesetting film, unexposed, without perforations, 105mm<width≤610mm, of any material other than paper, paperboard or textiles	10	A
37024422	Narrow anticorrosive photographic plate for printed circuit processing, unexposed, without perforations, 105mm<width≤610mm, of any material other than paper, paperboard or textiles	10	A
37024429	Film rolls for preparing printing plates or cylinders, unexposed, without perforations, 105mm<width≤610mm, of any material other than paper,	10	A
37024490	Film rolls, unexposed, without perforations, 105mm<width≤610mm, of any material other than paper, paperboard or textiles, nes	20	B
37025100	Film rolls for colour photography, unexposed, width≤16mm, & length≤14m, of any material other than paper, paperboard or textiles nes	47	B
37025200	Film rolls for colour photography, unexposed, width≤16mm, length>14m, of any material other than paper, paperboard or textiles, nes	47	B
37025300	Slide film rolls for colour photography, unexposed, 16 mm<width≤35 mm, length<30 m, of any material other than paper, paperboard or textiles	47	B
37025410	Film rolls for colour photography other than for slides, unexposed, width=35mm and length≤2m, of any material other than paper, paperboard or	18	B
37025490	Film rolls for colour photography other than for slides, unexposed, 16 mm<width<35 mm, 2 m<length≤30m, of any material other than paper,	18	B
37025520	Colour cinematographic film rolls, unexposed, 16mm<width≤35mm, length>30m, of any material other than paper, paperboard or textiles	26	B
37025590	Colour film rolls for colour photography, unexposed, 16mm<width≤35mm, length>30m, excl. cinematographic film	40	B
37025620	Colour cinematographic film rolls, unexposed, width>35mm, of any material other than paper, paperboard or textiles	24	B
37025690	Film in rolls for colour photography, unexposed, width>35mm, of any material other than paper, paperboard or textiles, excl. cinematographic film	40	B
37029100	Film rolls of neutral colour, unexposed, width≤16mm, length≤14m, of any material other than paper, paperboard or textiles	20	B
37029310	Film rolls of neutral colour, unexposed, width=35mm, length≤2m, of any material other than paper, paperboard or textiles	20	B
37029390	Film rolls of neutral colour, unexposed, 16mm <width <35mm, 2m<length≤30m, of any material other than paper, paperboard or textiles	20	B
37029420	Cinematographic film rolls of neutral colour, unexposed, 16mm<width≤35mm, length>30m, of any material other than paper, paperboard or textiles	20	B
37029490	Film rolls of neutral colour, unexposed, 16mm <width≤35mm, length>30m, of any material other than paper, paperboard or textiles, excl.	18	B
37029520	Cinematographic film rolls of neutral colour, unexposed, width>35mm, of any material other than paper, paperboard or textiles	22	B
37029590	Film rolls of neutral colour, unexposed, width>35mm, of any material other than paper, paperboard or textiles, excl. cinematographic film	18	B
37031010	Photographic paper & paperboard in rolls, sensitized, unexposed, width>	18	B
37031090	Photographic textiles in rolls, sensitized, unexposed, width>610mm	18	B
37032010	Photographic paper and paperboard for colour photography, sensitized, unexposed, not in rolls or width≤610mm	35	B
37032090	Photographic textiles for colour photography, sensitized, unexposed, not in rolls or width≤610mm	18	B

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HS09 Code	Description	Base Rate	Staging Category
37039010	Photographic paper and paperboard, sensitized, unexposed, not in rolls or width≤610mm, excl. for colour photography	35	B
37039090	Photographic textiles, sensitized, unexposed, not in rolls or width≤610mm, excl. for colour photography	18	B
37040010	Cinematograph film, exposed but not developed	6.5	A
37040090	Photographic plates, film, paper, paperboard, textiles, exposed but not developed, excl. cinematograph film	18	B
37051000	Photographic plates and film, exposed & developed, for offset reproduction	18	B
37059010	Lantern slides, exposed & developed, for educational use only	0	A
37059021	Microfilms for printed books and newspapers, developed and exposed	0	A
37059029	Microfilms other than for printed books and newspapers, exposed and	4	A
37059090	Photographic plates and film, exposed & developed, nes	18	B
37061010	Cinematographic film, exposed & developed, width≥35mm, whether or not incorporating sound track or consisting only of sound track	0	A
37061090	Cinematographic film, exposed & developed, width≥35mm, whether or not incorporating sound track or consisting only of sound track, excl. for educational use only	5	A
37069010	Cinematographic film, exposed & developed, width<35mm, for educational use only, whether or not incorporating sound track or consisting only of sound	0	A
37069090	Cinematographic film, exposed & developed, width<35mm, whether or not incorporating sound track or consisting only of sound track, excl. for educational use only	4	A
37071000	Sensitizing emulsions for photographic uses	8	A
37079010	Chemical preparations, unmixed products for photographic uses (put up for retail sale in a form ready for use), for developing photogrtaphic film and	16	B
37079020	Chemical preparations, unmixed products for photographic uses (put up for retail sale in a form ready for use), for photo-copying machines	10	A
37079090	Chemical preparations, unmixed products for photographic uses (put up for retail sale in a form ready for use), for photographic uses, nes	8	A
38011000	Artificial graphite	6.5	A
38012000	Colloidal graphite or semi-colloidal graphite	6.5	A
38013000	Carbonaceous pastes for electrodes & similar pastes for furnace linings	6.5	A
38019000	Preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures ,nes	6.5	A
38021000	Activated carbon	6.5	A
38029000	Activated natural mineral products; animal black (incl. spent animal black )	10	A
38030000	Tall oil, whether or not refined	6.5	A
38040000	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, incl. lignin sulphonstes, (excl.	6.5	A
38051000	Gum, wood or sulphate turpentine oils produced by the distillation or other treatment of coniferous woods	6.5	A
38059010	Pine oil containing alpha-terpineol as the main constituent, produced by the distillation or other treatment of coniferous woods	6.5	A
38059090	Crude dipentence, sulphite turpentine and other crude-paracymene and other terpenic oils, produced by the distillation or other treatment of coniferous	6.5	A
38061010	Rosin	10	A
38061020	Resin acids	10	A
38062010	Salts of rosin & of resin acids	6.5	A
38062090	Salts of derivatives of rosin or resin acids, other than salts of rosin adducts	6.5	A
38063000	Ester gums	6.5	A
38069000	Derivatives of rosin & resin acids; rosin spirit & oils; run gums	6.5	A
38070000	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers` pitch & similar preparations based on rosin , resin acids or on	6.5	A
38085010	Goods specified in subheading Note 1 to this chapter, put up for retail sale	9	A
38085090	Goods specified in subheading Note 1 to this chapter, not put up for retail sale	5	A
38089111	Mosquito smudges	10	A
38089119	Insecticides put up for retail sale other than mosquito smudges	10	A
38089190	Insecticides not put up for retail sale	6	A

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HS09 Code	Description	Base Rate	Staging Category
38089210	Fungicides put up for retail sale	9	A
38089290	Fungicides not put up for retail sale	6	A
38089311	Herbicides put up for retail sale	9	A
38089319	Herbicides not put up for retail sale	5	A
38089391	Anti-sprouting products and plant-growth regulators put up for retail sale	9	A
38089399	Anti-sprouting products and plant-growth regulators not put up for retail sale	6	A
38089400	Disinfectants	9	A
38089910	Rodenticides and similar products put up for retail sale	9	A
38089990	Rodenticides and similar products not put up for retail sale	9	A
38091000	Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and other products and preparations with a basis of amylaceous substances, used in the textile, paper, leather or like industries, nes	10	A
38099100	Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and other products and preparations, used in the textile or like industry, nes	6.5	A
38099200	Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and other products and preparations of a kind used in the paper or like	6.5	A
38099300	Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and other products and preparations of a kind used in the leather or like	6.5	A
38101000	Pickling preparations for metal surfaces; soldering, brazing or welding powders & pastes consisting of metal and other materials	6.5	A
38109000	Fluxes and other auxiliary preparations for soldering, brazing or welding; preparations of a kind used as cores or coatings for welding electrodes or	6.5	A
38111100	Anti-knock preparations based on lead compounds, for mineral oils or other liquids used for the same purposes as mineral oils	6.5	A
38111900	Anti-knock preparations (excl. based on lead compounds), for mineral oils or other liquids used for the same purposes as mineral oils	6.5	A
38112100	Additives for lubricating oils containing petroleum oils or oils obtained from bituminous minerals	6.5	A
38112900	Additives for lubricating oils, not containing petroleum oils or oils obtained from bituminous minerals	6.5	A
38119000	Oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations & other prepared additives, for mineral oils or other liquids used for the same purposes as mineral oils	6.5	A
38121000	Prepared rubber accelerators	6	A
38122000	Compound plasticizers for rubber or plastics	6.5	A
38123010	Rubber antioxidants	6	A
38123090	Anti-oxidising preparations & compound stabilizers for rubber or plastic, nes	6.5	A
38130010	Preparations and charges for fire-extinguishers	6.5	A
38130020	Charged fire-extinguishing grenades	10	A
38140000	Organic composite solvents & thinners, nes; prepared paint or varnish	10	A
38151100	Supported catalysts with nickel or its compounds as the active substances	6.5	A
38151200	Supported catalysts with precious metal or its compounds as the active substances	6.5	A
38151900	Supported catalysts, nes	6.5	A
38159000	Reaction initiators, reaction accelerators, nes	6.5	A
38160000	Refractory cements, mortars, concretes & similar compositions, other than products of heading 38.01	6.5	A
38170000	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02	6.5	A
38180011	Monocrystalline silicon, in the form of discs, wafers or similar forms, 7.5cm ≤ diameter ≤ 15.24cm	0	A
38180019	Monocrystalline silicon, in the form of discs, wafers or similar forms, diameter > 15.24cm,	0	A
38180090	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms, excl. monocrystalline; chemical compounds doped for use in electronics	0	A

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HS09 Code	Description	Base Rate	Staging Category
38190000	Hydraulic brake fluids & other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oil or oils obtained from bituminous minerals	6.5	A
38200000	Anti-freezing preparations & prepared deicing fluids	10	A
38210000	Prepared culture media for development of micro-organisms	3	A
38220010	Diagnostic or laboratory reagents on a backing, other than those of heading 30.02 or 30.06	4	A
38220090	Prepared diagnostic or laboratory reagents, whether or not on a backing, other than those of heading 30.02 or 30.06	5	A
38231100	Industrial stearic acid	16	B
38231200	Industrial oleic acid	16	B
38231300	Industrial tall oil fatty acids	16	B
38231900	Other industrial monocarboxylic fatty acids; acid oils from refining	16	B
38237000	Industrial fatty alcohols	13	B
38241000	Prepared binders for foundry moulds or cores	6.5	A
38243000	Non-agglomerated metal carbides mixed together or with metallic binders	6.5	A
38244010	High efficiency water reducing admixture	6.5	A
38244090	Other prepared additives for cements, mortars or concretes	6.5	A
38245000	Non-refractory mortars & concretes	6.5	A
38246000	Sorbitol, excl. that of 2905.44	14	B
38247100	Mixtures containing acyclic hydrocarbons perhalogenated only with fluorine and chlorine	6.5	A
38247200	Mixtures containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	6.5	A
38247300	Mixtures containing halogenated derivatives of methane, ethane or propane; containing hydrobromofluorocarbons	6.5	A
38247400	Mixtures containing halogenated derivatives of methane, ethane or propane; containing hydrochlorofluorocarbons, whether or not containing perfluorocarbons or hydrofluorocarbons, but not containing carbon	6.5	A
38247500	Mixtures containing halogenated derivatives of methane, ethane or propane; containing carbon tetrachloride	6.5	A
38247600	Mixtures containing halogenated derivatives of methane, ethane or propane; containing 1,1,1-trichloroethane (methyl chloroform)	6.5	A
38247700	Mixtures containing halogenated derivatives of methane, ethane or propane; containing bromomethane (methyl bromide) or bromochloromethane	6.5	A
38247800	Mixtures containing halogenated derivatives of methane, ethane or propane; containing perfluorocarbons or hydrofluorocarbons, but not containing chlorofluorocarbons or hydrochlorofluorocarbons	6.5	A
38247900	Other mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	6.5	A
38248100	Mixtures and preparations containing oxirane	6.5	A
38248200	Mixtures and preparations containing polychlorinated biphenyls, polychlorinated terphenyls or polybrominated biphenyls	6.5	A
38248300	Mixtures and preparations containing tris(2,3-dibromopropyl) phosphate	6.5	A
38249010	Fusel oils	6.5	A
38249020	Ink-removers, stencil correctors and the like	9	A
38249030	Carburetant	6.5	A
38249091	Mixture containing more than 50% Talc by weight	6.5	A
38249092	Mixture containing more than 70% Magnesium Oxide by weight	6.5	A
38249099	Chemical products and preparations of the chemical or allied industries, nes	6.5	A
38251000	Municipal waste	6.5	A
38252000	Sewage sludge	6.5	A
38253000	Clinical waste	6.5	A
38254100	Wasted organic halogenated solvents	6.5	A
38254900	Waste organic solvents, nes	6.5	A
38255000	Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze	6.5	A
38256100	Other wastes from chemical or allied industries mainly containing organic constituents, nes	6.5	A

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HS09 Code	Description	Base Rate	Staging Category
38256900	Other wastes from chemical or allied industries, nes	6.5	A
38259000	Residual products of the chemical or allied industries, nes	6.5	A
39011000	Polyethylene having a specific gravity<0.94, in primary forms	6.5	A
39012000	Polyethylene having a specific gravity≥0.94, in primary forms	6.5	A
39013000	Ethylene-vinyl acetate copolymers, in primary forms	6.5	A
39019010	Ethylene-propylene copolymers, in primary forms, monomer of ethylene by weight more than of propylene	6.5	A
39019020	Linearity low desity polyethylene,in primary forms, monomer of ethylene by weight more than of propylene	6.5	A
39019090	Polymers of ethylene, in primary forms, nes	6.5	A
39021000	Polypropylene, in primary forms	6.5	A
39022000	Polyisobutylene, in primary forms	6.5	A
39023010	Ethylene-propylene copolymers, in primary forms, monomer of propylene by weight more than of ethylene	6.5	A
39023090	Propylene copolymers, in primary forms, nes	6.5	A
39029000	Polymers of propylene or other olefins, in primary forms, nes	6.5	A
39031100	Expansible polystyrene, in primary forms	6.5	A
39031910	Modified Polystyrene (excl. expansible), in primary forms	6.5	A
39031990	Unmodified Polystyrene (excl. expansible), in primary forms	6.5	A
39032000	Styrene-acrylonitrile (SAN) copolymers, in primary forms	12	B
39033010	Modified acrylonitrile-butadiene-styrene (ABS) copolymers, in primary forms	6.5	A
39033090	Unmodified acrylonitrile-butadiene-styrene (ABS) copolymers, in primary	6.5	A
39039000	Polymers of styrene, in primary forms, nes	6.5	A
39041010	Paste Poly (vinyl chloride)	6.5	A
39041090	Polyvinyl chloride, not mixed with other substances, in primry forms	6.5	A
39042100	Non-plasticized polyvinyl chloride mixed, in primary forms	6.5	A
39042200	Plasticized polyvinyl chloride mixed, in primary forms	6.5	A
39043000	Vinyl chloride-vinyl acetate copolymers, in primary forms	9	A
39044000	Vinyl chloride copolymers, nes, in primary forms	12	B
39045000	Vinylidene chloride polymers, in primary forms	6.5	A
39046100	Polytetrafluoroethylene, in primary forms	10	A
39046900	Fluoro-polymers (excl. polytetrafluoroethylene), in primary forms	6.5	A
39049000	Polymers of halogenated olefins, in primary forms, nes	10	A
39051200	Polyvinyl acetate, in aqueous dispersion	10	A
39051900	Polyvinyl acetate, in other primary forms, nes	10	A
39052100	Vinyl acetate copolymers, in aqueous dispersion	10	A
39052900	Vinyl acetate copolymers, in other primary forms, nes	10	A
39053000	Polyvinyl alcohols, in primary forms, whether or not containing unhydrolyzed acetate groups	14	B
39059100	Copolymers of Vinyl/vinyl esters, nes, in primary forms	10	A
39059900	Vinyl/vinyl esters polymers, nes, in primary forms	10	A
39061000	Polymethyl methacrylate, in primary forms	6.5	A
39069010	Polyacrylamide	6.5	A
39069090	Acrylic polymers,in primary forms, nes	6.5	A
39071010	Polyoxymethylene in primary forms	6.5	A
39071090	Polyacetals, in primary forms, nes	6.5	A
39072010	Polvtetramethylene Ether Glycol	6.5	A
39072090	Polyethers, in primary forms, nes	6.5	A
39073000	Epoxide resins, in primary forms	6.5	A
39074000	Polycarbonates, in primary forms	6.5	A
39075000	Alkyd resins, in primary forms	10	A
39076011	Polyethylene terephthalate in slices or chips, high viscosity	6.5	A
39076019	Polyethylene terephthalate in slices or chips, nes	6.5	A
39076090	Polyethylene terephthalate, nes, in primary forms	6.5	A
39077000	Poly (lactic acid)	6.5	A
39079100	Unsaturated polyesters, in primary forms, nes	6.5	A
39079910	Polybutylene terephthalate	6.5	A
39079990	Other polyesters in primary forms, other than unsaturated	6.5	A
39081011	Polyamides in the form of slices or chips of polyamide-6,6	6.5	A



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HS09 Code	Description	Base Rate	Staging Category
39081019	Other Polyamides in the form of slices or chips	6.5	A
39081090	Primary polyamide -6, -11, -12, -6,6, -6,9, -6,10 or -6,12, nes	6.5	A
39089000	Polyamides, in primary forms, nes	10	A
39091000	Urea resins; thiourea resins, in primary forms	6.5	A
39092000	Melamine resins, in primary forms	6.5	A
39093010	Poly (methylene phenyl isocyanate )	6.5	A
39093090	Other amino-resins in primary forms other than poly	6.5	A
39094000	Phenolic resins, in primary forms	6.5	A
39095000	Polyurethanes, in primary forms	6.5	A
39100000	Silicones in primary forms	6.5	A
39111000	Petroleum resins, coumarone, indene or coumarone-indene resins & polyterpenes in primary forms	6.5	A
39119000	Polysulphides, polysulphones & other products specified in note 3 of chapter 39, nes, in primary forms	6.5	A
39121100	Non-plasticized cellulose acetates, in primary forms	6.5	A
39121200	Plasticized cellulose acetates, in primary forms	6.5	A
39122000	Cellulose nitrates (incl. collodions), in primary forms	6.5	A
39123100	Carboxymethylcellulose & its salts, in primary forms	6.5	A
39123900	Other cellulose ethers, in primary forms, nes	6.5	A
39129000	Cellulose & its chemical derivatives, in primary forms, nes	6.5	A
39131000	Alginic acid, its salts & esters, in primary forms	10	A
39139000	Natural & modified natural polymers, in primary forms	6.5	A
39140000	Ion-exchangers based on polymers of 39.01 to 39.13, in primary forms	6.5	A
39151000	Waste, parings & scrap, of polymers of ethylene	6.5	A
39152000	Waste, parings & scrap, of polymers of styrene	6.5	A
39153000	Waste, parings & scrap, of polymers of vinyl chloride	6.5	A
39159010	Waste parings and scrap of polyethylene glycol terephthalate	6.5	B
39159090	Waste parings and scrap of other plastics	6.5	B
39161000	Monofilament > 1mm, rods, sticks & profile shapes, of polymers of ethylene, whether or not surface worked but not otherwise worked	10	A
39162000	Monofilament > 1mm, rods, sticks & profile shapes, of polymers of vinyl chloride, whether or not surface worked but not otherwise worked	10	A
39169010	Monofilament > 1mm, rods, sticks & profile shapes, of polyamides, whether or not surface worked but not otherwise worked	10	A
39169090	Monofilament > 1mm, rods, sticks & profile shapes, of other plastics, whether or not surface worked but not otherwise worked	10	A
39171000	Artificial guts of hardened proteins or cellulosic materials	10	A
39172100	Tubes, pipes & hoses, rigid, of polymers of ethylene	10	A
39172200	Tubes, pipes & hoses, rigid, of polymers of propylene	10	A
39172300	Tubes, pipes & hoses, rigid, of polymers of vinyl chloride	10	A
39172900	Tubes, pipes & hoses, rigid, of other plastics, nes	10	A
39173100	Flexible tubes, pipes & hoses, with a burst pressure ≥ 27.6MPa	10	A
39173200	Tubes, pipes & hoses, not reinforced or otherwise combined with other materials, without fittings, nes	6.5	A
39173300	Tubes, pipes & hoses, not reinforced or otherwise combined with other materials, with fittings attached, nes	6.5	A
39173900	Tubes, pipes & hoses of plastics, nes	6.5	A
39174000	Fittings for tubes, pipes & hoses, of plastic	10	A
39181010	Wall/ceiling coverings of PVC, width ≥ 45cm	10	A
39181090	Floor coverings of PVC	10	A
39189010	Wall or ceiling coverings of other plastics, width ≥ 45cm	10	A
39189090	Floor coverings of other plastics	10	A
39191010	Self-adhesive tape, plates, strip, sheet, film, foil & other flat shapes, in rolls, width ≤ 20cm, base on acrylic resin	6.5	A
39191091	Encapsulant reflective film, in rolls, width ≤ 20cm	6.5	A
39191099	Self-adhesive tape, plates, strip, sheet, film, foil & other flat shapes, of plastics, in rolls, width ≤ 20cm, nes	6.5	A
39199010	Encapsulant reflective film	6.5	A
39199090	Self-adhesive plates, tape, strip, sheet, film, foil & other flat shapes of plastics,	6.5	A

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<b>HS09 Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
39201010	battery separator,of polymers of ethylene	6.5	A
39201090	Plate/foil/strip/sheet/film of polymers of ethylene, not reinforced, laminated, supported or similarly combined with other materials, non-cellular, others	6.5	A
39202010	battery separator,of polymers of propylene	6.5	A
39202090	Plate/foil/strip/sheet/film of polymers of propylene, not reinforced, laminated, supported or similarly combined with other materials, non-cellular others	6.5	A
39203000	Plate/foil/strip/sheet/film of polymers of styrene, not reinforced, laminated, supported or similarly combined with other materials, non-cellular	6.5	A
39204300	Plate/foil/strip/sheet/film of PVC, not reinforced, laminated, supported or similarly combined with other materials, non-cellular, containing by weight ≥ 6% of plasticisers	6.5	A
39204900	Plate/foil/strip/sheet/film of PVC, not reinforced, laminated, supported or similarly combined with other materials, non-cellular, containing by weight <6% of plasticisers	6.5	A
39205100	Plate/foil/strip/sheet/film of polymethyl methacrylate, not reinforced, laminated, supported or similarly combined with other materials, non-cellular	6.5	A
39205900	Plate/foil/strip/sheet/film of oth acrylic polymers, not reinforced, laminated, supported or similarly combined with other materials, non-cellular, nes	6.5	A
39206100	Plate/foil/strip/sheet/film of polycarbonates, not reinforced, laminated, supported or similarly combined with other materials, non-cellular	6.5	A
39206200	Plate/foil/strip/sheet/film of polyethylene terephthalate, not reinforced, laminated, supported or similarly combined with other materials, non-cellular	6.5	A
39206300	Plate/foil/strip/sheet/film of unsaturated polyesters, not reinforced, laminated, supported or similarly combined with other materials, non-cellular,	10	A
39206900	Plate/foil/strip/sheet/film of other polyesters, not reinforced, laminated, supported or similarly combined with other materials, non-cellular, nes	10	A
39207100	Plate/foil/strip/sheet/film of regenerated cellulose, not reinforced, laminated, supported or similarly combined with other materials, non-cellular	6.5	A
39207300	Plate/foil/strip/sheet/film of cellulose acetate, not reinforced, laminated, supported or similarly combined with other materials, non-cellular	6.5	A
39207900	Plate/foil/strip/sheet/film of other cellulose derivs, no reinforcd, laminated, supported or similarly combined with other materials, non-cellular, nes	10	A
39209100	Plate/foil/strip/sheet/film of polyvinyl butyral, not reinforced, laminated, supported or similarly combined with other materials, non-cellular	6.5	A
39209200	Plate/foil/strip/sheet/film of polyamides, not reinforced, laminated, supported or similarly combined with other materials, non-cellular	10	A
39209300	Plate/foil/strip/sheet/film of amino-resins, not reinforced, laminated, supported or similarly combined with other materials, non-cellular	6.5	A
39209400	Plate/foil/strip of phenolic resins, not reinforced, laminated, supported or similarly combined with other materials, non-cellular	10	A
39209910	Plate/foil/strip/sheet/film of polytetrafluoroethylene, not reinforced, laminated, supported or similarly combined with other materials, non-cellular, nes	6.5	A
39209990	Plate/foil/strip/sheet/film of other plastics, not reinforced, laminated, supported or similarly combined with other materials, non-cellular, nes	6.5	A
39211100	Cellular plates, strips, sheet, film of polymers of styrene	10	A
39211210	Cellular plates, strips, sheet, film of PVC combined with textile fabrics	9	A
39211290	Cellular plates, strips, sheet, film of PVC, nes	6.5	A
39211310	Cellular plates, strips, sheet, film of polyurethanes with textile fabrics	9	A
39211390	Cellular plates, strips, sheet, film of polyurethanes, nes	6.5	A
39211400	Cellular plates, strips, sheet, film of regenerated cellulose	10	A
39211910	Cellular plates, strips, sheet, film of other plastics with textile fabrics	9	A
39211990	Cellular plates, strips, sheet, film of plastics, nes	6.5	A
39219020	Plates, Sheets of polyethylene with glass fibres	6.5	A
39219030	Plates, Sheets, coils of polyisobutylene with man-made felt	6.5	A
39219090	Other plates, strips, sheet, film of plastics, nes	6.5	A
39221000	Baths, shower-baths & wash-basins, of plastics	10	A
39222000	Lavatory seats & covers of plastics	10	A
39229000	Bidets, lavatory pans & other sanitary ware of plastics, nes	10	A

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HS09 Code	Description	Base Rate	Staging Category
39231000	Boxes, cases, crates & similar articles of plastics	10	A
39232100	Sacks & bags (incl. cones) of polymers of ethylene	10	A
39232900	Sacks & bags (incl. cones) of other plastics (excl. ethylene)	10	A
39233000	Carboys, bottles, flasks & similar articles of plastics	6.5	A
39234000	Spools, cops, bobbins & similar supports of plastics	10	A
39235000	Stoppers, lids, caps & other closures of plastics	10	A
39239000	Articles for conveyance or packing of goods, of plastics, nes	10	A
39241000	Tableware & kitchenware of plastics	10	A
39249000	Household & toilet articles of plastics, nes	10	A
39251000	Reservoirs, tanks ,vats & similar containers, capacity>300 L, of plastics	10	A
39252000	Doors, windows & their frames & thresholds for doors, of plastics	10	A
39253000	Shutters, blinds & similar articles & parts thereof, of plastics	10	A
39259000	Builders' ware of plastics, nes	10	A
39261000	Office or school supplies of plastics	10	A
39262011	Gloves, mittens and mitts, of Poly (vinyl chloride)	10	A
39262019	Other gloves, mittens and mitts:	10	A
39262090	Articles of apparel & clothing accessories of plastics	10	A
39263000	Fittings for furniture, coachwork or the like of plastics	10	A
39264000	Statuettes & other ornamental articles of plastics	10	A
39269010	Machine or instruments parts of plastics	10	A
39269090	Articles of plastics, nes	10	A
40011000	Natural rubber latex, in primary forms or in plates, sheets or strip	20	B
40012100	Smoked sheets of natural rubber	20	B
40012200	Technically specified natural rubber, in primary forms or in plates, sheets or	20	B
40012900	Natural rubber, in primary forms or in plates, sheets or strip, nes	20	B
40013000	Balata, gutta-percha, guayule, chicle & similar gums, in primary forms or in plates, sheets or strip	20	B
40021110	Latex of carboxylated styrene-butadiene rubber (XSBR)	7.5	A
40021190	Latex of styrene-butadiene or carboxylated styrene-buta	7.5	A
40021911	SBR, not worked, in primary forms	7.5	A
40021912	SBR, oil-filled, in primary forms	7.5	A
40021913	SBR, thermo-plasticated, in primary forms	7.5	A
40021914	SBR, oil-filled and thermo-plasticated, in primary forms	7.5	A
40021919	Styrene-butadiene/carboxylated styrene-butadiene rubber, nes in primary	7.5	A
40021990	Styrene-butadiene/carboxylated styrene-butadiene rubber, plate/strip	7.5	A
40022010	Butadiene rubber, in primary forms	7.5	A
40022090	Butadiene rubber, in plates, sheets or strips	7.5	A
40023110	Isobutene-isoprene rubber, in primary forms	6	A
40023190	Isobutene-isoprene rubber, in plates, sheets or strips	7.5	A
40023910	Halo-isobutene-isoprene rubber, in primary forms	7.5	A
40023990	Halo-isobutene-isoprene rubber, in plates, sheets or strips	7.5	A
40024100	Latex of chloroprene (chlorobutadiene) rubber	7.5	A
40024910	Chloroprene rubber, in primary forms	7.5	A
40024990	Chloroprene rubber, in plates, sheets or strips	7.5	A
40025100	Latex of acrylonitrile-butadiene rubber	7.5	A
40025910	Acrylonitrile-butadiene rubber, in primary forms	7.5	A
40025990	Acrylonitrile-butadiene rubber, in plates, sheets or strips	7.5	A
40026010	Isoprene rubber, in primary forms	3	A
40026090	Isoprene rubber, in plates, sheets or strips	5	A
40027010	Ethylene-propylene-non-conjugated diene rubber, in primary forms	7.5	A
40027090	Ethylene-propylene-non-conjugated diene rubber, plates or strips	7.5	A
40028000	Mixtures of any prod. of 40.01 with any prod. of 40.02	7.5	A
40029100	Latex of synthetic rubber, nes	7.5	A
40029911	Synthetic rubber, in primary forms, nes	7.5	A
40029919	Synthetic rubber, in plates, sheets or strips, nes	7.5	A
40029990	Factices derived from oils	4	A
40030000	Reclaimed rubber in primary forms or in plates, sheets or strip	8	A
40040000	Waste, parings & scrap of rubber (excl. hard rubber) & powders & granules obtained therefrom	8	A

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HS09 Code	Description	Base Rate	Staging Category
40051000	Rubber compounded with carbon black or silica, unvulcanized	8	A
40052000	Rubber solutions; dispersions, unvulcanized, nes	8	A
40059100	Plates, sheets & strip of unvulcanized, compounded rubber, nes	8	A
40059900	Compounded rubber, unvulcanized, in primary forms	8	A
40061000	Camel-back strips for retreading rubber tyres	8	A
40069010	Forms of unvulcanized rubber, nes	8	A
40069020	Other articles of unvulcanized rubber, nes	14	B
40070000	Vulcanized rubber thread & cord	14	B
40081100	Plates, sheets & strip of cellular vulcanized rubber	8	A
40081900	Rods & profile shapes of cellular vulcanized rubber, nes	8	A
40082100	Plates, sheets & strip of non-cellular, vulcanized rubber (excl. hard)	8	A
40082900	Rods & profile shapes of non-cellular, vulcanized rubber (excl. hard)	8	A
40091100	Tubes, pipes, hoses of vulcanized rubber, not reinforced or otherwise combined with other materials, without fittings	10.5	B
40091200	Tubes, pipes, hoses of vulcanized rubber, not reinforced or otherwise combined with other materials, with fittings	10	A
40092100	Tubes, pipes, hoses of vulcanized rubber, reinforced or otherwise combined only with metal, without fittings	10.5	B
40092200	Tubes, pipes, hoses of vulcanized rubber, reinforced or otherwise combined only with metal, with fittings	10	A
40093100	Tubes, pipes, hoses of vulcanized rubber, reinforced or otherwise combined only with textile materials, without fittings	10.5	B
40093200	Tubes, pipes, hoses of vulcanized rubber, reinforced or otherwise combined only with textile materials, with fittings	10	A
40094100	Tubes, pipes, hoses of vulcanized rubber, reinforced or otherwise combined with other materials nes, without fittings	10.5	B
40094200	Tubes, pipes, hoses of vulcanized rubber, reinforced or otherwise combined with other materials nes, with fittings	10	A
40101100	Conveyor belts or beltings of vulcanized rubber, reinforced with metal	10	A
40101200	Conveyor belts or beltings of vulcanized rubber, reinforced with textiles	10	A
40101900	Conveyor belts or beltings of vulcanized rubber, nes	10	A
40103100	Endless transmission belts of trapezoidal cross-section (V- belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	8	A
40103200	Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding	8	A
40103300	Endless transmission belts of trapezoidal cross-section (V- belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	8	A
40103400	Endless transmission belts of trapezoidal cross-section (V- belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not	8	A
40103500	Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	10	A
40103600	Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	10	A
40103900	Transmission belts/belting of vulcanized rubber, nes	8	A
40111000	New pneumatic tyres, of rubber of a kind used on motor cars	10	A
40112000	New pneumatic tyres, of rubber of a kind used on buses or lorries	10	A
40113000	New pneumatic tyres, of rubber for aircraft	1	A
40114000	New pneumatic tyres, of rubber of a kind used on motorcycles	15	B
40115000	New pneumatic tyres, of rubber of a kind used on bicycles	20	B
40116100	New pneumatic tyres, of rubber, nes, of herring-bone or similar tread, of a kind used on agricultural or forestry vehicles and machines	17.5	B
40116200	New pneumatic tyres, of rubber, nes, of herring-bone or similar tread, of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61cm	17.5	B
40116300	New pneumatic tyres, of rubber, nes, of herring-bone or similar tread, of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	17.5	B
40116900	New pneumatic tyres, of rubber, of herring-bone or similar tread, nes	17.5	B

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HS09 Code	Description	Base Rate	Staging Category
40119200	New pneumatic tyres, of rubber, nes. (excl. of herring-bone or similar tread), of a kind used on agricultural or forestry vehicles and machines	25	B
40119300	New pneumatic tyres, of rubber, nes. (excl. of herring-bone or similar tread), of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61cm	25	B
40119400	New pneumatic tyres, of rubber, nes. (excl. of herring-bone or similar tread), of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	25	B
40119900	New pneumatic tyres, of rubber, nes (excl. of herring-bone, tread)	25	B
40121100	Retreaded tyres of rubber, of a kind used on motor cars (including station wagons and racing cars)	20	B
40121200	Retreaded tyres of rubber, of a kind used on buses or lorries	20	B
40121300	Retreaded tyres of rubber, of a kind used on aircraft	20	B
40121900	Retreaded tyres of rubber, nes	20	B
40122010	Used pneumatic tyres of rubber used on automobiles	25	B
40122090	Used pneumatic tyres of rubber other than used on automobiles	25	B
40129010	Solid/cushion rubber tyres, etc, used on aircraft	3	A
40129020	Solid/cushion rubber tyres, etc, used on automobiles	22	B
40129090	Solid/cushion rubber tyres, etc, nes	22	B
40131000	Inner tubes, of rubber of a kind used on motor cars, buses or lorries	15	B
40132000	Inner tubes, of rubber of a kind used on bicycles	15	B
40139010	Inner tubes, of rubber, used on aircraft	3	A
40139090	Inner tubes, of rubber, nes	15	B
40141000	Sheath contraceptives	0	A
40149000	Hygienic or pharmaceutical articles of vulcanized rubber, nes	17.5	B
40151100	Surgical gloves	8	A
40151900	Gloves of vulcanized rubber (excl. surgical gloves)	18	B
40159010	Vulcanized rubber apparel & clothing accessories, for medical use	8	A
40159090	Vulcanized rubber apparel & clothing accessories, nes	15	B
40161010	Machine parts/components of vulcanized cellular rubber	8	A
40161090	Articles of vulcanized cellular rubber, nes	15	B
40169100	Floor coverings & mats of vulcanized rubber	18	B
40169200	Erasers of vulcanized rubber	18	B
40169310	Gaskets, washers/seals of vulcanized rubber for machines	8	A
40169390	Gaskets, washers & other seals of vulcanized rubber, other than for machines	15	B
40169400	Boat or dock fenders, of vulcanized rubber	18	B
40169500	Inflatable articles, of vulcanized rubber, nes	18	B
40169910	Parts or components of vulcanized rubber for machine, nes	8	A
40169990	Articles of vulcanized rubber, nes	10	A
40170010	Hard rubber in all forms; waste and scrap	8	A
40170020	Articles of hard rubber	15	B
41012011	Whole hides and skins of bovine animals, of a weight per skin not exceeding 8kg when simply dried, 10kg when dry-salted, or 16kg when fresh, wet-salted or otherwise preserved, not tanned, parchment-dressed or further prepared, whether or not dehaired or s	8	A
41012019	Whole hides and skins of bovine animals, of a weight per skin not exceeding 8kg when simply dried, 10kg when dry-salted, or 16kg when fresh, wet-salted or otherwise preserved, not tanned, parchment-dressed or further prepared, whether or not dehaired or s	5	A
41012020	Whole hides and skins of equine animals, of a weight per skin not exceeding 8kg when simply dried, 10kg when dry-salted, or 16kg when fresh, wet-salted or otherwise preserved, not tanned, parchment-dressed or further prepared, whether or not dehaired or s	5	C
41015011	Whole hides and skins of bovine animals, of a weight exceeding 16 kg, not tanned, parchment-dressed or further prepared, whether or not dehaired or split, have undergone a tanning which is reversible	8.4	A
41015019	Whole hides and skins of bovine animals, of a weight exceeding 16 kg, not tanned, parchment-dressed or further prepared, whether or not dehaired or split, excl. have undergone a tanning which is reversible	5	A

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<b>HS09 Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
41015020	Whole hides and skins of equine animals, of a weight exceeding 16 kg, not tanned, parchment-dressed or further prepared, whether or not dehaired or	5	C
41019011	Butts, bends and bellies and the other hides and skins of bovine animals, not tanned, parchment-dressed or further prepared, whether or not dehaired or split, have undergone a tanning which is reversible	8.4	A
41019019	Butts, bends and bellies and the other hides and skins of bovine animals, not tanned, parchment-dressed or further prepared, whether or not dehaired or split, excl. have undergone a tanning which is reversible	5	A
41019020	Butts, bends and bellies and the other hides and skins of equine animals, not tanned, parchment-dressed or further prepared, whether or not dehaired or	5	C
41021000	Raw skins of sheep or lambs	7	C
41022110	Raw skins of sheep or lambs, pickled, but not tanned, parchment-dressed or further prepared, without wool on, have undergone a tanning which is	14	C
41022190	Raw skins of sheep or lambs, pickled, but not tanned, parchment-dressed or further prepared, without wool on, excl. have undergone a tanning which is	9	C
41022910	Raw skins of sheep or lambs, fresh, or salted, dried, limed or otherwise preserved (excl. pickled), without wool on, have undergone a tanning which is	14	C
41022990	Raw skins of sheep or lambs, fresh, or salted, dried, limed or otherwise preserved, without wool on, nes	7	C
41032000	Hides and skins of reptiles, fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared, whether or not dehaired or split	9	C
41033000	Hides and skins of swine, fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared, whether or not dehaired or split	9	C
41039011	Dried hides and skins of goats, have undergone a reversible tanning process	14	C
41039019	Dried hides and skins of goats other than those have undergone a reversible tanning process	9	C
41039021	Other hides and skins of goats or of kids, which have undergone a reversible tanning process	14	C
41039029	Other hides and skins of goats or of kids other than those have undergone a reversible tanning process	9	C
41039090	Other raw hides and skins, other than those of reptiles, swine and goats	9	C
41041111	Chrome-tanned bovine leather (wet blue skin leather), full grains, unsplit, or grain splits, not further prepared	7	C
41041119	Bovine leather, wet state other than wet-blue, full grains, unsplit, or grain splits, not further prepared	8	C
41041120	Equine leather, wet state, full grains, unsplit, or grain splits, not further	5	C
41041911	Wet blue bovine leather, not further prepared, nes	7	C
41041919	Bovine leather, wet state other than wet-blue, nes, not further prepared	7	C
41041920	Equine leather, wet state, not further prepared, nes	7	C
41044100	Bovine or equine leather, without hair on, dry state(crust), full grains, unsplit, or grain splits, not further prepared	5	C
41044910	Bovine or equine leather, without hair on, dry state(crust) , not further prepared, for machinery belting, nes	5	C
41044990	Bovine or equine leather, without hair on, dry state(crust) , not further	7	C
41051010	Wet-blue sheep or lamb skin leather, without wool on, but not further prepared, whether or not split	14	C
41051090	Sheep or lamb skin leather, in the wet state other than wet-blue, without wool on, but not further prepared, whether or not split	10	C
41053000	Sheep or lamb skin leather, in the dry state(crust), without wool on, but not further prepared, whether or not split	8	C
41062100	Goat or kid skin leather, in the wet state(incl. wet-blue), without hair on, but not further prepared, whether or not split	14	C
41062200	Goat or kid skin leather, in the dry state(crust), without hair on, but not further prepared, whether or not split	14	C
41063110	Wet-blue swine leather, without hair on, but not further prepared, whether or not split	14	C

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<b>HS09 Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
41063190	Swine leather, wet state other than wet-blue, without hair on, but not further prepared, whether or not split	14	C
41063200	Swine leather, dry state(crust), without hair on, but not further prepared, whether or not split	14	C
41064000	Leather of reptiles, tanned or crust, without hair on, but not further prepared, whether or not split	14	C
41069100	Leather of animals nes, in the wet state(incl. wet-blue),without hair on, but not further prepared, whether or not split	14	C
41069200	Leather of animals nes, in the dry state(crust), without hair on, but not further prepared, whether or not split	14	C
41071110	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) animals, without hair on, other than leather of heading 41.14, whole hides and skins, full grains, unsplit	8	C
41071120	Leather further prepared after tanning or crusting, including parchment-dressed leather, of equine animals, without hair on, other than leather of heading 41.14, whole hides and skins, full grains, unsplit	5	C
41071210	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) animals, without hair on, other than leather of heading 41.14, whole hides and skins, grain splits	8	C
41071220	Leather further prepared after tanning or crusting, including parchment-dressed leather, of equine animals, without hair on, other than leather of heading 41.14, whole hides and skins, grain splits	5	C
41071910	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14, whole hides and skins, for machinery belt	5	C
41071990	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14, whole hides and	7	C
41079100	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14, other than whole hides and skins, full gr	5	C
41079200	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14, other than whole hides and skins, grain s	5	C
41079910	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14, other than whole hides and skins, for mac	5	C
41079990	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14, other than whole	7	C
41120000	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14	8	C
41131000	Leather further prepared after tanning or crusting, including parchment-dressed leather, of goats or kids, without wool or hair on, whether or not split, other than leather of heading 41.14	14	C
41132000	Leather further prepared after tanning or crusting, including parchment-dressed leather, of swine, without wool or hair on, whether or not split, other than leather of heading 41.14	14	C
41133000	Leather further prepared after tanning or crusting, including parchment-dressed leather, of reptiles, without wool or hair on, whether or not split, other than leather of heading 41.14	14	C

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HS09 Code	Description	Base Rate	Staging Category
41139000	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals nes, without wool or hair on, whether or not split, other than leather of heading 41.14	14	C
41141000	Chamois (incl. combination chamois) leather	14	C
41142000	Patent leather and patent laminated leather; metallized leather	10	C
41151000	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	14	C
41152000	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, power and flour	14	C
42010000	Saddlery and harness for any animal (incl. traces, leads, knees pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material	20	B
42021110	Trunks and suitcases with outer surface of leather, of composition leather or of patent leather	15	B
42021190	Vanity-cases, executive-cases, brief-cases, school satchels and similar containers nes, with outer surface of leather, of composition leather or of	10	A
42021210	Trunks and suitcases with outer surface of plastics or textile materials	20	B
42021290	Vanity-cases, executive-cases, brief-cases, school satchels and similar containers nes, with outer surface of plastics or of textile materials	20	B
42021900	Trunks, suitcases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers, nes (for example, with outer surface of vulcanized fibre or of paperboard)	20	B
42022100	Handbags, whether or not with shoulder strap, incl. those without handle, with outer surface of leather, of composition leather or of patent leather	10	A
42022200	Handbags, whether or not with shoulder strap, incl. those without handle, with outer surface of plastic sheeting or of textile materials	10	A
42022900	Handbags, whether or not with shoulder strap, incl. those without handle, nes (for example, with outer surface of vulcanized fibre or of paperboard)	20	B
42023100	Articles of a kind normally carried in the pocket or handbag, with outer surface of leather, of composition leather or of patent leather	10	A
42023200	Articles of a kind normally carried in the pocket or handbag, with outer surface of plastic sheeting or of textile materials	20	B
42023900	Articles of a kind normally carried in the pocket or handbag, nes (for example, with outer surface of vulcanized fibre or of paperboard)	20	B
42029100	Tool bags, cutlery cases and containers nes, with outer surface of leather, of composition leather or of patent leather	10	A
42029200	Tool bags, cutlery cases and containers nes, with outer surface of plastic sheeting or of textile materials	10	A
42029900	Tool bags, cutlery cases and containers nes, (for example, with outer surface of vulcanized fibre or of paperboard)	20	B
42031000	Articles of apparel of leather, of leather or of composition leather	10	A
42032100	Gloves, mittens and mitts, specially designed for use in sports, of leather or of composition leather	20	B
42032910	Working gloves, of leather or of composition leather	20	B
42032990	Gloves, mittens and mitts, nes, of leather or of composition leather	20	B
42033010	Belts of leather or composition leather	10	A
42033020	Bandoliers of leather or composition leather	10	A
42034000	Clothing accessories, of leather or of composition leather, nes	20	B
42050010	Cover of seat of leather or composition leather	12	B
42050020	Other articles of leather or of composition leather of a kind used in machinery or mechanical appliances or for other technical uses	8	A
42050090	Other articles of leather or composition leather	12	B
42060000	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons	20	B
43011000	Raw furskins of mink, whole, with or without head, tail or paws	15	B
43013000	Raw furskins of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	20	B
43016000	Raw furskins of fox, whole, with or without head, tail or paws	20	B



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HS09 Code	Description	Base Rate	Staging Category
43018010	Raw furskins of rabbit or hare, whole, with or without head, tail or paws	20	B
43018090	Raw furskins, nes, with or without head, tail or paws	20	B
43019010	Weasel tails	20	B
43019090	Heads, tails, paws & other pieces or cuttings, suitable for furriers' use, nes	20	B
43021100	Tanned or dressed whole skins of mink, with or without head, tail or paws, not assembled	12	B
43021910	Tanned or dressed whole skins of grey squirrel, ermine, marten, fox, otter, marmot and lynx, with or without head, tail or paws, not assembled	10	A
43021920	Tanned or dressed whole skins of rabbit or hare, with or without head, tail or paws, not assembled	10	A
43021930	Tanned or dressed whole skins of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, with or without head, tail or paws, not assembled	20	B
43021990	Tanned or dressed whole skins, nes, with or without head, tail or paws, not assembled	10	A
43022000	Tanned or dressed heads, tails, paws & other pieces or cuttings, not assembled	20	B
43023010	Tanned or dressed whole skins and pieces or cutting thereof, of grey squirrel, ermine, marten, fox, otter, marmot and lynx, assembled	20	B
43023090	Tanned or dressed whole skins and pieces or cutting thereof, nes, assembled	20	B
43031010	Articles of apparel of furskin	23	B
43031020	Clothing accessories of furskin	18	B
43039000	Articles of furskin, nes	18	B
43040010	Artificial fur	18	B
43040020	Articles of artificial fur	18	B
44011000	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	0	A
44012100	Coniferous wood in chips or particles	0	A
44012200	Non-coniferous wood in chips or particles	0	A
44013000	Sawdust, wood waste and scrap (whether or not agglomerated in logs, briquettes, pellets or similar forms)	0	A
44021000	Wood charcoal of bamboo (including shell or nut charcoal), whether or not agglomerated	10.5	B
44029000	Wood charcoal (including shell or nut charcoal) other than those of bamboo, whether or not agglomerated	10.5	B
44031000	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, treated with paint, stains, creosote or other preservatives	0	A
44032010	Korean pine and Mongolian scotch pine wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, excl. treated with	0	A
44032020	White pine wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, excl. treated with preservatives	0	A
44032030	Radiata pine wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, excl. treated with preservatives	0	A
44032040	larch wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, excl. treated with preservatives	0	A
44032090	Other coniferous wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, excl. treated with preservatives	0	A
44034100	Dark Red Meranti, Light Red Meranti and Meranti Bakau wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, excl. treated with preservatives	0	A
44034910	Teak wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, excl. treated with preservatives	0	A
44034920	Okoume wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, excl. treated with preservatives	0	A
44034930	Dipterocarpus spp. Keruing wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, excl. treated with preservatives	0	A
44034940	Kapur wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, excl. treated with preservatives	0	A
44034950	Intsia wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, excl. treated with preservatives	0	A

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44034960	Koompassia ssp. Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, excl. treated with preservatives	0	A
44034970	Anisopter wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, excl. treated with preservatives	0	A
44034990	Specified tropical wood in the rough, nes, whether or not stripped of bark or sapwood, or roughly squared, excl. treated with preservatives	0	A
44039100	Oak (Quercus spp.) wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, excl. treated with preservatives	0	A
44039200	Beech (Fagus spp.) wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, excl. treated with preservatives	0	A
44039910	Nan mu (Phoebe) wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, excl. treated with preservatives	0	A
44039920	Camphor wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, excl. treated with preservatives	0	A
44039930	Rosewood in the rough, whether or not stripped of bark or sapwood, or roughly squared, excl. treated with preservatives	0	A
44039940	Kiri (Paulownia) wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, excl. treated with preservatives	0	A
44039950	Ash wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, excl. treated with preservatives	0	A
44039960	North American hard wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, excl. treated with preservatives	0	A
44039980	Other temperate non-coniferous not specified, wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, excl. treated with	0	A
44039990	Wood, nes, in the rough, whether or not stripped of bark or sapwood, or roughly squared, excl. treated with preservatives	0	A
44041000	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked; chipwood and the like, coniferous	8	A
44042000	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked; chipwood and the like, non-coniferous	8	A
44050000	Wood wool; wood flour	8	A
44061000	Railway or tramway sleepers (cross-ties) of wood, not impregnated	0	A
44069000	Railway or tramway sleepers (cross-ties) of wood, impregnated	0	A
44071010	Korean pine and Mogolian scotch pine	0	A
44071020	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6mm, white pine	0	A
44071030	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6mm, reiate pine	0	A
44071040	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6mm, douglas fir	0	A
44071090	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6mm, other coniferous	0	A
44072100	Mahogany sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or fingerjoined, of a thickness exceeding 6mm	0	A
44072200	Virola, Imbuia and Balsa, sawn or chipped lengthwise, sliced or peeled, whether or not planned, sanded or fingerjoined, of a thickness exceeding 6	0	A
44072500	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6mm, Dark Red Meranti, Light Red Meranti and Meranti Bakau	0	A
44072600	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6mm, White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	0	A
44072700	Sapelli sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or fingerjoined, of a thickness exceeding 6mm	0	A
44072800	Iroko sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or fingerjoined, of a thickness exceeding 6mm	0	A

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44072910	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6mm, Teak wood	0	A
44072920	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6mm, acajou, sapele	0	A
44072930	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6mm, merban	0	A
44072990	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6mm, specified tropical	0	A
44079100	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6mm, Oak (Quercus spp.)	0	A
44079200	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6mm, Beech (Fagus spp.)	0	A
44079300	Thick panel of maple (Acer spp.)	0	A
44079400	Thick panel of cherry (Prunus spp.)	0	A
44079500	Thick panel of ash (Fraxinus spp.)	0	A
44079910	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6mm, Nan mu, Camphor wood or Rosewood	0	A
44079920	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6mm, Paulownia wood	0	A
44079930	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6mm, North American hard	0	A
44079980	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6mm, other temperate non-coniferous wood	0	A
44079990	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6mm, wood nes	0	A
44081011	Coniferous wood veneer sheets, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm, of laminated wood of plywood	8	A
44081019	Coniferous wood veneer sheets, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm, other than of laminated wood of	4	A
44081020	Coniferous wood sheets for plywood, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm	4	A
44081090	Coniferous wood nes, sawn lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm	4	A
44083111	Dark Red Meranti, Light Red Meranti and Meranti Bakau wood veneer sheets, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm, of laminated wood of plywood	10	A
44083119	Dark Red Meranti, Light Red Meranti and Meranti Bakau wood veneer sheets, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm, other than of laminated wood of plywood	4	A
44083120	Dark Red Meranti, Light Red Meranti and Meranti Bakau wood sheets for plywood, whether or not planed, sanded or finger-jointed, of a thickness not	4	A
44083190	Other Dark Red Meranti, Light Red Meranti and Meranti Bakau, sawn lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm	4	A
44083911	Specified tropical woods nes veneer sheets, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm, of laminated wood of	10	A
44083919	Specified tropical woods nes veneer sheets, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm, other than of laminated wood of plywood	4	A
44083920	Specified tropical wood nes sheets for plywood, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm	4	A
44083990	Specified tropical wood nes, sawn lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm	4	A
44089011	Wood nes veneer sheets, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm, of laminated wood of plywood	4	A

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44089012	Wood nes veneer sheets, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm, of temperate non-coniferous wood	3	A
44089019	Wood nes veneer sheets, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm, other than of laminated wood of plywood	3	A
44089021	Wood sheets for plywood,whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm, of temerate non-coniferous wood	3	A
44089029	Wood sheets for plywood,whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm, of other wood	3	A
44089091	Wood,whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm, of temerate non-coniferous wood	3	A
44089099	Wood,whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm, of other wood	3	A
44091010	Floor board strips of Coniferous	7.5	A
44091090	Other Coniferous wood (incl. Strips and friezes for parquet flooring, not assembled), continuously shaped (tongues, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges or faces	7.5	A
44092110	Floor board strips of bamboo	4	A
44092190	Bamboo continuously shaped along any of its "edges, ends or faces, whether or not planed, sanded or end-jointed"	4	A
44092910	Floor board strips of non-coniferous other than those of bamboo	4	A
44092990	Non-coniferous other than bamboo along any of its "edges, ends or faces, whether or not planed, sanded or end-jointed"	4	A
44101100	Particle board of wood	MFN	E
44101200	Oriented standard board of wood	MFN	E
44101900	Board of wood other than particle board and oriented standard board	MFN	E
44109000	Particle board and similar board of other ligneous materials	MFN	E
44111211	Medium density fibreboard of a thickness not exceeding 5mm and a density exceeding 0.8g/cm <sup>3</sup> , not mechanically worked or surface covered	MFN	E
44111219	Medium density fibreboard of a thickness not exceeding 5mm and a density exceeding 0.8g/cm <sup>3</sup> , other than not mechanically worked or surface covered	MFN	E
44111221	Medium density fibreboard of radiata pine, of a thickness not exceeding 5mm and a density exceeding 0.5 g/cm <sup>3</sup> but exceeding 0.8 g/cm <sup>3</sup>	MFN	E
44111229	Other medium density fibreboard of a thickness not exceeding 5mm and a density exceeding 0.5 g/cm <sup>3</sup> but exceeding 0.8 g/cm <sup>3</sup>	MFN	E
44111291	Medium density fibreboard of a thickness not exceeding 5mm and a density less than 0.5 g/cm <sup>3</sup> , not mechanically worked or surface covered	MFN	E
44111299	Medium density fibreboard of a thickness not exceeding 5mm and a density less than 0.5 g/cm <sup>3</sup> , mechanically worked or surface covered	MFN	E
44111311	Medium density fibreboard of a thickness exceeding 5mm but not exceeding 9mm and of a density exceeding 0.8 g/cm <sup>3</sup> , not mechanically worked or	MFN	E
44111319	Medium density fibreboard of a thickness exceeding 0.5 g/cm <sup>3</sup> but not exceeding 0.8 g/cm <sup>3</sup> and of a density exceeding 0.8 g/cm <sup>3</sup> , mechancically worked or surface covered	MFN	E
44111321	Medium density fibreboard of radiata pine, of a thickness exceeding 0.5 g/cm <sup>3</sup> but not exceeding 0.8 g/cm <sup>3</sup> and of a density exceeding 0.5 g/cm <sup>3</sup> but not exceeding 0.8 g/cm <sup>3</sup>	MFN	E
44111329	Other medium density fibreboard of a thickness exceeding 0.5 g/cm <sup>3</sup> but not exceeding 0.8 g/cm <sup>3</sup> and of a density exceeding 0.5 g/cm <sup>3</sup> but not exceeding 0.8 g/cm <sup>3</sup>	MFN	E
44111391	Medium density fibreboard of a thickness exceeding 5mm but not exceeding 9mm and of a density exceeding 0.5 g/cm <sup>3</sup> but not exceeding 0.8 g/cm <sup>3</sup> , not mechanically worked or surface covered	MFN	E
44111399	Medium density fibreboard of a thickness exceeding 5mm but not exceeding 9mm and of a density exceeding 0.5 g/cm <sup>3</sup> but not exceeding 0.8 g/cm <sup>3</sup> , mechanically worked or surface covered	MFN	E
44111411	Medium density fibreboard of a thickness exceeding 9mm and of a density exceeding 0.8g/cm <sup>3</sup> , not mechanically worked or surface covered	MFN	E

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44111419	Medium density fibreboard of a thickness exceeding 9mm and of a density exceeding 0.8g/cm <sup>3</sup> , mechanically worked or surface covered	MFN	E
44111421	Medium density fibreboard of radiata pine, of a thickness exceeding 9mm and of a density exceeding 0.5 g/cm <sup>3</sup> but not exceeding 0.8 g/cm <sup>3</sup>	MFN	E
44111429	Other medium density fibreboard of a thickness exceeding 9mm and of a density exceeding 0.5 g/cm <sup>3</sup> but not exceeding 0.8 g/cm <sup>3</sup>	MFN	E
44111491	Medium density fibreboard of a thickness exceeding 9mm and of a density not exceeding 0.5 g/cm <sup>3</sup> , not mechanically worked or surface covered	MFN	E
44111499	Medium density fibreboard of a thickness exceeding 9mm and of a density not exceeding 0.5 g/cm <sup>3</sup> , mechanically worked or surface covered	MFN	E
44119210	Other fibreboard of wood, of a density exceeding 0.8g/cm <sup>3</sup> , not mechanically worked or surface covered	MFN	E
44119290	Other fibreboard of wood, of a density exceeding 0.8g/cm <sup>3</sup> , mechanically worked or surface covered	MFN	E
44119310	Other fibreboard of radiata pine, of a density exceeding 0.5g/cm <sup>3</sup> but not exceeding 0.8g/cm <sup>3</sup>	MFN	E
44119390	Other fibreboard of wood other than radiata pine, of a density exceeding 0.5g/cm <sup>3</sup> but not exceeding 0.8g/cm <sup>3</sup>	MFN	E
44119410	Other fibreboard of wood, of a density exceeding 0.35 g/cm <sup>3</sup> but not exceeding 0.5 g/cm <sup>3</sup>	MFN	E
44119421	Other fibreboard of wood, of a density not exceeding 0.5 g/cm <sup>3</sup> , not mechanically worked or surface covered	MFN	E
44119429	Other fibreboard of wood, of a density not exceeding 0.5 g/cm <sup>3</sup> , mechanically worked or surface covered	MFN	E
44121011	Plywood consisting solely of bamboo sheets, with at least one outer ply of tropical wood	12	B
44121019	Other plywood consisting solely of bamboo sheets	MFN	E
44121020	Laminated panels of bamboo, with at least one outer ply of nonconiferous	10	A
44121091	Laminated panels of bamboo, with at least one ply of tropical wood	MFN	E
44121092	Laminated panels of bamboo, containing at least one layer of particle board	MFN	E
44121099	Other laminated panels of bamboo,	4	A
44123100	Plywood with at least one outer ply of tropical wood, each ply not exceeding 6mm thickness	12	A
44123210	Plywood with at least one outer ply of temperate nonconiferous wood, each ply not exceeding 6mm thickness	MFN	E
44123290	Other plywood with at least one outer ply of nonconiferous wood, each ply not exceeding 6mm thickness	MFN	E
44123900	Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6mm thickness	4	A
44129410	Blockboard, laminboard and battenboard with at least one outer ply of nonconiferous wood	MFN	E
44129491	Blockboard, laminboard and battenboard with at least one ply of tropical wood	MFN	E
44129492	Blockboard, laminboard and battenboard containing at least one layer of particle board	MFN	E
44129499	Other blockboard, laminboard and battenboard with at	4	A
44129910	Plywood, veneered panels and similar laminated wood, with at least one outer ply of coniferous and at least one ply of temperate wood specified	MFN	E
44129991	Other laminated wood panels with at least one ply of tropical wood	MFN	E
44129992	Other laminated wood panels containing at least one layer of particle board	MFN	E
44129999	Other laminated wood panels	4	A
44130000	Densified wood, in blocks, plates, strips or profile shapes	6	A
44140010	Radiata pine frames for paintings, photographs, mirrors or similar objects	MFN	E
44140090	Other wooden frames for paintings, photographs, mirrors or similar objects	MFN	E
44151000	Cases, boxes, crates, drums and similar packings, of wood; cable-drums of	7.5	A
44152010	Pallets, box pallets & other load boards of radiata pine; pallet collars of radiata	MFN	E
44152090	Pallets, box pallets & other load boards of wood other than radiata pine; pallet collars of wood other than radiata pine	MFN	E

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44160010	Casks, barrels, vats, tubs, and other coopers' products and parts thereof, of radiata pine, incl. staves	MFN	E
44160090	Casks, barrels, vats, tubs, and other coopers' products and parts thereof, of wood other than radiata pine, incl. staves	MFN	E
44170010	Tools, tool bodies, tool handles, broom or brush bodies and handles, of radiata pine; boot or shoe lasts and trees of radiata pine	MFN	E
44170090	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood other than radiata pine; boot or shoe lasts and trees of wood other than	MFN	E
44181010	Windows, French-windows and their frames, of radiata pine	MFN	E
44181090	Windows, French-windows and their frames, of wood other than radiata pine	MFN	E
44182000	Doors and their frames and thresholds, of wood	4	A
44184000	Shuttering for concrete constructional work, of wood	4	A
44185000	Shingles and shakes, of wood	7.5	A
44186000	Posts and shakes	4	A
44187100	Assembled flooring panels for mosaic floors	4	A
44187210	Assembled flooring panels of bamboos, multilayer	4	A
44187290	Other assembled flooring panels, multilayer	4	A
44187910	Assembled flooring panels of bamboos, other than multilayer and for mosaic	4	A
44187990	Other assembled flooring panels, other than multilayer and for mosaic floors	4	A
44189000	Builders' joinery and carpentry of wood, nes, incl. cellular wood panels	4	A
44190031	One-time chopsticks, of wood	0	A
44190032	One-time chopsticks, of bamboos	0	A
44190091	Tableware and kitchenware, of bamboos, nes	0	A
44190099	Tableware and kitchenware, of wood other than bamboo, nes	0	A
44201011	Wood carvings	0	A
44201012	Bamboo carvings	0	A
44201020	Wooden fans	0	A
44201090	Statuettes and other ornaments, of wood, nes	0	A
44209010	Wood marquetry and inlaid wood	0	A
44209090	Caskets and cases for jewellery or cutlery, and similar articles, of wood; wooden articles or furniture not falling in Chapter 94	0	A
44211000	Clothes hangers of wood	0	A
44219010	Wooden spools, cops, bobbins, sewing thread reels and the like	0	A
44219021	Round picks and sticks, sticks for ice-sucker, spatulas and similar one-time articles, of wood	0	A
44219022	Round picks and sticks, sticks for ice-sucker, spatulas and similar one-time articles, of bamboos	0	A
44219090	Articles of wood, nes	0	A
45011000	Natural cork, raw or simply prepared	6	A
45019010	Waste cork	0	A
45019020	Crushed, granulated or ground cork	0	A
45020000	Natural cork, debarked or roughly squared, or in rectangular (incl. square) blocks, plates, sheets or strip (incl. sharp-edged blanks for corks or stoppers)	8	A
45031000	Corks and stoppers of natural cork	8	A
45039000	Articles of natural cork, nes	10.5	B
45041000	Blocks, plates, sheets or strip; tiles of any shape; solid cylinders (incl. discs), of agglomerated cork (with or without a binding substance)	8.4	A
45049000	Agglomerated cork and articles of agglomerated cork, nes	0	A
46012100	Mats, matting and screens of bamboo	9	A
46012200	Mats, matting and screens of ratten	9	A
46012911	Mats, matting and screens of rush	9	A
46012919	Mats, matting and screens of other grass or straw	9	A
46012921	Screens of reed	9	A
46012929	Mats and matting of reed	9	A
46012990	Mats, matting and screens of other vegetable materials	9	A
46019210	Plaits and similar products of bamboo, whether or not assembled into strips	9	A
46019290	Other plaits and similar products of bamboo	9	A
46019310	Plaits and similar products of rattan, whether or not assembled into strips	9	A
46019390	Other plaits and similar products of rattan	9	A

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46019411	Plaits of straws	10	A
46019419	Other similar products like plaits of straws	10	A
46019491	Other plaits and similar products of plaiting materials, whether or not assembled into strips	9	A
46019499	Plaits and similar products of plaiting materials other than bamboo and rattan	9	A
46019910	Plaits & similar products of plaiting materials, whether or not assembled into strips, of non-vegetable plaiting materials	9	A
46019990	Plaits materials, plaits and similar products of plaiting materials, bond together in parallel strands or woven, in sheet form, whether or not being finished articles, of non-vegetable plaiting materials	9	A
46021100	Basketwork, wickerwork and other articles of bamboo	9	A
46021200	Basketwork, wickerwork and other articles of ratten	9	A
46021910	Basketwork, wickerwork and other articles of grass or straw	9	A
46021920	Basketwork, wickerwork and other articles of maize-shuck	9	A
46021930	Basketwork, wickerwork and other articles of osier	9	A
46021990	Basketwork, wickerwork and other articles of other vegetable materials	9	A
46029000	Basketwork, wickerwork and other articles, of other non-vegetable plaiting materials; articles of loofah	9	A
47010000	Mechanical wood pulp	0	A
47020000	Chemical wood pulp, dissolving grades	0	A
47031100	Unbleached coniferous chemical wood pulp, soda or sulphate, other than dissolving grades	0	A
47031900	Unbleached non-coniferous chemical wood pulp, soda or sulphate, other than dissolving grades	0	A
47032100	Semi-bleached or bleached coniferous chemical wood pulp, soda or sulphate, other than dissolving grades	0	A
47032900	Semi-bleached or bleached non-coniferous chemical wood pulp, soda or sulphate, other than dissolving grades	0	A
47041100	Unbleached coniferous chemical wood pulp, sulphite, other than dissolving	0	A
47041900	Unbleached non-coniferous chemical wood pulp, sulphite, other than dissolving grades	0	A
47042100	Semi-bleached or bleached coniferous chemical wood pulp, sulphite, other than dissolving grades	0	A
47042900	Semi-bleached or bleached non-coniferous chemical wood pulp, sulphite, other than dissolving grades	0	A
47050000	Semi-chemical wood pulp	0	A
47061000	Cotton linters pulp	0	A
47062000	Pulp of fibres derived from recovered (waste and scrap) paper or paperboard	0	A
47063000	Pulps of bamboo	0	A
47069100	Mechanical pulp of fibrous cellulosic material, nes	0	A
47069200	Chemical pulp of fibrous cellulosic material, nes	0	A
47069300	Semi-chemical pulp of fibrous cellulosic material, nes	0	A
47071000	Recovered (waste and scrap) unbleached kraft paper or paperboard or of corrugated of paper or paperboard	0	A
47072000	Recovered (waste and scrap) paper or paperboard made mainly of bleached chemical pulp, not colored in the mass	0	A
47073000	Recovered (waste and scrap) paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed	0	A
47079000	Recovered (waste and scrap) paper or paperboard, nes, incl. unsorted waste and scrap	0	A
48010000	Newsprint, in rolls or sheets	MFN	E
48021000	Hand-made paper and paperboard	MFN	E
48022010	Photo paper base	MFN	E
48022090	Other paper and paperboard used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper and paperboard	MFN	E
48024000	Wallpaper base, uncoated, in rolls or sheets	MFN	E

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HS09 Code	Description	Base Rate	Staging Category
48025400	Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical process or such fibres≤10% by weight of the total fibre content, weighing<40g/m2, uncoated,	MFN	E
48025500	Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical process or such fibres≤10% by weight of the total fibre content, 40g/m2≤weight≤150g/m2,	MFN	E
48025600	Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical process or such fibres≤10% by weight of the total fibre content, 40g/m2≤weight≤150g/m2, uncoated, in sheets with one side no	MFN	E
48025700	Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical process or such fibres≤10% by weight of the total fibre content, 40g/m2≤weight≤150g/m2,	MFN	E
48025800	Paper/paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical process or such fibres≤10% by weight of the total fibre content, weighing more than 150g/m2, uncoated, in rolls or sheets, nes	MFN	E
48026110	Paper and paperboard of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, consists of fibres obtained by a mechanical process > 10% by weight of the total fibre content, uncoated, newsprint, in rolls, ne	MFN	E
48026190	Paper and paperboard of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, consists of fibres obtained by a mechanical process > 10% by weight of the total fibre content, uncoated, in rolls, nes	MFN	E
48026200	Paper and paperboard of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, consists of fibres obtained by a mechanical process > 10% by weight of the total fibre content, uncoated, In sheets with one side	MFN	E
48026910	Paper and paperboard of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, consists of fibres obtained by a mechanical process > 10% by weight of the total fibre content, uncoated, in sheets, nes	MFN	E
48026990	Paper and paperboard of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, consists of fibres obtained by a mechanical process > 10% by weight of the total fibre content, uncoated, newsprint, in sheets, n	MFN	E
48030000	Toilet or facial tissue stock, towel or napkin stock and similar paper used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, perforated, surface-coloured or printed, in rolls or sheets	MFN	E
48041100	Unbleached kraftliner, uncoated, in rolls or sheets	MFN	E
48041900	Kraftliner (excl. unbleached), uncoated, in rolls or sheets	MFN	E
48042100	Unbleached sack kraft paper, uncoated, in rolls or sheets	MFN	E
48042900	Sack kraft paper (excl. unbleached), uncoated, in rolls or sheets	MFN	E
48043100	Unbleached kraft paper and paperboard, nes, weighing≤150g/m2, uncoated, in rolls or sheets	MFN	E
48043900	Kraft paper and paperboard (excl. unbleached), nes, weighing≤150g/m2, uncoated, in rolls or sheets	MFN	E
48044100	Unbleached kraft paper and paperboard, nes, 150g/m2<weighing<225g/m2, uncoated, in rolls or sheets	MFN	E
48044200	Kraft paper and paperboard, bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, nes, 150g/m2<weighing<225g/m2, uncoated, in rolls or sheets	MFN	E
48044900	Kraft paper and paperboard (excl. unbleached), nes, 150g/m2<weighing<225g/m2, uncoated, in rolls or sheets	MFN	E



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HS09 Code	Description	Base Rate	Staging Category
48045100	Unbleached kraft paper and paperboard, nes, weighing $\geq$ 225g/m <sup>2</sup> , uncoated, in rolls or sheets	MFN	E
48045200	Kraft paper and paperboard, bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, nes, weighing $\geq$ 225g/m <sup>2</sup> , uncoated, in	MFN	E
48045900	Kraft paper and paperboard (excl. unbleached), nes, weighing $\geq$ 225g/m <sup>2</sup> , uncoated, in rolls or sheets	MFN	E
48051100	Semi-chemical fluting paper (corrugating medium), uncoated, in rolls or	MFN	E
48051200	Straw fluting paper, uncoated, in rolls or sheets	MFN	E
48051900	Fluting paper, nes, uncoated, in rolls or sheets	MFN	E
48052400	Testliner (recycled liner board), weighing 150 g/m <sup>2</sup> or less	MFN	E
48052500	Testliner (recycled liner board), weighing more than 150 g/m <sup>2</sup>	MFN	E
48053000	Sulphite wrapping paper, uncoated, in rolls or sheets	MFN	E
48054000	Filter paper and paperboard, uncoated, in rolls or sheets	MFN	E
48055000	Felt paper and paperboard, uncoated, in rolls or sheets	MFN	E
48059110	Paper for electrolytic capacitor, weighting $\leq$ 150g/m <sup>2</sup>	MFN	E
48059190	Other paper and paperboard, weighting $\leq$ 150g/m <sup>2</sup>	MFN	E
48059200	Paper and paperboard, nes, 150g/m <sup>2</sup> <weighing<225g/m <sup>2</sup> , uncoated, in rolls or sheets	MFN	E
48059300	Paper and paperboard, nes, weighing $\geq$ 225g/m <sup>2</sup> , uncoated, in rolls or sheets	MFN	E
48061000	Vegetable parchment, in rolls or sheets	MFN	E
48062000	Greaseproof papers, in rolls or sheets	MFN	E
48063000	Tracing papers, in rolls or sheets	MFN	E
48064000	Glassine and other glazed transparent or translucent papers	MFN	E
48070000	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets	MFN	E
48081000	Corrugated paper and paperboard, with or without glued flat surface sheets, whether or not perforated, in rolls or sheets	MFN	E
48082000	Sack kraft paper, creped or crinkled, whether or not embossed or perforated, in rolls or sheets	MFN	E
48083000	Kraft paper (excl. sack), creped or crinkled, whether or not embossed or perforated, in rolls or sheets	MFN	E
48089000	Paper and paperboard nes, creped, crinkled, embossed or perforated, in rolls or sheets, nes	MFN	E
48092000	Self-copy paper, whether or not printed, in rolls or sheets	MFN	E
48099000	Copying or transfer papers (incl. coated or impregnated paper for duplicator stencils or offset plates), nes, whether or not printed, in rolls or sheets	MFN	E
48101300	Paper/paperboard of a kind writing/printing/other graphic purposes, fibres obtained by a mechanical process $\leq$ 10% by weight of total fibre, weighing $\leq$ 150g/m <sup>2</sup> , coated with kaolin or other inorganic substances, and with no other	MFN	E
48101400	Paper/paperboard of a kind writing/printing/other graphic purposes, fibres obtained by a mechanical process $\leq$ 10% by weight of total fibre, weighing $\leq$ 150g/m <sup>2</sup> , coated with kaolin or other inorganic substances, and with no other coating, in sheets with one sid	MFN	E
48101900	Paper/paperboard of a kind writing/printing/other graphic purposes, fibres obtained by a mechanical process $\leq$ 10% by weight of total fibre, weighing $\leq$ 150g/m <sup>2</sup> , coated with kaolin or other inorganic substances, and with no other	MFN	E
48102200	Light-weight coated paper/paperboard used for writing/printing/other graphic purposes, fibres obtained by a mechanical process $>$ 10% by weight of total fibre, coated with kaolin or other inorganic substances, and with no other coating, in rolls or sheets	MFN	E
48102900	Paper and paperboard (other than light-weight coated) of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical process, nes, coated with kaolin	MFN	E

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HS09 Code	Description	Base Rate	Staging Category
48103100	Kraft paper/paperboard, bleached uniformly throughout the mass and wood fibres obtained by a chemical process > 95% by weight of total fibre, nes, weight ≤ 150g/m <sup>2</sup> , coated with kaolin or other inorganic substances and no other coating, in rolls or sheets	MFN	E
48103200	Kraft paper/paperboard, bleached uniformly throughout the mass and wood fibres obtained by a chemical process > 95% by weight of total fibre, nes, weight > 150g/m <sup>2</sup> , coated with kaolin or other inorganic substances and no other coating, in rolls or sheets	MFN	E
48103900	Kraft paper and paperboard (other than that of a kind used for writing, printing or other graphic purposes), nes,	MFN	E
48109200	Multi-ply paper and paperboard, nes, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or sheets	MFN	E
48109900	Paper and paperboard, nes, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls	MFN	E
48111000	Tarred, bituminised or asphalted paper and paperboard, in rolls or sheets	MFN	E
48114100	Self-adhesive paper and paperboard, in rolls or sheets	MFN	E
48114900	Gummed or paper and paperboard (excl. self-adhesive), in rolls or sheets	MFN	E
48115110	Paper coated on both sides with plastics (excl. adhesives) for color photography, bleached, weighing > 150g/m <sup>2</sup> , in rolls or sheets	MFN	E
48115190	Paper and paperboard coated, impregnated or covered with plastics (excl. adhesives), nes, bleached, weighing > 150g/m <sup>2</sup> , in rolls or sheets	MFN	E
48115910	Insulating paper and paperboard, nes, coated, impregnated or covered with plastics (excl. adhesives), in rolls or sheets	MFN	E
48115990	Paper and paperboard, nes, coated, impregnated or covered with plastics (excl. adhesives), in rolls or sheets	MFN	E
48116010	Insulating paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol, in rolls or sheets	MFN	E
48116090	Paper and paperboard, nes, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol, in rolls or sheets	MFN	E
48119000	Paper, paperboard, cellulose wadding and webs of cellulose fibres, nes, coated, impregnated or covered, surface-coloured, surface-decorated or printed, in rolls or sheets	MFN	E
48120000	Filter blocks, slabs and plates, of paper pulp	MFN	E
48131000	Cigarette paper in the form of booklets or tubes	MFN	E
48132000	Cigarette paper in rolls of a width ≤ 5cm	MFN	E
48139000	Cigarette paper, nes	MFN	E
48141000	Ingrain paper	MFN	E
48142000	Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	MFN	E
48149000	Wallpaper and similar wall coverings, nes; window transparencies of paper	MFN	E
48162000	Self-copy paper (other than those of heading 48.09)	MFN	E
48169010	Thermal transfer paper (other than those of heading 48.09 those of heading	MFN	E
48169090	Offset plates of paper and other copying or transfer papers, nes (other than those of heading 48.09)	MFN	E
48171000	Envelopes of paper or paperboard	MFN	E
48172000	Letter cards, plain postcards and correspondence cards of paper or	MFN	E
48173000	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	MFN	E
48181000	Toilet paper, in rolls of a width not exceeding 36cm, or cut to size or shape	MFN	E
48182000	Handkerchiefs, cleansing or facial tissues and towels, of paper pulp, paper, cellulose wadding or webs of cellulose fibres	MFN	E
48183000	Tablecloths and serviettes, of paper pulp, paper, cellulose wadding or webs of cellulose fibres	MFN	E

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<b>HS09 Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
48184000	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of paper pulp, paper, cellulose wadding or webs of cellulose	MFN	E
48185000	Articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres	7.5	A
48189000	Bed sheets and similar household, sanitary or hospital articles, nes, of paper pulp, paper, cellulose wadding or webs of cellulose fibres	MFN	E
48191000	Cartons, boxes and cases, of corrugated paper or paperboard	MFN	E
48192000	Folding cartons, boxes and cases, of non-corrugated paper or paperboard	MFN	E
48193000	Sacks and bags, having a base of a width≥40cm of paper	7.5	A
48194000	Sacks and bags (including cones), nes, of paper	MFN	E
48195000	Packing containers (including record sleeves), nes, of paper or paperboard	MFN	E
48196000	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like, of paper	MFN	E
48201000	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, of paper or paperboard	MFN	E
48202000	Exercise-books, of paper or paperboard	MFN	E
48203000	Binders (other than book covers), folders and file covers, of paper or	MFN	E
48204000	Manifold business forms and interleaved carbon sets, of paper	7.5	A
48205000	Albums for stamps or for collections of paper or paperboard	MFN	E
48209000	Blotting-pads, other articles of stationery nes and book covers, of paper or paperboard	MFN	E
48211000	Printed paper or paperboard labels of all kinds	MFN	E
48219000	Paper or paperboard labels of all kinds (excl. printed)	MFN	E
48221000	Bobbins, spools, cops and similar supports for winding textile yarn, of paper pulp, paper or paperboard	MFN	E
48229000	Bobbins, spools, cops and similar supports, nes, of paper pulp, paper or paperboard	MFN	E
48232000	Filter paper and paperboard, cut to size or shape	MFN	E
48234000	Rolls, sheets and dials, printed for self-recording apparatus, cut to size or	MFN	E
48236100	Trays, dishes, plates, cups and the like, of bamboo	7.5	A
48236900	Trays, dishes, plates, cups and the like, other than those of bamboo	7.5	A
48237000	Moulded or pressed articles of paper pulp	MFN	E
48239010	Floor coverings on a base of paper or of paperboard	MFN	E
48239020	Joss paper and the like	7.5	A
48239030	Paper fans	7.5	A
48239090	Paper, paperboard, cellulose wadding and webs of cellulose fibres, nes, cut to size; articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres, nes	MFN	E
49011000	Printed books, brochures, leaflets and similar printed matter, in single sheets, whether or not folded	0	A
49019100	Dictionaries and encyclopaedias, and serial instalments thereof	0	A
49019900	Printed books, brochures, leaflets and similar printed matter, nes	0	A
49021000	Newspapers, journals and periodicals (whether or not illustrated or containing advertising material), appearing at least four times a week	0	A
49029000	Newspapers, journals and periodicals (whether or not illustrated or containing advertising material), appearing less than four times a week	0	A
49030000	Children's picture, drawing or colouring books	0	A
49040000	Music, printed or in manuscript, whether or not bound or illustrated	0	A
49051000	Globes	0	A
49059100	Maps and hydrographic or similar charts of all kinds, printed, in book form	0	A
49059900	Maps and hydrographic or similar charts of all kinds, printed, nes	0	A
49060000	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written text; photographic reproductions on sensitized paper and carbon	0	A
49070010	Unused postage stamps of current or new issue in the country to which they are destined	MFN	E
49070020	Banknotes	0	A
49070030	Stock, share or bond certificates and similar documents of title	0	A

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<b>HS09 Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
49070090	Unused revenue or similar stamps of current or new issue in the country to which they are destined; stamp-impressed paper; cheque forms	MFN	E
49081000	Transfers (decalcomanias), vitrifiable	MFN	E
49089000	Transfers (decalcomanias), excl. vitrifiable	MFN	E
49090010	Printed or illustrated postcards	MFN	E
49090090	Printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	MFN	E
49100000	Calendars of any kind, printed, including calendar blocks	MFN	E
49111010	Trade advertising material, commercial catalogues and the like, no commercial value	0	A
49111090	Trade advertising material, commercial catalogues and the like, nes	MFN	E
49119100	Pictures, designs and photographs (printed matter)	MFN	E
49119900	Printed matter, nes	MFN	E
50010010	Mulberry feeding silk-worm cocoons	6	A
50010090	Other silk-worm cocoons suitable for reeling	6	A
50020011	Plant reeled, steam filature silk	9	A
50020012	Home reeled, steam filature silk	9	A
50020013	Doupion, steam filature silk	9	A
50020019	Other steam filature silk, nes	9	A
50020020	Tussah silk	9	A
50020090	Other raw silk, nes	9	A
50030010	Silk waste, not carded or combed	9	A
50030090	Silk waste, carded or combed	9	A
50040000	Silk yarn (excl. spun from silk waste), not put up for retail sale	6	A
50050010	Yarn spun from noil, not put up for retail sale	6	A
50050090	Yarn spun from other silk waste, not put up for retail sale	6	A
50060000	Silk yarn, put up for retail sale; silk-worm gut	6	A
50071010	Unbleached or bleached woven fabrics of noil silk	10	A
50071090	Other woven fabrics of noil silk	10	A
50072011	Unbleached or bleached woven fabrics of mulberry silk, ≥85% silk	10	A
50072019	Other woven fabrics of mulberry silk, containing≥85% silk	10	A
50072021	Unbleached or bleached woven fabrics of tussah silk, ≥85% silk	10	A
50072029	Other woven fabrics of tussah silk, containing≥85% silk	10	A
50072031	Unbleached or bleached woven fabrics of silk waste, ≥85% silk	10	A
50072039	Other woven fabrics of silk waste, containing≥85% silk	10	A
50072090	Other woven fabrics of silk, containing≥85% silk, nes	10	A
50079010	Unbleached or bleached woven fabrics, containing<85% silk	10	A
50079090	Other woven fabrics, nes, containing<85% silk	10	A
51011100	Greasy shorn wool, not carded or combed	MFN	E
51011900	Greasy wool (excl. shorn), not carded or combed	MFN	E
51012100	Degreased shorn wool, not carbonised, not carded or combed	MFN	E
51012900	Degreased wool (excl. shorn), not carbonised, not carded or combed	MFN	E
51013000	Carbonised wool, not carded or combed	MFN	E
51021100	Hair of kashmir (cashmere) goats, not carded or combed	9	A
51021910	Fine rabbit and hare hair, not carded or combed	9	A
51021920	Fine goat hair, not carded or combed	9	A
51021930	Fine camel hair, not carded or combed	9	A
51021990	Other fine animal hair, not carded or combed, nes	9	A
51022000	Coarse animal hair, not carded or combed	9	A
51031010	Noils of wool, not garnetted stock	MFN	E
51031090	Noils of fine animal hair, not garnetted stock	9	A
51032010	Other waste of wool, not garnetted stock	13.5	B
51032090	Other waste of fine animal hair, not garnetted stock	9	A
51033000	Waste of coarse animal hair	9	A
51040010	Garnetted stock of wool	15	B
51040090	Garnetted stock of fine or coarse animal hair	5	A
51051000	Carded wool	MFN	E
51052100	Combed wool in fragments	MFN	E
51052900	Wool tops & combed wool (excl. in fragments)	MFN	E

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<b>HS09 Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
51053100	Cshmere goats hair, carded or combed	5	A
51053910	Rabbit and hare hair, carded or combed	5	A
51053921	Dehaired goatswool, carded or combed	5	A
51053929	Goatswool other than dehaired, carded or combed	5	A
51053990	Other fine animal hair, nes, carded or combed	5	A
51054000	Coarse animal hair, carded or combed	5	A
51061000	Yarn of carded wool, not put up for retail sale, with≥85% wool	5	A
51062000	Yarn of carded wool, not put up for retail sale, with<85% wool	5	A
51071000	Yarn of combed wool, not put up for retail sale, with≥85% wool	5	A
51072000	Yarn of combed wool, not put up for retail sale, with<85% wool	5	A
51081011	Carded cashmere yarn, Containing 85% or more by weight	5	A
51081019	Other yarn of fine animal hair(carded or combed), not put up for retail sale, Containing 85% or more by weight of fine animal hair	5	A
51081090	Carded yarn of fine animal hair, not put up for retail sale	5	A
51082011	Combed cashmere yarn, Containing 85% or more by weight	5	A
51082019	Other Yarn of fine animal hair(combed), not put up for retail sale,Containing 85% or more by weight of fine animal hair	5	A
51082090	Combed yarn of fine animal hair, not put up for retail sale	5	A
51091011	Yarn of cashmere, containing 85% or more by weigh put up for retail sale	6	A
51091019	Yarn of other wool or fine animal hair, containing 85% or more by weighput up for retail sale	6	A
51091090	Yarn, with≥85% wool or of fine animal hair, put up for retail sale	6	A
51099011	Other Yarn of cashmere, put up for retail sale	6	A
51099019	Other Yarn of other wool or fine animal hair, put up for retail sale	6	A
51099090	Yarn, with<85% wool or of fine animal hair, put up for retail sale	6	A
51100000	Yarn of coarse animal hair or horsehair (incl. gimped horsehair yarn)	6	A
51111111	Woven fabrics of cashmere,Containing 85% or more by weight,Of a weight not exceeding 300g/m²	10	A
51111119	Woven fabrics of carded fine animal hair,Containing 85% or more by weight,Of a weight not exceeding 300g/m²	10	A
51111190	Woven fabrics, with≥85% carded wool or fine animal hair,≤300g/m2	10	A
51111911	Other woven fabrics of cashmere	10	A
51111919	Other woven fabrics of carded fine animal hair	10	A
51111990	Woven fabrics, with≥85% carded wool or fine animal hair, >300g/m2	10	A
51112000	Woven fabrics of carded wool, mixed with man-made filaments	10	A
51113000	Woven fabrics of carded wool, mixed with man-made staple fibres	10	A
51119000	Other woven fabrics of carded wool or carded fine animal hair, nes	10	A
51121100	Woven fabrics with≥85% combed wool or fine animal hair,≤200g/m2	10	A
51121900	Woven fabrics with≥85% combed wool or fine animal hair, >200g/m2	10	A
51122000	Woven fabrics of combed wool, mixed with man-made filaments	10	A
51123000	Woven fabrics of combed wool, mixed with man-made staple fibres	10	A
51129000	Woven fabrics of combed wool or of combed fine animal hair, nes	10	A
51130000	Woven fabrics of coarse animal hair or of horsehair	10	A
52010000	Cotton, not carded or combed	MFN	E
52021000	Yarn waste of cotton	10	A
52029100	Garnetted stock of cotton	10	A
52029900	Cotton waste, nes	10	A
52030000	Cotton, carded or combed	MFN	E
52041100	Cotton sewing thread, with≥85% cotton, not put up for retail sale	5	A
52041900	Cotton sewing thread, with<85% cotton, not put up for retail sale	5	A
52042000	Cotton sewing thread, put up for retail sale	5	A
52051100	Uncombed single cotton yarn, with≥85% cotton, nprs,≤14mn	5	A
52051200	Uncombed single cotton yarn, with≥85% cotton, nprs, >14mn but≤43mn	5	A
52051300	Uncombed single cotton yarn, with≥85% cotton, nprs, >43mn but≤52mn	5	A
52051400	Uncombed single cotton yarn, with≥85% cotton, nprs, >52mn but≤80mn	5	A
52051500	Uncombed single cotton yarn, with≥85% cotton, nprs, >80mn	5	A
52052100	Combed single cotton yarn, with≥85% cotton, nprs,≤14mn	5	A
52052200	Combed single cotton yarn, with≥85% cotton, nprs, >14mn but≤43mn	5	A
52052300	Combed single cotton yarn, with≥85% cotton, nprs, >43mn but≤52mn	5	A

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HS09 Code	Description	Base Rate	Staging Category
52052400	Combed single cotton yarn, with≥85% cotton, nprs, >52mn but≤80mn	5	A
52052600	Combed single cotton yarn, with≥85% cotton, nprs, >80mn but≤94mn	5	A
52052700	Combed single cotton yarn, with≥85% cotton, nprs, >94mn but≤120mn	5	A
52052800	Combed single cotton yarn, with≥85% cotton, nprs, >120mn	5	A
52053100	Uncombed cabled cotton yarn, with≥85% cotton, nprs, ≤14mn	5	A
52053200	Uncombed cabled cotton yarn, with≥85% cotton, nprs, >14mn but≤43mn	5	A
52053300	Uncombed cabled cotton yarn, with≥85% cotton, nprs, >43mn but≤52mn	5	A
52053400	Uncombed cabled cotton yarn, with≥85% cotton, nprs, >52mn but≤80mn	5	A
52053500	Uncombed cabled cotton yarn, with≥85% cotton, nprs, >80mn	5	A
52054100	Combed cabled cotton yarn, with≥85% cotton, nprs, ≤14mn	5	A
52054200	Combed cabled cotton yarn, with≥85% cotton, nprs, >14mn but≤43mn	5	A
52054300	Combed cabled cotton yarn, with≥85% cotton, nprs, >43mn but≤52mn	5	A
52054400	Combed cabled cotton yarn, with≥85% cotton, nprs, >52mn but≤80mn	5	A
52054600	Combed cabled cotton yarn, with≥85% cotton, nprs, >80mn but≤94mn	5	A
52054700	Combed cabled cotton yarn, with≥85% cotton, nprs, >94mn but≤120mn	5	A
52054800	Combed cabled cotton yarn, with≥85% cotton, nprs, >120mn	5	A
52061100	Uncombed single cotton yarn, with<85% cotton, nprs, ≤14mn	5	A
52061200	Uncombed single cotton yarn, with<85% cotton, nprs, >14mn but≤43mn	5	A
52061300	Uncombed single cotton yarn, with<85% cotton, nprs, >43mn but≤52mn	5	A
52061400	Uncombed single cotton yarn, with<85% cotton, nprs, >52mn but≤80mn	5	A
52061500	Uncombed single cotton yarn, with<85% cotton, nprs, >80mn	5	A
52062100	Combed single cotton yarn, with<85% cotton, nprs, ≤14mn	5	A
52062200	Combed single cotton yarn, with<85% cotton, nprs, >14mn but≤43mn	5	A
52062300	Combed single cotton yarn, with<85% cotton, nprs, >43mn but≤52mn	5	A
52062400	Combed single cotton yarn, with<85% cotton, nprs, >52mn but≤80mn	5	A
52062500	Combed single cotton yarn, with<85% cotton, nprs, >80mn	5	A
52063100	Uncombed cabled cotton yarn, with<85% cotton, nprs, ≤14mn	5	A
52063200	Uncombed cabled cotton yarn, with<85% cotton, nprs, >14mn but≤43mn	5	A
52063300	Uncombed cabled cotton yarn, with<85% cotton, nprs, >43mn but≤52mn	5	A
52063400	Uncombed cabled cotton yarn, with<85% cotton, nprs, >52mn but≤80mn	5	A
52063500	Uncombed cabled cotton yarn, with<85% cotton, nprs, >80mn	5	A
52064100	Combed cabled cotton yarn, with<85% cotton, nprs, ≤14mn	5	A
52064200	Combed cabled cotton yarn, with<85% cotton, nprs, >14mn but≤43mn	5	A
52064300	Combed cabled cotton yarn, with<85% cotton, nprs, >43mn but≤52mn	5	A
52064400	Combed cabled cotton yarn, with<85% cotton, nprs, >52mn but≤80mn	5	A
52064500	Combed cabled cotton yarn, with<85% cotton, nprs, >80mn	5	A
52071000	Cotton yarn (excl. sewing), put up for retail sale, with≥85% cotton	6	A
52079000	Cotton yarn (excl. sewing), put up for retail sale, with<85% cotton	6	A
52081100	Unbleached plain cotton weave, with≥85% cotton, ≤100g/m2	10	A
52081200	Unbleached plain cotton weave, ≥85% cotton, >100g/m2 but≤200g/m2	10	A
52081300	Unbleached 3 or 4-thread twill, with≥85% cotton, ≤200g/m2	10	A
52081900	Unbleached woven cotton fabrics, nes, with≥85% cotton, ≤200g/m2	10	A
52082100	Bleached plain cotton weave, with≥85% cotton, ≤100g/m2	10	A
52082200	Bleached plain cotton weave, with≥85% cotton, >100g/m2, ≤200g/m2	10	A
52082300	Bleached 3 or 4-thread twill, with≥85% cotton, ≤200g/m2	12	B
52082900	Bleached woven cotton fabrics, nes, with≥85% cotton, ≤200g/m2	10	A
52083100	Dyed plain cotton weave, with≥85% cotton, ≤100g/m2	10	A
52083200	Dyed plain cotton weave, with≥85% cotton, >100g/m2, ≤200g/m2	10	A
52083300	Dyed 3 or 4-thread twill (incl. cross twill), with≥85% cotton, ≤200g/m2	10	A
52083900	Dyed woven cotton fabrics, with≥85% cotton, nes	10	A
52084100	Coloured plain cotton weave, with≥85% cotton, ≤100g/m2	10	A
52084200	Coloured plain cotton weave, with≥85% cotton, >100g/m2, ≤200g/m2	10	A
52084300	Coloured 3 or 4-thread twill (incl. cross twill), with≥85% cotton	10	A
52084900	Coloured woven cotton fabrics, with≥85% cotton, nes	10	A
52085100	Printed plain cotton weave, with≥85% cotton, ≤100g/m2	10	A
52085200	Printed plain cotton weave, with≥85% cotton, >100g/m2, ≤200g/m2	10	A
52085910	Printed fabrics, with≥85% cotton, 3-thread or 4-thread twill, including cross	10	A
52085990	Other printed fabrics, with≥85% cotton	10	A
52091100	Unbleached plain cotton weave, with≥85% cotton, >200g/m2	10	A

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52091200	Unbleached 3 or 4-thread twill, with≥85% cotton, >200g/m2	10	A
52091900	Unbleached cotton fabrics, with≥85% cotton, >200g/m2, nes	10	A
52092100	Bleached plain cotton weave, with≥85% cotton, >200g/m2	12	B
52092200	Bleached 3 or 4-thread twill,≥85% cotton, >200g/m2	12	B
52092900	Bleached woven cotton fabrics, with≥85% cotton, >200g/m2, nes	12	B
52093100	Dyed plain cotton weave, with≥85% cotton, >200g/m2	10	A
52093200	Dyed 3 or 4-thread twill (incl. cross twill), with≥85% cotton, >200g/m2	10	A
52093900	Dyed woven cotton fabrics, with≥85% cotton, >200g/m2, nes	10	A
52094100	Coloured plain cotton weave, with≥85% cotton, >200g/m2	10	A
52094200	Denim, with≥85% cotton, >200g/m2	10	A
52094300	Coloured 3 or 4-thread twill, with≥85% cotton, >200g/m2	10	A
52094900	Coloured woven cotton fabrics, with≥85% cotton, >200g/m2	10	A
52095100	Printed plain cotton weave, with≥85% cotton, >200g/m2	10	A
52095200	Printed 3 or 4-thread twill, with≥85% cotton, >200g/m2	10	A
52095900	Printed woven cotton fabrics, with≥85% cotton, >200g/m2	10	A
52101100	Unbleached plain cotton weave, with<85% cotton,≤200g/m2	12	B
52101910	Unbleached woven fabrics, 3-thread or 4-thread twill, including cross twill, with<85% cotton,≤200g/m2	12	B
52101990	Other unbleached fabrics of cotton, mixed mainly or solely with man-made fibres, with<85% cotton,≤200g/m2	12	B
52102100	Bleached plain cotton weave, with<85% cotton,≤200g/m2	14	B
52102910	Bleached woven fabrics, 3-thread or 4-thread twill, including cross twill, with<85% cotton,≤200g/m2	14	B
52102990	Other bleached fabrics of cotton, mixed mainly or solely with man-made fibres, with<85% cotton,≤200g/m2	14	B
52103100	Dyed plain cotton weave, with<85% cotton,≤200g/m2	10	A
52103200	Dyed 3 or 4-thread twill, with<85% cotton,≤200g/m2	10	A
52103900	Dyed woven cotton fabrics, nes, with<85% cotton,≤200g/m2	10	A
52104100	Coloured plain cotton weave, with<85% cotton,≤200g/m2	10	A
52104910	Woven fabrics of yarns of different colours, 3-thread or 4-thread twill, including cross twill, with<85% cotton,≤200g/m2	10	A
52104990	Woven fabrics of yarns of different colours, mixed mainly or solely with man-made fibres, with<85% cotton,≤200g/m2	10	A
52105100	Printed plain cotton weave, with<85% cotton,≤200g/m2	10	A
52105910	Printed plain cotton weave, 3-thread or 4-thread twill, including cross twill, with<85% cotton,≤200g/m2	10	A
52105990	Other printed plain cotton weave, mixed mainly or solely with man-made fibres, with<85% cotton,≤200g/m2	10	A
52111100	Unbleached plain cotton weave, with<85% cotton, >200g/m2	12	B
52111200	Unbleached 3 or 4-thread twill, with<85% cotton, >200g/m2	12	B
52111900	Unbleached woven cotton fabrics, nes, with<85% cotton, >200g/m2	12	B
52112000	Bleached woven cotton fabrics, nes, with<85% cotton, >200g/m2	14	B
52113100	Dyed plain cotton weave, with<85% cotton, >200g/m2	10	A
52113200	Dyed 3 or 4-thread twill, with<85% cotton, >200g/m2	10	A
52113900	Dyed woven cotton fabrics, nes, with<85% cotton, >200g/m2	10	A
52114100	Coloured plain cotton weave, with<85% cotton, >200g/m2	10	A
52114200	Coloured denim, with<85% cotton, >200g/m2	10	A
52114300	Coloured fabrics of 3 or 4-thread twill, <85% cotton, >200g/m2	10	A
52114900	Coloured woven cotton fabrics, nes, with<85% cotton, >200g/m2	10	A
52115100	Printed plain cotton weave, with<85% cotton, >200g/m2	10	A
52115200	Printed 3 or 4-thread twill, with<85% cotton, >200g/m2	10	A
52115900	Printed woven cotton fabrics, nes, with<85% cotton, >200g/m2	10	A
52121100	Unbleached woven fabrics of cotton,≤200g/m2, nes	12	B
52121200	Bleached woven fabrics of cotton,≤200g/m2, nes	14	B
52121300	Dyed woven fabrics of cotton,≤200g/m2, nes	10	A
52121400	Coloured woven fabrics of cotton,≤200g/m2, nes	10	A
52121500	Printed woven fabrics of cotton,≤200g/m2, nes	10	A
52122100	Unbleached woven fabrics of cotton, >200g/m2, nes	12	B
52122200	Bleached woven fabrics of cotton, >200g/m2, nes	14	B

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<b>HS09 Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
52122300	Dyed woven fabrics of cotton, >200g/m2, nes	10	A
52122400	Coloured woven fabrics of cotton, >200g/m2, nes	10	A
52122500	Printed woven fabrics of cotton, >200g/m2, nes	10	A
53011000	Flax, raw or retted	6	A
53012100	Flax, broken or scutched, but not spun	6	A
53012900	Flax, hackled or otherwise processed, but not spun	6	A
53013000	Flax tow & waste (incl. yarn waste & garnetted stock)	6	A
53021000	True hemp, raw or retted	6	A
53029000	True hemp (excl. raw), not spun; tow & waste of true hemp	6	A
53031000	Jute, etc (excl. flax, true hemp & ramie), raw or retted	5	A
53039000	Jute, etc (excl. flax, true hemp & ramie), nes; tow & waste...	5	A
53050011	Raw ramie	5	A
53050012	Ramie, processed but not spun	5	A
53050013	Fibres and waste of ramie	5	A
53050019	Other ramie	5	A
53050020	Abaca and its tow, noils and waste, raw or processed but not spun	3	A
53050091	Sisal and other textile fibres of the genus Agave, raw or processed but not	5	A
53050092	Coconut fabrics, tow, noils and waste, raw or processed but not spun	5	A
53050099	Other vegetable textile fibres, raw or processed but not spun, tow, noils and waste of these fibres	5	A
53061000	Single flax yarn	6	A
53062000	Multiple or cabled flax yarn	10	A
53071000	Single yarn of jute or of other textile bast fibres of 53.03	6	A
53072000	Multiple or cabled yarn of textile bast fibres of 53.03	6	A
53081000	Coir yarn	6	A
53082000	True hemp yarn	6	A
53089011	Unbleached or bleached ramie yarn, with≥85% ramie	6	A
53089012	Coloured ramie yarn, with≥85% ramie	6	A
53089013	Unbleached or bleached ramie yarn,with<85% ramie	6	A
53089014	Coloured ramie yarn, with <85% ramie	6	A
53089091	Paper yarn	6	A
53089099	Yarn of other vegetable textile fibres, nes	6	A
53091110	Unbleached flax woven fabrics, with≥85% flax	10	A
53091120	Bleached flax woven fabrics, with≥85% flax	10	A
53091900	Other woven fabrics of flax, with≥85% flax, nes	10	A
53092110	Unbleached flax woven fabrics, with<85% flax	10	A
53092120	Bleached flax woven fabrics, with<85% flax	10	A
53092900	Other woven fabrics of flax, with<85% flax, nes	10	A
53101000	Unbleached woven fabrics of jute or of other textile bast fibre	10	A
53109000	Woven fabrics of jute or oth textile bast fibres (excl. unbleached)	10	A
53110012	Unbleached ramie woven fabrics, with≥85% ramie	10	A
53110013	Other ramie woven fabrics, containing≥85% ramie	12	B
53110014	Unbleached ramie woven fabrics, with<85% ramie	10	A
53110015	Other ramie woven fabrics, containing <85% ramie	12	B
53110020	Woven fabrics of paper yarn	10	A
53110030	Hemp woven fabrics of other vegetable textile fibres; woven fabrics of paper	10	A
53110090	Woven fabrics of other vegetable textile fibres, nes	10	A
54011010	Sewing thread of synthetic filaments, not for retail sale	5	A
54011020	Sewing thread of synthetic filaments, for retail sale	5	A
54012010	Sewing thread of artificial filaments, not for retail sale	5	A
54012020	Sewing thread of artificial filaments, for retail sale	5	A
54021100	High tenacity yarn of aramids, not put up for retail sale	5	A
54021910	High tenacity yarn of nylon-6, not put up for retail sale	5	A
54021920	High tenacity yarn of nylon-6,6, not put up for retail sale	5	A
54021990	Other high tenacity yarn of aramids of nylon, not put up for retail sale	5	A
54022000	High tenacity filaments yarn of polyesters, nprs	5	A
54023111	Elastic filament of nylon-6, psy,≤50tex, not for retail sale	5	A
54023112	Elastic filament of nylon-6,6,psy,≤50tex, not for retail sale	5	A
54023113	Elastic filament of aramides,,psy,≤50tex, not for retail sale	5	A



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<b>HS09 Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
54023119	Elastic filament of other polyamides,psy,≤50tex, not for retail sale	5	A
54023190	Other textured yarn of polyamides,psy,≤50tex, not for retail sale	5	A
54023211	Elastic filament of nylon-6,psy, >50tex, not for retail sale	5	A
54023212	Elastic filament of nylon-6,6,psy, >50tex, not for retail sale	5	A
54023213	Elastic filament of aramides,psy, >50tex, not for retail sale	5	A
54023219	Elastic filament of other polyamides,psy, >50tex, not for retail sale	5	A
54023290	Other textured yarn of polyamides,psy, >50tex, not for retail sale	5	A
54023310	Elastic filament of polyesters, not for retail sale	5	A
54023390	Other textured yarn of polyesters, not for retail sale	5	A
54023400	Textured yarn of polypropylene, not for retail sale	5	A
54023900	Other synthetic filament textured yarn, not for retail sale	5	A
54024410	Elastomeric of polyurethane, untwisted or with a twist not exceeding 50 turns permetre	5	A
54024490	Other polyurethane, untwisted or with a twist not exceeding 50 turns permetre	5	A
54024510	Other yarn of nylon-6, single, untwisted or with a twist not exceeding 50 turns permetre	5	A
54024520	Other yarn of nylon-6,6, single, untwisted or with a twist not exceeding 50 turns permetre	5	A
54024530	Other yarn of aramides, single, untwisted or with a twist not exceeding 50 turns permetre	5	A
54024590	Other yarn of other nylon or other polyamides, single, untwisted or with a twist not exceeding 50 turns permetre	5	A
54024600	Other yarn of polyesters, partially oriented, untwisted or with a twist not exceeding 50 turns permetre	5	A
54024700	Other yarn of polyesters, other than those partially oriented, untwisted or with a twist not exceeding 50 turns permetre	5	A
54024800	Other yarn of polypropylene, untwisted or with a twist not exceeding 50 turns permetre	5	A
54024900	Other yarn, untwisted or with a twist not exceeding 50 turns permetre	5	A
54025110	Single yarn of nylon-6, with >50turns/m, not for retail sale	5	A
54025120	Single yarn of nylon-6,6, with >50turns/m, not for retail sale	5	A
54025130	Single yarn of aramides, with >50turns/m, not for retail sale	5	A
54025190	Single yarn of other polyamides, with >50turns/m, n f retail sale	5	A
54025200	Single yarn of polyesters, with >50turns/m, nf retail sale	5	A
54025910	Single yarn, of polypropylene, with >50turns/m, n f retail sale	5	A
54025990	Single synthetic yarn, nes, with >50turns/m, not for retail sale	5	A
54026110	Multiple or cabled yarn of nylon-6, n f retail sale	5	A
54026120	Multiple or cabled yarn of nylon-6,6, n f retail sale	5	A
54026130	Multiple or cabled yarn of aramides, n f retail sale	5	A
54026190	Multiple or cabled yarn of other polyamides, n f retail sale	5	A
54026200	Multiple or cabled yarn of polyesters, nprs	5	A
54026910	Multiple or cabled yarn, of popypropylene, not for retail sale	5	A
54026920	Multiple or cabled yarn, of polyurethane, not for retail sale	5	A
54026990	Multiple or cabled yarn, nes, not for retail sale	5	A
54031000	High tenacity yarn of viscose rayon, nprs	5	A
54033110	Single yarn of the viscose rayon of bamboo, with≤120turns/m, nprs	5	A
54033190	Single yarn of other viscose rayon, with≤120turns/m, nprs	5	A
54033210	Single yarn of the viscose rayon of bamboo, with >120turns/m, nprs	5	A
54033290	Single yarn of other viscose rayon, with >120turns/m, nprs	5	A
54033310	Single yarn of cellulose diacetate, not for retail sale	5	A
54033390	Other single yarn of cellulose acetate, not for retail sale	5	A
54033900	Single artificial yarn, nes, nprs	5	A
54034100	Multiple or cabled yarn of viscose rayon, nprs	5	A
54034200	Multiple or cabled yarn of cellulose acetate, nprs	5	A
54034900	Multiple or cabled artificial yarn, nes, nprs	5	A
54041100	Elastomeric monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1mm	5	A
54041200	Monofilament, of polypropylene, of 67 decitex or more and of which no cross-sectional dimension exceeds 1mm	5	A

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54041900	Other synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1mm	5	A
54049000	Strip & the like of synthetic textile materials, ≤5mm	5	A
54050000	Monofilament; strip & the like of artificial textile materials	5	A
54060010	Synthetic filament yarn, put up for retail sale	5	A
54060020	Artificial filament yarn, put up for retail sale	5	A
54071010	Woven fabrics of high tenacity yarn of nylon or other polyamides	10	A
54071020	Woven fabrics of high tenacity yarn of polyesters	10	A
54072000	Woven fabrics obtained from synthetic strip or the like	10	A
54073000	Fabrics of synthetic filament yarn specified in Note 9 to Section XI	10	A
54074100	Unbleached or bleached woven fabrics, ≥85% nylon...	10	A
54074200	Dyed woven fabrics of synthetic filament yarn, ≥85% nylon...	10	A
54074300	Coloured woven fabrics of synthetic filament yarn, ≥85% nylon...	10	A
54074400	Printed woven fabrics of synthetic filament yarn, ≥85% nylon...	10	A
54075100	Unbleached or bleached woven fabrics, ≥85% textured polyester	10	A
54075200	Dyed woven fabrics of synthetic filament yarn, ≥85% textured polyester	10	A
54075300	Coloured woven fabrics of synthetic yarn, ≥85% textured polyester	10	A
54075400	Printed woven fabrics of synthetic yarn, ≥85% textured polyester	10	A
54076100	Other woven fabrics of synthetic yarn, ≥85% non-textured polyester	10	A
54076900	Other woven fabrics of synthetic yarn, ≥85% polyester, nes	10	A
54077100	Unbleached or bleached woven fabrics, ≥85% synthetic filaments, nes	10	A
54077200	Dyed woven fabrics, ≥85% synthetic filaments, nes	10	A
54077300	Coloured woven fabrics, ≥85% synthetic filaments, nes	10	A
54077400	Printed woven fabrics, ≥85% synthetic filaments, nes	10	A
54078100	Unbleached or bleached woven fabrics, <85% synthetic filaments, cotton	10	A
54078200	Dyed woven fabrics, <85% synthetic filaments, mixed with cotton	10	A
54078300	Coloured woven fabrics, <85% synthetic filaments, mixed with cotton	10	A
54078400	Printed woven fabrics, <85% synthetic filaments, mixed with cotton	10	A
54079100	Unbleached or bleached woven fabrics of synthetic filament yarn, nes	10	A
54079200	Dyed woven fabrics of synthetic filament yarn, nes	10	A
54079300	Coloured woven fabrics of synthetic filament yarn, nes	10	A
54079400	Printed woven fabrics of synthetic filament yarn, nes	10	A
54081000	Woven fabrics of high tenacity filament yarn of viscose rayon	10	A
54082110	Unbleached/bleached woven fabrics, ≥85% of viscose rayon filament	12	B
54082120	Unbleached/bleached woven fabrics, ≥85% of cellulose acetate filament	12	B
54082190	Unbleached/bleached woven fabrics, ≥85% of other artificial filaments	12	B
54082210	Dyed woven fabrics, ≥85% of viscose rayon filament	10	A
54082220	Dyed woven fabrics, ≥85% of cellulose acetate filament	10	A
54082290	Dyed woven fabrics, ≥85% of other artificial filaments	10	A
54082310	Coloured woven fabrics, ≥85% of viscose rayon filament	10	A
54082320	Coloured woven fabrics, ≥85% of cellulose acetate filament	10	A
54082390	Coloured woven fabrics, ≥85% of other artificial filaments	10	A
54082410	Printed woven fabrics, ≥85% of viscose rayon filament	10	A
54082420	Printed woven fabrics, ≥85% of cellulose acetate filament	10	A
54082490	Printed woven fabrics, ≥85% artificial filaments	10	A
54083100	Unbleached or bleached woven fabrics of artificial filament yarn, nes	10	A
54083200	Dyed woven fabrics of artificial filament yarn, nes	10	A
54083300	Coloured woven fabrics of artificial filament yarn, nes	10	A
54083400	Printed woven fabrics of artificial filament yarn, nes	10	A
55011000	Synthetic filament tow of nylon or other polyamides	5	A
55012000	Synthetic filament tow of polyesters	5	A
55013000	Synthetic filament tow, acrylic or modacrylic	5	A
55014000	Synthetic filament tow of polypropylene	5	A
55019000	Synthetic filament tow, nes	5	A
55020010	Cellulose diacetate filament tow	3	A
55020090	Other artificial filament tow	5	A
55031100	Synthetic staple fibres of aramids, not carded, combed or otherwise processed for spinning	5	A

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55031900	Synthetic staple fibres of nylon or other polyamides ( other than those of aramids), not carded, combed or otherwise processed for spinning	5	A
55032000	Synthetic staple fibres, of polyesters, not carded, etc	5	A
55033000	Acrylic or modacrylic synthetic staple fibres, not carded, etc	5	A
55034000	Synthetic staple fibres, of polypropylene, not carded, etc	5	A
55039000	Synthetic staple fibres, nes, not carded, etc	5	A
55041010	Artificial staple fibres, of the viscose rayon of bamboo, not carded, etc	5	A
55041090	Artificial staple fibres, of other viscose rayon, not carded, etc	5	A
55049000	Artificial staple fibres, (excl. viscose), not carded, etc	5	A
55051000	Waste of synthetic fibre,(incl. noils, yarn waste & garnetted stock)	5	A
55052000	Waste of artificial fibre,(incl. noils, yarn waste & garnetted stock)	5	A
55061000	Synthetic staple fibres, of nylon or other polyamides, carded, etc	5	A
55062000	Synthetic staple fibres, of polyesters, carded, etc	5	A
55063000	Acrylic or modacrylic synthetic staple fibres, carded, etc	5	A
55069000	Synthetic staple fibres, nes, carded, etc	5	A
55070000	Artificial staple fibres, carded, combed or processed for spinning	5	A
55081000	Sewing thread of synthetic staple fibres	5	A
55082000	Sewing thread of artificial staple fibres	5	A
55091100	Single yarn, with≥85% staple fibres of nylon or oth polyamides, nprs	5	A
55091200	Multiple or cabled yarn,≥85% staple fibres of nylon, etc, nprs	5	A
55092100	Single yarn, with≥85% polyester staple fibres, nprs	5	A
55092200	Multiple or cabled yarn, with≥85% polyester staple fibres, nprs	5	A
55093100	Single yarn, with≥85% acrylic or modacrylic staple fibres, nprs	5	A
55093200	Multiple or cabled yarn,≥85% acrylic/modacrylic staple fibres, nprs	5	A
55094100	Single yarn, with≥85% synthetic staple fibres, nes, nprs	5	A
55094200	Multiple or cabled yarn, with≥85% synthetic staple fibres, nes, nprs	5	A
55095100	Yarn,<85% polyester staple fibres, with artificl staple fibres, nprs	5	A
55095200	Yarn,<85% polyester staple fibres, with wool/fine animal hair, nprs	5	A
55095300	Yarn,<85% polyester staple fibres, mixed with cotton, nprs	5	A
55095900	Yarn,<85% polyester staple fibres, nes, nprs	5	A
55096100	Yarn,<85% acrylic or modacrylic staple fibres, with wool..., nprs	5	A
55096200	Yarn,<85% acrylic or modacrylic staple fibres, with cotton, nprs	5	A
55096900	Yarn,<85% acrylic or modacrylic staple fibres, nes, nprs	5	A
55099100	Yarn,<85% synthetic staple fibres, nes, mixed with wool..., nprs	5	A
55099200	Yarn,<85% synthetic staple fibres, nes, mixed with cotton, nprs	5	A
55099900	Yarn,<85% synthetic staple fibres, nes, nprs	5	A
55101100	Single yarn, with≥85% artificial staple fibres, nprs	5	A
55101200	Multiple or cabled yarn, with≥85% artificial staple fibres, nprs	5	A
55102000	Yarn, with<85% artificial staple fibres, mixed with wool..., nprs	5	A
55103000	Yarn, with<85% artificial staple fibres, mixed with cotton, nprs	5	A
55109000	Yarn, with<85% artificial staple fibres, nes, nprs	5	A
55111000	Yarn, with≥85% synthetic staple fibres, put up for retail sale	5	A
55112000	Yarn,<85% synthetic staple fibres, put up for retail sale	5	A
55113000	Yarn of artificial staple fibres, put up for retail sale	5	A
55121100	Unbleached or bleached woven fabrics,≥85% polyester staple fibres	16.9	B
55121900	Printed, dyed or coloured woven fabrics,≥85% polyester staple fibres	10	A
55122100	Unbleached or bleached woven fabrics,≥85% acrylic... staple fibres	13	B
55122900	Printed, dyed or coloured woven fabrics,≥85% acrylic.. staple fibres	10	A
55129100	Unbleached or bleached woven fabrics,≥85% synthetic staple fib, nes	18	B
55129900	Printed, dyed, coloured woven fabrics,≥85% synthetic fibres, nes	10	A
55131110	Unblchd plain weave fabric,<85% polyster staple fib+cottn,≤170g/m2	16	B
55131120	Bleachd plain weave fabric,<85% polyster stple fib+cotton,≤170g/m2	15	B
55131210	Unblchd 3, 4-thread twill,<85% polyster staple fib+cottn,≤170g/m2	16	B
55131220	Bleachd 3,4-thread twill,<85% polyester staple fib+cottn,≤170g/m2	18	B
55131310	Unblchd woven fabric nes,<85% polyester staple fib+cotton,≤170g/m2	16	B
55131320	Bleachd woven fabric nes,<85% polyester staple fib+cotton,≤170g/m2	18	B
55131900	Woven fabrics,<85% synthetic staple fibres + cotton, nes,≤170g/m2	18	B
55132100	Dyed plain weave fabrics,<85% polyester fibres + cotton,≤170g/m2	10	A
55132310	Dyed cross twill woven fabrics,<85% polyester fibres + cotton,≤170g/m2	10	A

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HS09 Code	Description	Base Rate	Staging Category
55132390	Other dyed fabrics, <85% polyester fibres + cotton, ≤170g/m2	10	A
55132900	Dyed woven fabrics, <85% synthetic fibres + cotton, nes, ≤170g/m2	10	A
55133100	Coloured plain weave fabrics of polyester staple fibres, <85% polyester fibres+cotton, ≤170g/m2	10	A
55133910	Coloured cross twill woven fabrics, <85% polyester fibres+cotton, ≤170g/m2	10	A
55133920	Other coloured woven fabrics of polyester staple fibres, <85% polyester fibres+cotton, ≤170g/m2	10	A
55133990	Other coloured woven fabrics, <85% polyester fibres+cotton, ≤170g/m2	10	A
55134100	Printed plain weave fabrics, <85% polyester fibres + cotton, ≤170g/m2	10	A
55134910	Printed cross twill woven fabrics, <85% polyester fibres + cotton, ≤170g/m2	10	A
55134920	Other printed woven fabrics of polyester staple fibres, <85% polyester fibres+cotton, ≤170g/m2	10	A
55134990	Other printed woven fabrics, <85% synthetic fibres + cotton, nes, ≤170g/m2	10	A
55141110	Unbleached plain weave fabric, <85% polyester staple fib+cotton, >170g/m2	16	B
55141120	Bleached plain weave fabric, <85% polyester staple fib+cotton, >170g/m2	18	B
55141210	Unbleached 3,4-thread twill, <85% polyester staple fib+cotton, >170g/m2	16	B
55141220	Bleached 3,4-thread twill, <85% polyester staple fib+cotton, >170g/m2	18	B
55141911	Other unbleached woven fabrics of polyester staple fibres, <85% polyester staple fib+cotton, >170g/m2	16	B
55141912	Other bleached woven fabrics of polyester staple fibres, <85% polyester staple fib+cotton, >170g/m2	18	B
55141990	Woven fabrics of synthetic staple fibres, unbleached or bleached, <85% polyester staple fib+cotton, >170g/m2	16	B
55142100	Dyed plain weave fabrics, <85% polyester fibres + cotton, >170g/m2	10	A
55142200	Dyed 3 or 4-thread twill, <85% polyester fibres + cotton, >170g/m2	10	A
55142300	Dyed woven fabrics, nes, <85% polyester fibres + cotton, >170g/m2	10	A
55142900	Dyed woven fabrics, <85% synthetic fibres + cotton, nes, >170g/m2	10	A
55143010	Coloured plain weave fabrics, <85% polyester fibres + cotton, >170g/m2	10	A
55143020	Coloured 3 or 4-thread twill, <85% polyester fibres + cotton, >170g/m2	10	A
55143030	Coloured woven fabrics, nes, <85% polyester fibres + cotton, >170g/m2	10	A
55143090	Coloured woven fabrics, <85% synthetic fibres + cotton, nes, >170g/m2	10	A
55144100	Printed plain weave fabrics, <85% polyester fibres+cotton, >170g/m2	10	A
55144200	Printed 3 or 4-thread twill, <85% polyester fibres+cotton, >170g/m2	10	A
55144300	Printed woven fabrics, nes, <85% polyester fibres+cotton, >170g/m2	10	A
55144900	Printed woven fabrics, <85% synthetic fibres+cotton, nes, >170g/m2	10	A
55151100	Woven fabrics, <85% polyester staple fibres with viscose rayon fibres	10	A
55151200	Woven fabrics of polyester staple fibres mixed with man-made filaments	10	A
55151300	Woven fabrics of polyester staple fibres, mixed with wool...	10	A
55151900	Woven fabrics of polyester staple fibres, nes	10	A
55152100	Woven fabrics of acrylic or modacrylic fibres with man-made filaments	10	A
55152200	Woven fabrics of acrylic or modacrylic fibres mixed with wool...	12	B
55152900	Woven fabrics of acrylic or modacrylic staple fibres, nes	10	A
55159100	Woven fabrics of synthetic staple fibres nes, with man-made filaments	10	A
55159900	Woven fabrics of synthetic staple fibres, nes	10	A
55161100	Unbleached or bleached woven fabrics, ≥85% artificial staple fibres	12	B
55161200	Dyed woven fabrics, ≥85% artificial staple fibres	10	A
55161300	Coloured woven fabrics, ≥85% artificial staple fibres	10	A
55161400	Printed woven fabrics, ≥85% artificial staple fibres	10	A
55162100	Unbleached or bleached woven fabrics, <85% artificial fibres, with man-made filaments	12	B
55162200	Dyed woven fabrics, <85% artificial fibres, with man-made filaments	10	A
55162300	Coloured woven fabrics, <85% artificial fibres, with man-made filaments	10	A
55162400	Printed woven fabrics, <85% artificial fibres, with man-made filaments	10	A
55163100	Unbleached or bleached woven fabrics, <85% artificial fibres, with wool...	12	B
55163200	Dyed woven fabrics, <85% artificial fibres, with wool...	10	A
55163300	Coloured woven fabrics, <85% artificial staple fibres, with wool...	10	A
55163400	Printed woven fabrics, <85% artificial staple fibres, with wool...	10	A
55164100	Unbleached or bleached woven fabrics, <85% artificial staple fibres, mixed with cotton	12	B
55164200	Dyed woven fabrics, <85% artificial staple fibres, mixed with cotton	12	B
55164300	Coloured woven fabrics, <85% artificial staple fibres mixed with cotton	10	A

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55164400	Printed woven fabrics,<85% artificial staple fibres mixed wi cotton	10	A
55169100	Unbl or bl woven fabrics, artificial staple fibres, nes	12	B
55169200	Dyed woven fabrics, artificial staple fibres, nes	10	A
55169300	Coloured woven fabrics, artificial staple fibres, nes	10	A
55169400	Printed woven fabrics, artificial staple fibres,nes	10	A
56011000	Sanitary towels & tampons, napkins, etc, of textile material wadding	10	A
56012100	Cotton wadding & articles thereof	10	A
56012210	Cigarette filter tipsof man-made fibres	12	B
56012290	Other wadding of man-made fibres & articles thereof, nes	12	B
56012900	Wadding & articles of wadding, nes	10	A
56013000	Textile flock & dust & mill neps	10	A
56021000	Needleloom felt & stitch-bonded fibre fabrics	10	A
56022100	Felt of wool or fine animal hair (excl. impregnated, coated, etc)	10	A
56022900	Felt of textile materials (excl. impregnated, coated, etc)	10	A
56029000	Felt, nes	10	A
56031110	Nonwovens of man-made filament,≤25g/m2, coated, etc.	10	A
56031190	Nonwovens of man-made filament,≤25g/m2, not coated, etc.	10	A
56031210	Nonwovens of man-made filament,>25g/m2 but≤70g/m2, coated, etc.	10	A
56031290	Nonwovens of man-made filament,>25g/m2 but≤70g/m2, not coated, etc.	10	A
56031310	Nonwovens of man-made filament,>70g/m2 but≤150g/m2, coated, etc.	10	A
56031390	Nonwovens of man-made filament,>70g/m2 but≤150g/m2, not coated, etc.	10	A
56031410	Nonwovens of man-made filament,>150g/m2, coated, etc.	10	A
56031490	Nonwovens of man-made filament,>150g/m2, not coated, etc.	10	A
56039110	Nonwovens of other materials,≤25g/m2, coated, etc.	10	A
56039190	Nonwovens of other materials,≤25g/m2, not coated, etc.	10	A
56039210	Nonwovens of other materials,>25g/m2 but≤70g/m2, coated, etc.	10	A
56039290	Nonwovens of other materials,>25g/m2 but≤70g/m2, not coated, etc.	10	A
56039310	Nonwovens of other materials,>70g/m2 but≤150g/m2, coated, etc.	10	A
56039390	Nonwovens of other materials,>70g/m2 but≤150g/m2, not coated, etc.	10	A
56039410	Nonwovens of other materials,>150g/m2, coated, etc.	10	A
56039490	Nonwovens of other materials,>150g/m2, not coated, etc.	10	A
56041000	Rubber thread & cord, textile covered	5	A
56049000	Textile yarn & strip, etc, impregnated or coated	5	A
56050000	Metallized yarn, being textile yarn, or strip, etc, in thread	5	A
56060000	Gimped yarn & strip; chenille yarn; loop wale-yarn	5	A
56072100	Binder or baler twine of sisal, etc, of the genus Agave	5	A
56072900	Twine, cordage, ropes & cables, of sisal, etc, of genus Agave, nes	5	A
56074100	Binder or baler twine of polyethylene or polypropylene	5	A
56074900	Twine, cordage, ropes & cables, of polyethylene or polypropylene	5	A
56075000	Twine, cordage, ropes & cables, of synthetic fibres, nes	5	A
56079010	Twine, cordage, ropes & cables, of abaca or other hard (leaf) fibres	5	A
56079090	Twine, cordage, ropes & cables, nes	5	A
56081100	Made up fishing nets of man-made textile materials	10	A
56081900	Knotted netting of man-made textile materials (excl. fishing nets)	12	B
56089000	Knotted netting of twine, cordage or rope of textile materials, nes	10	A
56090000	Articles of yarn, strip, etc, twine, cordage, rope or cables, nes	10	A
57011000	Carpets & other textile floor coverings, of wool..., knotted	14	B
57019010	Floor coverings of man-made textile fibres, knotted	16	B
57019020	Floor coverings of silk	14	B
57019090	Floor coverings of other textile fibres, nes, knotted	14	B
57021000	Kelem, Schumacks, Karamanie & other similar hand-woven rugs	14	B
57022000	Floor coverings of coconut fibres (coir)	14	B
57023100	Pile floor coverings of wool..., woven, not made up	10	A
57023200	Pile floor coverings of man-made textiles, woven, not made up	16	B
57023900	Pile floor coveringsof other textiles, woven, not made up, nes	14	B
57024100	Pile floor coverings of wool..., woven, made up	10	A
57024200	Pile floor coverings of man-made textiles, woven, made up	10	A
57024900	Pile floor coverings of other textiles, woven, made up, nes	14	B

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57025010	Carpets and other textile floor coverings, not of pile construction, of wool or fine animal hair, not made up	14	B
57025020	Carpets and other textile floor coverings, not of pile construction, of man-made textile materials, not made up	16	B
57025090	Carpets and other textile floor coverings, not of pile construction, of other textile materials, not made up	14	B
57029100	Non-pile floor coverings of wool..., woven, made up	14	B
57029200	Non-pile floor coverings of man-made textiles, woven, made up	16	B
57029900	Non-pile floor coverings of textile materials, woven, made up, nes	14	B
57031000	Tufted floor coverings of wool or of fine animal hair	14	B
57032000	Tufted floor coverings of nylon or other polyamides	10	A
57033000	Tufted floor coverings of man-made textile materials, nes	10	A
57039000	Tufted floor coverings of other textiles, nes	14	B
57041000	Carpet tiles≤0.3m2, of felt, not tufted or flocked	14	B
57049000	Floor coverings of felt, nes, not tufted or flocked	10	A
57050010	Other floor coverings of wool or fine animal hair, nes	14	B
57050020	Other floor coverings of man-made textile fibres, nes	10	A
57050090	Other textile floor coverings, nes	14	B
58011000	Woven pile fabrics & chenille fabrics of wool or fine animal hair	10	A
58012100	Uncut weft pile fabrics of cotton	12	B
58012200	Cut corduroy of cotton	10	A
58012300	Weft pile fabrics of cotton, nes	10	A
58012400	Warp pile fabrics, epingle (uncut), of cotton	10	A
58012500	Warp pile fabrics, cut, of cotton	10	A
58012600	Chenille fabrics, of cotton	10	A
58013100	Uncut weft pile fabrics of man-made fibres, nes	10	A
58013200	Cut corduroy of man-made fibres, nes	10	A
58013300	Weft pile fabrics of man-made fibres, nes	10	A
58013400	Warp pile fabrics, epingle (uncut), of man-made fibres	10	A
58013500	Warp pile fabrics, cut, of man-made fibres, nes	10	A
58013600	Chenille fabrics of man-made fibres, nes	10	A
58019010	Woven pile & chenille fabrics of silk or silk waste	10	A
58019090	Woven pile & chenille fabrics of other textile materials, nes	10	A
58021100	Unbleached terry towelling & similar woven terry fabrics, of cotton	12	B
58021900	Woven terry fabrics of cotton, nes	10	A
58022010	Woven terry fabrics of silk or silk waste	12	B
58022020	Woven terry fabrics of wool or fine animal hair	12	B
58022030	Woven terry fabrics of man-made fibres	14	B
58022090	Woven terry fabrics of other textile materials, nes	12	B
58023010	Tufted textile fabrics of silk or silk waste	10	A
58023020	Tufted textile fabrics of wool or fine animal hair	10	A
58023030	Tufted textile fabrics of cotton or flax, etc.	10	A
58023040	Tufted textile fabrics of man-made fibres	10	A
58023090	Tufted textile fabrics of other textile materials	10	A
58030010	Gauze of cotton	10	A
58030020	Gauze of silk or silk waste	10	A
58030030	Gauze of man-made fibres	10	A
58030090	Gauze of other textile materials	10	A
58041010	Tulles & other net fabrics of silk or silk waste	10	A
58041020	Tulles & other net fabrics of cotton	10	A
58041030	Tulles & other net fabrics of man-made fibres	12	B
58041090	Tulles & other net fabrics of other textile materials, nes	10	A
58042100	Lace of man-made fibres in piece/strips/motifs, machine made	10	A
58042910	Lace of silk or silk waste in piece/strips/motifs, machine made	10	A
58042920	Lace of cotton in piece/strips/motifs, machine made	10	A
58042990	Lace of other textiles in piece/strips/motifs, machine made, nes	10	A
58043000	Hand-made lace in pieces, in strips or in motifs	10	A
58050010	Needle-worked tapestries	12	B
58050090	Hand-woven tapestries of the type Gobelins, Flandres, etc	12	B

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58061010	Narrow woven pile/chenille fabrics of cotton or bast fibres	10	A
58061090	Narrow woven pile/chenille fabrics of other textl materials, nes	10	A
58062000	Narrow woven fabrics, with≥5% elastomeric yarn or rubber thread	10	A
58063100	Narrow woven fabrics of cotton, nes	10	A
58063200	Narrow woven fabrics of man-made fibres, nes	10	A
58063910	Narrow woven fabrics of silk or silk waste, nes	10	A
58063920	Narrow woven fabrics of wool or fine animal hair, nes	10	A
58063990	Narrow woven fabrics of other textile materials, nes	10	A
58064010	Fabrics of warp without weft by adhesive, of cottn or bast fibres	10	A
58064090	Fabrics of warp without weft by adhesive, of othr textl materials	10	A
58071000	Labels, badges... of textiles, woven, in piece..., not embriodered	10	A
58079000	Labels, badges... of textiles, unwoven, in piece..., not embriodered	10	A
58081000	Braids, in the piece	10	A
58089000	Ornamental trimmings in the piece; tassels, pompons, etc, nes	10	A
58090010	Woven fabrics of metal thread/metallized yarn with cotton, nes	10	A
58090020	Wovn fabrics of metal thread/metlizzd yarn with man-made fibres, nes	10	A
58090090	Woven fabrics of metal thread/metallized yarn, nes	10	A
58101000	Embroidery without visible ground	10	A
58109100	Cotton embroidery, in the piece, in strips or in motifs	10	A
58109200	Embroidery of man-made fibres, in the piece, in strips or in motifs	10	A
58109900	Embroidery of other textiles, in the piece, in strips or in motifs	10	A
58110010	Quilted products of silk or silk waste, in the piece	10	A
58110020	Quilted products of woll or fine animal hair, in the piece	10	A
58110030	Quilted products of cotton, in the piece	10	A
58110040	Quilted products of man-made fibres, in the piece	12	B
58110090	Quilted products of other textile materials nes, in the piece	10	A
59011010	Fabrics of cotton or bast fibres, coated with gum for books	10	A
59011020	Fabrics of man-made fibres, coated with gum for books	10	A
59011090	Fabrics of other textile materials, coated with gum for books	10	A
59019010	Prepared painting canvas	10	A
59019091	Tracing cloth; buckram, etc, of cotton or bast fibres	10	A
59019092	Tracing cloth; buckram, etc, of man-made fibres	10	A
59019099	Tracing cloth; buckram, etc, of other textile materials	10	A
59021010	Tyre cord fabric of high tenacity yarn of nylon-6	10	A
59021020	Tyre cord fabric of high tenacity yarn of nylon-6, 6	10	A
59021090	Tyre cord fabric of high tenacity yarn of other nylon or polyamides,nes	10	A
59022000	Tyre cord fabric of high tenacity yarn of polyesters	10	A
59029000	Tyre cord fabric of high tenacity yarn of viscose rayon	10	A
59031010	Textile insulating cloth or tape treated with polyvinyl chloride	10	A
59031020	Textile imitation leather treated with polyvinyl chloride	10	A
59031090	Other textile fabrics treated with polyvinyl chloride	10	A
59032010	Textile insulating cloth or tape treated with polyurethane	10	A
59032020	Textile imitation leather treated with polyurethane	10	A
59032090	Other textile fabrics treated with polyurethane	10	A
59039010	Textile insulating cloth or tape treated with other plastics, nes	10	A
59039020	Textile imitation leater treated with other plastics, nes	10	A
59039090	Other textile fabrics treated with other plastics, nes	10	A
59041000	Linoleum	14	B
59049000	Floor coverings with coating... on a textile backing, nes	14	B
59050000	Textile wall coverings	10	A
59061010	Rubberized textile adhesive insulating tape of a width≤20cm	10	A
59061090	Other rubberized textile adhesive tape of a width≤20cm	10	A
59069100	Rubberized textile fabrics, knitted or crocheted	10	A
59069910	Rubberized textile insulating cloth or tape, not knitted/crocheted	10	A
59069990	Other rubberized textile fabrics, not knitted or crocheted, nes	10	A
59070010	Textile insulating cloth or tape otherwise impregnated, coated...	10	A
59070020	Painted canvas otherwise impregnated, coated...	10	A
59070090	Textile fabrics, nes, otherwise impregnated, coated...	10	A
59080000	Textile wicks for lamps...; incandescent gas mantles, etc	10	A

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59090000	Textile... tubing, with or without lining, etc, of other materials	8	A
59100000	Transmission or conveyor belts or belting, of textile material	8	A
59111010	Narrow fabrics of velvet impregntd with rubber f coverg weaving beams	8	A
59111090	Textile fabrics coatd..with rubbr/leathr/oth material f technical use	8	A
59112000	Bolting cloth	8	A
59113100	Textile fabrics & felts, for paper-making machines, <650g/m2	8	A
59113200	Textile fabrics & felts, for paper-making machines, ≥650g/m2	8	A
59114000	Straining cloth of a kind used in oil presses, etc	8	A
59119000	Textile articles for technical uses, nes, specified in Note 7	8	A
60011000	Long pile fabrics, knitted or crocheted	10	A
60012100	Looped pile fabrics of cotton, knitted or crocheted	10	A
60012200	Looped pile fabrics of man-made fibres, knitted or crocheted	10	A
60012900	Looped pile fabrics of textile materials, knitted or crocheted	12	B
60019100	Pile fabrics of cotton, nes, knitted or crocheted	10	A
60019200	Pile fabrics of man-made fibres, nes, knitted or crocheted	10	A
60019900	Pile fabrics of textile materials, nes, knitted or crocheted	12	B
60024010	Knitted/crochetd fabrics of cotton, wid≤30cm, ≥5%, elastomeric yarn	10	A
60024020	Knitted/crochetd fabrics of silk, wid≤30cm, ≥5%, elastomeric yarn	10	A
60024030	Knitted/crochetd fabrics of synthetic fibres, wid≤30cm, elastomeric yarn ≥5%	10	A
60024040	Knitted/crochetd fabrics of artificial fibres, wid≤30cm, elastomeric yarn ≥5%	10	A
60024090	Other knitted/crocheted fabrics, width≤30cm, ≥5%, elastomeric yarn	10	A
60029010	Knitted/crochetd fabrics of cotton, wid≤30cm, ≥5%, elastomeric rubber thread	10	A
60029020	Knitted/crochetd fabrics of silk, wid≤30cm, ≥5%, elastomeric rubber thread	10	A
60029030	Knitted/crochetd fabrics of synthetic fibres, wid≤30cm, ≥5%, elastomeric rubber thread	10	A
60029040	Knitted/crochetd fabrics of artificial fibres, wid≤30cm, ≥5%, elastomeric rubber thread	10	A
60029090	Knitted/crochetd fabrics of silk, wid≤30cm, ≥5%, elastomeric rubber thread	10	A
60031000	Knitted/crocheted fabrics of wool or fine animal hair, wid≤30cm, <5%	10	A
60032000	Knitted/crocheted fabrics of cotton, wid≤30cm, <5%	10	A
60033000	Knitted/crocheted fabrics of synthetic fibres, wid≤30cm, <5%	10	A
60034000	Knitted/crocheted fabrics of artificial fibres, wid≤30cm, <5%	10	A
60039000	Knitted/crocheted fabrics of fabrics, nes, wid≤30cm, <5%	10	A
60041010	Knitted/crochetd fabrics of cotton, wid>30cm, elastomeric yarn ≥5%	10	A
60041020	Knitted/crochetd fabrics of silk, wid>30cm, elastomeric yarn ≥5%	10	A
60041030	Knitted/crochetd fabrics of synthetic fibres, wid>30cm, elastomeric yarn ≥5%	10	A
60041040	Knitted/crochetd fabrics of artificial fibres, wid>30cm, elastomeric yarn ≥5%	10	A
60041090	Knitted/crochetd fabrics, wid>30cm, elastomeric yarn ≥5%	10	A
60049010	Knitted/crochetd fabrics of cotton, wid>30cm, ≥5%, elastomeric rubber thread	10	A
60049020	Knitted/crochetd fabrics of silk, wid>30cm, ≥5%, elastomeric rubber thread	10	A
60049030	Knitted/crochetd fabrics of synthetic fibres, wid>30cm, ≥5%, elastomeric rubber thread	10	A
60049040	Knitted/crochetd fabrics of artificial fibres, wid>30cm, ≥5%, elastomeric rubber thread	10	A
60049090	Knitted/crochetd fabrics, wid>30cm, ≥5%, elastomeric rubber thread	10	A
60052100	Other warp knit fabrics of unbleached or bleached cotton	10	A
60052200	Other warp knit fabrics of dyed cotton	10	A
60052300	Other warp knit fabrics of cotton of yarns of different colours	10	A
60052400	Other warp knit fabrics of printed cotton	10	A
60053100	Other warp knit fabrics of unbleached or bleached synthetic fibres	10	A
60053200	Other warp knit fabrics of dyed synthetic fibres	10	A
60053300	Other warp knit fabrics of synthetic fibres of yarns of different colours	10	A
60053400	Other warp knit fabrics of printed synthetic fibres	10	A
60054100	Other warp knit fabrics of unbleached or bleached artificial fibres	10	A
60054200	Other warp knit fabrics of dyed artificial fibres	10	A
60054300	Other warp knit fabrics of artificial fibres of yarns of different colours	10	A
60054400	Other warp knit fabrics of printed artificial fibres	10	A
60059010	Other warp knit fabrics of wool or fine animal hair	12	B



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HS09 Code	Description	Base Rate	Staging Category
60059090	Other warp knit fabrics, other than those of cotton, synthetic fibres, artificial fibres and wool	12	B
60061000	Other knitted/crocheted fabrics of wool or fine animal hair, nes	12	B
60062100	Other knitted/crocheted fabrics of unbleached or bleached cotton, nes	10	A
60062200	Other knitted/crocheted fabrics of dyed cotton, nes	10	A
60062300	Other knitted/crocheted fabrics of cotton of yarns of different colours	10	A
60062400	Other knitted/crocheted fabrics of printed cotton, nes	10	A
60063100	Other knitted/crocheted fabrics of unbleached/bleached synthetic fibres	10	A
60063200	Other knitted/crocheted fabrics of dyed synthetic fibres, nes	10	A
60063300	Other knitted/crocheted fabrics of synthetic fibres of different colors	10	A
60063400	Other knitted/crocheted fabrics of printed synthetic fibres, nes	10	A
60064100	Other knitted/crocheted fabrics of unbleached/bleached artificial fibres	10	A
60064200	Other knitted/crocheted fabrics of dyed artificial fibres, nes	10	A
60064300	Other knitted/crocheted fabrics of artificial fibres of different colors	10	A
60064400	Other knitted or crocheted fabrics of printed artificial fibres	10	A
60069000	Other knitted or crocheted fabrics, nes	12	B
61012000	Men's or boys' overcoats, etc, of cotton, knitted or crocheted	17.5	B
61013000	Men's or boys' overcoats, etc, of man-made fibres, knitted or crocheted	17.5	B
61019010	Men's or boys' overcoats, etc, of wool or fine animal hair, knitted or crocheted	25	B
61019090	Men's or boys' overcoats, etc, of other textiles, knitted or crocheted	17.5	B
61021000	Woman's or girls' overcoats, etc, of wool..., knitted or crocheted	25	B
61022000	Woman's or girls' overcoats, etc, of cotton, knitted or crocheted	17.5	B
61023000	Woman's or girls' overcoats, etc, of man-made fibres, knitted/crocheted	17.5	B
61029000	Woman's or girls' overcoats, etc, of other textiles, knitted/crocheted	20	B
61031010	Men's or boys' suits of wool or fine animal hair, knitted or crocheted	25	B
61031020	Men's or boys' suits of synthetic fibres, knitted or crocheted	25	B
61031090	Men's or boys' suits of other textiles, knitted or crocheted	17.5	B
61032200	Men's or boys' ensembles of cotton, knitted or crocheted	20	B
61032300	Men's or boys' ensembles of synthetic fibres, knitted or crocheted	25	B
61032910	Men's or boys' ensembles of wool or fine animal hair, knitted or crocheted	25	B
61032990	Men's or boys' ensembles of other textiles, knitted or crocheted	25	B
61033100	Men's or boys' jackets & blazers of wool..., knitted or crocheted	16	B
61033200	Men's or boys' jackets & blazers of cotton, knitted or crocheted	16	B
61033300	Men's or boys' jackets... of synthetic fibres, knitted or crocheted	19	B
61033900	Men's or boys' jackets... of other textiles, nes, knitted/crocheted	16	B
61034100	Men's or boys' trousers, etc, of wool..., knitted or crocheted	16	B
61034200	Men's or boys' trousers, etc, of cotton, knitted or crocheted	16	B
61034300	Men's or boys' trousers, etc, of synthetic fibres, knitted/crocheted	17.5	B
61034900	Men's or boys' trousers, etc, of other textiles, knitted/crocheted	16	B
61041300	Women's or girls' suits of synthetic fibres, knitted or crocheted	25	B
61041910	Women's or girls' suits of wool or fine animal hair, knitted or crocheted	17.5	B
61041920	Women's or girls' suits of cotton, knitted or crocheted	17.5	B
61041990	Women's or girls' suits of other textiles, nes, knitted/crocheted	17.5	B
61042200	Women's or girls' ensembles, of cotton, knitted or crocheted	17.5	B
61042300	Women's or girls' ensembles, of synthetic fibres, knitted/crocheted	25	B
61042910	Women's or girls' suits of cotton, knitted or crocheted	17.5	B
61042990	Women's or girls' ensembles, of other textiles, knitted/crocheted	15	B
61043100	Women's or girls' jackets, of wool..., knitted or crocheted	16	B
61043200	Women's or girls' jackets, of cotton, knitted or crocheted	16	B
61043300	Women's or girls' jackets, of synthetic fibres, knitted/crocheted	19	B
61043900	Women's or girls' jackets, of other textiles, knitted or crocheted	16	B
61044100	Dresses of wool or fine animal hair, knitted or crocheted	16	B
61044200	Dresses of cotton, knitted or crocheted	16	B
61044300	Dresses of synthetic fibres, knitted or crocheted	17.5	B
61044400	Dresses of artificial fibres, knitted or crocheted	16	B
61044900	Dresses of other textile material, nes, knitted or crocheted	16	B
61045100	Skirts & divided skirts of wool or fine hair, knitted or crocheted	14	B
61045200	Skirts & divided skirts of cotton, knitted or crocheted	14	B
61045300	Skirts & divided skirts of synthetic fibres, knitted or crocheted	16	B

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HS09 Code	Description	Base Rate	Staging Category
61045900	Skirts & divided skirts of other textiles, nes, knitted or crocheted	14	B
61046100	Women's or girls' trousers, etc, of wool..., knitted or crocheted	16	B
61046200	Women's or girls' trousers, etc, of cotton, knitted or crocheted	16	B
61046300	Women's or girls' trousers, etc, of synthetic, knitted or crocheted	17.5	B
61046900	Women's or girls' trousers, etc, of other textile, knitted/crocheted	16	B
61051000	Men's or boys' shirts of cotton, knitted or crocheted	16	B
61052000	Men's or boys' shirts of man-made fibres, knitted or crocheted	17.5	B
61059000	Men's or boys' shirts of other textiles, nes, knitted or crocheted	16	B
61061000	Women's or girls' blouses, etc, of cotton, knitted or crocheted	16	B
61062000	Women's or girls' blouses, etc, of man-made fibres, knitted/crochetd	17.5	B
61069000	Women's or girls' blouses, etc, of other textiles, knitted/crocheted	16	B
61071100	Men's or boys' underpants & briefs of cotton, knitted or crocheted	14	B
61071200	Men's or boys' underpants, etc, of man-made fibres, knitted/crochetd	16	B
61071910	Men's or boys' underpants, etc, of silk or silk waste, knitted/crochetd	14	B
61071990	Men's or boys' underpants, etc, of other textiles, knitted/crocheted	14	B
61072100	Men's or boys' pyjamas of cotton, knitted or crocheted	14	B
61072200	Men's or boys' pyjamas of man-made fibres, knitted or crocheted	16	B
61072910	Men's or boys' pyjamas of silk or silk waste, knitted or crocheted	14	B
61072990	Men's or boys' pyjamas of other textiles, nes, knitted or crocheted	14	B
61079100	Men's or boys' dressing gowns, etc, of cotton, knitted or crocheted	14	B
61079910	Men's or boys' dressing gowns, etc, of man-made fibres, knitted or crocheted	16	B
61079990	Men's or boys' dressing gowns, etc, of other textiles, nes, knitted or crocheted	14	B
61081100	Women's/girls' slips, etc, of man-made fibres, knitted or crocheted	16	B
61081910	Women's/girls' slips, etc, of cotton, knitted or crocheted	14	B
61081920	Women's/girls' slips, etc, of silk or silk waste, knitted or crocheted	14	B
61081990	Women's/girls' slips, etc, of other textl materials, knittd/crochetd	14	B
61082100	Women's or girls' briefs & panties of cotton, knitted or crocheted	14	B
61082200	Women's or girls' briefs, etc, of man-made fibres, knitted/crocheted	16	B
61082910	Women's or girls' briefs, etc, of silk or silk waste, knitted/crocheted	14	B
61082990	Women's or girls' briefs, etc, of other textiles, knitted/crocheted	14	B
61083100	Women's or girls' nighties..., etc, of cotton, knitted or crocheted	14	B
61083200	Women's or girls' pyjamas, etc, of man-made fibres, knittd/crochetd	16	B
61083910	Women's or girls' pyjamas, etc, of silk or silk waste, knittd/crochetd	14	B
61083990	Women's or girls' nighties, etc, of other textiles, knitted/crochtd	14	B
61089100	Women's or girls' dressing gowns..., of cotton, knitted/crocheted	14	B
61089200	Women's or girls' dressing gowns of man-made fibre, knitted/crochd	16	B
61089900	Women's or girls' dressing gowns of other textiles, knitted/crochd	14	B
61091000	T-shirts, singlets & other vests, of cotton, knitted or crocheted	14	B
61099010	T-shirts, singlets, etc, of silk or silk waste, knitted/crocheted	14	B
61099090	T-shirts, singlets, etc, of other textiles, nes, knitted/crocheted	14	B
61101100	Jerseys, pullovers, etc, of wool, knitted or crocheted	14	B
61101200	Jerseys, pullovers, etc, of cashmere, knitted or crocheted	14	B
61101910	Jerseys, pullovers, etc, of other goats hair, knitted/crocheted	14	B
61101920	Jerseys, pullovers, etc, of rabbit or hare hair, knitted/crocheted	14	B
61101990	Jerseys, pullovers, etc, of other animal fine hair nes, knit/crochtd	14	B
61102000	Jerseys, pullovers, etc, of cotton, knitted or crocheted	14	B
61103000	Jerseys, pullovers, etc, of man-made fibres, knitted or crocheted	16	B
61109010	Jerseys, pullovers, etc, of silk or silk waste, knitted or crocheted	14	B
61109090	Jerseys, pullovers, etc, of other textiles, knitted or crocheted	14	B
61112000	Babies' garments, etc, of cotton, knitted or crocheted	14	B
61113000	Babies' garments, etc, of synthetic fibres, knitted or crocheted	16	B
61119010	Babies' garments, etc, of wool or fine animal hair, knitted or crocheted	14	B
61119090	Babies' garments, etc, of other textiles, knitted or crocheted	14	B
61121100	Track-suits of cotton, knitted or crocheted	16	B
61121200	Track-suits of synthetic fibres, knitted or crocheted	17.5	B
61121900	Track-suits of other textiles, knitted or crocheted	16	B
61122010	Ski-suits, of cotton, knitted or crocheted	16	B
61122090	Ski-suits, of other textile materials, knitted or crocheted	19	B
61123100	Men's or boys' swimwear of synthetic fibres, knitted or crocheted	17.5	B

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HS09 Code	Description	Base Rate	Staging Category
61123900	Men's or boys' swimwear of other textiles, knitted or crocheted	16	B
61124100	Women's or girls' swimwear of synthetic fibres, knitted or crocheted	17.5	B
61124900	Women's or girls' swimwear of other textiles, knitted or crocheted	16	B
61130000	Garments of knitted or crocheted fabrics of 59.03, 59.06, 59.07	16	B
61142000	Garments of cotton, knitted or crocheted, nes	16	B
61143000	Garments of man-made fibres, knitted or crocheted, nes	17.5	B
61149010	Garments of wool or fine animal hair, knitted or crocheted, nes	16	B
61149090	Garments of other textiles, knitted or crocheted	16	B
61151000	Stockings, gradually press tighted	16	B
61152100	Panty hose and tights of synthetic fibres, measuring per single yarn less than 67 decitex	16	B
61152200	Panty hose and tights of synthetic fibres, measuring per single yarn 67 decitex or more	16	B
61152910	Panty hose and tights of cotton, knitted or crocheted	14	B
61152990	Panty hose and tights of other textile materials, knitted or crocheted	14	B
61153000	Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	14	B
61159400	Panty hose, tights, stockings, etc., of wool or fine animal hair, knitted or	14	B
61159500	Panty hose, tights, stockings, etc., of cotton, knitted or crocheted	14	B
61159600	Panty hose, tights, stockings, etc., of synthetic fibres, knitted or crocheted	16	B
61159900	Hosiery & footwear, of other textiles, knitted or crocheted, nes	14	B
61161000	Gloves, impregnated... with plastics or rubber, knitted or crocheted	14	B
61169100	Gloves, mittens & mitts, of wool..., knitted or crocheted	14	B
61169200	Gloves, mittens & mitts, of cotton, knitted or crocheted	14	B
61169300	Gloves, mittens & mitts, of synthetic fibres, knitted or crocheted	16	B
61169900	Gloves, mittens & mitts, of other textiles, knitted or crocheted	14	B
61171011	Shawls, scarves, mufflers, mantillas, veils, etc. of cashmere, knitted/crocheted	14	B
61171019	Shawls, scarves, mufflers, mantillas, veils, etc. of other fine animal hair, knitted/crocheted	14	B
61171020	Shawls, scarves, mufflers, mantillas, veils, etc. of wool, knitted/crocheted	14	B
61171090	Shawls, scarves, mufflers, mantillas, veils, etc. of other textile materials, knitted/crocheted	14	B
61178010	Ties, bow ties and cravats, knitted or crocheted	14	B
61178090	Other parts of garments or of clothing accessories, knitted or crocheted	14	B
61179000	Parts of garments or clothing accessories, knitted or crocheted	14	B
62011100	Men's or boys' overcoats, etc, of wool or fine animal hair	16	B
62011210	Men's or boys' overcoats, etc, of cotton, stuffed with down	16	B
62011290	Men's or boys' overcoats, etc, of cotton, nes	16	B
62011310	Men's or boys' overcoats, etc, of man-made fibres, down stuffed	17.5	B
62011390	Men's or boys' overcoats, etc, of man-made fibres, nes	17.5	B
62011900	Men's or boys' overcoats, etc, of other textiles, nes	16	B
62019100	Men's or boys' anoraks, wind-cheaters, etc, of wool/fine animal hair	16	B
62019210	Men's or boys' anoraks, wind-cheaters, etc, of cotton, down stuffed	16	B
62019290	Men's or boys' anoraks, wind-cheaters, etc, of cotton, nes	16	B
62019310	Men's/boys' anoraks, wind-cheaters..., of man-made fib, down stuffed	17.5	B
62019390	Men's or boys' anoraks, wind-cheaters, etc, of man-made fibres, nes	17.5	B
62019900	Men's or boys' anoraks, wind-cheaters, etc, of other textiles, nes	16	B
62021100	Woman's or girls' overcoats, etc, of wool or fine animal hair	16	B
62021210	Woman's or girls' overcoats, etc, of cotton, stuffed with down	16	B
62021290	Woman's or girls' overcoats, etc, of cotton, nes	16	B
62021310	Woman's or girls' overcoats, etc, of man-made fibres, down stuffed	19	B
62021390	Woman's or girls' overcoats, etc, of man-made fibres, nes	19	B
62021900	Woman's or girls' overcoats, etc, of other textiles, nes	16	B
62029100	Woman's or girls' anoraks, wind-cheaters, etc, of wool...	16	B
62029210	Woman's or girls' anoraks, wind-cheaters..., of cotton, down stuffd	16	B
62029290	Woman's or girls' anoraks, wind-cheaters..., of cotton, nes	16	B
62029310	Woman's/girls' anoraks, wind-cheaters..., of man-made fib, down stuffd	17.5	B
62029390	Woman's or girls' anoraks, wind-cheaters..., of man-made fibres, nes	17.5	B
62029900	Woman's or girls' anoraks, wind-cheaters, etc, of other textiles, nes	16	B

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<b>HS09 Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
62031100	Men's or boys' suits of wool or fine animal hair	17.5	B
62031200	Men's or boys' suits of synthetic fibres	17.5	B
62031910	Men's or boys' suits of silk or silk waste	17.5	B
62031990	Men's or boys' suits of other textiles, nes	17.5	B
62032200	Men's or boys' ensembles of cotton	17.5	B
62032300	Men's or boys' ensembles of synthetic fibres	17.5	B
62032910	Men's or boys' ensembles of silk or silk waste	17.5	B
62032920	Men's or boys' ensembles of wool or fine animal hair	17.5	B
62032990	Men's or boys' ensembles of other textiles, nes	17.5	B
62033100	Men's or boys' jackets & blazers of wool or fine animal hair	16	B
62033200	Men's or boys' jackets & blazers of cotton	16	B
62033300	Men's or boys' jackets & blazers of synthetic fibres	17.5	B
62033910	Men's or boys' jackets & blazers of silk or silk waste	16	B
62033990	Men's or boys' jackets & blazers of other textil materials, nes	16	B
62034100	Men's or boys' trousers, breeches, etc. of wool or fine animal hair	16	B
62034210	Men's or boys' arabian trousers, breeches of cotton	16	B
62034290	Men's or boys' trousers, breeches, nes, of cotton	16	B
62034310	Men's or boys' arabian trousers, breeches of synthetic fibres	17.5	B
62034390	Men's or boys' trousers, breeches, nes, of synthetic fibres	17.5	B
62034910	Men's or boys' arabian trousers, breeches of oth textile fibres	16	B
62034990	Men's or boys' trousers, breeches, nes, of oth textile fibres	16	B
62041100	Women's or girls' suits of wool or fine animal hair	17.5	B
62041200	Women's or girls' suits of cotton	17.5	B
62041300	Women's or girls' suits of synthetic fibres	17.5	B
62041910	Women's or girls' suits of silk or silk waste	17.5	B
62041990	Women's or girls' suits of other textiles, nes	17.5	B
62042100	Women's or girls' ensembles of wool or fine animal hair	17.5	B
62042200	Women's or girls' ensembles of cotton	17.5	B
62042300	Women's or girls' ensembles of synthetic fibres	20	B
62042910	Women's or girls' ensembles of silk or silk waste	20	B
62042990	Women's or girls' ensembles of other textile materials, nes	14	B
62043100	Women's or girls' jackets & blazers of wool or fine animal hair	16	B
62043200	Women's or girls' jackets & blazers of cotton	16	B
62043300	Women's or girls' jackets & blazers of synthetic fibres	17.5	B
62043910	Women's or girls' jackets of silk or silk waste	16	B
62043990	Women's or girls' jackets of other textiles, nes	16	B
62044100	Dresses of wool or fine animal hair	16	B
62044200	Dresses of cotton	16	B
62044300	Dresses of synthetic fibres	17.5	B
62044400	Dresses of artificial fibres	16	B
62044910	Women's or girls' dresses of silk or silk waste	16	B
62044990	Women's or girls' dresses of other textile materials, nes	16	B
62045100	Skirts & divided skirts of wool or fine animal hair	14	B
62045200	Skirts & divided skirts of cotton	14	B
62045300	Skirts & divided skirts of synthetic fibres	16	B
62045910	Women's or girls' skirts of silk or silk waste	14	B
62045990	Women's or girls' skirts of other textile materials, nes	14	B
62046100	Women's or girls' trousers/breeches, etc. of wool/fine animal hair	16	B
62046200	Women's or girls' trousers, breeches, etc. of cotton	16	B
62046300	Women's or girls' trousers, breeches, etc. of synthetic fibres	17.5	B
62046900	Women's or girls' trousers, breeches, etc. of other textiles, nes	16	B
62052000	Men's or boys' shirts of cotton	16	B
62053000	Men's or boys' shirts of man-made fibres	16	B
62059010	Men's or boys' shirts of silk or silk waste	16	B
62059020	Men's or boys' shirts of wool or fine animal hair	16	B
62059090	Men's or boys' shirts of other textile materials, nes	16	B
62061000	Women's or girls' blouses, shirts, etc. of silk or silk waste	16	B
62062000	Women's or girls' blouses, shirts, etc. of wool or fine animal hair	16	B
62063000	Women's or girls' blouses, shirts, etc. of cotton	16	B

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<b>HS09 Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
62064000	Women's or girls' blouses, shirts, etc, of man-made fibres	17.5	B
62069000	Women's or girls' blouses, shirts, etc, of other textiles, nes	16	B
62071100	Men's or boys' underpants & briefs of cotton	14	B
62071910	Men's or boys' underpants & briefs of silk or silk waste	14	B
62071920	Men's or boys' underpants & briefs of man-made fibres	16	B
62071990	Men's or boys' underpants & briefs of oth textile materials, nes	14	B
62072100	Men's or boys' nightshirts & pyjamas of cotton	14	B
62072200	Men's or boys' nightshirts & pyjamas of man-made fibres	16	B
62072910	Men's or boys' nightshirts & pyjamas of silk or silk waste	14	B
62072990	Men's or boys' nightshirts & pyjamas of oth textl materials, nes	14	B
62079100	Men's or boys' singlets, dressing gowns, etc, of cotton	14	B
62079910	Men's or boys' singlets, dressing gowns, etc, of silk or silk waste	14	B
62079920	Men's or boys' singlets, dressing gowns, etc, of man-made fibres	16	B
62079990	Men's or boys' singlets, dressing gowns etc, of oth textl materl, nes	14	B
62081100	Women's or girls' slips & petticoats of man-made fibres	16	B
62081910	Women's or girls' slips & petticoats of silk or silk waste	14	B
62081920	Women's or girls' slips & petticoats of cotton	14	B
62081990	Women's or girls' slips & petticoats of oth textl materials, nes	14	B
62082100	Women's or girls' nightdresses & pyjamas of cotton	14	B
62082200	Women's or girls' nightdresses & pyjamas of man-made fibres	16	B
62082910	Women's or girls' nightdresses & pyjamas of silk or silk waste	14	B
62082990	Women's or girls' nightdresses & pyjamas of oth textl materls, nes	14	B
62089100	Women's or girls' dressing gowns, panties, etc, of cotton	14	B
62089200	Women's or girls' dressing gowns, panties, etc, of man-made fibres	16	B
62089910	Women's or girls' dressing gowns, panties..., of silk or silk waste	14	B
62089990	Women's or girls' dressing gowns/panties..., of oth textiles, nes	14	B
62092010	Babies' napkins (diapers) of cotton	14	B
62092090	Babies' garments & clothing accessories of cotton	14	B
62093000	Babies' garments & clothing accessories of synthetic fibres	16	B
62099010	Babies' garments & clothing accessories of wool or fine animal hair	14	B
62099090	Babies' garments & clothing accessories of other textiles	14	B
62101010	Garments of felt or nonwoven, of wool or fine animal hair	16	B
62101020	Garments of felt or nonwoven, of cotton or bast fibres	16	B
62101030	Garments of felt or nonwoven, of man-made fibres	17.5	B
62101090	Garments of felt or nonwoven, of other textiles	16	B
62102000	Garments of 6201.11 to 19, from fabrics of 59.03, 59.06 or 59.07	16	B
62103000	Garments of 6202.11 to 19, from fabrics of 59.03, 59.06 or 59.07	16	B
62104000	Men's or boys' garments of fabrics of 59.03, 59.06 or 59.07	16	B
62105000	Women's or girls' garments of fabrics of 59.03, 59.06 or 59.07	16	B
62111100	Men's or boys' swimwear	16	B
62111200	Women's or girls' swimwear	16	B
62112010	Ski suits of cotton	16	B
62112090	Ski suits of other textile materials	19	B
62113210	Men's or boys' arabian robes of cotton	16	B
62113220	Men's or boys' sports wear of cotton	16	B
62113290	Men's or boys' garments of cotton, nes	16	B
62113310	Men's or boys' arabian robes of man-made fibres	17.5	B
62113320	Men's or boys' sports wear of arabian robes	18	B
62113390	Men's or boys' garments of man-made fibres, nes	17.5	B
62113910	Men's or boys' garments of silk or silk waste, nes	16	B
62113920	Men's or boys' garments of wool or fine animal hair, nes	16	B
62113990	Men's or boys' garments of other textiles, nes	16	B
62114100	Women's or girls' garments of wool or fine animal hair	16	B
62114210	Women's or girls' sports wear of cotton	16	B
62114290	Women's or girls' garments of cotton, nes	16	B
62114310	Women's or girls' sports wear of arabian robes	17.5	B
62114390	Women's or girls' garments of man-made fibres, nes	17.5	B
62114910	Women's or girls' garments of silk or silk waste, nes	16	B
62114990	Women's or girls' garments of other textiles, nes	16	B

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<b>HS09 Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
62121010	Brassieres, of man-made fibres	16	B
62121090	Brassieres, of other textiles	14	B
62122010	Girdles & panty-girdles, of man-made fibres	16	B
62122090	Girdles & panty-girdles, of other textiles	14	B
62123010	Corselettes, of man-made fibres	16	B
62123090	Corselettes, of other textiles	14	B
62129010	Braces, suspenders and the like, of man-made fibres	16	B
62129090	Braces, suspenders and the like, of other textiles, nes	14	B
62132010	Handkerchiefs of cotton, embroidered	14	B
62132090	Handkerchiefs of cotton, nes	14	B
62139020	Embroidered handkerchiefs of other textiles, nes	14	B
62139090	Handkerchiefs of other textiles, nes	14	B
62141000	Shawls, scarves, mufflers, mantillas, veils, etc, of silk/silk waste	14	B
62142010	Shawls, scarves, mufflers, mantillas, veils, etc, of wool	14	B
62142020	Shawls, scarves, mufflers, mantillas, veils, etc, of cashmere	14	B
62142090	Shawls, scarves, mufflers, mantillas, veils, etc, of other fine animal hair	14	B
62143000	Shawls, scarves, mufflers, mantillas, veils, etc, of synthetic fibr	16	B
62144000	Shawls, scarves, mufflers, mantillas, veils, etc, of artificial fib	14	B
62149000	Shawls, scarves, mufflers, mantillas, veils, etc, of oth textls nes	14	B
62151000	Ties, bow ties & cravats of silk or silk waste	14	B
62152000	Ties, bow ties & cravats of man-made fibres	16	B
62159000	Ties, bow ties & cravats of other textiles, nes	14	B
62160000	Gloves, mittens & mitts	14	B
62171010	Stocking, socks and sockettes	14	B
62171020	Kimono belts	14	B
62171090	Other made up clothing accessories, nes	14	B
62179000	Parts of garments or of clothing accessories, nes	14	B
63011000	Electric blankets	16	B
63012000	Blankets (excl. electric blankets) & travelling rugs, of wool...	16	B
63013000	Blankets (excl. electric blankets) & travelling rugs, of cotton	16	B
63014000	Blankets (excl. electric blankets), etc, of synthetic fibres	17.5	B
63019000	Other blankets & travelling rugs, nes	16	B
63021010	Bed linen, of cotton, knitted or crocheted	14	B
63021090	Bed linen, of other textiles, knitted or crocheted	14	B
63022110	Printed cotton bed sheets, not knitted or crocheted	14	B
63022190	Other printed cotton bed-linen, not knitted or crocheted	14	B
63022210	Printed bed sheets of man-made fibres, not knitted or crocheted	16	B
63022290	Other printed bed-linen of man-made fibres, not knitted or crocheted	16	B
63022910	Printed bed-linen of silk or silk waste, not knitted or crocheted	14	B
63022920	Printed bed-linen of bast fibres, not knitted or crocheted	14	B
63022990	Printed bed-linen of other textiles, nes, not knitted or crocheted	14	B
63023110	Embroidered cotton bed linen, not knit,crochtd or printed	14	B
63023191	Cotton bed sheets,not knitted, crocheted, printed or embroiderd	14	B
63023192	Cotton towelling coverlets, not knit, crochtd, printd or embroid	14	B
63023199	Other cotton bed linen, not knit, crochtd, printd or embroid, nes	14	B
63023210	Embroiderd bed linen of man-made fibres, not knit,crocht or print	16	B
63023290	Othr bed linen of man-made fibres,not knit, crocht,printd or embroid	16	B
63023910	Bed linen of silk or silk waste, not knit,crochtd or printd, nes	14	B
63023921	Embroiderd bed linen of bast fibres,not knit, crochtd or printd	14	B
63023929	Other bed linen of bast fibres,not knit,crochtd,print or embroid	14	B
63023991	Embroiderd bed linen of other textls,not knit, crocht or print	14	B
63023999	Bed linen of oth textls, not knit,crocht,printd or embroiderd, nes	14	B
63024010	Table linen, handmade, knitted or crocheted	14	B
63024090	Table linen, machine-made, knitted or crocheted	14	B
63025110	Table linen of cotton, embroidered, not knitted or crocheted	14	B
63025190	Table linen of cotton, not embroidered, knitted or crocheted	14	B
63025310	Table linen of man-made fibres, embroidered, not knit or crocheted	14	B
63025390	Table linen of man-made fibres, not embroid, knitted or crocheted	16	B
63025911	Table linen of flax, embroidered, not knitted or crocheted	14	B

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63025919	Table linen of flax, not embroidered, not knitted or crocheted	14	B
63025990	Table linen of other textiles, knitted or crocheted	14	B
63026010	Bath towels of cotton terry fabrics	14	B
63026090	Other toilet linen & kitchen linen of cotton terry fabrics	14	B
63029100	Toilet linen & kitchen linen of cotton, nes	14	B
63029300	Toilet linen & kitchen linen of man-made fibres, nes	16	B
63029910	Toilet linen & kitchen linen of flax, nes	14	B
63029990	Toilet linen & kitchen linen of other textiles, nes	14	B
63031210	Curtains & interior blinds; valances of synthetic fibres, knitted	16	B
63031220	Curtains & interior blinds; valances of synthetic fibres, crocheted	16	B
63031931	Curtains & interior blinds; valances of cotton, knitted	14	B
63031932	Curtains & interior blinds; valances of cotton, crocheted	14	B
63031991	Curtains and interior blinds; valances of other textile materials, knitted	14	B
63031992	Curtains and interior blinds; valances of other textile materials, crocheted	14	B
63039100	Curtains & interior blinds; valances of cotton, not knit or crochtd	14	B
63039200	Curtains & interior blinds; valances of synthc fibres, not knit or crochtd	16	B
63039900	Curtains & interior blinds; valances of oth textiles, not knit or crochtd	14	B
63041121	Bedspreads, hand - knitted	14	B
63041129	Bedspreads, machine - knitted	14	B
63041131	Bedspreads, hand- crocheted	14	B
63041139	Bedspreads, machine-crocheted	14	B
63041910	Bedspreads of silk or silk waste, not knitted or crocheted	14	B
63041921	Embroiderd bedspreads of cotton or bast fibres, not knit or crocheted	14	B
63041929	Nonembroid bedspreads of cotton or bast fibs, not knitd or crocheted	14	B
63041931	Embroiderd bedspreads of man-made fibres,not knitted or crocheted	16	B
63041939	Nonembroid bedspreads of man-made fibres, not knitted or crocheted	16	B
63041991	Embroiderd bedspreads of other textls nes,not knitted or crocheted	14	B
63041999	Nonembroid bedspreads of other textls nes, not knitted or crocheted	14	B
63049121	Furnishing articles, nes, hand - knitted	14	B
63049129	Furnishing articles, nes, machine - knitted	14	B
63049131	Furnishing articles, nes, hand - crocheted	14	B
63049139	Furnishing articles, nes, machine - crochted	14	B
63049210	Embroiderd cotton furnishing articles, nes, not knit or crochtd	14	B
63049290	Nonembroid cotton furnishing artcils nes, not knitted or crocheted	14	B
63049310	Embroiderd furnishng artcls of synthetic fibs, not knit or crochtd	16	B
63049390	Nonembroid furnshng artcls of synthetc fib nes, not knit or crochtd	16	B
63049910	Furnishing articles of silk or silk waste, not knitted or crocheted	14	B
63049921	Embroiderd furnshng artcls of bast fibs, not knitted or crocheted	14	B
63049929	Nonembroid furnishng artcils of bast fibs, not knitted or crocheted	14	B
63049990	Furnishing articles of other textiles, nes, not knitted or crocheted	14	B
63051000	Sacks & bags, used for packing goods, of jute, etc	10	A
63052000	Sacks & bags, used for packing goods, of cotton	16	B
63053200	Flexible intermediate bulk containers of man-made textile materials	16	B
63053300	Sacks & bags, of polyethylene or polypropylene strip or the like	16	B
63053900	Sacks & bags, used for packing goods, of man-made textile fibres nes	16	B
63059000	Sacks & bags, used for packing goods, of other textiles, nes	14	B
63061200	Tarpaulins, awnings & sunblinds, of synthetic fibres	16	B
63061910	Tarpaulins, awnings & sunblinds, of bast fibres	14	B
63061920	Tarpaulins, awning & sunblinds, of cotton	14	B
63061990	Tarpaulins, awnings & sunblinds, of other textiles, nes	14	B
63062200	Tents of synthetic fibres	16	B
63062910	Tents of cotton	14	B
63062990	Tents of other textile materials	14	B
63063010	Sails of synthetic fibres	16	B
63063090	Sails of other textile materials	14	B
63064010	Pneumatic mattresses of cotton	14	B
63064020	Pneumatic mattresses of synthetic fibres	16	B
63064090	Pneumatic mattresses of other textile materials	14	B
63069100	Camping goods, of cotton (excl. tents)	14	B

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<b>HS09 Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
63069910	Camping goods of bast fibres (excl.tents)	14	B
63069920	Camping goods of man-made fibres (excl.tents)	16	B
63069990	Camping goods of other textiles, nes (excl. tents)	14	B
63071000	Floor-cloths, dish-cloths, dusters & similar cleaning cloths	14	B
63072000	Life-jackets & life-belts	14	B
63079000	Made up articles (incl. dress patterns), nes	14	B
63080000	Sets of woven fabric & yarn, for making up into rugs, etc, prs	14	B
63090000	Worn clothing & other worn articles	14	B
63101000	Used/new rags, worn out scrap twine, cordage, rope, etc, sorted	14	B
63109000	Used/new rags, worn out scrap twine, cordage, rope, etc, not sorted	14	B
64011010	Waterproof footwear incorporating a protective metal toe-cap, with rubber	24	B
64011090	Waterproof footwear incorporating a protective metal toe-cap, with plastic	24	B
64019210	Waterproof footwear covering the ankle but not the knee, with rubber uppers	24	B
64019290	Waterproof footwear covering the ankle but not the knee, with plastic uppers	24	B
64019900	Waterproof footwear (not covering the ankle)	24	B
64021200	Ski-boots & cross-country ski footwear of rubber or plastics	10	A
64021900	Sport footwear, nes, of rubber or plastics	24	B
64022000	Footwear with thongs plugged into soles, of rubber or plastics	24	B
64029100	Footwear, nes, covering the ankle of rubber or plastics	24	B
64029910	Footwear, nes, with rubber uppers, not covering the ankle, of rubber or	24	B
64029920	Footwear, nes, with plastic uppers, not covering the ankle, of rubber or	24	B
64031200	Ski-boots, etc, with rubber/plastics/leather.. soles, leather uppers	24	B
64031900	Sports footwear, with rubber/plastics/leather..soles, leather uppers	15	B
64032000	Sandles, with leather soles & straps (over instep, around big toe)	24	B
64034000	Footwear, with a metal toe-cap, leather uppers	24	B
64035111	footwear with outer soles of leather covering the ankle,but no part of the calf, with insoles of a length less than 24 cm	10	A
64035119	footwear with outer soles of leather covering the ankle,but no part of the calf	10	A
64035191	footwear with outer soles of leather covering the ankle,with insoles of a length less than 24 cm	10	A
64035199	Footwear with leather soles & uppers, covering the ankle	10	A
64035900	Footwear with leather soles & uppers, not covering the ankle	10	A
64039111	footwear covering the ankle,but no part of the calf, with insoles of a length less than 24 cm	10	A
64039119	footwear covering the ankle,but no part of the calf	10	A
64039191	footwear covering the ankle,with insoles of a length less than 24 cm	10	A
64039199	Footwear with rubber... soles & leather uppers, covering the ankle	10	A
64039900	Footwear with rubber... soles, leather uppers, not coverng the ankle	10	A
64041100	Sports footwear,with rubber or plastic soles & textile uppers	24	B
64041900	Other footwear,with rubber or plastic soles & textile uppers	24	B
64042000	Footwear with leather or composition leather soles & textile uppers	24	B
64051010	Footwear, nes, with leather or composition leather uppers and rubber, plastics, leather or composition leather outer soles	24	B
64051090	Footwear, nes, with leather or composition leather uppers and other material outer soles	24	B
64052010	Footwear, nes, with textile uppers and rubber, plastics, leather or composition leather outer soles	22	B
64052090	Footwear, nes, with textile uppers and other material outer soles	22	B
64059010	Footwear, nes, with rubber, plastics, leather or composition leather outer	15	B
64059090	Footwear, nes, with other material outer soles	15	B
64061000	Uppers & parts thereof (excl. stiffeners)	15	B
64062010	Outer soles & heels of rubber	15	B
64062020	Outer soles & heels of plastics	15	B
64069100	Wooden parts of footwear (excl. uppers, outer soles & heels)	15	B
64069900	Non-wood parts of footwear (excl. uppers, outer soles & heels)	15	B
65010000	Hat-forms, hat bodies & hoods of felt; plateaux & manchons of felt	22	B
65020000	Hat-shapes, plaited or made by assembling strips of any material	20	B
65040000	Hats & other headgear, plaited or assembled by strips of any material	20	B
65051000	Hair-nets of any material	10	A



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65059010	Hats & other headgear, crocheted	20	B
65059020	Felt hats and other felt headgear	22	B
65059090	Hats & other headgear, knitted or made up from textile fabric in piece	20	B
65061000	Safety headgear	10	A
65069100	Hats & other headgear, of rubber or plastics	10	A
65069910	Hats & other headgear, of leather	10	A
65069920	Hats & other headgear, of fur skin	10	A
65069990	Hats & other headgear, of other materials, nes	24	B
65070000	Head-bands, linings, covers, hat foundations, etc, for headgear	24	B
66011000	Garden or similar umbrellas	14	B
66019100	Umbrellas & sun umbrellas, having a telescopic shaft	10	A
66019900	Umbrellas & sun umbrellas, nes	10	A
66020000	Walking-sticks, seat-sticks, whips, riding-crops & the like	10	A
66032000	Umbrella frames, including frames mounted on shafts (sticks)	14	B
66039000	Parts, trimmings & accessories of articles of 66.01 or 66.02	14	B
67010000	Prepared skins of birds with feathers or down, feathers, etc	20	B
67021000	Artificial flowers, foliage & fruit & articles thereof of plastics	20	B
67029010	Artificial flowers, etc & articles thereof, of feather	20	B
67029020	Artificial flowers, etc & articles thereof, of silk or silk waste	24	B
67029030	Artificial flowers, etc & articles thereof, of man-made fibres	24	B
67029090	Artificial flowers, etc & articles thereof, of other materials, nes	20	B
67030000	Human hair, dressed, etc; animal hair & synthetic materials for wigs	20	B
67041100	Complete wigs of synthetic textile materials	25	B
67041900	False beards, eyebrows & eyelashes, etc, of synthetic fibres	25	B
67042000	Wigs, false beards, eyebrows, etc & articles, nes, of human hair	15	B
67049000	Wigs, false beards, eyebrows, etc, nes	25	B
68010000	Setts, curbstones & flagstones of natural stone (except slate)	12	B
68021010	Tiles etc of marble, side<7cm; artificial colored granules, powder	24	B
68021090	Other tiles etc, side<7cm; artificial colored granules, powder	20	B
68022110	Monumental/building stone of marble, cut/sawn flat or even	10	A
68022120	Monumental/building stone of Travertine, cut/sawn flat or even	24	B
68022190	Monumental/building stone of travertine/alabaster, cut flat or even	24	B
68022300	Monumental/building stone, cut/sawn flat or even, granite	10	A
68022910	Other calcareous stone and articles thereof, simply cut or squared, with a flat or even surface	24	B
68022990	Other monumental or building stone and articles thereof, simply cut or squared, with a flat or even surface	15	B
68029110	Carvings of marble, travertine and alabaster	24	B
68029190	Worked building stone nes, of marble, travertine and alabaster	10	A
68029210	Carvings of calcareous stone	24	B
68029290	Worked building stone nes, of calcareous stone	10	A
68029310	Carvings of granite	24	B
68029390	Worked building stone nes, of granite	10	A
68029910	Carvings of other stones, nes	24	B
68029990	Worked building stone and articles thereof, nes	24	B
68030010	Worked slate & articles of slate	20	B
68030090	Worked slate & articles of agglomerated slate	20	B
68041000	Millstones & grindstones for milling, grinding or pulping	8	A
68042100	Millstones & the like of agglomerated synthetic or natural diamond	8	A
68042210	Grinding wheels of other agglomerated abrasives or of ceramics	8	A
68042290	Millstones etc of other agglomerated abrasives or of ceramics	8	A
68042310	Grinding wheels of natural stone	8	A
68042390	Millstones, grindstones, etc of natural stone	8	A
68043010	Oilstone	8	A
68043090	Other hand sharpening or polishing stones	8	A
68051000	Abrasive powder or grain on woven textile fabric base	8	A
68052000	Abrasive powder or grain on paper or paperboard base	8	A
68053000	Abrasive powder or grain on base of other materials	8	A
68061000	Slag wool, rock wool & similar mineral wools in bulk, sheets or rolls	10.5	B

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68062000	Exfoliated vermiculite, expand clays, foamed slag & sim expand mineral mat	10.5	B
68069000	Art. of heat/sound insulating, etc, nes, mineral mat exc 68.11&12 Ch 69	10	A
68071000	Asphalt or similar material articles, in rolls	12	B
68079000	Asphalt or similar material articles nes	12	B
68080000	Panels, boards...of veg fibr, straw etc agglomerated with mineral binders	10.5	B
68091100	Plaster boards etc not ornamented faced/reinforced w/ paper/paperboard	28	B
68091900	Plaster boards etc not ornamental faced/reinforced nes	25	B
68099000	Articles of plaster or compositions based on plaster nes	25	B
68101100	Building blocks & bricks of cement, concrete/artificial stone	10.5	B
68101910	Tiles, flagstones & similar art. Of artificial stone	10.5	B
68101990	Tiles, flagstones & similar art. Of cement/concrete stone	10.5	B
68109110	Reinforced concrete and prestressed concrete tubes, pipes, rods, plates, piles and similar articles	10.5	B
68109190	Other prefabricated structural components for building or civil engineering	10.5	B
68109910	Railway sleepers of concrete	8	A
68109990	Articles of cement, of concrete or of artificial stone, nes	10.5	B
68114010	Corrugated sheets containing asbestos	5	A
68114020	Sheets, panels, tiles and similar articles containing asbestos	10.5	B
68114030	Tubes, pipes and tube or pipe fittings containing asbestos	8	A
68114090	Other articles containing asbestos	8.4	A
68118100	Corrugated sheets not containing asbestos	5	A
68118200	Sheets, panels, tiles and similar articles not containing asbestos	10.5	B
68118300	Tubes, pipes and tube or pipe fittings not containing asbestos	8	A
68118900	Other articles not containing asbestos	8.4	A
68128000	Articles of crocidolite and its mixtures	10.5	B
68129100	Clothing, clothing accessories, footwear and headgear of crocidolite and	10.5	B
68129200	Paper, millboard and felt of crocidolite and mixtures	10.5	B
68129300	Compressed asbestos fibre jointing, in sheets or rolls, other than paper and	10.5	B
68129900	Other asbestos and articles of such mixtures	10	A
68132010	Brake linings and pads containing asbestos	10	A
68132090	Friction material and articles thereof containing asbestos	12	B
68138100	Brake linings and pads not containing asbestos	10	A
68138900	Friction material and articles thereof not containing asbestos	12	B
68141000	Mica plate/sheet/strip, agglomerated/reconstituted on support or not	10.5	B
68149000	Worked mica & articles of mica nes	10.5	B
68151000	Non-electrical articles of graphite or other carbon	15	B
68152000	Articles of peat	15	B
68159100	Articles containing magnesite, dolomite or chromite	15	B
68159920	Carbon fibres	17.5	B
68159931	Carbon fibre fabric	17.5	B
68159939	Articles of carbon fibres, nes	17.5	B
68159990	Articles of stone or of other mineral substances nes	17.5	B
69010000	Bricks/blocks etc & ceramic goods of siliceous earths	8	A
69021000	Refractory bricks etc >50% Mg, Ca or Cr expressed as MgO/CaO/Cr2O3	8	A
69022000	Refractory bricks etc >50% Al2O3, SiO2 or mixture etc	8	A
69029000	Refractory bricks etc nes	8	A
69031000	Refractory ceramic goods nes, >50% graphite/oth forms of carbon etc	8	A
69032000	Refractory ceramic goods nes, >50% Al2O3 or mix/compds of SiO2	8	A
69039000	Refractory ceramic goods nes	8	A
69041000	Building bricks	15	B
69049000	Ceramic flooring blocks, support or filler tiles & the like	24.5	B
69051000	Roofing tiles, ceramic	24.5	B
69059000	Chimney-pots, cowls, chimney liners etc&oth ceramic constructnl goods	24.5	B
69060000	Ceramic pipes, conduits, guttering & pipe fittings	15	B
69071000	Tiles, cubes & sim <7 cm rect or not etc, unglazed ceramics	24.5	B
69079000	Tiles, cubes & sim nes, unglazed ceramics	12	B
69081000	Tiles, cubes & sim <7 cm rect or not etc, glazed ceramics	12	B
69089000	Tiles, cubes & sim nes, glazed ceramics	12	B
69091100	Ceramic wares laboratory, chemical/oth techncl uses of porcelain/china	8	A

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69091200	Ceramic articles of hardness to 9 or more on Mohs scale	8	A
69091900	Ceramic wares laboratory, chemical/other technical uses nes	8	A
69099000	Ceramic troughs, tubes etc used in agriculture, ceramic pots etc	21	B
69101000	Ceramic sinks, wash basins & sim sanitary fixturs of porcelain/china	10	A
69109000	Ceramic sinks, wash basins etc & similar sanitary fixtures nes	10	A
69111010	Tableware of porcelain or china	12	B
69111020	Kitchenware of porcelain or china	15	B
69119000	Household articles nes & toilet articles of porcelain or china	24.5	B
69120010	Ceramic tableware	15	B
69120090	Ceramic kitchenware and other household or toilet articles nes	15	B
69131000	Statuettes & other ornamental articles of porcelain or china	15	B
69139000	Statuettes & other ornamental articles of ceramics nes	15	B
69141000	Articles of porcelain or china nes	24.5	B
69149000	Articles of ceramics nes	10	A
70010000	Cullet & other waste & scrap of glass; glass in the mass	12	B
70021000	Balls, glass exc microspheres of No 70.18	12	B
70022010	Preformed glass bars for drawing optical fibre	6	A
70022090	Other glass rods	12	B
70023110	Tubes of fused quartz, of waveguide-level, for optical fibre use	5	A
70023190	Tubes of fused quartz or other fused silica, nes	14	B
70023200	Tubes of glass linear coef of exp≤5 X 10-6 per Kelvin withn 0C-300C	12	B
70023900	Tubes of glass nes	12	B
70031200	Cast gls sheets non-wired coloured etc havng absorb/reflectng layer	15	B
70031900	Cast glass sheets non-wired nes	17.5	B
70032000	Cast glass sheets wired	15	B
70033000	Cast glass profiles	15	B
70042000	Drawn glass sheets, coloured etc having absorbing/reflecting layer	17.5	B
70049000	Drawn glass in sheets nes	17.5	B
70051000	Float gls etc in sheets, non-wired having absorbent/reflecting layer	15	B
70052100	Float glass etc in sheets, non-wired coloured throughout the mass etc	15	B
70052900	Float glass etc in sheets, non-wired nes	15	B
70053000	Float glass etc in sheets, wired	17.5	B
70060000	Glass of 70.03, 70.04, 70.05 bent, edge-worked etc not framed etc	15	B
70071110	Toughened safety glass, for aircraft, spacecraft or vessels	2	A
70071190	Toughened safety glass, for vehicles	10	A
70071900	Other toughened safety glass, nes	14	B
70072110	laminated safety glass, for aircraft, spacecraft or vessels	2	A
70072190	Laminated safety glass, for vehicles	20	B
70072900	Other laminated safety glass, nes	14	B
70080010	Sealed or vacuum insulating glass	14	B
70080090	Other multiple-walled insulating units of glass	14	B
70091000	Rear-view mirrors for vehicles	10	A
70099100	Glass mirrors, unframed	21	B
70099200	Glass mirrors, framed	12	B
70101000	Ampoules of glass conveyance or packing	14	B
70102000	Stoppers/lids/other closures of glass	14	B
70109010	Carboys/bottles/flasks etc of glass, > 1 l	14	B
70109020	Carboys/bottles/flasks etc of glass, >0.33 l but ≤1 l	14	B
70109030	Carboys/bottles/flasks etc of glass, >0.15 l but ≤0.33 l	14	B
70109090	Carboys/bottles/flasks etc of glass, ≤0.15 l	14	B
70111000	Glass envelopes (including bulbs/tubes) for electric lighting	21	B
70112010	Glass envelopes for kinescope and glass parts thereof	10	A
70112090	Stoppers/lids/other closures of glass	10	A
70119010	Glass envelopes for electronic tubes (excl. 70112000)	8	A
70119090	Glass envelopes (incl. bulbs/tubes) nes	21	B
70131000	Glassware of a kind used for table kitchen, etc of glass-ceramics	24.5	B
70132200	Stemware drinking glasses of lead crystal	24.5	B
70132800	Stemware drinking glasses, other than of glass-ceramics and of lead crystal	8	A
70133300	Other drinking glasses, of lead crystal, other than of glass-ceramics	24.5	B

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70133700	Other drinking glasses, other than of glass-ceramics and of lead crystal	8	A
70134100	Glassware of a kind used for table kitchen, etc, of lead crystal	24.5	B
70134200	Glassware of a kind used for table kitchen, etc, of glass having a small linear coefficient of expansion	10	A
70134900	Other glassware of a kind used for table kitchen, etc	10	A
70139100	Glassware nes of lead crystal (other than that of 70.10 or 70.18)	10	A
70139900	Glassware nes (other than that of 70.10 or 70.18)	10	A
70140010	Optical elements of glass for optical instruments, not optically worked	10	A
70140090	Signalling glassware (excl. 70.15), not optically worked	17.5	B
70151010	Glasses for corrective photochromic spectacles, not optically worked	21	B
70151090	Other glasses for corrective spectacles, not optically worked	17.5	B
70159010	Clock or watch glasses, curved/bent not optically worked	17.5	B
70159020	Glasses for non-corrective photochromic spectacles, not optically worked	18	B
70159090	Other glasses, curved/bent, not optically worked, nes	12	B
70161000	Gls cubes&oth gls smallwares backed or not for mosaics or decor purp.	22	B
70169010	Leaded lights and the like	24	B
70169090	Glass paving blocks,etc for building; foamglass blocks, etc	18	B
70171000	Laboratory,hygienic or pharmaceutical glsware etc fused quartz/silica nes	0	A
70172000	Laboratory glassware etc of oth glass linear expan etc≤5 X 10-6 Kelvin	8	A
70179000	Laboratory, hygienic or pharmaceutical glassware etc nes	8	A
70181000	Glass beads, imitation pearls/precious or semi-precious stones	10	A
70182000	Glass microspheres not exceeding 1 mm in diameter	20	B
70189000	Glass eyes, statuettes and oth ornaments of lamp-worked glass	20	B
70191100	Chopped strands of glass, length ≤ 50mm	12	B
70191200	Rovings of glass	12	B
70191900	Slivers, yarn & other chopped strands of glass	10	A
70193100	Mats of glass fibres	5	A
70193200	Thin sheets (voiles) of glass fibres	14	B
70193900	Webs, mattresses, boards & similar nonwoven products of glass fibres	10.5	B
70194000	Woven fabrics of glass rovings	12	B
70195100	Other woven fabrics of glass fibres, width ≤ 30cm	12	B
70195200	Oth woven fabrics of glass fib, w>30cm,<250g/m2, single yarn≤136tex	12	B
70195900	Woven fabrics of glass fibres, nes	12	B
70199000	Glass fibres (including glass wool) & articles thereof nes	7	A
70200011	Conductivity glass, for technical uses	10.5	B
70200012	Glass umbrella for insulator, for technical uses	10.5	B
70200019	Other articles of glass, for technical uses	10.5	B
70200091	Glass inners for vacuum flasks or for other vacuum vessels	21	B
70200099	Other articles of glass, not for technical uses	15	B
71011011	Tahitian pearls, natural, ungraded	21	B
71011019	Other pearls,natural, ungraded	21	B
71011091	Tahitian pearls, natural	21	B
71011099	Other pearls,natural,	21	B
71012110	Pearls cultured unworked, not graded	21	B
71012190	Pearls cultured unworked, graded	21	B
71012210	Pearls cultured worked, not graded	21	B
71012290	Pearls cultured worked, graded	21	B
71021000	Diamonds unsorted whether or not worked	3	A
71022100	Diamonds industrial unworked or simply sawn, cleaved or bruted	0	A
71022900	Diamonds industrial nes excluding mounted or set diamonds	0	A
71023100	Diamonds non-industrial unworked or simply sawn, cleaved or bruted	3	A
71023900	Diamonds non-industrial nes excluding mounted or set diamonds	8	A
71031000	Prec or semi-prec stones (o/t diamonds) unworked or simply sawn or rough shaped	3	A
71039100	Rubies, sapphires & emeralds further worked than sawn or rough shaped	8	A
71039910	Jadeites, further worked than sawn or rough shaped	8	A
71039990	Other precious or semi-precious stones, nes, further worked	8	A
71041000	Piezo-electric quartz whether or not worked or graded	6	A
71042010	Diamonds, unworked or graded	0	A
71042090	Syn or reconstr prec/semi-prec stones unworked or simply sawn/shaped	0	A

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71049011	Diamonds, further worked, for technical use	6	A
71049019	Syn/reconstr prec/semi-prec stones, furthr wkd, for technical use	6	A
71049091	Diamonds, further worked, not for technical use	8	A
71049099	Syn/reconstr prec/semi-prec stones, furthr wkd, not for techncl use	8	A
71051010	Narural diamonds dust or powde	0	A
71051020	Synthetic diamond dust or powder	0	A
71059000	Precious or semi-precious stone dust & powder nes	0	A
71061011	Silver powder,not flake,average diameter less than 3 micron	0	A
71061019	Silver powder,not flake,average diameter no less than 3 micron	0	A
71061021	Silver powder, flake,average diameter less than 10 micron	0	A
71061029	Other silver powder	0	A
71069110	Unwrought silver, purity≥99.99%	0	A
71069190	Other unwrought silver	0	A
71069210	Semi-manufactured silver, purity≥99.99%	0	A
71069290	Other semi-manufactured silver	0	A
71070000	Base metals clad with silver, semi-manufactured	10.5	B
71081100	Gold powder non-monetary	0	A
71081200	Gold in unwrought forms non-monetary	0	A
71081300	Gold in oth semi-manufactured forms,non-monetary	0	A
71082000	Monetary gold	0	A
71090000	Base metals or silver, clad with gold, semi-manufactured	10.5	B
71101100	Platinum unwrought or in powder form	0	A
71101910	Platinum plates and sheets	0	A
71101990	Platinum in semi-manufactured forms other than plates or sheets	3	A
71102100	Palladium unwrought or in powder form	0	A
71102910	Palladium plates and sheets	0	A
71102990	Palladium in semi-manufactured forms other than plates or sheets	3	A
71103100	Rhodium unwrought or in powder form	0	A
71103910	Rhodium plates and sheets	0	A
71103990	Rhodium in semi-manufactured forms other than plates or sheets	3	A
71104100	Iridium, osmium & ruthenium unwrought or in powder form	0	A
71104910	Iridium, osmium & ruthenium plates and sheets	0	A
71104990	Iridium, osmium & ruthenium in other semi-manufactured forms, nes	3	A
71110000	Base metals/silver/gold, clad with platinum, semi-manufactured	3	A
71123010	Ash of silver, excl sweepings containg oth precious metal	8	A
71123090	Other ash containngg precious metal or precious metal compounds	6	A
71129110	Other waste/scrap containg gold/gold compounds for recovery of gold	0	A
71129120	Waste/scrap with gold or gold compounds, nes	6	A
71129210	Waste/scrap of platinum, excl sweepings containg oth precious mtl	0	A
71129220	Other waste/scrap containg platinum/compound for recovery of platinum	6	A
71129910	Waste/scrap with silver or silver compounds	8	A
71129920	Waste/scrap with other precious moutals	6	A
71129990	Waste/scrap of precious metal metal or of metal clad with precious metal	0	A
71131110	Jewellery & parts thereof of silver, plated with diamond mounted or set	20	B
71131190	Jewellery & parts thereof, of silver, nes	20	B
71131911	Jewellery & parts thereof of gold, plated with diamond mounted	20	B
71131919	Jewellery & parts thereof of gold, nes	20	B
71131991	Jewellery& parts thereof of precious metal, plated with diamond mounted	35	B
71131999	Jewellery& parts thereof of precious metal, nes	35	B
71132010	Jewellery& parts of base metal clad with precious mtl, plated with diamond	35	B
71132090	Jewellery & parts thereof, of base metal clad with precious mtl, nes	35	B
71141100	Silversmiths' wares & parts thereof	35	B
71141900	Goldsmiths' wares & parts thereof, of oth precious metals	35	B
71142000	Gold/silversmiths' wares & parts, of base metal clad with prec. metl	35	B
71151000	Catalysts in the form of wire cloth or grill, of platinum	3	A
71159010	Other articles of precious metal, for technical or lab use	3	A
71159090	Other articles of precious metal, not for technical or lab use	35	B
71161000	Articles of natural or cultured pearls	35	B
71162000	Articles of precious or semi-precious stones	35	B

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71171100	Cuff-links and studs of base metal	35	B
71171900	Imitation jewellery nes of base metal	17	B
71179000	Imitation jewellery nes	35	B
71181000	Coin (other than gold coin) not being legal tender	0	A
71189000	Coin nes	0	A
72011000	Non-alloy pig iron, by wt.≤0.5% of phosphorus in primary forms	1	A
72012000	Non-alloy pig iron, by wt. >0.5% of phosphorus in primary forms	1	A
72015000	Alloy pig iron; spiegeleisen	1	A
72021100	Ferro-manganese, containing by weight more than 2% of carbon	2	A
72021900	Ferro-manganese, nes	2	A
72022100	Ferro-silicon, containing by weight more than 55% of silicon	2	A
72022900	Ferro-silicon, nes	2	A
72023000	Ferro-silico-manganese	2	A
72024100	Ferro-chromium containing by weight more than 4% of carbon	2	A
72024900	Ferro-chromium, nes	2	A
72025000	Ferro-silico-chromium	2	A
72026000	Ferro-nickel	2	A
72027000	Ferro-molybdenum	2	A
72028010	Ferro-tungsten	2	A
72028020	Ferro-silico-tungsten	2	A
72029100	Ferro-titanium & ferro-silico-titanium	2	A
72029210	Ferro-vanadium containing by weight more than 75% of vanadium	9	A
72029290	Ferro-vanadium containing by weight no more than 75% of vanadium	9	A
72029300	Ferro-niobium	2	A
72029900	Ferro-alloys, nes	2	A
72031000	Ferrous products obtained by direct reduction of iron ore	2	A
72039000	Spongy ferrous products/iron having a mini purity by wt. of 99.94%	2	A
72041000	Waste & scrap, cast iron	2	A
72042100	Waste & scrap, stainless steel	0	A
72042900	Waste & scrap, of alloy steel, other than stainless	0	A
72043000	Waste & scrap, of tinned iron or steel	2	A
72044100	Ferrous waste & scrap,i/s,from the mechanical working of mtl,nes	2	A
72044900	Ferrous waste & scrap, iron or steel, nes	0	A
72045000	Remelting scrap ingots, of iron or steel	0	A
72051000	Granules of pig iron , spiegeleisen iron or steel	2	A
72052110	Magnetic powders of neodymium iron boron	2	A
72052190	Other powders of alloy steel	2	A
72052900	Powders, iron or steel, other than alloy	2	A
72061000	Ingots, iron/non-alloy steel, of a purity of less than 99.94% iron	2	A
72069000	Primary forms, iron/non-alloy steel, nes, of purity<99.94% iron	2	A
72071100	Semi-fin prod,iron/nas,rect/sq cross-sect,<0.25% C,wid l/t 2X thk	2	A
72071200	Semi-fin prod,iron/n-al steel,rect cross sect,<0.25% carbon	2	A
72071900	Semi-fin prod,iron/non-alloy steel, <0.25% carbon, nes	2	A
72072000	Semi-fin prod, i/non-alloy steel, with carbon content≥0.25%	2	A
72081000	Flat rlld prod, i/nas, in coil, hr,w≥600mm, patterns in relief	5	A
72082500	Flat rlld prod, i/nas, in coil, hr,w≥600mm, pickled, thk≥4.75mm	5	A
72082610	Flat rlld prod, i/nas, in coil, hr,w≥600mm, pickled, 3mm≤thk≤4.75mm, of a yeild strength exceeding 355N/mm2	5	A
72082690	Flat rlld prod, i/nas, in coil, hr,w≥600mm, pickled, 3mm≤thk≤4.75mm	5	A
72082710	Flat rlld prod, i/nas, in coil, hr,w≥600mm, pickled, thk<1.5mm	5	A
72082790	Other flat rlld prod, i/nas, in coil, hr,w≥600mm, pickled, thk<3mm	5	A
72083600	Flat rlld prod, i/nas, in coil, hr,w≥600mm, thick >10mm	6	A
72083700	Flat rlld prod, i/nas, in coil, hr,w≥600mm, 4.75mm≤thk≤10mm	5	A
72083810	Flat rlld prod, i/nas, in coil, hr,w≥600mm, 3mm≤thk≤4.75mm, of a yeild strength exceeding 355N/mm2	5	A
72083890	Flat rlld prod, i/nas, in coil, hr,w≥600mm, 3mm≤thk≤4.75mm	5	A
72083910	Flat rlld prod, i/nas, in coil, hr,w≥600mm, thk<1.5mm	3	A
72083990	Flat rlld prod, i/nas, in coil, hr,w≥600mm, thk<3mm	3	A
72084000	Flat rlld prod, i/nas, not in coil, hr,w≥600mm, patterns in relief	6	A

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72085110	Flat rlld prod, i/nas, not in coil, hr,w≥600mm, thk>50mm	6	A
72085120	Flat rlld prod, i/nas, not in coil, hr,w≥600mm, thk>20mm	6	A
72085190	Flat rlld prod, i/nas, not in coil, hr,w≥600mm, thk>10mm	6	A
72085200	Flat rlld prod, i/nas, not in coil, hr,w≥600mm, 4.75mm≤thk≤10mm	6	A
72085310	Flat rlld prod, i/nas, not in coil, hr,w≥600mm, 3mm≤thk≤4.75mm, of a yeild strength exceeding 355N/mm2	6	A
72085390	Flat rlld prod, i/nas, not in coil, hr,w≥600mm, 3mm≤thk≤4.75mm,	6	A
72085410	Flat rlld prod, i/nas, not in coil, hr,w≥600mm, thk<1.5mm,	6	A
72085490	Flat rlld prod, i/nas, not in coil, hr,w≥600mm, thk<3mm,	6	A
72089000	Flat rlld prod, i/nas, not further worked than hot rlld, nes	6	A
72091510	Flat rlld prod, i/nas, not in coil, cr,w≥600mm,thk≥3mm, of a yeild strength exceeding 355N/mm2	6	A
72091590	Other flat rlld prod, i/nas, not in coil, cr,w≥600mm,thk≥3mm,	6	A
72091610	Flat rlld prod, i/nas, not in coil, cr,w≥600mm,1mm≤thk≤3mm, of a yeild strength exceeding 275N/mm2	6	A
72091690	Other flat rlld prod, i/nas, not in coil, cr,w≥600mm,1mm≤thk≤3mm,	6	A
72091710	Flat rlld prod, i/nas, not in coil, cr,w≥600mm,0.5mm≤thk≤1mm, of a yeild strength exceeding 275N/mm2	3	A
72091790	Other flat rlld prod, i/nas, not in coil, cr,w≥600mm,0.5mm≤thk≤1mm,	3	A
72091810	Flat rlld prod, i/nas, not in coil, cr,w≥600mm,thk<0.3mm	6	A
72091890	Other flat rlld prod, i/nas, not in coil, cr,w≥600mm,thk<0.5mm	6	A
72092500	Flat rlld prod, i/nas, not in coil, cr,w≥600mm,thk≥3mm	6	A
72092600	Flat rlld prod, i/nas, not in coil,cr,w≥600mm,1mm<thk<3mm	6	A
72092700	Flat rlld prod,i/nas,nt in coil,cr,w≥600mm,0.5mm≤thk≤1mm	6	A
72092800	Flat rlld prod, i/nas, nt in coil, cr,w≥600mm,thk<0.5mm	6	A
72099000	Flat rlld prod, i/nas, cr,w≥600mm, nes	6	A
72101100	Flat rlld prod,i/nas, plated/coated with tin,w≥600mm,thk≥0.5mm	10	A
72101200	Flat rlld prod, i/nas, plated or coated with tin,w≥600mm,thk<0.5mm	5	A
72102000	Flat rlld prod,i/nas,platd/coatd with lead,w≥600mm,incl terne-plate	4	A
72103000	Flat rlld prod, i/nas, electrocly platd/coatd with zinc,w≥600mm	8	A
72104100	Flat rlld prod, i/nas, pltd or ctd w zinc, corrugated,w≥600mm, nes	8	A
72104900	Flat rlld prod, i/nas, plated or coated with zinc,w≥600mm, nes	4	A
72105000	Flat rld prod,i/nas,pltd/ctd w chrm oxids/chrom w chrm oxide,w≥600mm	8	A
72106100	Flat rlld prod, i/nas, platd/coatd wth aluminium-zinc alloy,w≥600mm	8	A
72106900	Flat rlld prod, i/nas, plated or coated with aluminium,w≥600mm, nes	8	A
72107000	Flat rlld prod,i/nas,painted,varnish./coated with plastics,w≥600mm	4	A
72109000	Flat rlld prod, i/nas, clad, plated or coated,w≥600mm, nes	8	A
72111300	Flat rlld prod,i/nas,hr,rlld on 4 face,150mm<w<600mm,thk≥4mm	6	A
72111400	Flat rlld prod, i/nas, hr,w<600mm,thk≥4.75mm,nes	6	A
72111900	Flat rlld prod,i/nas,hr,w<600mm,nes	6	A
72112300	Flat rld prod,i/nas,cr,w<600mm,containg<0.25% carbon	6	A
72112900	Flat rlld prod,i/nas,cr,w<600mm, containg≥ 0.25% carbon	6	A
72119000	Flat rlld prod, i/nas,w<600mm, not clad, plated/coated, nes	6	A
72121000	Flat rlld prod, i/nas,w<600mm, plated/coated with tin	5	A
72122000	Flat rlld prod, i/nas,w<600mm, electrolically platd/coatd with zinc	8	A
72123000	Flat rlld prod, i/nas,w<600mm, otherwise platd/coated with zinc	8	A
72124000	Flat rlld prod,i/nas,w<600mm,painted,varnished/coated with plastics	4	A
72125000	Flat rlld prod, i/nas,w<600mm, plated or coated, nes	8	A
72126000	Flat rlld prod, i/nas,w<600mm, clad	8	A
72131000	Bars & rods, i/nas, hr,in irreg wound coils,cntg indent,ribs,etc prod d rp	3	A
72132000	Bars & rods, i/nas, hr, in irreg wound coils, of free cutting steel	3	A
72139100	Bars/rods,i/nas,hr,in irreg wnd coils of circ cross sect,dia<14mm	5	A
72139900	Bars/rods,i/nas,hr,in irreg wound coils of circular cross sect, nes	5	A
72141000	Bars & rods, iron or non-alloy steel forged	7	A
72142000	Bars&rods,i/nas,hr,hd or he,cntg indent,ribs,etc,prod dur rp/tar,nes	3	A
72143000	Bars&rods, i/nas, hot rlld drawn/extruded of free cutting steel, nes	7	A
72149100	Bars&rods,i/nas,hot rlld,drawn/extruded of rectangular cross sectn	3	A
72149900	Bars&rods,i/nas,hot rolld,drawn/extruded, nes	3	A
72151000	Bars & rods,i/nas,nfw than cold formed/finished of free cutting steel	7	A

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72155000	Bars & rods, i/nas, nfw than cold formd/finishd	7	A
72159000	Bars & rods, i/nas, nes	3	A
72161010	H sections, i/nas,nfw than hot rlld/drawn /extruded,height<80mm	3	A
72161020	I sections, l/nas,nfw than hot rlld/drawn /extruded,height<80mm	3	A
72161090	U sections, l/nas,nfw than hot rlld/drawn /extruded,height<80mm	3	A
72162100	L sections,i/nas, nfw than hot rlld,drawn/extruded,of a height<80mm	6	A
72162200	T sections,i/nas,nfw than hot rlld,drawn/extruded,of a height<80mm	6	A
72163100	U sections,i/nas,nfw than hot rlld,drawn/extruded,ht 80mm or more	6	A
72163210	I sections,l/nas,nfw than hot rlld,drawn/extruded,ht 200mm or more	6	A
72163290	I sections,l/nas,nfw than hot rlld,drawn/extruded,ht 80mm or more,less than	6	A
72163311	H sections,l/nas,nfw than hot rlld,drawn/extruded,ht 800mm or more	6	A
72163319	H sections,l/nas,nfw than hot rlld,drawn/extruded,ht200mm or more,less than 800mm	6	A
72163390	Other H sections,i/nas,nfw than hot rlld,drawn/extruded,ht 80mm or more	6	A
72164010	L sections,i/non-al s, nfw than hot rlld,drawn/extruded, H≥80mm	3	A
72164020	T sections,i/non-al s, nfw than hot rlld,drawn or extruded, H≥80mm	3	A
72165010	Z sections,i/non-al s, nfw than hot rlld/drawn/extruded	6	A
72165090	Angle/shape/section,i/nas, nfw than hot rlld/drawn/extrud, nes	3	A
72166100	Angle/shape/sectns,i/nas,nfw thn cld formd, from flat-rlld prodts	3	A
72166900	Angles/shapes/sections, i/nas, nfw than cld formd/finished, nes	3	A
72169100	Angles/shapes/sections, i/nas, cold formd from flat-rlld products	3	A
72169900	Angles/shapes/sections, i/nas, nes	3	A
72171000	Wire,iron or non alloy steel, not plated or coated	8	A
72172000	Wire,i/nas,plated or coated with zinc	8	A
72173010	Wire,i/nas,plated or coated with cupper	8	A
72173090	Wire,i/nas,plated or coated with other base metals nes	8	A
72179000	Wire, iron or non alloy steel, nes	8	A
72181000	Ingots & other primary forms of stainless steel	2	A
72189100	Semi-finished products of stainless steel, rectangular cros section	2	A
72189900	Other semi-finished products of stainless steel	2	A
72191100	Flat rlld prod,stainless steel,hr,in coil,w≥600mm,exce 10mm thk	4	A
72191200	Flat rlld prod, stainls steel, hr, in coil,w≥600mm, 4.75mm≤thk≤10mm	4	A
72191312	Of a thickness of 3mm or more but less than 4.75mm,not acid pickled ,containing by weight more than 5.5% of manganese of Ferro-chromiam-	4	A
72191319	Of a thickness of 3mm or more but less than 4.75mm,not acid pickled ,other stainless steel,incoil	4	A
72191322	Of a thickness of 3mm or more but less than 4.75mm,acid pickled ,containing by weight more than 5.5% of manganese of Ferro-chromiam-manganese	4	A
72191329	Of a thickness of 3mm or more but less than 4.75mm,acid pickled ,other stainless steel,incoil	4	A
72191412	Of a thickness of less than 3mm,not acid pickled,containing by weight more than 5.5% of marganese of Ferro-chromiam-marganese steel,in coils	4	A
72191419	Of a thickness of less than 3mm,not acid pickled ,other stainless steel,incoil	4	A
72191422	Of a thickness of less than 3mm, acid pickled,containing by weight more than 5.5% of marganese of Ferro-chromiam-marganese steel,in coils	4	A
72191429	Of a thickness of less than 3mm,acid pickled ,other stainless steel,incoil	4	A
72192100	Flat rlld prod, stainless steel, hr, nic,w≥600mm, exce 10mm thick	10	A
72192200	Flat rlld prod, stainless steel, hr, nic,w≥600mm, 4.75mm≤thk≤10mm	10	A
72192300	Flat rlld prod, stainless steel, hr, nic,w≥600mm, 3mm≤thk<4.75mm	10	A
72192410	Flat rlld prod, stainless steel, hr, nic,w≥600mm, 1mm≤thk<3mm	10	A
72192420	Flat rlld prod, stainless steel, hr, nic,w≥600mm, 0.5mm≤thk<1mm	10	A
72192430	Flat rlld prod, stainless steel, hr, nic,w≥600mm, thk<0.5mm	10	A
72193100	Flat rlld prod, stainless steel, cr,w≥600mm, 4.75mm or more thick	10	A
72193200	Flat rlld prod, stainless steel, cr,w≥600mm, 3mm≤thick<4.75mm	10	A
72193300	Flat rlld prod, stainless steel, cr,w≥600mm, 1mm<thick <3mm	10	A
72193400	Flat rlld prod, stainless steel, cr,w≥600mm, 0.5mm≤thick≤1mm	10	A
72193500	Flat rlld prod, stainless steel, cr,w≥600mm, thick<0.5mm	10	A
72199000	Flat rlld prod, stainless steel, 600mm or more wide, nes	10	A
72201100	Flat rlld prod, stainless steel, hr,w<600mm, exce 4.75mm thick	10	A



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HS09 Code	Description	Base Rate	Staging Category
72201200	Flat rlld prod, stainless steel, hr,w<600mm, less than 4.75mm thick	10	A
72202020	Flat-rolled products stainless steel, of a width of less than 600mm, of a thickness of 0.35mm or less	10	A
72202030	Flat-rolled products stainless steel, of a width of less than 600mm, of a thickness of more than 0.35mm but not exceeding 3mm	10	A
72202040	Flat-rolled products stainless steel, of a width of less than 600mm, of a thickness of 3mm or more	10	A
72209000	Flat rlld prod, stainless steel,w<600mm, nes	10	A
72210000	Bars/rods, stainless steel, hot rlld in irregularly wound coils	10	A
72221100	Bars/rods, stainls stl, nfw th ht rll/drwn/extrud, of circ cros sectn	10	A
72221900	Bars/rods, stainless steel, nfw than hot rld/drawn/extrud, nes	10	A
72222000	Bars/rods, stainless steel, nfw than cold formed/cold finished	10	A
72223000	Bars/rods, stainless steel, nes	10	A
72224000	Angles, shapes & sections, stainless steel	10	A
72230000	Wire of stainless steel	10	A
72241000	Ingots & other primary forms of alloy steel, o/t stainless	2	A
72249010	Blooms/pieces roughly shapd by forgng,≥10 t, alloy stl o/t stainls	2	A
72249090	Semi-finished products of alloy steel o/t stainless, nes	2	A
72251100	Flat rlld prd of Si-electricl steel,w≥600mm, grain-orientd	3	A
72251900	Flat rlld prd of Si-electricl steel,w≥600mm, nes	6	A
72253000	Flat rlld prod, as, o/t stainls, in coils, nfw than hr,w≥600mm,nes	3	A
72254000	Flat rlld prod, as, o/t stainls, nic nfw than hr,w≥600mm, nes	3	A
72255000	Flat rlld prod, as, o/t stainls, nfw than cold rlld,w≥600mm, nes	3	A
72259100	Flat rlld prod, as, o/t stainls,w≥600mm,electricly coatd with zinc	7	A
72259200	Flat rlld prod, as, o/t stainls,w≥600mm,otherwise coatd with zinc	7	A
72259910	Flat-rolled prod of high speed steel,w≥600mm	3	A
72259990	Flat rolled prod, of other alloy steel, w≥600mm,	7	A
72261100	Flat rlld prd, Si-electricl steel, grain-oriented, w<600mm	3	A
72261900	Flat rlld prd, Si-electricl steel, w<600mm, nes	3	A
72262000	Flat rlld prod, of high speed steel,w<600mm	3	A
72269100	Flat rlld prod, as, o/t stainless, nfw than hot rlld,w<600mm, nes	3	A
72269200	Flat rlld prod, as, o/t stainless, nfw than cold rlld,w<600mm	3	A
72269910	Other flat-rolled products of other alloy steel, electrolytically plated or coated with zinc	7	A
72269920	Other flat-rolled products of other alloy steel, otherwise plated or coated with	7	A
72269990	Other flat-rolled products of other alloy steel, of a width of less than 600mm	7	A
72271000	Bars & rods, of high speed steel, hr, in irregularly wound coils	3	A
72272000	Bars & rods, of silico-manganese steel, hr, in irregular wound coils	6	A
72279000	Bars & rods,alloy s,o/t stainless hr,in irregularly wound coils,nes	3	A
72281000	Bars & rods of high speed steel, nes	3	A
72282000	Bars & rods of silico-manganese steel nes	6	A
72283000	Bars & rods,alloy s,o/t stainls nfw than hot rld/drawn/extrud, nes	3	A
72284000	Bars & rods, as, o/t stainless, not further worked than forged	3	A
72285000	Bars & rods, as, o/t stainless, not further wkd than cld formed/fin	3	A
72286000	Bars & rods, as, o/t stainless, nes	3	A
72287010	Section steel of caterpillar block, as, o/t stainless	6	A
72287090	Angles, shapes & sections, as, o/t stainless, nes	6	A
72288000	Bars & rods, hollow drill, alloy or non-alloy steel	7	A
72292000	Wire of silico-manganese steel	7	A
72299010	Wire of high speed steel	3	A
72299090	Other wire of other alloy steel, other than of silico-manganese steel and of high speed steel	7	A
73011000	Sheet piling,i/s w/n drilled/punched/made from assem elem	7	A
73012000	Angles, shapes & sections, welded, iron/steel	7	A
73021000	Rails, iron/steel	6	A
73023000	Switch blades/crossng frogs/point rods/oth crossng pieces,iron/stl	8	A
73024000	Fish plates & sole plates, iron/steel	7	A
73029010	Sleepers (cross-ties)	6	A
73029090	Rail/tramway construction material of iron/steel, nes	7	A

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HS09 Code	Description	Base Rate	Staging Category
73030010	Tube../hollow profile of cast iron, circular cross section, inside diameter ≥500mm	4	A
73030090	Tubes, pipes & hollow profiles of cast iron, nes	4	A
73041110	Line pipe of a kind used for oil or gas pipelines of stainless steel, having an outside diameter of 215.9mm or more but not exceeding 406.4mm	5	A
73041120	Line pipe of a kind used for oil or gas pipelines of stainless steel, having an outside diameter exceeding 114.3mm but less than 215.9mm	5	A
73041130	Line pipe of a kind used for oil or gas pipelines of stainless steel, having an outside diameter not exceeding 114.3mm	5	A
73041190	Line pipe of a kind used for oil or gas pipelines of stainless steel, having an outside diameter of 406.4mm or more	5	A
73041910	Line pipe of a kind used for oil or gas pipelines, having an outside diameter of 215.9mm or more but not exceeding 406.4mm, other than those of stainless steel	5	A
73041920	Line pipe of a kind used for oil or gas pipelines, having an outside diameter exceeding 114.3mm but less than 215.9mm, other than those of stainless steel	5	A
73041930	Line pipe of a kind used for oil or gas pipelines, having an outside diameter not exceeding 114.3mm, other than those of stainless steel	5	A
73041990	Line pipe of a kind used for oil or gas pipelines, having an outside diameter of 406.4mm or more, other than those of stainless steel	5	A
73042210	Drill pipe of stainless steel, having an outside diameter not exceeding 168.3mm	4	A
73042290	Drill pipe of stainless steel, having an outside diameter of 168.3mm or more	4	A
73042310	Drill pipe, other than those of stainless steel, having an outside diameter not exceeding 168.3mm	4	A
73042390	Drill pipe, other than those of stainless steel, having an outside diameter of 168.3mm or more	4	A
73042400	Other pipe of a kind used in drilling for oil or gas, of stainless steel	4	A
73042900	Casings/tubing pipe, i/s, smls, for use in drilling for oil/gas	4	A
73043110	Boiler tube/pipe, i/non alloy steel, smls, circular cross section, cold drawn/rolled	4	A
73043120	Geo casing/drill pipe, i/non alloy steel, smls, circular cross section, cold drawn/rolled	8	A
73043190	Tubes, pipe..., i/non alloy steel, smls, circular cross section, cold drawn/rolled, nes	4	A
73043910	Boiler tube/pipe, i/non alloy steel, smls, circular cross section, not cold drawn/rolled	4	A
73043920	Geo casing/drill pipe, i/non alloy steel, smls, circular cross section, not cold drawn/rolled	5	A
73043990	Tubes, pipe..., i/non alloy steel, smls, circular cross section, not cold drawn/rolled, nes	4	A
73044110	Boiler tube/pipe, stainless steel, smls, circular cross section, cold drawn/rolled	10	A
73044190	Tubes, pipe, stainless steel, smls, circular cross section, cold drawn/rolled, nes	10	A
73044910	Boiler tube/pipe, stainless steel, smls, circular cross section, not cold drawn/rolled	10	A
73044990	Tubes, pipe..., stainless steel, smls, circular cross section, not cold drawn/rolled, nes	10	A
73045110	Boiler tube/pipe, alloy steel, smls, circular cross section, cold drawn/rolled	4	A
73045120	Geo casing/drill pipe, alloy steel, smls, circular cross section, cold drawn/rolled	4	A
73045190	Tube/pipe., alloy steel, smls, circular cross section, cold drawn/rolled, nes	4	A
73045910	Boiler tube/pipe, alloy steel, smls, circular cross section, not cold drawn/rolled, nes	4	A
73045920	Geo casing/drill pipe, alloy steel, smls, circular cross section, not cold drawn/rolled, nes	4	A
73045990	Tube/pipe., alloy steel, smls, circular cross section, not cold drawn/rolled, nes	4	A
73049000	Tubes, pipe & hollow profiles, i/s, smls, nes	4	A
73051100	Pipe, line, i/s, longitudinally submerged arc welded, internal/external cross section, diameter >406.4mm	7	A
73051200	Pipe, line, i/s, longitudinally welded with internal/external cross section, external diameter >406.4mm	3	A
73051900	Pipe, line, i/s, internal/external circular cross section, welded, external diameter >406.4mm, nes	7	A
73052000	Casings, i/s, internal/external circular cross section, welded, external diameter >406.4mm, oil/gas drill, nes	7	A
73053100	Tubes & pipe, i/s, longitudinally welded, external diameter >406.4mm, nes	6	A
73053900	Tubes & pipe, i/s, welded, riveted/simulated closed, external diameter >406.4mm, nes	6	A
73059000	Tubes & pipe, i/s, riveted/simulated closed, external diameter >406.4mm, nes	6	A
73061100	Welded line pipe of a kind used for oil or gas pipelines, of stainless steel	7	A
73061900	Line pipe of a kind used for oil or gas pipelines, welded, other than those of stainless steel	7	A
73062100	Welded casing and tubing of a kind used in drilling for oil or gas, of stainless steel	3	A
73062900	Casing and tubing of a kind used in drilling for oil or gas, welded, other than those of stainless steel	3	A

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HS09 Code	Description	Base Rate	Staging Category
73063011	Other tubes and pipes, welded, of a circular cross-section, of iron or non-alloy steel, having an outside diameter not exceeding 10mm, of a wall thickness of 0.7mm or less	3	A
73063019	Other tubes and pipes, welded, of a circular cross-section, of iron or non-alloy steel, having an outside diameter not exceeding 10mm, of a wall thickness more than 0.7mm	3	A
73063090	Other tubes and pipes, welded, of a circular cross-section, of iron or non-alloy steel, having an outside diameter exceeding 10mm	3	A
73064000	Tubes, pipe & hollow profiles, stnls steel, welded, of circ cs, nes	6	A
73065000	Tubes, pipe & hollow profiles, al/s, (o/t stain) wld, of circ cs, nes	3	A
73066100	Other welded tubes, ect, of circular cross-section, of iron or non-alloy steel, of square or rectangular cross-section	3	A
73066900	Other welded tubes, ect, of other non-circular cross-section	3	A
73069000	Tubes, pipe & hollow profiles, i/s, welded, nes	6	A
73071100	Fittings, pipe'tube, of non-malleable cast iron	5	A
73071900	Fittings, pipe'tube, cast, of i's, nes	8	A
73072100	Flanges, stainless steel	8.4	A
73072200	Threaded elbows, bends & sleeves of stainless steel	8.4	A
73072300	Fittings, butt welding, stainless steel	8.4	A
73072900	Fittings pipe'tube of stainless steel, nes	8.4	A
73079100	Flanges, i's, nes	7	A
73079200	Threaded elbows, bend & sleeves, i's, nes	4	A
73079300	Fittings, butt welding, i's, nes	7	A
73079900	Fittings, pipe'tube, i's, nes	4	A
73081000	Bridges & bridge sections, i's	8	A
73082000	Towers & lattice masts, i's	8.4	A
73083000	Doors, windows & their frames & thresholds for doors of i/s	10	A
73084000	Equipment for scaffolding, shuttering, propping'pit-propping, i/s	8.4	A
73089000	Structure/parts nes, prepd plate, rods etc for struct, i/s	4	A
73090000	Reservoirs, tanks, vats & sim ctnr, cap >300L, i's	10.5	B
73101000	Tanks, casks, drums, cans, boxes&sim contr, i's, cap.≥50L but<300L	10.5	B
73102100	Cans, i's, cap<50 litres, to be closed by crimping'soldering, nes	17.5	B
73102900	Cans, i's, capacity<50 litres nes	17.5	B
73110010	Containers for compressd/liquefied gas, i's, for retail packng	17.5	B
73110090	Containers for compressd/liquefied gas, i's, not for retail packng	8	A
73121000	Stranded wire, ropes & cables of i's, not electrically insulated	4	A
73129000	Plaited bands, slings & the like of i's, not elec insulated	4	A
73130000	Wire, barbed, twisted hoop, sgl flat'twisted double of i/s, for fencing	7	A
73141200	Woven endless bands for machinery of stainless steel, nes	12	B
73141400	Other woven cloth of stainless steel wire, nes	12	B
73141900	Other woven cloth of iron or steel wire	7	A
73142000	Grill, netting, fencing, i's, welded inter, cs dim≥3mm, ms≥100 scm	7	A
73143100	Grill/netting/fencng, i's, weldd at intersectn, coatd with zinc	7	A
73143900	Grill/netting/fencng, i's, weldd at intersection, nes	7	A
73144100	Other grill, netting and fencing, plated or coated with zinc	8	A
73144200	Other grill, netting and fencing, coated with plastics	8	A
73144900	Other grill, netting and fencing	8	A
73145000	Expanded metal, i's	8	A
73151110	Roller chain, i's, for bicycles	12	B
73151120	Roller chain, i's, for motorcycles	12	B
73151190	Roller chain, i's, nes	12	B
73151200	Chain, articulated link, i's, nes	12	B
73151900	Chain parts, articulated link, i's	12	B
73152000	Chain, skid, i's	12	B
73158100	Chain, stud link, i's	12	B
73158200	Chain, welded link, i's, nes	12	B
73158900	Chain, i's, nes	12	B
73159000	Chain parts, i's, nes	10	A
73160000	Anchors, grapnels & parts thereof of i's	10	A

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HS09 Code	Description	Base Rate	Staging Category
73170000	Nails, stpl & sim art, i's,excl art of head No 8305 &art w/Cu hd	10	A
73181100	Screws, coach, i's	10	A
73181200	Screws, wood, i's, nes	10	A
73181300	Screw hooks & screw rings of i's	10	A
73181400	Screws, self-tapping, i's	10	A
73181500	Bolts'screws nes, with'without their nuts'washers, i's	8	A
73181600	Nuts, i's, nes	8	A
73181900	Threaded articles of i's, nes	5	A
73182100	Washers, spring'lock, i's	10	A
73182200	Washers, i's, nes	10	A
73182300	Rivets, i's	10	A
73182400	Cotters & cotter-pins, i's	10	A
73182900	Non-threaded articles of i's, nes	10	A
73192000	Pins, safety, i's	10	A
73193000	Pins, i's, nes	10	A
73199000	Articles for use in the hand, i's, similar to sewing needles'pins	10	A
73201010	Leaf spings & leaves therefor, i's, for railway vehicles	6	A
73201020	leaf-springs and leaves thereof for motor vehicles	10	A
73201090	Leaf springs & leaves therefor, i's, excl. for railway vehicles	10	A
73202010	Helical springs, i's, for railway vehicles	6	A
73202090	Helical springs, i's, other than for railway vehicles	10	A
73209010	Other springs, i's, nes, for railway vehicles	6	A
73209090	Other springs, i's, nes, other than for railway vehicles	12	B
73211100	Cooking appliances&plate warmers for gas fuel'both gas & o/fuels,i/s	15	B
73211210	Kerosene cooking stoves, i's	21	B
73211290	Cooking appliances & plate warmers for liquid fuel, i/s, nes	21	B
73211900	Other cooking appliances and plate warmers, including for solid fuel	21	B
73218100	Household'camping appliances,i/s, nes, for gas or gas/oth fuels	23	B
73218200	Household'camping appliances,i/s, nes, for liquid fuel	21	B
73218900	Other non-electric domestic appliances, including for solid fuel	21	B
73219000	Parts of appliances of heading No. 73.21	12	B
73221100	Radiators & parts thereof, cast iron	21	B
73221900	Radiators & parts thereof, i's, other than cast iron	21	B
73229000	Air heaters,hot air distributors,i's & identifiable parts,nes	20	B
73231000	I's wool,incl pot scourers,polishing pads,gloves & like,i/s	14	B
73239100	Table,kitchen and other household articles & parts thereof,of cast iron not enam nes	20	B
73239200	Table,kitchen and other household articles & parts, of cast iron enam, nes	20	B
73239300	Table,kitchen and other household articles & parts thereof, stainless steel,	12	B
73239410	Basin of iron or steel, enamelled	20	B
73239420	Casserole of iron or steel, enamelled	20	B
73239430	Barbecue of iron or steel, enamelled	20	B
73239490	Table,kitchen and other household articles & parts thereof, iron or steel, nes	20	B
73239900	Table,kitchen'oth household art&parts thereof,of i's,nes	20	B
73241000	Sinks & wash basins, stainless steel	18	B
73242100	Baths, cast iron, enamelled'not	10	A
73242900	Baths, i's, nes	30	B
73249000	Sanitary ware&parts thereof,i's,nes,for example bedpans,douche cans	25	B
73251010	Cast articles of non-malleable cast iron, nes, for technical use	7	A
73251090	Cast articles of non-malleable cast iron, nes, not f technicl use	20	B
73259100	Balls, grinding & similar articles of i's, cast for mills	10.5	B
73259910	Cast articles of i's, nes, for technical use	10.5	B
73259990	Cast articles of i's, nes, not for technical use	20	B
73261100	Balls,grinding & similar art. of i's,forged'stamped,not f/wkd	10.5	B
73261910	Forged/stamped articles of i's, nfw, nes, for technical use	10.5	B
73261990	Forged/stamped articles of i's, nfw, nes,not for techncl use	20	B
73262010	Articles of iron/steel wire, nes, for technical use	10	A
73262090	Articles of iron/steel wire, nes, not for technical use	18	B
73269010	Articles, i's, nes, for technical use	10.5	B

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HS09 Code	Description	Base Rate	Staging Category
73269090	Articles, i's, nes, not for technical use	8	A
74010000	Copper mattes; cement copper ( precipitated copper )	2	A
74020000	Cu unrefined, Cu anodes for electrolytic refining	2	A
74031111	Cu cathodes containing more than 99.9935% Cu by weight, unwrought	2	A
74031119	Other Cu cathodes, unwrought	2	A
74031190	Cu cathodes & sections of cathodes unwrought	2	A
74031200	Wire bars, Cu, unwrought	2	A
74031300	Billets, Cu, unwrought	2	A
74031900	Refined Cu products, unwrought, nes	2	A
74032100	Cu-zinc base alloys, unwrought	1	A
74032200	Cu-tin base alloys, unwrought	1	A
74032900	Cu alloys, unwrought (other than master alloys of heading No 74.05)	1	A
74040000	Waste & scrap, Cu/Cu alloy	1.5	A
74050000	Master alloys of Cu	4	A
74061010	Powders, of refined Cu, of non-lamellar structure	3	A
74061020	Powders, of Cu-Ni' Cu-Ni-Zn base alloys,of n-lamellar structure	6	A
74061030	Powders, of copper-zinc base alloys, of non-lamellar structure	6	A
74061040	Powders, of copper-tin base alloys, of non-lamellar structure	6	A
74061090	Powders, of Cu alloys, nes, of non-lamellar structure	6	A
74062010	Powders, of refined Cu, of lamellar structure & flakes	4	A
74062020	Powders, of Cu-Ni'Cu-Ni-Zn alloys of lamellar struc & flakes	6	A
74062090	Powders, of Cu alloys, nes, of lamellar struc & flakes	6	A
74071000	Bars, rods & profiles of refined Cu	4	A
74072100	Bars, rods & profiles of Cu-Zn base alloys	7	A
74072900	Bars, rods & profiles, Cu alloy nes	7	A
74081100	Wire of refined Cu of which the max cs dimension >6mm	4	A
74081900	Wire of refined Cu of which the max cs dimension≤6mm	4	A
74082100	Wire, Cu-zinc base alloy	7	A
74082200	Wire, Cu-Ni base alloy'Cu-Ni-zinc base alloy	8	A
74082900	Wire, Cu alloy, nes	7	A
74091110	Plate, sheet & strip of refined Cu, in coil, thick >0.15mm, containing Oxygen no more than 10PPM	4	A
74091190	Plate, sheet & strip of refined Cu, in coil, thick >0.15mm	4	A
74091900	Plate,sheet & strip of refined Cu,not in coil,thick >0.15mm	4	A
74092100	Plate,sheet & strip of Cu-Zn base alloys,in coil,thick >0.15mm	7	A
74092900	Plate,sheet & strip of Cu-Zn base alloys,not in coil,thick> 0.15mm	7	A
74093100	Plate, sheet & strip of Cu-tin base alloys, in coil, thick>0.15mm	7	A
74093900	Plate,sheet & strip of Cu-tin base alloys,not in coil,thick> 0.15mm	7	A
74094000	Plate,sheet & strip of Cu-Ni'Cu-Ni-Zn base alloy,thick>0.15mm	7	A
74099000	Plate, sheet & strip of Cu alloy, thick>0.15mm,nes	7	A
74101100	Foil of refined Cu, not backed	4	A
74101210	Foil of Cu-Ni base'Cu-Ni-Zn base alloys, not backed	7	A
74101290	Foil of Cu alloys, nes, not backed	7	A
74102110	refined Copper foil (backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15mm,Suitable for manufacturing printed circuit board	4	A
74102190	Foil of refined Cu, backed	4	A
74102210	Foil of Cu-Ni'Cu-Ni-Zn base alloy, backed	7	A
74102290	Foil of Cu alloys, nes, backed	7	A
74111011	Refined copper tubes with screw thread or wing, having the external diameter not exceeding 5mm	4	A
74111019	Other refined copper tubes, having the external diameter not exceeding 5mm	4	A
74111020	refined Copper tubes and pipes,the external diameter exceeds 70mm	4	A
74111090	Tubes and pipes of refined copper, having the external diameter of 25mm or	4	A
74112110	Circumvolution tubes of copper-zinc base alloys	7	A
74112190	Tubes and pipes of copper-zinc base alloys (brass), other than circumvolution	7	A
74112200	Pipes & tubes,Cu-Ni base alloy'Cu-Ni-zinc base alloy	7	A
74112900	Pipes & tubes, Cu alloy, nes	7	A
74121000	Fittings, pipe'tube, of refined Cu	4	A

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HS09 Code	Description	Base Rate	Staging Category
74122010	Fittings, pipe'tube, of Cu-Ni'Cu-Ni-Zn base alloys	7	A
74122090	Fittings, pipe'tube, of Cu alloys, nes	7	A
74130000	Stranded wire,cable,plaited bands & like of Cu not elec insulated	5	A
74151000	Nails, tacks, drawing pins,staples & sim art of Cu'i/s w Cu hd	8	A
74152100	Washers, Cu, including spring washers	10	A
74152900	Art. of Cu,not threaded,nes,similar to those of heading 7415.10&21	10	A
74153310	Screws, Cu' for wood	8	A
74153390	Screws, bolts and nuts of Cu' excluding wood screws	8	A
74153900	Articles of Cu threaded, nes similar to bolts, nuts & screws	10	A
74181100	Pot scourers,scouring/polishing pads,gloves & like, of Cu	18	B
74181910	Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof,of copper	20	B
74181990	Table, kitchen articles and parts thereof; ect, of copper	18	B
74182000	Sanitary ware & parts thereof of Cu	18	B
74191000	Chain & parts thereof of Cu	14	B
74199110	Cast/mlded/stamped/forged Cu articls,nfw, for technical use	10	A
74199190	Cast/mlded/stamped/forged Cu articls,nfw, not for techncl use	20	B
74199920	Copper springs	10	A
74199930	Cloth ( including endless bands ), of copper wire	7	A
74199940	Grill and netting, of copper wire, expanded meta of copper	8	A
74199950	Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper	20	B
74199991	Other articles of copper for technical use	10	A
74199999	Other articals of copper not for technical use	20	B
75011000	Ni mattes	3	A
75012010	Nickel intermediate products obtained by hydrometallurgical processing	3	A
75012090	Ni oxide sinters & other intermediate products of Ni metallurgy	3	A
75021010	Ni contain more than 99.99% Ni and Co, and Co less then 0.005% by weight, unwrought, not alloyed	3	A
75021090	Ni unwrought, not alloyed	3	A
75022000	Ni unwrought, alloyed	3	A
75030000	Waste & scrap, Ni	1.5	A
75040010	Nickel powders & flakes, not alloyed	4	A
75040020	Nickel powders and flakes, alloys	4	A
75051100	Bars, rods & profiles, Ni, not alloyed	6	A
75051200	Bars, rods & profiles, Ni alloy	6	A
75052100	Wire, Ni, not alloyed	6	A
75052200	Wire, Ni alloy	6	A
75061000	Plates, sheet, strip & foil, Ni, not alloyed	6	A
75062000	Plates, sheet, strip & foil, Ni alloy	6	A
75071100	Tubes & pipe, Ni, not alloyed	6	A
75071200	Tubes & pipe, Ni alloy	6	A
75072000	Fittings, pipe & tube, Ni	6	A
75081010	Cloth of Ni wire	6	A
75081080	Grill and netting of Ni wire, for technical use	6	A
75081090	Grill and netting of Ni wire, not for technicl use	6	A
75089010	Electroplating anodes of Ni	4	A
75089080	Other articles of Ni, nes, for technical use	6	A
75089090	Other articles of Ni, nes, not for technical use	6	A
76011010	Containing by weight 99.95% or more of aluminium unwrought aluminium,not alloyed	5	A
76011090	Al unwrought, not alloyed, nes	5	A
76012000	Al unwrought, alloyed	7	A
76020000	Waste & scrap, Al	1.5	A
76031000	Powders, Al, of non-lamellar structure	6	A
76032000	Powders, Al, of lamellar structure, including flakes	7	A
76041010	Bars, rods, Al, not alloyed	5	A
76041090	Bars, rods & profiles, Al, not alloyed	5	A
76042100	Profiles, hollow, Al, alloyed	5	A

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HS09 Code	Description	Base Rate	Staging Category
76042910	Bars, rods, Al alloyed	5	A
76042990	Bars, rods & other profiles, Al alloyed	5	A
76051100	Wire,Al,not alloyed,with a max cross sectional dim >7mm	8	A
76051900	Wire,Al,not alloyed,with a max cross sectional dim≤7mm	8	A
76052100	Wire, Al alloy, with a maximum cross sectional dim > 7mm	8	A
76052900	Wire, Al alloy, with a maximum cross sectional dim≤7mm	8	A
76061120	Plate/sheet/strip, Al, not alloyed, rect'sq, 0.3mm≤thick<0.36mm	6	A
76061190	Plate/sheet/strip, Al, not alloyed, rect'sq, thick >0.2mm, nes	6	A
76061220	Plate, sheet'strip, Al alloy, rect'sq, 0.2<thick<0.28mm	6	A
76061230	Plate, sheet'strip, Al alloy, rect'sq, 0.2mm≤thick≤0.35	6	A
76061250	Rectangular paltcs, sheets and strip of aluminium alloys, of a thickness of 0.35mm or more but not exceeding 4mm	6	A
76061290	Rectangular paltcs, sheets and strip of aluminium alloys, of a thickness exceeding 0.4mm	6	A
76069100	Plate, sheet'strip, Al, not alloyed, >0.2mm thick, nes	6	A
76069200	Plate, sheet'strip, Al alloy, >0.2mm thick, nes	10	A
76071110	Foil, Al, not backed, rolled but not further worked,≤0.007mm	6	A
76071120	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materlals) Of a thickness exceeding 0.007mm, but not exceeding 0.01mm	6	A
76071190	Foil, Al, not backed, rolled but not further worked,≤0.2mm,>0.007mm	6	A
76071900	Foil, Al, not backed & not >0.2mm thick, nes	6	A
76072000	Foil, Al, backed, not >0.2mm thick excluding any backing	6	A
76081000	Tubes & pipe, Al, not alloyed	8	A
76082010	Tubes and pipes of aluminium alloys having an outside diameter not exceeding 10cm	8	A
76082091	Tubes and pipes of aluminium alloys, having an outside diameter exceeding 10cm and a wall thickness not exceeding 25mm	8	A
76082099	Other tubes and pipes of aluminium alloys	8	A
76090000	Aluminium tube or pipe fittings	8	A
76101000	Aluminium doors, windows & their frames & thresholds for doors	25	B
76109000	Alumn structure/parts nes, prepd plate,rods etc for struct	6	A
76110000	Alumn vats/similar containers, >300L, excl for compres/liquid gas	12	B
76121000	Alumn collapsible tubular containers	12	B
76129010	Alumn tear tab ends and bodies thereof	30	B
76129090	Alumn containers, <300L, without mech/thermo equipment,nes	12	B
76130010	Al containers for compressed'liquefied gas, for retail packng	12	B
76130090	Al containers for compressed'liquefied gas, not for retail pack	6	A
76141000	Al stranded wire, cable, etc, with steel core,not elect insulatd	6	A
76149000	Al stranded wire,cable, etc, not elect insulatd,nes	6	A
76151100	Al pot scourers, scouring/polishng pads, gloves & like	18	B
76151900	Al table/kitchen/other household articles & parts, nes	15	B
76152000	Al sanitary ware & parts thereof	18	B
76161000	Al nails,tacks,staples,bolts,nuts & similar articles	10	A
76169100	Cloth/grill/netting/fencing of Al wire	10	A
76169910	Other Al articles nes, for technical use	10	A
76169990	Other Al articles nes, not for technical use	15	B
78011000	Lead refined unwrought	3	A
78019100	Lead unwrought containing antimony as principal other element	3	A
78019900	Lead unwrought nes	3	A
78020000	Lead waste & scrap	1.5	A
78041100	Lead sheets, strip & foil of a thickness (excl.backing)<0.2mm	6	A
78041900	Lead plates, sheet, strip & foil nes	6	A
78042000	Lead powders & flakes	6	A
78060010	Lead bars, rods, profiles and wire	6	A
78060090	Other articles of lead	6	A
79011110	Unwrought zinc, not alloyed, containing by weight 99.995% or more of zinc	3	A
79011190	Unwrought zinc, not alloyed, containing by 99.99%≤weight<99.995% of zinc	3	A
79011200	Unwrought zinc, not alloyed, containing by weight<99.99% of zinc	3	A

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79012000	Zinc alloys unwrought	3	A
79020000	Zinc waste & scrap	1.5	A
79031000	Zinc dust	6	A
79039000	Zinc powders & flakes	6	A
79040000	Zinc bars, rods, profiles & wire	6	A
79050000	Zinc plates, sheets, strip & foil	6	A
79070020	Zinc tubes or pipes and zinc tube or pipe fittings	6	A
79070030	Cellpacking blanks ( zinc biscuits )	6	A
79070090	Other articles of zinc, nes, not for industrial use	6	A
80011000	Tin not alloyed unwrought	3	A
80012010	Babbitt metal, unwrought	3	A
80012021	Solder of containing by weight less than 0.1% of lead	3	A
80012029	Other solder	3	A
80012090	Tin alloys unwrought, nes	3	A
80020000	Tin waste & scrap	1.5	A
80030000	Tin bars, rods, profiles & wire	8	A
80070020	Tin plates, sheets and strip, of a thickness exceeding 0.2mm	8	A
80070030	Tin foil of a thickness not exceeding 0.2mm, tin powers and flakes	8	A
80070040	Tin tubes, pipes and tube or pipe fittings	8	A
80070090	Other tin articles nes, not for technical use	8	A
81011000	Tungsten powders	6	A
81019400	Tungsten unwrought,incl bars/rods simply sintered	3	A
81019600	Tungsten wire	8	A
81019700	Tungsten waste and scrap	3	A
81019910	Unwrought bars, rods and profiles of tungsten, including waste and scrap	5	A
81019990	Other articles of tungsten	8	A
81021000	Molybdenum powders	6	A
81029400	Molybdenum unwrought,incl bars/rods simply/sintered	3	A
81029500	Molybdenum bars/rods/profiles/plate/sheet/strip/foil	8	A
81029600	Molybdenum wire	8	A
81029700	Molybdenum waste and scrap	3	A
81029900	Molybdenum articles nes	8	A
81032011	Powder of tantalum, loose density less than 2.2g/cm3	6	A
81032019	Powder of tantalum, loose density of 2.2g/cm3 or more	6	A
81032090	Unwrought tantalum, including bars and rods	6	A
81033000	Tantalum waste and scrap	6	A
81039011	Tantalum wire,smaller than 0.5mm in diameter	8	A
81039019	Other tantalum wire	8	A
81039090	Tantalum wrought and articles thereof	8	A
81041100	Magnesium unwrought containg ≥ 99.8% of magnesium	6	A
81041900	Magnesium unwrought nes	6	A
81042000	Magnesium waste & scrap	1.5	A
81043000	Magnesium raspngs/turnngs/granuls gradd accordg to size & powders	8	A
81049010	Magnesium, wrought	8	A
81049020	Magnesium articles	8.4	A
81052010	Intermediate products of cobalt wet-processing metallurgy	4	A
81052090	Cobalt,unwrought,intermediate products,powders	4	A
81053000	Cobalt waste and scrap	4	A
81059000	Cobalt wrought & articles thereof	8	A
81060010	Bismuth unwrought; waste & scrap; powders	3	A
81060090	Bismuth wrought & articles thereof	8	A
81072000	Cadmium, unwrought; powders	3	A
81073000	Cadmium waste & scrap	3	A
81079000	Cadmium wrought & articles thereof	8	A
81082021	Titanium sponge	3	A
81082029	Other unwrought titanium	3	A
81082030	Titanium powders	3	A
81083000	Titanium waste & scrap	3	A
81089010	Titanium bars, rods, shapes, sections	8	A



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81089020	Titanium wire	8	A
81089031	Titanium plates, sheets, strip, foil, ≤0.8mm	8	A
81089032	Titanium plates, sheets, strip, foil, > 0.8mm	8	A
81089040	Titanium tubes or pipes	8	A
81089090	Titanium wrought & articles thereof, nes	8	A
81092000	Zirconium unwrought; powders	3	A
81093000	Zirconium waste & scrap	3	A
81099000	Zirconium wrought & articles thereof	8	A
81101010	Antimony unwrought	3	A
81101020	Antimony powders	3	A
81102000	Antimony waste & scrap	3	A
81109000	Antimony wrought & articles thereof	8	A
81110010	Manganese unwrought; waste & scrap; powders	3	A
81110090	Manganese unwrought & articles thereof	8	A
81121200	Beryllium unwrought; powders	3	A
81121300	Beryllium waste & scrap	3	A
81121900	Beryllium wrought & articles thereof	8	A
81122100	Chromium unwrought; powders	3	A
81122200	Chromium waste, scrap	3	A
81122900	Chromium unwrought and articles thereof, nes	3	A
81125100	Thallium unwrought; powders	3	A
81125200	Thallium waste & scrap	3	A
81125900	Thallium unwrought and articles thereof, nes	8	A
81129210	Germanium; unwrought, waste and scrap	3	A
81129220	Vanadium; unwrought, waste and scrap	3	A
81129230	Indium; unwrought, waste and scrap, powders	3	A
81129240	Niobium; unwrought, waste and scrap, powders	3	A
81129290	Base metal and articles thereof, unwrought	3	A
81129910	Germanium and articles thereof	3	A
81129920	Vanadium and articles thereof	3	A
81129930	Wrought indium and articles thereof	8	A
81129940	Wrought niobium and articles thereof	8	A
81129990	Wrought base metal and articles thereof	8	A
81130000	Cermets & articles thereof, incl. waste & scrap	8.4	A
82011000	Spades & shovels	8	A
82012000	Forks	8	A
82013000	Mattocks, picks, hoes & rakes	8	A
82014000	Aces, bill hooks & similar hewing tools	8	A
82015000	Secateurs & similar one-handed pruners & shears	8	A
82016000	Hedge shears, two-handed pruning shears & sim two-handed shears	8	A
82019000	Scythes, sickles & oth hand tools used in agri., horticulture etc	8	A
82021000	Hand saws	8.4	A
82022000	Band saw blades	8	A
82023100	Circular saw blades with working part of steel	8	A
82023900	Circular saw blades with working part of other materials	8	A
82024000	Chain saw blades	8	A
82029110	Straight saw blades for working metal, for use with mechanical saws	8	A
82029190	Straight saw blades for working metal, nes	8	A
82029910	Other saw blades, for use with mechanical saws, nes	8.4	A
82029990	Other saw blades, nes	10.5	B
82031000	Files, rasps & similar tools	10.5	B
82032000	Pliers (incl. cutting pliers), pincers, tweezers & similar tools	10.5	B
82033000	Metal cutting shears, tinmen's snips & oth metal/wire cutting shears	10.5	B
82034000	Pipe-cutters, bolt croppers, perforating punches & similar tools	10.5	B
82041100	Wrenches, hand-operated, with non-adjustable jaws	10.5	B
82041200	Wrenches, hand-operated, with adjustable jaws	10	A
82042000	Wrench sockets including ratchet handles extensions & spinners	10	A
82051000	Drilling, threading/tapping tools	10	A
82052000	Hammers & sledge hammers	10	A

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HS09 Code	Description	Base Rate	Staging Category
82053000	Planes, chisels, gouges & similar cutting tools for working wood	10.5	B
82054000	Screwdrivers	10.5	B
82055100	Curling irons, cork screws, nut-crackers & other household tools	10.5	B
82055900	Tools for masons, watchmakers, miners & hand tools nes	10	A
82056000	Blow torches	10	A
82057000	Vices, clamps & the like	10.5	B
82058000	Anvils, portable forges & hand'pedal-operated grinding wheels	10.5	B
82059000	Sets of articles of two'ore of the foregoing subheadings	10.5	B
82060000	Tools of two/more of heading Nos 82.02 to 82.05,in sets for retail	10.5	B
82071300	Rock drilling/earth boring tools with working part of cermets	8	A
82071910	Rock drill/earth boring tools with workng part of diamond/cubic BN	8	A
82071990	Rock drilling/earth boring tools with workng part of oth material, nes	8	A
82072010	Dies f draw/extrudng metal with workng part of diamond/cubic BN	8	A
82072090	Dies for drawng/extrudng metal with workng part of oth materials, nes	8	A
82073000	Tools for pressing, stamping'punching	8	A
82074000	Tools for tapping'threading	8	A
82075010	Tools for drilling, nes, with working part of diamond/cubic BN	8	A
82075090	Tools for drilling, with working part of oth materials, nes	8	A
82076010	Tools for boring/broaching, with working part of diamond/cubic BN	8	A
82076090	Tools for boring/broaching, with working part of oth material, nes	8	A
82077000	Tools for milling	8	A
82078000	Tools for turning	8	A
82079010	Interchngeable tools, nes, with working part of diamond/cubic BN	8	A
82079090	Interchangeable tools, nes, with workng part of oth maerials	8	A
82081011	Knives and cutting blades of sintered metal cardides, plated or coated, for metal working, for machines or for mechanical appliances	8	A
82081019	Other knives and cutting blades of sintered metal cardides, for metal working, for machines or for mechanical appliances	8	A
82081090	Knives & blades for machines/mechanical appliances for metal working	8	A
82082000	Knives & blades for machines/mechanical appliances for wood working	8	A
82083000	Knives & blades for kitchen appliances/food industry machines	8	A
82084000	Knives & blades for agricultural, horticultural'forestry machines	8	A
82089000	Knives & blades for leather, paper, tobacco machines & oth industries	8	A
82090000	Plates, tips & the like for tools of sintered metal carbides'cermets	8	A
82100000	Hand-operated mechanical appliances,weight ≤10 kg,for food prep	18	B
82111000	Sets of assorted knives	18	B
82119100	Table knives having fixed blades	18	B
82119200	Butcher's knives, hunting knives & other knives having fixed blades	12	B
82119300	Pocket & pen knives & other knives with folding blades	18	B
82119400	Blades for knives of hd 8211.10 to 8211.94	14	B
82119500	Handles of base metal	12	B
82121000	Razors including safety razors & open blade type	12	B
82122000	Safety razor blades, including razor blade blanks in strips	14	B
82129000	Parts of non-electric razors	12	B
82130000	Scissors, tailors' shears & similar shears, & blades therefor	12	B
82141000	Paper knives,letter openers,erasing knives,pencil sharpeners & blades	12	B
82142000	Manicure'pedicure sets & instruments (including nail files)	18	B
82149000	Kitchen chopper, cleavers & mincing knives & oth articles of cutlery	18	B
82151000	Tableware sets containng ≥ one article plated with precious mtl	18	B
82152000	Tableware sets not containing articles plated with precious metal	18	B
82159100	Tableware articles not in sets plated with precious metal	18	B
82159900	Tableware articles not in sets & not plated with precious metal	18	B
83011000	Padlocks of base metal	14	B
83012010	Central control door lock for motor vehicles	10	A
83012090	Other motor vehicle lock	10	A
83013000	Locks of a kind used for furniture of base metal	14	B
83014000	Locks of base metal, nes	14	B
83015000	Clasps & frames with clasps, incorporating locks, of base metal	14	B
83016000	Lock parts,incl parts of clasps'frames with clasps,of base mtl,nes	12	B

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HS09 Code	Description	Base Rate	Staging Category
83017000	Keys, incl blanks for keys presented separately, of base metal	10	A
83021000	Hinges of base metal	10	A
83022000	Castors of base metal	12	B
83023000	Mountings, fittings & sim articles of base mtl nes for motor vehicle	10	A
83024100	Mountings, fittings & sim articles of base mtl nes for buildings	14	B
83024200	Mountings, fittings & sim articles of base mtl nes for furniture	12	B
83024900	Mountings, fittings & similar articles of base metal, nes	12	B
83025000	Hat-racks, hat-pegs, brackets & sim fixtures, of base mtl, nes	14	B
83026000	Door closures, automatic, of base metal	12	B
83030000	Safes, safe deposit lockers, strong boxes & the like of base mtl	14	B
83040000	Filing cabinet & sim office/desk equipment, of base metal	10.5	B
83051000	Fitting for loose-leaf binders' files of base metal	10.5	B
83052000	Staples in strips, of base metal	10.5	B
83059000	Letter corners, letter'paper clips & similar office art of base mtls	10.5	B
83061000	Bells, gongs & the like, of base metal	8	A
83062100	Statuettes & other ornaments plated with precious metal	8	A
83062910	Cloisonne statuettes & other ornaments	8	A
83062990	Other statuettes & other ornaments of base metal, nes	8	A
83063000	Photograph, picture, similar frames & mirrors of base metal	8	A
83071000	Tubing, flexible, with'without fittings of i's	8.4	A
83079000	Tubing, flexible, with'without fittings, of base metal, nes	8.4	A
83081000	Hooks, eyes & eyelets of base metal	10.5	B
83082000	Rivets, tubular, bifurcated of base metal	10.5	B
83089000	Claps, buckles & like, beads & spangles of base metal	10.5	B
83091000	Corks, crown, of base metal	18	B
83099000	Stoppers, caps, lids & oth packing accessories of base mtl, nes	12	B
83100000	Letters, numbers, sign plates & sim articles of base metal	18	B
83111000	Electrodes, coated, of base metal, for electric arc welding	8	A
83112000	Wire, cored, of base metal, for electric arc welding	8	A
83113000	Coated rods & cored wire of base mtl for soldering, brazing/welding	8	A
83119000	Coatd tubes/sim prod of base mtl/mtl carbd, nes, for soldrg/brazing..	8	A
84011000	Nuclear reactors	2	A
84012000	Machinery & apparatus for isotopic separation & parts thereof	1	A
84013010	Fuel elements (cartridges), non-irradiated	2	A
84013090	Parts of non-irradiated fuel elements	1	A
84014010	Parts of non-irradiated associated assembly of nuclear reactors	1	A
84014020	Reactor internals of nuclear reactors	1	A
84014090	Parts of nuclear reactors	1	A
84021110	Watertube boilers for electricity, steam production ≥900T per hour	3	A
84021190	Other watertube boilers with a steam production >45T per hour	14	B
84021200	Watertube boilers with a steam production not >45T per hour	5	A
84021900	Vapour generating boilers nes, including hybrid boilers	5	A
84022000	Super-heated water boilers	16	B
84029000	Parts of steam'vapour generating boilers nes	2	A
84031010	Central heating boilers, household type	10	A
84031090	Central heating boilers nes	10	A
84039000	Parts of central heating boiler nes	6	A
84041010	Auxiliary plant for use with generating boilers of 84.02	7	A
84041020	Auxiliary plant for use with generating boilers of 84.03	10	A
84042000	Condensers for steam'vapour power units	14	B
84049010	Parts of auxiliary plant of heading No. 84041020	10	A
84049090	Parts of auxiliary plant/condensers of headngs 84041010, 84042000	7	A
84051000	Producer gas'water gas generators acetylene gas gen & sim gas gen	14	B
84059000	Parts of prod gas'wat gas gen, acetylene gas gen & sim water gas gen	8	A
84061000	Steam & vapour turbines for marine propulsion	5	A
84068110	Other steam & vapour turbines, 40MW<output≤100MW	5	A
84068120	Other steam & vapour turbines, 100MW<output≤350MW	5	A
84068130	Other steam & vapour turbines, of an output >350MW	6	A
84068200	Other steam & vapour turbines, output≤40MW	5	A

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HS09 Code	Description	Base Rate	Staging Category
84069000	Parts of steam & vapour turbines	2	A
84071010	Aircraft engines,spark-igni recip-/rotary type,of an output≤298kw	2	A
84071020	Aircraft engines,spark-ignition recip-/rotary type, output >298kw	2	A
84072100	Mmarine outboard motors, spark-ignition recipr-/rotary type	8	A
84072900	Marine engines nes, spark-ignition reciprocating/rotary type	8	A
84073100	Engines, spark-igni reciprocating, f vehcl Ch 87, ≤ 50cc	10	A
84073200	Engines, spark-igni reciprocating, for vehcl Ch 87, >50cc but≤250cc	10	A
84073300	Engines, spark-igni reciprocating,f vehcl Ch 87, >250cc to 1000cc	10	A
84073410	Engines, spark-igni reciprocating,f vehcl Ch 87, >1000cc but≤3000cc	10	A
84073420	Engines, spark-igni reciprocating, for vehicl Ch 87, >3000cc	10	A
84079010	Biogas engine	12	B
84079090	Other engines, spark-ignition type, nes	18	B
84081000	Marine propulsion engines, diesel	5	A
84082010	Engines, diesel, output≥132.39kw, for vehicles of Ch. 87	9	A
84082090	Engines, diesel, of an output<132.39kw, for vehicles of Ch 87	25	B
84089010	Engines, diesel for locomotives	6	A
84089091	Engines, diesel, nes, output≤14kw	5	A
84089092	Engines, diesel, nes, 14kw<output<132.39kw	8.4	A
84089093	Engines, diesel, nes, output≥132.39kw	5	A
84091000	Parts for spark-ignition type aircraft engines	2	A
84099110	Parts for marine propulsion engines, spark-igni type	6	A
84099191	Parts for electric fuel injection devices	5	A
84099199	Parts for other spark-ignition type engines, nes	5	A
84099910	Parts for marine propulsion engines, diesel/semi-diesel	5	A
84099920	Parts for locomotive engines, diesel/semi-dieses	2	A
84099991	Parts for diesel & semi-diesel engines ≥132.39kw, nes	2	A
84099999	Parts for diesel & semi-diesel engines <132.39kw, nes	8.4	A
84101100	Hydraulic turbines & water wheels of a power≤1000 kw	10	A
84101200	Hyd turbines & water wheels of a 1000kw<power≤10000 kw	10	A
84101310	Hydraulic turbines/water wheels,blow-down type, >30000 kw	10	A
84101320	Hydraulic turbines/water wheels, tubular type, >35000 kw	10	A
84101330	Hydraulic turbines/water wheels, water pump type, >200000 kw	10	A
84101390	Hydraulic turbines/water wheels of a power >10000 kw, nes	10	A
84109010	Regulators of hydraulic turbines/water wheels	6	A
84109090	Parts nes, of hydraulic turbines/water wheels	6	A
84111110	Turbofan engines of a thrust ≤25 KN	1	A
84111190	Other turbo-jets of a thrust ≤25 KN	1	A
84111210	Turbofan engines of a thrust >25 KN	1	A
84111290	Other turbo-jets of a thrust >25 KN	1	A
84112100	Turbo-propellers of a power ≤1100 kw	2	A
84112210	Turbo-propellers, 1100kw<power≤ 2238kw	2	A
84112220	Turbo-propellers, 2238kw<power≤3730kw	2	A
84112230	Turbo-propellers of a power >3730kw	2	A
84118100	Gas turbines nes of a power ≤5000 KW	15	B
84118200	Gas turbines nes of a power >5000 KW	3	A
84119100	Parts of turbo-jets/turbo-propellers	1	A
84119910	Parts of turboshaft engines	5	A
84119990	Parts of other gas turbines nes	5	A
84121010	Reaction engines other than turbo jets, for aircraft/spacecraft	3	A
84121090	Reaction engines other than turbo jets, nes	10	A
84122100	Hydraulic power engines & motors linear acting (cylinders)	12	B
84122910	Hydraulic motors	10	A
84122990	Hydraulic power engines, nes	14	B
84123100	Pneumatic power engines & motors linear acting (cylinders)	14	B
84123900	Pneumatic power engines & motors nes	14	B
84128000	Engines & motors nes	10	A
84129010	Parts of reaction engines for aircraft/spacecraft	2	A
84129090	Parts of engines/motors of heading 84.12 (excl 8412.1010)	8	A
84131100	Pumps for dispersn fuel/lubricants used in filling-station/garage	10	A

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84131900	Pumps fitted'designed to be fitted with a measuring device nes	10	A
84132000	Hand pumps nes, o/t those of subheading No 8413.11'8413.19	10	A
84133021	Fuel pumps for int comb piston engines of an output≥132.39 KW	3	A
84133029	other fuel pumps	3	A
84133030	lubricating oil pumps	3	A
84133090	Fuel/lubricatg/coolng medium pumps for int comb piston engines, nes	3	A
84134000	Concrete pumps	8	A
84135010	Pneumatic reciprocating positive displacement pumps	10	A
84135020	Electric reciprocating positive displacement pumps	10	A
84135031	Plunger pump	10	A
84135039	Hydraulic reciprocating positive displacement pumps	10	A
84135090	Other reciprocating positive displacement pumps nes	10	A
84136021	Electric gear rotary pump	10	A
84136022	Rotating hydraulic oil pump,input rotating speed>2000r/min, input power>190kw, maximum flow >2*280 L/min	10	A
84136029	Other gear rotary pump	10	A
84136031	Electric vane rotary pump	10	A
84136032	Hydraulic vane rotary pump	10	A
84136039	Other vane rotary pump	10	A
84136040	Screw rotary pump	10	A
84136050	Radial plunger pump	10	A
84136060	Axial plunger pump	10	A
84136090	Other rotary positive displacement pumps, nes	10	A
84137010	Centrifugal pumps of ratational speed≥10000r/min	8	A
84137091	Submersible oil pump and submersible pump	10	A
84137099	Centrifugal pumps nes	8	A
84138100	Pumps nes	8	A
84138200	Liquid elevators	8	A
84139100	Parts of pumps for liquids	5	A
84139200	Parts of liquid elevators	6	A
84141000	Vacuum pumps	8	A
84142000	Hand'foot-operated air pumps	8	A
84143011	Compressors for refrige/freezer,motor power≤0.4kw	8	A
84143012	Compressors for refrige'freezer, 0.4kw<motor power≤5 kw	10	A
84143013	Compressors for airconditioner, 0.4kw <motor power ≤5kw	10	A
84143014	Compressors for airconditioner, motor power >5 kw	10	A
84143015	Compressors driven by a motor,for refrigerators or freezes, of a motor power exceeding 5KW	10	A
84143019	Compressors driven by a motor, nes	10	A
84143090	Compressors driven by a non-motor	9	A
84144000	Air compressors mounted on a wheeled chassis for towing	8	A
84145110	Ceiling/roof fans, with a built-in electric motor of output≤125 W	20	B
84145120	Window fans, with a built-in electric motor of output≤125W	20	B
84145130	Repeating front louver fans,with built-in electric motor, ≤125W	12	B
84145191	Table fans, with a built-in electric motor of output≤125W	10	A
84145192	Floor fans, with a built-in electric motor of output≤125W	10	A
84145193	Wall fans, with a built-in electric motor of output≤125W	10	A
84145199	Fans nes, with a built-in electric motor of output≤125W	10	A
84145910	Other ceiling/roof fans, nes	8	A
84145920	Other window fans, nes	8	A
84145930	Centrifugal ventilators	10	A
84145990	Other fans, nes	8	A
84146010	Range hoods	10	A
84146090	Other hoods having a maximum horizontal side ≤120 cm	10	A
84148010	Free-piston generators for gas turbine	8	A
84148020	Carbon dioxide compressors	7	A
84148030	Superchargers for engines	7	A
84148090	Air or gas compressors/hoods, nes	7	A
84149011	Air inlet on discharge valve plates for compressoors	8	A

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84149019	Parts of compressors of subheading Nos. 84143011-84143014, 84143090	8	A
84149020	Parts of machines of subheading Nos. 84145110-84145190, 84146000	12	B
84149090	Parts of machines of other subheadings of 84.14, nes	7	A
84151010	Air conditioning machines, window or wall types, self-contained	15	B
84151021	Air conditioner, window/wall types, refrigerating effect ≤4000 Kcal/h, split-system	15	B
84151022	Air conditioner, window/wall types, refrigerating effect >4000 Kcal/h, split-system	15	B
84152000	Air conditioning machines used for persons in motor vehicles	20	B
84158110	Air-conditioner nes, with refr ≤4000 Kcal/h & cool/heat cycle rev valve	15	B
84158120	Air-conditioner nes, with refr >4000 Kcal/h & cool/heat cycle rev valve	20	B
84158210	Air-conditioner nes, with refrigerating unit, ≤4000 Kcal/h	15	B
84158220	Air-conditioner nes, with refrigerating unit, >4000 Kcal/h	20	B
84158300	Air conditioner, not incorporating refrigerating unit	10	A
84159010	Parts of air conditioners of subheadings 8415.1000, 8415.8110, 8415.8210	10	A
84159090	Parts of air conditioners of other subheadings of 84.15	10	A
84161000	Furnace burners for liquid fuel	10	A
84162011	Gasburners of using natural gas	10.5	B
84162019	Other gasburners	10.5	B
84162090	Furnace burners nes, including combination burners	10.5	B
84163000	Mechanical stokers	8.4	A
84169000	Parts of appliances of heading No. 84.16	6	A
84171000	Furnaces/ovens n-elec for heat-treat of ores, pyrites, metals	10	A
84172000	Bakery ovens, including biscuit ovens, non-electric	10	A
84178010	Coke furnace	10	A
84178020	Incinerators for radioactive waste	5	A
84178030	Cement rotary kilns	10	A
84178040	Limestone decomposition furnace	10	A
84178090	Industrial/lab furnaces/ovens, non-electric, nes	10	A
84179010	Parts of rotary kiln for sponge iron	7	A
84179020	Parts of coke furnace	7	A
84179090	Parts of other appliances of heading No. 84.17	7	A
84181010	Combined refri-freezers, with separate external doors, >500 l	10	A
84181020	Combnd refri-freezers, with separate external doors, >200 l but ≤500 l	15	B
84181030	Combined refri-freezers, with separate external doors, ≤200 l	15	B
84182110	Refrigerators, household type, compression-type, > 150 l	10	A
84182120	Refrigerators, household type, compression-type, > 50 l but ≤150 l	10	A
84182130	Refrigerators, household type, compression-type, ≤50 l	10	A
84182910	Semiconductor-type refrigerators, household type	30	B
84182920	Refrigerators, household type, absorption-type, electrical	15	B
84182990	Refrigerators, household type, nes	30	B
84183010	Freezers of chest type, capacity ≤800 l, T ≤ -40°C	9	A
84183021	Freezers of chest type, 500 l < capacity ≤800 l, T > -40°C	23	B
84183029	Freezers of chest type, capacity ≤500L, T > -40°C	30	B
84184010	Freezers of upright type, capacity ≤900L, T ≤ -40°C	9	A
84184021	Freezers of upright type, 500 L < capacity ≤900L, T > -40°C	15	B
84184029	Freezers of upright type, capacity ≤500L, T > -40°C	30	B
84185000	Other refrigerating/freezing chests, cabinets, display counters, etc	10	A
84186120	Heat pumps of compression type units, other than air conditioning machines of heading 84.15	10	A
84186190	Other refrigerating equip of compres type/heat-exch condenser, nes	15	B
84186920	Other refrigerating units	10	A
84186990	Other refrigerating/freezing equipment, nes	10	A
84189100	Furniture designed to receive refrigerating/freezing equipment	18	B
84189910	Parts of refrigerating units and heat pumps	10	A
84189991	Parts of freezing equipment of T ≤ -40°C	9.5	A
84189992	Parts of refrigerating/freezing equip of T > -40°C, capacity >500 l	10	A
84189999	Parts of other refrigerating/freezing equipment, nes	10	A
84191100	Instantaneous gas water heaters	35	B

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84191900	Instantaneous storage water heaters, non-electric, nes	35	B
84192000	Medical, surgical laboratory sterilizers	4	A
84193100	Dryers for agricultural products	8	A
84193200	Dryers for wood, paper pulp, paper/paperboard	9	A
84193910	Breeze pottery blanks dryers	9	A
84193990	Other dryers, nes	9	A
84194010	Stripping towers	10	A
84194020	rectifying towers	10	A
84194090	Other distilling/rectifying plant	10	A
84195000	Heat exchange units, non-domestic, non-electric	10	A
84196011	Oxygen producers of volume ≥15000m <sup>3</sup> /h	12	B
84196019	Oxygen producers of volume <15000m <sup>3</sup> /h	13	B
84196090	Machinery for liquefying air or other gases, nes	10	A
84198100	Machinery for makng hot drinks/cooking or heating food,non domestc	10	A
84198910	Hydroformer vessels	0	A
84198990	Other machinery, plant & equip for treat of mat. by a chg of temp, nes	0	A
84199010	Parts of water heaters	0	A
84199090	Parts of other machinery, plant & equip of heading 84.19	4	A
84201000	Calendering/rolling machines, excl for metals/glass	8.4	A
84209100	Cylinders for calendering/rolling mach, excl for metals/glass	8	A
84209900	Parts of calendering/rolling mach nes, excl for metals/glass	8	A
84211100	Cream separators	8.4	A
84211210	Clothes-dryers, centrifugal, capacity ≤10kg	17.5	B
84211290	Clothes-dryers, centrifugal, capacity >10kg	8	A
84211910	Dehydrators	10	A
84211920	Sentrifuges for separating solid from liquid	10	A
84211990	Other centrifuges, nes	10	A
84212110	Filtering/purifying machines for water, household type	25	B
84212190	Filtering/purifying machines for water, non-household type	5	A
84212200	Filtering/purifying machines for beverages,excl water	12	B
84212300	Oil/petrol-filters for internal combustion engines	10	A
84212910	Press filters	5	A
84212990	Filtering/purifying machinery & apparatus for liquids nes	5	A
84213100	Intake air filters for internal combustion engines	10	A
84213910	Filtering/purifying machines for gases nes, household type	15	B
84213921	Electrostatic dust collectors for industry uses	5	A
84213922	Baghoused dust collectors for industry uses	5	A
84213923	Cyclone dust collectors for industry uses	5	A
84213929	Other dust collectors for industry uses, nes	5	A
84213930	Filtering or purifying machines for motorcycle engine	5	A
84213990	Other dust collectors, nes	5	A
84219110	Parts of centrifugal clothes-dryers of capacity ≤10kg	0	A
84219190	Parts of other centrifuges, nes	0	A
84219910	Parts for filtering/purifying machines of household type	10	A
84219990	Parts for filtering/purifying machines of non-household type	5	A
84221100	Dish washing machines of the HH type	10	A
84221900	Dish washing machines nes	14	B
84222000	Machinery for cleaning/drying bottles/containers nes	10	A
84223010	Bottling or canning machinery for beverage or liquid food, nes	12	B
84223021	Machinery for packing cement, automatic	12	B
84223029	Machinery for packing cement, other than automatic	12	B
84223030	Other packing machinery, nes	10	A
84223090	Mach to fill/close/seal bottle/can/box/.. nes;beverage aerating machn	10	A
84224000	Packing/wrapping machinery nes	10	A
84229010	Parts of dish washing machines	10.5	B
84229020	Parts of bottling or canning machines for beverage/liquid food	8.5	A
84229090	Parts of other machines of heading 84.22, nes	8.5	A
84231000	Personal weighing machines, including baby scales; household scales	10.5	B
84232010	Electronic belt weighing machines	10	A

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<b>HS09 Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
84232090	Other scales for continuous weighing of goods on conveyors	10	A
84233010	Rationed packing scales	10.5	B
84233020	Rationed sorting scales	10.5	B
84233030	Proportioning scales	10.5	B
84233090	Constant weight scales nes, incl hopper scales	10.5	B
84238110	Account balances	10.5	B
84238120	Spring balances	10.5	B
84238190	Weighing machinery having max weighing cap. ≤30kg nes	10.5	B
84238210	Weighbridges	10.5	B
84238290	Weighing machinery having max weighing 30kg<cap≤5000kg nes	10.5	B
84238910	Weighbridges	10	A
84238920	Track scales	10	A
84238930	Hanging scales	10	A
84238990	Weighing machinery, nes	10	A
84239000	Weighing machine weights of all kinds; parts of weighing mach	10	A
84241000	Fire extinguishers, whether not charged	8.4	A
84242000	Spray guns & similar appliances	8.4	A
84243000	Steam sand blasting machines & similar jet projecting machines	8.4	A
84248100	Mech appl for proj/disp/spraying liqds/powders for agr/horticut	8	A
84248910	Othr liquid/powder projec/spray machines, nes, household type	0	A
84248991	Marine cabinet washer	0	A
84248999	Othr liquid/powder projec/spray machines, nes, non-houshold type	0	A
84249010	Parts of fire extinguishers	0	A
84249020	Parts of liquid/powder projec/spray machines of household type	0	A
84249090	Parts of other apparatus of heading 84.24	0	A
84251100	Pulley tackle/hoists, electric, not for raising vehicles	6	A
84251900	Pulley tackle and hoists, nes, not for raising vehicles	5	A
84253110	Pit-head winding gear powered by electric motor; winches specially designed for use underground	10	A
84253190	Other winches; capstans; powered by electric motor	5	A
84253910	Other pit-head winding gear; winches specially designed for use underground	10	A
84253990	Other winches; capstans; not powered by electric motor	5	A
84254100	Built-in jacking systems of a type used in garage	3	A
84254210	Hydraulic jacks used for raising vehicles	3	A
84254290	Hydraulic hoists used for raising vehicles	5	A
84254910	Other jacks, nes	5	A
84254990	Other hoists, nes	10	A
84261120	Bridge cranes, all-purpose	8	A
84261190	Overhead travelling cranes on fixed support, nes	8	A
84261200	Mobile lifting frames on tyres & straddle carriers	6	A
84261910	Ship loading cranes	5	A
84261921	Grab ship unloading cranes	5	A
84261929	Other ship unloading cranes	5	A
84261930	Gantry cranes	10	A
84261941	Frame loading and unloading bridges	10	A
84261942	Container loading and unloading bridges	10	A
84261943	Derrick loading and unloading bridges	10	A
84261949	Other loading and unloading bridges	10	A
84261990	Transporter/bridge cranes nes	10	A
84262000	Tower cranes	10	A
84263000	Portal/pedestal jib cranes	6	A
84264110	Self-propelled cranes on tyres	5	A
84264190	Other self-propelled machinery with a crane on tyres, nes	5	A
84264910	Caterpillar cranes	8	A
84264990	Cranes/work trucks fitted with a crane, self-propelled, nes	13	B
84269100	Cranes designed for mounting on road vehicles	10	A
84269900	Cranes/derricks nes	6	A
84271010	Track alleyway stackers powered by an electric motor	9	A
84271020	Trackless alleyway stackers powered by an electric motor	9	A



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84271090	Other self-propelled works trucks powered by an electric motor	9	A
84272010	Fork-lift trucks for containers	9	A
84272090	Self-propelled works trucks nes	9	A
84279000	Trucks fitted with lifting/handling equipment, non-powered	9	A
84281010	Lifts and skip hoists for the transport of persons	8	A
84281090	Other lifts and skip hoists	6	A
84282000	Pneumatic elevators & conveyors	5	A
84283100	Continous-action elevators/conveyors for goods, undground use	5	A
84283200	Continous-action elevators/conveyors for goods nes, bucket type	5	A
84283300	Continous-action elevators/conveyors for goods nes, belt type	5	A
84283910	Continous-action elevators/conveyors for goods, nes, chain type	5	A
84283920	Continous-action elevators/conveyors for goods, nes, roller type	5	A
84283990	Continous-action elevators/conveyors for goods, nes	5	A
84284000	Escalators & moving walkways	5	A
84286010	Cargo aerial cableways	8	A
84286021	Passenger aerial cableways, monocale endless	8	A
84286029	Passenger aerial cableways, nes	8	A
84286090	Teleferics...; traction mechanisms for funiculars, nes	8	A
84289010	Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment	10	A
84289020	Mechanical parking equipments	5	A
84289090	Other lifting, handling, loading or unloading machinery	5	A
84291110	Bulldozers/angledozers,tracked,with engine output >235.36 kw	7	A
84291190	Bulldozers/angledozers,tracked,with engine outputs≤235.36 kw	7	A
84291910	Bulldozers/angledozers, non-tracked, with engine output>235.36 kw	7	A
84291990	Bulldozers/angledozers, non-tracked, with engine output≤235.36 kw	7	A
84292010	Graders/levellers,slf-prplled, with engine output >235.36 kw	5	A
84292090	Graders/levellers,slf-prplled, with engine outputs≤235.36 kw	5	A
84293010	Scrapers, self-propelled, bucket capacity>10 m3	3	A
84293090	Scrapers, self-propelled, bucket capacity≤10 m3	5	A
84294011	Vibratory road rollers, self-propelled, dead weight≥ 18 t	7	A
84294019	Other road rollers, self-propelled	8	A
84294090	Tamping machines/road rollers, self-propelled, nes	6	A
84295100	Front end shovel loaders	5	A
84295211	Excavators, tyre-mounted, with a 3600 revolving superstructure	8	A
84295212	Excavators, track-mounted, with a 3600 revolving superstructure	8	A
84295219	Other excavators, with a 360o revolving superstructure, nes	8	A
84295290	Other shovels and machineries with a 360o revolving superstructure, nes	8	A
84295900	Self-propelled excavating machinery nes	8	A
84301000	Pile-drivers & pile-extractors	10	A
84302000	Snow-ploughs & snow-blowers, not self-propelled	10	A
84303100	Coal or rock cutters, self-propelled	10	A
84303900	Coal or rock cutters, not self-propelled	6	A
84304111	Oil/gas boring machinery,self-propelled,drilling depth≥6000m	5	A
84304119	Oil/gas boring machinery,self-propelled, drilling depth<6000m	5	A
84304121	Other boring machinery, nes, self-propplld, dril depth≥6000m	5	A
84304122	Boring machinery, self-proppld, drill depth<6000m, crawler type	5	A
84304129	Other boring machinery, self-propplld, dril depth<6000m, nes	5	A
84304190	Sinking machinery, self-propelled	5	A
84304900	Boring or sinking machinery nes, not self-propelled	5	A
84305010	Other oil production equipment nes, self-propelled	3	A
84305020	Mining shovels, self-propelled	7	A
84305031	Mining drills of gear wheel diameter≥380mm	5	A
84305039	Mining drills of gear wheel diameter<380mm	5	A
84305090	Mov/excavat/extractng..machinery, self-propelled, nes	5	A
84306100	Tamping or compacting machinery, not self-propelled	6	A
84306911	Engineering drills of boring casing diameter≥3m	6	A
84306919	Engineering drill of boring casing diameter<3m	6	A
84306920	Scrapers	6	A

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84306990	Oth mov/excavat/extractng..machinery nes, not self-propelled	6	A
84311000	Parts of machinery of heading No 84.25	3	A
84312000	Parts of fork-lift & oth works trucks fitted with lifting equip	6	A
84313100	Parts of lifts, skip hoist or escalators	3	A
84313900	Parts of lifting, handling, loading or unloading machinery nes	5	A
84314100	Buckets, shovels, grabs & grips of excavating machinery	6	A
84314200	Bulldozer & angledozer blades	6	A
84314310	Parts of oil/gas boring machinery	4	A
84314320	Parts of other boring machinery	4	A
84314390	Parts of sinking machinery	5	A
84314910	Parts of self-propelled mining shovel	5	A
84314990	Parts nes of machinery of headings Nos. 84.25 to 84.30	5	A
84321000	Ploughs	5	A
84322100	Disc harrows	5	A
84322900	Scarifiers, cultivators, weeders & hoes	4	A
84323000	Seeders, planters & transplanters	4	A
84324000	Manure spreaders & fertiliser distributors	4	A
84328010	Lawn or sports-ground rollers	7	A
84328090	Oth soil preparation cultivation machinery,nes	4	A
84329000	Parts for rollers & oth soil preparation cultivation machinery	4	A
84331100	Mowers, powered, lawn, with horizontal cutting device	6	A
84331900	Mowers, powered, lawn, nes	6	A
84332000	Mowers for hay etc incl cutter bars for tractor mounting	4	A
84333000	Hay tedders & rakes & oth haymaking machinery	5	A
84334000	Straw'fodder balers, including pick-up balers	5	A
84335100	Combine harvester-threshers	8	A
84335200	Threshing machinery nes	8	A
84335300	Root'tuber harvesting machines	8	A
84335910	Sugarcane harvesters	8	A
84335920	Cotton picker	8	A
84335990	Harvesting machinery nes	8	A
84336000	Mach for cleaning, sorting'grading eggs, fruit'oth produce	5	A
84339010	Parts of combine harvester-threshers	5	A
84339090	Parts of other machines of heading 84.33	3	A
84341000	Milking machines	10	A
84342000	Dairy machinery	6	A
84349000	Parts of milking machines & dairy machinery	5	A
84351000	Presses/crushers/sim machinery for making wine,cider,frt juices etc	10	A
84359000	Parts of machinery of subheading No. 8435.1000	6	A
84361000	Machinery for preparing animal feeding stuffs	7	A
84362100	Poultry incubators & brooders	5	A
84362900	Poultry-keeping machinery, nes	10	A
84368000	Agri/hortic/forestry bee-keep mach nes inc germination plant	10	A
84369100	Parts of poultry-keep machinery	6	A
84369900	Parts of agr/hort/frstry/bee-keep mach nes inc pts of gmntn plt	6	A
84371000	Mach for clean/sort'grad seed,grain/dried leguminous nes	10	A
84378000	Mach for mill/work of crls/ dried leguminous nes veg exc farm-typ	10	A
84379000	Pts of cln/sort mach etc for sd/grn, mill/wrk of crls exc f-type	6	A
84381000	Bakery mach & machy for the mfg of macaroni, spaghetti'sim prods	7	A
84382000	Machy for the mfr of confectionary, cocoa'chocolate	8	A
84383000	Machinery for sugar manufacture	10	A
84384000	Brewery machinery	7	A
84385000	Machinery for the preparation of meat'poultry	7	A
84386000	Machinery for the preparation of fruits, nuts'vegetables	10	A
84388000	Mach for ind prep/mfr of fd/ drk exc for extrac/rep veg fats/oils	8.5	A
84389000	Parts of machinery of heading No. 84.38	5	A
84391000	Machinery for making pulp of fibrous cellulosic material	8.4	A
84392000	Machinery for making paper'paperboard	8.4	A
84393000	Machinery for finishing paper'paperboard	8.4	A

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HS09 Code	Description	Base Rate	Staging Category
84399100	Parts of mach for making pulp of fibrous cellulosic material	6	A
84399900	Parts of mach for making'finishing paper'paperboard mach	6	A
84401010	Sewing bookbinders	10	A
84401020	Glueing bookbinders	12	B
84401090	Book-binding machinery, nes	12	B
84409000	Parts of book-binding machinery incl book-sewing machines	8	A
84411000	Cutting machines for paper pulp, paper'paperboard of all kinds	12	B
84412000	Machines for making bags, sacks'envelopes of paper'paperboard	12	B
84413010	Machines for making tins of paper-plastic-aluminium combination	13.5	B
84413090	Mach f make boxes/sim cont,of paper/pboard o/t by moulding, nes	13.5	B
84414000	Machines for moulding articles in paper pulp, paper'paperboard	12	B
84418010	Machines for makng soft packings of paper-plastic-aluminm combinatn	12	B
84418090	Machinery for making up paper pulp, paper'paperboard nes	12	B
84419010	Parts of paper cutting machines	8	A
84419090	Parts of other machines for making paper pulp, paper'paperboard	8.4	A
84423010	Machinery for type founding	9	A
84423021	Computer-to-plate equipments	9	A
84423029	Other machinery, apparatus and equipment for preparing or making plates, cylinders and other printing components	9	A
84423090	Other apparatus for making printing blocks etc nes	9	A
84424000	Pts of mach/app & equip for type-set'type-fnd for prep'mak blk nes	7	A
84425000	Print type,blocks,plates,cylinders & oth print components; blks etc	7	A
84431100	Reel fed offset printing machinery	10	A
84431200	Sheet fed, offic type (sht size ≤22x36 cm) offset print mach	12	B
84431311	Other offset printing machinery, Sheet fed for single-color printing press	10	A
84431312	Other offset printing machinery, Sheet fed for double-color printing press	10	A
84431313	Other offset printing machinery, Sheet fed for Quadruple-color printing press	10	A
84431319	Sheet fed, offset printing machinery	10	A
84431390	Other offset printing machinery	10	A
84431400	Letterpress printing machinery, reel fed	12	B
84431500	Letterpress printing machinery, other than reel fed	12	B
84431600	Flexographic printing machinery	10	A
84431700	Gravure printing machinery	18	B
84431921	Cylinder screen press	10	A
84431922	Platen screen press	10	A
84431929	Other screen printing machinery	10	A
84431980	Other printing machinery	8	A
84433110	Printers,copying machines,ect, with two functions or more, of electrostatic photo type	10	A
84433190	Printers,copying machines,ect, with two functions or more, not of electrostatic photo type	0	A
84433211	Stylus printers	0	A
84433212	Laser printers	0	A
84433213	Ink-jet printers	0	A
84433214	Thermal printers	0	A
84433219	Other printers	0	A
84433221	Ink-jet printing machines, capable of connecting to an automatic data processing machine or to a network	8	A
84433222	Electrostatic photographic printing machines ( laser printing machines ), capable of connecting to an automatic data processing machine or to a	8	A
84433229	Other digital printing machines, capable of connecting to an automatic data processing machine or to a network	8	A
84433290	Other printers, facsimile machines, capable to a network	0	A
84433911	Electrostatic photo-copying apparatus, direct process	0	A
84433912	Electrostatic photo-copying apparatus, indirect process	10	A
84433921	Electrostatic photo-copying apparatus, incorporating an optical system	0	A
84433922	Electrostatic photo-copying apparatus of the contact type	20	B
84433923	Heat-sensitive copying apparatus	20	B
84433924	Heat-sublimated copying apparatus	20	B

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84433931	Ink-jet printing machine	8	A
84433932	Electrostatic photographic printing machines (laser printing machines)	8	A
84433939	Other digital printing machines	8	A
84433990	Other printers, copying machines and facsimile machines	0	A
84439110	Machines for uses ancillary to digital printing	12	B
84439190	Parts and accessories of printing machinery	6	A
84439910	Machines for uses ancillary to digital printing	12	B
84439921	Thermal printer heads	6	A
84439929	Other parts of digital printing machinery, nes	6	A
84439990	Other parts and accessories of printing machinery and copying machines, ect	0	A
84440010	Synthetic filament spinning jets	10	A
84440020	Synthetic staple fibres spinning jets	10	A
84440030	Artificial fibres spinning jets	10	A
84440040	Man-made filament crimping machinery	10	A
84440050	Man-made filament cutting machinery	10	A
84440090	Machines for extrud/draw/texture/cut man-made textile mat.nes	10	A
84451111	Blowing-carding machinery	10	A
84451112	Bale plucker	10	A
84451113	Card or carding machine	10	A
84451119	Other carding machines for cotton type fibres	10	A
84451120	Carding machines, for wool type fibres	10	A
84451190	Other carding machines, nes	10	A
84451210	Cotton comber	10	A
84451220	Worsted comber	10	A
84451290	Other combing machines	10	A
84451310	Drawing machines	10	A
84451321	Cotton roving frames	10	A
84451322	Worsted roving machines	10	A
84451329	Other roving machines	10	A
84451900	Textile preparing machines, nes	10	A
84452031	Rotor spinning machine	10	A
84452032	Jet spinner	10	A
84452039	Other open-end spinner	10	A
84452041	Cotton ring spinning frame	10.5	B
84452042	Worsted ring spinning frame	10	A
84452049	Other ring spinning frams	10	A
84452090	Other textile spinning machines, nes	10	A
84453000	Textile doubling*twisting machines	10	A
84454010	Automatic bobbin winders	10	A
84454090	Other textile winding or reeling machines	10	A
84459010	Warping machines	10	A
84459020	Sizing machines	10	A
84459090	Other machines for producing*preparing textile yarn, nes	10	A
84461000	Machines for weaving fabrics of a width ≤30 cm	8	A
84462110	Power looms for weaving carpets/rugs of width >30cm,shuttle type	12	B
84462190	Power looms for weaving fabrics of width >30 cm, nes,shuttle type	10	A
84462900	Machines for weaving fabrics of a width >30 cm shuttle type nes	10	A
84463020	Rapier looms for weaving fabrics of a width >30cm, shuttless	8	A
84463030	Carrier looms for weaving fabrics of a width >30cm, shuttless	8	A
84463040	Water jet looms for weaving fabrics of a width >30cm, shuttless	8	A
84463050	Air jet looms for weaving fabrics of a width >30cm, shuttless	8	A
84463090	Machines for weaving fabrics of a width >30cm, shuttleless nes	8	A
84471100	Circular knitting machines with cylinder diameter≤165 mm	8	A
84471200	Circular knitting machines with cylinder diameter >165 mm	8	A
84472011	Tricot warp knitting machines	8	A
84472012	Raschel warp knitting machines	8	A
84472019	Other warp knitting machines, nes	8	A
84472020	Other flat knitting machines	8	A
84472030	Stitch-bonding machines	8	A

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HS09 Code	Description	Base Rate	Staging Category
84479011	Tufting machines for making carpets or rugs	7	A
84479019	Other tufting machines	8	A
84479020	Embroidery machines	8	A
84479090	Machines for making gimped yarn/tulle/lace/trimmings/braid/net	10	A
84481100	Dobbies, Jacquards, card reducing, for machines of 84.44, 45, 46, 47	8	A
84481900	Auxiliary machines for machines of 84.44, 84.45, 84.46, 84.47	8	A
84482020	Extruding nipples or spinnerets	6	A
84482090	Parts/accessories of machines of 84.44/their auxiliary machines, nes	6	A
84483100	Card clothing for hdg No 84.45	6	A
84483200	Parts/accessories of machines for prep textile fibres, nes	6	A
84483310	Winding unit for automatic winder	6	A
84483390	Spindles, spindle flyers, spinning rings and ring travellers	6	A
84483910	Open-end rotors of machines of 84.45/their auxiliary machines	6	A
84483920	Electronic cleaner for automatic winder	6	A
84483930	Air splicer for automatic winder	6	A
84483940	Compact set of ring spinning frames	6	A
84483990	Parts/accessories of machines of 84.45/their auxiliary machines, nes	6	A
84484200	Reeds for looms, healds & heald-frames for weaving machines (looms)	6	A
84484910	Picking and receiving unit for projective weaving machine	6	A
84484920	Weft insertion and left-off motion for air-je loom	6	A
84484930	Shuttles	6	A
84484990	Parts & accessories of weaving machines/their auxiliary machines nes	6	A
84485120	Barbered needles, crochet hooks for knitting machines, <gauge No.28	6	A
84485190	Sinkers, needles/other articles used in form stitches	6	A
84485900	Other parts/accessories of machines of 84.47/their auxiliary machinery	6	A
84490010	High speed needle punching machine, punching frequency >2000bis/min	8	A
84490020	High speed width spunlace equipment, working width >3.5m, working speed >250m/min, spunlace pressure ≥400Pa	8	A
84490090	Machines for the mfr'g of felt'n-wov in the pce'ns shapes	8	A
84501110	Full-auto machines of the continuously rotating impeller, of a dry linen capacity ≤10 kg	10	A
84501120	Full-auto machines of the drum type, of a dry linen capacity ≤10 kg	10	A
84501190	Full-automatic washing machines, of a dry linen capacity ≤10 kg	10	A
84501200	Other washing machines, dry linen capacity ≤10kg, with built-in dryer	30	B
84501900	Other washing machines of a dry linen capacity ≤10kg, nes	30	B
84502000	Washing machines of a dry linen capacity >10 kg	10	A
84509010	Parts of washing machines, dry linen capacity ≤10kg	5	A
84509090	Parts of washing machines, dry linen capacity >10kg	16	B
84511000	Dry-cleaning machines o/t hdg No 84.50	21	B
84512100	Drying machines (o/t hdg No 84.50) each of a dry linen cap ≤10 kg	15	B
84512900	Drying machines (o/t No 84.50) nes	8	A
84513000	Ironing machines & presses (including fusing presses)	8	A
84514000	Washing, bleaching/dyeing machines	8.4	A
84515000	Machines for reeling, unreeling, folding, cut/pink textile fabrics	8	A
84518000	Machines for wring/dress/finishing/coating/impreg tex yarns etc	12	B
84519000	Parts of machinery of heading No. 84.51	8	A
84521010	Multifunctional sewing machines of household type	21	B
84521091	Hand-operated sewing machines of household type	21	B
84521099	Sewing machines of household type, nes	21	B
84522110	Non-household type automatic sewing machines, flatseam	12	B
84522190	Other non-household type automatic sewing machines nes	12	B
84522900	Sewing machines, other than book-sewing machines, nes	12	B
84523000	Sewing machine needles	14	B
84524000	Furniture, bases & covers for sewing machines & parts thereof	14	B
84529011	Rotating shuttles of household sewing machines	14	B
84529019	Parts of household sewing machines, nes	14	B
84529091	Rotating shuttles of non-household sewing machines	14	B
84529099	Parts of non-household sewing machines, nes	14	B
84531000	Machinery for preparing, tanning/working hides, skins/leather	8.4	A

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<b>HS09 Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
84532000	Machinery for making/repairing footwear	8.4	A
84538000	Mach for making/repair art of hides,skins'leather nes	8.4	A
84539000	Parts of machinery of heading No. 84.53	8	A
84541000	Converters used in metallurgy/metal foundries	8.4	A
84542010	Out furnace refining equipment	8.4	A
84542090	Ingot moulds & ladles used in metallurgy/metal foundries, nes	8.4	A
84543010	Cold chamber die-casting machines	12	B
84543021	Ingot block continuous casting machines	10	A
84543022	Ingot slab continuous casting machines	12	B
84543029	Other ingot continuous casting machines nes	12	B
84543090	Casting machines used in metallurgy/metal foundries, nes	12	B
84549010	Parts of out furnace refining equipment	8	A
84549021	Crystallizers for ingot continuous casting machines	8	A
84549022	Vibrating devices for ingot continuous casting machines	8	A
84549029	Other parts for ingot continuous casting machines	8	A
84549090	Parts of other machines of heading No. 84.54	8	A
84551010	Hot-rolling tube mills	12	B
84551020	Cold-rolling tube mills	12	B
84551030	Tube rolling mill with capacity to rix-reduce diameter	12	B
84551090	Metal rolling tube mills, nes	12	B
84552110	Hot-rolling flat mills	15	B
84552120	Rolling mills for shapes and sections	15	B
84552130	Rolling mills for bars and rods in coils	15	B
84552190	Hot or combination hot and cold metal rolling mills, nes	15	B
84552210	Cold-rolling flat mills	10	A
84552290	Cold metal rolling mills, nes	15	B
84553000	Rolls for metal rolling mills	8.4	A
84559000	Parts of metal rolling mills & rolls	8	A
84561000	Machine-tools operatd by laser/light/photo beam process	0	A
84562000	Machine-tools operatd by ultrasonic processes	10	A
84563010	Machine-tools operatd by electro-discharge processe, numerically contrld	9.7	A
84563090	Machine-tools operatd by electro-discharge procsse, not numericly contrld	10	A
84569010	Cutting machines of plasma arc	0	A
84569090	Other machine-tools for working any material by electro-chemical and electron beam	0	A
84571010	Vertical machining centres	9.7	A
84571020	Horizontal machining centres	9.7	A
84571030	Plano machining centres	9.7	A
84571090	Machining centres nes	9.7	A
84572000	Unit construction machines (single station)	8	A
84573000	Multi-station transfer machines	5	A
84581100	Horizontal lathes numerically controlled	9.7	A
84581900	Horizontal lathes nes	12	B
84589100	Lathes nes numerically controlled	5	A
84589900	Lathes nes for removing metal	12	B
84591000	Way-type unit head machines	15	B
84592100	Drilling machines nes, numerically controlled	9.7	A
84592900	Drilling machines nes, for removing metal	15	B
84593100	Boring-milling machines nes, numerically controlled	9.7	A
84593900	Boring-milling machines nes for removing metal	10	A
84594010	Boring machines, numerically controlled	9.7	A
84594090	Boring machines, not numerically controlled	15	B
84595100	Milling mach, knee-type numerically controlled	9.7	A
84595900	Milling mach, knee-type nes for removing metal	15	B
84596110	Planomilling machines , numerically controlled	5	A
84596190	Milling machines nes, numerically controlled	5	A
84596910	Planoilling machines, not numerically controlled	12	B
84596990	Milling machines nes, not numerically controlled	12	B
84597000	Threading'tapping machines nes for removing metal	12	B

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<b>HS09 Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
84601100	Fl-surf grindg mach,pos of one axis acc to 0.01mm, numerical contrld	9.7	A
84601900	Fl-surf grindg mach,pos of one axis acc to 0.01mm, not numercl cntrld	15	B
84602110	Cylindrical grindg mach,pos of one axis acc to 0.01mm,numercl contrld	9.7	A
84602120	Internal grindg mach,pos of one axis acc to 0.01mm, numercl contrld	9.7	A
84602190	Grinding mach, pos of one axis acc to 0.01mm, numercl contrld, nes	9.7	A
84602910	Cylindrical grindg mach,pos of one axis acc to 0.01mm,non-num cntrld	15	B
84602920	Internal grindg mach,pos of one axis acc to 0.01mm,non-numr contrld	15	B
84602930	Mill roller grindg machn,pos of one axis acc to 0.01mm,non-num cntrl	13	B
84602990	Grinding mach, pod of one axis acc to 0.01mm, non-numr contrld, nes	13	B
84603100	Sharpening (tool/cutter grinding) machines, numerically controlled	9.7	A
84603900	Sharpening (tool/cutter grinding) machines, not numercl contrld	15	B
84604010	Honing machines	13	B
84604020	Lapping machines	13	B
84609010	Grinding wheel mechines	15	B
84609020	Polishing machines	15	B
84609090	Mach-tools for finishing metals with polishng prod, nes	15	B
84612010	Shaping machines	15	B
84612020	Slotting machines	15	B
84613000	Broaching machines	12	B
84614010	Gear cutting/grinding/finishing machns, numericl controled	9.7	A
84614090	Gear cutting/grinding/finishing machns, not numerical contrld	15	B
84615000	Sawing/cutting-off machines by removing metal	12	B
84619011	Double-column (open-side) planing machines	15	B
84619019	Other planing machines, nes	15	B
84619090	Other machines-tools working by removing metal, nes	12	B
84621010	Forging'die-stamping mach & hammers,numerically controlled	9.7	A
84621090	Forging'die-stamping mach & hammers, not numerically contrld	12	B
84622110	Straightenning machines, numericly contrld	9.7	A
84622190	Bending, folding or flattening machines, numericly contrld	9.7	A
84622910	Straightenning machines, not numerically controlled	10	A
84622990	Bending, folding or flattening machines, not numricl contrld	10	A
84623110	Lengthwise shearing machine, numerically controlld	7	A
84623120	Transverse shearing machine, numerically controlld	7	A
84623190	Other shearing machine, numerically controlld	7	A
84623910	Lengthwise shearing machine, not numrically controlled	10	A
84623920	Transverse shearing machine, not numrically controlled	10	A
84623990	Other shearing machine, not numrically controlled	10	A
84624111	CNC automatic tool change punch press, numerically controlled	9.7	A
84624119	Other numerically controlled punch press	9.7	A
84624190	Other numerically controlled punching or notching machines	9.7	A
84624900	Punching/notching machines, not numerically controlled	10	A
84629110	Metal section squeezing machine, hydraulic	10	A
84629190	Hydraulic presses nes	10	A
84629910	Mechanical presses	10	A
84629990	Presses nes for working metal	10	A
84631011	Cold-drawing tube benches, ≤300t	10	A
84631019	Cold-drawing tube benches, >300t	10	A
84631020	Wiredrawing machines	10	A
84631090	Other draw-benches for bars/tubes/profiles/wire, nes	10	A
84632000	Thread rolling machines	15	B
84633000	Machines for working metal wire	10	A
84639000	Machine-tools for workg metals without removing material, nes	10	A
84641010	Sawing machine of disk saw	0	A
84641020	Sawing machine of scroll saw	0	A
84641090	Other sawing machine, nes	0	A
84642010	Grindg/polish mach for grinding or polishing glass or glassware	0	A
84642090	Other grinding or polishing machines, nes	0	A
84649011	Cutting-off machines for cold-working glass or glassware	0	A
84649012	Carving machines for cold-working glass or glassware	0	A

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<b>HS09 Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
84649019	Other machines for cold-working glass or glassware, nes	0	A
84649090	Other machine-tools for working stone, ceramics, concrete, nes	0	A
84651000	Machine for wood... havng diff mach operations without change tool	10	A
84659100	Sawing machines for wrkg wood/cork/ bone/hard rubber/plastics etc	10	A
84659200	Planing/milling'moulding machines for wkg wood/plastic etc	10	A
84659300	Grinding/sanding'polishing mach for wood/cork/bone/hard rubber	10	A
84659400	Bending'assy mach for wood/cork/bone/hard rubber/hard plastics	10	A
84659500	Drilling'morticing mach for wood/cork/bone/hrd rubber/hrd plastic	10	A
84659600	Splitting/slicing'paring mach for wood/cork/bne/hrd rubber etc	10	A
84659900	Mach-tls for wood/crk/bne/hrd rubber/hrd plas'sim hrd mat nes	10	A
84661000	Tool holders & self-opening dieheads for machines of 84.56 to 84.65	7	A
84662000	Work holders for use with machines of 84.56 to 84.65	7	A
84663000	Dividing heads and oth special attachments for machine-tools	7	A
84669100	Parts & accessories nes for use on mach of hdg No 84.64	0	A
84669200	Parts & accessories nes for use on mach of hdg No 84.65	6	A
84669300	Parts & accessories nes for use on mach of hdg No 84.56 to 84.61	0	A
84669400	Parts & accessories nes for use on mach of hdg No 84.62 or 84.63	6	A
84671100	Pneumatic hand tools, rotary type	8	A
84671900	Pneumatic hand tools, nes	8	A
84672100	Drills of all kinds	10	A
84672210	Chain saws	10	A
84672290	Electric saws, working in the hand	10	A
84672910	Grinding tools	10	A
84672920	Planings	10	A
84672990	Other tolls for working in the hand, nes	10	A
84678100	Chain saws	8	A
84678900	Hand tools with self-contained non-electric motor, nes	8	A
84679110	Parts of chain saw, with self-contained electri motor	6	A
84679190	Parts of chain saw, nes	6	A
84679200	Parts of pneumatic hand tool	6	A
84679910	Parts of self-contained electric motor of heading 8467, nes	10	A
84679990	Parts of self-contained of heading 8467, nes	6	A
84681000	Torches, hand-held, for soldering, brazing'welding	12	B
84682000	Gas-operated machinery for welding nes	12	B
84688000	Welding machinery not gas-operated	12	B
84689000	Welding machinery parts	7	A
84690011	Word-processing machines	0	A
84690012	Automatic typewriters	12	B
84690020	Other typewriters, electric	12	B
84690030	Other typewriters, non-electric	12	B
84701000	Electronic calculators, operating without external source of power	0	A
84702100	Electronic calculating mach, incorporating a printing device, nes	0	A
84702900	Electronic calculating mach, nes	0	A
84703000	Calculating mach, nes	0	A
84705010	Cash registers used in shops	0	A
84705090	Cash registers, nes	0	A
84709000	Postage franking machines, etc, with a calculatg device	0	A
84713000	Portable ADP, weight≤10kg,with at least CPU/keyboard/display	0	A
84714110	Mainframes, with at lease a CPU & an input/output unit,in the same housing	0	A
84714120	Mini-computers,with at lease a CPU & an input/output unit,in the same	0	A
84714140	Microprocessors,with at lease a CPU & an input/output unit,in the same	0	A
84714190	Digital ADP with at lease a CPU & an input/output unit,in the same housing	0	A
84714910	Mainframes, presented in the form of systems	0	A
84714920	Mini-computers, presented in the form of systems	0	A
84714940	Microprocessors, presented in the form of systems	0	A
84714991	Distributed control systems	0	A
84714999	Digital ADP presented in the form of systems, nes	0	A
84715010	Digital process units of mainframes	0	A
84715020	Digital process units of mini-computers	0	A



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<b>HS09 Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
84715040	Digital process units of microprocessors	0	A
84715090	Digital process units, nes	0	A
84716040	Terminals for mainframes or mini-computers	0	A
84716050	Scanners	0	A
84716060	Digitisers	0	A
84716071	Keyboards	0	A
84716072	Mouses	0	A
84716090	Other input or output units, nes	0	A
84717010	Rigid disk drives	0	A
84717020	Floppy disk drives	0	A
84717030	CD drives	0	A
84717090	Other storage units, nes	0	A
84718000	Other units automatic data processing machines	0	A
84719000	Machines for transcrib/processing data, nes	0	A
84721000	Office duplicating mach	14	B
84723010	Machines for soring/closing/banding mail	10	A
84723090	Machines for foldg/opening mail; for affix/cancelg postage stamps	14	B
84729010	Automatic banknote dispensers	0	A
84729021	Perforator	0	A
84729022	Stapler	0	A
84729029	Other stapling machines, nes	0	A
84729030	Paper shridders	0	A
84729040	Duplicating machines	14	B
84729090	Office machines, nes	0	A
84731000	Parts & accessories of machines of heading No. 84.69	8	A
84732100	Parts & accessories of machines of subhdgs 8470.1000/2100/2900	0	A
84732900	Parts & accessories of other machines of heading 84.70	0	A
84733010	Parts/accessor of 8471.1000/4110/4120/4910/4920/5010/5020/6090/7019	0	A
84733090	Parts/accessories of other machines of heading 84.71	0	A
84734010	Banknote dispenser of automated teller	10.5	B
84734090	Other parts/accessories of machines of heading 84.72, nes	10.5	B
84735000	Parts/accessr equally suitbl for use with ≥2 machs of 84.69 to 84.72	0	A
84741000	Sorting/screening/separating/washing mach for ore/oth minerals	5	A
84742010	Crushing or grinding machines, toothing roller type	5	A
84742020	Crushing or grinding machines, Em-Peters type	5	A
84742090	Other crushing or grinding machines for earth/stone/ores, etc	5	A
84743100	Concrete'mortar mixers	7	A
84743200	Mach for mixing mineral substances with bitumen	7	A
84743900	Mixing'kneading mach nes for earth'other mineral substances etc	5	A
84748010	Rolling forming machines	5	A
84748020	Molud pressing machines	5	A
84748090	Mach for agglomeratg minerals fuels/foundry moulds of sand nes	5	A
84749000	Parts of machinery of heading No. 84.74	5	A
84751000	Machn f assemblg electric lamps/tubes/flashbulbs, in glass envelopes	8	A
84752100	Machines for making optical fibres and preforms thereof	10	A
84752911	Continouous hot bending furnaces for working glass or glasswares	10	A
84752912	Fiber glass winder (exc. Opticaefiber winder)	10	A
84752919	Other equipments for hot working glass or glasswares	10	A
84752990	Other machines for making glass or glasswares, nes	10	A
84759000	Parts of glass working machines	8	A
84762100	Automatic beverage-vending machine with heatg/refrigerating devices	14	B
84762900	Automatic beverage-vending machines, nes	15	B
84768100	Oth automatic goods-vending machine with heatg/refrigerating devices	14	B
84768900	Automatic goods-vending mach, nes	15	B
84769000	Parts of automatic goods-vending machine	10	A
84771010	Injection-moulding mach for working plastics	0	A
84771090	Injection-moulding mach for working rubber	0	A
84772010	Plastic granulators	5	A
84772090	Extruders for working rubber'plastics nes	5	A

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HS09 Code	Description	Base Rate	Staging Category
84773000	Blow moulding mach for working rubber'plastics nes	5	A
84774010	Plastics bridge-die-forming mahines	5	A
84774020	Plastics calender-forming machines	5	A
84774090	Vacuum moldng/thermoforming mach for workng rubber/plastic nes	5	A
84775100	Machn for mouldg/retreadg pneu tyres/forming inner tubes nes	5	A
84775900	Mach for moulding'otherwise forming rubber'plastics nes	5	A
84778000	Mach for working rubber'plastics'for the mfr of prods therefrom	5	A
84779000	Pts of mach for wrkg rubber'plas'for the mfr of prods therefrom	0	A
84781000	Machinery for preparing'making up tobacco nes	5	A
84789000	Parts of machinery for preparing'making up tobacco nes	10	A
84791021	Machines for spreiding bituminous concrete	8	A
84791022	Stabilizer spreading machines	8	A
84791029	Other Spreading machines, nes	8	A
84791090	Machinery for public works,building or the like, nes	8	A
84792000	Machinery for extract/prep of animal or fixed vegetable fats or oils	10	A
84793000	Press for making particle/fibre board, for treating wood or cork	10	A
84794000	Rope or cable-making machines	7	A
84795010	Industrial robots for multiples uses	0	A
84795090	Industrial robots, nes	0	A
84796000	Evaporative air coolers	10	A
84798110	Electric wire coil-winders	9.5	A
84798190	Other machines for treating metal	9.5	A
84798200	Machines for mixing/kneading/crushing/grinding, etc	7	A
84798910	Steering/rudder equipt or gyrostabilizers for ships	0	A
84798920	Air humidifiers or dehumidifiers	0	A
84798940	Machines for sorting mailed packages or printed matters	0	A
84798950	Machines for squeezing radioactive waste	0	A
84798961	Automatic plug-in machines	0	A
84798962	Automatic coreslice adhering machines	0	A
84798969	Other machines for assembling elements on printed circuit boards, nes	0	A
84798991	Passenger boarding bridges used in airports	0	A
84798999	Mach & mechanical appliances having individual functions, nes	0	A
84799010	Parts of steering/rudder equipt or gyrostabilizers for ships	0	A
84799020	Parts of air humidifiers or dehumidifiers	0	A
84799090	Parts of other machines/appliances of heading 84.79, nes	0	A
84801000	Boxes, moulding, for metal foundry	10	A
84802000	Bases, mould	8	A
84803000	Patterns, moulding	10	A
84804100	Moulds, injection'compression types, for metal'metal carbides	8	A
84804900	Moulds for metal'metal carbides, nes	8	A
84805000	Moulds for glass	8.4	A
84806000	Moulds for mineral materials	8.4	A
84807100	Moulds, injection'compression types, for rubber'plastics	0	A
84807900	Moulds for rubber'plastics, nes	5	A
84811000	Valves, pressure reducing	5	A
84812010	Valves for oleohydraulic transmissions	5	A
84812020	Valves for pneumatic transmissions	5	A
84813000	Valves, check	5	A
84814000	Valves, safety'relief	5	A
84818010	Other valves	7	A
84818090	Taps, cocks & similar appliances, nes	5	A
84819010	Parts of valves	8	A
84819090	Parts of taps, cocks'similar appliances	8	A
84821010	Self-aligning ball bearing	8	A
84821020	Deep groove ball bearing	8	A
84821030	Angular contact ball bearing	8	A
84821040	Thrust ball bearing	8	A
84821090	Bearings, ball	8	A
84822000	Bearings, tapered roller	8	A

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<b>HS09 Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
84823000	Bearings, spherical roller	8	A
84824000	Bearings, needle roller	8	A
84825000	Bearings, cylindrical roller, nes	8	A
84828000	Bearings, ball or roller, nes	8	A
84829100	Balls, needles & rollers for bearings	8	A
84829900	Bearing parts, nes	6	A
84831010	Transmission shafts for ships	6	A
84831090	Transmission shafts not for ships; cranks	6	A
84832000	Bearing housings, incorporating ball or roller bearings	6	A
84833000	Bearing housings,not incorp ball/roller bearing;plain shaft bearing	6	A
84834010	Roller screws	8	A
84834020	Planet decelerators	8	A
84834090	Gears/gearing,ball screws,gear boxes,speed changers, etc	8	A
84835000	Flywheels & pulleys, including pulley blocks	8	A
84836000	Clutches & shaft couplings (including universal joints)	8	A
84839000	Parts of applanced of heading No. 84.83	8	A
84841000	Gaskets of metal sheeting combined with other material	8	A
84842000	Mechanical seals	8	A
84849000	Gasket sets consisting of gaskets of different materials	8	A
84861010	Machines and apparatus for the manufacture of boules by aprocess involving a change of temperature	0	A
84861020	Grinding machines for the manufacture of boules or wafers	0	A
84861030	Sawing or cutting-off machines for the manufacture of boules or wafers	0	A
84861040	Chemical mechanical polishiers for the manufacture of boules or wafers	0	A
84861090	Other machines and apparatus for the manufacture of boules or wafers	0	A
84862010	Heating equipments for the manufacture of semiconductor devices or of electronic integrated circuits	0	A
84862021	Chemical Vapour Deposition equipment for the manufacture of semiconductor devices or of electronic integrated circuits	0	A
84862022	Physical Vapour Deposition equipment for the manufacture of semiconductor devices or of electronic integrated circuits	0	A
84862029	Other film deposition equipment for the manufacture of semiconductor devices or of electronic integrated circuits	0	A
84862031	Step and repeat aligners for the manufacture of semiconductor devices or of electronic integrated circuits	0	A
84862039	Other apparatus for the projection or drawing of circuit patterns for the manufacture of semiconductor devices or of electronic integrated circuits	0	A
84862041	Dry plasma etching for the manufacture of semiconductor devices or of electronic integrated circuits	0	A
84862049	Other etching and stripping equipments for the manufacture of semiconductor devices or of electronic integrated circuits	0	A
84862050	Ion Implanters for doping, for the manufacture of semiconductor devices or of electronic integrated circuits	0	A
84862090	Other machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	0	A
84863010	Heating equipments for the manufacture of flat panel displays	0	A
84863021	Chemical Vapour Deposition equipment for the manufacture of flat panel	0	A
84863022	Physical Vapour Deposition equipment for the manufacture of flat panel	0	A
84863029	Other film deposition equipment for the manufacture of flat panel displays	0	A
84863031	Step and repeat aligners for the manufacture of flat panel displays	0	A
84863039	Other apparatus for the projection or drawing of circuit patterns for the manufacture of flat panel displays	0	A
84863041	Cleaning apparatus opparatus operated by ultrasonic process, for the manufacture of flat panel displays	10	A
84863049	Other apparatus for wet-etching, developing, sripping or cleaning, for the manufacture of flat panel displays	0	A
84863090	Other apparatus and equipments for the manufacture of flat panel displays	0	A

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84864010	Machines and apparatus solely or principally of a kind used for the manufacture or repair of masks and reticles	0	A
84864021	Encapsulation equipment for making the plastic casings of a kind used for assembling semiconductor devices or electronic integrated circuits	5	A
84864022	Wire bonders of a kind used for assembling semiconductor devices or electronic integrated circuits	8	A
84864029	Other machines or apparatus solely or principally of a kind used for assembling semiconductor devices or electronic integrated circuits	0	A
84864031	Automated material handling robots solely of a kind used for transport in electronic integrated circuits industry	0	A
84864039	Other apparatus of a kind used for lifting, handling, loading or unloading of boules,wafers,semiconductor devices, electronic integrated circuits and flat panel diaplays	5	A
84869010	Parts and accessories of machines and apparatus for lifting, handling, loading or unloading (excluding automated material handling machines)	5	A
84869020	Parts and accessories of wire bonders	6	A
84869090	Parts and accessories of apparatus used solely or principally for the manufacture of semiconductor devices, electronic integrated circuits or flat	0	A
84871000	Ships' or boats' propellers and blades	6	A
84879000	Machinery parts, not specified or included elsewhere in this chapter	8	A
85011010	Electric motors of an output≤37.5 W, for toys	24.5	B
85011091	Electric motors of output≤37.5 W, 20mm≤housing diam≤39mm	9	A
85011099	Electric motors of an output≤37.5 W, nes	9	A
85012000	Universal AC/DC motors of an output exceeding 37.5 W	12	B
85013100	DC motors, DC generators, of an output not exceeding 750 W	12	B
85013200	DC motors,DC generators,of an output exceeding 750 W but≤75 KW	10	A
85013300	DC motors,DC generators,of an output exceeding 75 KW but≤375 KW	5	A
85013400	DC motors, DC generators, of an output exceeding 375 KW	12	B
85014000	AC motors, single-phase, nes	12	B
85015100	AC motors, multi-phase, of an output not exceeding 750 W	5	A
85015200	AC motors, multi-phase, of an output exceeding 750 W but≤75 KW	10	A
85015300	AC motors, multi-phase, of an output exceeding 75 KW	12	B
85016100	AC generators (alternators), of an output ≤ 75 KVA	5	A
85016200	AC generators, 75 KVA<output ≤375 KVA	12	B
85016300	AC generators, 375 KVA<output≤750 KVA	12	B
85016410	AC generators, 750 KVA<output≤350 MVA	10	A
85016420	AC generators, 350 MVA<output≤665 MVA	5.8	A
85016430	AC generators, of an output> 665 MVA	6	A
85021100	Generating sets,diesel or semi-diesel engines, output≤75 KVA	10	A
85021200	Generating sets,diesel or semi-diesel, 75 KVA<output≤375 KVA	10	A
85021310	Generating sets, diesel or semi-diesel,375 KVA<output ≤2MVA	10	A
85021320	Generating sets, diesel or semi-diesel engines, output>2 MVA	10	A
85022000	Generating sets with spark-igni internal combustion piston engines	10	A
85023100	Wind-powered electric generating sets	8	A
85023900	Electric generating sets, nes	10	A
85024000	Electric rotary converters	10	A
85030010	Parts of electric motors of subheading No. 8501.1010, 8501.1091	12	B
85030020	Parts of electric motors of subheading No. 8501.6420, 8501.6430	3	A
85030030	Parts of the motors of subheading No. 8502.3100	3	A
85030090	Parts of other machines of heading No. 85.01 or 85.02	8	A
85041010	Electronic ballasts for discharge lamps or tubes	10	A
85041090	Other ballasts for discharge lamps or tubes, nes	10	A
85042100	Liq dielectric transformers ,a power handling capacity≤650 KVA	10.5	B
85042200	Liq dielectric transformers,650 KVA<capacity≤10 MVA	12.6	B
85042311	Liq dielectric transformers,10 MVA<capacity≤220 MVA	10	A
85042312	Liq dielectric transformers,220 MVA<capacity≤330 MVA	10	A
85042313	Liq dielectric transformers,330 MVA<capacity≤400 MVA	10	A
85042321	Liq dielectric transformers,400 MVA<capacity≤500 MVA	6	A
85042329	Liq dielectric transformers,500 MVA<capacity	6	A

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HS09 Code	Description	Base Rate	Staging Category
85043110	Mutual inductors, capacity≤1 KVA	5	A
85043190	Other transformers , capacity ≤1 KVA, nes	5	A
85043210	Mutual inductors, 1 KVA<capacity≤16 KVA	5	A
85043290	Other transformers, 1 KVA<capacity≤16 KVA, nes	5	A
85043300	Other transformers ,16 KVA<capacity ≤500 KVA	5	A
85043400	Other transformers ,capacity 500 KVA, nes	14	B
85044013	Voltage-stabilized suppliers of machines of heading No. 84.71	0	A
85044014	Other DC voltage-stabilized suppliers, <1 kW, accuracy to 0.0001	7	A
85044015	Other AC voltage-stabilized suppliers, <10 kW,accuracy to 0.001	0	A
85044019	Other voltage stabilized suppliers, nes	0	A
85044020	Uninterrupted power suppliers (UPS)	10	A
85044091	Semiconductor modules with converting function	10	A
85044099	Other static converters, nes	10	A
85045000	Inductors, electric	0	A
85049011	Parts of transformers of subheading No. 8504.2320	5	A
85049019	Parts of other transformers, nes	8	A
85049020	Parts of voltage stabilized suppliers and UPS	8	A
85049090	Parts of ballasts, static converters and other inductors	8	A
85051110	Permanent magnets/articles going to be prmnt magnets,of rare-earth	7	A
85051190	Permanent magnets/articles going to be prmnt magnets, of oth metal	7	A
85051900	Permanent magnets/articles going to be permanent magnets, nes	7	A
85052000	Electro-magnetic couplings, clutches & brakes	8	A
85059010	Eletro-magnetic lifting heads	8	A
85059090	Eletro-magnetic or permanent magnet chucks, clamps and similar holding devices; including parts	8	A
85061011	Button type primary cells and primary batteries,of Alkaline zinc-manganese	20	B
85061012	Cylinder type primary cells and primary batteries,of Alkaline zinc-manganese dioxide	20	B
85061019	Alkaline zinc-manganese dioxide primary cells and primary batteries	20	B
85061090	Manganese dioxide primary cells & batteries	20	B
85063000	Mercuric oxide primary cells & batteries	14	B
85064000	Silver oxide primary cells & batteries	14	B
85065000	Lithium primary cells & batteries	14	B
85066000	Air-zinc primary cells & batteries	14	B
85068000	Primary cells & batteries, nes	14	B
85069010	Parts of manganese dioxide primary cells/batteries	14	B
85069090	Parts of other primary cells/batteries, nes	10	A
85071000	Pb-acid electric accumulators for starting piston engines	10	A
85072000	Lead-acid electric accumulators nes	10	A
85073000	Nickel-cadmium electric accumulators	10	A
85074000	Nickel-iron electric accumultors	12	B
85078010	Nickel-hydrogen	12	B
85078020	Lithium ion	12	B
85078090	Other electric accumulators, nes	12	B
85079010	Parts of lead-acid electric accumulators	10	A
85079090	Parts of other electric accumulators, nes	8	A
85081100	Vacuum cleaners with self-contained electric motor, of a power not exceeding 1500W and having a dust bag or other receptacle capacity not exceeding 20l	10	A
85081900	Other vacuum cleaners with self-contained electric motor	0	A
85086000	Other vacuum cleaners	0	A
85087010	Parts for the gooda of heading No.8508.1100	12	B
85087090	Parts for other vacuum cleaners	0	A
85094010	Fruit or vegetable juice extractors	10	A
85094090	Other domestic food grinders & mixers; fruit or veg juice extractors	10	A
85098010	Floor polishers	30	B
85098020	Kitchen waste disposers	20	B
85098090	Parts of electro-mechanical domestic appliances	30	B
85099000	Parts of electro-mech dom appliances with electric motor	12	B
85101000	Shavers, with self-contained electric motor	30	B

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HS09 Code	Description	Base Rate	Staging Category
85102000	Hair clippers, with self-contained electric motor	30	B
85103000	Hair-removing appliances, with self-contained electric motor	20	B
85109000	Parts of shavers & hair clippers, with self-contained electric motor	24.5	B
85111000	Spark plugs	10	A
85112010	Ignition magnetos, etc, for locomotive, aircraft & ships	5	A
85112090	Ignition magnetos/magneto-generators/magnetic flywheels, nes	10	A
85113010	Distributors/ignition coils, for locomotives, aircraft & ships	5	A
85113090	Distributors & ignition coils, nes	8.4	A
85114010	Starter motors/dual generators, for locomotives, aircraft & ships	5	A
85114091	Starter motors of an output ≥ 132.39kw, for engines use	8.4	A
85114099	Starter motors/dual generators, nes	8.4	A
85115010	Other generators, for locomotives, aircraft & ships	5	A
85115090	Other generators, nes	8.4	A
85118000	Glow plugs & other ignition or starting equipment nes	8.4	A
85119010	Parts of equipment of heading 85.11 for locomotives, aircraft & ships	4.5	A
85119090	Parts of other equipment of heading 85.11	5	A
85121000	Lighting or signalling equipment of a kind used on bicycles	10.5	B
85122010	Lighting equipment of a kind used for motor vehicles	10	A
85122090	Other lighting or visual signalling equipment, nes	10	A
85123011	Loudspeaker, buzzers for motor vehicles	10	A
85123012	Burglar alarms for motor vehicles	10	A
85123019	Other sound signalling equipment for motor vehicles	10	A
85123090	Other sound signalling equipment for vehicles	10	A
85124000	Windscreen wipers, defrosters & demisters	10	A
85129000	Parts of electrical lighting, signalling & defrosting equipment	8	A
85131010	Portable electric torches functioned by dry batteries	15	B
85131090	Portable electric lamps with self-contained source of energy, nes	17.5	B
85139010	Parts of torches of subheading No. 8513.1010	14	B
85139090	Parts of portable electric lamps of subheading No 8513.1090	14	B
85141010	Controlled atmosphere heat treatment furnace	0	A
85141090	Industrial/lab electric resistance heated furnaces & ovens, nes	0	A
85142000	Industry/lab electric induction or dielectric furnaces & ovens	0	A
85143000	Industrial & laboratory electric furnaces & ovens nes	0	A
85144000	Industry&lab electric induction or dielectric heating equip nes	10	A
85149010	Parts of electric furnace for steel making	8	A
85149090	Parts of other equipment of heading No. 85.14	0	A
85151100	Electric soldering irons & guns	10	A
85151900	Electric brazing or soldering machines & apparatus nes	10	A
85152110	Aligning tube welding machines, fully or partly automatic	10	A
85152190	Other machines for resistance welding of metal fully or partly auto nes	10	A
85152900	Electric mach/app for resistance welding of metal nes	10	A
85153110	Spiralling tube welding machines, fully or partly automatic	10	A
85153190	Other machines for arc and etc. welding of metal fully or partly auto nes	10	A
85153900	Electric mach/app for arc (inc plasma arc) welding of metals nes	10	A
85158000	Elec/laser/ultrac mach for weld/cut nes or for hot spray of metal	8	A
85159000	Parts of elec/laser/ultrac mach for weld/cut nes or hot spray of metal	6	A
85161010	Electrical storage water heaters	10	A
85161020	Electrical geysers	10	A
85161090	Other electric instantaneous water heaters and immersion heaters	10	A
85162100	Electric space heating apparatus, having storage heating radiators	35	B
85162910	Electric soil heating apparatus	10	A
85162920	Radiation space heaters	10	A
85162931	Convection space heaters by fans	10	A
85162932	Liquid filled convection space heaters	10	A
85162939	Other convection space heaters, nes	10	A
85162990	Electric space heating apparatus, nes	10	A
85163100	Electro-thermic hair dryers	10	A
85163200	Electro-thermic hair-dressing apparatus, nes	35	B
85163300	Electro-thermic hand-drying apparatus	35	B

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85164000	Electric smoothing irons	35	B
85165000	Microwave ovens	15	B
85166010	Electromagnetic ovens	15	B
85166030	Electric cookers	15	B
85166040	Electric frying pans	15	B
85166050	Electric oven	15	B
85166090	Oth electric ovens, cookng plates, grillers...roasters	15	B
85167110	Drip coffee makers	32	B
85167120	Steam espresso makers	32	B
85167130	Pump espresso makers	32	B
85167190	Other electric-thermic coffee or tea makers	32	B
85167210	Automatic bread makers	32	B
85167220	Slice pop-up toasters	32	B
85167290	Electro-thermic toasters	32	B
85167910	Electro-thermic water dispensers	32	B
85167990	Other electro-thermic appliances, domestic, nes	32	B
85168000	Electric heating resistors	10	A
85169010	Parts of apparatus of subheadg Nos. 8516.2910, 8516.8000	8	A
85169090	Parts of ofther apparatus of heading No. 85.16	12	B
85171100	Line telephone sets with cordless handsets	0	A
85171210	Radio telephone handsets (including vehicle installed)	0	A
85171220	Walkie-talkie	0	A
85171290	Other telephones for cellular networks or for other wireless networks	0	A
85171800	Other telephone sets	0	A
85176110	Mobile communication base station	0	A
85176190	Other base station	0	A
85176211	Digital public telephonic switching systems, toll telephonic or telegraphic switching systems	0	A
85176212	Digital mobile communication switching systems	0	A
85176219	Other digital telephonic switching system	0	A
85176221	Optical line terminal equipments and pulse code modulation mutilexers	0	A
85176222	Optical transmission equipments for wave-division multiplexing	0	A
85176229	Other optical communication equipments	0	A
85176231	Communication network synchronizing equipments	0	A
85176232	Ethernet exchangers	0	A
85176233	IP telephone signal converters	0	A
85176234	Modem	0	A
85176235	Network concentrators	0	A
85176236	Network path-control devices	0	A
85176237	Wired network interface card	0	A
85176239	Other telecommunication apparatus for digit line system	0	A
85176292	Wireless network interface card	0	A
85176293	Fixed wireless communicating terminal	0	A
85176299	Other machines for the reception, conversion and transmission or regeneration of voice, images or other data	0	A
85176910	Other apparatus for communication in a wireless network	9	A
85176990	Other apparatus for communication in a wired network	0	A
85177010	Parts of digital program-controlled switching apparatus	0	A
85177020	Parts of the equipment of optical line terminal equipments and pulse code modulation mutilexers	0	A
85177030	Parts of radio telephone handsets	0	A
85177040	Parts of walkie-talkie	8	A
85177060	Laser transmitting and receiving unit of laser communication equipment	0	A
85177070	Aerials or parts thereof for use with the apparatus of No.8517	2	A
85177090	Parts of machines for the reception and transmission of voice or other data	0	A
85181000	Microphones & stands therefor	10	A
85182100	Single loudspeakers, mounted in the same enclosure	10	A
85182200	Multiple loudspeakers, mounted in the same enclosure	10	A
85182900	Loudspeakers, nes	0	A

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HS09 Code	Description	Base Rate	Staging Category
85183010	Blue headset	0	A
85183090	Headphones, earphones & combined microphone/speaker sets	0	A
85184000	Audio-frequency electric amplifiers	12	B
85185000	Electric sound amplifier sets	10	A
85189000	Parts of mics,loudspeakers,headphones,earphones&elec sound ampli	10.5	B
85192000	Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment	20	B
85193000	Turntables (record-decks)	30	B
85195000	Telephone answering machines	0	A
85198111	Cassette-players, not incorporating a sound recording device, not including transcribing machines	17	B
85198112	Cassette-type magnetic tape recorders incorporating sound reproducing	30	B
85198119	Other sound recording or reproducing apparatus, using magnetic media	20	B
85198121	Compact disc players, not incorporating a sound recording devices	30	B
85198129	Other sound recording or reproducing apparatus, using optical media	20	B
85198131	Flash memory recorders incorporating sound reproducing apparatus	20	B
85198139	Other sound recording or reproducing apparatus, using semiconductor media	20	B
85198910	Record-players, not incorporating a sound recording device	30	B
85198990	Other sound recording or reproducing apparatus	20	B
85211011	Broadcast quality, magnetic video tape recorders	30	B
85211019	Other magnetic video tape recorders	30	B
85211020	Magnetic video tape reproducers	30	B
85219011	Video compact disc player	20	B
85219012	Digital video disc player	20	B
85219019	Other laser video compact disk player	20	B
85219090	Video recording or reproducing apparatus nes	20	B
85221000	Pick-up cartridges	35	B
85229010	Parts of turnables or record-players	25	B
85229021	Transport mechanisms of cassett sound recorders/reproducers	25	B
85229022	Magnetic heads of cassett sound recordr/reproducer	25	B
85229023	Parts of magnetic heads	20	B
85229029	Other parts/accessories of casstt sound recordr/reprducr, nes	30	B
85229031	Movements for laser video compact disk player	30	B
85229039	Other parts/accessories of video recording or reproducing apparatus	30	B
85229091	Car audio frequency relays ware or FM car transmitter	20	B
85229099	Parts/accessories of other apparatus of 85.19 to 85.21, nes	20	B
85232110	Cards incorporating a magnetic stripe, prepared unrecorded	17.5	B
85232120	Cards incorporating a magnetic stripe, recorded	15	B
85232911	Prepared unrecorded magnetic discs	0	A
85232919	Magnetic discs	0	A
85232921	Magnetic tapes, prepared unrecorded, of a width not exceeding 4mm	0	A
85232922	Magnetic tapes, prepared unrecorded, of a width exceeding 4mm but not exceeding 6.5mm	0	A
85232923	Prepared unrecorded magnetic tapes, of a width not exceeding 4mm	0	A
85232928	Tapes for reproducing sound or image	10	A
85232929	Other recorded tapes	0	A
85232990	Other magnetic media	0	A
85234010	Optical media for reproducing sound only, recorded	10	A
85234020	Optical media for the machines fo heading No.84.17 reproducing phenomena other than sound or image	0	A
85234091	Other prepared unrecorded optical media	0	A
85234099	Other optical media for the recording of sound or of other phenomena	0	A
85235110	Solid-state non-volatile storage devices (flash memorizer), prepared	0	A
85235120	Solid-state non-volatile storage devices (flash memorizer), recorded	0	A
85235210	Prepared unrecorded"Smart cards"	0	A
85235290	Smart cards	0	A
85235910	Other semiconductor media, prepared unrecorded	0	A
85235920	Other semiconductor media, recorded	0	A
85238011	Gramophone records, prepared unrecorded	15	B



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HS09 Code	Description	Base Rate	Staging Category
85238019	Gramophone records, recorded	0	A
85238021	Prepared unrecorded gramophone records for the machines of heading	0	A
85238029	Other storage devices for the machines of heading No.84.71	0	A
85238091	Other prepared unrecorded Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other	0	A
85238099	Other media for the recording of sound or of other phenomena	0	A
85255000	Transmission apparatus for radio-broadcasting or television	0	A
85256010	Satellite earth station	0	A
85256090	Other transmission apparatus incorporating reception apparatus	0	A
85258011	Television cameras, for special purposes	10	A
85258012	Television cameras, not for special purposes, broadcast quality	35	B
85258013	Other television cameras, not for special purposes	35	B
85258021	Digital cameras for special purposes	0	A
85258022	Digital cameras not for special purposes, single lens reflex	0	A
85258029	Other digital cameras, not for special purposes	0	A
85258031	Vidao camera recorders, for special purposes	0	A
85258032	Vidao camera recorders, not for special purposes, broadcast quality	0	A
85258033	Vidao camera recorders, not for special purposes, household	0	A
85258039	Other vidao camera recorders, not for special purposes	0	A
85261010	Radar aparatus, for navigational aid	2	A
85261090	Radar aparatus other than for navigation	5	A
85269110	Radio navigational aid apparatus	2	A
85269190	Other radio navigational aid apparatus, nes	2	A
85269200	Radio remote control apparatus	5	A
85271200	Pocket-size radio cassette-players, no need externl power	20	B
85271300	Oth combined radio/sound recorder-player, no need extnl power	15	B
85271900	Other radio broad receiver operatng without external power, nes	15	B
85272100	Combnd radio/sound recorder-player, need extnl power for motor vehcl	15	B
85272900	Other radio broad receiver need extnl power for motor vehicles, nes	15	B
85279100	Other reception apparatus for radio-broadcasting, combined with sound recording or reproducing apparatus	15	B
85279200	Other reception apparatus for radio-broadcasting, not combined with sound recording or reproducing apparatus but combined with a clock	15	B
85279900	Other reception apparatus for radio-broadcasting	27	B
85284100	Cathode-ray tube monitors of a kind solely or principally used in an automatic data processing system of heading No.84.71	0	A
85284910	Other cathode-ray tube monitors, colour	30	B
85284990	Other cathode-ray tube monitors, black and white or other monochrome	19	B
85285110	Liquid crystal display of a kind solely or principally used in an automatic data processing system of heading No.84.71	0	A
85285190	Other monitors of a kind solely or principally used in an automatic data processing system of heading No.84.71	0	A
85285910	Other monitors; colour	MFN	E
85285990	Other monitors; black and white or other monochrome	19	B
85286100	Projectors of a kind solely or principally used in an automatic data processing system of heading No.84.71	0	A
85286910	Other projectors; colour	30	B
85286990	Other projectors; black and white or other monochrome	15	B
85287110	Satellite television receivers,colour, not designed to incorporate a video display or screen	30	B
85287180	Other satellite television receivers,colour, not designed to incorporate a video display or screen	30	B
85287190	Satellite television receivers,black and white or other monochrome, not designed to incorporate a video display or screen	15	B
85287211	Analog colour television, with cathode-ray tube monitors	30	B
85287212	Other digital colour television , with cathode-ray tube monitors	30	B
85287219	Other digital television , with cathode-ray tube monitors	30	B
85287221	Analog colour television with liquid crystal display	MFN	E
85287222	Digital colour television with liquid crystal display	MFN	E

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HS09 Code	Description	Base Rate	Staging Category
85287229	Other colour television with liquid crystal display	MFN	E
85287231	Analog colour television with plasma display panels	MFN	E
85287232	Digital colour television with plasma display panels	MFN	E
85287239	Other colour television with plasma display panels	MFN	E
85287291	Other analog colour television	30	B
85287292	Other digital colour television	MFN	E
85287299	Other colour television	30	B
85287300	Other television, black and white or other monochrome	15	B
85291010	Aerials & the parts, for radar or radio-navigational apparatus	1.5	A
85291020	Aerials & the parts, for radio or television receivers	0	A
85291090	Aerials & the parts, for other apparatus of heading 85.25 to 85.28	2	A
85299010	Parts for TV transmissn/translat/satelite earth rece/relay apparatus	0	A
85299041	Parts for TV cameras serving special purposes	8	A
85299042	Camera modules without special purpose	12	B
85299049	Parts for other TV cameras	12	B
85299050	Parts for radar or radio-navigational aid apparatus	1.5	A
85299060	Parts for radio broadcast receivers and their combinations	15	B
85299081	Parts for colour TV receivers	MFN	E
85299082	Plasma display modules and parts thereof	MFN	E
85299089	Parts for monochroms TV receivers	0	A
85299090	Parts for use with apparatus of 85.25 to 85.28, nes	0	A
85301000	Elect signalling,safety or traffic control equip for rail or tramways	10	A
85308000	Electrical signalling, safety or traffic control equipment, nes	8	A
85309000	Parts of electrical signalling, safety or traffic control equipment	8	A
85311000	Other burglar or fire alarms and similar apparatus, nes	10	A
85312000	Indicator panels incorporating LCD or light emit diodes	0	A
85318010	Electric buzzers	15	B
85318090	Electric sound or visual signalling apparatus, nes	10	A
85319010	Parts of burglar or fire alarms & similar apparatus	0	A
85319090	Parts of other apparatus of heading No. 85.31	0	A
85321000	Fixed capacitors for use in 50/60 Hz circuits (power capacitors)	0	A
85322110	Electrical capacitors, fixed, tantalum, laminate	0	A
85322190	Electrical capacitors, fixed, tantalum, nes	0	A
85322210	Electrical capacitors, fixed, aluminium electrolytic, laminate	0	A
85322290	Electrical capacitors, fixed, aluminium electrolytic, nes	0	A
85322300	Electrical capacitors, fixed, ceramic dielectric, single layer, nes	0	A
85322410	Electrical capacitors, fixed, ceramic dielectric, multilayer, laminate	0	A
85322490	Electrical capacitors, fixed, ceramic dielectric, multilayer, nes	0	A
85322510	Electrical capacitors, fixed, dielectric of paper or plastics, laminate	0	A
85322590	Electrical capacitors, fixed, dielectric of paper or plastics, nes	0	A
85322900	Electrical capacitors, fixed, nes	0	A
85323000	Electrical capacitors, variable or adjustable (pre-set)	0	A
85329010	Parts of electrical capacitors of 8532.1000	0	A
85329090	Parts of electrical capacitors of 8532.2100 to 8532.3000	0	A
85331000	Electrical resistors, fixed carbon, composition or film type	0	A
85332110	Electrical resistors fixed for a power handling capacity ≤20W, laminate	0	A
85332190	Electrical resistors fixed for a power handling capacity ≤20W, nes	0	A
85332900	Electrical resistors, fixed, > 20W	0	A
85333100	Wirewound variable R, include rheostat & potentiometers≤20 W	0	A
85333900	Wirewound variable R, including rheostat & potentiometers, > 20W	0	A
85334000	Variable resistors, including rheostats & potentiometers, nes	0	A
85339000	Parts of electrical resistors, rheostats & potentiometers	0	A
85340010	Printed circuits of more than 4 layers	0	A
85340090	Printed circuits of 4 layers or less	0	A
85351000	Electrical fuses, for a voltage exceeding 1,000 volts	14	B
85352100	Automatic circuit breakers 1,000V<voltage ≤72.5 KV	14	B
85352900	Automatic circuit breakers, for a voltage <72.5KV, nes	10	A
85353000	Isolating switches & make-and-break switches, voltage exceed 1,000 V	10	A
85354000	Lightning arresters, voltage limiters & surge supp voltage >1,000 V	18	B

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<b>HS09 Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
85359000	Electrical app for switching or protec elec circuits >1,000V, nes	10	A
85361000	Electrical fuses, for a voltage not exceeding 1,000 volts	10	A
85362000	Automatic circuit breakers for a voltage not exceeding 1,000 volts	9	A
85363000	Elect app for protecting electric circuits, for a voltage≤1,000V,nes	9	A
85364100	Elect relays for a voltage not exceeding 60 volts	10	A
85364900	Elect relays for a voltage exceed 60 V but not exceeding 1,000 volts	10	A
85365000	Electrical switches for a voltage not exceeding 1,000 volts, nes	0	A
85366100	Electrical lamp-holders, for a voltage not exceeding 1,000 volts	10	A
85366900	Electrical plugs & sockets, for a voltage not exceeding 1,000 volts	0	A
85367000	Connectors for optical fibres, optical fibre bundles or cables	8	A
85369000	Electrical app for switching or protec elec circuits,≤1,000 V, nes	0	A
85371011	Programmable controuers	5	A
85371019	Other numerical control panels, for a voltage≤1,000 V	5	A
85371090	Boards/panels/bases for elec cntrl/distribu nes, voltg≤1,000 V	8.4	A
85372010	Gas insulated switch gear, for a voltage≥500 KV	8.4	A
85372090	Boards/panels/bases for elec cntrl/distribu nes, volt >1,000 V	8.4	A
85381010	Parts for use with the goods of subheading 8537.2010	8.4	A
85381090	Boards,panels,etc for oth goods of 85.37, not equipd with thr appar	7	A
85389000	Parts for switches,fuses,panels and etc,nes	7	A
85391000	Sealed beam lamp units	10	A
85392110	Tungsten halogen lamps, for scientific or medical uses	8	A
85392120	Tungsten halogen lamps, for trains, aircraft or ships	8	A
85392130	Tungsten halogen lamps, for motor vehicles	10	A
85392190	Tungsten halogen lamps, for other uses nes	10.5	B
85392210	Other filament lamps ≤200 W, >100V, for scient or medical uses	10.5	B
85392290	Other filament lamps ≤200W, volt >100V, for other uses	5	A
85392910	Filament lamps nes, for scientific or medical uses	5	A
85392920	Filament lamps nes, for trains, aircraft or ships	10.5	B
85392930	Filament lamps nes, for motor vehicles	5	A
85392991	Filament lamps nes, voltage≤ 12V	12	B
85392999	Other filament lamps, nes	12	B
85393110	Fluorescent lamps, hot cathode, for scientific or medical uses	8	A
85393120	Fluorescent lamps, hot cathode, for trains, aircraft or ships	8	A
85393191	Compact fluorescent lamp	8	A
85393199	Fluorescent lamps, hot cathode, for other uses nes	8	A
85393210	Mercury/sodium vapour lamps; metal halide lamps for scient/medicl use	8	A
85393220	Mercury/sodium vapour lamps; metal halide lamps f train/aircraft/ship	8	A
85393290	Mercury/sodium vapour lamps; metal halide lamps for oth uses nes	8	A
85393910	Other dischage lamps, for scientific or medical uses	8	A
85393920	Other dischage lamps, for trains, aircraft or ships	8	A
85393990	Other discharge lamps, for other uses nes	8	A
85394100	Arc lamps	8	A
85394900	Ultra-violet or infra-red lamps	8	A
85399000	Parts of elect filament or disch lamps,UV or IR lamps & arc-lamps	8	A
85401100	Cathode-ray TV picture tubes,including video monitor tubes,colour	12	B
85401200	Cathode-ray TV picture tubes incl monitor tubes,B&W or other mono	15	B
85402010	Television camera tubes	12	B
85402090	Image converter/intensifiers; other photo-cathode tubes	8	A
85404000	Color data/graphic display tubes of phosphor dot scrn pitch <0.4mm	8	A
85405000	Monochrome data/graphic display tubes	8	A
85406010	Radar display cathode-ray tubes	6	A
85406090	Cathode-ray tubes, nes	8	A
85407100	Magnetron tubes	8	A
85407200	Klystron tubes	8	A
85407900	Microwave tubes, nes	8	A
85408100	Receiver or amplifier valves & tubes	8	A
85408900	Valve & tubes, nes	8	A
85409110	Parts of TV picture tubes	6	A
85409120	Parts of radar display tubes	5	A

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HS09 Code	Description	Base Rate	Staging Category
85409190	Parts of other cathode-ray tubes nes	8	A
85409910	Parts of TV camera tubes	8	A
85409990	Parts of therm/cold/photo-cathode valve or tubes, nes	8	A
85411000	Diodes, other than photosensitive or light emitting diodes	0	A
85412100	Transistors,oth than photosensitive,with a dissipation rate of<1W	0	A
85412900	Transistors, other than photosensitive transistors, nes	0	A
85413000	Thyristors, diacs & triacs, other than photosensitive devices	0	A
85414010	Light emitting diodes	0	A
85414020	Solar cells	0	A
85414090	Photosensitive semiconductor devices,photovoltaic cells whether of not made up into panels,nes	0	A
85415000	Semiconductor devices, nes	0	A
85416000	Mounted piezo-electric crystals	0	A
85419000	Parts of mounted piezo-electric crystals & semiconductor devices	0	A
85423100	Processors and controllers of electronic integrated circuits, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	0	A
85423200	Memories of electronic integrated circuits	0	A
85423300	Amplifiers of electronic integrated circuits	0	A
85423900	Other electronic integrated circuits	0	A
85429000	Parts of electronic integrated circuits & microassemblies	0	A
85431000	Particle accelerators	5	A
85432010	General signal generators, output frequency<1,500 MHz	15	B
85432090	Other signal generators, nes	8	A
85433000	Machines for electroplating, electrolysis or electrophoresis	0	A
85437091	Metal or mine detectors	0	A
85437092	High or inmediate frequency amplifiers	0	A
85437093	Electric fence energizers	10	A
85437099	Other electrical machines and apparatus, not specified or included elsewhere in this chapter	0	A
85439010	Parts of particle accelerators	0	A
85439021	Parts of signal generators of subheading 8543.2010	0	A
85439029	Parts of signal generators of subheading 8543.2090	0	A
85439030	Parts of metal or mine detectors	0	A
85439040	Parts of high or medium frequency amplifiers	0	A
85439090	Parts of oth machines/apparatus of heading 85.43 nes	0	A
85441100	Insulated winding wire of copper	10	A
85441900	Insulated winding wire not of copper	20	B
85442000	Co-axial cable & other co-axial electric conductors	10	A
85443020	Ignition wiring sets for motor vehicles	10	A
85443090	Other ignition wiring sets for aircraft or ships, nes	5	A
85444211	Electric cable, fitted with connectors, for a voltage not exceeding 80V	0	A
85444219	Electric conductors, fitted with connectors, for a voltage not exceeding 80V	0	A
85444221	Electric cable, fitted with connectors, for a voltage exceeding 80V but not exceeding 1000V	0	A
85444229	Electric conductors, fitted with connectors, for a voltage exceeding 80V but not exceeding 1000V	0	A
85444911	Electric cable, not fitted with connectors, for a voltage not exceeding 80V	0	A
85444919	Electric conductors, not fitted with connectors, for a voltage not exceeding	0	A
85444921	Electric cable, not fitted with connectors, for a voltage exceeding 80V but not exceeding 1000V	6	A
85444929	Electric conductors, not fitted with connectors, for a voltage exceeding 80V but not exceeding 1000V	12	B
85446012	Electric cable, 1,000V<voltage≤35 KV	10	A
85446013	Electric cable for a voltage exceeding 35KV but not exceeding 110KV	8.4	A
85446014	Electric cable for a voltage exceeding 110KV but not exceeding 220KV	8.4	A
85446019	Other electric cable, for a voltage > 1,000 V	8.4	A
85446090	Electric conductor nes, for a voltage >1,000 V	21	B
85447000	Optical fibre cables, made up of individually sheathed fibres	0	A

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<b>HS09 Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
85451100	Carbon or graphite electrodes, for furnaces	8	A
85451900	Carbon or graphite electrodes, for electrical purposes, nes	10.5	B
85452000	Carbon or graphite brushes	10.5	B
85459000	Art. of carbon or graphite, for electrical purposes, nes	10.5	B
85461000	Electrical insulators of glass	10.5	B
85462010	Power transmission & converting bushings of ceramics	6	A
85462090	Other electrical insulators of ceramics	12	B
85469000	Electrical insulators, nes	10	A
85471000	Insulating fittings of ceramics for electrical machines	8	A
85472000	Insulating fittings of plastics for electrical machines	8	A
85479010	Elect conduit tubing/joints of base metals, with inner insulating lining	10	A
85479090	Insulating fittings for electrical machines/equipment/appliances, nes	8	A
85481000	Waste/scrap of primary cells/batteries/electric accumulators	8	A
85489000	Electrical parts of machinery or apparatus, nes in Ch 85	12	B
86011011	Rail locomotives powered from DC motor, controlled by microprocessor	3	A
86011019	Rail locomotives powered from a DC motor, nes	3	A
86011020	Rail locomotives powered from an AC motor	3	A
86011090	Rail locomotives powered from external source of electricity, nes	3	A
86012000	Rail locomotives powered by electric accumulator	3	A
86021010	Diesel-electric locomotives controlled by a microprocessor	3	A
86021090	Diesel-electric locomotives, nes	3	A
86029000	Rail locomotives nes & locomotive tenders	3	A
86031000	Self-propelled railway cars powered from an external electricity	3	A
86039000	Self-propelled railway cars nes	3	A
86040011	Tunnel clearance limit inspection cars	3	A
86040012	Rail grinding trains	3	A
86040019	Testing coaches & track inspection vehicles, nes	5	A
86040091	Railway electrification catenary installation cars	5	A
86040099	Railway/tram maintenance or service vehicles, nes	7	A
86050010	Railway passenger coaches	5	A
86050090	Tramway coaches; special purpose railway/tram coaches nes	5	A
86061000	Railway tank cars, not self-propelled	5	A
86063000	Railway cars, self-discharging, excl. tank or refrigerated type	5	A
86069100	Railway cars, closed & covered	5	A
86069200	Railway cars, open, with non-removable sides of a height >60 cm	5	A
86069900	Railway cars nes	5	A
86071100	Driving bogies & bissel-bogies	3	A
86071200	Bogies & bissel-bogies nes	3	A
86071910	Axles of railway/tramway vehicles etc	3	A
86071990	Wheels & parts nes, of railway/tramway vehicles	3	A
86072100	Air brakes & parts for railway rolling stock	3	A
86072900	Brakes nes & parts thereof for railway rolling stock	3	A
86073000	Coupling devices & parts for railway rolling stock	3	A
86079100	Locomotive parts nes	3	A
86079900	Railway rolling stock parts nes	3	A
86080010	Automatic rail axle counting system	3	A
86080090	Signalling devices, etc nes, for railways/waterways/airports & parts	4	A
86090010	20 feet cargo containers	10.5	B
86090020	40 feet cargo containers	10.5	B
86090030	45,48,53 feet cargo containers	10.5	B
86090090	Cargo containers special designed, nes	10.5	B
87011000	Pedestrian controlled tractors	9	A
87012000	Road tractors for semi-trailers (truck tractors)	6	A
87013000	Track-laying tractors (crawlers)	6	A
87019011	Wheeled tractor	8	A
87019019	Other tractor	8	A
87019090	Other tractor	8	A
87021020	Coaches for transport of passengers at aerodrome, diesel	4	A
87021091	Buses with seats ≥30, diesel	25	B

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HS09 Code	Description	Base Rate	Staging Category
87021092	Buses with 20≤seats<30, diesel	25	B
87021093	Buses with 10≤seats<20, diesel	25	B
87029010	Other buses with seats≥30, nes	25	B
87029020	Other buses with 20≤seats<30, nes	25	B
87029030	Other buses with 10≤seats<20, nes	25	B
87031011	All Terrian Vehicles	25	B
87031019	Other golf cars and similar vehicles	25	B
87031090	Snowmobiles	25	B
87032130	Saloon cars, ≤1000 cc, spark-igni reciprocating	25	B
87032140	Cross-country cars(4WD), ≤1000 cc, spark-igni reciprocating	25	B
87032150	Minibuses (seats≤9), ≤1000cc,spark-igni recip	25	B
87032190	Cars nes, ≤1000 cc, spark-igni reciprocating	25	B
87032230	Saloon cars, >1000cc but≤1500 cc, spark-igni recip	25	B
87032240	Cross-country cars(4WD), >1000cc but≤1500cc, spark-igni recip	25	B
87032250	Minibuses (seats≤9), >1000cc but≤1500cc,spark-igni recip	25	B
87032290	Cars nes, >1000cc but≤1500 cc, spark-igni recip	25	B
87032341	Saloon cars,>1500cc but≤2000cc, spark-igni recip	25	B
87032342	Cross-country cars(4WD), >1500cc but≤2000cc, spark-igni recip	25	B
87032343	Minibuses (seats≤9), >1500cc but≤2000cc, spark-igni recip	25	B
87032349	Cars nes, ≤1000 cc, spark-igni reciprocating	25	B
87032351	Saloon cars,>2000cc but≤2500cc, spark-igni recip	25	B
87032352	Cross-country cars(4WD),>2000cc but≤2500cc, spark-igni recip	25	B
87032353	Minibuses (seats≤9), >2000cc but≤2500cc, spark-igni recip	25	B
87032359	Cars nes, >2000cc but≤2500cc, spark-igni recip	25	B
87032361	Saloon cars,>2500cc but≤3000cc, spark-igni recip	25	B
87032362	Cross-country cars(4WD),>2500cc but≤3000cc, spark-igni recip	25	B
87032363	Minibuses (seats≤9), >2500cc but≤3000cc, spark-igni recip	25	B
87032369	Cars nes, >2500cc but≤3000cc, spark-igni recip	25	B
87032411	Saloon cars,>3000cc but≤4000cc, spark-igni recip	25	B
87032412	Cross-country cars(4WD),>3000cc but≤4000cc, spark-igni recip	25	B
87032413	Minibuses (seats≤9), >3000cc but≤4000cc, spark-igni recip	25	B
87032419	Cars nes, >3000cc but≤4000cc, spark-igni recip	25	B
87032421	Saloon cars,>4000cc, spark-igni recip	25	B
87032422	Cross-country cars(4WD),>4000cc, spark-igni recip	25	B
87032423	Minibuses (seats≤9), >4000cc, spark-igni recip	25	B
87032429	Cars nes, >4000cc, spark-igni recip	25	B
87033111	Saloon cars, ≤1000cc, diesel	25	B
87033119	Cars nes,≤1000cc, diesel	25	B
87033121	Saloon cars,>1000cc but≤1500cc, diesel	25	B
87033122	Cross-country cars(4WD),>1000cc but≤1500cc, diesel	25	B
87033123	Minibuses (seats≤9), >1000cc but≤1500cc, diesel	25	B
87033129	Cars nes,>1000cc but≤1500cc, diesel	25	B
87033211	Saloon cars,>1500cc but≤2000cc, diesel	25	B
87033212	Cross-country cars(4WD),>1500cc but≤2000cc, diesel	25	B
87033213	Minibuses (seats≤9),>1500cc but≤2000cc, diesel	25	B
87033219	Cars nes, >1500cc but≤2000cc, diesel	25	B
87033221	Saloon cars,>2000cc but≤2500cc, diesel	25	B
87033222	Cross-country cars(4WD),>2000cc but≤2500cc, diesel	25	B
87033223	Minibuses (seats≤9),>2000cc but≤2500cc, diesel	25	B
87033229	Cars nes,>2000cc but≤2500cc, diesel	25	B
87033311	Saloon cars,>2500cc but≤3000cc, diesel	25	B
87033312	Cross-country cars(4WD),>2000cc but≤2500cc, diesel	25	B
87033313	Minibuses (seats≤9),>2000cc but≤2500cc, diesel	25	B
87033319	Cars nes,>2000cc but≤2500cc, diesel	25	B
87033321	Saloon cars,>3000cc but≤4000cc, diesel	25	B
87033322	Cross-country cars(4WD),>3000cc but≤4000cc, diesel	25	B
87033323	Minibuses (seats≤9),>3000cc but≤4000cc, diesel	25	B
87033329	Cars nes,>3000cc but≤4000cc, diesel	25	B
87033361	Saloon cars,>4000cc, diesel	25	B

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87033362	Cross-country cars(4WD),>4000cc, diesel	25	B
87033363	Minibuses (seats≤9),>4000cc, diesel	25	B
87033369	Cars nes,>4000cc, diesel	25	B
87039000	Motor cars with seats≤9, nes	25	B
87041030	Dumpers designed for off-highway use, with motor-driven wheel	6	A
87041090	Dumpers for off-highway use, nes	6	A
87042100	Trucks diesel, g.v.w. ≤5 t	25	B
87042230	Trucks diesel, 5 t <g.v.w.<14 t	20	B
87042240	Trucks diesel, 14 t ≤ g.v.w.≤20 t	20	B
87042300	Trucks diesel, g.v.w. >20 t	15	B
87043100	Trucks spark-igni, g.v.w.≤5 t	25	B
87043230	Trucks spark-igni, 5 t <g.v.w.≤8 t	20	B
87043240	Trucks spark-igni, g.v.w. > 8 t	20	B
87049000	Trucks nes	25	B
87051021	All-road crane lorries with a lifting capacity ≤50 t	15	B
87051022	All-road crane lorries with 50<lifting capacity<100 t	10	A
87051023	All-road crane lorries with lifting capacity≥100	10	A
87051091	Other crane lorries with a lifting capacity ≤50 t	15	B
87051092	Other crane lorries with 50<lifting capacity<100 t	10	A
87051093	Other crane lorries with lifting capacity≥100	10	A
87052000	Mobile drilling derricks	12	B
87053010	Fire fighting vehicles, mounted with scaling ladder	3	A
87053090	Other fire fighting vehicles, nes	3	A
87054000	Mobile concrete mixers	15	B
87059010	Radio communication vans	9	A
87059020	Mobile radiological units	9	A
87059030	Mobile environmental monitoring units	12	B
87059040	Mobile clinics	12	B
87059051	Aeroplane charging vehicles (frequency 400Hz)	12	B
87059059	Other mobile electric generator sets	12	B
87059060	Mobile refuellers/air-conditioners/deicers used for aircraft	12	B
87059070	Snow-clearance vehicles used for road or airfiel runways	12	B
87059080	Oil-well measuring carts, crushing mill carts and sand	12	B
87059090	Special purpose motor vehicles nes	12	B
87060010	Chassis fit with engines for dumpers	8	A
87060021	Chassis fit with engines for trucks of g.v.w.≥14 t	10	A
87060022	Chassis fit with engines for trucks of g.v.w.<14 t	10	A
87060030	Chassis fit with engines for buses with seats≥30	20	B
87060040	Chassis fit with engines for crane lorries	20	B
87060090	Chassis fit with engines for oth vehicles of 87.01 to 87.05	10	A
87071000	Bodies for passenger carrying vehicles	10	A
87079010	Bodies for buses with 10 to 29 seats	10	A
87079090	Bodies for tractors, buses, trucks, special purpose vehicles, nes	10	A
87081000	Bumpers & parts of motor vehicles	10	A
87082100	Safety seat belts of motor vehicles	10	A
87082930	Windowpane raiser	10	A
87082941	Motor vehicles electric sunroofs	10	A
87082942	Motor vehicles manual sunroofs	10	A
87082951	Side panels	10	A
87082952	Car doors	10	A
87082953	Engine hood	10	A
87082954	Front wall	10	A
87082955	Baggage compartment lids(or back door)	10	A
87082956	Rear wall	10	A
87082957	Fender	10	A
87082959	Other body Coverings	10	A
87082990	Parts & accessories of bodies nes for motor vehicles	10	A
87083010	Mounted brake linings	10	A
87083021	Anti-skid brake system of tractors and dumpers	6	A

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<b>HS09 Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
87083029	Anti-skid brade system of other vehicles	10	A
87083091	Brakes and servo-brakes and parts thereof, of tractors	6	A
87083092	Brakes and servo-brakes and parts thereof, of motor vehicles for the transport of 30 seats or more	10	A
87083093	Brakes and servo-brakes and parts thereof, of dumpers designed for	6	A
87083094	Brakes and servo-brakes and parts thereof, of motor vehicles with compression-ignition internal combustion piston engine, light duty	10	A
87083095	Brakes and servo-brakes and parts thereof, of heavy motor vehicles	10	A
87083096	Brakes and servo-brakes and parts thereof, of special purpose motor vehicles	10	A
87083099	Brakes and servo-brakes and parts thereof, of other unspecified vehicles	10	A
87084010	Gear boxes of tractors	6	A
87084020	Gear boxes of buses with seats≥30	10	A
87084030	Gear boxes of dumpers	6	A
87084040	Gear boxes of trucks of 8704.2100/2230/3100/3230	10	A
87084050	Gear boxes of trucks of 8704.2240, 8704.2300	10	A
87084060	Gear boxes of vehicles of 87.05	10	A
87084091	Automatic gearshift for saloon cars	10	A
87084099	Gearshift of other motor vehicles of 87.02 to 87.04	10	A
87085071	Drive-axles with differential, of tractors	6	A
87085072	Drive-axles with differential, of motor vehicles for the transport of 30 seats or	10	A
87085073	Drive-axles with differential, of dumpers designed for offhighway use	6	A
87085074	Drive-axles with differential, of motor vehicles with compression-ignition internal combustion piston engine, light duty	10	A
87085075	Drive-axles with differential, of heavy motor vehicles	10	A
87085076	Drive-axles with differential, of special purpose motor vehicles	10	A
87085079	Drive-axles with differential, of other unspecified vehicles	10	A
87085081	Non-driving axles and parts thereof, of tractors	6	A
87085082	Non-driving axles and parts thereof, of motor vehicles for the transport of 30 seats or more	15	B
87085083	Non-driving axles and parts thereof, of dumpers designed for offhighway use	6	A
87085084	Non-driving axles and parts thereof, of motor vehicles with compression-ignition internal combustion piston engine, light duty	10	A
87085085	Non-driving axles and parts thereof, of heavy motor vehicles	10	A
87085086	Non-driving axles and parts thereof, of special purpose motor vehicles	10	A
87085089	Non-driving axles and parts thereof, of other unspecified vehicles	10	A
87087010	Road wheel & parts of tractors	6	A
87087020	Road wheel & parts of buses with seats≥30	10	A
87087030	Road wheel & parts of dumpers	6	A
87087040	Road wheel & parts of trucks of 8704.2100/2230/3100/3230	10	A
87087050	Road wheel & parts of trucks of 8704.2240, 8704.2300	10	A
87087060	Road wheel & parts of vehicles of 87.05	10	A
87087090	Road wheel & parts of other vehicles of 87.02 to 87.04	10	A
87088010	Shock absorbers of vehicles of 87.03	10	A
87088090	Shock absorbers of vehicles of 87.01, 87.02, 87.04, 87.05	10	A
87089110	Radiator	10	A
87089120	Oil Coolor	10	A
87089190	Other radiators or coolors and parts thereof	10	A
87089200	Mufflers & exhaust pipes of motor vehicles	10	A
87089310	Clutches & parts of tractors	6	A
87089320	Clutches & parts of buses with seats≥30	10	A
87089330	Clutches & parts of dumpers	6	A
87089340	Clutches & parts of trucks of 8704.2100/2230/3100/3230	10	A
87089350	Clutches & parts of trucks of 8704.2240, 8704.2300	10	A
87089360	Clutches & parts of vehicles of 87.05	10	A
87089390	Clutches & parts of other vehicles of 87.02 to 87.04	10	A
87089410	Steering wheels/columns/boxes of tractors	6	A
87089420	Steering wheels/columns/boxes of buses with seats≥30	10	A
87089430	Steering wheels/columns/boxes of dumpers	6	A
87089440	Steering wheel/column/box of trucks of 8704.2100/2230/3100/3230	10	A



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HS09 Code	Description	Base Rate	Staging Category
87089450	Steering wheels/columns/boxes of trucks of 8704.2240, 8704.2300	10	A
87089460	Steering wheels/columns/boxes of vehicles of 87.05	10	A
87089490	Steering wheels/columns/boxes of oth vehicles of 87.02 to 87.04	10	A
87089500	Safety airbags with inflater system; parts thereof	10	A
87089910	Parts & accessories nes of tractors	6	A
87089921	Frames of buses with seats≥30	25	B
87089929	Other parts & accessories nes of buses with seats≥30	25	B
87089931	Frames of dumpers	6	A
87089939	Other parts & accessories nes of dumpers	6	A
87089941	Frames of trucks of 8704.2100/2230/3100/3230	25	B
87089949	Other parts & accessories nes of trucks of 8704.2100/2230/3100/3230	25	B
87089951	Frames of trucks of 8704.2240, 8704.2300	10	A
87089959	Other parts & accessories nes of trucks of 8704.2240, 8704.2300	10	A
87089960	Parts & accessories nes of vehicles of 87.05	15	B
87089991	Frames of other vehicles of 87.02 to 87.04	10	A
87089992	Motor vehicles shafts	10	A
87089999	Other parts & accessories nes of other vehicles of 87.02 to 87.04	10	A
87091110	Electrical tractors, used in factories & warehouses	10	A
87091190	Other electrical tractors,self-propelled,not fitted with lifting/handling equip.	10	A
87091910	Other tractors, nes	10.5	B
87091990	Other works trucks, self-propelled, not fitted with lifting or handling equip.	10.5	B
87099000	Work truck parts	8.4	A
87100010	Tanks & other armoured fighting vehicles,motorised	15	B
87100090	Parts of tanks & other armoured fighting vehicles	15	B
87111000	Motorcycles with reciprocating piston engine ≤50 cc or less	45	B
87112010	Motorcycles with reciprocating piston engine, 50cc<piston engine ≤100cc	45	B
87112020	Motorcycles with reciprocating piston engine, 100cc<piston engine ≤125cc	45	B
87112030	Motorcycles with reciprocating piston engine, 125cc<piston engine ≤150cc	45	B
87112040	Motorcycles with reciprocating piston engine, 150cc<piston engine ≤200cc	45	B
87112050	Motorcycles with reciprocating piston engine, 200cc<piston engine ≤250cc	45	B
87113010	Motorcycles with, 250 cc<piston engine ≤400cc	45	B
87113020	Motorcycles with, 400 cc<piston engine ≤500cc	45	B
87114000	Motorcycles with, 500 cc<piston engine ≤800cc	40	B
87115000	Motorcycles with piston engine >800 cc	30	B
87119010	Electric and electric auxiliary motorcycles(including mopeds)	45	B
87119090	Other motorcycles(including mopeds)	45	B
87120020	Racing bicycles	13	B
87120030	Mountain bicycles	13	B
87120041	Cross-country bicycles, 16", 18", 20"	13	B
87120049	Cross-country bicycles, nes	13	B
87120081	Other bicycles, not larger than 16"	13	B
87120089	Bicycles, nes	13	B
87120090	Non-motorised cycles, nes	23	B
87131000	Wheelchairs not mechanically propelled	6	A
87139000	Wheelchairs, mechanically propelled	4	A
87141100	Motorcycle saddles	30	B
87141900	Motorcycle parts nes	30	B
87142000	Wheelchair parts nes	5	A
87149100	Bicycle frames & forks, & parts thereof	12	B
87149200	Bicycle wheel rims & spokes	12	B
87149310	Hubs of bicycle	12	B
87149320	free wheel	12	B
87149390	Free-wheel, sprocket wheel of bicycle	12	B
87149400	Bicycle brakes, including coaster braking hubs, & parts	12	B
87149500	Bicycle saddles	12	B
87149610	Bicycle padals and parts thereof	12	B
87149620	Bicycle crank-gears and parts thereof	12	B
87149900	Bicycle parts nes	12	B
87150000	Baby carriages & parts thereof	20	B

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HS09 Code	Description	Base Rate	Staging Category
87161000	Trailers for housing or camping	10	A
87162000	Trailers for agricultural purposes	10	A
87163110	Oil tanker trailers & semi-trailers	10	A
87163190	Tanker trailers & semi-trailers nes	10	A
87163910	Van trailers & semi-trailers	10	A
87163990	Other trailers nes for the transport of goods	10	A
87164000	Trailers & semi-trailers nes	10	A
87168000	Wheelbarrows, hand-carts, rickshaws & oth hand propeled vehicles	10	A
87169000	Trailer & other vehicle parts nes	10	A
88010010	Gliders and hang gliders	3	A
88010090	Balloons and dirigibles and other non-powered aircraft	3	A
88021100	Helicopters of an unladen weight ≤ 2,000 kg	2	A
88021210	Helicopters, 2,000 kg <unladen weight≤ 7,000 kg	2	A
88021220	Helicopters of an unladen weight >7,000 kg	2	A
88022000	Aircraft nes of an unladen weight ≤ 2,000 kg	5	A
88023000	Aircraft nes, 2,000 kg<unladen weight≤15,000 kg	4	A
88024010	Aircraft nes, 15,000 kg <unladen weight≤45,000 kg	5	A
88024020	Aircraft nes of an unladen weight >45,000 kg	1	A
88026000	Spacecraft & spacecraft launch vehicles	2	A
88031000	Propellers & rotors & parts thereof	1	A
88032000	Under-carriages & parts thereof	1	A
88033000	Parts nes of aircraft	1	A
88039000	Parts of balloons, dirigibles, gliders & spacecraft nes	0	A
88040000	Parachutes & parts & accessories thereof	2	A
88051000	Aircraft launching & deck-arrestor gear & parts thereof	1.5	A
88052100	Air combat simulators and parts thereof	1.5	A
88052900	Flight simulators & parts thereof	1.5	A
89011010	Passenger vessels, motorized	5	A
89011090	Passenger vessels, not motorized	8	A
89012011	Refined petroleum tankers, loading capacity ≤100000t	9	A
89012012	Refined petroleum tankers, 100000t<loading capacity≤300000t	9	A
89012013	Refined petroleum tankers, loading capacity>300000t	6	A
89012021	Crude petroleum tankers, loading capacity ≤150000t	9	A
89012022	Crude petroleum tankers, 150000<loading capacity ≤300000t	9	A
89012023	Crude petroleum tankers, loading capacity >300000t	6	A
89012031	Liquified petroleum gas carriers, volume ≤2000m3	9	A
89012032	Liquified petroleum gas carriers, volume >2000m3	6	A
89012041	Liquified natural gas carriers, volume ≤2000m3	9	A
89012042	Liquified natural gas carriers, volume >2000m3	6	A
89012090	Other tankers nes	9	A
89013000	Refrigerated vessels other than tankers	9	A
89019021	Motor container vessels, loading capacity≤6000 standard containers	9	A
89019022	Motor container vessels, loading capacity>6000 standard containers	6	A
89019031	Motor Ro-Ro carriers, loading capacity ≤20000t	9	A
89019032	Motor Ro-Ro carriers, loading capacity >20000t	6	A
89019041	Motor bulk carriers, loading capacity ≤150000t	9	A
89019042	Motor Ro-Ro carriers, 150000t<loading capacity ≤300000t	9	A
89019043	Motor Ro-Ro carriers, loading capacity >300000t	9	A
89019050	Multi-purpose motor vessels	9	A
89019080	Other motor vessels nes	9	A
89019090	Other non-motor vessels nes	8	A
89020010	Fishing vessels & factory ships, motorized	7	A
89020090	Fishing vessels & factory ships, not motorized	8	A
89031000	Inflatable pleasure craft	10	A
89039100	Sailboats, with or without auxiliary motor	8	A
89039200	Motorboats, other than outboard motorboats	10.5	B
89039900	Rowing boats, canoes, sculls & other pleasure boats nes	10	A
89040000	Tugs & pusher craft	9	A
89051000	Dredgers	3	A

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HS09 Code	Description	Base Rate	Staging Category
89052000	Floating or submersible drilling or production platforms	6	A
89059010	Floating docks	8	A
89059090	Vessels with navigability as subsidiary functions, nes	3	A
89061000	Warships	5	A
89069010	Vessels nes, motorized	5	A
89069020	Non-motor vessels	8	A
89069030	Incomplete or unfinished vessels, including subsections of vessels	8	A
89071000	Inflatable rafts including those for carry shipwrecked persons	8	A
89079000	Buoys, beacons, coffer-dams, pontoons & oth floating structures	8	A
89080000	Vessels & other floating structures for breaking up	3	A
90011000	Optical fbrs,optical fbr bundles, cables,excl those of heading 85.44	5	A
90012000	Sheets & plates of polarising material	8	A
90013000	Contact lenses	10	A
90014010	Spetacle lenses of glass, photochromic	20	B
90014091	Sunglasses lenses of glass, not photochromic	20	B
90014099	Spectacle lenses of glass, nes, not photochromic	20	B
90015010	Spectable lenses of other materials, photochromic	20	B
90015091	Sunglasses lenses of other materials, not photochromic	20	B
90015099	Spectacle lenses of other materials, nes, not photochromic	20	B
90019010	Color filter	8	A
90019090	Prisms/mirrors/oth optical elements of any material, unmounted, nes	8	A
90021110	Objective lenses for photo cameras of 9006.1010 to 9006.3000	8	A
90021120	Objective lenses for microfiche/microfilm readers	8	A
90021131	Lens of digital single lens reflex camera	15	B
90021139	Lens of digital camera(exception to digital single lens reflex camera)	15	B
90021190	Objective lenses for photo camera/enlarger/reducer, projector, nes	15	B
90021910	Objective lenses for cinema cameras or projectors	15	B
90021990	Objective lenses, nes	15	B
90022010	Filters for photo cameras	15	B
90022090	Filters, nes	15	B
90029010	Other optical elements, mounted, for photo cameras	15	B
90029090	Other optical elements, mounted, nes	15	B
90031100	Frames & mountings for spectacles, goggles or the like, of plastic	18	B
90031900	Frames & mountings for spectacles,goggles or like,of oth materials	10	A
90039000	Parts for frames & mountings for spectacles, goggles or the like	10	A
90041000	Sunglasses	20	B
90049010	Photochromic spectacles	16	B
90049090	Spectacles, goggles & the like, nes	20	B
90051000	Binoculars	15	B
90058010	Astronomical telescopes & other instruments	3	A
90058090	Monoculars and other optical telescopes	12	B
90059010	Parts & accessories of instruments of 9005.8010	2	A
90059090	Parts & accessories of telescopes of 9005.1000 or 9005.8090	8	A
90061010	Electronic colour scanners used for prep printng plate/cylinder	12	B
90061090	Cameras for preparing printing plates or cylinders, nes	10	A
90063000	Cameras designed for special use, underwater, aerial survey, etc	9	A
90064000	Instant print cameras	5	A
90065100	SLR cameras for film ≤ 35mm	25	B
90065210	Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	9	A
90065290	Other cameras, for roll film of a width less than 35mm	25	B
90065300	Other cameras for film of 35 mm	20	B
90065910	laser photo typesetting equipments	9	A
90065990	Photographic, other than cinematographic cameras nes	25	B
90066100	Photographic discharge lamp (electronic) flashlight apparatus	18	B
90066910	Flashbulbs	18	B
90066990	Other photographic flashlight apparatus	18	B
90069110	Parts & accessories of cameras of 9006.1010 to 9006.3000	8	A
90069120	Parts & accessories of instant print cameras	5	A

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HS09 Code	Description	Base Rate	Staging Category
90069191	Automatic focal setting units of photo cameras	10	A
90069192	Shutter units of photo cameras	10	A
90069199	Parts & accessories nes of other photo cameras	10	A
90069900	Parts & accessories of photo flashlight apparatus & flashbulbs	12	B
90071100	Cinematographic cameras for film<16 mm or for double-8 mm film	14	B
90071910	High speed cinematographic cameras	14	B
90071990	Cinematographic cameras, nes	14	B
90072010	Digital projectors	14	B
90072090	Other cinematographic projectors	14	B
90079100	Parts & accessories for cinematographic cameras	8.4	A
90079200	Parts & accessories for cinematographic projectors	8.4	A
90081000	Slide projectors	14	B
90082000	Microfilm, microfiche or other microform readers	10	A
90083010	Orthographic image projectors	18	B
90083090	Image projectors, nes	18	B
90084000	Photographic enlargers & reducers, other than cinematographic	20	B
90089010	Parts & accessories of microfiche/film readers	8	A
90089020	Parts & accessories of photo enlargers and reducers	14	B
90089090	Parts & accessories of projectors of 9008.1000, 9008.3000	14	B
90101010	Automatic developing apparatus for cinema film	14	B
90101020	Automatic developing apparatus for special use photo film	8.4	A
90101091	Automatic color film developing/exposing apparatus	25	B
90101099	Automatic film developing/exposing apparatus, nes	15	B
90105010	Negatoscopes	14	B
90105021	Apparatus for cinematographic laboratories, nes	14	B
90105022	Apparatus for special use photo film, nes	8.4	A
90105029	Apparatus for photographic laboratories, nes	17	B
90106000	Projection screens	14	B
90109010	Parts & accessories of apparatus of 9010.1010 or 9010.2091	0	A
90109020	Parts & accessories of apparatus of 9010.1020 or 9010.2092	0	A
90109090	Parts & accessories of other apparatus of 90.10	0	A
90111000	Stereoscopic microscopes	0	A
90112000	Microscopes, for photo/cinephotomicrography or microprojection	0	A
90118000	Microscopes, optical, nes	7	A
90119000	Parts & accessories for optical microscopes	0	A
90121000	Microscopes other than optical microscopes & diffraction apparatus	0	A
90129000	Parts & accessories for microscopes other than optical microscopes	0	A
90131000	Telescopic sights for fitting to arms; periscopes; telescopes etc	8	A
90132000	Lasers, other than laser diodes	6	A
90138010	Hand magnifying glasses	12	B
90138020	Door eyes	12	B
90138030	Liquid crystal display panel	MFN	E
90138090	Crystal devices nes; optical appliances/instruments nes	5	A
90139010	Parts & accessories of appliances of 9013.1000 or 9013.2000	6	A
90139090	Parts & accessories of other appliances/instruments of 90.13	8	A
90141000	Direction finding compasses	2	A
90142010	Automatic pilot	2	A
90142090	Instruments for aeronautical or space navigation (exc compasses)	2	A
90148000	Navigational instruments & appliances nes	2	A
90149010	Parts/accessories for automatic pilot	1.5	A
90149090	Parts & accessories of instruments/appliances of 90.14	1.5	A
90151000	Rangefinders	9	A
90152000	Theodolites & tacheometers	9	A
90153000	Surveying levels	9	A
90154000	Photogrammetrical surveying instruments & appliances	9	A
90158000	Survey,hydro-/oceanographic,meteorological,geophysic instrumnt nes	5	A
90159000	Parts & accessories for use with the apparatus of heading No 90.15	5	A
90160010	Balances of a sensitivity of 0.1 mg or better	9	A
90160090	Balances of a sensitivity between 0.1 mg & 50 mg	10.5	B

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HS09 Code	Description	Base Rate	Staging Category
90171000	Drafting tables & machines, whether or not automatic	8	A
90172000	Drawing, marking-out or mathematical calculating instruments, nes	0	A
90173000	Micrometers, callipers & gauges	8	A
90178000	Instruments for measuring length, for use in the hand, nes	8	A
90179000	Parts & accessories for use with the apparatus of heading No 90.17	0	A
90181100	Electro-cardiographs	5	A
90181210	B- ultrasonic diagnostic apparatus	7	A
90181291	Chromoscope ultrasonic diagnostic equipment	5	A
90181299	Other ultrasonic diagnostic equipment, nes	5	A
90181300	Magnetic resonance imaging system (MRI)	4	A
90181400	Scintigraphic apparatus	5	A
90181930	Patient monitoring apparatus	4	A
90181941	Audiometer	4	A
90181949	Other audio-diagnostic apparatus	4	A
90181990	Electro-diagnostic apparatus, nes	4	A
90182000	Ultra-violet or infra-red ray apparatus	4	A
90183100	Syringes, with or without needles	8	A
90183210	Tubular metal needles	8	A
90183220	Needles for sutures	4	A
90183900	Needles nes, catheters, cannulae & the like	4	A
90184100	Dental drill engines	4	A
90184910	Dentists' chairs with dental equipment	4	A
90184990	Dental instruments & appliances, nes	4	A
90185000	Ophthalmic instruments & appliances, nes	4	A
90189010	Stethoscopes	4	A
90189020	Sphygmomanometers	4	A
90189030	Endoscopes	4	A
90189040	Artificial kidney (dialysis) apparatus	4	A
90189050	Diathermy apparatus	4	A
90189060	Blood transfusion apparatus	4	A
90189070	Anaesthetic apparatus and instrument	4	A
90189080	Intrauterine contraceptive device	4	A
90189090	Medical/veterinary instruments & appliances, nes	4	A
90191010	Massage apparatus	15	B
90191090	Mechano-therapy appliances; psych aptitude-testing apparatus	4	A
90192000	Oxygen therapy... & other therapeutic respiration apparatus	4	A
90200000	Breathing appliances and gas masks	8	A
90211000	Orthopaedic or fracture appliances	4	A
90212100	Artificial teeth	4	A
90212900	Dental fittings, nes	4	A
90213100	Artificial joints	4	A
90213900	Artificial parts of the body, nes	4	A
90214000	Hearing aids, excluding parts & accessories	4	A
90215000	Pacemakers for stimulating heart muscles, excl parts & accessories	4	A
90219000	Appliances worn,carried or implanted in the body,nes	4	A
90221200	Computed tomography scanners (CT)	4	A
90221300	X-ray apparatus for dental use	4	A
90221400	X-ray apparatus for medical, surgical or veterinary uses	4	A
90221910	Low dosage X-ray security inspecting equipment	4	A
90221990	X-ray apparatus for other uses	4	A
90222100	Alpha/beta/gamma radiation apparatus for medical/surg/dent/vet uses	4	A
90222900	Alpha/beta/gamma radiation apparatus for other uses	6	A
90223000	X-ray tubes	2	A
90229010	X-ray intensifiers	6	A
90229090	Parts & accessories of apparatus of 90.22, nes	6	A
90230000	Instruments/apparatus/models, for demonstrational purposes	7	A
90241010	Electronic universal testing machine	7	A
90241020	Sclerometer	7	A
90241090	Machines & appliances for testing metals	7	A

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HS09 Code	Description	Base Rate	Staging Category
90248000	Machines & appliances for testing other materials	5	A
90249000	Parts & accessories of mach.& appl of 9024.1000 or 9024.8000	6	A
90251100	Thermo/pyrometers,liquid-filled for direct reading	4	A
90251910	Other thermo/pyrometers, for technical use	8.4	A
90251990	Thermo/pyrometers, nes	8.4	A
90258000	Hydrometers,barometers, hygrometers & psychrometers, nes	11	B
90259000	Parts & accessories for use with the apparatus of heading No 90.25	8	A
90261000	Instruments/apparatus for measure/checking liquid flow/level	0	A
90262010	Pressure/differential pressure transmitters	0	A
90262090	Other instruments/apparatus for measuring or checking pressure	0	A
90268000	Instruments/apparatus f measr/check liquid/gas variabls, nes	0	A
90269000	Parts and accessories of instruments/appliances of 90.26	0	A
90271000	Gas or smoke analysis apparatus	7	A
90272011	Gas-chromatographs instruments	0	A
90272012	Liquid-chromatographs instruments	0	A
90272019	Other chromatographs instruments	0	A
90272020	Electrophoresis instruments	0	A
90273000	Spectro/spectrophotometers & spectrographs using optical radiations	0	A
90275000	Instruments & apparatus using optical radiations, nes	0	A
90278011	integrated circuit belium spectra leak detectors	0	A
90278019	other Mass spectrograph	0	A
90278091	Exposure meters	14	B
90278099	Other instruments and apparatus for physical or chemical analysis	0	A
90279000	Microtomes; parts & access of instruments/appliances of 90.27	0	A
90281010	Coal gas meters	10	A
90281090	Other gas meters, nes	10	A
90282010	Water meters	10	A
90282090	Other liquid meters, nes	10	A
90283011	Single-phase induction watt-hour meter	10	A
90283012	Triple-phase indution watt-hour meter	10	A
90283013	Single-phase static watt-hour meter	10	A
90283014	Triple-phase static watt-hour meter	10	A
90283019	Other watt-hour meter,nes	10	A
90283090	Electricity meters, nes	10	A
90289010	Parts & accessories of technical-use meters of 90.28	8.4	A
90289090	Parts & accessories of non-technical-use meters of 90.28	8.4	A
90291010	Revolution counters	15	B
90291020	Taximeters and mileometers	15	B
90291090	Production counters, pedometers & the like	15	B
90292010	Speed indicators for vehicles	10	A
90292090	Speed indicators not for vehicles, tachometers; stroboscopes	10	A
90299000	Parts & accessories of apparatus of heading 90.29	6	A
90301000	Instruments/apparatus for measur/detecting ionising radiations	5	A
90302010	Cathode-ray oscilloscopes/oscillographs,<300 MHz, f general use	8	A
90302090	Cathode-ray oscilloscopes/oscillographs, nes	5	A
90303110	Multimeter, digital, measuring range≤5.5, no recording device	15	B
90303190	Multimeter, digital, measuring range >5.5, no recording device	5	A
90303200	Multimeters with a recording device	8	A
90303310	Digital ammeters or voltemters, of measuring rang of 51/2 or less, without a recording device	15	B
90303320	Resistance measuring instruments, without a recording device	14	B
90303390	Other apparatus for measuring or checking voltage, current, resistance or power, without a recording device	9	A
90303900	Other instrucments and apparatus, for measuring or checking voltage, current, resistance orpower, with a recording device	8	A
90304010	Frequency meters, digital, measuring range<12.4GHz	0	A
90304090	Instruments/apparatus specialy for telecommunications nes	0	A
90308200	Instruments/apparatus for measur/check semiconductor wafers/devices	0	A
90308410	Apparatus for measuring inductances or capacitances, with a recording	10	A

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<b>HS09 Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
90308490	Other instruments and apparatus for measuring or checking electrical	8	A
90308910	Elect inductance/capacitance measur instrument, nes	14	B
90308990	Elect quantity measur/checking instruments, nes	8	A
90309000	Parts & access of instruments/appliances of heading 90.30	7	A
90311000	Machines for balancing mechanical parts, nes	7	A
90312000	Test benches, nes	7	A
90314100	optical instruments and appliances for inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	0	A
90314910	Profile projectors	10	A
90314990	Other optical measuring or checking instruments and appliances	0	A
90318010	Testing instruments for optical telecommu/optical fibre performance	5	A
90318020	Coordinate measuring machine	5	A
90318031	Ultrasonic inspection instrument	5	A
90318032	Inspection instrument for magnetic particle testing	5	A
90318033	Inspection instrument for eddy current testing	5	A
90318039	Other instrument for nondestructive testing (other than instruments using	5	A
90318090	Measuring or checking instruments, appliances & machines, nes	5	A
90319000	Parts & accessories of instruments/appl/machines of 90.31	0	A
90321000	Thermostats	7	A
90322000	Manostats	7	A
90328100	Hydraulic/pneumatic automatic regulat/contrl instrumen/appliance	7	A
90328900	Automatic regulating or controlling instruments & apparatus, nes	7	A
90329000	Parts & accessories of instruments/appliances of 90.32	5	A
90330000	Parts & access nes for machines .etc, of Chapter 90	6	A
91011100	Electric wrist-watches mech display, with precious mtl case	11	B
91011910	Electric wrist-watches opto-electronic display, with precious mtl case	16	B
91011990	Other electric wrist-watches, with precious mtl case	15	B
91012100	Wrist-watches,with automatic winding with pecious mtl case,nes	11	B
91012900	Wrist-watches, with a case of precious metal, nes	15	B
91019100	Electric pocket-watch & oth watches with precious mtl case	15	B
91019900	Pocket-watches & other watches with precious metal case, nes	20	B
91021100	Electric wrist-watches with mechanical display only	12.5	B
91021200	Electric wrist-watches with opto-electronic display only	23	B
91021900	Electric wrist-watches, nes	15	B
91022100	Wrist-watches with automatic winding nes	11	B
91022900	Wrist-watches, nes	15	B
91029100	Electric pocket-watches & other watches, nes	15	B
91029900	Pocket-watches & other watches, nes	20	B
91031000	Electric clocks with watch movements	23	B
91039000	Clocks with watch movements, nes excl clock of 91.04	20	B
91040000	Instrument panel clocks/clocks of sim type for vehicle/aircraft	10	A
91051100	Electric alarm clocks	23	B
91051900	Alarm clocks, nes	20	B
91052100	Electric wall clocks	23	B
91052900	Wall clocks, nes	20	B
91059110	Electric astronomical chronometer	3	A
91059190	Other electric clocks	23	B
91059900	Clocks, nes	16	B
91061000	Time-registers; time-recorders	16	B
91069000	Time of day recording apparatus, nes	16	B
91070000	Time switches with clock or watch movement/synchronous motor	12	B
91081100	Electric atch movements, assembled, with mechanical display	16	B
91081200	Electric watch movements, assembled, with opto-electronic display	16	B
91081900	Electric watch movements, assembled, nes	16	B
91082000	Watch movements, complete & assembled, with automatic winding, nes	16	B
91089010	Watch movements, complete & assembled, measuring 33.8 mm or less, nes	16	B
91089090	Watch movements, complete & assembled, nes	16	B
91091100	Electric clock movements,complete & assembled, for alarm clocks	16	B

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HS09 Code	Description	Base Rate	Staging Category
91091900	Electric clock movements, complete & assembled, nes	16	B
91099000	Clock movements, complete & assembled, nes	16	B
91101100	Complete movements of watches, unassembled or partly assembled	16	B
91101200	Incomplete movements of watches, assembled	16	B
91101900	Rough movements of watches	16	B
91109010	Complete movements of clocks, unassembled or partly assembled	16	B
91109090	Rough clock movements, unassembled or partly assembled	16	B
91111000	Watch cases of precious metal or of metal clad with precious metal	14	B
91112000	Watch cases of base metal	14	B
91118000	Watch cases, nes	14	B
91119000	Parts of watch cases	14	B
91122000	Clock cases & similar cases of metal for other goods of this Chapter	14	B
91129000	Parts of clock cases & similar cases for oth gds of Chapter	12	B
91131000	Watch straps & parts of precious mtl or of mtl clad with prec mtl	20	B
91132000	Watch straps & parts of base metal	14	B
91139000	Watch straps/bands/bracelets and parts thereof	14	B
91141000	Clock or watch springs, including hair-springs	14	B
91142000	Clock or watch jewels	14	B
91143000	Clock or watch dials	14	B
91144000	Clock or watch plates & bridges	14	B
91149000	Clock or watch parts, nes	14	B
92011000	Upright pianos, including automatic	17.5	B
92012000	Grand pianos, including automatic	17.5	B
92019000	Harpisichords & other keyboard stringed instruments nes	17.5	B
92021000	String musical instruments played with a bow	17.5	B
92029000	String musical instruments nes	17.5	B
92051000	Brass-wind instruments	17.5	B
92059010	Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds	20	B
92059020	Accordions and similar instruments	21	B
92059030	Mouth organs	21	B
92059090	Other wind misical instruments	17.5	B
92060000	Percussion musical instruments	17.5	B
92071000	Electric keyboard instruments other than accordions	30	B
92079000	Electric musical instruments nes	30	B
92081000	Musical boxes nes	22	B
92089000	Musical instruments nes; mouth-blown sound signalng instruments nes	22	B
92093000	Strings, musical instrument	17.5	B
92099100	Parts & accessories for pianos	17.5	B
92099200	Parts & accessories for musical instruments of heading No 92.02	17.5	B
92099400	Parts & accessories for musical instruments of heading No 92.07	17.5	B
92099910	Metronomes, runing forks and pitch pipes	17.5	B
92099920	Mechanisms for musical boxes	17.5	B
92099990	Other parts and accessories of musical instruments; metromomes; etc; unspecified in this chapter	17.5	B
93011100	Artillery weapons, self-propelled	13	B
93011900	Other artillery weapons, nes	13	B
93012000	Rocket launchers; flame-throwers; grenade launchers; torpedo tubes	13	B
93019000	Military weapons, nes, other than those of heading No 93.07	13	B
93020000	Revolvers & pistols, other than those of heading No 93.03 or 93.04	13	B
93031000	Muzzle-loading firearms	13	B
93032000	Sporting/hunting/target-shooting shotguns, nes	13	B
93033000	Sporting/hunting/target-shooting rifles, nes	13	B
93039000	Firearms & sim devices by firing of an explosive charge nes	13	B
93040000	Arms nes, excluding those of heading No 93.07	13	B
93051000	Parts & accessories of revolvers or pistols	13	B
93052100	Shotgun barrels of heading No 93.03	13	B
93052900	Parts & accessories nes, of shotguns/rifles of heading No 93.03	13	B
93059100	Parts & accessories of military weapons of heading No 93.01	13	B



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<b>HS09 Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
93059900	Parts & accessories nes of heading No 93.01 to 93.04	13	B
93062100	Shotgun cartridges	13	B
93062900	Air gun pellets & parts of shotgun cartridges	13	B
93063080	Cartidges for riveting or similar tools or for captivebolt humane killers and parts thereof	13	B
93063090	Other cartidges and parts thereof	13	B
93069000	Munitions of war & parts; oth ammunitns/projectiles & parts	13	B
93070000	Swords,cutlasses,bayonets/sim arms & parts	13	B
94011000	Seats for aircraft	0	A
94012010	Seats for motor vehicles with outer surface of leather or composition leather	10	A
94012090	Other seats for motor vehicles	10	A
94013000	Swivel seats with variable height adjustment excl those of 94.02	0	A
94014010	Seats convertbl into beds, excl garden seats/camping equipment with outer surface of leather or composition leather	0	A
94014090	Other seats convertbl into beds, excl garden seats/camping equipment	0	A
94015100	Seats of bamboo or rattan	0	A
94015900	Seats of osier, or similar materials	0	A
94016110	Seats with wooden frames, outer surface of leather or composition leather, upholstered nes	0	A
94016190	Other seats with wooden frames,upholstered nes	0	A
94016900	Seats with wooden frames, nes	0	A
94017110	Seats with metal frames,with outer surface of leather or composition leather, upholstered, excl those of 94.02	0	A
94017190	Other seats with metal frames, upholstered, excl those of 94.02	0	A
94017900	Seats with metal frames, nes, other than those of 94.02	0	A
94018010	Seats of stone, other than those of heading No 94.02	0	A
94018090	Seats nes, other than those of heading No 94.02	0	A
94019011	Seat angle regulating devices for motor vehicle	10	A
94019019	Parts of seats for motor vehicle, nes	0	A
94019090	Parts of seats other than those of heading No 94.02	0	A
94021010	Barbers' chairs & parts thereof	0	A
94021090	Dentists' chairs or similar chairs & parts thereof	0	A
94029000	Medical, surgical, dental or veterinary furniture & parts nes	0	A
94031000	Office furniture, metal, nes	0	A
94032000	Furniture, metal, nes	0	A
94033000	Office furniture, wooden, nes	0	A
94034000	Kitchen furniture, wooden, nes	0	A
94035010	Bedroom furniture of padauk wood	0	A
94035091	Bedroom furniture of lacquered wood	0	A
94035099	Bedroom furniture, wooden, nes	0	A
94036010	Other furniture of padauk wood	0	A
94036091	Other furniture of lacquered wood	0	A
94036099	Furniture, wooden, nes	0	A
94037000	Furniture, plastic, nes	0	A
94038100	Furniture of bamboo or rattan	0	A
94038910	Furniture of osier, or similar materials	0	A
94038920	Furniture of stone	0	A
94038990	Furniture of other materials	0	A
94039000	Furniture parts nes	0	A
94041000	Mattress supports	20	B
94042100	Mattresses of cellular rubber or plastics	20	B
94042900	Mattresses fitted with springs or stuffed with any material	20	B
94043010	Sleeping bags, feather or down stuffed	20	B
94043090	Sleeping bags, nes	20	B
94049010	Articles of bedding/furnishing nes, feather or down stuffed	20	B
94049020	Articles of bedding/furnishing nes, animal hair stuffed	20	B
94049030	Articles of bedding/furnishing nes, silk wadding stuffed	20	B
94049040	Articles of bedding/furnishing nes, man-made fibre stuffed	20	B
94049090	Articles of bedding/furnishing nes, stuffed, nes	20	B

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<b>HS09 Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
94051000	Chandeliers & other electric ceiling or wall lighting fittings	10	A
94052000	Electric table, desk, bedside or floor-standing lamps	20	B
94053000	Lighting sets of a kind used for Christmas trees	16	B
94054010	Searchlights	17.5	B
94054020	Spotlights	17.5	B
94054090	Electric lamps & lighting fittings, nes	10	A
94055000	Non-electrical lamps & lighting fittings	20	B
94056000	Illuminated signs, illuminated name-plates & the like	20	B
94059100	Lamps & lighting fittings parts of glass	20	B
94059200	Lamps & lighting fittings parts of plastics	20	B
94059900	Lamps & lighting fittings, parts of nes	20	B
94060000	Prefabricated buildings	10	A
95030010	Wheeled toys designed to be ridden by children; doll's carriages	0	A
95030021	Toys representing animals or non-human creatures	0	A
95030029	Other dolls, whether or not dressed	0	A
95030031	Electric trains, toys	0	A
95030039	Other reduced-size model assembly kits, whether or not working	0	A
95030040	Other construction sets and constructional toys	0	A
95030050	Toy musical instruments and apparatus	0	A
95030060	Puzzles	0	A
95030081	Toys put up in sets or outfits	0	A
95030082	Other toys, incorporating a motor	0	A
95030089	Other toys, unspecified	0	A
95030090	Parts and accessories of toys	0	A
95041000	Video games of a kind used with a television receiver	0	A
95042000	Articles & accessories for billiards	0	A
95043010	Video games, coin or disc-operated	0	A
95043090	Other games, coin or disc-operated, excl bowling alley equipmt	0	A
95044000	Playing cards	0	A
95049010	Video games, not coin or disc-operated	0	A
95049021	Automatic bowling pin distributing machines	0	A
95049022	Bowling balls	0	A
95049023	Bowling pins	0	A
95049029	Other automatic bowling alley equipments and appliances, nes	0	A
95049030	Chess and other board games, inclu. Chinese/international chess	0	A
95049040	Mahjong and similar table games	0	A
95049090	Articles for funfair, table/parlor games, nes	0	A
95051000	Articles for Christmas festivities	0	A
95059000	Festive, carnival or other entertainment articles	0	A
95061100	Snow-skis	14	B
95061200	Snow-ski-fastenings (ski-bindings)	14	B
95061900	Snow-ski equipment nes	14	B
95062100	Sailboards	12	B
95062900	Water-skis, surf-boards & other water-sport equipment	14	B
95063100	Golf clubs, complete	14	B
95063200	Golf balls	12	B
95063900	Golf equipment nes	14	B
95064010	Table-tennis balls	12	B
95064090	Articles & equipment for table-tennis, excl balls	14	B
95065100	Lawn-tennis rackets, whether or not strung	14	B
95065900	Badminton or similar rackets, whether or not strung	14	B
95066100	Lawn-tennis balls	12	B
95066210	Basketballs, footballs and volleyballs	12	B
95066290	Inflatable balls, nes	12	B
95066900	Balls nes, excl balls for golf or table tennis	12	B
95067010	Ice skates, including skating boots with skates attached	14	B
95067020	Roller skates, including skating boots with skates attached	14	B
95069110	Gymnasium or recovered equipment	12	B
95069120	Skateboards	12	B

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HS09 Code	Description	Base Rate	Staging Category
95069190	General physical exercise/gymnastics/athletics articles/equipment	12	B
95069900	Articles/equipment for sports/outdoor games; swimming/padding pools	12	B
95071000	Fishing rods	21	B
95072000	Fish-hooks, whether or not snelled	21	B
95073000	Fishing reels	21	B
95079000	Fish articles; butterfly, decoy birds & simulated hunt/shoot requisites	21	B
95081000	Travelling circus/menageries	15	B
95089000	Roundabout, swings, shooting galleries and other fairground amusements	15	B
96011000	Worked ivory & articles of ivory	20	B
96019000	Animal carving material (excluding ivory), & articles thereof	20	B
96020010	Pharmaceutical capsules	10.5	B
96020090	Wooden vegetable/mineral carving material/articles, mould/carved articles	25	B
96031000	Brooms/brushes of twigs or other vegetable material bound together	25	B
96032100	Tooth brushes, including dental-plate brushes	25	B
96032900	Shaving/hair/nail/eyelash brushes & other toilet brushes	15	B
96033010	Artists' brushes	25	B
96033020	Writing brushes	20	B
96033090	Cosmetics application brushes	25	B
96034011	Paint or similar brushes of pigs'/hogs'/boars' bristles	20	B
96034019	Paint or similar brushes; nes	23	B
96034020	Paint pads and rollers	23	B
96035011	Metal wire brushes as parts of machines or appliances	14	B
96035019	Metal wire brushes as parts of vehicles	14	B
96035091	Brushes; nes, as parts of machines & appliances	14	B
96035099	Brushes; nes, as parts of vehicles	14	B
96039010	Feather dusters	21	B
96039090	Hand-operated mechanical floor sweepers; prepared broom knots; squeegees	15	B
96040000	Hand sieves & hand riddles	21	B
96050000	Travel sets for personal toilet, sewing or shoe/clothes cleaning	15	B
96061000	Press-fasteners, snap-fasteners & press-studs & parts thereof	21	B
96062100	Buttons of plastics, not covered with textile material	21	B
96062200	Buttons of base metal, not covered with textile material	15	B
96062900	Buttons; nes	15	B
96063000	Button moulds & other parts of button; button blanks	15	B
96071100	Slide fasteners fitted with chain scoops of base metal	21	B
96071900	Slide fasteners; nes	21	B
96072000	Parts of slide fasteners	21	B
96081000	Ball point pens	15	B
96082000	Felt tipped & other porous-tipped pens & markers	21	B
96083100	Indian ink drawing pens	21	B
96083910	Fountain pens	21	B
96083990	Stylograph pens and other pens; nes	21	B
96084000	Propelling or sliding pencils	21	B
96085000	Sets of articles from ≥2 of foregoing subheadings in 96.08	21	B
96086000	Refills for ball point pens of ball point & ink-reservoir	21	B
96089100	Pen nibs & nib points	12	B
96089910	Pens, markers, etc, for use on machines or instruments	17.5	B
96089920	Duplicating stylos; pen/pencil/similar bolders	21	B
96089990	Parts; nes, of the articles of heading 96.08	21	B
96091010	Pencils	21	B
96091020	Crayons	21	B
96092000	Pencil leads, black or coloured	21	B
96099000	Pastels, drawing charcoals, writing/drawing/tailor's chalks	15	B
96100000	Slates & boards, with writing or drawing surfaces	15	B
96110000	Devices for printing or embossing labels, hand-operated	21	B
96121000	Typewriter or similar ribbons, prepared for giving impressions	10.5	B
96122000	Ink-pads, whether or not inked, with or without boxes	25	B
96131000	Pocket lighters, gas-fuelled, non-refillable	25	B
96132000	Pocket lighters, gas-fuelled, refillable	25	B

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<b>HS09 Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
96138000	Lighters, nes	25	B
96139000	Parts of lighters, other than flints & wicks	25	B
96140010	Pipes and pipe bowls	25	B
96140090	Cigar or cigarette holders, and parts thereof	25	B
96151100	Combs, hair-slides & the like of hard rubber or plastics	18	B
96151900	Combs, hair-slides & the like of other materials	18	B
96159000	Hairpins, curling pins, hair-curlers & the like, nes	18	B
96161000	Scent & similar toilet sprays, mounts & heads therefor	18	B
96162000	Powder-puffs & pads for cosmetics application	18	B
96170010	Vacuum flasks, complete with cases	24	B
96170090	Other vacuum vessels & the parts, excl glass inners	18	B
96180000	Lay figures; animated displays for shop window dressing	21	B
97011010	Original paintings, drawings & pastels, executed by hand	12	B
97011020	Copies of paintings, drawings & pastels, executed by hand	14	B
97019000	Collages & similar decorative plaques	14	B
97020000	Original engravings, prints & lithographs	12	B
97030000	Original sculptures & statuary, in any material	12	B
97040010	Postage, used or not of curr or new issue	8	A
97040090	Revenue stamps & like, used or not of curr or new issue	14	B
97050000	Collectn of zoo/bot/mineral/hist/anatom/archaeo/palaeont/ethno etc	0	A
97060000	Antiques of an age exceeding one hundred years	0	A

**Schedule of the Republic of Costa Rica**

<b>SAC Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
01	LIVE ANIMALS AND PRODUCTS OF THE ANIMAL KINGDOM		
0101	LIVE HORSES, ASSES, MULES AND HINNIES		
010110	- Pure-bred breeding animals:		
01011010	-- Horses	1	A
01011090	-- Other	10	A
01019000	- Other:	10	A
0102	LIVE BOVINE ANIMALS		
01021000	- Pure-bred breeding animals	1	A
01029000	- Other:	10	A
0103	LIVE SWINE ANIMALS		
01031000	- Pure-bred breeding animals:	1	A
01039	- Other:		
01039100	-- Weighing less than 50 kg	10	A
01039200	-- Weighing 50 kg or more	10	A
0104	LIVE SHEEP AND GOAT		
010410	-Of sheep:		
01041010	-- Pure-bred breeding animals:	1	A
01041090	-- Other	10	A
010420	-Of goats:		
01042010	-- Pure-bred breeding animals:	1	A
01042090	-- Other	10	A
0105	LIVE POULTRY OF THE DOMESTIC SPECIES, COCKS, CHICKENS, DUCKS, GEESE, TURKEYS (GALLOPAVO) AND GUINEA FOWLS		
01051	- Weighing not more than 185 g:		
01051100	-- Cocks and Chickens	1	A
01051200	-- Turkeys (gallopavus)	1	A
01051900	-- Other	10	A
01059	- Other:		
01059400	-- Cocks and Chickens	10	A
01059900	-- Other	10	A
0106	OTHER LIVE ANIMALS		
01061	- Mammals:		
01061100	-- Primates	10	A
01061200	-- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia)	10	A
01061900	-- Other	10	A
01062000	- Reptiles (including snakes and sea turtles)	10	A
01063	- Birds:		
01063100	-- Birds of prey	10	A
01063200	-- Psittaciformes (including parrots, parakeets, cockatoos and other macaws)	10	A
01063900	-- Other	10	A
010690	- Other:		
01069010	-- Bees, whether or not in swarms, hives or the like continent	1	A
01069090	-- Other	10	A
02	MEAT AND EDIBLE MEAT OFFAL		
0201	MEAT OF BOVINE ANIMALS, FRESH OR CHILLED		
02011000	- In carcasses and half-carcasses	15	C
02012000	- Other cuts with bone in	15	C
02013000	- Boneless	15	D
0202	MEAT OF BOVINE ANIMALS, FROZEN		
02021000	- In carcasses and half-carcasses	15	B
02022000	- Other cuts with bone in	15	B
02023000	- Boneless	15	B
0203	MEAT OF SWINE ANIMALS, FRESH, CHILLED OR FROZEN		
02031	- Fresh or chilled:		
02031100	-- Carcasses and half-carcasses	46	A
02031200	-- Hams, shoulders and cuts thereof, with bone in	46	A
02031900	-- Other	46	A
02032	- Frozen:		
02032100	-- Carcasses and half-carcasses	46	F
02032200	-- Hams, shoulders and cuts thereof, with bone in	46	F
02032900	-- Other	46	F
0204	MEAT OF SHEEP OR GOATS, FRESH, CHILLED OR FROZEN		
02041000	-- Carcasses and half-carcasses of lamb, fresh or chilled	15	B
02042	- Other meat of sheep, fresh or chilled:		
02042100	-- Carcasses and half-carcasses	15	B
02042200	-- Other cuts with bone in	15	B
02042300	-- Boneless	15	B
02043000	- Carcasses and half-carcasses of lamb, frozen	15	D

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SAC Code	Description	Base Rate	Staging Category
02044	- Other meat of sheep, frozen:		
02044100	- - Carcasses and half-carcasses	15	D
02044200	- - Other cuts with bone in	15	C
02044300	- - Boneless	15	C
02045000	- Meat of goats	15	C
02050000	MEAT OF HORSES, ASSES, MULES OR HINNIES, FRESH, CHILLED OR FROZEN	15	A
0206	EDIBLE OFFAL OF BOVINE ANIMALS, SWINE, SHEEP, GOATS, HORSES, ASSES OR MULES, FRESH, CHILLED OR FROZEN		
02061000	- Of bovine animals, fresh or chilled, fresh or chilled	1	A
02062	- Of bovine animals, frozen:		
02062100	- - Tongues	1	A
02062200	- - Livers	1	A
02062900	- - Other	1	A
020630	- Of swine, fresh or chilled:		
02063010	- - Skin	6	A
02063090	- - Other	46	A
02064	- Of swine, frozen:		
02064100	- - Livers	1	A
020649	- - Other:		
02064910	- - - Skin	6	B
02064990	- - - Other	46	C
02068000	- Other, fresh or chilled:	1	A
02069000	- Other, frozen:	1	A
0207	MEAT AND EDIBLE OFFAL, OF THE POULTRY OF HEADING 0105, FRESH, CHILLED OR FROZEN		
02071	- - Of chicken		
02071100	- - Not cut in pieces, fresh or chilled	41	C
02071200	- - Not cut in pieces, frozen	MFN	E
020713	- - Cuts and offal, fresh or chilled:		
02071310	- - - In paste form, mechanically boned	6	A
0207139	- - - Other:		
02071391	- - - - Breasts	41	C
02071392	- - - - Wings	151	C
02071393	- - - - Legs, thighs, whether or not jointed	151	C
02071394	- - - - Legs, thighs, that may contains other cuts in the same presentetion, whether or not jointed	151	C
02071399	- - - - Other	151	C
020714	- - Cuts and offal, frozen:		
02071410	- - - In paste form, mechanically boned	6	A
0207149	- - - Other:		
02071491	- - - - Breasts	MFN	E
02071492	- - - - Wings	MFN	E
02071493	- - - - Legs, thighs, whether or not jointed	MFN	E
02071494	- - - - Legs, thighs, that may contains other cuts in the same presentetion, whether or not jointed	MFN	E
02071499	- - - - Other	MFN	E
02072	- Of turkeys		
02072400	- - Not cut in pieces, fresh or chilled	41	A
02072500	- - Not cut in pieces, frozen	41	A
020726	- - Cuts and offal, fresh or chilled		
02072610	- - - In paste form, mechanically boned	6	A
02072690	- - - Other	151	A
020727	- - Cuts and offal, frozen:		
02072710	- - - In paste form, mechanically boned	6	A
02072790	- - - Other	41	A
02073	- Of ducks, geese or guinea fowls:		
02073200	- - Not cut in pieces, fresh or chilled	41	A
02073300	- - Not cut in pieces, frozen	15	A
02073400	- - Fatty livers, fresh or chilled	15	A
020735	- - Other, fresh or chilled:		
02073510	- - - In paste form, mechanically boned	36	A
02073590	- - - Other	151	A
020736	- - Other, frozen:		
02073610	- - - In paste form, mechanically boned	36	A
02073690	- - - Other	41	A
0208	OTHER MEAT AND EDIBLE MEAT OFFAL, FRESH, CHILLED OR FROZEN		
02081000	- Of rabbit or hare	15	C
02083000	- Primates	15	A

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SAC Code	Description	Base Rate	Staging Category
02084000	- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia)	15	A
02085000	- Reptiles (including snakes and sea turtles)	15	A
020890	- Other		
02089010	- Frogs' legs	15	A
02089090	-- Other	15	A
0209	PIG FAT, FREE OF LEAN MEAT, AND POULTRY FAT, NOT RENDERED OR OTHERWISE EXTRACTED, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED		
02090010	- Pig fat	6	A
02090020	- Other pig fat	6	A
02090030	- Poultry fat	15	A
0210	MEAT AND EDIBLE MEAT OFFAL, SALTED, IN BRINE, DRIED OR SMOKED; EDIBLE FLOURS AND MEALS OF MEAT OR MEAT OFFAL		
02101	- Meat of swine:		
02101100	-- Hams, shoulders and cuts thereof, with bone in	MFN	E
02101200	-- Bellies (streaky) and cuts thereof	MFN	E
02101900	-- Other	6	A
02102000	- Meat of bovine animals	15	A
02109	- Other, including edible flours and meals of meat or meat offal:		
02109100	-- Of primates	10	B
02109200	-- Of whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia)	10	A
02109300	- Of reptiles (including snakes and sea turtles)	10	B
021099	-- Other:		
02109910	-- Poultry livers, salted or in brine	15	A
02109920	-- Poultry livers, dried or smoked	15	A
02109930	-- Flours and meals of meat or meat offal	10	A
02109990	-- Other	15	A
03	FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES		
0301	LIVE FISH		
03011000	- Ornamental fish	15	A
03019	- Other live fish:		
030191	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> ):		
03019110	--- Fry for re-stocking	1	A
03019190	--- Other	10	C
030192	-- Eels ( <i>Anguilla</i> spp.):		
03019210	--- Fry for re-stocking	1	A
03019290	--- Other	10	C
030193	-- Carps:		
03019310	--- Fry for re-stocking	6	C
03019390	--- Other	10	C
03019400	-- Tunas or Bluefin Tuna ( <i>Thunnus thynnus</i> )	1	A
03019500	-- Sourther tunas ( <i>Thunnus maccoyii</i> )	1	A
030199	-- Other:		
03019910	--- Fry for re-stocking	1	A
0301999	--- Other		
03019991	---- Tunas (of the genus <i>Thunnus</i> , excluding <i>Thunnus thynnus</i> and <i>Thunnus maccoyii</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> ), sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.) and mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> ,	1	A
03019999	---- Other	10	C
0302	FISH, FRESH OR CHILLED, EXCLUDING FISH FILLETS AND OTHER FISH MEAT OF HEADING 0304		
03021	- Salmonidae, excluding livers and roes:		
03021100	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	15	C
03021200	-- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	10	C
03021900	-- Other	10	C
03022	- Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> ), excluding livers and roes:		

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<b>SAC Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
03022100	-- Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )	10	C
03022200	-- Plaice ( <i>Pleuronectes platessa</i> )	10	C
03022300	-- Sole ( <i>Solea</i> spp.)	10	C
03022900	-- Other	MFN	E
03023	- Tunas (of the genus <i>Thunnus</i> ), skipjack or stripebellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> ), excluding livers and roes:		
03023100	-- Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )	1	A
03023200	-- Yellowfin tunas ( <i>Thunnus albacares</i> )	1	A
03023300	-- Skipjack or stripe-bellied bonito	1	A
03023400	-- Bigeye tunas ( <i>Thunnus obesus</i> )	1	A
03023500	-- Bluefin tunas ( <i>Thunnus thynnus</i> )	1	A
03023600	-- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	1	A
03023900	-- Other	1	A
03024000	- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), excluding livers and roes	10	C
03025000	- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ), excluding livers and roes	10	C
03026	- Other fish, excluding livers and roes:		
03026100	-- Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella ( <i>Sardinella</i> spp.), brisling or sprats ( <i>Sprattus sprattus</i> )	1	A
03026200	-- Haddock ( <i>Melanogrammus aeglefinus</i> )	10	C
03026300	-- Coalfish ( <i>Pollachius virens</i> )	10	C
03026400	-- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )	10	C
03026500	-- Dogfish and other sharks	10	C
03026600	-- Eels ( <i>Anguilla</i> spp.)	10	C
03026700	-- Swordfish ( <i>Xiphias gladius</i> )	MFN	E
03026800	-- Antarctic toothfish and Patagonian toothfish or Chilean sea bass ( <i>Dissostichus</i> spp.)	15	C
030269	-- Other		
03026920	--- Snappers ( <i>Lutjanus</i> spp.)	MFN	E
03026930	--- Dolphinfin ( <i>Coryphaena hippurus</i> )	MFN	E
03026940	--- Groupers ( <i>Epinephelus</i> spp., <i>Paralabrax</i> spp.)	15	C
03026950	--- Croakers ( <i>Sciaena</i> spp.)	MFN	E
03026960	--- Spearfishes ( <i>Makaria</i> spp., <i>Tetrapturus</i> spp.)	MFN	E
03026970	--- Tilapias ( <i>Tilapia</i> spp.)	MFN	E
03026980	--- Dusky sea-perch ( <i>Epinephelus guaza</i> )	MFN	E
03026990	--- Other	MFN	E
03027000	- Livers and roes	6	C
0303	FISH, FROZEN, EXCLUDING FISH FILLETS AND OTHER FISH MEAT OF HEADING 0304		
03031	- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), excluding livers and roes:		
03031100	-- Red salmon ( <i>Oncorhynchus nerka</i> )	10	C
03031900	-- Other	10	C
03032	- Other salmonidae, excluding livers and roes:		
03032100	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	MFN	E
03032200	- Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	10	C
03032900	-- Other	10	C
03033	- Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> ), excluding livers and roes:		
03033100	-- Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )	10	C
03033200	-- Plaice ( <i>Pleuronectes platessa</i> )	10	C
03033300	-- Sole ( <i>Solea</i> spp.)	10	C
03033900	-- Other	MFN	E
03034	- Tunas (of the genus <i>Thunnus</i> ), skipjack or stripebellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> ), excluding livers and roes:		
03034100	-- Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )	1	A
03034200	-- Yellowfin tunas ( <i>Thunnus albacares</i> )	1	A
03034300	-- Skipjack or stripe-bellied bonito	1	A
03034400	-- Bigeye tunas ( <i>Thunnus obesus</i> )	1	A
03034500	-- Bluefin tunas ( <i>Thunnus thynnus</i> )	1	A
03034600	-- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	1	A
03034900	-- Other	1	A
03035	- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ) and cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ), excluding livers and roes:		



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<b>SAC Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
03035100	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	10	C
03035200	- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	10	C
03036	- Swordfish ( <i>Xiphias gladius</i> ), Antarctic toothfish and Patagonian toothfish or Chilean sea bass ( <i>Dissostichus</i> spp.), excluding livers and roes:		
03036100	-- Swordfish ( <i>Xiphias gladius</i> )	MFN	E
03036200	-- Antarctic toothfish and Patagonian toothfish or Chilean sea bass ( <i>Dissostichus</i> spp.)	10	C
03037	- Other fish, excluding livers and roes:		
03037100	-- Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella ( <i>Sardinella</i> spp.) and brisling or sprats ( <i>Sprattus sprattus</i> )	1	A
03037200	-- Haddock ( <i>Melanogrammus aeglefinus</i> )	10	C
03037300	-- Coalfish ( <i>Pollachius virens</i> )	10	C
03037400	-- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )	1	A
03037500	-- Sharks	10	C
03037600	-- Eels ( <i>Anguilla</i> spp.)	10	C
03037700	-- Sea bass ( <i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i> )	MFN	E
03037800	-- Hake ( <i>Merluccius</i> spp., <i>Urophycis</i> spp.)	MFN	E
03037900	-- Other	MFN	E
03038000	- Livers and roes	6	C
0304	FISH FILLETS AND OTHER FISH MEAT (WHETHER OR NOT MINCED), FRESH, CHILLED OR FROZEN		
03041	- Fresh or chilled:		
03041100	-- Swordfish ( <i>Xiphias gladius</i> )	MFN	E
03041200	-- Antarctic toothfish and Patagonian toothfish or Chilean sea bass ( <i>Dissostichus</i> spp.)	15	C
03041900	-- Other	MFN	E
03042	- Frozen fillets:		
03042100	-- Swordfish ( <i>Xiphias gladius</i> )	MFN	E
03042200	-- Antarctic toothfish and Patagonian toothfish or Chilean sea bass ( <i>Dissostichus</i> spp.)	15	C
030429	-- Other:		
03042910	--- Snappers ( <i>Lutjanus</i> spp.)	MFN	E
03042920	--- Dolphinfin ( <i>Coryphaena hippurus</i> )	MFN	E
03042930	--- Groupers ( <i>Epinephelus</i> spp., <i>Paralabrax</i> spp.)	MFN	E
03042940	--- Croakers ( <i>Sciaena</i> spp.)	MFN	E
03042950	--- Spearfishes ( <i>Makaria</i> spp., <i>Tetrapturus</i> spp.)	MFN	E
03042960	--- Tilapias ( <i>Tilapia</i> spp.)	MFN	E
03042970	--- Dusky sea-perch ( <i>Epinephelus guaza</i> )	MFN	E
03042990	--- Other	MFN	E
03049	- Other:		
03049100	-- Swordfish ( <i>Xiphias gladius</i> )	MFN	E
03049200	-- Antarctic toothfish and Patagonian toothfish or Chilean sea bass ( <i>Dissostichus</i> spp.)	15	C
03049900	-- Other:	MFN	E
0305	FISH DRIED, SALTED OR IN BRINE ; SMOKED FISH, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; FLOURS, MEALS AND PELLETS OF FISH, FIT FOR HUMAN CONSUMPTION		
03051000	- Flours, meals and pellets of fish, fit for human consumption	1	A
03052000	- Livers and roes of fish, dried, smoked, salted or in brine	10	C
03053000	- Fish fillets, dried, salted or in brine, but not smoked	15	A
03054	- Smoked fish, including fillets:		
03054100	-- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	15	C
03054200	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	15	C
03054900	-- Other	15	C
03055	- Dried fish, whether or not salted but not smoked:		
03055100	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	15	C
03055900	-- Other	15	C
03056	- Fish, salted but not dried or smoked and fish in brine:		
03056100	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	15	C
03056200	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	15	C
03056300	-- Anchovies ( <i>Engraulis</i> spp.)	15	C
03056900	-- Other	15	C

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<b>SAC Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
0306	CRUSTACEANS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; CRUSTACEANS, IN SHELL, COOKED BY STEAMING OR BY BOILING IN WATER, WHETHER OR NOT CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; FLOURS, MEALS AND PELLETS OF CRUSTACEANS, FIT FOR HUMAN CONSUMPTION		
03061	- Frozen:		
030611	-- Spiny lobsters, langouste or rock lobsters (Palinurus spp., Panulirus spp., Jasus spp.):		
0306111	--- Unshelled		
03061111	---- Whole	MFN	E
03061112	---- Heads	10	C
03061113	---- Tails	10	C
03061120	--- Shelled	MFN	E
03061200	-- Lobsters (Homarus spp.)	10	C
030613	-- Shrimps, prawns and other decapods natantia:		
0306131	--- Shrimps:		
03061311	---- Cultivated	MFN	E
03061319	---- Other	MFN	E
03061390	--- Other	MFN	E
03061400	-- Crabs (excluding macrura)	MFN	E
03061900	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption	10	C
03062	- Not frozen:		
03062100	-- Spiny lobsters, langouste or rock lobsters (Palinurus spp., Panulirus spp., Jasus spp.):	MFN	E
03062200	-- Lobsters (Homarus spp.)	10	C
030623	-- Shrimps, prawns and other decapods natantia:		
03062310	--- Fry for re-stocking	1	A
03062390	--- Other	MFN	E
03062400	-- Crabs (excluding macrura)	10	C
030629	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption		
03062910	--- Flours, meals and pellets	10	C
03062990	--- Other	10	C
0307	MOLLUSCS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; AQUATIC INVERTEBRATES OTHER THAN CRUSTACEANS AND MOLLUSCS, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; FLOURS, MEALS AND PELLETS OF AQUATIC INVERTEBRATES OTHER THAN CRUSTACEANS, FIT FOR HUMAN CONSUMPTION		
03071000	- Oysters	10	C
03072	- Scallops, queen scallops and other molluscs of the genera Pecten, Chlamys or Placopecten:		
03072100	-- Live, fresh or chilled:	10	C
03072900	-- Other	10	C
03073	- Mussels (Mytilus spp., Perna spp.):		
03073100	-- Live, fresh or chilled:	10	C
03073900	-- Other	MFN	E
03074	- Cuttle fish (Sepia officinalis, Rossia macrosoma) and Bobtail squid (Sepioloa spp.); and squid (Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.):		
03074100	-- Live, fresh or chilled:	10	C
030749	-- Other		
03074910	--- Frozen Squid, put up for sale in packings of more than 3 kg	1	A
03074990	--- Other	10	A
03075	- Octopus (Octopus spp.):		
03075100	-- Live, fresh or chilled	10	C
03075900	--- Other	MFN	E
03076000	- Snails, other than sea snails	10	C
03079	- Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:		
03079100	-- Live, fresh or chilled	10	C
03079900	-- Other	MFN	E
04	DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED		
0401	MILK AND CREAM, NOT CONCENTRATED, NOR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER		
04011000	- Of a fat content, by weight, not exceeding 1%	MFN	E
04012000	- Of a fat content, by weight, exceeding 1% but not exceeding 6%	MFN	E
04013000	- Containing by weight more than 6% of milk solids	MFN	E

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SAC Code	Description	Base Rate	Staging Category
0402	MILK AND CREAM, CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER		
04021000	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%	MFN	E
04022	- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%:		
040221	-- Not containing added sugar or other sweetening matter:		
0402211	--- Semi-skimmed milk, of a fat content, by weight, of less than 26%:		
04022111	---- In containers of a net content of less than 3 kg	MFN	E
04022112	---- In containers of a net content of 3 kg or more	MFN	E
0402212	--- Full-cream milk, of a fat content, by weight, of 26% or more:		
04022121	---- In containers of a net content of less than 5 kg	MFN	E
04022122	---- In containers of a net content of 5 kg or more	MFN	E
04022900	-- Other	MFN	E
04029	- Other:		
040291	-- Not containing added sugar or other sweetening matter:		
04029110	--- Evaporated milk	10	A
04029120	--- Cream	MFN	E
04029190	--- Other	MFN	E
040299	-- Other:		
04029910	--- Condensed milk	10	A
04029990	--- Other	MFN	E
0403	BUTTERMILK, CURDLED MILK AND CREAM, YOGURT, KEPHIR AND OTHER FERMENTED OR ACIDIFIED MILK AND CREAM, WHETHER OR NOT CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR FLAVOURED OR CONTAINING ADDED FRUIT, OTHER FRUITS OR COCOA		
04031000	- Yogurt	MFN	E
040390	- Other:		
04039010	-- Buttermilk	MFN	E
04039090	-- Other	MFN	E
0404	WHEY, WHETHER OR NOT CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER; PRODUCTS CONSISTING OF NATURAL MILK CONSTITUENTS, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER, NOT ELSEWHERE SPECIFIED OR INCLUDED		
04041000	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	1	A
04049000	- Other	MFN	E
0405	BUTTER AND OTHER FATS AND OILS DERIVED FROM MILK; DAIRY SPREADS		
04051000	- Butter	MFN	E
04052000	- Dairy spreads	MFN	E
040590	- Other:		
04059010	-- Butter oil	6	A
04059090	-- Other	MFN	E
0406	CHEESE AND CURD		
04061000	- Fresh (unripened or uncured) cheese, including whey cheese, and curd	MFN	E
040620	- Grated or powdered cheese, of all kinds:		
04062010	-- Cheddar type, dried	1	A
04062090	-- Other	MFN	E
04063000	- Processed cheese, not grated or powdered	MFN	E
04064000	- Blue cheese and other cheeses showing veins produced by <i>Penicillium roqueforti</i>	15	A
040690	- Other cheese:		
04069010	-- Mozzarella type	MFN	E
04069020	-- Cheddar type, in blocks or slabs	MFN	E
04069090	-- Other	MFN	E
0407	BIRDS' EGGS, IN SHELL, FRESH, PRESERVED OR COOKED		
04070010	- Fertilized eggs for breeding	1	A
04070020	- Ostrich eggs	10	A
04070090	- Other	15	A
0408	BIRDS' EGGS, NOT IN SHELL, AND EGG YOLKS, FRESH, DRIED, COOKED BY STEAMING OR BY BOILING IN WATER, MOULDED, FROZEN OR OTHERWISE PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER		
04081	- Egg yolks:		
04081100	-- Dried	10	A
04081900	-- Other	10	A
04089	- Other:		
04089100	-- Dried	10	A
04089900	-- Other	10	A

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<b>SAC Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
04090000	NATURAL HONEY	MFN	E
04100000	EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED	15	A
05	PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED		
05010000	UNWORKED HAIR, WHETHER OR NOT WASHED OR DEFATTED; WASTE OF HAIR	6	A
0502	PIGS', HOGS' OR BOARS' BRISTLES; BADGER HAIR AND OTHER BRUSH MAKING HAIR; WASTE OF SUCH BRISTLES OR HAIR		
05021000	- Pigs', hogs' or boars' bristles and waste thereof	1	A
05029000	- Other	6	A
0504	GUTS, BLADDERS AND STOMACHS OF ANIMALS, OTHER THAN FISH, WHOLE AND PIECES THEREOF, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED		
05040010	- Of Bovine	6	A
05040020	- Of swine or of sheep	6	A
05040090	- Other	6	A
0505	PIELAS Y DEMAS PARTES DE AVE, CON SUS PLUMAS O SU PLUMON, PLUMAS Y PARTES DE PLUMAS (INCLUSO RECORTADAS) Y PLUMON, EN BRUTO O SIMPLEMENTE LIMPIADOS, DESINFECTADOS O PREPARADOS PARA SU CONSERVACION; POLVO Y DESPERDICIOS DE PLUMAS O DE PARTES DE PLUMAS		
05051000	- Feathers of a kind used for stuffing; down	6	A
05059000	- Other	6	A
0506	BONES AND HORN-CORES, UNWORKED, DEFATTED, SIMPLY PREPARED (BUT NOT CUT TO SHAPE), TREATED WITH ACID OR DEGELATINIZED; POWDER AND WASTE OF THESE PRODUCTS		
05061000	- Ossein and bones treated with acid	6	A
05069000	- Other	6	A
0507	IVORY, TORTOISE-SHELL, WHALEBONE AND HAIR OF MARINE MAMMALS, HORNS, ANTLERS, HOOVES, NAILS, CLAWS AND BEAKS, UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE; POWDER AND WASTE OF THESE PRODUCTS		
05071000	- Ivory; ivory powder and waste	6	A
05079000	- Other	6	A
05080000	CORAL AND SIMILAR MATERIALS, UNWORKED OR SIMPLY PREPARED BUT NOT OTHERWISE WORKED; SHELLS OF MOLLUSCS, CRUSTACEANS OR ECHINODERMS AND CUTTLE-BONE, UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE, POWDER AND WASTE THEREOF	6	A
05100000	AMBERGRIS, CASTOREUM, CIVET AND MUSK; CANTHARIDES; BILE, WHETHER OR NOT DRIED; GLANDS AND OTHER ANIMAL PRODUCTS USED IN THE PREPARATION OF PHARMACEUTICAL PRODUCTS, FRESH, CHILLED, FROZEN OR OTHERWISE PROVISIONALLY PRESERVED	1	A
0511	ANIMAL PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED; DEAD ANIMALS OF CHAPTER 1 OR 3, UNFIT FOR HUMAN CONSUMPTION		
05111000	- Bovine semen	1	A
05119	- Other		
051191	-- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3:		
05119110	--- Eggs and roes	1	A
05119190	--- Other	6	A
051199	-- Other:		
05119910	--- Embryos	1	A
05119920	--- Natural sponges of animal origin	6	A
05119990	--- Other	6	A
06	LIVE PLANTS AND FLOWER-GROWING PRODUCTS		
0601	BULBS, TUBERS, TUBEROUS ROOTS, CORMS, CROWNS AND RHIZOMES, DORMANT, IN GROWTH OR IN FLOWER; CHICORY PLANTS AND ROOTS OTHER THAN ROOTS OF HEADING 1212		
06011000	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	1	A
06012000	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	1	A
0602	OTHER LIVE PLANTS (INCLUDING THEIR ROOTS), CUTTINGS AND SLIPS; MUSHROOM SPAWN		
06021000	- Unrooted cuttings and slips	1	A
060220	- Trees, shrubs and bushes, of kinds which bear edible fruit or nuts, grafted or not,:		
06022010	-- Saplings	10	A
06022090	-- Other	1	A
06023000	- Rhododendrons and azaleas, grafted or not	1	A
06024000	- Roses, grafted or not	1	A

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<b>SAC Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
060290	- Other:		
06029010	- - Young vegetable or tobacco plants	10	A
06029090	- - Other	1	A
0603	CUT FLOWERS AND FLOWER BUDS, OF A KIND SUITABLE FOR BOUQUETS OR FOR ORNAMENTAL PURPOSES, FRESH, DRIED, DYED, BLEACHED, IMPREGNATED OR OTHERWISE PREPARED		
06031	- Fresh:		
06031100	- - Roses	15	A
06031200	- - Carnations	15	A
06031300	- - Orchids	15	A
06031400	- - Chrysanthemums	15	A
060319	- - Other:		
06031910	- - - Ginger	15	A
06031920	- - - Bird-of-paradise flowers	15	A
06031930	- - - Calla lillies	15	A
06031940	- - - Lillies	15	A
06031950	- - - Sysoffilia	15	A
06031960	- - - Sorbus domestica	15	A
06031970	- - - Statice	15	A
06031980	- - - Astromerias	15	A
0603199	- - - Other:		
06031991	- - - - Agapanthus	15	A
06031992	- - - - Gladioli	15	A
06031993	- - - - Anturio flowers	15	A
06031994	- - - - Heliconias	15	A
06031999	- - - - Other	15	A
060390	- Other:		
06039010	- - Flower arrangements	15	B
06039090	- - Other	15	B
0604	FOLIAGE, BRANCHES AND OTHER PARTS OF PLANTS, WITHOUT FLOWERS OR FLOWER BUDS, AND GRASSES, MOSSES AND LICHENS, BEING GOODS OF A KIND SUITABLE FOR BOUQUETS OR FOR ORNAMENTAL PURPOSES, FRESH, DRIED, DYED, BLEACHED, IMPREGNATED OR OTHERWISE PREPARED		
06041000	- Mosses and lichens	15	B
06049	- Other:		
060491	- - Fresh:		
06049110	- - - Arrangements	15	A
06049190	- - - Other	15	A
060499	- - Other:		
06049910	- - - Arrangements	15	A
06049990	- - - Other	15	A
07	EDIBLE VEGETABLES, PLANTS, ROOTS AND TUBERS		
0701	POTATOES, FRESH OR CHILLED		
07011000	- Seed	1	A
07019000	- Other	MFN	E
07020000	TOMATOES FRESH OR CHILLED	MFN	E
0703	ONIONS, SHALLOTS, GARLIC, LEEKS AND OTHER ALLIACEOUS VEGETABLES, FRESH OR CHILLED		
070310	- Onions and shallots:		
0703101	- - Onions:		
07031011	- - - Yellow	MFN	E
07031012	- - - White	MFN	E
07031013	- - - Red	MFN	E
07031019	- - - Other	MFN	E
07031020	- - Shallots	36	C
07032000	- Garlic	15	A
07039000	- Leeks and other alliaceous vegetables	15	C
0704	CABBAGES, CAULIFLOWERS, KOHLRABI, KALE AND SIMILAR EDIBLE BRASSICAS, FRESH OR CHILLED		
07041000	- Cauliflowers and headed broccoli	15	C
07042000	- Brussels sprouts	15	C
07049000	- Other	15	C
0705	LETTUCE (LACTUCA SATIVA) AND CHICORY (CICHORIUM SPP.), FRESH OR CHILLED		
07051	- Lettuce		
07051100	- - Cabbage lettuce (head lettuce)	15	A

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<b>SAC Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
07051900	-- Other	15	A
07052	- Chicory		
07052100	-- Witloof chicory (Cichorium intybus var. foliosum)	15	A
07052900	-- Other	15	A
0706	CARROTS, TURNIPS, SALAD BEETROOT, SALSIFY, CELERIAC, RADISHES AND SIMILAR EDIBLE ROOTS, FRESH OR CHILLED		
07061000	- Carrots and turnips	15	C
07069000	- Other	15	C
07070000	CUCUMBERS AND GHERKINS, FRESH OR CHILLED	15	C
0708	LEGUMINOUS VEGETABLES, SHELLLED OR UNSHELLED, FRESH OR CHILLED		
07081000	- Peas (Pisum sativum)	15	C
07082000	- Beans (Vigna spp., Phaseolus spp.)	15	C
07089000	- Other	15	C
0709	OTHER VEGETABLES, FRESH OR CHILLED		
07092000	- Asparagus	15	A
07093000	- Aubergines (egg-plants)	15	A
07094000	- Celery other than celeriac	15	A
07095	- Mushrooms and truffles:		
07095100	-- Mushrooms of the genus Agaricus	6	A
07095900	-- Other	6	C
070960	- Fruits of the genus Capsicum or of the genus Pimenta:		
07096010	-- Sweet pimientos	15	C
07096020	-- Chillies (Capsicum frutescens L.)	15	C
07096090	-- Other	15	C
07097000	- Spinach, New Zealand spinach and orache spinach (garden spinach)	15	C
070990	- Other:		
07099010	-- Sweet corn	15	C
07099020	-- Chayotes	15	A
07099030	-- Pumpkins	15	A
07099040	-- Okras	15	A
07099050	-- Globe artichokes	15	A
07099090	-- Other	15	C
0710	VEGETABLES , UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN		
07101000	- Potatoes	MFN	E
07102	- Leguminous vegetables, shelled or unshelled:		
07102100	-- Peas (Pisum sativum)	15	C
07102200	-- Beans (Vigna spp., Phaseolus spp.)	15	C
07102900	-- Other	15	C
07103000	- Spinach, New Zealand spinach and orache spinach (garden spinach)	15	C
07104000	-- Sweet corn	15	C
07108000	- Other vegetables	MFN	E
07109000	- Mixtures of vegetables	15	C
0711	VEGETABLES PROVISIONALLY PRESERVED (FOR EXAMPLE: BY SULPHUR DIOXIDE GAS, IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS), BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION		
07112000	- Olives	1	A
07114000	- Cucumbers and gherkins	15	C
07115	- Mushrooms and truffles:		
07115100	-- Mushrooms of the genus Agaricus	1	A
07115900	-- Other	1	A
071190	- Other vegetables; mixtures of vegetables:		
07119020	-- Onions	15	C
07119030	-- Capers	1	A
07119090	-- Other, including mixtures of vegetables	15	C
0712	DRIED VEGETABLES, WHOLE, CUT, SLICED, BROKEN OR IN POWDER, BUT NOT FURTHER PREPARED		
071220	- Onions:		
07122010	-- Powdered, in containers of a net content of 5 kg or more	6	C
07122090	-- Other	15	C
07123	- Wood ears Mushrooms (Auricularia spp.), jelly fungi (Tremella spp.) and other mushrooms; truffles:		
07123100	-- Mushrooms of the genus Agaricus:	6	A
07123200	-- Wood ears (Auricularia spp.)	6	A
07123300	-- Jelly fungi (Tremella spp.)	6	C
07123900	-- Other	6	C
071290	- Other vegetables; mixtures of vegetables		

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<b>SAC Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
07129010	-- Tomatoes, parsley, marjoram or garlic, powdered, in containers of a net content 5 kg or more	6	A
07129020	-- Seeds of sweet corn ( <i>Zea Mays</i> var. <i>Saccharata</i> )	0	A
07129090	-- Other, including mixtures of vegetables	15	C
0713	DRIED LEGUMINOUS VEGETABLES, SHELLED, WHETHER OR NOT SKINNED OR SPLIT		
07131010	-- Seeds of Peas ( <i>Pisum sativum</i> )	1	A
07131090	-- Other	15	A
07132000	- Chickpeas	10	C
07133	- Beans ( <i>Vigna</i> spp., <i>Phaseolus</i> spp.):		
071331	--Of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek:		
07133110	- - - Of the species <i>Vigna mungo</i> (L.) Hepper	15	C
07133190	- - - Other	15	C
07133200	- - Small red (Adzuki) beans ( <i>Phaseolus</i> or <i>Vigna angularis</i> )	31	C
071333	-- Kidney beans, ( <i>Phaseolus vulgaris</i> ):		
07133310	- - - Black	31	F
07133320	- - - White	21	A
07133330	--- Seeds of kidney beans, ( <i>Phaseolus vulgaris</i> )	1	A
07133340	---Red	MFN	E
07133390	- - - Other	MFN	E
071339	- - Other:		
07133910	- - - <i>Phaseolus coccinius</i>	15	C
07133920	- - - Lima beans ( <i>Phaseolus lunatus</i> )	15	C
07133990	- - - Other	15	C
07134000	- Lentils	15	C
07135000	- Broad beans ( <i>Vicia faba</i> var. <i>major</i> ) and horse beans ( <i>Vicia faba</i> var. <i>Equina</i> ) and minor ( <i>Vicia faba</i> var. <i>minor</i> )	15	C
071390	- Other:		
07139010	- - Pigeon peas ( <i>Cajanus cajan</i> )	15	C
07139090	- - Other	15	C
0714	MANIOC, ARROWROOT OR SALEP, JERUSALEM ARTICHOKEs, SWEET POTATOES AND SIMILAR ROOTS AND TUBERS WITH HIGH STARCH OR INULIN CONTENT, FRESH, CHILLED, FROZEN OR DRIED, WHETHER OR NOT SLICED OR IN THE FORM OF PELLETS; SAGO PITH:		
07141000	- Manioc (cassava)	15	B
07142000	- Sweet potatoes	15	B
071490	- Other:		
07149010	- - Dasheens ( <i>Colocasia esculenta</i> )	15	B
07149020	- - White yams ( <i>Dioscorea alata</i> )	15	B
07149030	- - Yautia ( <i>Xanthosoma saggitifolium</i> )	15	B
07149040	- - Cush-cush yams ( <i>Dioscorea trifida</i> )	15	B
07149090	- - Other	15	B
08	EDIBLE FRUITS; PEEL OF CITRUS FRUIT, WATERMELONS OR MELONS		
0801	COCONUTS, BRAZIL NUTS AND CASHEW NUTS, FRESH OR DRIED, WHETHER OR NOT SHELLED OR PEELED		
08011	- Coconuts:		
08011100	- - Dried:	10	A
08011900	- - Other	15	A
08012	- Brazil nuts:		
08012100	- - In shell	15	A
08012200	- - Shelled	15	A
08013	- Cashew nuts:		
08013100	- - In shell	15	A
08013200	- - Shelled	15	A
0802	OTHER NUTS, FRESH OR DRIED, WHETHER OR NOT SHELLED OR PEELED		
08021	- Almonds:		
08021100	- - In shell	1	A
08021200	- - Shelled	1	A
08022	- Hazelnuts or filberts ( <i>Corylus</i> spp.):		
08022100	- - In shell	1	A
08022200	- - Shelled	1	A
08023	- Walnuts:		
08023100	- - In shell	15	A
08023200	- - Shelled	15	A
08024000	- Chestnuts ( <i>Castanea</i> spp.)	15	A
08025000	- Pistachios	1	A
08026000	- Macadamia nuts	15	A
08029000	- Other	15	A
0803	BANANAS OR PLANTAINS, FRESH OR DRIED		

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<b>SAC Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
0803001	- Bananas ( <i>Musa balbisiaca</i> , <i>acuminata</i> , <i>Musa paradisiaca</i> , <i>Musa sapientum</i> )		
08030011	- - Fresh	15	D
08030012	- - Dried	MFN	E
08030020	- Plantains ( <i>Musa acuminata</i> var. <i>Plantain</i> )	MFN	E
08030090	- Other	MFN	E
0804	DATES, FIGS, PINEAPPLES, AVOCADOS, GUAVAS, MANGOES AND MANGOSTEENS, FRESH OR DRIED		
08041000	- Dates	15	A
08042000	- Figs	15	A
08043000	- Pineapples	15	C
08044000	- Avocados	15	A
080450	- Guavas, mangoes and mangosteens:		
08045010	- - Mangoes	15	C
08045020	- - Guavas and mangosteens	15	A
0805	CITRUS FRUIT, FRESH OR DRIED		
08051000	- Oranges	15	C
08052000	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	15	C
08054000	- Grapefruit	15	A
08055000	- Lemons ( <i>Citrus limon</i> , <i>Citrus limonum</i> ) and limes ( <i>Citrus aurantifolia</i> , <i>Citrus Latifolia</i> )	15	C
08059000	- Other	15	C
0806	GRAPES, FRESH OR DRIED		
08061000	- Fresh	15	A
08062000	- Dried, including raisins	1	A
0807	MELONS, WATERMELONS AND PAPAWS (PAPAYAS), FRESH		
08071	- Melons and watermelons:		
08071100	- - Watermelons	15	C
08071900	- - Other	15	C
08072000	- Papaws (papayas)	15	C
0808	APPLES, PEARS AND QUINCES, FRESH		
08081000	- Apples	15	A
080820	- Pears and quinces:		
08082010	- - Pears	15	A
08082020	- - Quinces	15	A
0809	APRICOTS, CHERRIES, PEACHES (INCLUDING NECTARINES), PLUMS AND SLOES, FRESH		
08091000	- Apricots	15	A
08092000	- Cherries	15	A
08093000	- Peaches, including nectarines	15	A
08094000	- Plums and sloes	15	A
0810	OTHER FRESH FRUIT		
08101000	- Strawberries	15	C
08102000	- Raspberries, blackberries, mulberries and loganberries:	15	C
08104000	- Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	15	A
08105000	- Kiwifruit	15	A
08106000	- Durians	15	A
081090	- Other:		
08109010	- - Soursops ( <i>Annona muricata</i> )	15	C
08109020	- - Sweetsops ( <i>Annona squamosa</i> )	15	C
08109030	- - Passion fruit ( <i>Passiflora edulis</i> var. <i>flavicarpa</i> )	15	C
08109040	- - Granadillas ( <i>Passiflora edulis</i> var. <i>Sims</i> )	15	C
0810905	- - Pitahayas:		
08109051	- - - Red, shelled	15	C
08109052	- - - Yellow, shelled	15	C
08109053	- - - Other, shelled	15	C
08109054	- - - Shelled	15	C
08109060	- - Gooseberries, including blackcurrant	15	C
08109070	--Rambután ( <i>Nephelium lappaceum</i> )	15	C
08109090	- - Other	15	C
0811	FRUIT AND NUTS, UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER		
08111000	- Strawberries	15	A
08112000	- Raspberries, blackberries, mulberries and loganberries:	15	A
08119000	- Other:	15	A



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SAC Code	Description	Base Rate	Staging Category
0812	FRUITS, PROVISIONALLY PRESERVED (FOR EXAMPLE : BY SULPHUR DIOXIDE GAS, IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS), BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION		
081210	- Cherries:		
08121010	- - Morello cherries	1	A
08121090	- - Other	10	A
081290	- Other		
08129010	- - Strawberries	15	A
08129090	- - Other	15	A
0813	FRUIT, DRIED, OTHER THAN THAT OF HEADINGS 0801 TO 0806; MIXTURES OF NUTS OR DRIED FRUITS OF THIS CHAPTER		
08131000	- Apricots	15	A
08132000	- Plums	15	A
08133000	- Apples	15	A
08134000	- Other fruit	15	A
08135000	- Mixtures of nuts or dried fruits of this Chapter	15	A
08140000	PEEL OF CITRUS FRUIT, MELONS OR WATERMELONS, FRESH, FROZEN, DRIED OR PROVISIONALLY PRESERVED IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS	15	A
09	COFFEE, TEA, MATE AND SPICES		
0901	COFFEE, WHETHER OR NOT ROASTED OR DECAFFEINATED; COFFEE HUSKS AND SKINS; COFFEE SUBSTITUTES CONTAINING COFFEE IN ANY PROPORTION		
09011	- Coffee, not roasted:		
090111	- - Not decaffeinated:		
09011110	- - - Raw, in berries	MFN	E
09011120	- - - Parchment coffee	MFN	E
09011130	- - - Café oro (Green coffee beans)	MFN	E
09011190	- - - Other	MFN	E
09011200	- - Decaffeinated	MFN	E
09012	- Coffee, roasted:		
09012100	- - Not decaffeinated	MFN	E
09012200	- - Decaffeinated	MFN	E
09019000	- Other	MFN	E
0902	TEA, WHETHER OR NOT FLAVOURED		
09021000	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	15	C
09022000	- Other green tea (not fermented)	15	C
09023000	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	MFN	E
09024000	- Other black tea (fermented) and other partly fermented tea	MFN	E
09030000	MATE	15	A
0904	PEPPER OF THE GENUS PIPER; DRIED OR CRUSHED OR GROUND FRUITS OF THE GENUS CAPSICUM OR THE GENUS PIMENTA		
09041	- Pepper:		
09041100	- - Neither crushed nor ground	10	C
09041200	- - Crushed or ground	6	C
090420	- Fruits of the genus Capsicum or of the genus Pimenta, dried or crushed or ground:		
09042010	- - Neither crushed nor ground	10	C
09042020	- - Crushed or ground	6	C
09050000	VAINILLA	10	C
0906	CINNAMON AND CINNAMON-TREE FLOWERS		
09061	- - Neither crushed nor ground		
09061100	- - Cinnamon (Cinnamomun zeylanicum Blume)	10	A
09061900	- - Other	10	A
09062000	- Crushed or ground	10	A
09070000	CLOVES (WHOLE FRUIT, CLOVES AND STEMS)	10	A
0908	NUTMEG, MACE AND CARDAMOMS		
09081000	- Nutmeg	10	A
09082000	- Mace	10	A
090830	- Cardamomsand Grape cardamoms:		
09083010	- - Grape cardamoms	10	A
09083020	- - Cardamoms	15	A
0909	SEEDS OF ANISE, BADIAN, FENNEL, CORIANDER, CUMIN OR CARAWAY; JUNIPER BERRIES		
09091000	- Seeds of anise or badian	10	A
09092000	- Seeds of coriander	10	A
09093000	- Seeds of cumin	6	A
09094000	- Seeds of caraway	10	A

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SAC Code	Description	Base Rate	Staging Category
09095000	- Seeds of fennel; juniper berries	10	A
0910	GINGER, SAFFRON, TURMERIC (CURCUMA), THYME, BAY LEAVES, CURRY AND OTHER SPICES		
091010	- Ginger:		
0910101	-- Dried:		
09101011	--- Neither crushed nor ground	10	A
09101012	--- Crushed or ground	10	A
09101090	-- Other	10	A
09102000	- Saffron	10	A
09103000	- Turmeric (curcuma)	10	A
09109	- Other spices:		
09109100	-- Mixtures referred to in Note 1 b) to this Chapter	MFN	E
091099	-- Other		
09109910	--- Thyme	10	A
09109920	--- Bay leaves	10	A
09109930	--- Curry	10	A
09109990	--- Other	MFN	E
10	CEREALS		
1001	WHEAT AND MESLIN		
10011000	- Durum wheat	1	A
10019000	- Other	1	A
10020000	RYE	1	A
10030000	BARLEY	1	A
10040000	OATS	1	A
1005	MAIZE (CORN)		
10051000	- Seed	1	A
100590	- Other:		
10059010	-- Popcorn (Zea mays everta)	10	A
10059020	-- Yellow maize (corn)	1	A
10059030	-- White maize (corn)	MFN	E
10059090	-- Other	15	C
1006	RICE		
100610	- Rice in the husk (paddy or rough):		
10061010	-- For sowing	1	A
10061090	-- Other	MFN	E
10062000	- Husked (brown) rice	MFN	E
100630	- Semi-milled or wholly milled rice, whether or not polished or glazed:		
10063010	-- Medium grain rice, broken at one end, of a fat content from 0.60% to 0.75% for puffing, in sacks holding 50 kg, duly labelled	1	A
10063090	-- Other	MFN	E
10064000	- Broken rice	MFN	E
1007	GRAIN SORGHUM		
10070010	- Seed	1	A
10070090	- Other	15	D
1008	BUCKWHEAT, MILLET AND CANARY SEED; OTHER CEREALS		
10081000	- Buckwheat	15	D
100820	- Millet:		
10082010	- Seed	1	A
10082090	- Other	15	A
10083000	- Canary seed	1	A
10089000	- Other cereals	15	B
11	PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN		
11010000	WHEAT OR MESLIN FLUOR	MFN	E
1102	CEREAL FLOURS OTHER THAN OF WHEAT OR MESLIN		
11021000	- Rye flour	10	D
11022000	- Corn flour	MFN	E
110290	- Other:		
11029010	-- Barley flour	10	D
11029020	-- Oat flour	10	D
11029030	-- Rice Flour	MFN	E
11029090	-- Other:	10	D
1103	GROATS, MEALS AND PELLETS OF CEREALS		
11031	- Groats and meal:		
11031100	-- Wheat	6	C
110313	-- Corn		
11031310	--- Pregelatinized mea (for example: meal used as an additive in the brewing industry)	1	A
11031390	--- Other:	6	C

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SAC Code	Description	Base Rate	Staging Category
110319	- - - Of other cereals		
11031910	- - - Of oats	6	A
11031920	- - - Of rice	10	C
11031990	- - - Other:	10	D
110320	- Pellets:		
11032010	- - Of wheat	10	C
11032090	- - Other:	6	C
1104	Cereal grains otherwise worked (for example: hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 1006; germ of cereals, whole, rolled, flaked or ground:		
11041	- Rolled or flaked grains:		
11041200	- -Of oats	10	A
110419	- - Of other cereals:		
11041910	- - - Of barley	10	A
11041990	- - - Other	10	C
11042	- Other worked grains (for example: hulled, pearled, sliced or kibbled		
110422	- - Of oats:		
11042210	- - - Hulled	1	A
11042290	- - - Other	10	C
11042300	- - Of maize (corn)	6	C
110429	- - Of other cereals:		
11042910	- - - Of barley	10	A
11042990	- - - Other	10	A
11043000	- Germ of cereals, whole, rolled, flaked or ground	10	C
1105	FLUOR, MEAL, POWDER, FLAKES, GRANULES AND PELLEST, OF POTATOES		
11051000	- Flour, meal and powder	1	A
110520	- Flakes, granules and pellets:		
11052010	- - Flakes and granules	1	A
11052020	- - Pellets	10	A
1106	FLOUR, MEAL AND POWDER OF THE DRIED LEGUMINOUS VEGETABLES OF HEADING 07.13, OF SAGO OR OF ROOTS OR TUBERS OF HEADING 07.14 OR OF THE PRODUCTS OF CHAPTER 8:		
11061000	- Of the vegetables of heading 07.13	10	C
11062000	- Of sago or of roots or tubers of heading 07.14	10	A
11063000	- Of the products of Chapter 8	10	A
1107	MALT(OF BARLEY OR OTHER CEREALS), WHETHER OR NOT ROASTED		
11071000	- Not roasted	1	A
11072000	- Roasted	1	A
1108	STARCHES; INULIN:		
11081	- Starches:		
11081100	- - Wheat starch	10	B
11081200	- - Maize (corn) starch	1	A
11081300	- - Potato starch	1	A
11081400	- - Manioc (cassava) starch	10	C
11081900	- - Other starches	10	C
11082000	- Inulin	10	C
11090000	WHEAT GLUTEN, WHETHER OR NOT DRIED	1	A
12	SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS SEEDS AND FRUITS; INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER		
1201	SOYA BEANS, WHETHER OR NOT BROKEN		
12010010	- For sowing	1	A
12010090	- Other	1	A
1202	PEANUTS, NOT ROASTED OR OTHERWISE COOKED, WHETHER OR NOT SHELLED OR BROKEN		
120210	- In shell		
12021010	- - For sowing	1	A
12021090	- - Other	10	A
120220	- Shelled, whether or not broken:		
12022010	- - For sowing	1	A
12022090	- - Other	10	A
12030000	COPRA	5	A
12040000	LINSEED WHETHER OR NOT BROKEN:	1	A
1205	RAPE OR COLZA SEEDS, WHETHER OR NOT BROKEN		
120510	- Rape or colza seeds with low erucic acid		

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<b>SAC Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
12051010	--For sowing	1	A
12051090	-- Other:	1	A
120590	- The others		
12059010	-- For sowing	1	A
12059090	-- Other	1	A
12060000	SUNFLOWER SEEDS, WHETHER OR NOT BROKEN:	1	A
1207	ALL OTHER OIL SEEDS AND OLEAGINOUS FRUITS, WHETHER OR NOT BROKEN		
120720	- Cotton seeds:		
12072010	-- For sowing	1	A
12072090	-- Other	1	A
120740	- Sesamum seeds		
12074010	-- In shell	1	A
12074020	-- Shelled	1	A
12075000	- Mustard seeds	1	A
12079	- Other		
12079100	-- Poppy seeds:	1	A
120799	-- Other:		
1207991	--- Palm nuts and kernels:		
12079911	---- For sowing:	1	A
12079919	---- Other	5	A
12079920	--- Castor seeds	1	A
12079930	--- Safflower seeds	1	A
12079990	--- Other	1	A
1208	FLOURS OF SEEDS OR OLEAGINOUS FRUITS, OTHER THAN MUSTARD FLUOR		
12081000	- Of soy beans	MFN	E
12089000	- Other	MFN	E
1209	SEEDS, FRUIT AND SPORES, USED FOR SOWING		
12091000	- Sugar beet seed	1	A
12092	- Seeds of forage plants:		
12092100	-- Lucerne (alfalfa) seed	1	A
12092200	-- Clover (Trifolium spp.) seed	1	A
12092300	-- Fescue seed	1	A
12092400	-- Kentucky blue grass(Poa pratensis L.)	1	A
12092500	-- Rye grass seed(Lolium multiflorum Lam., Lolium perenne L.)	1	A
120929	-- Other		
12092910	--- Beet seeds, other than sugar beet seed	1	A
12092920	--- Timothy grass seed	1	A
12092990	--- Other	1	A
120930	- Seeds of herbaceous plants cultivated principally for their flowers		
12093010	--Petunia seeds	1	A
12093090	-- Other	1	A
12099	- Other:		
12099100	-- Vegetable seeds	1	A
12099900	-- Other	1	A
1210	HOP CONES, FRESH OR DRIED, WHETHER OR NOT GROUND, POWDERED OR IN FORM OF PELLETS; LUPULIN:		
12101000	- Hop cones, neither ground nor powdered nor in form of pellets	1	A
12102000	- Hop cones, ground, powdered or in form of pellets; lupulin	1	A
1211	PLANTS AND PARTS OF PLANTS, SEEDS AND FRUITS OF THE KIND USED PRIMARILY IN PERFUMERY, IN PHARMACY OR FOR INSECTICIDAL, FUNGICIDAL OR SIMILAR PURPOSES, FRESH OR DRIED, WHETHER OR NOT CUT, CRUSHED OR POWDERED		
12112000	- Ginseng roots	1	A
12113000	- Coca leaves	1	A
12114000	- Poppy straw	1	A
121190	- Other		
12119010	-- Raicilla or ipecacuana	1	A
12119020	-- Liquorice roots	1	A
12119090	-- Other	1	A

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SAC Code	Description	Base Rate	Staging Category
1212	LOCUST BEANS, ALGAE, SUGAR BEET AND SUGAR CANE, FRESH, CHILLED, FROZEN OR DRIED, WHETHER OR NOT POWDERED; FRUIT STONES AND FRUITS KERNELS AND OTHER VEGETABLE PRODUCTS (INCLUDING UNROASTED CHICORY ROOTS OF THE VARIETY CICHORIUM INTYBUS SATIVUM)		
12122000	- Algae	1	A
12129	- Other:		
12129100	-- Sugar beet	1	A
121299	-- Other:		
12129910	--- Sugar cane	10	A
12129920	--- Locust beans and their seeds	1	A
12129930	--- Apricot, peach (including nectarine) or plum stones and kernels	1	A
12129990	--- Other	1	A
12130000	CEREAL STRAW AND HUSKS, UNPREPARED, WHETHER OR NOT CHOPPED, GROUND, PRESSED OR IN THE FORM OF PELLETS	6	B
1214	RUTABAGA, MANGOLDS, FODDER ROOTS, HAY, LUCERNE (ALFALFA), CLOVER, SAINFOIN, FORAGE KALE, LUPINES, VETCHES AND SIMILAR FORAGE PRODUCTS, WHETHER OR NOT IN THE FORM OF PELLETS		
12141000	- Lucerne (alfalfa) meal and pellets	6	B
12149000	- Other	6	A
13	GUMS, RESINS AND OTHER VEGETABLE JUICES AND EXTRACTS		
1301	LAC GUM; NATURAL GUMS, RESINS, GUM-RESINS AND OLEORESINS (FOR EXAMPLE: BALSAM)		
13012000	- Arabic gum	1	A
130190	- Other		
13019010	-- Lac gum	1	A
13019090	-- Other	1	A
1302	VEGETABLE JUICES AND EXTRACTS; PECTIC SUBSTANCES, PECTINATES AND PECTATES; AGAR-AGAR AND OTHER MUCILAGES AND THICKENERS, DERIVED FROM VEGETABLE PRODUCTS, WHETHER OR NOT MODIFIED		
13021	- Vegetable juices and extracts:		
13021100	-- Opium	1	A
13021200	-- Of liquorice	1	A
13021300	-- Of hops	1	A
130219	-- Other		
13021910	--- For medicinal use	1	A
13021920	--- For insecticidal, fungicidal or similar uses	1	A
13021930	--- Pyrethrum juices and extracts or of the roots of plants containing rotenone	1	A
13021990	--- Other	1	A
13022000	- Pectic substances, pectinates and pectates	1	A
13023	- Mucilages and thickeners, derived from vegetable products, whether or not modified:		
13023100	-- Agar-agar	1	A
13023200	-- Mucilages and thickeners, derived from locust beans, locust bean seeds or guar seeds, whether or not modified:	1	A
13023900	-- Other:	1	A
14	VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED		
1401	VEGETABLE MATERIALS OF A KIND USED PRIMARILY FOR PLAITING (FOR EXAMPLE: BAMBOOS, RATTANS, REEDS, RUSHES, OSIER, RAFFIA, CLEANED, BLEACHED OR DYED CEREAL STRAW, AND LIME BARK)		
14011000	- Bamboos	6	D
14012000	- Rattans	1	A
140190	- Other		
14019010	- Osier	1	A
14019020	- Reeds	1	A
14019090	- Other	1	A
1404	VEGETABLES PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED		
14042000	- Cotton linters	1	A
140490	- Other		
14049010	-- Vegetable materials of a kind used primarily as stuffing (for example: kapok, vegetable hair and eel-grass), whether or not put up as a layer with supporting of other materials	1	A
14049020	-- Vegetable material of a kind used primarily in brooms or in brushes (for example: broomcorn, piassava, couch-grass and istle), whether or not in hanks or bundles	6	A

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<b>SAC Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
1404903	-- Raw vegetable materials of a kind used primarily in dyeing or tanning		
14049031	--- Annatto	15	D
14049039	--- Other	6	C
14049090	-- -Other	6	D
15	ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES		
15010000	PIG FAT (INCLUDING LARD) AND POULTRY FAT, OTHER THAN THAT OF HEADING 02.09 OR 15.03	MFN	E
15020000	FATS OF BOVINE ANIMALS, SHEEP OR GOATS, OTHER THAN THOSE OF HEADING 15.03	1	A
1503	SOLAR STEARIN, PIG FAT OIL, OLEOSTEARIN, OLEO-OIL AND TALLOW OIL, NOT EMULSIFIED OR MIXED OR OTHERWISE PREPARED		
15030010	- Solar stearin, pig fat oil.	MFN	E
15030090	- Other	1	A
1504	FATS AND OILS AND THEIR FRACTIONS, OF FISH OR MARINE MAMMALS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED		
15041000	- Fish-liver oils and their fractions	1	A
15042000	- Fats and oils and their fractions, of fish, other than liver oils	1	A
15043000	- Fats and oils and their fractions, of marine mammals	1	A
15050000	WOOL GREASE AND FATTY SUBSTANCES DERIVED HEREFROM, INCLUDING LANOLIN.	1	A
15060000	OTHER ANIMAL FATS AND OILS AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED	10	C
1507	SOY-BEAN OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED		
15071000	- Crude oil, whether or not degummed	MFN	E
15079000	- Other	MFN	E
1508	PEANUT OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED		
15081000	- Crude oil	MFN	E
15089000	- Other	MFN	E
1509	Olive oil and its fractions, whether or not refined, but not chemically modified		
15091000	- Virgin	10	D
15099000	- Other	10	D
15100000	OTHER OILS AND THEIR FRACTIONS, OBTAINED SOLELY FROM OLIVES, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED, INCLUDING BLENDS OF THESE OILS OR FRACTIONS WITH OILS OR FRACTIONS OF HEADING 15.09	15	D
1511	PALM OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED		
15111000	- Crude oil	MFN	E
151190	- Other		
15119010	-- Palm stearin, with an iodine index , equal or lower than 48	MFN	E
15119090	-- Other	MFN	E
1512	SUNFLOWER-SEED, SAFFLOWER OR COTTON-SEED OIL AND FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED		
15121	- Sunflower-seed or safflower oil and fractions thereof		
15121100	-- Crude Oil	MFN	E
15121900	-- Other	MFN	E
15122	- Cotton-seed oil and its fractions		
15122100	-- Crude oil, whether with gossypol or not	MFN	E
15122900	-- Other	MFN	E
1513	COCONUT (COPRA), PALM KERNEL OR BABASSU OIL AND FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED		
15131	- Coconut (copra) oil and its fractions:		

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<b>SAC Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
15131100	-- Crude oil	MFN	E
15131900	-- Other	MFN	E
15132	- Palm kernel or babassu oil and fractions thereof:		
15132100	-- Crude oil	MFN	E
15132900	-- Other	MFN	E
1514	RAPE, COLZA OR MUSTARD OIL AND FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED		
15141	- Rape or colza oil with low erucic acid and its fractions		
15141100	-- Crude Oil	MFN	E
15141900	-- Other	MFN	E
15149	- Other		
15149100	-- Crude Oil	MFN	E
15149900	-- Other	MFN	E
1515	OTHER FIXED VEGETABLE FATS AND OILS (INCLUDING JOJOBA OIL) AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED		
15151	- Linseed oil and its fractions:		
15151100	-- Crude Oil	6	C
15151900	-- Other	6	C
15152	- Maize (corn) oil and its fractions:		
15152100	-- Crude oil	MFN	E
15152900	-- Other	MFN	E
15153000	- Castor oil and its fractions	6	C
15155000	- Sesame oil and its fractions	15	C
151590	- Other		
15159010	-- Other drying oils	MFN	E
15159020	-- Jojoba oil and its fractions	6	D
15159030	-- Tung oil and its fractions	6	D
15159090	-- Other	15	D
1516	ANIMAL OR VEGETABLE FATS AND OILS AND THEIR FRACTIONS, PARTIALLY OR WHOLLY HYDROGENATED, INTERESTERIFIED, RE-ESTERIFIED OR ELAIDINIZED, WHETHER OR NOT REFINED, BUT NOT FURTHER PREPARED		
15161000	- Animal fats and oils and their fractions	MFN	E
151620	- Vegetable fats and oils and their fractions		
15162010	-- Vegetable fats no lauric, partially hydrogenated and with a softening point of 32°C or more but not more than 41°C, of the kind used as cocoa fat substitute	MFN	E
15162090	-- Other	MFN	E
1517	MARGARINE; EDIBLE MIXTURES OR PREPARATIONS OF ANIMAL OR VEGETABLE FATS OR OILS, OR OF FRACTIONS OF DIFFERENT FATS OR OILS OF THIS CHAPTER, OTHER THAN EDIBLE FATS OR OILS OR THEIR FRACTIONS OF HEADING 15.16		
15171000	- Margarine, excluding liquid margarine	MFN	E
151790	- Other:		
15179010	-- Preparations with a base of mixed fats with added flavouring substances, for use in the preparation of foodstuffs	MFN	E
15179020	-- Preparations with a base of hydrogenated vegetable oils, containing added magnesium carbonate, for use as mould release preparations for confectionery and bakers wares	1	A
15179090	-- Other	MFN	E
1518	ANIMAL OR VEGETABLE FATS AND OILS AND THEIR FRACTIONS, BOILED, OXIDIZED, DEHYDRATED, SULPHURIZED, BLOWN, POLYMERIZED BY HEAT IN VACUUM OR IN INERT ATMOPHERE (STANDOLIZED) OR OTHERWISE CHEMICALLY MODIFIED, EXCLUDING THOSE OF HEADING 1.		
15180010	- Epoxidized soy-bean oil, of the kind used soly in the industry of manufacturing	1	A
15180090	- Other	MFN	E
15200000	GLYCEROL, CRUDE; GLYCEROL WATERS AND GLYCEROL LYES	6	C
1521	VEGETABLE WAXES (OTHER THAN TRIGLYCERIDES), BEESWAX, OTHER INSECT WAXES AND SPERMACETI, WHETHER OR NOT REFINED OR COLOURED:		
15211000	- Vegetable waxes	6	C
15219000	- Other	MFN	E
15220000	DEGRAS; RESIDUES RESULTING FROM THE TREATMENT OF FATTY SUBSTANCES OR ANIMAL OR VEGETABLE WAXES	MFN	E
16	PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES		

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SAC Code	Description	Base Rate	Staging Category
1601	SAUSAGES AND SIMILAR PRODUCTS, OF MEAT, MEAT OFFAL OR BLOOD; FOOD PREPARATIONS BASED ON THESE PRODUCTS		
16010010	- Of bovine animals:	MFN	E
16010020	- Of poultry of heading 01.05	MFN	E
16010030	- Of swine	MFN	E
16010080	- Other	MFN	E
16010090	- Mixtures	MFN	E
1602	OTHER PREPARED OR PRESERVED MEAT, MEAT OFFAL OR BLOOD:		
160210	- Homogenized preparations:		
16021010	-- Of meat or meat offal of bovine animals:	MFN	E
16021020	-- Of meat or meat offal of poultry of heading 01.05	MFN	E
16021030	-- Of meat or meat offal of swine	MFN	E
16021080	-- Other	MFN	E
16021090	-- Mixtures	MFN	E
16022000	- Of liver of any animal	15	C
16023	- Of poultry of heading 01.05:		
16023100	-- Of turkeys	41	C
160232	-- Of chicken:		
16023210	--- Tights, legs, wehter or not united	MFN	E
16023290	--- Other	MFN	E
16023900	-- Other	MFN	E
16024	- Of swine:		
16024100	-- Hams and cuts thereof:	36	C
16024200	-- Shoulders and cuts thereof	36	C
160249	-- Other, including mixtures:		
16024910	--- Pigskin, dried, cooked and pressed	6	A
16024990	--- Other	36	C
16025000	- Of bovine animals	MFN	E
16029000	- Other, including preparations of blood of any animal:	MFN	E
16030000	EXTRACTS AND JUICES OF MEAT, FISH OR CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES	6	A
1604	PREPARED OR PRESERVED FISH; CAVIAR AND CAVIAR SUBSTITUTES PREPARED FROM FISH EGGS:		
16041	- Fish, whole or in pieces, but not minced:		
16041100	-- Salmon:	MFN	E
16041200	-- Herrings	15	C
16041300	-- Sardines, sardinella and brisling or sprats	MFN	E
160414	-- Tunas, skipjack and bonito (Sarda spp.)		
16041410	--- Cooked loins of tuna, frozen	MFN	E
16041490	--- Other	MFN	E
16041500	-- Mackerel	15	A
16041600	- Anchovies	15	A
16041900	-- Other	15	C
16042000	- Other prepared or preserved fish:	15	C
16043000	- Caviar and its substitutes	15	A
1605	CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES, PREPARED OR PRESERVED:		
16051000	- Crabs, excluding macrura	15	A
16052000	- Shrimps, langoustines and other natantia decapods	15	A
16053000	- Lobster	15	A
160540	- Other crustaceans:		
16054010	-- Lobster	15	A
16054090	-- Other	15	A
16059000	-- Other	15	A
17	SUGARS AND SUGAR CONFECTIONERY		
1701	CANE OR BEET SUGAR AND CHEMICALLY PURE SUCROSE, IN SOLID FORM:		
17011	- Raw sugar not containing added flavouring or colouring matter		
17011100	-- Cane sugar	MFN	E
17011200	-- Beet sugar	MFN	E
17019	- Other:		
17019100	-- Containing added flavouring or colouring matter	MFN	E
17019900	-- Other	MFN	E



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SAC Code	Description	Base Rate	Staging Category
1702	OTHER SUGARS, INCLUDING CHEMICALLY PURE LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE(LEVULOSE), IN SOLID FORM; SUGAR SYRUPS NOT CONTAINING ADDED FLAVOURING OR COLOURING MATTER;ARTIFICIAL HONEY, WHETHER OR NOT MIXED WITH NATURAL HONEY; SUGAR AND MOLASSES		
17021	- Lactose and lactose syrup:		
17021100	-- Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	1	A
17021900	-- Other	1	A
17022000	-- Maple sugar and maple syrup	MFN	E
170230	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose:		
1702301	-- Not containing fructose		
17023011	-- - Chemically pure glucose	1	A
17023012	-- - Glucose syrup	1	A
17023020	-- Containing, in the dry state with less than 20% by weight of fructose	MFN	E
17024000	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar	MFN	E
17025000	- Chemically pure fructose	1	A
17026000	Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	MFN	E
170290	- Other, including invert sugar and other sugar and sugar syrup containing in the dry state 50% by weight of fructose:		
17029010	-- Chemically pure maltose	1	A
17029020	-- Other sugars and other sugar syrups, other than sucrose syrup or caramel	1	A
17029090	-- Other	MFN	E
1703	MOLASSES RESULTING FROM THE EXTRACTION OR REFINING OF SUGAR:		
17031000	- Cane molasses	15	A
17039000	- Other	15	A
1704	Sugar confectionery (including white chocolate), not containing cocoa:		
17041000	SUGAR CONFECTIONERY (INCLUDING WHITE CHOCOLATE), NOT CONTAINING COCOA	MFN	E
17049000	- Other	MFN	E
18	COCOA AND COCOA PREPARATIONS		
18010000	COCOA BEANS, WHOLE OR BROKEN, RAW OR ROASTED:	6	A
18020000	COCOA SHELLS, HUSKS, SKINS AND OTHER COCOA WASTE	6	A
1803	COCOA PASTE, WHETHER OR NOT DEFATTED:		
18031000	- Not defatted:	10	A
18032000	- Wholly or partly defatted:	10	A
18040000	COCOA BUTTER, FAT AND OIL:	10	C
18050000	COCOA POWDER, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER	10	C
1806	CHOCOLATE AND OTHER FOOD PREPARATIONS CONTAINING COCOA:		
18061000	- Cocoa powder, containing added sugar or other sweetening matter:	MFN	E
180620	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg:		
18062010	-- Liquid preparations with a basis of maize syrup and partially hydrogenated palm oil, of a kind used for decorating and filling pastrycooks' products	1	A
18062090	-- Other	MFN	E
18063	- Other, in blocks, slabs or bars:		
18063100	-- Filled	MFN	E
18063200	-- Not filled	MFN	E
18069000	- Other	MFN	E
19	PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS' PRODUCTS		
1901	MALT EXTRACT; FOOD PREPARATIONS OF FLOUR, GROATS,MEAL, STARCH OR MALT EXTRACT, NOT CONTAINING COCOA OR CONTAINING LESS THAN 40% BY WEIGHT OF COCOA CALCULATED ON A TOTALLY DEFATTED BASIS, NOT ELSEWHERE SPECIFIED OR INCLUDED; FOOD PREPARATIONS OF GOODS OF HEADINGS 0401 TO 0404, NOT CONTAINING COCOA OR CONTAINING LESS THAN 5% BY WEIGHT OF COCOA CALCULATED ON A TOTALLY DEFATTED BASIS, NOT ELSEWHERE SPECIFIED OR INCLUDED:		

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SAC Code	Description	Base Rate	Staging Category
190110	- Preparations for infant use, put up for retail sale:		
1901101	-- Preparations of goods of headings 0401 to 0404, certain ingredients of which have been wholly or partly substituted by other substances:		
19011011	-- For unweaned infants feeding (formula)	1	A
19011019	-- Other	1	A
19011020	-- Preparations for unweaned infants feeding ( formula) other than those contained in the of subdivision 1901.10.11	1	A
19011090	-- Other	10	C
19012000	- Mixes and doughs for the preparation of pastry, biscuits or other bakers' wares of heading 19,05	MFN	E
190190	- Other		
19019010	-- Malt extracts	1	A
19019020	-- Modified milk powder other than goods of subdivisions 1901.10.11 and 1901.1019	1	A
19019040	-- Preparations of a kind referred to in Note 1 a) to Chapter 30, other than goods of subdivision 2202.90.10	10	C
19019090	-- Other	MFN	E
1902	PASTA, WHETHER OR NOT COOKED OR STUFFED (WITH MEAT OR OTHER SUBSTANCES) OR OTHERWISE PREPARED, SUCH AS SPAGHETTI, MACARONI, NOODLES, LASAGNE, GNOCCHI, RAVIOLI, CANNELLONI; COUSCOUS, WHETHER OR NOT PREPARED		
19021	- Uncooked pasta, not stuffed or otherwise prepared:		
19021100	-- Containing eggs	MFN	E
19021900	-- Other	MFN	E
19022000	- Stuffed pasta, whether or not cooked or otherwise prepared	15	A
19023000	- Other pasta	MFN	E
19024000	- Couscous	15	A
19030000	TAPIOCA AND SUBSTITUTES THEREFOR PREPARED FROM STARCH, IN THE FORM OF FLAKES, GRAINS PEARLS, SIFTINGS OR IN SIMILAR FORMS	15	B
1904	PREPARED FOODS OBTAINED BY THE SWELLING OR ROASTING OF CEREALS OR CEREAL PRODUCTS (FOR EXAMPLE: CORN FLAKES); CEREALS (OTHER THAN MAIZE (CORN)) IN GRAIN FORM OR IN THE FORM OF FLAKES OR OTHER WORKED GRAINS (EXCEPT FLOUR, GROATS AND MEAL), PRE-COOKED OR OTHERWISE PREPARED		
190410	- Prepared foods obtained by the swelling or roasting of cereals or cereal products:		
19041010	-- Rice flour pellets	1	A
19041090	-- Other	MFN	E
19042000	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	MFN	E
19043000	- Bulgur wheat	15	B
190490	-- Other		
19049010	-- Pre-cooked rice	MFN	E
19049090	-- Other	MFN	E
1905	BREAD, PASTRY, CAKES, BISCUITS AND OTHER BAKERS' WARES, WHETHER OR NOT CONTAINING COCOA; COMMUNION WAFERS, EMPTY CACHETS OF A KIND SUITABLE FOR PHARMACEUTICAL USE, SEALING WAFERS, RICE PAPER AND SIMILAR PRODUCTS:		
19051000	- Crispbread called "Knäckebrot"	MFN	E
19052000	- Gingerbread and the like	MFN	E
19053	- Sweet biscuits(sweetening matter added); waffles and wafers,whether or not filled:		
190531	-- Sweet biscuits (sweetening matter added):		
19053110	-- - Containing added cocoa, for ice cream wafers	MFN	E
19053190	-- Other	MFN	E
19053200	-- Waffles and wafers, whether or not filled.	MFN	E
19054000	- Toasted bread and similar toasted products	MFN	E
19059000	- Other	MFN	E
20	PREPARATIONS OF VEGETABLES, FRUIT AND THE LIKE OR OTHER PARTS OF PLANTS		
2001	VEGETABLES, FRUIT AND THE LIKE AND OTHER EDIBLE PARTS OF PLANTS, PREPARED OR PRESERVED BY VINEGAR OR ACETIC ACID:		
20011000	- Cucumbers and gherkins	15	C
200190	- Other		
20019010	-- Elotitos (young maize (corn) kernels)	15	C
20019020	-- Onions	15	A

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SAC Code	Description	Base Rate	Staging Category
20019090	-- Other	15	C
2002	TOMATOES PREPARED OR PRESERVED (OTHERWISE THAN BY VINEGAR OR ACETIC ACID):		
20021000	- Tomatoes, whole or in pieces:	15	C
200290	- Other		
20029010	-- Tomato concentrate:	1	A
20029090	- Other	15	C
2003	MUSHROOMS AND TRUFFLES, PREPARED OR PRESERVED (OTHERWISE THAN BY VINEGAR OR ACETIC ACID):		
20031000	- Mushrooms of the genus Agaricus:	10	A
20032000	- Truffles	15	A
20039000	- Other	10	C
2004	OTHER VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID, FROZEN, OTHER THAN PRODUCTS OF HEADING 2006:		
20041000	- Potatoes:	41	C
20049000	- Other vegetables and mixtures of vegetables:	15	C
2005	OTHER VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID, NOT FROZEN, OTHER THAN PRODUCTS OF HEADING 20.06:		
20051000	- Homogenized vegetables	15	C
20052000	- Potatoes	41	C
20054000	- Peas (Pisum sativum)	15	C
20055	- Beans (Vigna spp., Phaseolus spp.):		
20055100	-- Beans, Shelled	15	C
20055900	-- Other	15	C
20056000	- Asparagus	15	A
20057000	- Olives	15	A
20058000	- Sweet corn (Zea mays var. Saccharata)	15	C
20059	- Other vegetables and mixtures of vegetables		
20059100	-- Bamboo shoots	15	A
20059900	-- Other	15	C
20060000	VEGETABLES, FRUIT, NUTS, FRUIT-PEEL AND OTHER PARTS OF PLANTS, PRESERVED BY SUGAR (DRAINED, GLACÉ OR CRYSTALLIZED)	15	C
2007	JAMS, FRUIT JELLIES, MARMALADES, FRUIT OR NUT PURÉE AND FRUIT OR NUT PASTES, OBTAINED BY COOKING, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER:		
20071000	- Homogenized preparations:	MFN	E
20079	- Other		
20079100	-- Citrus fruit:	MFN	E
200799	-- Other		
20079910	--- Pear, apple, apricot or peach paste for industrial transformation, in containers of a net content of 5 kg or more	1	A
20079990	--- Other	MFN	E
2008	FRUIT, NUTS AND OTHER EDIBLE PARTS OF PLANTS, OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR SPIRIT, NOT ELSEWHERE SPECIFIED OR INCLUDED:		
20081	- Nuts, peanuts and other seeds, whether or not mixed together:		
200811	-- Peanuts		
20081110	--- Butter	15	C
20081190	--- Other	MFN	E
200819	-- Other, including mixtures:		
20081910	--- Almond, hazelnut or other nut pastes, not containing added sugar	6	C
20081990	--- Other:	MFN	E
20082000	- Pineapples	MFN	E
20083000	- Citrus fruit	MFN	E
20084000	- Pears	15	A
20085000	- Apricots	15	A
20086000	- Cherries	15	A
20087000	- Peaches, including nectarines	15	A
20088000	- Strawberries	15	A
20089	- Other, including mixtures other than those of subheading 2008.19:		
20089100	-- Palm hearts	MFN	E
20089200	-- Mixtures	15	C
20089900	--- Other	15	C

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SAC Code	Description	Base Rate	Staging Category
2009	FRUIT JUICES (INCLUDING GRAPE MUST) AND VEGETABLE JUICES, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER:		
20091	- Orange juice:		
20091100	-- Frozen:	15	A
20091200	-- Not frozen, of a Brix value not exceeding 20	MFN	E
200919	-- Other:		
20091910	--- Concentrated juice	1	A
20091990	-- Other:	MFN	E
20092	- Grapefruit juice:		
20092100	-- Of a Brix value not exceeding 20	MFN	E
200929	-- Other:		
20092910	--- Concentrated juice	6	A
20092990	-- Other:	MFN	E
20093	- Juice of any other citrus fruit		
20093100	-- Of a Brix value not exceeding 20	MFN	E
20093900	-- Other	MFN	E
20094	- Pineapple juice:		
20094100	-- Of a Brix value not exceeding 20	15	D
20094900	-- Other	15	D
20095000	- Tomato juice:	MFN	E
20096	- Grape juice (including grape must):		
20096100	-- Of a Brix value not exceeding 30	MFN	E
200969	-- Other		
20096910	--- Concentrated juice, whether or not frozen	1	A
20096920	--- Grape must	1	A
20096990	--- Other:	MFN	E
20097	- Apple juice:		
20097100	-- Of a Brix value not exceeding 20	15	A
200979	-- Other:		
20097910	--- Concentrated juice, whether or not frozen	1	A
20097990	--- Other:	15	A
200980	- Juice of any other single fruit or vegetable:		
20098010	-- Concentrated, pear, quince, apricot, cherry, peach, damson or sloe juice, whether or not frozen	1	A
20098020	-- Passion fruit ( <i>Passiflora</i> spp.) juice	15	C
20098030	-- Soursops ( <i>Annona muricata</i> ) juice	15	C
20098040	-- Concentrated tamarind juice	15	C
20098090	-- Other:	MFN	E
20099000	- Mixtures of juices:	MFN	E
21	MISCELLANEOUS EDIBLE PREPARATIONS		
2101	EXTRACTS, ESSENCES AND CONCENTRATES, OF COFFEE, TEA OR MATÉ AND PREPARATIONS WITH A BASIS OF THESE PRODUCTS OR WITH A BASIS OF COFFEE, TEA OR MATÉ; ROASTED CHICORY AND OTHER ROASTED COFFEE SUBSTITUTES, AND EXTRACTS, ESSENCES AND CONCENTRATES THEREOF		
21011	- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:		
21011100	-- Extracts, essences and concentrates:	MFN	E
21011200	- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	MFN	E
21012000	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté	MFN	E
21013000	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	15	C
2102	YEASTS (ACTIVE OR INACTIVE); OTHER SINGLE-CELL MICRO-ORGANISMS, DEAD (BUT NOT INCLUDING VACCINES OF HEADING 30.02); PREPARED BAKING POWDERS:		
210210	- Active yeasts:		
21021010	-- Culture yeast	1	A
21021090	-- Other:	1	A
21022000	- Inactive yeasts; other single-cell micro-organisms, dead:	1	A
21023000	- Prepared baking powders	10	B
2103	SAUCES AND PREPARATIONS THEREFOR; MIXED CONDIMENTS AND MIXED SEASONINGS; MUSTARD FLOUR AND MEAL AND PREPARED MUSTARD:		
21031000	- Soya sauce	MFN	E
21032000	- Tomato ketchup and other tomato sauces	MFN	E

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<b>SAC Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
210330	- Mustard flour and prepared mustard:		
21033010	- - Mustard flour	6	A
21033020	- - Prepared mustard	MFN	E
21039000	- Other:	MFN	E
2104	SOUPS AND BROTHS AND PREPARATIONS THEREFOR; HOMOGENIZED COMPOSITE FOOD PREPARATIONS:		
21041000	- Soups and broths and preparations therefor:	MFN	E
21042000	Homogenized composite food preparations:	MFN	E
21050000	ICE CREAM AND OTHER EDIBLE ICE, WHETHER OR NOT CONTAINING COCOA:	MFN	E
2106	FOOD PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED:		
21061000	- Protein concentrates and textured protein substances:	6	A
210690	- Other:		
21069010	- - Vegetable protein hydrolysates	6	A
21069020	- - Powders for table creams, jellies, ice creams and similar preparations, whether or not sweetened	MFN	E
21069030	- - Compound preparations for the drinks industry, other than goods of subdivision 3302.10.20	1	A
21069040	- - Improvers for bread-making	10	A
21069050	- - Autolysed yeasts (yeast extracts)	6	A
2106907	- - Preparations of a kind referred to in Note 1 a) Chapter 30, other than goods of subdivision 2202.90.10		
21069071	- - Preparations for unweaned infants feeding ( formula), put up for retail	1	A
21069079	- - Other	10	A
21069080	- - Liquid preparations with a basis of maize syrup and partially hydrogenated palm oil, of a kind used for decorating and filling pastrycooks' products, in containers holding more than 2 kg	1	A
21069091	- - - Preparation for the food industry, of the kind stabilizer-emulsifier	6	A
21069099	- - Other	MFN	E
22	BEVERAGES, SPIRITS AND VINEGAR		
2201	WATERS, INCLUDING NATURAL OR ARTIFICIAL MINERAL WATERS AND AERATED WATERS, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER NOR FLAVOURED; ICE AND SNOW:		
22011000	- Mineral waters and aerated waters:	MFN	E
22019000	- Other	MFN	E
2202	WATERS, INCLUDING MINERAL WATERS AND AERATED WATERS, CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR FLAVOURED, AND OTHER NONALCOHOLIC BEVERAGES, NOT INCLUDING FRUIT OR VEGETABLE JUICES OF HEADING 20.09		
22021000	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:	MFN	E
220290	- Other:		
22029010	- - Food preparations of a kind referred to in Note 1 a) to Chapter 30, for use as beverages:	MFN	E
22029090	- - Other	MFN	E
22030000	BEER MADE FROM MALT:	MFN	E
2204	WINE OF FRESH GRAPES, INCLUDING FORTIFIED WINES; GRAPE MUST OTHER THAN THAT OF HEADING 20.09:		
22041000	- Sparkling wine:	15	B
22042	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:		
22042100	- - In containers holding 2 litres or less:	15	B
22042900	- - Other	15	B
22043000	- Other grape must:	15	B
2205	VERMOUTH AND OTHER WINE OF FRESH GRAPES FLAVOURED WITH PLANTS OR AROMATIC SUBSTANCES:		
22051000	- In containers holding 2 litres or less:	15	B
22059000	- Other	15	B
22060000	OTHER FERMENTED BEVERAGES (FOR EXAMPLE: CIDER, PERRY, MEAD); MIXTURES OF FERMENTED BEVERAGES AND MIXTURES OF FERMENTED BEVERAGES AND NONALCOHOLIC BEVERAGES, NOT ELSEWHERE SPECIFIED OR INCLUDED:	15	B

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SAC Code	Description	Base Rate	Staging Category
2207	UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF 80% VOL OR HIGHER; ETHYL ALCOHOL AND OTHER SPIRITS, DENATURED, OF ANY STRENGTH:		
220710	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher:		
22071010	- - Absolute ethyl alcohol	MFN	E
22071090	- - Other	MFN	E
22072000	- Ethyl alcohol and other spirits, denatured, of any strength	15	C
2208	UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF LESS THAN 80% VOL; SPIRITS, LIQUEURS AND OTHER SPIRITUOUS BEVERAGES:		
220820	- Spirits obtained by distilling grape wine or grape marc:		
22082010	- - Of an alcoholic strength by volume of 60% vol or more	10	B
22082090	- - Other	15	B
220830	- Whisky:		
22083010	- - Of an alcoholic strength by volume exceeding 60% vol	10	B
22083090	- - Other	15	B
220840	- - Rum and other spirits, resulting from distilling, previous fermentation of sugar cane products.		
22084010	- - Rum	15	A
22084090	- - Other	15	B
22085000	- Gin and Geneva	15	B
220860	- Vodka:		
22086010	- - Of an alcoholic strength by volume exceeding 60% vol	10	B
22086090	- - Other	15	B
22087000	- Liqueurs	15	B
220890	- Other		
22089010	- - Undenatured ethyl alcohol	10	B
22089090	- - Other	15	B
22090000	VINEGAR AND SUBSTITUTES FOR VINEGAR OBTAINED FROM ACETIC ACID:	MFN	E
23	RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FOOD		
2301	FLOURS, MEALS AND PELLETS, OF MEAT OR MEAT OFFAL, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES, UNFIT FOR HUMAN CONSUMPTION; GREAVES:		
23011000	- Flours, meals and pellets, of meat or meat offal; greaves:	MFN	E
230120	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates:		
23012010	- - Fish flours	1	A
23012090	- - Other	6	D
2302	BRAN, SHARPS AND OTHER RESIDUES, WHETHER OR NOT IN THE FORM OF PELLETS, DERIVED FROM THE SIFTING, MILLING OR OTHER WORKING OF CEREALS OR OF LEGUMINOUS PLANTS		
23021000	- Of maize (corn)	6	D
23023000	- Of wheat:	6	D
230240	- Of other cereals		
23024010	- - Of rice	6	D
23024090	- - Other	6	D
23025000	- Of leguminous plants	6	D
2303	RESIDUES OF STARCH MANUFACTURE AND SIMILAR RESIDUES, BEET-PULP, BAGASSE AND OTHER WASTE OF SUGAR MANUFACTURE, BREWING OR DISTILLING DREGS AND WASTE, WHETHER OR NOT IN THE FORM OF PELLETS:		
230310	- Residues of starch manufacture and similar residues:		
23031010	- - Of maize (corn) including the commercially called maize gluten	1	A
23031090	- - Other	6	D
23032000	- Beet-pulp, bagasse and other waste of sugar manufacture	MFN	E
23033000	- Brewing or distilling dregs and waste	6	D
2304	OIL-CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF SOY-BEAN OIL		
23040010	- Flours:	MFN	E

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<b>SAC Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
23040090	-- Other	MFN	E
23050000	OIL-CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF GROUND-NUT OIL	6	C
2306	OIL-CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF VEGETABLE FATS OR OILS, OTHER THAN THOSE OF HEADING 23.04 OR 23.05:		
23061000	- Of cotton seeds	6	C
23062000	- Of linseed	6	C
23063000	- Of sunflower seeds	6	C
23064	- Of rape or colza seeds:		
23064100	-- Of low erucic acid rape or colza seeds:	6	C
23064900	-- Other	6	C
23065000	- Of coconut or copra	6	C
23066000	- Of palm nuts or kernels	6	C
230690	- Other		
23069010	-- Of maize (corn) germ	6	C
23069090	-- Other	6	C
23070000	WINE LEES; ARGOL	6	A
2308	VEGETABLE MATERIALS AND VEGETABLE WASTE, VEGETABLE RESIDUES AND BY-PRODUCTS, WHETHER OR NOT IN THE FORM OF PELLETS, OF A KIND USED IN ANIMAL FEEDING, NOT ELSEWHERE SPECIFIED OR INCLUDED		
23080010	- Acorns and horse-chestnuts	6	B
23080090	- Other	6	B
2309	PREPARATIONS OF A KIND USED IN ANIMAL FEEDING:		
23091000	- Dog or cat food, put up for retail sale:	MFN	E
230990	-- Other		
2309901	-- Feeding preparations for fish:		
23099011	-- - For aquarium fish	15	A
23099019	-- -Other	MFN	E
23099020	-- Feeding preparations for birds:	MFN	E
23099030	-- Forage preparations with molasses or sugar added	MFN	E
2309904	-- Premixes (preparations for use in making complete feeds or supplementary feeds):		
23099041	-- - Containing antibiotics or vitamins, whether or not intermixed	1	A
23099049	-- - Other	MFN	E
23099090	-- Other	MFN	E
24	TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES		
2401	UNMANUFACTURED TOBACCO; TOBACCO REFUSE:		
240110	- Tobacco, not stemmed/stripped:		
24011010	- Virginia	6	A
24011020	- Burley	6	A
24011030	-Turkish (oriental)	1	A
24011090	-- Other	6	A
240120	- Tobacco, partly or wholly stemmed/stripped:		
24012010	-- Virginia	6	A
24012020	-- Burley	6	A
24012030	-- Turkish (oriental)	1	A
24012090	-- Other	6	A
240130	- Tobacco refuse:		
24013010	-- Virginia	6	A
24013020	-- Burley	6	A
24013030	-- Turkish (oriental)	1	A
24013090	-- Other	6	A
2402	CIGARS, CHERROOTS, CIGARILLOS AND CIGARETTES, OF TOBACCO OR OF TOBACCO SUBSTITUTES:		
24021000	- Cigars, cheroots and cigarillos, containing tobacco	MFN	E
24022000	- Cigarettes containing tobacco:	MFN	E
24029000	- Other	MFN	E
2403	OTHER MANUFACTURED TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; "HOMOGENIZED" OR "RECONSTITUTED" TOBACCO; TOBACCO EXTRACTS AND ESSENCES:		
240310	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:		
24031010	-- Tobacco for making cigarettes	MFN	E
24031090	-- Other	MFN	E

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SAC Code	Description	Base Rate	Staging Category
24039	-- Other		
24039100	-- "Homogenized" or "reconstituted" tobacco	1	A
24039900	-- Other	MFN	E
25	SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS, LIME AND CEMENT		
2501	SALT (INCLUDING TABLE SALT AND DENATURED SALT) AND PURE SODIUM CHLORIDE, WHETHER OR NOT IN AQUEOUS SOLUTION OR CONTAINING ADDED ANTICAKING OR FREE-FLOWING AGENTS; SEA WATER		
25010010	- Sodium chloride of a purity of 99.9% or more	1	A
25010020	- Refined salt	15	C
25010090	-- Other	15	C
25020000	UNROASTED IRON PYRITES	1	A
25030000	SULPHUR OF ALL KINDS, OTHER THAN SUBLIMED SULPHUR, PRECIPITATED SULPHUR AND COLLOIDAL SULPHUR	1	A
2504	NATURAL GRAPHITE:		
25041000	- In powder or in flakes	1	A
25049000	- Other	1	A
2505	NATURAL SANDS OF ALL KINDS, WHETHER OR NOT COLOURED, OTHER THAN METAL-BEARING SANDS OF CHAPTER 26:		
25051000	- Silica sands and quartz sands:	1	A
25059000	- Other	1	A
2506	QUARTZ (OTHER THAN NATURAL SANDS); QUARTZITE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE:		
25061000	- Quartz	1	A
250620	- Quartzite:		
25062010	-- Crude or roughly trimmed	1	A
25062090	-- Other	1	A
25070000	KAOLIN AND OTHER KAOLINIC CLAYS, WHETHER OR NOT CALCINED	1	A
2508	OTHER CLAYS (NOT INCLUDING EXPANDED CLAYS OF HEADING 68.06), ANDALUSITE, KYANITE AND SILLIMANITE, WHETHER OR NOT CALCINED; MULLITE; CHAMOTTE OR DINAS EARTHS:		
25081000	- Bentonite:	6	A
25083000	- Fire-clay	1	A
250840	- Other clays:		
25084010	-- Decolourizing earths and fuller's Herat:	1	A
25084090	-- Other	1	A
25085000	- Andalusite, kyanite and sillimanite	1	A
25086000	- Mullite	1	A
25087000	- Chamotte or dinas earths	1	A
25090000	CHALK	1	A
2510	NATURAL CALCIUM PHOSPHATES, NATURAL ALUMINIUM CALCIUM PHOSPHATES AND PHOSPHATIC CHALK:		
25101000	- Unground	1	A
25102000	- Ground	1	A
2511	NATURAL BARIUM SULPHATE (BARYTES); NATURAL BARIUM CARBONATE (WITHERITE), WHETHER OR NOT CALCINED, OTHER THAN BARIUM OXIDE OF HEADING 28. 16:		
25111000	- Natural barium sulphate (barytes)	1	A
25112000	- Natural barium carbonate (witherite)	1	A
25120000	SILICEOUS FOSSIL MEALS (FOR EXAMPLE: KIESELGUHR, TRIPOLITE AND DIATOMITE) AND SIMILAR SILICEOUS EARTHS, WHETHER OR NOT CALCINED, OF AN APPARENT SPECIFIC GRAVITY OF 1 OR LESS:	1	A
2513	PUMICE STONE; EMERY; NATURAL CORUNDUM, NATURAL GARNET AND OTHER NATURAL ABRASIVES, WHETHER OR NOT HEAT-TREATED:		
251310	- Pumice stone:		
25131010	-- Crude or in irregular pieces, including crushed pumice stone ("bimskies"):	1	A
25131090	-- Other	1	A
25132000	- Emery, natural corundum, natural garnet and other natural abrasives	1	A
25140000	SLATE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF SQUARE OR RECTANGULAR SHAPE	1	A



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SAC Code	Description	Base Rate	Staging Category
2515	MARBLE, TRAVERTINE, ECAUSSINE AND OTHER CALCAREOUS MONUMENTAL OR BUILDING STONE OF AN APPARENT SPECIFIC GRAVITY OF 2.5 OR MORE, AND ALABASTER, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF SQUARE OR RECTANGULAR SHAPE		
25151	- Marble and travertine:		
25151100	-- Crude or roughly trimmed:	10	C
25151200	-- Merely cut, by sawing or otherwise, into blocks or slabs of square or rectangular shape	10	C
25152000	- Ecaussine and other calcareous monumental or building stone; alabaster	10	C
2516	GRANITE, PORPHYRY, BASALT, SANDSTONE AND OTHER MONUMENTAL OR BUILDING STONE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF SQUARE OR RECTANGULAR SHAPE		
25161	- Granite:		
25161100	-- Crude or roughly trimmed	6	A
25161200	-- Merely cut, by sawing or otherwise, into blocks or slabs of square or rectangular shape	6	A
251620	- Sandstone:		
25162010	-- Crude or roughly trimmed	6	A
25162020	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	6	A
25169000	- Other monumental or building stone	6	A
2517	PEBBLES, GRAVEL, BROKEN OR CRUSHED STONE, OF A KIND COMMONLY USED FOR CONCRETE AGGREGATES, FOR ROAD METALLING OR FOR RAILWAY OR OTHER BALLAST, SHINGLE AND FLINT, WHETHER OR NOT HEAT-TREATED; MACADAM OF SLAG, DROSS OR SIMILAR INDUSTRIAL WASTE		
25171000	- Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	6	A
25172000	Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	6	A
25173000	- Tarred macadam	6	A
25174	- Granules, chippings and powder, of stones of heading 2515 or 2516, whether or not heat-treated		
25174100	-- Of marble	6	B
25174900	-- Other:	6	A
2518	DOLOMITE, WHETHER OR NOT CALCINED OR SINTERED, INCLUDING DOLOMITE ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF SQUARE OR RECTANGULAR SHAPE; DOLOMITE RAMMING MIX:		
25181000	- Dolomite, not calcined or sintered: Dolomite used as fertilizer	6	A
25182000	- Calcined or sintered dolomite	6	A
25183000	- Dolomite ramming mix	6	A
2519	NATURAL MAGNESIUM CARBONATE (MAGNESITE); FUSED MAGNESIA; DEAD-BURNED (SINTERED) MAGNESIA, WHETHER OR NOT CONTAINING SMALL QUANTITIES OF OTHER OXIDES ADDED BEFORE SINTERING; OTHER MAGNESIUM OXIDE, WHETHER OR NOT PURE:		
25191000	- Natural magnesium carbonate (magnesite)	1	A
25199000	- Other	1	A
2520	GYPSUM; ANHYDRITE; PLASTERS (CONSISTING OF CALCINED GYPSUM OR CALCIUM SULPHATE) WHETHER OR NOT COLOURED, WITH OR WITHOUT SMALL QUANTITIES OF ACCELERATORS OR RETARDERS		
25201000	- Gypsum; anhydrite	6	C
25202000	- Plasters	6	C
25210000	LIMESTONE FLUX; LIMESTONE AND OTHER CALCAREOUS STONE, OF A KIND USED FOR THE MANUFACTURE OF LIME OR CEMENT	6	C
2522	QUICKLIME, SLAKED LIME AND HYDRAULIC LIME, OTHER THAN CALCIUM OXIDE AND HYDROXIDE OF HEADING 28.25:		
25221000	- Quicklime	10	C
25222000	- Slaked lime	10	C
25223000	- Hydraulic lime	10	C

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SAC Code	Description	Base Rate	Staging Category
2523	HIDRAULIC CEMENT,(INCLUDING NOT POWDERED CEMENTS OR IN FORM OF CLINKERS) WHETHER OR NOT COLOURED		
25231000	- Cement clinkers	6	D
25232	- Portland cement:		
25232100	- - White cement, whether or not artificially coloured	1	A
25232900	- - Other	10	D
25233000	- Aluminous cement	10	D
25239000	- Other hydraulic cements	10	D
2524	ASBESTOS:		
25241000	- Crocidolite	1	A
25249000	- Other	1	A
2525	MICA, INCLUDING MICA RIFTED INTO IRREGULAR SHEETS (SPLITTINGS); MICA WASTE:		
25251000	- Crude mica and mica rifted into irregular sheets or splittings	1	A
25252000	- Mica powder	1	A
25253000	- Mica waste	1	A
2526	NATURAL STEATITE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE; TALC:		
25261000	- Not crushed, not powdered	1	A
25262000	- Crushed or powdered	1	A
2528	NATURAL BORATES AND CONCENTRATES THEREOF (WHETHER OR NOT CALCINED), NOT INCLUDING BORATES SEPARATED FROM NATURAL BRINE; NATURAL BORIC ACID CONTAINING NOT MORE THAN 85% OF H3BO3 CALCULATED ON THE DRY WEIGHT		
25281000	- Natural sodium borates and concentrates thereof (whether or not calcined)	1	A
25289000	- - Other	1	A
2529	FELSPAR; LEUCITE; NEPHELINE AND NEPHELINE SYENITE; FLUORSPAR		
25291000	- Felspar	1	A
25292	- Fluorspar:		
25292100	- - Containing by weight 97% or less of calcium fluoride	1	A
25292200	- - Containing by weight more than 97% of calcium fluoride	1	A
25293000	- Leucite; nepheline and nepheline syenite	1	A
2530	MINERAL SUBSTANCES NOT ELSEWHERE SPECIFIED OR INCLUDED:		
25301000	- Vermiculite, perlite and chlorites, unexpanded	1	A
25302000	- Kieserite, epsomite (natural magnesium sulphates)	1	A
253090	- Other		
25309010	- - Natural cryolite and natural chiolite	1	A
25309020	- - Natural micaceous iron oxides	1	A
25309090	- - Other	1	A
26	ORES, SLAGS AND ASHES		
2601	IRON ORES AND ITS CONCENTRATES, INCLUDING ROASTED IRON PYRITES(PYRITES ASHES):		
26011	- Iron ores and concentrates, other than roasted iron pyrites(pyrites ashes):		
26011100	- - Non-agglomerated	1	A
26011200	- - Agglomerated	1	A
26012000	- Roasted iron pyrites (pyrites ashes)	1	A
26020000	MANGANESE ORES AND ITS CONCENTRATES, INCLUDING FERRUGINOUS MANGANESE ORES AND ITS CONCENTRATES WITH A MANGANESE CONTENT OF 20% OR MORE, CALCULATED ON THE DRY WEIGHT	1	A
26030000	COPPER ORES AND ITS CONCENTRATES	1	A
26040000	NICKEL ORES AND ITS CONCENTRATES	1	A
26050000	COBALT ORES AND ITS CONCENTRATES	1	A
26060000	ALUMINIUM ORES AND ITS CONCENTRATES	1	A
26070000	LEAD ORES AND ITS CONCENTRATES	1	A
26080000	ZINC ORES AND ITS CONCENTRATES	1	A
26090000	TIN ORES AND ITS CONCENTRATES	1	A
26100000	CHROMIUM ORES AND ITS CONCENTRATES	1	A
26110000	TUNGSTEN ORES AND ITS CONCENTRATES	1	A
2612	URANIUM OR THORIUM ORES AND ITS CONCENTRATES		
26121000	- Uranium ores and its concentrates	1	A
26122000	- Thorium ores and concentrates	1	A
2613	MOLYBDENUM ORES AND CONCENTRATES:		
26131000	- Roasted	1	A

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SAC Code	Description	Base Rate	Staging Category
26139000	- Other	1	A
26140000	TITANIUM ORES AND ITS CONCENTRATES	1	A
2615	NIOBIUM, TANTALUM, VANADIUM OR ZIRCONIUM ORES AND CONCENTRATES THEREOF:		
26151000	- Zirconium ores and its concentrates	1	A
26159000	- Other	1	A
2616	PRECIOUS METAL ORES AND ITS CONCENTRATES:		
26161000	- Silver ores and its concentrates	6	A
261690	- Other		
26169010	- - Of gold	6	A
26169090	- - Other	6	A
2617	OTHER ORES AND ITS CONCENTRATES:		
26171000	- Antimony ores and its concentrates	1	A
26179000	- Other	1	A
26180000	GRANULATED SLAG (SLAG SAND) FROM THE MANUFACTURE OF IRON OR STEEL	1	A
26190000	SLAG (OTHER THAN GRANULATED SLAG), SCALINGS AND OTHER WASTE FROM THE MANUFACTURE OF IRON OR STEEL	1	A
2620	SLAG, ASH AND RESIDUES (OTHER THAN FROM THE MANUFACTURE OF IRON OR STEEL), CONTAINING ARSENIC, METALS OR THEIR COMPOUNDS:		
26201	- Containing mainly zinc:		
26201100	- - Hard zinc spelter	1	A
26201900	- - Other	1	A
26202	- Containing mainly lead:		
26202100	- - Leaded gasoline sludges and leaded anti-knock compound sludges	1	A
26202900	- - Other	1	A
26203000	- Containing mainly copper	1	A
26204000	- Containing mainly aluminium	1	A
26206000	- Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	1	A
26209	- Other		
26209100	- - Containing antimony, beryllium, cadmium, chromium or their mixtures	1	A
26209900	- - Other	1	A
2621	OTHER SLAG AND ASH, INCLUDING SEAWEED ASH (KELP); ASH AND RESIDUES FROM THE INCINERATION OF MUNICIPAL WASTE:		
26211000	- Ash and residues from the incineration of municipal waste	1	A
26219000	- Other	1	A
27	MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION; BITUMINOUS SUBSTANCES; MINERAL WAXES		
2701	COAL; BRIQUETTES, OVOIDS AND SIMILAR SOLID FUELS MANUFACTURED FROM COAL:		
27011	- Coal, whether or not pulverized, but not agglomerated		
27011100	- - Anthracite	6	A
27011200	- - Bituminous coal	6	A
27011900	- - Other coal	6	A
27012000	- Briquettes, ovoids and similar solid fuels manufactured from coal	6	A
2702	LIGNITE, WHETHER OR NOT AGGLOMERATED, EXCLUDING JET:		
27021000	- Lignite, whether or not pulverized, but not agglomerated	6	A
27022000	- Agglomerated lignite	6	A
27030000	- PEAT (INCLUDING PEAT USED IN ANIMAL BED), WHETHER OR NOT AGGLOMERATED	1	A
2704	COKE AND SEMI-COKE OF COAL, OF LIGNITE OR OF PEAT, WHETHER OR NOT AGGLOMERATED; RETORT CARBON:		
27040010	- Coke of Coal	1	A
27040090	- Other	1	A
27050000	COAL GAS, WATER GAS, PRODUCER GAS AND SIMILAR GASES, OTHER THAN PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS	6	A

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SAC Code	Description	Base Rate	Staging Category
27060000	TAR DISTILLED FROM COAL, FROM LIGNITE OR FROM PEAT, AND OTHER MINERAL TARs, WHETHER OR NOT DEHYDRATED OR PARTIALLY DISTILLED, INCLUDING RECONSTITUTED TARs	6	A
2707	OILS AND OTHER PRODUCTS OF THE DISTILLATION OF HIGH TEMPERATURE COAL TAR; SIMILAR PRODUCTS IN WHICH THE WEIGHT OF THE AROMATIC CONSTITUENTS EXCEEDS THAT OF THE NON-AROMATIC CONSTITUENTS:		
27071000	- Benzol (benzene)	10	A
27072000	- Toluol (toluene)	10	A
27073000	- Xylol (xylenes)	10	A
27074000	- Naphthalene	10	A
27075000	- Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250°C by the ASTM D 86 method	10	A
27079	- Other		
27079100	-- Creosote oils	10	A
270799	-- Other		
27079910	--- Phenols	10	A
27079990	--- Other	1	A
2708	PITCH AND PITCH COKE, OBTAINED FROM COAL TAR OR FROM OTHER MINERAL TARs:		
27081000	- Pitch	10	A
27082000	- Pitch cokes	10	A
2709	CRUDE PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS		
27090010	- Crude petroleum oils	1	A
27090090	- Other	1	A
2710	PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, OTHER THAN CRUDE OILs; PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED, CONTAINING BY WEIGHT 70% OR MORE OF PETROLEUM OILs OR OF OILs OBTAINED FROM BITUMINOUS MINERALS, THESE OILs BEING THE BASIC CONSTITUENTS OF THE PREPARATIONS; WASTE OILs:		
27101	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than waste oils:		
271011	-- Light oils and preparations:		
27101110	-- Petroleum ether	1	A
27101120	--- Aviation gasoline	0	A
27101130	--- Other gasoline	0	A
27101140	--- White Spirit	6	C
2710115	--- Other oils for industrial use		
27101151	---- Naphta	15	C
27101159	---- Other	15	C
27101190	--- Other	15	C
271019	-- Other		
2710191	--- Medium oils and preparations:		
27101911	---- Kerosene for jet engine(Avjet fuel)	0	A
27101912	---- Other kerosene	0	A
27101913	---- Other oils for industrial use	0	A
27101919	---- Other	10	C
2710192	--- Heavy oils and preparations:		
27101921	---- Diesel oil (gas oil):	0	A
27101922	---- Fuel oil No. 6 (Bunker C)	0	A
27101923	---- Other fuel oil	0	A
27101924	---- Paraffinic or naphthenic base oils, refined oils	1	A
27101929	---- Other	10	C
2710199	--- Other preparations, not elsewhere specified or included:		
27101991	---- Lubricating oils and greases:	6	C
27101992	---- Liquids for hydraulic systems	6	C
27101993	---- Oils for agricultural use, of a kind used for pest and diseases control	15	A
27101999	---- Other	10	C
27109	- Waste oils:		
27109100	-- Containing polychlorinated biphenyls (PCB), polychlorinated terphenyls (PCT) or polybrominated biphenyls (PBB):	15	C
27109900	-- Other	15	C

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<b>SAC Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
2711	PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS:		
27111	- Liquefied:		
27111100	- - Natural gas	1	A
27111200	- Propane	0	A
27111300	- Butanes	0	A
27111400	- Ethylene, propylene, butylenes and butadiene	1	A
27111900	- - Other	1	A
27112	- In gaseous state:		
27112100	- - Natural Gas	1	A
27112900	- - Other	1	A
2712	VASELINE; PARAFFIN WAX, MICRO-CRYSTALLINE PETROLEUM WAX, SLACK WAX, OZOKERITE, LIGNITE WAX, PEAT WAX AND OTHER MINERAL WAXES, AND SIMILAR PRODUCTS OBTAINED BY SYNTHESIS OR BY OTHER PROCESSES, WHETHER OR NOT COLOURED:		
27121000	- Vaseline	1	A
27122000	- Paraffin wax containing by weight less than 0.75% of oil	1	A
27129000	- Other	1	A
2713	PETROLEUM COKE, PETROLEUM BITUMEN AND OTHER RESIDUES OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS:		
27131	- Petroleum coke		
27131100	- - Not calcined	1	A
27131200	- - Calcinated	6	A
27132000	- Petroleum bitumen	0	A
27139000	- Other residues of petroleum oils or of oils obtained from bituminous minerals:	6	A
2714	NATURAL BITUMEN AND ASPHALT, BITUMINOUS SLATE AND SANDS; ASPHALTITES AND ASPHALTIC ROCKS:		
27141000	- Bituminous slate and sands	6	A
27149000	- Other	0	A
27150000	BITUMINOUS MIXTURES BASED ON NATURAL ASPHALT, ON NATURAL BITUMEN, ON PETROLEUM BITUMEN, ON MINERAL TAR OR ON MINERAL TAR PITCH (FOR EXAMPLE, BITUMINOUS MASTICS, CUT-BACKS):	1	A
27160000	ELECTRIC ENERGY	1	A
28	INORGANIC CHEMICALS PRODUCTS; ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RADIOACTIVE ELEMENTS, OF RARE-EARTH METALS OR OF ISOTOPES		
2801	FLUORINE, CHLORINE, BROMINE AND IODINE:		
28011000	- Chlorine	1	A
28012000	- Iodine	1	A
28013000	- Fluorine; bromine	1	A
28020000	SULPHUR, SUBLIMED OR PRECIPITATED; COLLOIDAL SULPHUR	1	A
28030000	CARBON (CARBON BLACKS AND OTHER FORMS OF CARBON NOT ELSEWHERE SPECIFIED OR INCLUDED)	1	A
2804	HYDROGEN, RARE GASES AND OTHER NON-METALS ELEMENTS:		
28041000	- Hydrogen	10	A
28042	- Rare gases:		
28042100	- - Argon	1	A
28042900	- - Other	1	A
28043000	- Nitrogen	1	A
28044000	- Oxigen	10	A
28045000	- Boron; tellurium	1	A
28046	- Silicon:		
28046100	- - Containing by weight not less than 99.99% of silicon	1	A
28046900	- - Other	1	A
28047000	- Phosphorus	1	A
28048000	- Arsenic	1	A
28049000	- Selenium	1	A
2805	ALKALINE OR ALKALINE-EARTH METALS; RARE-EARTH METALS, SCANDIUM AND YTTRIUM, WHETHER OR NOT INTERMIXED OR INTERALLOYED; MERCURY:		
28051	- Alkaline or alkaline-earth metals:		
28051100	- - Sodium	1	A
28051200	- - Calcium	1	A

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SAC Code	Description	Base Rate	Staging Category
28051900	- - Other	1	A
28053000	- Rare-earth metals, scandium and yttrium, whether or not inter-mixed or inter-alloyed	1	A
28054000	- Mercury	1	A
2806	HYDROGEN CHLORIDE (HYDROCHLORIC ACID); CHLOROSULPHURIC ACID:		
28061000	- Hydrogen chloride (hydrochloric acid)	1	A
28062000	- Chlorosulphuric acid	1	A
2807	SULPHURIC ACID; OLEUM:		
28070010	- Reagent grade sulphuric acid	1	A
28070090	- Other	10	A
28080000	NITRIC ACID; SULPHONITRIC ACID	1	A
2809	DIPHOSPHORUS PENTOXIDE; PHOSPHORIC ACID; POLYPHOSPHORIC ACIDS, WHETHER OR NOT CHEMICALLY DEFINED:		
28091000	- Diphosphorus pentoxide	1	A
28092000	- Phosphoric acid and polyphosphoric acids	1	A
28100000	OXIDES OF BORON; BORIC ACIDS	1	A
2811	OTHER INORGANIC ACIDS AND OTHER INORGANIC OXYGEN COMPOUNDS OF NON-METALS:		
28111	- Other inorganic acids:		
28111100	- - Hydrogen fluoride (hydrofluoric acid)	1	A
28111900	- - Other	1	A
28112	- Other inorganic oxygen compounds of nonmetals:		
28112100	- - Carbon dioxide	1	A
28112200	- - Silicon dioxide	1	A
281129	- - Other:		
28112910	- - Sulphur dioxide	1	A
28112990	- - - Other	1	A
2812	HALIDES AND HALIDE OXIDES OF NON-METALS ELEMENTS		
281210	- Chlorides and chloride oxides:		
28121010	- - Phosphorus chloride oxide	1	A
28121090	- - Other	1	A
28129000	- Other	1	A
2813	SULPHIDES OF NON-METALS; COMMERCIAL PHOSPHORUS TRISULPHIDE:		
28131000	- Carbon disulphide	1	A
28139000	- Other	1	A
2814	AMMONIA, ANHYDROUS OR IN AQUEOUS DISSOLUTION		
28141000	- Anhydrous ammonia(Liquefied)	1	A
28142000	- Ammonia in aqueous dissolution	1	A
2815	SODIUM HYDROXIDE (CAUSTIC SODA); POTASSIUM HYDROXIDE (CAUSTIC POTASH); PEROXIDES OF SODIUM OR POTASSIUM:		
28151	- Sodium hydroxide (caustic soda):		
28151100	- - Solid	1	A
28151200	- - In aqueous solution (soda lye or liquid soda)	1	A
28152000	- Potassium hydroxide (caustic potash)	1	A
28153000	- Peroxides of sodium or potassium	1	A
2816	HYDROXIDE AND PEROXIDE OF MAGNESIUM; OXIDES, HYDROXIDES AND PEROXIDES, OF STRONTIUM OR BARIUM:		
28161000	- Hydroxide and peroxide of magnesium	1	A
28164000	- Oxides, hydroxides and peroxides, of strontium or barium	1	A
28170000	ZINC OXIDE; ZINC PEROXIDE	1	A
2818	ARTIFICIAL CORUNDUM, WHETHER OR NOT CHEMICALLY DEFINED; ALUMINIUM OXIDE; ALUMINIUM HYDROXIDE:		
28181000	- Artificial corundum, with constitution whether or not chemically defined	1	A
28182000	- Aluminium oxide, other than artificial corundum	1	A
28183000	- Aluminium hydroxide	1	A
2819	CHROMIUM OXIDES AND HYDROXIDES:		
28191000	- Chromium trioxide	1	A
28199000	- Other	1	A
2820	MANGANESE OXIDES:		
28201000	- Manganese dioxide	1	A
28209000	- Other	1	A

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SAC Code	Description	Base Rate	Staging Category
2821	IRON OXIDES AND HYDROXIDES; EARTH COLOURS CONTAINING 70% OR MORE BY WEIGHT OF COMBINED IRON EVALUATED AS FE2O3:		
28211000	- Iron oxides and hydroxides	1	A
28212000	- Earth colours	1	A
28220000	COBALT OXIDES AND HYDROXIDES; COMMERCIAL COBALT OXIDES	1	A
28230000	TITANIUM OXIDES	1	A
2824	LEAD OXIDES; RED LEAD AND ORANGE LEAD:		
28241000	- LEAD MONOXIDE (LITHARGE, MASSICOT)	1	A
282490	- Other		
28249010	- - Red lead and orange lead	1	A
28249090	- - Other	1	A
2825	HYDRAZINE AND HYDROXYLAMINE AND THEIR INORGANIC SALTS; OTHER INORGANIC BASES; OTHER METAL OXIDES, HYDROXIDES AND PEROXIDES:		
28251000	- Hydrazine and hydroxylamine and their inorganic salts	1	A
28252000	- Lithium oxide and hydroxide	1	A
28253000	- Vanadium oxides and hydroxides	1	A
28254000	- Nickel oxides and hydroxides	1	A
28255000	- Copper oxides and hydroxides	1	A
28256000	- Germanium oxides and zirconium dioxide	1	A
28257000	- Molybdenum oxides and hydroxides	1	A
28258000	- Antimony oxides	1	A
28259000	- Other	1	A
2826	FLUORIDES; FLUOROSILICATES, FLUOROALUMINATES AND OTHER COMPLEX FLUORINE SALTS:		
28261	- Fluorides:		
28261200	- - Of aluminium	1	A
282619	- - Other		
28261910	- - - Of ammonium or of sodium	1	A
28261990	- - - Other	1	A
28263000	- Sodium hexafluoroaluminate (synthetic cryolite)	1	A
282690	- Other		
28269010	- - Fluorosilicates of sodium or of potassium	1	A
28269090	- - Other	1	A
2827	CHLORIDES, CHLORIDE OXIDES AND CHLORIDE HYDROXIDES; BROMIDES AND BROMIDE OXIDES; IODIDES AND IODIDE OXIDES:		
28271000	- Ammonium chloride	1	A
28272000	- Calcium chloride	1	A
28273	- Other chlorides:		
28273100	- - Of magnesium	1	A
28273200	- - Of aluminium	1	A
28273500	- - Of nickel	1	A
282739	- - Other		
28273910	- - - Of iron	1	A
28273920	- - - Of cobalt	1	A
28273930	- - - Of zinc	1	A
28273990	- - - Other	1	A
28274	- Chloride oxides and chloride hydroxides:		
28274100	- - Of copper	1	A
28274900	- - Other	1	A
28275	- Bromides and bromide oxides:		
28275100	- - Bromides of sodium or of potassium	1	A
28275900	- - Other	1	A
28276000	- Iodides and iodide oxides	1	A
2828	HYPOCHLORITES; COMMERCIAL CALCIUM HYPOCHLORITE; CHLORITES; HYPOBROMITES:		
28281000	- Commercial calcium hypochlorite and other calcium hypochlorites	6	A
282890	- Other		
28289010	- - Sodium hypochlorite	10	A
28289020	- - Other hypochlorites	1	A
28289090	- - - Other	1	A
2829	CHLORATES AND PERCHLORATES; BROMATES AND PERBROMATES; IODATES AND PERIODATES:		
28291	- Chlorates:		
28291100	- - Of sodium	1	A

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SAC Code	Description	Base Rate	Staging Category
28291900	-- Other	1	A
28299000	- Other	1	A
2830	SULPHIDES; POLYSULPHIDES, WHETHER OR NOT CHEMICALLY DEFINED:		
28301000	- Sodium sulphides	1	A
283090	- Other		
28309010	-- - Zinc sulphide	1	A
28309020	- Cadmium sulphide	1	A
28309090	-- Other	1	A
2831	DITHIONITES (HYDROSULPHITES) AND SULPHOXYLATES:		
28311000	- Of sodium	1	A
28319000	- Other	1	A
2832	SULPHITES; THIOSULPHATES (HIPOSULPHITES):		
28321000	- Sodium sulphites	1	A
28322000	- Other sulphites	1	A
28323000	- Thiosulphates	1	A
2833	SULPHATES; ALUMS; PEROXOSULPHATES (PERSULPHATES):		
28331	- Sodium sulphates:		
28331100	-- Disodium sulphate	1	A
28331900	-- Other	1	A
28332	- Other sulphates:		
28332100	-- Of magnesium	1	A
28332200	-- Of aluminium	1	A
28332400	-- Of nickel	1	A
28332500	-- Of copper	1	A
28332700	-- Of barium	1	A
283329	-- Other		
28332910	-- - Of chromium	1	A
28332920	-- - Of Zinc	1	A
28332990	-- - Other	1	A
28333000	- Alums:	1	A
28334000	- Peroxosulphates (persulphates)	1	A
2834	NITRITES; NITRATES:		
28341000	- Nitrites	1	A
28342	- Nitrates:		
28342100	-- Of potassium	1	A
28342900	-- Other	1	A
2835	PHOSPHINATES (HYPOPHOSPHITES), PHOSPHONATES (PHOSPHITES) AND PHOSPHATES; POLYPHOSPHATES, WHETHER OR NOT CHEMICALLY DEFINED:		
28351000	- Phosphinates (hypophosphites) and phosphonates (phosphites)	1	A
28352	- Phosphates:		
28352200	-- Of mono or disodium	1	A
28352400	-- Of potassium	1	A
28352500	-- Calcium hydrogenorthophosphate ("dicalcium phosphate")	1	A
28352600	-- Other phosphates of calcium	1	A
283529	-- Other		
28352910	-- - Of trisodium	1	A
28352990	-- - Other	1	A
28353	- Polyphosphates:		
28353100	- Sodium triphosphate (sodium tripolyphosphate)	1	A
28353900	-- Other	1	A
2836	CARBONATES; PEROXOCARBONATES (PERCARBONATES); COMMERCIAL AMMONIUM CARBONATE CONTAINING AMMONIUM CARBAMATE:		
28362000	- Disodium carbonate	1	A
28363000	- Sodium hydrogencarbonate (sodium bicarbonate)	1	A
28364000	- Potassium carbonates	1	A
28365000	- Calcium carbonate	1	A
28366000	- Barium carbonate	1	A
28369	- Other		
28369100	-- Lithium carbonates	1	A
28369200	-- Strontium carbonate	1	A
283699	-- Other		
28369910	-- - Commercial ammonium carbonate and other ammonium carbonates	1	A
28369920	-- - Lead carbonate	1	A
28369990	-- - Other	1	A
2837	CYANIDES, CYANIDE OXIDES AND COMPLEX CYANIDES:		



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SAC Code	Description	Base Rate	Staging Category
28371	- Cyanides and cyanide oxides:		
28371100	- - Of sodium	1	A
28371900	- - Other	1	A
28372000	- Complex cyanides	1	A
2839	SILICATES; COMMERCIAL ALKALI OF METAL SILICATES:		
28391	- Of sodium:		
28391100	- - Metasilicates	1	A
28391900	- - Other	1	A
283990	-Other		
28399010	- - Of potassium	1	A
28399090	- - Other	1	A
2840	BORATES; PEROXOBORATES (PERBORATES):		
28401	- Disodium tetraborate (refined borax):		
28401100	- - Anhydrous	1	A
28401900	- - Other	1	A
28402000	- Other Borates	1	A
28403000	- Peroxoborates (perborates)	1	A
2841	SALTS OF OXOMETALLIC OR PEROXOMETALLIC ACIDS:		
28413000	- Sodium dichromate	1	A
284150	- Other chromates and dichromates; peroxochromates		
28415010	- Chromates of zinc or of lead	1	A
28415090	- - Other	1	A
28416	- Manganites, manganates and permanganates:		
28416100	- - Potassium permanganate	1	A
28416900	- - Other	1	A
28417000	- Molybdates	1	A
28418000	- Wolframates (tungstates)	1	A
284190	- Other		
28419010	Aluminates	1	A
28419090	- - Other	1	A
2842	OTHER SALTS OF INORGANIC ACIDS OR PEROXOACIDS (INCLUDING ALUMINOSILICATES WHETHER OR NOT CHEMICALLY DEFINED), OTHER THAN AZIDES:		
28421000	- Double or complex silicates, including aluminosilicates whether or not chemically defined:	1	A
284290	- - Other		
28429010	- - Fulminates, cyanates and thiocyanates	1	A
28429090	- - Other	1	A
2843	COLLOIDAL PRECIOUS METALS; INORGANIC OR ORGANIC COMPOUNDS OF PRECIOUS METALS, WHETHER OR NOT CHEMICALLY DEFINED; AMALGAMS OF PRECIOUS METALS		
28431000	- Colloidal precious metals:	1	A
28432	- Silver compounds:		
28432100	- - Silver nitrate	1	A
28432900	- - Other	1	A
28433000	- Gold compounds	1	A
28439000	- Other compounds; amalgams	1	A
2844	RADIOACTIVE CHEMICAL ELEMENTS AND RADIOACTIVE ISOTOPES (INCLUDING THE FISSILE OR FERTILE CHEMICAL ELEMENTS AND ISOTOPES) AND THEIR COMPOUNDS; MIXTURES AND RESIDUES CONTAINING THESE PRODUCTS:		
28441000	- Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	1	A
28442000	- Uranium enriched in U235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U235, plutonium or compounds of these products	1	A
28443000	- Uranium depleted in U235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U235, thorium or compounds of these products	1	A
28444000	Radioactive elements and isotopes and compounds other than those of subheading 2844. 10, 2844. 20 or 2844. 30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	1	A
28445000	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	1	A

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SAC Code	Description	Base Rate	Staging Category
2845	ISOTOPES OTHER THOSE OF HEADING 2844; COMPOUNDS, INORGANIC OR ORGANIC, OF SUCH ISOTOPES, WHETHER OR NOT CHEMICALLY DEFINED:		
28451000	- Heavy water (deuterium oxide)	1	A
28459000	- Other	1	A
2846	COMPOUNDS, INORGANIC OR ORGANIC, OF RARE-EARTH METALS, OF YTTRIUM OR OF SCANDIUM OR OF MIXTURES OF THESE METALS:		
28461000	- Cerium compounds	1	A
28469000	- Other	1	A
28470000	HYDROGEN PEROXIDE(OXIGEN WATER), WHETHER OR NOT SOLIDIFIED WITH UREA	1	A
28480000	PHOSPHIDES, WHETHER OR NOT CHEMICALLY DEFINED, EXCLUDING FERROPHOSPHORUS	1	A
2849	CARBIDES, WHETHER OR NOT CHEMICALLY DEFINED:		
28491000	- Of calcium	1	A
28492000	-Of Silicon	1	A
28499000	- Other	1	A
28500000	HYDRIDES, NITRIDES, AZIDES, SILICIDES AND BORIDES, WHETHER OR NOT CHEMICALLY DEFINED, OTHER THAN COMPOUNDS WHICH ARE ALSO CARBIDES OF HEADING 28.49	1	A
28520000	COMPOUNDS, INORGANIC OR ORGANIC, OF MERCURY, NOT INCLUDING AMALGAMS	1	A
28530000	OTHER INORGANIC COMPOUNDS (INCLUDING DISTILLED OR CONDUCTIVITY WATER AND WATER OF SIMILAR PURITY); LIQUID AIR (WHETHER OR NOT RARE GASES HAVE BEEN REMOVED); COMPRESSED AIR; AMALGAMS, OTHER THAN AMALGAMS OF PRECIOUS METALS	1	A
29	ORGANIC CHEMICALS PRODUCTS		
2901	ACYCLIC HYDROCARBONS::		
29011000	- Saturated	1	A
29012	- Unsaturated:		
29012100	-- Ethylene	1	A
29012200	-- Propene (propylene)	1	A
29012300	-- Butene (butylene) and its isomers	1	A
29012400	-- Buta-1,3-diene and isoprene	1	A
290129	-- Other		
29012910	--- Acetylene	10	C
29012990	--- Other	1	A
2902	CYCLIC HYDROCARBONS::		
29021	- Cyclanes, cyclenes and cycloterpenes:		
29021100	-- Cyclohexane	1	A
290219	-- Other		
29021910	--- Camphene (3,3-dimethyl-2-methylenenorcamphane)	1	A
29021990	--- Other	1	A
29022000	- Benzene	1	A
29023000	- Toluene	1	A
29024	- Xylenes:		
29024100	-- o-Xylene	6	A
29024200	-- m-Xylene	6	A
29024300	-- p-Xilene	6	A
29024400	-- Mixed xylene isomers	6	A
29025000	- Styrene	1	A
29026000	- Ethylbenzene	1	A
29027000	- Cumene	1	A
29029000	-Other	1	A
2903	HALOGENATED DERIVATIVES OF HYDROCARBONS:		
29031	- Saturated chlorinated derivatives of acyclic hydrocarbons:		
29031100	- Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	1	A
29031200	-- Dichloromethane (methylene chloride)	1	A
29031300	-- Chloroform (trichloromethane)	1	A
29031400	-- Carbon tetrachloride	1	A
29031500	-- Ethylene dichloride (ISO)(1,2-Dichloroethane )	1	A
29031900	-- Other	1	A
29032	- Unsaturated chlorinated derivatives of acyclic hydrocarbons:		
29032100	-- Vinyl chloride (chloroethylene)	1	A

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SAC Code	Description	Base Rate	Staging Category
29032200	-- Trichloroethylene	1	A
29032300	-- Tetrachloroethylene (perchloroethylene)	1	A
29032900	-- Other	1	A
29033	- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons :		
29033100	Ethylene dibromide (ISO)(1,2-dibromoethane)	1	A
29033900	-- Other	1	A
29034	- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:		
29034100	-- Trichlorofluoromethane	1	A
29034200	-- Dichlorodifluoromethane	1	A
29034300	-- Trichlorotrifluoroethanes	1	A
29034400	-- Dichlorotetrafluoroethanes and chloropentafluoroethane:	1	A
29034500	-- Other derivatives perhalogenated only with fluorine and chlorine:	1	A
29034600	-- Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes:	1	A
29034700	-- Other perhalogenated derivatives	1	A
29034900	-- Other	1	A
29035	- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:		
29035100	-- 1,2,3,4,5,6-Hexachlorocyclohexane (HCH(ISO), lindane included (ISO, DCI)	1	A
29035200	-- Aldrina (ISO), clordano (ISO) y heptacloro (ISO)	1	A
29035900	-- Other	1	A
29036	- Halogenated derivatives of aromatic hydrocarbons:		
29036100	- Chlorobenzene, o-dichlorobenzene and pdichlorobenzene	1	A
29036200	-- Hexachlorobenzene (ISO) and DDT(ISO) 1,1,1-trichloro-2,2-bis(p-chlorophenyl)	1	A
29036900	-- Other	1	A
2904	SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF HYDROCARBONS, WHETHER OR NOT HALOGENATED:		
29041000	- Derivatives, containing only sulpho groups, their salts and ethyl esters:	1	A
29042000	- Derivatives containing only nitro or only nitroso groups	1	A
29049000	- Other	1	A
2905	ACYCLIC ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES:		
29051	- Saturated monohydric alcohols:		
29051100	-- Methanol (methyl alcohol)	1	A
29051200	-- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol):	1	A
29051300	-- Butan-1-ol (n-butyl alcohol)	1	A
29051400	-- Other butanols	1	A
29051600	-- Octanol (octyl alcohol) and its isomers	1	A
29051700	-- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	1	A
290519	-- Other		
29051910	--- Pentanol (amyl alcohol) and its isomers	1	A
29051990	--- Other	1	A
29052	- Unsaturated monohydric alcohols:		
29052200	-- Acyclic terpene alcohols	1	A
29052900	-- Other	1	A
29053	- Diols:		
29053100	-- Ethylene glycol (ethanediol)	1	A
29053200	-- Propylene glycol (propane-1,2-diol)	1	A
29053900	-- Other	1	A
29054	- Other polyhydric alcohols:		
29054100	-- 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	1	A
29054200	-- Pentaerythritol	1	A
29054300	-- Mannitol	1	A
29054400	-- D-glucitol (sorbitol)	1	A
29054500	-- Glycerol	6	A
29054900	-- Other	1	A
29055	- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:		
29055100	-- Ethchlorvynol (INN)	1	A
29055900	-- Other	1	A
2906	CYCLIC ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES:		
29061	- Cyclanes, cyclenes and cycloterpenes:		
29061100	-- Menthol	1	A
29061200	-- Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	1	A
29061300	-- Sterols and inositols	1	A

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SAC Code	Description	Base Rate	Staging Category
290619	-- Other		
29061910	-- - Terpineols	1	A
29061990	-- - Other	1	A
29062	-Aromatic:		
29062100	-- Benzyl alcohol	1	A
29062900	-- Other	1	A
2907	PHENOLS; PHENOL-ALCOHOLS		
29071	- Monophenols:		
29071100	-- Phenol (hydroxybenzene) and its salts	1	A
29071200	-- Cresols and their salts	1	A
29071300	-- Octylphenol, nonylphenol and their isomers; salts thereof	1	A
29071500	-- Naphthols and their salts	1	A
290719	-- Other:		
29071910	-- Xylenols and their salts	1	A
29071990	-- - Other	1	A
29072	- Polyphenols; phenol-alcohols:		
29072100	-- Resorcinol and its salts	1	A
29072200	-- Hydroquinone (quinol) and its salts:	1	A
29072300	- 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	1	A
290729	-- Other		
29072910	-- - Phenol-alcohols	1	A
29072990	-- - Other	1	A
2908	HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF PHENOLS OR PHENOLALCOHOLS:		
29081	- Derivatives containing only halogen and their salts:		
29081100	-- Pentachlorophenol (ISO)	1	A
29081900	-- Other	1	A
29089	- Other		
29089100	-- Dinoseb (ISO) and its salts	1	A
290899	-- Other		
29089910	- Derivatives containing only sulpho groups, their salts and esters	1	A
29089990	-- - Other	1	A
2909	ETHERS, ETHER-ALCOHOLS, ETHER-PHENOLS, ETHERALCOHOL-PHENOLS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES (WHETHER OR NOT CHEMICALLY DEFINED), AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES:		
29091	- Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
29091100	- Diethyl ether	1	A
29091900	-- Other	1	A
29092000	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	1	A
29093000	Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	1	A
29094	- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
29094100	-- 2,2'-Oxydiethanol (diethylene glycol, digol)	1	A
29094300	- Monobutyl ethers of ethylene glycol or of diethylene glycol	1	A
290944	-- Other monoalkylethers of ethylene glycol or of diethylene glycol:		
29094410	-- - Ethylene glycol monoethyl ether	1	A
29094490	-- - Other	1	A
29094900	-- Other	1	A
29095000	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	1	A
29096000	- Alcohol peroxides, ether peroxides and ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	1	A
2910	EPOXIDES, EPOXYALCOHOLS, EPOXYPHENOLS AND EPOXYETHERS, WITH A THREE-MEMBERED RING, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
29101000	- Oxyrane (ethylene oxide)	1	A
29102000	- Methyloxirane (propylene oxide)	1	A
29103000	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)	1	A
29104000	- Dieldrin (ISO, DCI)	1	A
29109000	-Others	1	A
29110000	ACETALS AND HEMIACETALS WHETHER OR NOT WITH OTHER OXYGEN-FUNCTION, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	1	A
2912	ALDEHYDES, WHETHER OR NOT WITH OTHER OXYGEN-FUNCTION; CYCLIC POLYMERS OF ALDEHYDES; PARAFORMALDEHYDE		

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SAC Code	Description	Base Rate	Staging Category
29121	- Acyclic aldehydes without other oxygen function		
29121100	- - Methanal (formaldehyde)	1	A
29121200	- - Ethanal (acetaldehyde)	1	A
291219	-- Others		
29121910	- - - Butanal (butyraldehyde, normal isomer)	1	A
29121990	- - - Others	1	A
29122	- Cyclic aldehydes without other oxygen function		
29122100	Benzaldehyde (benzoic aldehyde)	1	A
29122900	- - Others	1	A
29123000	- Aldehyde-alcohols	1	A
29124	- Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function		
29124100	- - Vanillin (methyl-protocatechuic aldehyde)	1	A
29124200	- - Ethylvanillin (ethyl protocatechuic aldehyde)	1	A
29124900	- - Others	1	A
29125000	- Cyclic polymers of aldehydes	1	A
29126000	- Paraformaldehyde	1	A
29130000	HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF PRODUCTS OF HEADING 29.12	1	A
2914	KETONES AND QUINONES, WHETHER OR NOT WITH OTHER OXYGEN-FUNCTION, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
29141	- Acyclic ketones without other oxygen function		
29141100	- - Acetone	1	A
29141200	- - Butanone (methyl ethyl ketone)	1	A
29141300	- - 4-Methylpentan-2-one (methyl isobutyl ketone)	1	A
29141900	- - Others	1	A
29142	- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function		
29142100	- - Camphor	1	A
29142200	- - Cyclohexanone and methylcyclohexanones	1	A
29142300	- - Ionones and methylionones	1	A
29142900	- - Others	1	A
29143	- Aromatic ketones without other oxygen function		
29143100	- - Phenylacetone (phenylpropan-2-one)	1	A
29143900	- - Others	1	A
29144000	- Ketone-alcohols and ketone aldehydes	1	A
29145000	- Ketone-phenols and ketones with other oxygen function	1	A
29146	- Quinones		
29146100	- - Anthraquinone	1	A
29146900	- - Others	1	A
29147000	- Halogenated, sulphonated, nitrated or nitrosated derivatives	1	A
2915	SATURATED ACYCLIC MONOCARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
29151	- Formic acid, its salts and esters		
29151100	- - Formic acid	1	A
29151200	- - Salts of formic acid	1	A
29151300	- - Esters of formic acid	1	A
29152	- Acetic acid and its salts; acetic anhydride		
29152100	- - Acetic acid	1	A
29152400	- - Acetic anhydride	1	A
291529	-- Others		
29152910	- - - Sodium acetate	1	A
29152920	- - - Cobalt acetates	1	A
29152990	- - - Others	1	A
29153	- Esters of acetic acid		
29153100	- - Ethyl acetate	1	A
29153200	- - Vinyl acetate	1	A
29153300	- - n-Butyl acetate	1	A
29153600	- - Dinoseb acetate (ISO)	1	A
291539	-- Others		
29153910	- - - Isobutyl acetate	1	A
29153920	- - - 2-Ethoxyethyl acetate	1	A
29153990	- - - Others	1	A
29154000	- Mono-, di- or trichloroacetic acids, their salts and esters	1	A
29155000	- Propionic acid, its salts and esters	1	A
29156000	- Butanoic acids, pentanoic acids, their salts and esters	1	A
29157000	- Palmitic acid, stearic acid, their salts and esters	1	A
29159000	- Others	1	A

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SAC Code	Description	Base Rate	Staging Category
2916	UNSATURATED ACYCLIC MONOCARBOXYLIC ACIDS, CYCLIC MONOCARBOXYLIC ACIDS, THEIR ANYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
29161	- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives		
29161100	-- Acrylic acid and its salts	1	A
29161200	-- Esters of acrylic acid	1	A
29161300	-- Methacrylic acid and its salts	1	A
29161400	-- Methacrylic acid and its esters	1	A
29161500	-- Oleic, linoleic or linolenic acids, their salts and esters	1	A
29161900	-- Others	1	A
29162000	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	1	A
29163	- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives		
29163100	-- Benzoic acid, its salts and esters	1	A
29163200	-- Benzoyl peroxide and benzoyl chloride	1	A
29163400	-- Phenylacetic acid and its salts	1	A
29163500	-- Esters of phenylacetic acid	1	A
29163600	-- Binapacryl (ISO)	1	A
29163900	-- Others	1	A
2917	POLYCARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
29171	- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives		
29171100	-- Oxalic acid, its salts and esters	1	A
291712	-- Adipic acid, its salts and esters		
29171210	--- Dioctyl adipate, di-isobutyl adipate, didecyl adipate and di-isodecyl adipate	1	A
29171290	--- Others	1	A
29171300	-- Azelaic acid, sebacic acid, their salts and esters	1	A
29171400	-- Maleic anhydride	1	A
29171900	-- Other	1	A
29172000	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	1	A
29173	- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids, and their derivatives		
291732	-- Dioctyl orthophthalates		
29173210	--- Of a purity of 99% or more	1	A
29173290	--- Others	10	A
29173300	-- Dinonyl and didecyl orthophthalates	1	A
291734	-- Other esters of orthophthalic acid		
29173410	--- Dibutyl ortho-phthalate	1	A
29173490	--- Others	1	A
29173500	-- Phthalic anhydride	1	A
29173600	-- Terephthalic acid and its salts	1	A
29173700	-- Dimethyl terephthalate	1	A
29173900	-- Others	1	A
2918	CARBOXYLIC ACIDS WITH ADDITIONAL OXYGEN FUNCTION AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
29181	- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives;		
29181100	-- Lactic acid, its salts and esters	1	A
29181200	-- Tartaric acid	1	A
29181300	-- Salts and esters of tartaric acid	1	A
29181400	-- Citric acid	1	A
29181500	-- Salts and esters of citric acid	1	A
29181600	-- Gluconic acid, its salts and esters	1	A
29181800	-- Chlorobenzilate (ISO)	1	A
29181900	-- Others	1	A
29182	- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives;		
29182100	-- Salicylic acid and its salts	1	A
29182200	-- O-Acetylsalicylic acid, its salts and esters	1	A
29182300	-- Other esters of salicylic acid and their salts	1	A
29182900	-- Others	1	A

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SAC Code	Description	Base Rate	Staging Category
29183000	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	1	A
29189	- Others		
29189100	-- 2,4,5-T (ISO) (2,4,5 -trichlorophenoxyacetic acid), its salts and esters	1	A
29189900	-- Others	1	A
2919	PHOSPHORIC ESTERS AND THEIR SALTS, INCLUDING LACTOPHOSPHATES; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
29191000	- Tris phosphate (2,3 -dibromopropyl)	1	A
29199000	- Others	1	A
2920	ESTERS OF OTHER INORGANIC ACIDS OF NON-METALS (EXCLUDING ESTERS OF HYDROGEN HALIDES) AND THEIR SALTS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
29201	- Thiophosphoric esters (posphorothioates) and their salts; their halogenated sulphonated, nitrated or nitrosated derivatives;		
29201100	-- Parathion (ISO) and methyl-parathion (ISO) (methyl parathion)	1	A
29201900	-- Others	1	A
29209000	- Others	1	A
2921	AMINE-FUNCTION COMPOUNDS		
29211	- Acyclic monoamines and their derivatives; salts thereof;		
29211100	-- Methylamine, di- or trimethylamine and their salts	1	A
292119	-- Others:		
29211910	--- Diethylamine and its salts	1	A
29211990	--- Others	1	A
29212	- Acyclic polyamines and their derivatives; salts thereof;		
29212100	-- Ethylenediamine and its salts	1	A
29212200	-- Hexamethylenediamine and its salts	1	A
29212900	-- Others	1	A
29213000	- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	1	A
29214	- Aromatic monoamines and their derivatives; salts thereof;		
29214100	-- Aniline and its salts	1	A
29214200	-- Aniline derivatives and their salts	1	A
292143	-- Toluidines and their derivatives; salts thereof;		
29214310	--- Trifluoralene (a,a,a -trifluor- 2,6-dinitro-N,N-dipropyl-p-toluidine	6	A
29214320	--- Toluidine	1	A
29214330	--- Chromethylaniline	1	A
29214390	--- Others	1	A
29214400	-- Dyphenylamine and its derivatives; salts thereof	1	A
29214500	-- 1-Naphthylamine (a-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	1	A
29214600	-- Amfetamine (INN), benzfetamine (INN), dexametamine (INN), etilametamine (INN), fencamfamin (INN), phentermine (INN), lefetamine (INN), levametamine (INN) and mefenorex (INN); salts thereof	1	A
29214900	-- Others	1	A
29215	- Aromatic polyamines and their derivatives; salts thereof		
29215100	-- o-, m-, p-Phenylenediamine, diaminotoluenes and their derivatives; salts thereof	1	A
29215900	-- Others	1	A
2922	OXYGEN FUNCTION AMINO COMPUNDS		
29221	- Amino-alcohols, other than those containing more than one kinds of oxygen function, their ethers and esters; salts thereof;		
29221100	-- Monoethanolamine and its salts	1	A
29221200	-- Diethanolamine and its salts	1	A
29221300	-- Triethanolamine and its salts	1	A
29221400	-- Dextropropoxyphene (INN) and its salts	1	A
29221900	-- Others	1	A
29222	- Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof;		
29222100	-- Aminohydroxynaphthalenesulphonic acids and their salts	1	A
292229	-- Others:		
29222910	--- Anisidines, dianisidines, phenetidines, and their salts	1	A
29222990	--- Others	1	A
29223	- Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof;		
29223100	-- Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	1	A
29223900	-- Others	1	A
29224	- Amino-acids other than those containing more than one kind of oxygen function and their esters; salts thereof		
29224100	-- Lysine and its esters; salts thereof	1	A

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29224200	-- Glutamic acid and its salts	1	A
29224300	-- Anthranilic acid and its salts	1	A
29224400	-- Tilidine (INN) and its salts	1	A
29224900	-- Others	1	A
29225000	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compunds with oxygen function;	1	A
2923	QUATERNARY AMMONIUM SALTS AND HYDROXIDES; LECITHINS AND OTHER PHOSPHOAMINOLIPIDS, WHETHER OR NOT CHEMICALLY DEFINED		
29231000	- Choline and its salts	1	A
29232000	- Lecithins and other phosphoaminolipids	1	A
29239000	- Others	1	A
2924	CARBOXYAMIDE-FUNCTION COMPUNDS; AMIDE-FUNCTION COMPOUNDS OF CARBONIC ACID		
29241	- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof:		
29241100	-- Meprobamate (INN)	1	A
29241200	-- Fluoroacetamide (ISO), phosphamidon (ISO) and monochrotophos (ISO)	1	A
29241900	-- Others	1	A
29242	- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof		
29242100	-- Ureines and their derivatives; salts thereof	1	A
29242300	-- 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	1	A
29242400	-- Ethinamate (INN)	1	A
29242900	-- Others	1	A
2925	CARBOXYMIDE-FUNCTION COMPUNDS (INCLUDING SACCHARIN AND ITS SALTS) AND IMINE-FUNCTION COMPOUNDS		
29251	- Imides and their derivatives;salts thereof		
29251100	-- Saccharin and its salts	1	A
29251200	-- Glutethimide (INN)	1	A
29251900	-- Others	1	A
29252	- Imines and their derivatives; salts thereof		
29252100	-- Chlordimeform (ISO)	1	A
29252900	-- Others	1	A
2926	NITRILE-FUNCTION COMPUNDS		
29261000	- Acrylonitrile	1	A
29262000	- 1-Cyanoguanidine (dicyandiamide)	1	A
29263000	- Fenpropores (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4, 4-diphenylbutane)	1	A
29269000	- Others	1	A
29270000	DIAZO-, AZO- OR AZOXY-COMPOUNDS	1	A
29280000	ORGANIC DERIVATIVES OF HYDRAZINE OR OF HYDROXYLAMINE	1	A
2929	COMPUNDS WITH OTHER NITROGEN-FUNCTIONS		
29291000	- Isocyanates	1	A
29299000	- Others	1	A
2930	ORGANIC THIO-COMPOUNDS		
29302000	- Thiocarbamates and dithiocarbamates	1	A
29303000	- Mono-, di- or thiuram tetrasulphurs	1	A
29304000	- Methionine	1	A
293050	- Captafol (ISO) and metamidophos (ISO):		
29305010	-- Metamidophos (ISO)	6	A
29305020	-- Captafol(ISO)	1	A
293090	- Others:		
29309020	-- Dithiocarbonates (xanthates and xantogenates)	1	A
29309090	-- Others	1	A
29310000	OTHER ORGANO-INORGANIC COMPUNDS	1	A
2932	HETEROCYCLIC COMPOUNDS WITH OXYGEN HETEROATOM(S) ONLY		
29321	- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:		
29321100	-- Tetrahydrofuran	1	A
29321200	-- 2-Furaldehyde (furfuraldehyde)	1	A
29321300	-- Furfuryl alcohol and tetrahydrofurfuryl alcohol	1	A
29321900	-- Other:	1	A
29322	- Lactones:		
29322100	-- Coumarin, methylcoumarins and ethylcoumarins	1	A
29322900	-- Other lactones	1	A
29329	- Other:		
29329100	-- Isosafrole	1	A
29329200	-- 1-(1,3-Benzodioxol-5-yl)propan-2-one	1	A
29329300	-- Piperonal	1	A
29329400	-- Safrole	1	A
29329500	-- Tetrahydrocannabinols (all isomers)	1	A



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29329900	-- Other:	1	A
2933	HETEROCYCLIC COMPOUNDS WITH NITROGEN HETEROATOM(S) ONLY		
29331	- Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure:		
29331100	-- Phenazone (antipyrin) and its derivatives:	1	A
29331900	-- Other:	1	A
29332	- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:		
29332100	-- Hydantoin and its derivatives	1	A
29332900	-- Other:	1	A
29333	- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:		
29333100	-- Pyridine and its salts:	1	A
29333200	-- Piperidine and its salts	1	A
29333300	-- ALFENTANIL (INN), ANILERIDINE (INN), BEZITRAMIDE (INN), BROMAZEPAM (INN), DIFENOXIN (INN), DIPHENOXYLATE (INN), DIPIANONE (INN), FENTANYL (INN), KETOBEMIDONE (INN), METHYLPHENIDATE (INN), PENTAZOCINE (INN), PETHIDINE (INN), PETHIDINE (INN) INTERMEDIATE A, PHENCYCLIDINE (INN) (PCP), PHENOPERIDINE (INN), PIPRADROL(INN), PIRITRAMIDE (INN), PROPIRAM (INN) AND TRIMEPERIDINE (INN); SALTS THEREOF	1	A
29333900	-- Other:	1	A
29334	- Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused:		
29334100	-- Levorphanol (INN) and its salts	1	A
29334900	-- Other:	1	A
29335	- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:		
29335200	-- Malonylurea (barbituric acid) and its salts	1	A
29335300	-- Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof	1	A
29335400	-- Other derivatives of malonylurea (barbituric acid); salts thereof	1	A
29335500	-- Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	1	A
29335900	-- Other:	1	A
29336	- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:		
29336100	-- Melamine	1	A
29336900	-- Other:	1	A
29337	- Lactams:		
29337100	-- 6-Hexanelactam ( $\epsilon$ -caprolactam)	1	A
29337200	-- Clobazam (INN) and methyprylon (INN)	1	A
29337900	-- Other lactams:	1	A
29339	-- Other:		
29339100	-- Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof	1	A
29339900	-- Other:	1	A
2934	NUCLEIC ACIDS AND THEIR SALTS, WHETHER OR NOT CHEMICALLY DEFINED; OTHER HETEROCYCLIC COMPOUNDS		
29341000	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure:	1	A
29342000	- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused:	1	A
29343000	- Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused:	1	A
29349	-- Other:		

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SAC Code	Description	Base Rate	Staging Category
29349100	-- Aminorex (INN), brotizolam (INN), clonazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	1	A
29349900	-- Other:	1	A
29350000	SULPHONAMIDES	1	A
2936	PROVITAMINS AND VITAMINS, NATURAL OR REPRODUCED BY SYNTHESIS (INCLUDING NATURAL CONCENTRATES), DERIVATIVES THEREOF USED PRIMARILY AS VITAMINS, AND INTERMIXTURES OF THE FOREGOING, WHETHER OR NOT IN ANY SOLVENT		
29362	- Vitamins and their derivatives, unmixed:		
293621	-- Vitamins A and their derivatives:		
29362110	-- Retinyl palmitate:	1	A
29362190	-- Other:	1	A
29362200	-- Vitamin B1 and its derivatives:	1	A
29362300	-- Vitamin B2 and its derivatives:	1	A
29362400	-- D- or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives:	1	A
29362500	-- Vitamin B6 and its derivatives:	1	A
29362600	-- Vitamin B12 and its derivatives:	1	A
29362700	-- Vitamin C and its derivatives:	1	A
29362800	-- Vitamin E and its derivatives:	1	A
29362900	-- Other vitamins and their derivatives:	1	A
293690	- Other, including natural concentrates		
29369010	-- Provitamins, not mixed	1	A
29369090	-- Other:	1	A
2937	HORMONES, PROSTAGLANDINS, THROMBOXANES AND LEUKOTRIENES, NATURAL OR REPRODUCED BY SYNTHESIS; DERIVATIVES AND STRUCTURAL ANALOGUES THEREOF, INCLUDING CHAIN MODIFIED POLYPEPTIDES, USED PRIMARILY AS HORMONES		
29371	- Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues:		
29371100	-- Somatotropin, its derivatives and structural analogues: 2937110010 -- For veterinary	1	A
29371200	-- Insulin and its salts:	1	A
29371900	-- Other:	1	A
29372	- Steroidal hormones, their derivatives and structural analogues		
29372100	-- Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone):	1	A
29372200	-- Halogenated derivatives of corticosteroidal hormones:	1	A
29372300	-- Oestrogens and progestogens:	1	A
29372900	-- Other:	1	A
29373	- Catecholamine hormones, their derivatives and structural analogues:		
29373100	-- Epinephrine:	1	A
29373900	-- Other:	1	A
29374000	- Amino-acid derivatives:	1	A
29375000	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues:	1	A
29379000	- Other:	1	A
2938	GLYCOSIDES, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS AND ESTERS AND OTHER DERIVATIVES		
29381000	- Rutoside (rutin) and its derivatives	1	A
29389000	- Other:	1	A
2939	VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES		
29391	- Alkaloids of opium and their derivatives; salts thereof:		
29391100	-- Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof	1	A
29391900	-- Other:	1	A
293920	- Alkaloids of cinchona and their derivatives; salts thereof:		

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SAC Code	Description	Base Rate	Staging Category
29392010	-- Quinine and its salts:	1	A
29392090	-- Other:	1	A
29393000	- Caffeine and its salts	1	A
29394	- Ephedrines and their salts:		
29394100	-- Ephedrine and its salts	1	A
29394200	-- Pseudoephedrine (INN) and its salts	1	A
29394300	-- Cathine (INN) and its salts	1	A
29394900	-- Other:	1	A
29395	- Theophylline and aminophylline (theophyllineethylenediamine) and their derivatives; salts thereof:		
29395100	-- Fenetylline (INN) and its salts	1	A
29395900	-- Other:	1	A
29396	- Alkaloids of rye ergot and their derivatives; salts thereof:		
29396100	-- Ergometrine (INN) and its salts:	1	A
29396200	-- Ergotamine (INN) and its salts:	1	A
29396300	-- Lysergic acid and its salts:	1	A
29396900	-- Other:	1	A
29399	- Other:		
29399100	-- Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	1	A
29399900	-- Other:	1	A
29400000	SUGARS, CHEMICALLY PURE, OTHER THAN SUCROSE, LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE; SUGAR ETHERS, SUGAR ACETALS AND SUGAR ESTERS, AND THEIR SALTS, OTHER THAN PRODUCTS OF HEADING 2937, 2938 OR 2939	1	A
2941	ANTIBIOTICS		
29411000	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof:	1	A
29412000	- Streptomycins and their derivatives, salts thereof:	1	A
29413000	- Tetracyclins and their derivatives; salts thereof:	1	A
29414000	- Chloramphenicol and its derivatives; salts thereof:	1	A
29415000	- Erythromycin and its derivatives; salts thereof:	1	A
29419000	- Other:	1	A
29420000	OTHER ORGANIC COMPOUNDS	1	A
30	PHARMACEUTICAL PRODUCTS		
3001	GLANDS AND OTHER ORGANS FOR ORGANO-THERAPEUTIC USES, DRIED, WHETHER OR NOT POWDERED; EXTRACTS OF GLANDS OR OTHER ORGANS OR OF THEIR SECRETIONS FOR ORGANO-THERAPEUTIC USES; HEPARIN AND ITS SALTS; OTHER HUMAN OR ANIMAL SUBSTANCES PREPARED FOR THERAPEUTIC OR PROPHYLACTIC USES, NOT ELSEWHERE SPECIFIED OR INCLUDED:		
30012000	- Extracts of glands or other organs or of their secretions	1	A
300190	- Others		
30019010	-- Human bones, organs and tissues, for frafts or transplants	1	A
30019020	-- Glands and other organs, dried, even pulverized	1	A
30019090	-- Others	1	A
3002	HUMAN BLOOD; ANIMAL BLOOD PREPARED FOR THERAPEUTIC, PROPHYLACTIC OR DIAGNOSTIC USES; ANTISTERA AND OTHER BLOOD FRACTIONS AND MODIFIED IMMUNOLOGICAL PRODUCTS, WHETHER OR NOT OBTAINED BY MEANS OF BIOTECHNOLOGICAL PROCESSES; VACCINES,		
300210	- Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes:		
30021010	-- Anti-snakebite sera, other than anti-cobra or anti-coral snake sera :	1	A
30021090	-- Others	1	A
30022000	- Vaccines for medicinal use	1	A
30023000	- Vaccinesfor veterinary use	1	A
30029000	- Others	1	A
3003	MEDICAMENTS (EXCLUDING GOODS OF HEADING 30.02, 30.05 OR 30.06) CONSISTING OF TWO OR MORE CONSTITUENTS WHICH HAVE BEEN MIXED TOGETHER FOR THERAPEUTIC OR PROPHYLACTIC USES, NOT PUT UP IN MEASURED DOSES OR IN FORMS OR PACKINGS FOR RETAIL SALE		
300310	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:		
30031010	-- For human use	1	A
30031020	-- For veterinary use	6	C
300320	- Containing other antibiotics		

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<b>SAC Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
30032010	-- For human use	1	A
30032020	-- For veterinary use	6	C
30033	- Containing hormones or other products of heading 29.37, but containing no antibiotics:		
30033100	-- Containing insulin	1	A
300339	-- Others		
30033910	--- For human use	1	A
30033920	--- For veterinary use	6	C
300340	- Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics:		
30034010	-- For human use	1	A
30034020	-- For veterinary use	6	C
300390	- Others		
3003901	-- Containing sulphonamides:		
30039011	--- For human use	1	A
30039012	--- For veterinary use	6	C
3003902	-- Containing heterosides		
30039021	--- For human use	1	A
30039022	--- For veterinary use	6	C
3003909	-- Others		
30039091	--- For human use	1	A
30039092	--- For veterinary use	6	C
3004	MEDICAMENTS (EXCLUDING GOODS OF HEADING 30.02, 30.05 OR 30.06) CONSISTING OF MIXED OR UNMIXED PRODUCTS FOR THERAPEUTIC OR PROPHYLACTIC USES, PUT UPT IN MEASURED DOSES (INCLUDING THOSE IN THE FORM OF TRANSDERMAL ADMINISTRATION SYSTEMS) OR IN FORMS		
300410	- Containing penicilins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:		
30041010	-- For human use	1	A
30041020	-- For veterinary use	6	C
300420	- Containing other antibiotics		
30042010	-- For human use	1	A
30042020	-- For veterinary use	6	C
30043	- Containing hormones or other products of heading 29.37 but not containing antibiotics		
30043100	-- Containing insulin	1	A
300432	-- Containing corticosteroid hormones, their derivatives and structural analogues:		
30043210	--- For human use	1	A
30043220	--- For veterinary use	6	C
300439	-- Others		
30043910	--- For human use	1	A
30043920	--- For veterinary use	6	C
300440	- Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics:		
30044010	-- For human use	1	A
30044020	-- For veterinary use	6	C
300450	- Other medicaments containing vitamins or other products of heading 29.36:		
30045010	-- For human use	1	A
30045020	-- For veterinary use	6	C
300490	- Others		
3004901	-- Containing sulphonamides:		
30049011	--- For human use	1	A
30049012	--- For veterinary use	6	C
3004902	-- Containing heterosides		
30049021	--- For human use	1	A
30049022	--- For veterinary use	6	C
3004909	-- Others		
30049091	--- For human use	1	A
30049092	--- For veterinary use	6	C
3005	WADDING, GAUZE, BANDAGES AND SIMILAR ARTICLES (FOR EXAMPLE: DRESSINGS, ADHESIVE PLASTERS, POULTICES), IMPREGNATED OR COATED WITH PHARMACEUTICAL SUBSTANCES OR PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE FOR MEDICAL, SURGICAL, DENTAL OR VETERINARY PURPOSES		
30051000	- Adhesive dressings and other articles having an adhesive layer	1	A
30059000	- Others	1	A
3006	PHARMACEUTICAL GOODS SPECIFIED IN NOTE 4 OF THIS CHAPTER		

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SAC Code	Description	Base Rate	Staging Category
30061000	- Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics	1	A
30062000	- Blood grouping reagents	1	A
300630	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient:		
30063010	- - Opacifying preparations	1	A
30063020	- - Diagnostic reagents:	1	A
30064000	- Dental cements and other dental fillings; bone reconstruction cements:	1	A
30065000	- First-aid boxes and kits	1	A
30066000	- Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	1	A
30067000	- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	1	A
30069	- Others:		
30069100	- - Identifiable devices for use in stomas	1	A
30069200	- - Pharmaceutical waste	15	D
31	FERTILIZERS		
31010000	ANIMAL OR VEGETABLE FERTILIZERS, WHETHER OR NOT MIXED TOGETHER OR CHEMICALLY TREATED; FERTILIZERS PRODUCED BY THE MIXING OR CHEMICAL TREATMENT OF ANIMAL OR VEGETABLE PRODUCTS:	1	A
3102	MINERAL FERTILIZERS OR NITROGENOUS CHEMICALS		
31021000	- Urea, whether or not in aqueous solution	1	A
31022	- Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:		
31022100	- - Ammonium sulphate	1	A
31022900	- - Others	1	A
31023000	- Ammonium nitrate, whether or not in aqueous solution	1	A
31024000	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilizing substances	1	A
31025000	- Sodium nitrate	1	A
31026000	- Double salts and mixtures of calcium nitrate and ammonium nitrate	1	A
31028000	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	1	A
310290	- Other, including mixtures not specified in the foregoing subheadings		
31029010	- - Calcic cyanamide	1	A
31029090	- - Others	1	A
3103	MINERAL FERTILIZERS OR PHOSPHATIC CHEMICALS		
31031000	- Superphosphates	1	A
310390	- Others:		
31039010	- - Dephosphorylation residues	1	A
31039090	- - Others	1	A
3104	MINERAL FERTILIZERS OR POTASSIC CHEMICALS		
31042000	- Potassium chloride	1	A
31043000	- Potassium sulphate	1	A
310490	- Others:		
31049010	- - Carnallite, silvinit and other natural potassium salts, in raw form	1	A
31049090	- - Others	1	A
3105	MINERAL OR CHEMICAL FERTILIZERS CONTAINING TWO OR THREE OF THE FERTILIZING ELEMENTS : NITROGEN, PHOSPHORUS AND POTASSIUM; OTHER FERTILIZERS; GOODS OF THIS CHAPTER IN TABLETS OR SIMILAR FORMS OR IN PACKAGES OF A GROSS WEIGHT NOT EXCEEDING 10 KG:		
31051000	- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg:	1	A
31052000	- Mineral or chemical fertilizers containing the three fertilizing elements: nitrogen, phosphorous and potassium	1	A
31053000	- Diammonium hydrogenorthophosphate (diammonium phosphate)	1	A
31054000	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	1	A
31055	- Other mineral or chemical fertilizers containing the two fertilizing elements: nitrogen and phosphorus:		
31055100	- - Containing nitrates and phosphates	1	A
31055900	- - Others	1	A
31056000	- Mineral or chemical fertilizers containing the two fertilizing elements: phosphorus and potassium	1	A
31059000	- Others:	1	A
32	TANNING OR COLOURING EXTRACTS; TANNINS AND THEIR DERIVATIVES; PIGMENTS AND OTHER COLOURING MATERIALS; PAINTS AND BARNISHES; MASTICS; INKS		

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SAC Code	Description	Base Rate	Staging Category
3201	TANNING EXTRACTS OF VEGETABLE ORIGIN; TANNINS AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES		
32011000	- Quebracho extract	1	A
32012000	- Wattle extract	1	A
32019000	- Others:	1	A
3202	SYNTHETIC ORGANIC TANNING SUBSTANCES; INORGANIC TANNING SUBSTANCES; TANNING PREPARATIONS, WHETHER OR NOT CONTAINING NATURAL TANNING SUBSTANCES; ENZYMATIC PREPARATIONS FOR PRETANNING:		
32021000	- Synthetic organic tanning substances	1	A
32029000	- Others:	1	A
32030000	COLOURING MATTER OF VEGETABLE OR ANIMAL ORIGIN (INCLUDING DYEING EXTRACTS BUT EXCLUDING ANIMAL BLACKS), WHETHER OR NOT CHEMICALLY DEFINED; PREPARATIONS AS SPECIFIED IN NOTE 3 OF THIS CHAPTER BASED ON COLOURING MATTER OF VEGETABLE OR ANIMAL ORIGIN:	1	A
3204	SYNTHETIC ORGANIC COLOURING MATTER, WHETHER OR NOT CHEMICALLY DEFINED; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON SYNTHETIC ORGANIC COLOURING MATTER; SYNTHETIC ORGANIC PRODUCTS OF A KIND USED		
32041	- Synthetic organic colouring matter and preparations based thereon as specified in note 3 to this Chapter:		
32041100	-- Disperse dyes and preparations based thereon	1	A
32041200	-- Acid dyes, whether or not premetallized, and preparations based thereon; mordant dyes and preparations based thereon	1	A
32041300	-- Basic dyes and preparations based thereon	1	A
32041400	-- Direct dyes and preparations based thereon	1	A
32041500	-- Vat dyes (including those usable in that state as pigments) and preparations based thereon	1	A
32041600	-- Reactive dyes and preparations based thereon	1	A
32041700	-- Pigments and preparations based thereon	1	A
32041900	-- Others, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19	1	A
32042000	- Synthetic organic products of a kind used as fluorescent brightening agents	1	A
32049000	- Others	1	A
32050000	COLOUR LAKES; PREPARATIONS AS SPECIFIED IN NOTE 3 OF THIS CHAPTER BASED ON COLOR LAKES	1	A
3206	OTHER COLOURING MATTER; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER, OTHER THAN THOSE OF HEADING 32.03, 32.04 OR 32.05; INORGANIC PRODUCTS OF A KIND USED AS LUMINOPIHORES, WHETHER OR NOT CHEMICALLY DEFINED		
32061	- Pigments and preparations based on titanium oxide:		
32061100	-- Containing 80% or more by weight on titanium dioxide, calculated on the dry matter	1	A
32061900	-- Others	1	A
32062000	- Pigments and preparations based on chromium compounds	1	A
32064	- Other colouring matter and preparations:		
32064100	-- Ultramarine and preparations based thereon	1	A
32064200	-- Lithopone and other pigments and preparations based on zinc sulphide	1	A
320649	-- Others:		
32064910	--- Pigments and preparations based on cadmium compounds	1	A
32064920	--- Pigments and preparations based on hexacyanoferrates (ferrocyanides or ferricyanides)	1	A
32064990	--- Others	1	A
32065000	- Inorganic products of the type used as luminophores	1	A
3207	PREPARED PIGMENTS, PREPARED OPACIFIERS AND PREPARED COLOURS, VITRIFIABLE ENAMELS AND GLAZES, ENGOBES (SLIPS), LIQUID LUSTRES AND SIMILAR PREPARATIONS, OF A KIND USED IN THE CERAMIC, ENAMELLING OR GLASS INDUSTRY; GLASS FRIT AND OTHER GLASS, IN THE FORM OF POWDER, GRANULES OR FLAKES:		
32071000	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	1	A
32072000	- Vitrifiable enamels and glazes, engobes (slips) and similar preparations	1	A
32073000	- Liquid lustres and similar preparations	1	A
32074000	- Glass frit and other glass, in the form of powder, granules or flakes	1	A
3208	PAINTS AND VARNISHES (INCLUDING ENAMELS AND LACQUERS) BASED ON SYNTHETIC POLYMERS OR CHEMICALLY MODIFIED NATURAL POLYMERS, DISPERSED OR DISSOLVED IN A NON-AQUEOUS MEDIUM; SOLUTIONS AS DEFINED IN NOTE FOUR OF THIS CHAPTER		
320810	- Based on polyesters:		

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<b>SAC Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
32081010	-- Oven drying anti-rust enamel paints, for coating metal strips	1	A
32081020	-- Printer's varnish	1	A
32081030	- Colourless varnish, for curing concrete for road construction	1	A
32081040	-- Put up in aerosol containers	15	C
32081050	-- Solutions as defined in Note 4 to this Chapter	1	A
32081090	-- Others	MFN	E
320820	- Based on acrylic or vinyl polymers:		
32082010	-- Printer's varnish	1	A
32082020	-- Colourless varnish, for curing concrete for road construction	1	A
32082030	-- Put up in aerosol containers	15	C
32082040	-- Solutions defined in Note 4 of this Chapter	1	A
32082090	-- Others	MFN	E
320890	- Others:		
32089010	-- Solutions as defined in Note 4 of this Chapter	1	A
32089020	-- Printer's varnish	1	A
32089030	-- Colourless varnish, for curing cement for road construction	1	A
32089040	-- Epoxyphenolic paints and varnishes for sanitary use	1	A
32089050	-- Put up in aerosol containers	15	C
3208909	-- Others:		
32089091	--- Other paints	MFN	E
32089092	--- Other varnishes	MFN	E
3209	PAINTS AND VARNISHES (INCLUDING ENAMELS AND LACQUERS) BASED ON SYNTHETIC POLYMERS OR CHEMICALLY MODIFIED NATURAL POLYMERS, DISPERSED OR DISSOLVED IN AN AQUEOUS MEDIUM		
320910	- Based on acrylic or vinyl polymers:		
32091010	-- Printer's varnish	1	A
32091090	-- Others	MFN	E
320990	- All others:		
32099010	-- Other paints	MFN	E
32099020	-- Other varnishes	MFN	E
3210	OTHER PAINTS AND VARNISHES (INCLUDING ENAMELS, LACQUERS AND DISTEMPERS); PREPARED WATER PIGMENTS OR A KIND USED FOR FINISHING LEATHER		
32100010	- Water pigments of a kind used for finishing leather	1	A
32100090	- Others	15	C
32110000	PREPARED DRIERS	1	A
3212	PIGMENTS (INCLUDING METALLIC POWDERS AND FLAKES) DISPERSED IN NON-AQUEOUS MEDIA, IN LIQUID OR IN PASTE FORM, OF A KIND USED IN THE MANUFACTURE OF PAINTS (INCLUDING ENAMELS); STAMPING FOILS; DYES AND OTHER COLOURING MATTER PUT UP IN FORMS OR		
32121000	- Stamping foils	1	A
321290	- Others:		
32129010	-- Aluminum powder dispersed in non-aqueous media	6	C
32129020	-- Other pigments dispersed in non-aqueous media	1	A
32129090	-- Others	6	C
3213	ARTISTS', STUDENTS' OR SIGNBOARD PAINTERS' COLOURS, MODIFYING TINTS, AMUSEMENT COLOURS AND THE LIKE, IN TABLETS, TUBES, JARS, BOTTLES, PANS OR IN SIMILAR FORMS OR PACKINGS		
32131000	- Assorted colours	6	B
32139000	- All others	6	B
3214	GLAZIERS' PUTTY, GRAFTING PUTTY, RESIN CEMENTS, CAULKING COMPOUNDS AND OTHER MASTICS; PAINTERS' FILLINGS; NON-REFRACTORY SURFACING PREPARATIONS FOR USE IN MASONRY		
321410	- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painter's fillings:		
3214101	-- Glazier's putty, resin cements, and other mastics:		
32141011	--- Based on acrylic polymers or polyesters	6	C
32141019	--- Others	1	A
32141020	-- Painter's fillings	6	C
32149000	- Others	6	C
3215	PRINTING INK, WRITING OR DRAWING INK AND OTHER INKS, WHETHER OR NOT CONCENTRATED OR SOLID		
32151	- Printing ink:		
321511	-- Blacks:		
32151110	--- Offset printing ink	1	A
32151120	--- For retouching negatives for printing	1	A
32151130	--- Screen printing ink	1	A
32151190	--- Others	10	C
321519	-- All others:		

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<b>SAC Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
32151910	--- Offset printing ink	1	A
32151920	--- For retouching negatives for printing	1	A
32151930	--- Screen printing ink	1	A
32151990	--- Others	10	C
32159000	- All others	1	A
33	ESSENTIAL OILS AND RESINOIDS; PREPARATIONS FOR PERFUMES, FOR BOUDOIR OR COSMETICS		
3301	ESSENTIAL OILS (TERPENELESS OR NOT), INCLUDING CONCRETES AND ABSOLUTES; RESINOIDS; EXTRACTED OLEORESINS; CONCENTRATES OF ESSENTIAL OILS IN FATS, IN FIXED OILS, IN WAXES OR THE LIKE, OBTAINED BY ENFLEURAGE OR MACERATION; TERPENIC BY-PRODUCTS OF THE DETARPENATION OF ESSENTIAL OILS; AQUEOUS DISTILLATES AND AQUEOUS SOLUTIONS OF ESSENTIAL OILS:		
33011	- Essential oils of citrus fruits:		
33011200	-- Of orange	1	A
33011300	-- Of lemon	1	A
330119	-- Others:		
33011910	--- Of bergamot	1	A
33011920	--- Of lime	1	A
33011990	--- Others	1	A
33012	- Essential oils, other than those of citrus fruit:		
33012400	-- Of peppermint (Mentha piperita)	1	A
33012500	-- Of other mints	1	A
330129	-- Others:		
33012910	--- Of geranium	1	A
33012920	--- Of jasmin	1	A
33012930	--- Of lavender or of lavandin	1	A
33012940	--- Of vetiver	1	A
33012990	--- Others	1	A
33013000	- Resinoids	1	A
33019000	- All others	1	A
3302	MIXTURES OF ODORIFEROUS SUBSTANCES AND MIXTURES (INCLUDING ALCOHOLIC SOLUTIONS) WITH A BASIS OF ONE OR MORE OF THESE SUBSTANCES, OF A KIND USED AS RAW MATERIALS IN INDUSTRY; OTHER PREPARATIONS BASED ON ODORIFEROUS SUBSTANCES, OF A KIND USED FOR THE MANUFACTURE OF BEVERAGES:		
330210	- Of a kind used in the food and drink industries:		
33021010	-- Of a kind used in the food industry	6	C
33021020	-- Of a kind used in the drink industry, even containing ethyl alcohol	6	C
330290	- All others:		
33029010	-- Of a kind used in the tobacco industry	1	A
33029020	-- Of a kind used in the oral hygiene or dental industries	1	A
33029090	-- Others	6	A
33030000	PERFUMES AND TOILET WATERS	15	C
3304	BEAUTY OR MAKE-UP PREPARATIONS AND PREPARATIONS FOR THE CARE OF THE SKIN (OTHER THAN MEDICAMENTS), INCLUDING SUNSCREEN OR SUNTAN PREPARATIONS; MANICURE OR PEDICURE PREPARATIONS:		
33041000	- Preparations for lip make-up	MFN	E
33042000	- Preparations for eye make-up	MFN	E
33043000	- Preparations for manicure or pedicure	MFN	E
33049	- All others		
33049100	-- Powders, whether or not compressed	MFN	E
33049900	-- All others	MFN	E
3305	PREPARATIONS FOR USE ON THE HAIR:		
33051000	- Shampoos	MFN	E
33052000	- Preparations for permanent waving or straightening	15	C
33053000	-Hair lacquers	15	C
33059000	- All others	MFN	E
3306	PREPARATIONS FOR ORAL OR DENTAL HYGIENE, INCLUDING DENTURE FIXATIVE PASTES AND POWDERS; YARN USED TO CLEAN BETWEEN THE TEETH (DENTAL FLOSS), IN INDIVIDUAL RETAIL PACKAGES:		
33061000	- Dentifrices	MFN	E
33062000	- Yarn used to clean between the teeth (dental floss)	15	C
33069000	- All others	15	C
3307	PRE-SHAVE, SHAVING OR AFTER-SHAVE PREPARATIONS, PERSONAL DEODORANTS, BATH PREPARATIONS, DEPILATORIES AND OTHER PERFUMERY, COSMETIC OR TOILET PREPARATIONS, NOT ELSEWHERE SPECIFIED OR INCLUDED; PREPARATIONS OF		
33071000	- Pre-shave, shaving or after-shave preparations	15	C



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SAC Code	Description	Base Rate	Staging Category
33072000	- Personal deodorants or antiperspirants	MFN	E
33073000	- Perfumed bath salts and other bath preparations	15	C
33074	- Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:		
33074100	-- "Agarbatti" and other odoriferous preparations which operate by burning	15	C
33074900	-- All others	15	C
330790	-- All others:		
33079010	-- Contact lens or artificial eye solutions, including artificial tears	6	A
33079090	-- Others	15	C
34	SOAP, ORGANIC SURFACE-ACTIVE AGENTS, WASHING PREPARATIONS, LUBRICATING PREPARATIONS ARTIFICIAL WAXES, PREPARED WAXES, CLEANING PRODUCTS, CANDLES AND SIMILAR ARTICLES, MODELLING PASTES, "DENTAL WAXES" AND DENTAL PREPARATIONS		
3401	SOAP; ORGANIC SURFACE-ACTIVE PRODUCTS AND PREPARATIONS FOR SOAP, IN THE FORM OF BARS, CAKES, MOULDED PIECES OR SHAPES, WHETHER OR NOT CONTAINING SOAPS; ORGANIC SURFACE-ACTIVE PRODUCTS AND PREPARATIONS FOR WASHING SKIN, IN THE FORM OF LIQUID OR CREAM		
34011	- Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergents:		
340111	-- For toilet use (including medicated products):		
3401111	---		
34011111	---- Medicated, other than disinfectant	MFN	E
34011119	---- All others	15	D
34011120	--- Organic surface-active products and preparations for use as soap	10	D
34011130	--- Paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergents	6	D
34011900	-- Others	MFN	E
340120	- Soap in other forms:		
34012010	-- Liquid soap, medicated (other than disinfectant)	MFN	E
34012090	-- Others	15	D
34013000	- Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	15	D
3402	ORGANIC SURFACE-ACTIVE AGENTS (OTHER THAN SOAP); SURFACE-ACTIVE PREPARATIONS, WASHING PREPARATIONS (INCLUDING AUXILIARY WASHING PREPARATIONS) AND CLEANING PREPARATIONS, WHETHER OR NOT CONTAINING SOPA, OTHER THAN THOSE OF HEADING 34.01		
34021	- Organic surface-active agents, whether or not put up for retail sale:		
340211	-- Anionic:		
34021110	--- Water-soluble salts of alkylaryl sulphonic acids	10	D
34021190	--- Others	1	A
34021200	-- Cationic	1	A
34021300	-- Non-ionic	1	A
34021900	-- All others	1	A
34022000	- Preparations put up for retail sale:	MFN	E
340290	- All others:		
3402901	-- Surface-active preparations other than washing preparations or cleaning preparations:		
34029011	--- With a basis of water-soluble alkylaryl sulphonic acids or phosphoric esters	10	D
34029019	--- All others	MFN	E
34029020	-- Washing preparations and cleaning preparations:	MFN	E
3403	LUBRICATING PREPARATIONS (INCLUDING CUTTING-OIL PREPARATIONS, BOLT OR NUT RELEASE PREPARATIONS, ANTI-RUST OR ANTI-CORROSION PREPARATIONS AND MOULD RELEASE PREPARATIONS, BASED ON LUBRICANTS) AND PREPARATIONS OF A KIND USED FOR		
34031	- Containing petroleum oils or oils obtained from bituminous minerals:		
34031100	-- Preparations for the treatment of textile materials, leather, furskins or other materials	1	A
34031900	-- All others	1	A
34039	- All others:		
340391	-- Preparations for the treatment of textile materials, leather, furskins or other materials:		
34039110	--- Of a kind used for the oil or grease treatment of leather, with a basis of diethanolamines and oxidized or sulphonated oils	6	A
34039190	--- Others	1	A
34039900	-- All others	1	A
3404	ARTIFICIAL WAXES AND PREPARED WAXES:		
34042000	- Of poly(oxyethylene) (poly(ethylene glycol)):	1	A

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<b>SAC Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
340490	- All others:		
34049010	- - Of chemically modified lignite	1	A
34049090	- - Others	1	A
3405	POLISHES AND CREAMS, FOR FOOTWEAR, FURNITURE, FLOORS, COACHWORK, GLASS OR METAL, SCOURING PASTES AND POWDERS AND SIMILAR PREPARATIONS (WHETHER OR NOT IN THE FORM OF PAPER, WADDING, FELT, NONWOVENS, CELLULAR PLASTICS OR CELLULAR RUBBER, IMPREGNATED, COATED		
34051000	- Polishes, creams and similar preparations for footwear or leather	15	C
34052000	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	15	C
34053000	- Polishes and similar preparations for coachwork, other than metal polishes	15	C
34054000	- Scouring pastes and powders and other scouring preparations:	15	D
340590	- All others:		
34059010	- - Waxes containing solvents or emulsified, not containing other added substances	1	A
34059020	- - Metal polishes, in containers of a net content of less than 1 kg	6	C
34059090	- - Others	15	C
34060000	CANDLES, TAPERS AND THE LIKE	MFN	E
34070000	MODELLING PASTES, INCLUDING THOSE PUT UP FOR CHILDREN'S AMUSEMENT; PREPARATIONS KNOWN AS "DENTAL WAX" OR AS "DENTAL IMPRESSION COMPOUNDS", PUT UP IN SETS, IN PACKINGS FOR RETAIL SALE OR IN PLATES,	6	C
35	ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES; GLUES; ENZYMES		
3501	CASEIN, CASEINATES AND OTHER CASEIN DERIVATIVES; CASEIN GLUES		
35011000	-Casein	1	A
35019000	- All others	6	A
3502	ALBUMINS (INCLUDING CONCENTRATES OF TWO OR MORE WHEY PROTEINS, CONTAINING BY WEIGHT MORE THAN 80% WHEY PROTEINS, CALCULATED ON THE DRY MATTER), ALBUMINATES AND OTHER ALBUMIN DERIVATIVES:		
35021	- Egg albumin:		
35021100	- - Dried	1	A
35021900	- - All others	1	A
35022000	- Milk albumin, including concentrates of two or more whey proteins	1	A
35029000	- All others	1	A
3503	GELATIN (INCLUDING GELATIN IN RECTANGULAR, INCLUDING SQUARE SHEETS, WHETHER OR NOT SURFACE WORKED OR COLOURED) AND GELATIN DERIVATIVES; ISINGLASS; OTHER GLUES OR ANIMAL ORIGIN, EXCLUDING CASEIN GLUES OF HEADING 35.01:		
35030010	- Gelatins and gelating derivatives	1	A
35030090	- Others	6	C
35040000	PEPTONES AND THEIR DERIVATIVES; OTHER PROTEIN SUBSTANCES AND THEIR DERIVATIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED; HIDE POWDER, WHETHER OR NOT CHROMED	1	A
3505	DEXTRINS AND OTHER MODIFIED STARCHES (FOR EXAMPLE, PREGELATINIZED OR ESTERIFIED STARCHES); GLUES BASED ON STARCHES, OR ON DEXTRINS OR OTHER MODIFIED STARCHES:		
350510	- Dextrins and other modified starches		
35051010	- - Dextrins	1	A
35051020	- - Pregelatinized or esterified starch	1	A
35051090	- - Others	6	D
35052000	- Glues	10	D
3506	PREPARED GLUES AND OTHER PREPARED ADHESIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED; PRODUCTS SUITABLE FOR USE AS GLUES OR ADHESIVES, PUT UP FOR RETAIL SALE AS GLUES OR ADHESIVES, NOT EXCEEDING A NET WEIGHT OF 1 KG		
35061000	- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	15	D
35069	- All others:		
350691	- - Glues based on polymers of headings 39.01 to 39.13 or of rubber:		
35069110	- - - Prepared thermoplastic adhesives based on polyamides or polyesters, with a melting point of between 180 C and 240 C	6	A
35069190	- - - Others	15	D
35069900	- - All others	MFN	E
3507	ENZYMES; PREPARED ENZYMES NOT ELSEWHERE SPECIFIED OR INCLUDED:		
35071000	- Rennet and concentrates thereof	1	A
35079000	- All others	1	A

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SAC Code	Description	Base Rate	Staging Category
36	EXPLOSIVEA AND POWDERS; PYROTECHNIC PRODUCTS; MATCHES; PYROPHORIC ALLOYS; CERTAIN COMBUSTIBLE PREPARATIONS		
36010000	PROPELLENT POWDERS	1	A
3602	PREPARED EXPLOSIVES, OTHER THAN PROPELLENT POWDERS:		
36020010	- Based on ammonium nitrate	15	C
36020090	- Others	10	C
36030000	SAFETY FUSES; DETONATING FUSES; PERCUSSION OR DETONATING CAPS; IGNITERS; ELECTRIC DETONATORS	1	A
3604	FIREWORKS, SIGNALLING FLARES, RAIN ROCKETS, FOG SIGNALS AND OTHER PYROTECHNIC ARTICLES		
36041000	- Fireworks	15	C
36049000	- All others	15	C
36050000	MATCHES, OTHER THAN PYROTECHNIC ARTICLES OF HEADING 36.04	15	C
3606	FERRO-CERIUM AND OTHER PYROPHORIC ALLOYS IN ALL FORMS; ARTICLES OF COMBUSTIBLE MATERIALS AS SPECIFIED IN NOTE 2 TO THIS CHAPTER		
36061000	- Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm <sup>3</sup>	15	C
360690	- All others:		
36069010	-- Ferro-ceriumand other pyrophoric alloys	6	A
36069090	-- Others	15	C
37	PHOTOGRAPHIC OR CINEMATOGRAPHIC PRODUCTS		
3701	PHOTOGRAPHIC PLATES AND FILM IN THE FLAT, SENSITIZED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES; INSTANT PRINT FILM IN THE FLAT, SENSITIZED, UNEXPOSED, WHETHER OR NOT IN PACKS:		
37011000	- For X-rays	1	A
37012000	- Instant print film	10	A
370130	- Other plates and film, with any side exceeding 255 cm:		
37013010	-- Photo-mechanical process plates of the type used in photoengraving, photolithography, etc.)	1	A
37013090	-- Others	10	A
37019	- All others:		
37019100	-- For colour photography (polychrome)	10	A
37019900	-- All others	10	A
3702	PHOTOGRAPHIC FILM IN ROLLS, SENSITIZED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES; INSTANT PRINT FILM IN ROLLS, SENSITIZED, UNEXPOSED:		
37021000	- For X-rays	1	A
37023	- Other film, without sprocket holes, of a width exceeding 105 mm:		
370231	-- For colour photography (polychrome)		
37023110	--- Instant print film	10	A
37023190	--- Others	10	A
370232	-- All others, with silver halide emulsion		
37023210	--- Instant print film	10	A
37023290	--- Others	10	A
370239	-- All others		
37023910	--- Instant print film	10	A
37023990	--- Others	10	A
37024	- Other film, without sprocket holes, of a width exceeding 105 mm:		
370241	-- Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome):		
37024110	--- Instant print film	10	A
37024190	--- Others	10	A
370242	-- Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography		
37024210	--- Instant print film	10	A
37024290	--- Others	10	A
370243	-- Of a width exceeding 610 mm and of a length not exceeding 200m		
37024310	--- Instant print film	10	A
37024390	--- Others	10	A
370244	-- Of a width exceeding 105 mm but not exceeding 610 mm:		
37024410	--- Instant print film	10	A
37024490	--- Others	10	A
37025	- Other film for colour photography (polychrome):		
37025100	-- Of a width not exceeding or equal to 16 mm and of a length not exceedin or equal to 14 m	10	A
37025200	-- Of a width not exceeding 16 mm and of a length exceeding 14m	10	A

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SAC Code	Description	Base Rate	Staging Category
37025300	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m, for slides	10	A
37025400	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m, other than for slides	10	A
37025500	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	10	A
37025600	-- Of a width exceeding 35mm	10	A
37029	- All others:		
37029100	-- Of a width not exceeding 16 mm	10	A
37029300	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m	10	A
37029400	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	10	A
37029500	-- Of a width exceeding 35 mm	10	A
3703	PHOTOGRAPHIC PAPER, PAPERBOARD AND TEXTILES, SENSITIZED, UNEXPOSED:		
37031000	- In rolls of a width exceeding 610 mm	10	A
37032000	-- All others, for colour photography (polychrome)	1	A
370390	- All others:		
37039010	-- Heliographic paper, for monochrome photography	10	A
37039090	-- Others	10	A
37040000	PHOTOGRAPHIC PLATES, FILM, PAPER, PAPERBOARD AND TEXTILES, EXPOSED BUT NOT DEVELOPED	10	A
3705	PHOTOGRAPHIC PLATES AND FILM EXPOSED AND DEVELOPED, OTHER THAN CINEMATOGRAPHIC FILM:		
37051000	- For offset reproduction	10	A
370590	- All others:		
37059010	-- Microfilms	10	A
37059090	-- Others	10	A
3706	CINEMATOGRAPHIC FILM, EXPOSED AND DEVELOPED, WHETHER OR NOT INCORPORATING SOUNDTRACK OR CONSISTING ONLY OF SOUNDTRACK:		
37061000	- Of a width of 35 mm or more	6	B
37069000	- All others	6	B
3707	CHEMICAL PREPARATIONS FOR PHOTOGRAPHIC USES (OTHER THAN VARNISHES, GLUES, ADHESIVES AND SIMILAR PREPARATIONS); UNMIXED PRODUCTS FOR PHOTOGRAPHIC USES, PUT UP IN MEASURED PORTIONS OR PUT UP FOR RETAIL SALE IN A FORM READY FOR USE:		
37071000	- Sensitizing emulsions	1	A
37079000	- All others	1	A
38	MISCELLANEOUS CHEMICAL PRODUCTS		
3801	ARTIFICIAL GRAPHITE; COLLOIDAL OR SEMI-COLLOIDAL GRAPHITE; PREPARATIONS BASED ON GRAPHITE OR OTHER CARBON IN THE FORM OF PASTES, BLOCKS, PLATES OR OTHER SEMI-MANUFACTURES:		
38011000	- Artificial graphite	1	A
38012000	- Colloidal or semi-colloidal graphite	1	A
38013000	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	1	A
38019000	- All others	1	A
3802	ACTIVATED CARBON; ACTIVATED NATURAL MINERAL PRODUCTS; ANIMAL BLACK, INCLUDING SPENT ANIMAL BLACK:		
38021000	- Activated carbon	1	A
38029000	- All others	1	A
38030000	TALL OIL, WHETHER OR NOT REFINED	1	A
38040000	RESIDUAL LYES FROM THE MANUFACTURE OF WOOD PULP, WHETHER OR NOT CONCENTRATED, DESUGARED OR CHEMICALLY TREATED, INCLUDING LIGNIN SULPHONATES, BUT EXCLUDING TALL OIL OF HEADING 38.03	1	A
3805	GUM, WOOD OR SULPHATE TURPENTINE AND OTHER TERPENIC OILS PRODUCED BY THE DISTILLATION OR OTHER TREATMENT OF CONIFEROUS WOODS; CRUDE DIPENTENE; ESSENCEFOR CELLULOSIC PASTE		
38051000	- Gum, wood or sulphate turpentine oils	6	C
380590	- All others:		
38059010	-- Pine oils	6	C
38059090	-- Others	6	C
3806	ROSIN AND RESIN ACIDS, AND DERIVATIVES THEREOF; ROSIN SPIRIT AND ROSIN OILS; RUM GUMS:		
38061000	- Rosin and resin acids	6	C
38062000	- Salts of rosin, or resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	6	C
38063000	- Ester gums	1	A
38069000	- All others	6	C

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SAC Code	Description	Base Rate	Staging Category
38070000	WOOD TAR; WOOD TAR OILS; WOOD CREOSOTE; WOOD NAPHTHA; VEGETABLE PITCH; BREWER'S PITCH AND SIMILAR PREPARATIONS BASED ON ROSIN, RESIN ACIDS OR ON VEGETABLE PITCH	1	A
3808	INSECTICIDES, RODENTICIDES, FUNGICIDES, HERBICIDES, ANTI-SPROUTING PRODUCTS AND PLANT-GROWTH REGULATORS, DISINFECTANTS AND SIMILAR PRODUCTS, PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE OR AS		
380850	- Product mentioned in Note 1 of the subsection of this Chapter:		
3808501	- - Insecticides:		
38085011	- - - In articles such as tablets and candles, that act due to combustion, and fly killing paper	10	C
38085019	- - - All others	6	C
3808502	- - Fungicides:		
38085021	- - - With a basis of chromated copper arsenate, of the kinds used as preservative for wood, in containers of a net content equal or greater than 125 kg	1	A
38085029	- - - All others	6	C
38085030	- - Herbicides, germination inhibitors and growth regulators for plants	6	C
38085040	- - Disinfectants	15	D
3808509	- - All others:		
38085091	- - - Raticides and other anti-rodent agents	10	C
38085099	- - - All others	6	C
38089	- All others:		
380891	- - Insecticides:		
38089110	- - - In articles such as tablets and candles, that act due to combustion, and fly killing paper	10	C
38089190	- - - Others	6	C
380892	- - Fungicides:		
38089210	- - - With a basis of chromated copper arsenate, of the kinds used as preservative for wood, in containers of a net content equal or greater than 125 kg	1	A
38089290	- - - Others	6	C
38089300	- - Herbicides, germination inhibitors and growth regulators for plants	6	C
380894	- - Disinfectants		
38089410	- - - With a basis of pine oils and tensoactive agents of quaternary ammonium	MFN	E
38089490	- - - Others	MFN	E
380899	- - All others:		
38089910	- - - Raticides and other anti-rodent agents	MFN	E
38089990	- - - Others	6	C
3809	FINISHING AGENTS, DYE CARRIERS TO ACCELERATE THE DYEING OR FIXING OF DYESTUFFS AND OTHER PRODUCTS AND PREPARATIONS (FOR EXAMPLE: DRESSINGS AND MORDANTS), OF A KIND USED IN THE TEXTILE, PAPER, LEATHER OR LIKE INDUSTRIES, NOT ELSEWHERE SPECIFIED OR INCLUDED:		
38091000	- With a basis of anylaceous substances	6	C
38099	- All others:		
38099100	- - Of a kind used in the textile or like industries	6	C
38099200	- - Of a kind used in the paper or like industries	6	A
38099300	- - Of a kind used in the leather or like industries	6	C
3810	PICKLING PREPARATIONS FOR METAL SURFACES; FLUXES AND OTHER AUXILIARY PREPARATIONS FOR SOLDERING, BRAZING OR WELDING; SOLDERING, BRAZING OR WELDING POWDERS AND PASTES CONSISTING OF METAL AND OTHER MATERIALS; PREPARATIONS OF A KIND USED AS CORES FOR WELDING ELECTRODES OR RODS:		
38101000	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	1	A
38109000	- All others	1	A
3811	ANTI-KNOCK PREPARATIONS, OXIDATIONS, INHIBITORS, GUM INHIBITORS, VISCOSITY IMPROVERS, ANTI-CORROSIVE PREPARATIONS AND OTHER PREPARED ADDITIVES, FOR MINERAL OILS (INCLUDING GASOLINE) OR FOR OTHER LIQUIDS USED FOR THE SAME PURPOSES AS MINERAL OILS:		
38111	- Anti-knock preparations:		
38111100	- - Based on leather compounds	6	A
38111900	- - All others	6	A
38112	- Additives for lubricating oils:		
381121	- - Containing petroleum oils or oils obtained from bituminous minerals:		
38112110	- - - Containing 30% or more but not more than 40% of such oils	1	A
38112190	- - - Others	1	A
38112900	- - All others	1	A
38119000	- All others	6	A

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SAC Code	Description	Base Rate	Staging Category
3812	PREPARED RUBBER ACCELERATORS; COMPOUND PLASTICIZERS FOR RUBBER OR PLASTICS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ANTI-OXIDIZING PREPARATIONS AND OTHER COMPOUND STABILIZERS FOR RUBBER OR PLASTICS:		
38121000	- Prepared rubber accelerators	1	A
38122000	- Compound plasticizers for rubber or plastics	6	B
381230	- Anti-oxidizing preparations and other compound stabilizers for rubber or plastics:		
38123010	-- For rubber	1	A
3812302	-- For plastics:		
38123021	--- Stabilizers for poly(vinyl chloride) (PVC) based on organic salts of heavy metals	1	A
38123029	--- All others	1	A
38130000	PREPARATIONS AND CHARGES FOR FIRE-EXTINGUISHERS; CHARGED FIRE-EXTINGUISHING GRENADES	1	A
3814	ORGANIC COMPOSITE SOLVENTS AND THINNERS, NOT ELSEWHERE SPECIFIED OR INCLUDED; PREPARED PAINT OR VARNISH REMOVERS		
38140010	- Solvents and thinners:	6	C
38140090	- Others	1	A
3815	REACTION INITIATORS, REACTION ACCELERATORS AND CATALYTIC PREPARATIONS, NOT ELSEWHERE SPECIFIED OR INCLUDED:		
38151	- Supported catalysts:		
38151100	-- With nickel or nickel compounds as the active substance	1	A
38151200	-- With precious metal or precious metal compounds as the active substance	1	A
38151900	-- All others	1	A
381590	- All others:		
38159010	--- Catalysts based on methyl ethyl ketone peroxide or organo-cobalt compounds	10	D
38159090	--- Others	1	A
38160000	REFRACTORY CEMENTS, MORTARS, CONCRETES AND SIMILAR COMPOSITIONS, OTHER THAN PRODUCTS OF HEADING 38.01	1	A
3817	MIXED ALKYL BENZENES AND MIXED ALKYL NAPHTHALENES, OTHER THAN THOSE OF HEADING 27.07 OR 29.02		
38170010	- Mixed alkylbenzenes	1	A
38170020	- Mixed alkyl naphthalenes	1	A
38180000	CHEMICAL ELEMENTS DOPED FOR USE IN ELECTRONICS, IN THE FORM OF DISCS, WAFERS OR SIMILAR FORMS; CHEMICAL COMPOUNDS DOPED FOR USE IN ELECTRONICS	0	A
38190000	HYDRAULIC BRAKE FLUIDS AND OTHER PREPARED LIQUIDS FOR HYDRAULIC TRANSMISSION, NOT CONTAINING OR CONTAINING LESS THAN 70% BY WEIGHT OF PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MINERALS	10	B
38200000	ANTI-FREEZING PREPARATIONS AND PREPARED DE-ICING FLUIDS	6	A
3821	PREPARED CULTURE MEDIA FOR DEVELOPMENT OF MICRO-ORGANISMS (INCLUDING VIRUS AND OTHER SIMILAR ORGANISMS) OR OF VEGETABLE, HUMAN OR ANIMAL CELLS		
38210010	- Prepared culture media for development of micro-organisms (including virus and other similar organisms)	1	A
38210020	- Prepared culture media for development or maintenance of micro-organisms (including virus and other similar organisms)	10	B
38220000	DIAGNOSTIC OR LABORATORY REAGENTS ON A BACKING, PREPARED DIAGNOSTIC OR LABORATORY REAGENTS WHETHER OR NOT A BACKING, OTHER THAN THOSE OF HEADING 3002 OR 3006; CERTIFIED REFERENCE MATERIALS	1	A
3823	INDUSTRIAL MONOCARBOXYLIC FATTY ACIDS; ACID OILS FROM REFINING; INDUSTRIAL FATTY ALCOHOLS:		
38231	- Industrial monocarboxylic fatty acids; acid oils from refining:		
38231100	-- Stearic acid	1	A
38231200	-- Oleic acid	1	A
38231300	-- Tall oil fatty acids	1	A
38231900	-- Other:	1	A
38237000	- Industrial fatty alcohols	1	A
3824	PREPARED BINDERS FOR FOUNDRY MOULDS OR CORES; CHEMICAL PRODUCTS AND PREPARATIONS OF THE CHEMICAL OR ALLIED INDUSTRIES (INCLUDING THOSE CONSISTING OF MIXTURES OF NATURAL PRODUCTS), NOT ELSEWHERE SPECIFIED OR INCLUDED		
382410	- Prepared binders for foundry moulds or cores:		
38241010	-- Based on natural resinous products	1	A
38241090	-- Other	1	A
38243000	- Non-agglomerated metal carbides mixed together or with metallic binders	1	A
38244000	- Prepared additives for cements, mortars or concretes	1	A

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SAC Code	Description	Base Rate	Staging Category
38245000	- Non-refractory mortars and concretes	1	A
38246000	- Sorbitol other than that of subheading 2905.44	1	A
38247	- Mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens:		
38247100	-- Containing chlorofluorocarbons (CFC), including hydrochlorofluorocarbons (HCFC), perfluorocarbons (PFC) or hydrofluorocarbons (HFC)	1	A
38247200	-- Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethane	1	A
38247300	-- Containing hydrobromofluorocarbons (HBFC)	1	A
38247400	-- Containing hydrochlorofluorocarbons (HCFC), including with perfluorocarbons (PFC) or hydrofluorocarbons (HFC), but not containing chlorofluorocarbons (CFC)	1	A
38247500	-- Containing carbon tetrachloride	10	C
38247600	-- Containing 1,1,1 - trichloroethane (methyl chloroform)	10	C
38247700	-- Containing bromomethane (methyl bromide) or bromochloromethane	1	A
38247800	-- Containing perfluorocarbons (PFC) or hydrofluorocarbons (HFC), but not containing chlorofluorocarbons (CFC) or hydrochlorofluorocarbons (HCFC)	1	A
38247900	-- Other	1	A
38248	Mixtures and preparations containing oxirane (ethylene oxide), polybromated biphenyls (PBB), (PCB), polychlorinated terphenyls (PCT) or phosphate of tris(2,3-dibromopropyl)		
38248100	-- Containing oxirane (ethylene oxide)	10	C
38248200	-- Containing polychlorinated biphenyls (PCB), polychlorinated terphenyls (PCT) or polybromated biphenyls (PBB)	10	C
38248300	-- Containing tris(2,3dibromopropyl) phosphate	10	C
382490	- Other		
38249010	-- Preparations for rubber or plastics, not elsewhere specified or included	1	A
38249020	-- Gelling agents, hardeners, anti-peeling agents and other preparations for paint and varnish, not elsewhere specified or included	1	A
38249030	-- Preparations of a kind used in the manufactures of inks and other preparations used in printing, not elsewhere specified or included	1	A
38249040	-- Additives and other preparations for electrolytic baths for electro-deposition on metal strips	1	A
3824905	-- Mixtures of water-insoluble alkylaryl sulphonic acids and derivatives thereof:		
38249051	--- Of alkylbenzene sulphonic acids and their derivatives	10	C
38249059	--- Other	10	C
38249060	-- Other inorganic preparations, including mixtures of trace elements	1	A
38249070	-- Fluids with a basis of diphenyl for use as refrigerants	1	A
38249080	-- Articles producing a lighting effect for signalling and safety purposes	1	A
3824909	--- Other		
38249091	-- Naphthenic acids, their salts soluble in water and their esters	1	A
38249099	--- Other	10	C
3825	RESIDUAL PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES, NOT ELSEWHERE SPECIFIED OR INCLUDED; MUNICIPAL WASTE; SEWAGE SLUDGE; OTHER WASTES SPECIFIED IN NOTE 6 TO THIS CHAPTER		
38251000	- Municipal waste	10	C
38252000	- Sewage sludge	10	C
38253000	- Clinical waste	10	C
38254	- Waste organic solvents:		
38254100	-- Halogenated	10	C
38254900	-- Other	10	C
38255000	- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	11	C
38256	- Other wastes from chemical or allied industries:		
38256100	-- Mainly containing organic constituents	10	C
38256900	-- Other	10	C
38259000	- Other	10	C
39	PLASTICS AND ARTICLES THEREOF		
3901	POLYMERS OF ETHYLENE, IN PRIMARY FORMS		
39011000	- Polyethylene having a specific gravity of less than 0.94	1	A
39012000	- Polyethylene having a specific gravity of 0.94 or more	1	A
39013000	- Ethylene-vinyl acetate copolymers	1	A

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<b>SAC Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
39019000	- Other	1	A
3902	POLYMERS OF PROPYLENE OR OF OTHER OLEFINS, IN PRIMARY FORMS		
39021000	- Polypropylene	1	A
39022000	- Polyisobutylene	1	A
39023000	- Propylene copolymers	1	A
39029000	- Other	1	A
3903	POLYMERS OF STYRENE, IN PRIMARY FORMS		
39031	- Polystyrene		
39031100	- - Expansible	1	A
39031900	- - Other	1	A
39032000	- Styrene-acrylonitrile (SAN) copolymers	1	A
39033000	- Acrylonitrile-butadiene-styrene (ABS) copolymers	1	A
39039000	- Other	1	A
3904	POLYMERS OF VINYL CHLORIDE OR OF OTHER HALOGENATED OLEFINS, IN PRIMARY FORMS		
39041000	- Poly(vinyl chloride), not mixed with any other substances	1	A
39042	- Other poly(vinyl chloride)		
390421	- - Non-plasticized:		
39042110	- - - Granules, flakes, lumps and powders of poly(vinyl chloride) (PVC) (known commercially as PVC compound)	6	D
39042120	- - - In other primary forms, food or pharmaceutical grade	MFN	E
39042190	- - - Other	1	A
390422	- - Plasticized		
39042210	- - - Granules, flakes, lumps and powders of poly(vinyl chloride) (PVC) (known commercially as PVC compound)	MFN	E
39042290	- - - Other	1	A
39043000	- Vinyl chloride-vinyl acetate copolymers	1	A
39044000	- Other vinyl chloride polymers	1	A
39045000	- Vinylidene chloride polymers	1	A
39046	- Fluoro-polymers:		
39046100	- - Polytetrafluoroethylene	1	A
39046900	- - Other	1	A
39049000	- Other	1	A
3905	POLYMERS OF VINYL ACETATE OR OF OTHER VINYL ESTERS, IN PRIMARY FORMS; OTHER VINYL POLYMERS IN PRIMARY FORMS		
39051	- Poly(vinyl acetate):		
39051200	- - In aqueous solution	1	A
39051900	- - Other	1	A
39052	- Copolymers of vinyl acetate:		
39052100	- - In aqueous solution	1	A
39052900	- - Other	1	A
39053000	- Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	1	A
39059	- Other		
39059100	- - Copolymers	1	A
39059900	- - Other	1	A
3906	ACRYLIC POLYMERS IN PRIMARY FORMS		
39061000	- Poly(methyl methacrylate)	1	A
39069000	- Other	1	A
3907	POLYACETALS, OTHER POLYETHERS AND EPOXIDE RESINS, IN PRIMARY FORMS; POLYCARBONATES, ALKYD RESINS, POLYESTERS AND OTHER POLYESTERS, IN PRIMARY FORMS		
39071000	- Polyacetals	1	A
39072000	- Other polyethers	1	A
39073000	- Epoxide resins	1	A
39074000	- Polycarbonates	1	A
390750	- Alkyd resins		
39075010	- - Containing drying oils or palm oil	6	D
39075090	- - Other	1	A
39076000	- Poly(ethylene terephthalate)	1	A
39077000	- Poly(lactic acid)	1	A
39079	- other Polyesters		
390791	- - Unsaturated		
39079120	- - - Isophthalic	1	A
39079180	- - - Other	6	D
390799	- - Other		
39079910	- - - In solution in styrene	6	D



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SAC Code	Description	Base Rate	Staging Category
39079990	- - - Other	1	A
3908	Polyamides in primary forms		
39081000	- Nylon-6, -11, -12, -6,6, -6,9, -6,10 or -6,12	1	A
39089000	- Other	1	A
3909	AMINO-RESINS, PHENOLIC RESINS AND POLYURETHANES, IN PRIMARY FORMS		
39091000	- Urea resins; thiourea resins	1	A
39092000	- Melamine resins	1	A
39093000	- Other amino-resins	1	A
39094000	- Phenolic resins:	1	A
39095000	- Polyurethanes:	1	A
39100000	SILICONES IN PRIMARY FORMS	1	A
3911	POLYTERPENES, POLYSULPHIDES, POLYSULPHONES AND OTHER PRODUCTS SPECIFIED IN NOTE 3 TO THIS CHAPTER, NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS:		
39111000	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	1	A
39119000	- Other	1	A
3912	CELLULOSE AND ITS CHEMICAL DERIVATIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS:		
39121	- Cellulose acetates:		
39121100	- - Non-plasticized	1	A
39121200	- - Plasticized	1	A
39122000	- Cellulose nitrates (including collodions)	1	A
39123	- Cellulose ethers:		
39123100	- - Carboxymethylcellulose and its salts	1	A
39123900	- -Other	1	A
39129000	- Other	1	A
3913	NATURAL POLYMERS (FOR EXAMPLE: ALGINIC ACID) AND MODIFIED NATURAL POLYMERS (FOR EXAMPLE: HARDENED PROTEINS, CHEMICAL DERIVATIVES OF NATURAL RUBBER), NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS:		
39131000	- Alginic acid, its salts and esters:	1	A
39139000	-Other	1	A
39140000	ION-EXCHANGERS BASED ON POLYMERS OF HEADINGS 3901 TO 3913, IN PRIMARY FORMS	1	A
3915	WASTE, PARINGS AND SCRAP OF PLASTICS:		
39151000	- Of polymers of ethylene	1	A
39152000	- Of polymers of styrene	1	A
39153000	- Of polymers of vinyl chloride	1	A
39159000	- Of other plastics	1	A
3916	MONOFILAMENT OF WHICH ANY CROSS-SECTIONAL DIMENSION EXCEEDS 1mm, RODS, STICKS AND PROFILE SHAPES, WHETHER OR NOT SURFACE-WORKED BUT NOT OTHERWISE WORKED, OF PLASTICS:		
391610	- Of polymers of ethylene:		
39161010	- - Monofilament:	6	C
39161090	- - Other	1	A
391620	- - Of polymers of vinyl chloride		
39162010	- - Monofilaments	6	C
39162090	- - Other	1	A
391690	- Of other plastics:		
3916901	- - Monofilaments		
39169011	- - - Of naylon	1	A
39169019	- - - Other	MFN	E
39169090	- - Other	1	A
3917	TUBES, PIPES AND HOSES, AND FITTINGS THEREFOR (FOR EXAMPLE: JOINTS, ELBOWS, FLANGES), OF PLASTICS:		
39171000	- Artificial guts (sausage casings) of hardened protein or of cellulosic plastics:	1	A
39172	- Rigid tubes:		
39172100	- - Of polymers of ethylene	6	C

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SAC Code	Description	Base Rate	Staging Category
39172200	-- Of polymers of propylene	6	C
391723	-- Of polymers of vinyl chloride:		
39172310	--- Tubes, pipes and hoses of poly(vinyl chloride) (PVC) of an outside diameter exceeding 26 mm but not exceeding 400 mm:	15	C
39172320	----- Tubes, pipes and hoses of poly(vinyl chloride) (PVC) or of chlorinated poly(vinyl chloride) (CPVC) of an outside diameter not exceeding 26 mm	15	C
39172330	--- Tubes, pipes and hoses of poly(vinyl chloride) (PVC) or of chlorinated poly(vinyl chloride) (CPVC), whether or not metallized, of an outside diameter of less than 40 mm, with or without fittings, for evacuating sinks and wash-basins	15	C
39172390	--- Other	6	C
391729	-- Of other plastics:		
39172910	--- Epoxy resins tubes reinforced with fiberglass, of a kind used to drive hydrocarbons, underground	1	A
39172990	--- Other	6	C
39173	--- Other tubes		
39173100	-- Flexible tubes, having a minimum burst pressure of 27.6 Mpa	6	C
391732	-- Other, not reinforced or otherwise combined with other materials, without fittings:		
39173219	--- Other	15	C
39173211	--- With band provided with emitters or eyedroppers to drip irrigation system	1	A
39173230	--- Flexible tubes, corrugated.	6	C
39173240	--- Tubes (hoses) of poly(vinyl chloride) (PVC) of an outside diameter of 12.5 mm or more but not more than 51 mm:	15	C
39173250	--- Tubular casings of poly(vinylidene chloride) (PVDC), printed	1	A
39173290	--- Other	MFN	E
391733	-- Other, not reinforced or otherwise combined with other materials, with fittings:		
39173320	--- Tubes (hoses) of polyethylene or poly(vinyl chloride) (PVC) of an outside diameter of 12.5 mm or more but not more than 51 mm:	15	C
39173390	--- Other	MFN	E
391739	-- Other		
39173920	--- Flexible tubes, corrugated:	6	C
39173990	--- Other	6	C
391740	- Fittings:		
39174010	-- Of poly(vinyl chloride) (PVC), of an outside diameter not exceeding 110 mm:	MFN	E
39174020	-- Other, of a kind used for drip irrigation pipes as specified in subdivision 917.32.11	1	A
39174030	Epoxy resins tubes reinforced with fiberglass, of a kind used in the tubes specified in the subdivision 3917,2910	1	A
39174090	-- Other	MFN	E
3918	FLOOR COVERINGS OF PLASTICS, WHETHER OR NOT SELFADHESIVE, IN ROLLS OR IN THE FORM OF TILES; WALL OR CEILING COVERINGS OF PLASTICS, AS DEFINED IN NOTE TO THIS CHAPTER:		
39181000	- Of polymers of vinyl chloride	10	C
39189000	- Of other plastics	10	C
3919	SELF-ADHESIVE PLATES, SHEETS, FILM, FOIL, TAPE, STRIP AND OTHER FLAT SHAPES, OF PLASTICS, WHETHER OR NOT IN ROLLS:		
391910	- In rolls of a width not exceeding 20 cm:		
39191010	-- Of a width not exceeding 10 cm:	10	C
39191090	-- Other	MFN	E
39199000	- Other	1	A
3920	OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS:		
392010	- Of polymers of ethylene:		
3920101	-- Flexible, of polyethylene:		
39201011	--- High density, twist type	1	A
39201019	--- Other	MFN	E
39201020	-- Of ethylene acetate-vinyl copolymers, of a thickness of 2 mm or more but not more than 50 mm	MFN	E
3920109	-- Other		
39201091	--- Flexible, of a thickness not exceeding 0.10 mm, neither printed nor metallized	1	A
39201099	--- Other	MFN	E
392020	- Of polymers of propylene:		
3920201	-- Flexible, not printed:		
39202011	--- Stratified reinforced or combined with other polymers, not metallized	MFN	E
39202012	--- Metallized	MFN	E
39202019	--- Other	1	A

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<b>SAC Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
3920202	-- Flexible printed		
39202021	--- Metallized	MFN	E
39202029	--- Other	MFN	E
39202090	-- Other	1	A
392030	- Of polymers of styrene:		
3920301	-- Not printed		
39203011	--- Sheets or plates:	MFN	E
39203019	--- Other	MFN	E
39203020	-- Printed	MFN	E
39204	- Of polymers of vinyl chloride:		
392043	-- Containing by weight not less than 6% of plasticizers:		
3920431	--- Rigid:		
39204311	---- Of a thickness exceeding 400 microns:	10	D
39204319	---- Other	MFN	E
39204320	--- Flexible, of a thickness exceeding 400 microns:	10	D
3920433	--- Flexible, of a thickness not exceeding 400 microns:		
39204331	---- Stratified, reinforced or combined with other polymers, neither printed nor metallized	MFN	E
39204332	---- Not printed, metallized	6	D
39204333	---- Printed, not metallized	10	D
39204334	---- Printed, metallized	MFN	E
39204339	---- Other	1	A
392049	-- Other		
3920491	--- Rigid:		
39204911	---- Of a thickness exceeding 400 microns:	MFN	E
39204919	---- Other	MFN	E
39204920	-- Flexible, of a thickness exceeding 400 microns:	MFN	E
3920493	--- Flexible, of a thickness not exceeding 400 microns:		
39204931	---- Stratified, reinforced or combined with other polymers, neither printed nor metallized	MFN	E
39204932	---- Not printed, metallized	MFN	E
39204933	---- Printed, not metallized	MFN	E
39204934	---- Printed, metallized	MFN	E
39204939	---- Other	1	A
39205	- Of acrylic polymers:		
392051	-- Of poly(methyl methacrylate):		
39205110	--- Of a thickness of 1 mm or more but not exceeding 40 mm	MFN	E
39205190	--- Other	MFN	E
39205900	-- Other	MFN	E
39206	- Of polycarbonates, alkyd resins, allyl polyesters or other polyesters:		
39206100	-- Of polycarbonates	6	D
392062	-- Of poly(ethylene terephthalate) (PET):		
3920621	-- Flexible, nor printed:		
39206211	---- Stratified, reinforced or combined with other polymers, not metallized	MFN	E
39206212	---- Metallized	MFN	E
39206219	---- Other	1	A
3920622	--- Flexible, printed		
39206221	---- Metallized	MFN	E
39206229	---- Other	MFN	E
39206290	--- Other	1	A
39206300	-- Of unsaturated polyesters:	1	A
39206900	-- Of other polyesters	1	A
39207	- Of cellulose or its chemical derivatives:		
392071	-- Of regenerated cellulose:		
3920711	--- Not printed:		
39207111	---- Stratified, reinforced or combined with other polymers, not metallized	MFN	E
39207112	---- Metallized	MFN	E
39207119	---- Other	1	A
3920712	--- Printed		
39207121	---- Metallized	MFN	E
39207129	---- Other	MFN	E
39207300	-- Of cellulose acetate	1	A
392079	-- Of other cellulose derivatives		
39207910	-- Of vulcanized fiber	1	A
39207990	--- Other	1	A
39209	- Of other plastics:		
39209100	-- Of poly(vinyl butyral)	MFN	E
392092	-- Of polyamides:		
3920921	--- Flexible:		

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SAC Code	Description	Base Rate	Staging Category
39209213	--- Stratified, reinforced or combined with other polymers, not printed and not metallized	MFN	E
39209214	---- Not printed, metallized	MFN	E
39209215	---- Printed, not metallized	MFN	E
39209216	---- Printed, metallized	MFN	E
39209219	---- Other	1	A
39209220	--- Rigid:	MFN	E
39209300	-- Of amino-resins	MFN	E
39209400	-- Of phenolic resins	MFN	E
39209900	-- Of other plastics	1	A
3921	OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS:		
39211	- Cellular products (alveolar) :		
39211100	-- Of polymers of styrene	MFN	E
39211200	-- Of polymers of vinyl chloride	MFN	E
39211300	-- Of polyurethanes	MFN	E
39211400	-- Of regenerated cellulose	1	A
392119	-- Of other plastics:		
39211910	--- Of polyethylene, of a kind used in the manufacture of separators for electrical accumulators, put up in rolls	MFN	E
39211990	--- Other	MFN	E
392190	- Other		
39219010	-- Rigid, reinforced or with reinforcing nets	MFN	E
39219020	-- With a basis of layers of paper, impregnated with melamine or phenolic resins (formica)	MFN	E
39219030	-- Fabrics coated on both sides with or completely enveloped in poly(vinyl chloride) (PVC)	10	D
3921904	-- Other, flexible, laminated, reinforced or similarly combined with other materials:		
39219041	--- Neither printed nor metallized	MFN	E
39219042	--- Not printed, metallized	6	D
39219043	--- Printed, not metallized	MFN	E
39219044	--- Printed, metallized	MFN	E
39219090	-- Other	MFN	E
3922	BATHS, SHOWER-BATHS, SINKS, WASH-BASINS, BIDETS, LAVATORY PANS, SEATS AND COVERS, FLUSHING CISTERNS AND SIMILAR SANITARY WARE, OF PLASTICS:		
392210	- Baths, shower-baths, sinks and wash-basins:		
39221010	-- Sinks	10	C
39221020	-- Baths, shower-baths and wash-basins	MFN	E
39222000	- Lavatory seats and covers	MFN	E
39229000	- Other	MFN	E
3923	ARTICLES FOR THE CONVEYANCE OR PACKING OF GOODS, OF PLASTICS; STOPPERS, LIDS, CAPS AND OTHER CLOSURES, OF PLASTICS:		
39231000	- Boxes, crates, cages and similar articles:	MFN	E
39232	- Sacks and bags (including cones):		
392321	-- Of polymers of ethylene:		
39232110	-- Heat-shrinkable multi-layer or extruded bags ("cryo-vac" and the like)	1	A
39232120	--- Aseptic multilayer thermowelded bags, with hermetic device for filling, and nozzle of an outside diameter of 40 mm or more and a capacity of 5 kilos or more	1	A
39232190	--- Other	MFN	E
392329	-- Of other plastics:		
39232910	--- Heat-shrinkable multi-layer or extruded bags ("cryo-vac" and the like)	1	A
39232990	--- Other	MFN	E
392330	- Carboys, bottles, flasks and similar articles:		
39233010	-- Isothermic containers other than vacuum containers	6	C
39233020	-- Containers with adhesive covers, tear tab openings or perforatable stoppers	MFN	E
3923309	-- Other		
39233091	--- Preforms for beverage containers	MFN	E
39233093	--- Dropper type containers, with lids incorporating safety strips, for the pharmaceutical industry	1	A
39233099	--- Other:	MFN	E
392340	- Spools, cops, bobbins and similar supports		
39234010	-- Cassettes (whether or not with cases) and spools for typewriter ribbons and similar spools, not incorporating ribbons	6	D
39234090	-- Other	1	A
392350	- Stoppers, lids, caps, and other closures:		
39235010	-- Pouring stoppers, whether or not threaded	1	A
39235020	-- "Roll-on" spheres, whether or not with the neck of the container	1	A
39235030	-- Threaded lids with safety strips	1	A
39235040	-- Dropper type threaded lids and press-on lids with safety strips	1	A

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SAC Code	Description	Base Rate	Staging Category
39235090	-- Other:	MFN	E
392390	- Other		
39239010	-- Alveolar articles for packing and transportation of eggs	MFN	E
39239020	-- Wrappings for containers (for example, for "sixpacks")	1	A
39239030	-- Moulded containers and packaging for suppositories	1	A
39239090	-- Other	MFN	E
3924	TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, OF PLASTICS:		
392410	- Tableware and kitchenware		
39241010	-- Handles	6	C
39241090	-- Other	MFN	E
392490	- Other		
39249010	-- Teats for babies' feeding bottles	10	C
39249090	-- Other	MFN	E
3925	BUILDERS' WARE OF PLASTICS, NOT ELSEWHERE SPECIFIED OR INCLUDED:		
39251000	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 litres	1	A
39252000	- Doors, windows and their frames and thresholds for doors	MFN	E
39253000	Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	15	D
392590	- Other:		
39259010	-- Front plates for electrical switches and sockets	10	C
39259020	-- Channels and fittings thereof for electrical installations	1	A
39259090	-- Other	MFN	E
3926	OTHER ARTICLES OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF HEADINGS 39.01 TO 39.14:		
392610	- Office or school supplies:		
39261010	-- Erasers	10	C
39261090	-- Other	15	C
39262000	- Articles of apparel and clothing accessories (including gloves, mittens and mitts):	15	D
39263000	Fittings for furniture, coachwork or the like	10	D
39264000	- Statuettes and other ornaments	15	C
392690	- Other:		
39269010	- Accessories of general use as defined in Note 2 to Section XV, other than those classified in other subheadings of this sub-chapter:	6	D
39269020	-- Transmission, conveyor or elevator belts or belting:	1	A
39269030	-- Diving suits and protective masks, including bee veils for apiculture and ear muffs:	1	A
39269040	-- Laboratory, hygienic or pharmaceutical wares, whether or not graduated or calibrated:	1	A
39269050	-- Gaskets and other seals:	MFN	E
3926909	-- Other		
39269091	--- Printed labels, metallized in a bath of aluminium and backed with paper	MFN	E
39269092	--- Boot and shoe lasts	1	A
39269093	--- Reflecting articles for safety signs	MFN	E
39269094	--- Moulded plates with more than 200 cavities, for sowing seeds	1	A
39269099	--- Other	MFN	E
40	RUBBER AND ARTICLES THEREOF		
4001	NATURAL RUBBER, BALATA, GUTTA-PERCHA, GUAYULE, CHICLE AND SIMILAR NATURAL GUMS, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP:		
40011000	- Natural rubber latex, whether or not prevulcanized	6	A
40012	- Natural rubber in other forms:		
40012100	-- Smoked sheets	6	A
40012200	-- Technically specified natural rubber (TSNR):	6	A
40012900	-- Other	6	A
40013000	- Balata, gutta-percha, guayule, chicle and similar natural gums:	6	A
4002	SYNTHETIC RUBBER AND FACTICE DERIVED FROM OILS, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP; MIXTURES OF ANY PRODUCT OF HEADING 4001 WITH ANY PRODUCT OF THIS HEADING, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP:		
40021	- Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR):		
40021100	-- Latex	1	A
40021900	-- Other:	1	A
40022000	- Butadiene rubber (BR):	1	A
40023	Isobutene-isoprene (butyl) rubber (IIR); haloisobutene rubber (CIIR or BIIR):		

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<b>SAC Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
40023100	-- Isobutene-isoprene (butyl) rubber (IIR):	1	A
40023900	- - - Other	1	A
40024	- Chloroprene (chlorobutadiene) rubber (CR):		
40024100	-- Latex	1	A
40024900	-- Other:	1	A
40025	- Acrylonitrile-butadiene rubber (NBR):		
40025100	- - Latex	1	A
40025900	- - Other:	1	A
40026000	- Isoprene rubber (IR):	1	A
40027000	- Ethylene-propylene-non-conjugated diene rubber (EPDM):	1	A
40028000	- Mixtures of any product of heading 40.01 with any product of this heading:	1	A
40029	- Other		
40029100	- - Latex	1	A
40029900	- - Other:	1	A
40030000	RECLAIMED RUBBER IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP:	6	A
40040000	WASTE, PARINGS AND SCRAP OF RUBBER (OTHER THAN HARD RUBBER) AND POWDERS AND GRANULES OBTAINED THEREFROM	1	A
4005	COMPOUNDED RUBBER, UNVULCANIZED, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP:		
40051000	Compounded with carbon black or silica:	1	A
40052000	- Solutions; dispersions other than those of subheading 4005.10:	10	B
40059	- Other		
400591	- - Plates, sheets and strip:		
40059110	- - - Synthetic rubber strips (buffer strips), of rectangular cross-section, of a thickness not exceeding 5 mm and a width not exceeding 28 mm (for sticking tyre treads to tyre bodies)	1	A
40059190	- - - Other:	MFN	E
400599	- - Other		
40059910	- - - Chewing gum base	1	A
40059990	- - - Other	10	B
4006	OTHER FORMS (FOR EXAMPLE: RODS, TUBES AND PROFILE SHAPES) AND ARTICLES (FOR EXAMPLE: DISCS AND RINGS), OF UNVULCANIZED RUBBER:		
40061000	- "Camel-back" strips for retreading rubber tyres:	10	B
40069000	- Other	6	B
4007	VULCANIZED RUBBER THREAD AND CORD		
40070010	- Thread	1	A
40070020	- Cord	6	B
4008	PLATES, SHEETS, STRIP, RODS AND PROFILE SHAPES, OF VULCANIZED RUBBER OTHER THAN HARD RUBBER:		
40081	- Of cellular rubber (alveolar):		
40081100	-- Plates, sheets and strip	10	C
400819	-- Other		
40081910	- - - Profile shapes of chloroprene (chlorobutadiene) for door and window joints or gaskets.	6	C
40081990	- - - Other	10	C
40082	- Of non-cellular rubber:		
400821	- - Plates, sheets and strip:		
40082110	- - - Rubber for clichés (blankets for printing cylinders)	6	C
40082120	- - - Of rubber mixed with pigments and soya flour	6	C
40082190	- - - Other	6	C
400829	- - Other		
40082910	- - - Profile shapes of chloroprene (chlorobutadiene) for door and window joints or gaskets	6	C
40082990	- - - Other	6	C
4009	TUBES, PIPES AND HOSES, OF VULCANIZED RUBBER OTHER THAN HARD RUBBER, WITH OR WITHOUT THEIR FITTINGS (FOR EXAMPLE: JOINTS, ELBOWS, FLANGES(RACOR)):		
40091	- Not reinforced or otherwise combined with other materials:		
400911	- - Without fittings:		
40091110	- - - Of an external diameter of 1.5 mm or more but not more than 15 mm	10	C
40091190	- - - Other	6	C
40091200	- - With fittings:	6	C
40092	- Reinforced or otherwise combined only with metal:		

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SAC Code	Description	Base Rate	Staging Category
40092100	-- Without fittings	6	C
40092200	-- With fittings:	6	C
40093	- Reinforced or otherwise combined only with textile materials:		
40093100	-- Without fittings	6	C
40093200	-- With fittings:	6	C
40094	- Reinforced or otherwise combined with other materials:		
40094100	-- Without fittings	6	C
40094200	-- With fittings:	6	C
4010	CONVEYOR OR TRANSMISSION BELTS OR BELTING, OF VULCANIZED RUBBER:		
40101	- Conveyor belts or belting:		
40101100	-- Reinforced only with metal	1	A
40101200	-- Reinforced only with textile materials	1	A
401019	-- Other		
40101910	--- Reinforced only with plastics	1	A
40101990	--- Other	1	A
40103	- Transmission belts or belting:		
40103100	- Endless transmission belts, striated, of trapezoidal crosssection (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	1	A
40103200	-- Endless transmission belts, non striated, of trapezoidal crosssection (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	1	A
40103300	-- Endless transmission belts, striated, of trapezoidal crosssection (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	1	A
40103400	-- Endless transmission belts, non striated, of trapezoidal crosssection (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	1	A
40103500	-- Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	1	A
40103600	-- Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	1	A
40103900	-- Other	1	A
4011	NEW PNEUMATIC TYRES, OF RUBBER:		
40111000	- Of a kind used on motor cars (including familiar type (break or station wagons) and racing cars)	MFN	E
401120	- Of a kind used on buses or lorries:		
40112010	-- Radial	MFN	E
40112090	-- Other	MFN	E
40113000	- Of a kind used on aircraft	6	B
40114000	- Of a kind used on motorcycles	6	B
40115000	- Of a kind used on bicycles	1	A
40116	- Other, having a "herring-bone" or similar tread:		
40116100	- Of a kind used on agricultural or forestry vehicles and machines:	6	C
40116200	- Of a kind used on construction or industrial handling vehicles and machines and having a rim size of 61 cm or less	6	C
40116300	- Of a kind used on construction or industrial handling vehicles and machines and having a rim size of 61 cm or more	MFN	E
40116900	-- Other	MFN	E
40119	- Other		
40119200	-- Of a kind used on agricultural or forestry vehicles and machines:	6	C
40119300	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size of 61 cm or less	6	C
40119400	- Of a kind used on construction or industrial handling vehicles and machines and having a rim size of 61 cm or more	MFN	E
40119900	-- Other	MFN	E
4012	RETRADED OR USED PNEUMATIC TYRES OF RUBBER; SOLID OR CUSHION TYRES, TYRE TREADS AND TYRE FLAPS, OF RUBBER:		
40121	- Retreaded (pneumatic)tyres:		
40121100	- Of a kind used on motor cars (including familiar type (break or station wagons) and racing cars)	15	C
40121200	-- Of a kind used on buses or lorries	15	C
40121300	-- Of a kind used on aircraft	15	C
40121900	-- Other:	15	C
40122000	- Used pneumatic tyres	15	C
401290	- Other:		
40129010	-- Tyre treads	1	C
40129020	-- Tyre flaps	10	C
4012903	-- Solid or cushion tyres:		

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SAC Code	Description	Base Rate	Staging Category
40129031	--- Solid tyres, of an outside diameter not exceeding 90 cm	10	C
40129032	--- Solid tyres of an outside diameter exceeding 90 cm	6	C
40129039	--- Other	10	C
4013	INNER TUBES, OF RUBBER:		
40131000	- Of a kind used on motor cars (including Break or station wagons and racing cars), buses or lorries	6	C
40132000	- Of a kind used on bicycles	1	A
401390	- Other		
40139010	- - Of a kind used on motorcycles	1	A
40139090	- - Other	6	C
4014	HYGIENIC OR PHARMACEUTICAL ARTICLES (INCLUDING TEATS), OF VULCANIZED RUBBER OTHER THAN HARD RUBBER, WITH OR WITHOUT FITTINGS OF HARD RUBBER:		
40141000	- Sheath contraceptives	1	A
40149000	- Other	10	C
4015	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES (INCLUDING GLOVES, MITTENS AND MITTS), FOR ALL PURPOSES, OF VULCANIZED RUBBER OTHER THAN HARD RUBBER:		
40151	- Gloves, mittens and mitts:		
40151100	- - Surgical:	1	A
40151900	- - Other	15	C
40159000	- Other	15	C
4016	OTHER ARTICLES OF VULCANIZED RUBBER OTHER THAN HARD RUBBER:		
40161000	- Of cellular rubber:	MFN	E
40169	- Other:		
40169100	- - Floor coverings and carpets	MFN	E
401692	- - Erasers:		
40169210	- - - Cut to size, for pencils	1	A
40169290	- - - Other	10	C
40169300	- - Gaskets, washers and other seals	MFN	E
40169400	- - Boat and dock fenders, whether or not inflatable	6	B
40169500	- - Other inflatable articles	6	B
401699	- - - Other		
40169910	- - - Hand tools	10	C
4016993	- - - Stoppers and bungs:		
40169931	- - - - Stoppers for flasks	1	A
40169939	- - - - Other	6	C
40169990	- - - Other	MFN	E
4017	HARD RUBBER (FOR EXAMPLE: EBONITE) IN ALL FORMS, INCLUDING WASTE AND SCRAP; ARTICLES OF HARD RUBBER:		
40170010	- In blocks, lumps, plates, sheets, strip, bars, rods, profile shapes, tubes or pipes; waste and scrap; powder	10	B
40170090	- Other	6	B
41	SKINS (OTHER THAN FURSKINS) AND LEATHER		
4101	RAW HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS (FRESH, OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE PRESERVED, BUT NOT TANNED, PARCHMENT-DRESSED OR FURTHER PREPARED), WHETHER OR NOT DEHAIRD OR SPLIT:		
410120	Whole hides and skins, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved:		
4101201	- Of bovine animals, having undergone a tanning (including pre-tanning) process which is reversible:		
41012011	- - - Vegetable tanned, other than those with a unit surface area not exceeding 2.6 m <sup>2</sup> (28 square feet)	10	B
41012019	- - - Other	6	B
41012020	- Of equine animals, having undergone a tanning (including pre-tanning) process which is reversible:	10	B
41012090	- - - Other	1	A
410150	- Whole hides and skins, of a weight per skin exceeding 16 kg:		
4101501	- - Of bovine animals, having undergone a tanning (including pre-tanning) process which is reversible:		
41015011	- - - Vegetable tanned, other than those with a unit surface area not exceeding 2.6 m <sup>2</sup> (28 square feet)	10	B
41015019	- - - Other	6	B



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SAC Code	Description	Base Rate	Staging Category
41015020	-- Of equine animals, having undergone a tanning (including pre-tanning) process which is reversible:	10	B
41015090	-- Other	1	A
410190	- Other, including butts, bends and bellies:		
4101901	-- Of bovine animals, having undergone a tanning (including pre-tanning) process which is reversible:		
41019011	--- Vegetable tanned, other than those with a unit surface area not exceeding 2.6 m <sup>2</sup> (28 square feet)	10	B
41019019	--- Other	6	B
41019020	-- Of equine animals, having undergone a tanning (including pre-tanning) process which is reversible:	10	B
41019090	-- Other	1	A
4102	RAW SKINS OF SHEEP OR LAMBS (FRESH, OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE PRESERVED, BUT NOT TANNED, PARCHMENT-DRESSED OR FURTHER PREPARED), WHETHER OR NOT WITH WOOL ON OR SPLIT, OTHER THAN THOSE EXCLUDED BY NOTE 1 C) TO THIS CHAPTER:		
41021000	- With wool on	1	A
41022	- Without wool on		
41022100	-- Picled	1	A
410229	-- Other		
41022910	--- Having undergone a tanning (including pre-tanning) process which is reversible	6	A
41022990	--- Other	1	A
4103	OTHER RAW HIDES AND SKINS (FRESH OR SALTED, DRIED, LIMED, PICKLED, OR OTHERWISE PRESERVED, BUT NO TANNED, PARCHMENT-DRESSED OR FURTHER PREPARED) WHETHER OR NOT DEHAIRD OR SPLIT, OTHER THAN THOSE EXCLUDED BY 1b) OR 1c) TO THIS CHAPTER		
410320	- Of reptiles:		
41032010	- Having undergone a tanning (including pretanning) process which is reversible	6	A
41032090	-- Other	1	A
410330	- Of swine:		
41033010	-- Having undergone a tanning (including pretanning) process which is reversible	6	A
41033090	-- Other	1	A
410390	- Other		
4103901	-- Having undergone a tanning (including pretanning) process which is reversible		
41039011	--- Of Goat	6	A
41039012	Of camel or dromedary	15	B
41039019	--- Other	6	A
4103909	-- Other		
41039091	--- Of Goat	1	A
41039092	--- Of Camel of dromedary	15	B
41039099	--- Other	1	A
4104	TANNE HER PREPARED: D OR CRUST HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, WITHOUT HAIR ON, WHETHER OR NOT SPLIT, BUT NOT FURTHER PREPARED		
41041	- In the wet state (including wet-blue):		
410411	-- Full grains, unsplit; grain splits:		
4104111	-- Whole bovine skin leather, with a unit surface area not exceeding 2.6 m <sup>2</sup> (28 square feet):		
41041111	---- Wet-blue	1	A
41041119	---- Other	6	B
4104112	-- Other bovine (including buffalo) leather and equine leather, tanned or retanned but not further prepared, whether or not split:		
41041121	---- Bovine leather, vegetable pre-tanned	10	B
41041122	---- Bovine leather, wet-blue	1	A
41041123	---- Other bovine leather	6	B
41041124	---- Equine leather:	10	B
410419	-- Other		
4104191	--- Whole bovine skin leather, with a unit surface area not exceeding 2.6 m <sup>2</sup> (28 square feet):		
41041911	---- Wet-blue	1	A
41041919	---- Other	6	B
4104192	-- Other bovine leather and equine leather, tanned or retanned but not further prepared, whether or not split:		
41041921	---- Bovine leather, vegetable pre-tanned	10	B
41041922	---- Bovine leather, wet-blue	1	A

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SAC Code	Description	Base Rate	Staging Category
41041923	--- Other bovine leather	6	B
41041924	--- Equine leather:	10	B
41044	- In the dry state (crust):		
410441	-- Full grains, unsplit; grain splits:		
41044110	--- Bovine leather, with a unit surface area not exceeding 2.6 m <sup>2</sup> (28 square feet)	6	B
41044190	--- Other	10	B
410449	-- Other		
41044910	--- Bovine leather, with a unit surface area not exceeding 2.6 m <sup>2</sup> (28 square feet)	6	B
41044990	--- Other	10	B
4105	TANNED OR CRUST SKINS OF SHEEP OR LAMBS, WITHOUT WOOL ON, WHETHER OR NOT SPLIT, BUT NOT FURTHER PREPARED:		
41051000	- In the wet state (including wet-blue):	6	B
41053000	- In the dry state (crust)	6	B
4106	TANNED OR CRUST HIDES AND SKINS OF OTHER ANIMALS, WITHOUT WOOL OR HAIR ON, WHETHER OR NOT SPLIT, BUT NOT FURTHER PREPARED:		
41062	- Of goat		
41062100	-- In the wet state (including wet-blue):	6	B
41062200	-- In the dry state (crust)	6	B
41063	- Of swine:		
410631	-- In the wet state (including wet-blue):		
41063110	--- Wet-blue	1	A
41063190	--- Other	6	B
41063200	-- In the dry state (crust)	6	B
41064000	- Of reptiles	6	B
41069	- Other		
41069100	-- In the wet state (including wet-blue)	6	B
41069200	-- In the dry state (crust)	6	B
4107	LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, WITHOUT HAIR ON, WHETHER OR NOT SPLIT, OTHER THAN LEATHER OF HEADING 41.14:		
41071	- Whole hides and skins:		
410711	-- Full grains, unsplit:		
41071110	--- Bovine leather, with a unit surface area not exceeding 2.6 m <sup>2</sup> (28 square feet)	6	B
41071190	--- Other	10	B
410712	-- Grain splits:		
41071210	--- Bovine leather, with a unit surface area not exceeding 2.6 m <sup>2</sup> (28 square feet)	6	B
41071290	--- Other	10	B
410719	-- Other		
41071910	--- Bovine leather, with a unit surface area not exceeding 2.6 m <sup>2</sup> (28 square feet)	6	B
41071990	--- Other	10	B
41079	- Other, including parts:		
41079100	-- Full grains, unsplit	10	B
41079200	-- Grain splits	10	B
41079900	-- Other	10	B
41120000	LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, OF SHEEP OR LAMB, WITHOUT WOOL ON, WHETHER OR NOT SPLIT, OTHER THAN LEATHER OF HEADING 41.14	6	B
4113	LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, OF OTHER ANIMALS, WITHOUT WOOL OR HAIR ON, WHETHER OR NOT SPLIT, OTHER THAN LEATHER OF HEADING 41.14:		
41131000	- Of goats	6	B
41132000	- Of swine	6	B
41133000	- Of reptiles	6	B
41139000	- Other	6	B
4114	CHAMOIS (INCLUDING OIL COMBINATION CHAMOIS) LEATHER; PATENT LEATHER AND PATENT LAMINATED LEATHER; METALLIZED LEATHER		
41141000	- Chamois (including combination chamois) leather	10	B
41142000	- Patent leather and patent laminated leather; metallized leather	10	B

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SAC Code	Description	Base Rate	Staging Category
4115	COMPOSITION LEATHER WITH A BASIS OF LEATHER OR LEATHER FIBRE, IN SLABS, SHEETS OR STRIP WHETHER OR NOT IN ROLLS; PARINGS AND OTHER WASTE OF LEATHER OR OF COMPOSITION LEATHER, NOT SUITABLE FOR THE MANUFACTURE OF LEATHER ARTICLES; LEATHER DUST, POWDER AND FLOUR		
41151000	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip whether or not in rolls	10	B
41152000	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	1	A
42	ARTICLES OF LEATHER; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT		
42010000	SADDLERY AND HARNESS FOR ANY ANIMAL (INCLUDING TRACES, LEADS, KNEE PADS, MUZZLES, SADDLE CLOTHS, SADDLE BAGS, DOG COATS AND THE LIKE), OF ANY MATERIAL:	15	C
4202	TRUNKS, SUIT-CASES, VANITY-CASES, EXECUTIVE-CASES, BRIEF-CASES, SCHOOL SACHELS, SPECTACLE CASES, BINOCULAR CASES, CAMERA CASES, MUSICAL INSTRUMENT CASES, GUN CASES, HOLSTERS AND SIMILAR CONTAINERS; TRAVELLING-BAGS, INSULATED FOOD OR BEVERAGE BAGS, TOILET BAGS, RUCKSACKS, HANDBAGS, SHOPPING-BAGS, WALLETS, PURSES, MAP-CASES, CIGARETTE- CASES, TOBACCO-POUCHES, TOOL BAGS, SPORTS BAGS, BOTTLE-CASES, JEWELLERY BOXES, POWDERBOXES, CUTLERY CASES AND SIMILAR CONTAINERS, OF LEATHER OR OF COMPOSITION LEATHER, OF SHEETING OF PLASTICS, OF TEXTILE MATERIALS, OF VULCANIZED FIBRE OR OF PAPERBOARD, OR WHOLLY OR MAINLY COVERED WITH SUCH MATERIALS OR WITH PAPER:		
42021	- Trunks, suit-cases, vanity cases, executivecases, brief-cases, school satchels and similar containers:		
42021100	-- With outer surface of natural leather, of composition leather or of patent leather:-	15	C
42021200	-- With outer surface of plastics or of textile materials:	15	C
42021900	-- Other	15	C
42022	Handbags, whether or not with shoulder strap, including those without handle:		
42022100	-- With outer surface of natural leather, of composition leather or of patent leather	15	C
42022200	-- With outer surface of plastics or of textile materials:	15	C
42022900	-- Other	15	C
42023	Articles of a kind normally carried in the pocket or in the handbag:		
42023100	-- With outer surface of leather, of composition leather or of patent leather:	15	C
42023200	-- With outer surface of plastics or of textile materials	15	C
42023900	-- Other	15	C
42029	- Other		
42029100	-- With outer surface of natural leather, of composition leather or of patent leather:	15	C
42029200	-- With outer surface of plastics or of textile materials:	15	C
42029900	-- Other	15	C
4203	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, OF LEATHER OR OF COMPOSITION LEATHER:		
420310	- Articles of apparel:		
42031010	-- Protective, for all trades	10	C
42031090	-- Other	15	C
42032	- Gloves, mittens and mitts:		
420321	-- Specially designed for use in sports:		
42032110	--- For baseball and softball	10	C
42032190	--- Other	10	C
420329	-- Other		
42032910	--- Protective, for all trades	10	C
42032990	--- Other	15	C
42033000	- Belts and bandoliers	15	C
42034000	- Other clothing accessories	15	C
4205	OTHER ARTICLES OF NATURAL LEATHER OR OF COMPOSITION LEATHER		
42050010	- Articles for technical use of natural leather or composition leather	1	A
42050090	- Other	15	C
4206	ARTICLES OF GUT (OTHER THAN SILK-WORM GUT), OF GOLDBEATER'S SKIN, OF BLADDERS OR OF TENDONS:		
42060010	- Catgut	1	A
42060090	-Other	1	A

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<b>SAC Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
43	FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF		
4301	RAW FURSKINS (INCLUDING HEADS, TAILS, PAWS AND OTHER PIECES OR CUTTINGS, SUITABLE FOR FURRIERS' USE), OTHER THAN RAW HIDES AND SKINS OF HEADING 41.01, 41.02 OR 41.03:		
43011000	- Of mink, whole, with or without head, tail or paws	15	B
43013000	- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	15	A
43016000	- Of fox, whole, with or without head, tail or paws	15	A
43018000	- Other furskins, whole, with or without head, tail or paws	15	A
43019000	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	15	A
4302	TANNED OR DRESSED FURSKINS (INCLUDING HEADS, TAILS, PAWS AND OTHER PIECES OR CUTTINGS), UNASSEMBLED, OR ASSEMBLED (WITHOUT THE ADDITION OF OTHER MATERIALS) OTHER THAN THOSE OF HEADING 43.03:		
43021	- Whole skins, with or without head, tail or paws, not assembled:		
43021100	- - Of mink	15	B
43021900	- - Other	15	A
43022000	- Heads, tails, paws and other pieces or cuttings, not assembled	15	A
43023000	- Whole skins and pieces or cuttings thereof, assembled	15	A
4303	ARTICLES OF APPAREL, CLOTHING ACCESSORIES AND OTHER ARTICLES OF FURSKIN:		
43031000	- Articles of apparel and clothing accessories	15	A
43039000	- Other:	15	A
4304	ARTIFICIAL FUR AND ARTICLES THEREOF		
43040010	- Not made up	15	B
43040090	- Other:	15	B
44	WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL		
4401	FUEL WOOD; WOOD IN CHIPS OR PARTICLES; SAWDUST AND WOOD WASTE AND SCRAP, WHETHER OR NOT AGGLOMERATED IN LOGS, BRIQUETTES, PELLETS OR SIMILAR FORMS:		
44011000	- Fuel wood	1	A
44012	- Wood in chips or particles:		
44012100	- - Coniferous	1	A
44012200	- - Non-coniferous	1	A
44013000	- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	1	A
4402	WOOD CHARCOAL (INCLUDING SHELL OR NUT CHARCOAL), WHETHER OR NOT AGGLOMERATED		
44021000	- Of Bamboo	1	A
44029000	- Other	1	A
4403	WOOD IN THE ROUGH, WHETHER OR NOT STRIPPED OF BARK OR SAPWOOD, OR ROUGHLY SQUARED::		
44031000	- Treated with paint, stains, creosote or other preservatives	1	A
44032000	- Other, coniferous	1	A
44034	Other, of tropical wood specified in Subheading 1 Note to this Chapter:		
44034100	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau	1	A
44034900	- - Other	1	A
44039	- - Other		
44039100	- - Of oak (Quercus spp.)	1	A
44039200	- - Of beech (Fagus spp.)	1	A
44039900	- - Other	1	A
4404	HOOPWOOD; SPLIT POLES; PILES, PICKETS AND STAKES OF WOOD, POINTED BUT NOT SAWN LENGTHWISE; WOODEN STICKS, ROUGHLY TRIMMED BUT NOT TURNED, BENT OR OTHERWISE WORKED, SUITABLE FOR THE MANUFACTURE OF WALKING-STICKS, UMBRELLAS, TOOL HANDLES OR THE LIKE; CHIPWOOD AND THE LIKE:		
44041000	- Coniferous	1	A
44042000	- Non-coniferous	1	A
44050000	WOOD WOOL; WOOD FLOUR	1	A
4406	RAILWAY OR TRAMWAY SLEEPERS (CROSS-TIES) OF WOOD:		

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<b>SAC Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
44061000	- Not impregnated	1	A
44069000	- Other	1	A
4407	WOOD SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR ENDJOINTED, OF A THICKNESS EXCEEDING 6 MM:		
44071000	- Coniferous	6	D
44072	- Of tropical wood specified in Subheading 1 Note to this Chapter:		
44072100	-- Mahogany (Swietenia spp.)	MFN	E
44072200	-- Virola, Imbuia and Balsa	MFN	E
44072500	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	MFN	E
44072600	-- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	MFN	E
44072700	-- Sapelli	MFN	E
44072800	-- Iroko	MFN	E
44072900	-- Other	MFN	E
44079	- Other		
44079100	-- Of oak (Quercus spp.)	6	D
44079200	-- Of beech (Fagus spp.)	6	D
44079300	-- Maple (Hacer spp.)	6	D
44079400	-- Cherry-tree	6	D
44079500	-- Ash-tree	6	D
44079900	-- Other	6	D
4408	SHEETS FOR VENEERING (INCLUDING THOSE OBTAINED BY SLICING LAMINATED WOOD), FOR PLYWOOD OR FOR OTHER SIMILAR LAMINATED WOOD AND OTHER WOOD, SAWN LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR END-JOINTED, OF A THICKNESS NOT EXCEEDING 6 MM:		
44081000	- Coniferous:	10	C
44083	Of tropical wood specified in Subheading 1 Note to this Chapter:		
44083100	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau:	10	C
44083900	-- Other	10	C
44089000	- Other	10	C
4409	WOOD (INCLUDING STRIPS AND FRIEZES FOR PARQUET FLOORING, NOT ASSEMBLED) CONTINUOUSLY SHAPED (TONGUED, GROOVED, REBATED, CHAMFERED, VJOINTED, BEADED, MOULDED, ROUNDED OR THE LIKE) ALONG ANY OF ITS EDGES, ENDS OR FACES, WHETHER OR NOT PLANED, SANDED OR END-JOINTED:		
44091000	- Coniferous	10	D
44092	- Non-coniferous		
44092100	- Bamboo	10	D
44092900	-- Other	10	D
4410	PARTICLE BOARD AND SIMILAR BOARD (FOR EXAMPLE, ORIENTED STRAND BOARD AND WAFERBOARD) OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT AGGLOMERATED WITH RESINS OR OTHER ORGANIC BINDING SUBSTANCES:		
44101	- Of wood:		
441011	-- Particle boards		
44101110	--- Unworked or not further worked than sanded	10	D
44101120	--- Surface-covered with melamine-impregnated paper	10	D
44101130	--- Surface-covered with decorative laminates of plastic	10	D
44101190	--- Other	10	D
441012	-- Boards called Oriented Strand Board (OSB):		
44101210	--- Unworked or not further worked than sanded	10	D
44101290	--- Other	10	D
441019	-- Other		
4410191	--- Waferboard, of wood		
44101911	---- Unworked or not further worked than sanded	10	D
44101919	---- Other	10	D
4410192	---- Other, of wood		
44101921	---- Unworked or not further worked than sanded	10	D
44101922	---- Surface-covered with melamine-impregnated paper	10	D
44101923	Surface-covered with decorative laminates of plastic	10	D
44101929	---- Other	10	D
44109000	- Other	10	D

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SAC Code	Description	Base Rate	Staging Category
4411	FIBREBOARD OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT BONDED WITH RESINS OR OTHER ORGANIC SUBSTANCES:		
44111	- Fibreboard of medium density (called MDF)		
441112	- Of a thickness not exceeding 5mm		
4411121	- Fibreboard of a density exceeding 0.5 g/cm <sup>3</sup> but not exceeding 0.8 g/cm <sup>3</sup> :		
44111211	---- Not mechanically worked or surface covered	10	D
44111219	---- Other:	10	D
4411122	--- Fibreboard of a density exceeding 0.35 g/cm <sup>3</sup> but not exceeding 0.5 g/cm <sup>3</sup>		
44111221	---- Not mechanically worked or surface covered	10	D
44111229	---- Other	10	D
441113	-- Of a thickness exceeding 5mm but not exceeding 9mm		
4411131	--- Fibreboard of a density exceeding 0.5 g/cm <sup>3</sup> but not exceeding 0.8 g/cm <sup>3</sup> :		
44111311	---- Not mechanically worked or surface covered	10	D
44111319	---- Other	10	D
4411132	- Fibreboard of a density exceeding 0.35 g/cm <sup>3</sup> but not exceeding 0.5 g/cm <sup>3</sup>		
44111321	---- Not mechanically worked or surface covered	10	D
44111329	---- Other	10	D
441114	-- Of a thickness exceeding 9mm		
4411141	--- Fibreboard of a density exceeding 0.5 g/cm <sup>3</sup> but not exceeding 0.8 g/cm <sup>3</sup> :		
44111411	---- Not mechanically worked or surface covered	10	D
44111419	---- Other	10	D
4411142	--- Fibreboard of a density exceeding 0.35 g/cm <sup>3</sup> but not exceeding 0.5 g/cm <sup>3</sup>		
44111421	---- Not mechanically worked or surface covered	10	D
44111429	---- Other	10	D
44119	- Other		
441192	-- Of a density exceeding 0.8g/cm <sup>3</sup> :		
44119210	--- Not mechanically worked or surface covered	10	D
44119290	--- Other	10	D
441193	-- Of a density exceeding 0.5 g/cm <sup>3</sup> but not exceeding 0.8 g/cm <sup>3</sup> :		
44119310	---- Not mechanically worked or surface covered	10	D
44119390	---- Other	10	D
441194	-- Of a density exceeding 0.5g/cm <sup>3</sup> :		
4411941	--- Fibreboard of a density exceeding 0.35 g/cm <sup>3</sup> but not exceeding 0.5 g/cm <sup>3</sup>		
44119411	---- Not mechanically worked or surface covered	10	D
44119419	---- Other	10	D
4411949	--- Other		
44119491	---- Not mechanically worked or surface covered	10	D
44119499	---- Other	10	D
4412	PLYWOOD, VENEERED PANELS AND SIMILAR LAMINATED WOOD:		
441210	- Of Bamboo		
4412101	-- Plywood consisting solely of sheets of bamboo, each ply not exceeding 6 mm thickness:		
44121011	--- With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter	10	D
44121012	--- Other, with at least one outer ply of nonconiferous wood	10	D
44121019	--- Other	10	D
4412102	-- Other, with at least one outer ply of nonconiferous wood:		
44121021	--- With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter	10	D
44121022	--- Other, containing at least one layer of particle board	10	D
44121029	--- Other	10	D
4412109	-- Other		
44121091	--- With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter	10	D
44121092	--- Other, containing at least one layer of particle board	10	D
44121099	--- Other	10	D
44123	--Other plywood consisting solely of sheets of wood (excluding bamboo), each ply not exceeding 6 mm thickness:		
44123100	--- With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter	10	D
44123200	--- Other, with at least one outer ply of nonconiferous wood	10	D
44123900	--- Other	10	D
44129	- Other		
441294	-- Boards called, blockboards, laminboard and battenboard( with core composed of plates, slats or strips)		
4412941	-- Other, with at least one outer ply of nonconiferous wood		

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<b>SAC Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
44129411	--- With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter	10	D
44129419	---- Other	10	D
4412949	--- Other		
44129491	-- With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter	10	D
44129499	---- Other	10	D
441299	-- Other		
4412991	--- Other, with at least one outer ply of nonconiferous wood		
44129911	---- With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter	10	D
44129912	---- Other, containing at least one layer of particle board	10	D
44129919	---- Other	10	D
4412999	--- Other		
44129991	---- With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter	10	D
44129992	---- Other, containing at least one layer of particle board	10	D
44129999	---- Other	10	D
44130000	DENSIFIED WOOD, IN BLOCKS, PLATES, STRIPS OR PROFILE SHAPES	10	D
44140000	WOODEN FRAMES FOR PAINTINGS, PHOTOGRAPHS, MIRRORS OR SIMILAR OBJECTS	15	D
4415	PACKING CASES, BOXES, CRATES, DRUMS AND SIMILAR PACKINGS, OF WOOD; CABLE-DRUMS OF WOOD; PALLETS, BOX PALLETS AND OTHER LOAD BOARDS, OF WOOD; PALLET COLLARS OF WOOD:		
441510	- Cases, boxes, crates, drums and similar packings; cable-drums:		
44151010	-- Cable-drums	10	C
44151090	-- Other	10	C
44152000	- Pallets, box pallets and other load boards; pallet collars:	10	C
4416	CASKS, BARRELS, VATS, TUBS AND OTHER COOPERS' PRODUCTS AND PARTS THEREOF, OF WOOD, INCLUDING STAVES		
44160010	- Casks, drums and barrels, whether or not reinforced; parts thereof	10	B
44160090	- Other	10	B
44170000	TOOLS, TOOL BODIES, TOOL HANDLES, BROOM OR BRUSH BODIES AND HANDLES, OF WOOD; BOOT OR SHOE LASTS AND TREES, OF WOOD:	10	B
4418	BUILDERS' JOINERY AND CARPENTRY OF WOOD, INCLUDING CELLULAR WOOD PANELS, ASSEMBLED PARQUET PANELS FOR FLOOR COVERINGS, SHINGLES AND SHAKES:		
44181000	- Windows, French-windows and their frames	MFN	E
44182000	- Doors and their frames and thresholds:	MFN	E
44184000	- Shuttering for concrete constructional work	15	C
44185000	- Shingles and shakes:	15	C
44186000	Beams and post	15	C
44187	- Assembled panels for floor covering		
44187100	-- For mosaic floors	15	C
44187200	-- Other, multilayer	15	C
44187900	-- Other	15	C
441890	-- Other		
44189010	-- Cellular boards (alveolar) whether or not covered	15	C
44189090	-- Other	15	C
44190000	TABLEWARE AND KITCHENWARE, OF WOOD	15	C
4420	WOOD MARQUETRY AND INLAID WOOD; CASKETS AND CASES FOR JEWELLERY OR CUTLERY, AND SIMILAR ARTICLES, OF WOOD; STATUETTES AND OTHER ORNAMENTS, OF WOOD; WOODEN ARTICLES OF FURNITURE NOT FALLING IN CHAPTER 94:		
44201000	- Statuettes and other ornaments, of wood	15	C
442090	- Other		
44209010	-- Wood marquetry and inlaid wood	15	C
44209090	-- Other	15	C
4421	OTHER ARTICLES OF WOOD:		
44211000	- Clothes hangers	15	C
442190	- Other		
44219010	-- Spools, cops, bobbins, sewing thread reels and the like, of a kind used for reeling textile yarns or fabrics	1	C
44219020	-- Match splints	6	C
44219090	-- Other	15	C
45	CORK AND ARTICLES OF CORK		

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<b>SAC Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
4501	NATURAL CORK, RAW OR SIMPLY PREPARED; WASTE CORK; CRUSHED, GRANULATED OR GROUND CORK:		
45011000	Natural cork, raw or simply prepared	1	A
45019000	- Other	1	A
45020000	NATURAL CORK, DEBACKED OR ROUGHLY SQUARED, OR IN RECTANGULAR (INCLUDING SQUARE) BLOCKS, PLATES, SHEETS OR STRIP, (INCLUDING SHARP-EDGED BLANKS FOR CORKS OR STOPPERS)	1	A
4503	ARTICLES OF NATURAL CORK:		
45031000	- Corks and stoppers	1	A
45039000	- Other	1	A
4504	AGGLOMERATED CORK (WITH OR WITHOUT A BINDING SUBSTANCE) AND ARTICLES OF AGGLOMERATED CORK:		
45041000	- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	1	A
45049000	- Other	1	A
46	MANUFACTURES OF STRAW, OF ESPARTO; BASKETWARE AND WICKERWORK		
4601	PLAITS AND SIMILAR PRODUCTS OF PLAITING MATERIALS, WHETHER OR NOT ASSEMBLED INTO STRIPS; PLAITING MATERIALS, PLAITS AND SIMILAR PRODUCTS OF PLAITING MATERIALS, BOUND TOGETHER IN PARALLEL STRANDS OR WOVEN, IN SHEET FORM, WHETHER OR NOT BEING FINISHED ARTICLES (FOR EXAMPLE, MATS, MATTING, SCREENS):		
46012	- Mats, matting and screens of vegetable materials		
46012100	--Of Bamboo	15	C
46012200	-- Of rattans	15	C
46012900	-- Other	15	C
46019	- Other		
46019200	-- Of Bamboo	15	C
46019300	-- Of rattans	15	C
46019400	-- Of vegetable materials:	15	C
46019900	-- Other	15	C
4602	BASKETWORK, WICKERWORK AND OTHER ARTICLES, MADE DIRECTLY TO SHAPE FROM PLAITING MATERIALS OR MADE UP FROM GOODS OF HEADING 4601; ARTICLES OF LOOFAH:		
46021	- Of vegetable materials:		
46021100	-- Of Bamboo	15	C
46021200	-- Of Rattans	15	C
46021900	-- Other	15	C
46029000	- Other	15	C
47	PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD		
47010000	MECHANICAL WOOD PULP	1	A
47020000	CHEMICAL WOOD PULP, DISSOLVING GRADES	1	A
4703	CHEMICAL WOOD PULP, SODA OR SULPHATE, OTHER THAN DISSOLVING GRADES:		
47031	- Unbleached:		
47031100	-- Coniferous	1	A
47031900	-- Non-coniferous	1	A
47032	- Semi-bleached or bleached:		
47032100	-- Coniferous	1	A
47032900	-- Non-coniferous	1	A
4704	CHEMICAL WOOD PULP, SULPHITE, OTHER THAN DISSOLVING GRADES:		
47041	- Unbleached:		
47041100	-- Coniferous	1	A
47041900	-- Non-coniferous	1	A
47042	- Semi-bleached or bleached:		
47042100	-- Coniferous	1	A
47042900	-- Non-coniferous	1	A
47050000	WOOD PULP OBTAINED BY A COMBINATION OF MECHANICAL AND CHEMICAL PULPING PROCESSES	1	A



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SAC Code	Description	Base Rate	Staging Category
4706	PULPS OF FIBRES DERIVED FROM RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD OR OF OTHER FIBROUS CELLULOSIC MATERIAL:		
47061000	- Cotton linters pulp	1	A
47062000	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	1	A
470630	- Other, of bamboo		
47063010	-- Mechanical pulp	1	A
47063020	-- Chemical pulp	1	A
47063030	-- Semi-chemical pulp	1	A
47069	- Other		
47069100	-- Mechanical pulp	1	A
47069200	-- Chemical pulp	1	A
47069300	-- Semi-chemical pulp	1	A
4707	RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD:		
47071000	- Of unbleached kraft paper or paperboard or of corrugated paper or paperboard	1	A
47072000	- Of other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	1	A
47073000	- Of paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	1	A
47079000	- Other, including unsorted waste and scrap	1	A
48	PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP, OF PAPER OR OF PAPERBOARD		
48010000	NEWSPRINT, IN ROLLS OR SHEETS	1	A
4802	UNCOATED PAPER AND PAPERBOARD, OF A KIND USED FOR WRITING, PRINTING OR OTHER GRAPHIC PURPOSES, AND NON PERFORATED PUNCH-CARDS AND PUNCH TAPE PAPER, IN ROLLS, RECTANGULAR OR SQUARE SHAPE SHEETS, OF ANY SIZE, OTHER THAN PAPER OF HEADING 4801 OR 4803; HAND-MADE PAPER AND PAPERBOARD (SHEET BY SHEET)		
48021000	- Hand-made paper and paperboard (sheet by sheet)	1	A
48022000	- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electrosensitive paper or paperboard	1	A
48024000	- Wallpaper base	1	A
48025	- Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:		
480254	-- Weighing less than 40 g/m <sup>2</sup> :		
48025410	--- In strips or rolls, of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	1	A
48025420	--- In strips or rolls, of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	C
48025430	--- Carbonizing base paper	1	A
48025490	--- Other	10	C
480255	-- Weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> , in rolls:		
4802551	--- Bond ledger paper of a width exceeding 150 mm:		
48025511	---- Weighing 40 g/m <sup>2</sup> or more but not more than 60 g/m <sup>2</sup> :	1	A
48025512	---- Weighing more than 60 g/m <sup>2</sup> but not more than 80 g/m <sup>2</sup> , of a width of 559 mm or more	1	A
48025519	---- Other	1	A
48025520	--- Bond ledger paper of a width not exceeding 150 mm:	10	C
4802553	--- Bond paper (other than bond ledger paper) and other ledger paper including duplicator paper and photocopy paper:		
48025531	---- Of a width of more than 150 mm but less than 559 mm	1	A
48025532	---- Weighing more than 40 g/m <sup>2</sup> but not more than 80 g/m <sup>2</sup> , of a width of 559 mm or more	1	A
48025539	---- Other	10	C
4802559	--- Other:		
48025591	---- Of a width exceeding 150 mm	1	A
48025599	---- Other	10	C
480256	-- Weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:		
4802561	--- Bond ledger paper in sheets with one side exceeding 360 mm and the other side exceeding 150 mm:		
48025611	---- Weighing 40 g/m <sup>2</sup> or more but not more than 60 g/m <sup>2</sup>	1	A
48025619	---- Other	1	A
48025620	--- Bond ledger paper in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	C
4802563	--- Bond paper (excluding bond ledger paper and ledger paper) including duplicator paper and photocopy paper:		

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48025631	---- In sheets with one side exceeding 360 mm and the other side exceeding 150 mm:	1	A
48025639	---- Other	10	C
4802569	--- Other:		
48025691	---- In sheets with one side exceeding 360 mm and the other side exceeding 150 mm	1	A
48025699	---- Other	10	C
480257	-- Other, weighing 40 g/m <sup>2</sup> or more but not exceeding 150 g/m <sup>2</sup> :		
4802571	--- Bond ledger paper:		
48025711	---- In sheets with one side exceeding 435 mm and the other side exceeding 297 mm or in strips of a width exceeding 150 mm, weighing 40 g/m <sup>2</sup> or more but not more than 60 g/m <sup>2</sup>	1	A
48025712	---- In strips of a width not exceeding 150 mm	10	C
48025719	---- Other	1	A
4802572	--- Bond paper (other than bond ledger paper) and other ledger paper including duplicator paper and photocopy paper:		
48025721	---- In sheets with one side exceeding 435 mm and the other side exceeding 297 mm or in strips of a width exceeding 150 mm	1	A
48025722	---- In strips of a width not exceeding 150 mm	10	C
48025729	---- Other	10	C
4802579	--- Other:		
48025791	---- In sheets with one side exceeding 435 mm and the other side exceeding 297 mm or in strips of a width exceeding 150 mm	1	A
48025792	---- In strips of a width not exceeding 150 mm	10	C
48025799	---- Other	10	C
480258	-- Weighing more than 150 g/m <sup>2</sup> :		
4802581	--- Multi-ply (including Bristol, Manilla or index papers) weighing not more than 300 g/m <sup>2</sup> :		
48025811	---- In strips or rolls, of a width of more than 150 mm but less than 559 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	1	A
48025812	---- In strips or rolls of a width of 559 mm or more	1	A
48025819	---- Other	10	C
4802589	--- Other:		
48025891	---- In strips or rolls, of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	1	A
48025899	---- Other	10	C
48026	- Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemimechanical process:		
480261	-- In rolls:		
4802611	--- Of a width exceeding 150 mm:		
48026111	---- Of a width of 559 mm or more	1	A
48026119	---- Other	1	A
48026120	--- Of a width not exceeding 150 mm	10	C
48026130	--- Carbonizing base paper	1	A
480262	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:		
48026210	--- In sheets with one side exceeding 360 mm and the other side exceeding 150 mm	1	A
48026220	--- In sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	C
48026230	--- Carbonizing base paper	1	A
48026290	--- Other	10	C
480269	-- Other:		
48026910	--- In sheets with one side exceeding 435 mm and the other side exceeding 297 mm or in strips of a width exceeding 150 mm	1	A
48026920	--- Carbonizing base paper	1	A
48026990	--- Other	10	C
48030000	TOILET OR FACIAL TISSUE STOCK, TOWEL OR NAPKIN STOCK AND SIMILAR PAPER OF A KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, WHETHER OR NOT CREPED, CRINKLED, EMBOSSED, PERFORATED, SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR SHEETS	10	C
4804	UNCOATED KRAFT PAPER AND PAPERBOARD, IN ROLLS OR SHEETS, OTHER THAN THAT OF HEADING 4802 OR 4803		
48041	- Kraftliner paper and paperboard used for covers:		
48041100	-- Unbleached	1	A
48041900	-- Other	1	A
48042	- Sack kraft paper:		

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SAC Code	Description	Base Rate	Staging Category
48042100	-- Unbleached	1	A
48042900	-- Other	1	A
48043	- Other kraft paper and paperboard weighing 150 g/m <sup>2</sup> or less:		
480431	-- Unbleached		
48043110	--- Match paper	1	A
48043190	--- Other	10	C
480439	-- Other:		
48043910	--- Match paper	1	A
48043920	--- Other, weighing not more than 100 g/m <sup>2</sup>	10	C
48043990	--- Other	1	A
48044	- Other kraft paper and paperboard weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup> :		
48044100	-- Unbleached	10	C
48044200	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	1	A
48044900	-- Other	1	A
48045	- Other kraft paper and paperboard weighing 225 g/m <sup>2</sup> or more:		
48045100	-- Unbleached	1	A
48045200	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	1	A
48045900	-- Other	1	A
4805	OTHER UNCOATED PAPER AND PAPERBOARD, IN ROLLS OR SHEETS, NOT FURTHER WORKED OR PROCESSED THAN AS SPECIFIED IN NOTE 3 TO THIS CHAPTER		
48051	- Fluting paper:		
48051100	-- Semi-chemical fluting paper	1	A
48051200	-- Straw fluting paper	1	A
48051900	-- Other	1	A
48052	- Testliner (recycled liner board):		
48052400	-- Weighing not more than 150 g/m <sup>2</sup>	1	A
480525	-- Weighing more than 150 g/m <sup>2</sup> :		
48052510	--- Millboard weighing more than 300 g/m <sup>2</sup>	10	C
48052590	--- Other:	1	A
48053000	- Sulphite wrapping paper	1	A
48054000	- Filter paper and filter paperboard	1	A
48055000	- Felt paper and felt paperboard; wool paper and wool paperboard	1	A
48059	- Other:		
48059100	-- Weighing not more than 150 g/m <sup>2</sup>	1	A
48059200	-- Weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup>	1	A
480593	-- Weighing 225 g/m <sup>2</sup> or more:		
48059310	--- Paperboard for structures, not impregnated	6	C
48059390	--- Other	1	A
4806	PARCHMENT PAPER AND PAPERBOARD, GREASEPROOF PAPERS, VEGETABLE PAPER, TRACING PAPERS AND GLASSINE AND OTHER GLAZED TRANSPARENT OR TRANSLUCENT PAPERS, IN ROLLS OR IN SHEETS		
48061000	-Parchment paper and paperboard (Vegetable parchment)	1	A
48062000	- Greaseproof papers	1	A
48063000	- Tracing papers	1	A
48064000	- Glassine and other glazed transparent or translucent papers	1	A
4807	COMPOSITE PAPER AND PAPERBOARD, MADE BY STICKING FLAT LAYERS OF PAPER OR PAPERBOARD TOGETHER WITH AN ADHESIVE, NOT SURFACE-COATED OR IMPREGNATED, WHETHER OR NOT INTERNALLY REINFORCED, IN ROLLS OR SHEETS		
48070010	- Duplex or triplex paperboard weighing more than 300 g/m <sup>2</sup>	10	C
48070090	- Other	1	A
4808	PAPER AND PAPERBOARD, CORRUGATED (WITH OR WITHOUT GLUED FLAT SURFACE SHEETS), CREPED, CRINKLED, EMBOSSED OR PERFORATED, IN ROLLS OR SHEETS, OTHER THAN PAPER OF THE KIND DESCRIBED IN HEADING 4803		
48081000	- Corrugated paper and paperboard, whether or not perforated	MFN	E
48082000	- Sack kraft paper, creped or crinkled, whether or not embossed or perforated	MFN	E
48083000	- Other kraft paper, creped or crinkled, whether or not embossed or perforated	MFN	E
48089000	- Other	1	A
4809	CARBON PAPER, SELF-COPY PAPER AND OTHER COPYING OR TRANSFER PAPERS (INCLUDING COATED OR IMPREGNATED PAPER FOR DUPLICATOR STENCILS OR OFFSET PLATES), WHETHER OR NOT PRINTED, IN ROLLS OR SHEETS		
48092000	- Self-copy paper	1	A
480990	- Other:		

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SAC Code	Description	Base Rate	Staging Category
48099010	- Carbon or similar copying papers:	6	C
48099090	-- Other	1	A
4810	PAPER AND PAPERBOARD, COATED ON ONE OR BOTH SIDES WITH KAOLIN (CHINA CLAY) OR OTHER INORGANIC SUBSTANCES, WITH OR WITHOUT A BINDER, AND WITH NO OTHER COATING, WHETHER OR NOT SURFACE COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR RECTANGULAR (INCLUDING SQUARE) SHEETS, OF ANY SIZE		
48101	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemimechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:		
481013	-- In rolls:		
4810131	--- Metallized paper, weighing not more than 150 g/m <sup>2</sup> :		
48101311	---- Not printed, in rolls of a width exceeding 150 mm	1	A
48101312	---- Not printed, in rolls of a width not exceeding 150 mm	6	C
48101313	---- Printed, whether or not embossed or perforated	10	C
4810132	--- Metallized paper, weighing more than 150 g/m <sup>2</sup> :		
48101321	---- Not printed	6	C
48101322	---- Printed, whether or not embossed or perforated	10	C
48101330	--- Graph paper for recording apparatus	1	A
4810139	--- Other, whether or not printed, embossed or perforated		
48101391	---- In rolls of a width exceeding 150 mm	1	A
48101392	---- In rolls of a width not exceeding 150 mm	10	C
481014	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:		
4810141	--- Metallized paper, weighing not more than 150 g/m <sup>2</sup> :		
48101411	---- Not printed, in sheets with one side exceeding 360 mm and the other side exceeding 150 mm	1	A
48101412	---- Not printed, in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	6	C
48101413	---- Printed, whether or not embossed or perforated	10	C
48101419	---- Other	6	C
4810142	--- Metallized paper, weighing more than 150 g/m <sup>2</sup> :		
48101421	---- Not printed	6	C
48101422	---- Printed, whether or not embossed or perforated	10	C
48101430	--- Graph paper for recording apparatus	1	A
4810149	--- Other, whether or not printed, embossed or perforated		
48101491	---- "Endless" paper	15	C
48101492	---- Other, in sheets with one side exceeding 360 mm and the other side exceeding 150 mm	1	A
48101493	---- Other, in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	C
48101499	---- Other	10	C
481019	-- Other:		
4810191	--- In sheets with one side exceeding 435 mm and the other side exceeding 297 mm in the unfolded state		
48101911	---- Metallized paper, weighing not more than 150 g/m <sup>2</sup> , not printed	1	A
48101912	---- Metallized paper, weighing more than 150 g/m <sup>2</sup> , not printed	6	C
48101913	---- Metallized paper, printed	10	C
48101919	---- Other	1	A
4810192	--- In strips of a width exceeding 150 mm:		
48101921	---- Metallized paper, weighing not more than 150 g/m <sup>2</sup> , not printed	1	A
48101922	---- Metallized paper, weighing more than 150 g/m <sup>2</sup> , not printed	6	C
48101923	---- Metallized paper, printed	10	C
48101929	---- Other	1	A
4810193	--- In strips of a width not exceeding 150 mm:		
48101931	---- Metallized paper, weighing not more than 150 g/m <sup>2</sup> , not printed	6	C
48101932	---- Metallized paper, weighing more than 150 g/m <sup>2</sup> , not printed	10	C
48101933	---- Metallized paper, printed	1	A
48101939	---- Other	10	C
48102	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemimechanical process:		
481022	-- Light-weight coated paper (LWC):		
4810221	--- In strips or rolls, of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state:		
48102211	---- Graph paper for recording apparatus	1	A
48102212	---- Other, not printed	1	A
48102213	---- Other, printed	10	C

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<b>SAC Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
4810222	--- In strips or rolls, of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm		
48102221	---- Graph paper for recording apparatus	1	A
48102229	---- Other	10	C
48102290	--- Other	10	C
481029	-- Other:		
4810291	--- In strips or rolls, of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state:		
48102913	---- Metallized paper, not printed	6	C
48102914	---- Metallized paper, printed	10	C
48102919	---- Other	1	A
4810292	--- In strips or rolls, of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm:		
48102921	---- Metallized paper, not printed	6	C
48102922	---- Metallized paper, printed, whether or not embossed or perforated	10	C
48102923	---- Graph paper for recording apparatus	1	A
48102924	---- "Endless" paper	15	C
48102929	---- Other	10	C
48102980	--- Other	10	C
48103	- Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:		
481031	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m <sup>2</sup> or less:		
48103110	--- In strips or rolls, of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	1	A
4810312	--- In strips or rolls, of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm:		
48103121	---- Graph paper for recording apparatus	1	A
48103129	---- Other	10	C
48103190	--- Other	10	C
481032	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m <sup>2</sup> :		
48103210	--- In strips or rolls, of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	1	A
4810322	--- In strips or rolls, of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm:		
48103221	---- Graph paper for recording apparatus	1	A
48103229	---- Other	10	C
48103290	--- Other	10	C
481039	-- Other:		
48103910	--- In strips or rolls, of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	1	A
4810392	--- In strips or rolls, of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm:		
48103921	---- Graph paper for recording apparatus	1	A
48103929	---- Other	10	C
48103990	--- Other	10	C
48109	- Other paper and paperboard:		
481092	-- Multi-ply:		
48109210	--- In strips or rolls, of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	1	A
4810922	--- In strips or rolls, of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm:		
48109221	---- Graph paper for recording apparatus	1	A
48109229	---- Other	10	C
48109290	--- Other	10	C
481099	-- Other:		
4810991	--- In strips or rolls, of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state		
48109913	---- Metallized paper, not printed	1	A
48109914	---- Metallized paper, printed	10	C
48109919	---- Other	1	A
4810992	--- In strips or rolls, of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm:		
48109921	---- Graph paper for recording apparatus	1	A
48109929	---- Other	10	C
48109980	--- Other	10	C

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SAC Code	Description	Base Rate	Staging Category
4811	PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, COATED, IMPREGNATED, COVERED, SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR RECTANGULAR OR SQUARE SHAPED SHEETS, OF ANY SIZE, OTHER THAN GOODS OF THE KIND DESCRIBED IN HEADING 4803, 4809 OR 4810		
481110	- Tarred, bituminized or asphalted paper and paperboard:		
48111010	-- In strips or rolls, of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	1	A
48111020	-- In strips or rolls, of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	D
48111030	-- Floor coverings on a base of paper or of paperboard, whether or not cut	10	D
48111090	-- Other	10	D
481114	- Gummed or adhesive paper and paperboard:		
4811141	-- Self-adhesive:		
48111411	--- Not printed:		
481114111	---- In strips or rolls, of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	1	A
481114112	---- In strips or rolls, of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	D
481114119	---- Other	10	D
481114120	--- Printed	10	D
4811149	-- Other:		
48111491	--- Not printed:		
481114911	---- In strips or rolls, of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	6	D
481114912	---- In strips or rolls, of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	D
481114919	---- Other	10	D
481114920	--- Printed	10	D
481115	- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):		
4811151	-- Bleached, weighing more than 150 g/m <sup>2</sup> :		
48111511	--- Multi-ply, whether or not interleaved with aluminium foil ("Tetrapack" and the like)		
481115111	---- In strips or rolls, of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	1	A
481115112	---- In strips or rolls, of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	C
481115119	---- Other	10	C
481115120	-- Floor coverings on a base of paper or of paperboard, whether or not cut	10	C
48111519	--- Other:		
481115191	---- In strips or rolls, of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	1	A
481115192	---- In strips or rolls, of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	C
481115199	---- Other	10	C
4811159	-- Other:		
48111591	--- Coated, covered or impregnated with polyethylene, poly(vinylidene chloride) (PVDC) or copolymers thereof:		
481115911	---- Not printed, in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	6	C
481115912	---- Not printed, in strips or rolls, of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	C
481115913	---- Printed	10	C
481115919	---- Other	10	C
481115920	--- Floor coverings on a base of paper or of paperboard, whether or not cut	10	C
48111599	--- Other:		
481115991	---- In strips or rolls, of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	1	A
481115992	---- In strips or rolls, of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	C
481115999	---- Other	10	C
48116000	- Paper and paperboard coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	10	C
481190	- Other paper, paperboard, cellulose wadding and webs of cellulose fibres:		
48119030	-- "Endless" paper	15	C
48119040	-- Greaseproof paper, printed	10	D
48119050	-- Floor coverings on a base of paper or of paperboard, whether or not cut	10	C

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<b>SAC Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
4811909	-- Other:		
48119091	--- In strips or rolls, of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	1	A
48119092	--- In strips or rolls, of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	C
48119099	--- Other	10	C
48120000	FILTER BLOCKS, SLABS AND PLATES, OF PAPER PULP	1	A
4813	CIGARETTE PAPER, WHETHER OR NOT CUT TO SIZE OR IN THE FORM OF BOOKLETS OR TUBES		
48131000	- In the form of booklets or tubes	1	A
48132000	- In rolls of a width not exceeding 5 cm	1	A
48139000	- Other	1	A
4814	WALLPAPER AND SIMILAR WALL COVERINGS; WINDOW TRANSPARENCIES OF PAPER		
48141000	- "Ingrain" paper	10	C
48142000	- Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	10	C
481490	- Other		
48149010	- Wallpaper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven	10	C
48149090	-- Other	10	C
4816	CARBON PAPER, SELF-COPY PAPER AND OTHER COPYING OR TRANSFER PAPERS (OTHER THAN THOSE OF HEADING 4809), DUPLICATOR STENCILS AND OFFSET PLATES, OF PAPER, WHETHER OR NOT PUT UP IN BOXES		
48162000	- Self-copy paper	1	A
481690	- Other		
48169010	-- Carbon or similar copying papers	10	C
4816902	-- Duplicator stencils:		
48169021	--- Heat-transfer type	1	A
48169029	--- Other	10	C
48169090	-- Other	1	A
4817	ENVELOPES, LETTER CARDS, PLAIN POSTCARDS AND CORRESPONDENCE CARDS, OF PAPER OR PAPERBOARD; BOXES, POUCHES AND SIMILAR PRESENTATIONS, OF PAPER OR PAPERBOARD, CONTAINING AN ASSORTMENT OF PAPER STATIONERY		
48171000	- Envelopes	MFN	E
48172000	- Letter cards, plain postcards and correspondence cards	MFN	E
48173000	- Boxes, pouches and similar presentations, of paper or paperboard, containing an assortment of paper stationery	MFN	E
4818	TOILET PAPER AND SIMILAR PAPER, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES, OF A KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, IN ROLLS OF A WIDTH NOT EXCEEDING 36 CM, OR CUT TO SIZE OR SHAPE; HANDKERCHIEFS, CLEANSING TISSUES, TOWELS, TABLECLOTHS, SERVIETTES, NAPKINS FOR BABIES, TAMPONS, BED SHEETS AND SIMILAR HOUSEHOLD, SANITARY OR HOSPITAL ARTICLES, ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, OF PAPER PULP, PAPER, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES		
48181000	- Toilet paper	MFN	E
48182000	- Handkerchiefs, cleansing or facial tissues and towels	MFN	E
48183000	- Tablecloths and serviettes	MFN	E
481840	- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles:		
48184010	-- Napkins (diapers) for adults	1	A
48184090	-- Other	MFN	E
48185000	- Articles of apparel and clothing accessories	15	C
481890	- Other:		
48189010	-- For medical or surgical use	1	A
48189090	-- Other	15	C
4819	CARTONS, BOXES, CASES, BAGS AND OTHER PACKING CONTAINERS, OF PAPER, PAPERBOARD, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES; BOXES FOR OFFICES, SHOPS OR THE LIKE		
48191000	- Cartons, boxes and cases, of corrugated paper or paperboard	MFN	E
481920	- Cartons, boxes and cases, of not corrugated paper or paperboard:		
48192010	-- Cartons, boxes and cases, of multi-ply paperboard interleaved with plastic or aluminium foil ("Tetrabrik" and the like)	1	A
48192020	-- Cartons, boxes and cases water-proofed with plastic sheeting, paraffin or other materials	MFN	E

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SAC Code	Description	Base Rate	Staging Category
48192090	-- Other	MFN	E
481930	- Sacks and bags, having a base of a width of 40 cm or more:		
48193010	-- Multi-ply, of kraft paper, interleaved with plastics or aluminium	1	A
48193090	-- Other	MFN	E
48194000	- Other sacks and bags (including cones)	MFN	E
48195000	- Other packing containers, including record sleeves	MFN	E
48196000	- Box of a kind used in offices, shops or the like	MFN	E
4820	REGISTERS, ACCOUNT BOOKS, NOTE BOOKS, ORDER BOOKS, RECEIPT BOOKS, LETTER PADS, MEMORÁNDUM PADS, DIARIES AND SIMILAR ARTICLES, EXERCISE BOOKS, BLOTTING-PADS, BINDERS (LOOSE-LEAF OR OTHER), FOLDERS, FILE COVERS, MANIFOLD BUSINESS FORMS, INTERLEAVED CARBON SETS AND OTHER ARTICLES OF STATIONERY, OF PAPER OR PAPERBOARD; ALBUMS FOR SAMPLES OR FOR COLLECTIONS AND BOOK COVERS, OF PAPER OR PAPERBOARD		
48201000	- Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	15	C
48202000	- Notebooks	15	C
48203000	- Binders (other than book covers), folders and file covers	MFN	E
48204000	- Manifold business and interleaved carbon sets	15	C
48205000	- Albums for samples or for collections	15	C
48209000	- Other	15	C
4821	PAPER OR PAPERBOARD LABELS OF ALL KINDS, WHETHER OR NOT PRINTED		
48211000	- Printed	MFN	E
48219000	- Other	MFN	E
4822	BOBBINS, SPOOLS, COPS AND SIMILAR SUPPORTS OF PAPER PULP, PAPER OR PAPERBOARD, WHETHER OR NOT PERFORATED OR HARDENED		
48221000	- Of a kind used for winding textile yarn	1	A
48229000	- Other	1	A
4823	OTHER PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, CUT TO SIZE OR SHAPE; OTHER ARTICLES OF PAPER PULP, PAPER, PAPERBOARD, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES		
48232000	- Filter paper and paperboard	1	A
48234000	- Rolls, sheets and dials, printed for self-recording apparatus	1	A
48236	- Trays, dishes, plates, cups and the like, of paper or paperboard:		
48236100	-- Of bamboo	15	C
48236900	-- Other	15	D
482370	- Moulded or pressed articles of paper pulp:		
48237010	-- Moulded articles for packing and transporting eggs	MFN	E
48237090	-- Other	10	C
482390	- Other:		
48239030	-- Multicellular natural kraft paper (with hexagonal cells), whether or not impregnated	1	A
48239040	-- Sausage casings	1	A
48239050	-- Electrical insulation paper	1	A
48239060	-- Floor coverings on a base of paper or of paperboard, whether or not cut	10	C
4823909	-- Other articles:		
48239091	--- "Sticks" of rolled paper for confectionary	1	A
48239099	--- Other	10	D
49	PRINTED BOOKS, NEWSPAPERS, PICTURES AND OTHER PRODUCTS OF THE PRINTING INDUSTRY; MANUSCRIPTS, TYPESCRIPTS AND PLANS		
4901	PRINTED BOOKS, BROCHURES, LEAFLETS AND SIMILAR PRINTED MATTER, WHETHER OR NOT IN SINGLE SHEETS		
49011000	- In single sheets, whether or not folded	1	A
49019	- Other:		
49019100	-- Dictionaries and encyclopaedias, and serial instalments thereof	1	A
49019900	-- Other	1	A
4902	NEWSPAPERS, JOURNALS AND PERIODICALS, WHETHER OR NOT ILLUSTRATED OR CONTAINING ADVERTISING MATERIAL		
49021000	- Appearing at least four times a week	1	A
49029000	- Other	1	A
49030000	CHILDREN'S PICTURE, DRAWING OR COLOURING BOOKS	6	C
49040000	MUSIC, PRINTED OR IN MANUSCRIPT, WHETHER OR NOT BOUND OR ILLUSTRATED	6	C
4905	MAPS AND HYDROGRAPHIC OR SIMILAR CHARTS OF ALL KINDS, INCLUDING ATLASES, WALL MAPS, TOPOGRAPHICAL PLANS AND GLOBES, PRINTED		
49051000	- Globes	1	A
49059	- Other:		



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<b>SAC Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
49059100	-- In book form	1	A
49059900	-- Other	1	A
49060000	PLANS AND DRAWINGS FOR ARCHITECTURAL, ENGINEERING, INDUSTRIAL, COMMERCIAL, TOPOGRAPHICAL OR SIMILAR PURPOSES, BEING ORIGINALS DRAWN BY HAND; HAND-WRITTEN TEXTS; PHOTOGRAPHIC REPRODUCTIONS ON SENSITIZED PAPER AND CARBON COPIES OF THE FOREGOING	6	C
4907	UNUSED POSTAGE, REVENUE OR SIMILAR STAMPS OF CURRENT OR NEW ISSUE IN THE COUNTRY IN WHICH THEY HAVE, OR WILL HAVE, A RECOGNIZED FACE VALUE; STAMP-IMPRESSED PAPER; BANKNOTES; CHEQUE FORMS; STOCK, SHARE OR BOND CERTIFICATES AND SIMILAR DOCUMENTS OF TITLE		
49070010	- Postage, revenue or similar stamps; stampimpressed paper and similar	1	A
49070020	- Banknotes	1	A
49070090	- Other	15	C
4908	TRANSFERS (DECALS OR STICKERS)		
49081000	- Vitrifical transfers (Stickers)	1	A
49089000	- Other	MFN	E
49090000	PRINTED OR ILLUSTRATED POSTCARDS; PRINTED CARDS BEARING PERSONAL GREETINGS, MESSAGES OR ANNOUNCEMENTS, WHETHER OR NOT ILLUSTRATED, WITH OR WITHOUT ENVELOPES OR TRIMMINGS	MFN	E
49100000	CALENDARS OF ANY KIND, PRINTED, INCLUDING CALENDAR BLOCKS	15	C
4911	OTHER PRINTED MATTER, INCLUDING PRINTED PICTURES AND PHOTOGRAPHS		
491110	- Printed advertising material, commercial catalogues and the like:		
49111010	-- Instruction manuals for machines and appliances, illustrated brochures and sheets with directions for use for pharmaceutical or veterinary products	1	A
49111090	-- Other	15	C
49119	- Other		
49119100	-- Pictures, designs and photographs	15	C
491199	-- Other		
49119910	--- Lottery scratch cards	1	A
49119990	--- Other	15	C
50	SILK		
50010000	SILK-WORM COCOONS SUITABLE FOR REELING	1	A
50020000	RAW SILK (NOT THROWN)	1	A
50030000	SILK WASTE (INCLUDING COCOONS UNSUITABLE FOR REELING, YARN WASTE AND GARNETTED STOCK)	1	A
50040000	SILK YARN (OTHER THAN YARN SPUN FROM SILK WASTE) NOT PUT UP FOR RETAIL SALE	6	A
50050000	YARN SPUN FROM SILK WASTE, NOT PUT UP FOR RETAIL SALE	6	A
50060000	SILK YARN AND YARN SPUN FROM SILK WASTE, PUT UP FOR RETAIL SALE; SILK-WORM GUT	6	A
5007	WOVEN FABRICS OF SILK OR OF SILK WASTE		
50071000	- Fabrics of noikl silk	10	A
50072000	- Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk	10	A
50079000	- Other fabrics	10	A
51	WOOL, FINE OR COARSE ANIMAL HAIR; HORSEHAR YARN AND WOVEN FABRIC		
5101	WOOL, NOT CARDED OR COMBED:		
51011	- Greasy wool, including fleece-washed wool		
51011100	-- Shorn wool	1	A
51011900	-- Other	1	A
51012	- Degreased, not carbonized		
51012100	-- Shorn wool	1	A
51012900	-- Other	1	A
51013000	- Carbonized	1	A
5102	FINE OR COARSE ANIMAL HAIR, NOT CARDED OR COMBED:		
51021	- Fine animal hair:		
51021100	-- Of Kashmir (cashmere) goats:	1	A
51021900	-- Other	1	A
51022000	- Coarse animal hair	1	A
5103	WASTE OR WOOL OR OF FINE OR COARSE ANIMAL HAIR, INCLUDING YARN WASTE BUT EXCLUDING GARNETTED STOCK		
51031000	- Noils of wool or of fine animal hair	1	A
51032000	- Other waste of wool or of fine animal hair	1	A
51033000	- Waste of coarse animal hair	1	A
51040000	GARNETTED STOCK OF WOOL OR OF FINE OR COARSE ANIMAL HAIR	1	A

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5105	WOOL AND FINE OR COARSE ANIMAL HAIR, CARDED OR COMBED (INCLUDING COMBED WOOL IN FRAGMENTS)		
51051000	- Carded wool	1	A
51052	- Combed wool:		
51052100	-- "Combed wool in fragments"	1	A
51052900	-- Other	1	A
51053	- Fine animal hair, carded or combed:		
51053100	-- Of Kashmir (cashmere) goats	1	A
51053900	-- Other	1	A
51054000	- Coarse animal hair, carded or combed	1	A
5106	YARN OF CARDED WOOL, NOT PUT UP FOR RETAIL SALE		
51061000	- Containing 85% or more by weight of wool	6	A
51062000	- Containing less than 85% by weight of wool	6	A
5107	YARN OF COMBED WOOL, NOT PUT UP FOR RETAIL SALE		
51071000	- Containing 85% or more by weight of wool	6	A
51072000	- Containing less than 85% by weight of wool	6	A
5108	YARN OF FINE ANIMAL HAIR (CARDED OR COMBED), NOT PUT UP FOR RETAIL SALE		
51081000	- Carded	6	A
51082000	- Combed	6	A
5109	YARN OF WOOL OR OF FINE ANIMAL HAIR, PUT UP FOR RETAIL SALE		
51091000	- Containing 85% or more by weight of wool or fine animal hair	6	A
51099000	- Other	6	A
51100000	YARN OF COARSE ANIMAL HAIR OR OF HORSEHAIR (INCLUDING GIMPED HORSEHAIR YARN), WHETHER OR NOT PUT UP FOR RETAIL SALE	6	A
5111	WOVEN FABRICS OF CARDED WOOL OR OF CARDED FINE ANIMAL HAIR		
51111	- Containing 85% or more by weight of wool or fine animal hair		
51111100	-- Weighing not more than 300 g/m	10	A
51111900	-- Other	10	A
51112000	- Other, mixed mainly or solely with man-made filaments	10	A
51113000	- Other, mixed mainly or solely with man-made staple fibres	10	A
51119000	- Other	10	A
5112	WOVEN FABRICS OF COMBED WOOL OR OF COMBED FINE ANIMAL HAIR		
51121	- Containing 85% or more by weight of wool or fine animal hair		
51121100	-- Weighing not more than 200 g/m2	10	A
51121900	-- Other	10	A
51122000	- Other, mixed mainly or solely with man-made filaments	10	A
51123000	- Other, mixed mainly or solely with man-made staple fibres	10	A
51129000	- Other	10	A
51130000	WOVEN FABRICS OF COARSE ANIMAL HAIR OR OF HORSEHAIR	10	A
52	COTTON		
52010000	COTTON, NOT CARDED OR COMBED	1	A
5202	COTTON WASTE (INCLUDING YARN WASTE AND GARNETTED STOCK)		
52021000	- Yarn waste	1	A
52029	- Other:		
52029100	-- Garnetted stock	1	A
52029900	-- Other	1	A
52030000	COTTON, CARDED OR COMBED	1	A
5204	COTTON SEWING THREAD, WHETHER OR NOT PUT UP FOR RETAIL SALE		
52041	- Not put up for retail sale:		
52041100	-- Containing 85% or more by weight of cotton	6	A
52041900	-- Other	6	A
52042000	- Put up for retail sale	6	A
5205	COTTON YARN (OTHER THAN SEWING THREAD), CONTAINING 85% OR MORE BY WEIGHT OF COTTON, NOT PUT UP FOR RETAIL SALE		
52051	- Single yarn, of uncombed fibers:		
52051100	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	6	A
52051200	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	6	A
52051300	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	6	A
52051400	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	6	A
52051500	-- Measuring less than 125 decitex (exceeding 80 metric number)	6	A
52052	- Single yarn, of combed fibres:		
52052100	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	6	A
52052200	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 52 metric number)	6	A

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52052300	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	6	A
52052400	-- Measuring less than 192.31 decitex but not less than 192.31 decitex (exceeding 52 metric number but not exceeding 80 metric number)	6	A
52052600	-- Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	6	A
52052700	-- Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	6	A
52052800	-- Measuring less than 83.33 decitex (exceeding 120 metric number)	6	A
52053	- Multiple (folded) or cabled yarn, of uncombed fibres:		
52053100	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn):	6	A
52053200	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	6	A
52053300	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	6	A
52053400	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	6	A
52053500	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	6	A
52054	- Multiple (folded) or cabled yarn, of combed fibres:		
52054100	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn):	6	A
52054200	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	6	A
52054300	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	6	A
52054400	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	6	A
52054600	-- Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	6	A
52054700	-- Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	6	A
52054800	-- Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	6	A
5206	COTTON YARN (OTHER THAN SEWING THREAD), CONTAINING LESS THAN 85% BY WEIGHT OF COTTON, NOT PUT UP FOR RETAIL SALE		
52061	- Single yarn, of uncombed fibres:		
52061100	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	6	A
52061200	-- Measuring less than 714.29 but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	6	A
52061300	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	6	A
52061400	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	6	A
52061500	-- Measuring less than 125 decitex (exceeding 80 metric number)	6	A
52062	- Single yarn, of combed fibres:		
52062100	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	6	A
52062200	-- Measuring less than 714.29 but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	6	A
52062300	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	6	A
52062400	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	6	A
52062500	-- Measuring less than 125 decitex (exceeding 80 metric number)	6	A
52063	- Multiple (folded) or cabled yarn, of uncombed fibres:		
52063100	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn):	6	A
52063200	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	6	A
52063300	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	6	A

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52063400	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	6	A
52063500	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	6	A
52064	- Multiple (folded) or cabled yarn, of combed fibres:		
52064100	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	6	A
52064200	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	6	A
52064300	-- Measuring per single yarn 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	6	A
52064400	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	6	A
52064500	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	6	A
5207	COTTON YARN (OTHER THAN SEWING THREAD) PUT UP FOR RETAIL SALE		
52071000	- Containing 85% or more by weight of cotton	6	A
52079000	- Other	6	A
5208	WOVEN FABRICS OF COTTON, CONTAINING 85% OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 200 g/m2		
52081	- Unbleached:		
52081100	-- Plaine weave, weighing not more than 100 g/m2	10	A
52081200	-- Plaine weave, weighing more than 100 g/m2	10	A
52081300	-- 3-thread or 4-thread twill, including cross twill	10	A
52081900	-- Other fabrics	10	A
52082	- Bleached:		
52082100	-- Plaine weave, weighing not more than 100 g/m2	10	A
52082200	-- Plaine weave, weighing more than 100 g/m2	10	A
52082300	-- 3-thread or 4-thread twill, including cross twill	10	A
52082900	-- Other fabrics	10	A
52083	- Dyed:		
52083100	-- Plaine weave, weighing not more than 100 g/m2	10	A
52083200	-- Plaine weave, weighing more than 100 g/m2	10	A
52083300	-- 3-thread or 4-thread twill, including cross twill	10	A
52083900	-- Other fabrics	10	A
52084	- Of yarns of different colours:		
52084100	-- Plaine weave, weighing not more than 100 g/m2	10	A
52084200	-- Plaine weave, weighing more than 100 g/m2	10	A
52084300	-- 3-thread or 4-thread twill, including cross twill	10	A
52084900	-- Other fabrics	10	A
52085	- Printed:		
52085100	-- Plaine weave, weighing not more than 100 g/m2	10	A
52085200	-- Plaine weave, weighing more than 100 g/m2	10	A
520859	-- Other fabrics		
52085910	-- 3-thread or 4-thread twill, including cross twill	10	A
52085990	-- Other	10	A
5209	WOVEN FABRICS OF COTTON, CONTAINING 85% OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 200 g/m2		
52091	- Unbleached:		
52091100	-- Plaine weave	10	A
520912	-- 3-thread or 4-thread twill, including cross twill		
52091210	-- Weighing 400 g/m2 or more	6	A
52091290	-- - Other	10	A
52091900	-- Other fabrics	10	A
52092	- Bleached:		
52092100	-- Plaine weave	10	A
52092200	-- 3-thread or 4-thread twill, including cross twill	10	A
52092900	-- Other fabrics	10	A
52093	- Dyed:		
52093100	-- Plaine weave	10	A
520932	-- 3-thread or 4-thread twill, including cross twill		
52093210	-- - Weighing 400 g/m2 or more	10	A
52093220	-- - Of yarn impregnated with acrylic resin	10	A
52093290	-- - Other	10	A
52093900	-- Other fabrics	10	A
52094	- Of yarns of different colours:		
52094100	-- Plaine weave	10	A
520942	-- Denim:		

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SAC Code	Description	Base Rate	Staging Category
52094210	--- Weighing 400 g/m2 or more	1	A
52094290	--- Other	10	A
520943	-- Other fabrics of 3-thread or 4-thread twill, including cross twill:		
52094310	--- Weighing 400 g/m2 or more	10	A
52094390	--- Other	10	A
52094900	-- Other fabrics	10	A
52095	- Printed:		
52095100	-- Plaine weave	10	A
52095200	-- 3-thread or 4-thread twill, including cross twill	10	A
52095900	-- Other fabrics	10	A
5210	WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85% BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING NOT MORE THAN 200 g/m2		
52101	- Unbleached:		
52101100	-- Plaine weave	10	A
521019	-- Other fabrics:		
52101910	-- 3-thread or 4-thread twill, including cross twill	10	A
52101990	--- Other	10	A
52102	- Bleached:		
52102100	-- Plaine weave	10	A
521029	-- Other fabrics:		
52102910	-- 3-thread or 4-thread twill, including cross twill	10	A
52102990	--- Other	10	A
52103	- Dyed:		
52103100	-- Plaine weave	10	A
52103200	-- 3-thread or 4-thread twill, including cross twill	10	A
52103900	-- Other fabrics	10	A
52104	- Of yarns of different colours:		
52104100	-- Plaine weave	10	A
521049	-- Other fabrics:		
52104910	-- 3-thread or 4-thread twill, including cross twill	10	A
52104990	--- Other	10	A
52105	- Printed:		
52105100	-- Plaine weave	10	A
521059	-- Other fabrics:		
52105910	-- 3-thread or 4-thread twill, including cross twill	10	A
52105990	--- Other	10	A
5211	WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85% BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING MORE THAN 200 g/m2		
52111	- Unbleached:		
52111100	-- Plaine weave	10	A
52111200	-- 3-thread or 4-thread twill, including cross twill	10	A
52111900	-- Other fabrics	10	A
521120	- Bleached:		
52112010	-- Plaine weave	10	A
52112020	-- 3-thread or 4-thread twill, including cross twill	10	A
52112090	-- Other	10	A
52113	- Dyed:		
52113100	-- Plaine weave	10	A
52113200	-- 3-thread or 4-thread twill, including cross twill	10	A
52113900	-- Other fabrics	10	A
52114	-- Of yarns of different colours:		
52114100	-- Plaine weave	10	A
52114200	-- Denim	10	A
52114300	-- Other fabrics of 3-thread or 4-thread twill, including cross twill:	10	A
52114900	-- Other fabrics	10	A
52115	- Printed:		
52115100	-- Plaine weave	10	A
52115200	-- Other fabrics of 3-thread or 4-thread twill, including cross twill:	10	A
52115900	-- Other fabrics	10	A
5212	OTHER WOVEN FABRICS OF COTTON		
52121	- Weighing not more than 200 g/m2:		
52121100	-- Unbleached	10	A
52121200	-- Bleached	10	A
52121300	-- Dyed	10	A
52121400	-- Of yarns of different colours	10	A
52121500	-- Printed	10	A
52122	- Weighing more than 200 g/m2:		

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52122100	-- Unbleached	10	A
52122200	-- Bleached	10	A
52122300	-- Dyed	10	A
52122400	-- Of yarns of different colours	10	A
52122500	-- Printed	10	A
53	OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN AND WOVEN FABRICS OF PAPER YARN		
5301	FLAX, RAW OR PROCESSED BUT NOT SPUN; FLAX TOW AND WASTE (INCLUDING YARN WASTE AND GARNETTED STOCK)		
53011000	- Flax, raw or retted	1	A
53012	- Flax, broken, scutched, hackled or otherwise processed, but not spun:		
53012100	-- Broken or scutched:	1	A
53012900	-- Other	1	A
53013000	- Flax tow and waste	1	A
5302	TRUE HEMP (CANNABIS SATIVA L.), RAW OR PROCESSED BUT NOT SPUN; TOW AND WASTE OF TRUE HEMP (INCLUDING YARN WASTE AND GARNETTED STOCK)		
53021000	- True hemp, raw or netted	1	A
53029000	- Other	1	A
5303	JUTE AND OTHER TEXTILE BAST FIBRES (EXCLUDING FLAX, TRUE HEMP AND RAMIE), RAW OR PROCESSED BUT NOT SPUN; TOW AND WASTE OF THESE FIBRES (INCLUDING YARN WASTE AND GARNETTED STOCK)		
530310	- Jute and other textile bast fibres, raw or retted:		
53031010	-- Kenaf	1	A
53031090	-- Other	1	A
53039000	- Other	1	A
5305	COCONUT, ABACA (MANILA HEMP OR MUSA TEXTILIS NEE), RAMIE AND OTHER VEGETABLE TEXTILE FIBRES, NOT ELSEWHERE SPECIFIED OR INCLUDED, RAW OR PROCESSED BUT NOT SPUN; TOW, NOILS AND WASTE OF THESE FIBRES (INCLUDING YARN WASTE AND GARNETTED STOCK)		
5305001	- Sisal and other textile fibres of the agave type, raw:		
53050011	-- Mauritius hemp and henequen	1	A
53050019	-- Other	1	A
5305002	- Of coconut:		
53050021	-- Raw	1	A
53050029	-- Other	1	A
5305003	Of abaca:		
53050031	-- Raw	1	A
53050039	-- Other	1	A
53050090	- Other	1	A
5306	FLAX YARN		
53061000	- Single	6	A
53062000	- Multiple (folded or cabled)	6	A
5307	YARN OF JUTE OR OF TEXTILE BAST FIBRES OF HEADING 53.03		
53071000	- Single	6	A
53072000	- Multiple (folded or cabled)	6	A
5308	YARN OF OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN		
53081000	- Coir yarn	6	A
53082000	- True hemp yarn	6	A
530890	- Other:		
53089010	-- Ramie yarn	6	A
53089090	-- Other	6	A
5309	WOVEN FABRICS OF FLAX		
53091	- Containing 85% or more by weight of wool:		
53091100	- Unbleached or bleached	10	A
53091900	-- Other	10	A
53092	- Containing less than 85% by weight of wool:		
53092100	-- Unbleached or bleached	10	A
53092900	-- Other	10	A
5310	WOVEN FABRICS OF JUTE OR OF OTHER TEXTILE BAST FIBRES OF HEADING 53.03		
53101000	- Raw	10	A
53109000	- Other	10	A
5311	WOVEN FABRICS OF OTHER VEGETABLE TEXTILE FIBRES; WOVEN FABRICS OF PAPER YARN		
53110010	- Woven fabrics of paper yarn	10	A
53110090	- Other	10	A
54	SYNTHETIC OR ARTIFICIAL FILAMENTS; STRIPS AND SIMILAR FORMS OF SYNTHETIC OR ARTIFICIAL TEXTILE MATERIAL		

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5401	SEWING THREAD OF MAN-MADE FILAMENTS, WHETHER OR NOT PUT UP FOR RETAIL SALE		
540110	- Of synthetic filaments:		
54011010	-- Not put up for retail sale	6	A
54011020	-- Put up for retail sale	6	A
540120	- Of artificial filaments:		
54012010	-- Not put up for retail sale	6	A
54012020	-- Put up for retail sale	6	A
5402	SYNTHETIC FILAMENT YARN (OTHER THAN SEWING THREAD), NOT PUT UP FOR RETAIL SALE, INCLUDING SYNTHETIC MONOFILAMENT OF LESS THAN 67 DECITEX		
54021	- High tenacity yarn of nylon or other polyamides:		
54021100	-- Of aramides	1	A
54021900	-- Other	1	A
54022000	- High tenacity yarn of polyesters	1	A
54023	- Textured yarns:		
54023100	-- Of nylon or other polyamides, measuring per single yarn no more than 50 tex	6	A
54023200	-- Of nylon or other polyamides, measuring per single yarn more than 50 tex	6	A
54023300	-- Of polyesters	1	A
54023400	-- Of polypropylene	6	A
54023900	-- Other	6	A
54024	- Other yarn, single, untwisted or with a twist not exceeding 50 turns per meter:		
540244	-- Of elastomers:		
54024410	--- Of nylon or other polyamides	1	A
54024420	--- Of polyesters, partially oriented	1	A
54024430	--- Of other polyesters	6	A
54024490	--- Other	6	A
54024500	-- Other, of nylon or other polyamides	1	A
54024600	-- Other, of partially oriented polyesters	1	A
54024700	-- Other, of polyesters	1	A
54024800	-- Other, of polypropylene	6	A
54024900	-- Other	MFN	E
54025	- Other yarn, single with a twist exceeding 50 turns per meter:		
54025100	-- Of nylon or other polyamides	6	A
54025200	-- Of polyesters	6	A
54025900	-- Other	6	A
54026	- Other yarn, multiple (folded) or cabled:		
54026100	-- Of nylon or other polyamides	6	A
54026200	-- Of polyesters	6	A
54026900	-- Other	6	A
5403	ARTIFICIAL FILAMENT YARN (OTHER THAN SEWING THREAD), NOT PUT UP FOR RETAIL SALE, INCLUDING ARTIFICIAL MONOFILAMENT OF LESS THAN 67 DECITEX		
54031000	- High tenacity yarn of viscose rayon	1	A
54033	- Other yarn, single:		
54033100	-- Of viscose rayon, untwisted or with a twist not exceeding 120 turns per meter	6	A
54033200	-- Of viscose rayon, with a twist exceeding 120 turns per meter	6	A
540333	-- Of cellulose acetate		
54033310	-- Textured yarn	6	A
54033390	--- Other	1	A
54033900	-- Other	6	A
54034	- Other yarn, multiple (folded)		
54034100	-- Of viscose rayon	6	A
54034200	-- Of cellulose acetate	6	A
54034900	-- Other	6	A
5404	SYNTHETIC MONOFILAMENT OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM; STRIP AND THE LIKE (FOR EXAMPLE, ARTIFICIAL STRAW) OF SYNTHETIC TEXTILE MATERIALS OF AN APPARENT WIDTH NOT EXCEEDING 5 MM		
54041	Monofilament:		
54041100	-- Of elastomers	6	A
54041200	-- Other, of polypropylene	6	A
540419	-- Other:		
54041910	--- Of polyamides, of a length not exceeding 6 cm and diameter not exceeding 0.31 mm, for toothbrushes	1	A
54041990	--- Other	6	A
54049000	- Other	6	A

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<b>SAC Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
54050000	ARTIFICIAL MONOFILAMENT OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM; STRIP AND THE LIKE (FOR EXAMPLE, ARTIFICIAL STRAW) OF ARTIFICIAL TEXTILE MATERIALS OF AN APPARENT WIDTH NOT EXCEEDING 5 MM	6	A
5406	MAN-MADE FILAMENT YARN (OTHER THAN SEWING THREAD), PUT UP FOR RETAIL SALE		
54060010	- Synthetic filament yarn	MFN	E
54060020	- Artificial filament yarn	6	A
5407	WOVEN FABRICS OF SYNTHETIC FILAMENT YARN, INCLUDING WOVEN FABRICS OBTAINED FROM MATERIALS OF HEADING 54.04		
54071000	- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides, or of polyesters	1	A
54072000	- Woven fabric obtained from strip or the like:	MFN	E
54073000	- Fabrics specified in Note 9 to Section XI	10	A
54074	- Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides:		
540741	- - - Unbleached or bleached:		
54074110	- - - Of a density exceeding 70 yarns per cm2	10	A
54074190	- - - Other	10	A
54074200	- - Dyed	10	A
54074300	- - Of yarns of different colours	10	A
54074400	- - Printed	10	A
54075	- Other woven fabrics, containing 85% or more by weight of textured polyester filaments:		
54075100	- - Unbleached or bleached	10	A
54075200	- - Dyed	10	A
54075300	- - Of yarns of different colours	10	A
54075400	- - Printed	10	A
54076	- Other woven fabrics, containing 85% or more by weight of polyester filaments:		
54076100	- - Other woven fabrics, containing 85% or more by weight of non-textured polyester filaments:	10	A
54076900	- - Other	10	A
54077	- Other woven fabrics, containing 85% or more by weight of polyester filaments:		
540771	- - Unbleached or bleached:		
54077110	- - - Woven fabrics of polypropylene of a density not exceeding 10 yarns per cm2	10	A
54077190	- - - Other	10	A
540772	- - Dyed:		
54077210	- - - Woven fabrics of polypropylene of a density not exceeding 10 yarns per cm2	10	A
54077290	- - - Other	10	A
540773	- - Of yarns of different colours:		
54077310	- - - Fabrics weighing 200 g/m2 or more, of a kind used in the manufacture of tyres:	1	A
54077390	- - - Other	10	A
54077400	- - Printed	10	A
54078	- Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton:		
54078100	- - Unbleached or bleached	10	A
54078200	- - Dyed	10	A
54078300	- - Of yarns of different colours	10	A
54078400	- - Printed	10	A
54079	- Other woven fabrics:		
54079100	- - Unbleached or bleached	10	A
54079200	- - Dyed	10	A
54079300	- - Of yarns of different colours	10	A
54079400	- - Printed	10	A
5408	WOVEN FABRICS OF ARTIFICIAL FILAMENT YARN, INCLUDING WOVEN FABRICS OBTAINED FROM MATERIALS OF HEADING 54.05		
54081000	- Woven fabrics obtained from high tenacity yarn, of viscose rayon:	1	A
54082	- Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like:		
54082100	- - Unbleached or bleached	10	A
54082200	- - Dyed	10	A
54082300	- - Of yarns of different colours	10	A
54082400	- - Printed	10	A
54083	- Other woven fabrics:		
54083100	- - Unbleached or bleached	10	A
540832	- - Dyed:		
54083210	- - Plain weave, containing less than 85% by weight of artificial filaments, mixed solely or principally with cotton, of a density of 20 or more yarns per cm2, weighing more than 200 g/m2	10	A



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<b>SAC Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
54083290	- - - Other	10	A
540833	- - Of yarns of different colours:		
54083310	- - - Plain weave, containing less than 85% by weight of artificial filaments, mixed solely or principally with cotton, of a density of 20 or more yarns per cm2, weighing more than 200 g/m2	10	A
54083390	- - - Other	10	A
54083400	- - Printed	10	A
55	MAN-MADE STAPLE FIBRES		
5501	SYNTHETIC FILAMENT TOW		
55011000	- Of nylon or other polyamides	1	A
55012000	- Of polyesters	1	A
55013000	- Acrylic or modacrylic	1	A
55014000	- Of polypropylene	1	A
55019000	- Other	1	A
55020000	ARTIFICIAL FILAMENT TOW	1	A
5503	SYNTHETIC STAPLE FIBRES, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING		
55031	- Of nylon or other polyamides:		
55031100	- - Of aramides	1	A
55031900	- - Other	1	A
55032000	- Of polyesters	1	A
55033000	- Acrylic or modacrylic	1	A
55034000	- Of polypropylene	1	A
55039000	- Other	1	A
5504	ARTIFICIAL STAPLE FIBRES, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING		
55041000	- Of viscose rayon	1	A
55049000	- Other	1	A
5505	WASTE (INCLUDING NOILS, YARN, WASTE AND GARNETTED STOCK) OF MAN-MADE FIBRES		
55051000	- Of synthetic fibres	1	A
55052000	- Of artificial fibres	1	A
5506	SYNTHETIC STAPLE FIBRES, CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING		
55061000	- Of nylon or other polyamides	1	A
55062000	- Of polyesters	1	A
55063000	- Acrylic or modacrylic	1	A
55069000	- Other	1	A
55070000	ARTIFICIAL STAPLE FIBRES, CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING	1	A
5508	SEWING THREAD OF MAN-MADE STAPLE FIBRES, WHETHER OR NOT PUT UP FOR RETAIL SALE		
550810	- Of synthetic staple fibres:		
55081010	- - Not put up for retail sale	6	A
55081020	- - Put up for retail sale	6	A
550820	- Of artificial staple fibres:		
55082010	- - Not put up for retail sale	6	A
55082020	- - Put up for retail sale	6	A
5509	YARN (OTHER THAN SEWING THREAD) OF SYNTHETIC STAPLE FIBRES, NOT PUT UP FOR RETAIL SALE		
55091	- Containing 85% or more by weight of staple fibres of nylon or other polyamides:		
55091100	- - Single	6	A
55091200	- - Multiple (folded) or cabled	6	A
55092	- Containing 85% or more by weight of staple fibres of nylon or other polyamides:		
55092100	- - Single	6	A
55092200	- - Multiple (folded) or cabled	6	A
55093	- Containing 85% or more by weight of staple fibres of acrylic or modacrylic staple fibres:		
55093100	- - Single	6	A
55093200	- - Multiple (folded) or cabled	6	A
55094	- Other yarn, containing 85% or more by weight of synthetic staple fibres:		
55094100	- - Single	6	A
55094200	- - Multiple (folded) or cabled	6	A
55095	- Other yarn, of polyester staple fibres:		
55095100	- - Mixed mainly or solely with artificial staple fibres	6	A
55095200	- - Mixed mainly or solely with wool or fine animal hair	6	A
55095300	- - Mixed mainly or solely with cotton	6	A
55095900	- - Other	6	A
55096	- Other yarn, of acrylic or modacrylic staple fibres:		

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SAC Code	Description	Base Rate	Staging Category
55096100	-- Mixed mainly or solely with wool or fine animal hair	6	A
55096200	-- Mixed mainly or solely with cotton	6	A
55096900	-- Other	6	A
55099	- Other yarn:		
55099100	-- Mixed mainly or solely with wool or fine animal hair	6	A
55099200	-- Mixed mainly or solely with cotton	6	A
55099900	-- Other	6	A
5510	YARN (OTHER THAN SEWING THREAD) OF ARTIFICIAL STAPLE FIBRES, NOT PUT UP FOR RETAIL SALE		
55101	- Containing 85% or more by weight of artificial staple fibres:		
55101100	-- Single	6	A
55101200	-- Multiple (folded) or cabled	6	A
55102000	- Other yarn, mixed mainly or solely with wool or fine animal hair	6	A
55103000	- Other yarn, mixed mainly or solely with cotton	6	A
55109000	- Other yarn	6	A
5511	YARN (OTHER THAN SEWING THREAD) OF MAN-MADE STAPLE FIBRES, PUT UP FOR RETAIL SALE		
55111000	- Of synthetic staple fibres, containing 85% or more by weight of such fibres	6	A
55112000	- Of synthetic staple fibres, containing less than 85% by weight of such fibres	6	A
55113000	- Of artificial staple fibres	6	A
5512	WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, CONTAINING 85% OR MORE BY WEIGHT OF SYNTHETIC STAPLE FIBRES		
55121	- Containing 85% or more by weight of staple fibres of nylon or other polyamides:		
55121100	-- Unbleached or bleached	10	A
551219	-- Other:		
55121910	--- Twill weave (warp effect), with unbleached or bleached warp yarns and coloured weft yarns (or viceversa), weighing 400 g/m2 or more	6	A
55121990	--- Other	10	A
55122	- Containing 85% or more by weight of staple fibres of acrylic or modacrylic staple fibres:		
55122100	-- Unbleached or bleached	10	A
55122900	-- Other	10	A
55129	- Other:		
55129100	-- Unbleached or bleached	10	A
55129900	-- Other	10	A
5513	WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, CONTAINING LESS THAN 85% BY WEIGHT OF SUCH FIBRES, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT NOT EXCEEDING 170 g/m2		
55131	- Unbleached or blached:		
55131100	- Of polyester staple fibres, plain weave	10	A
55131200	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	A
55131300	-- Other woven fabrics of polyester staple fibres	10	A
55131900	-- Other fabrics	10	A
55132	- Dyed:		
55132100	-- Of polyester staple fibres, plain weave	10	A
551323	-- Other woven fabrics of polyester staple fibres		
55132310	--- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	A
55132390	--- Other	10	A
55132900	-- Other fabrics	10	A
55133	- Of yarns of different colours:		
55133100	-- Of polyester staple fibres, plain weave	10	A
551339	-- Other fabrics:		
55133910	--- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	A
55133920	--- Other woven fabrics of polyester staple fibres	10	A
55133990	--- Other	10	A
55134	- Printed:		
55134100	-- Of polyester staple fibres, plain weave	10	A
551349	-- Other fabrics:		
55134910	--- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	A
55134920	--- Other woven fabrics of polyester staple fibres	10	A
55134990	--- Other	10	A
5514	WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, CONTAINING LESS THAN 85% BY WEIGHT OF SUCH FIBRES, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT EXCEEDING 170 g/m2		
55141	- Unbleached or blached:		
551411	-- Of polyester staple fibres, plain weave		
55141110	--- Weighing more than 200 g/m2	10	A
55141190	--- Other	10	A
55141200	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	A

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551419	-- Other fabrics:		
55141910	--- Other woven fabrics of polyester staple fibres	10	A
55141990	--- Other	10	A
55142	- Dyed:		
55142100	-- Of polyester staple fibres, plain weave	10	A
55142200	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	A
55142300	-- Other woven fabrics of polyester staple fibres	10	A
55142900	-- Other fabrics	10	A
551430	-- Of yarns of different colours:		
55143010	-- Of polyester staple fibres, plain weave	10	A
5514302	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres		
55143021	--- Weighing 400 g/m2 or more	6	A
55143029	--- Other	10	A
55143030	-- Other woven fabrics of polyester staple fibres	10	A
55143090	-- Other	10	A
55144	- Printed:		
55144100	-- Of polyester staple fibres, plain weave	10	A
55144200	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	A
55144300	-- Other woven fabrics of polyester staple fibres	10	A
55144900	-- Other fabrics	10	A
5515	OTHER WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES		
55151	- Of polyester staple fibres:		
55151100	-- Mixed mainly or solely with viscose rayon staple fibres:	10	A
55151200	-- Mixed mainly or solely with man-made filaments	10	A
55151300	-- Mixed mainly or solely with wool or fine animal hair:	10	A
55151900	-- Other	10	A
55152	- Of acrylic or modacrylic staple fibres:		
55152100	-- Mixed mainly or solely with man-made filaments	10	A
55152200	-- Mixed mainly or solely with wool or fine animal hair	10	A
55152900	-- Other	10	A
55159	- Other fabrics:		
55159100	-- Mixed mainly or solely with man-made filaments	10	A
551599	-- Other:		
55159910	--- Mixed mainly or solely with wool or fine animal hair	10	A
55159990	--- Other	10	A
5516	WOVEN FABRICS OF ARTIFICIAL STAPLE FIBRES		
55161	- Containing 85% or more by weight of artificial staple fibres:		
55161100	-- Unbleached or bleached	10	A
55161200	-- Dyed	10	A
551613	-- Of yarns of different colours:		
55161310	--- Weighing more than 400 g/m2	6	A
55161390	--- Other	10	A
55161400	-- Printed	10	A
55162	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments:		
55162100	-- Unbleached or bleached	10	A
55162200	-- Dyed	10	A
551623	-- Of yarns of different colours:		
55162310	--- Weighing 400 g/m2 or more	6	A
55162390	--- Other	10	A
55162400	-- Printed	10	A
55163	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair:		
55163100	-- Unbleached or bleached	10	A
55163200	-- Dyed	10	A
55163300	-- Of yarns of different colours	10	A
55163400	-- Printed	10	A
55164	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton:		
55164100	-- Unbleached or bleached	10	A
55164200	-- Dyed	10	A
551643	-- Of yarns of different colours:		
55164310	--- Weighing 400 g/m2 or more	6	A
55164390	--- Other	10	A
55164400	-- Printed	10	A
55169	- Other:		
55169100	-- Unbleached or bleached	10	A
55169200	-- Dyed	10	A
55169300	-- Of yarns of different colours	10	A

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SAC Code	Description	Base Rate	Staging Category
55169400	-- Printed	10	A
56	WADDING, FELT AND NONWOVENS; SPECIAL YARNS; TWINE, CORDAGE, ROPES AND CABLES AND ARTICLES THEREOF		
5601	WADDING OF TEXTILE MATERIALS AND ARTICLES THEREOF; TEXTILE FIBRES, NOT EXCEEDING 5 MM IN LENGTH (FLOCK), TEXTILE DUST AND MILL NEPS		
560110	- Sanitary towels and tampons, diapers and diaper liners for babies and similar sanitary articles, of wadding:		
56011010	-- Diapers for adults	1	A
56011090	-- Other	15	C
56012	- Wadding; other articles of wadding:		
560121	-- Of cotton:		
5601211	--- Wadding:		
56012111	---- Weighing 100 g/m2 or more but not more than 350 g/m2	6	C
56012119	---- Other	1	A
5601212	--- Articles of wadding:		
56012121	---- Cylinders for cigarette filters, whether or not containing activated carbon	6	C
56012129	---- Other	15	C
560122	-- Of man-made fibres:		
5601221	--- Wadding:		
56012211	---- Weighing 100 g/m2 or more but not more than 350 g/m2	6	C
56012219	---- Other	1	A
5601222	--- Articles of wadding:		
56012221	---- Cylinders for cigarette filters, whether or not containing activated carbon	6	C
56012229	---- Other	15	C
560129	-- Other:		
56012910	--- Wadding:	6	C
56012920	--- Articles of wadding	15	C
56013000	- Textile flock and dust and mill neps	6	C
5602	FELT, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED		
56021000	- Needleloom felt and stitch-bonded fibre fabrics	6	C
56022	- Other felt, not impregnated, coated, covered or laminated:		
56022100	-- Of wool or fine animal hair	6	C
56022900	-- Of other textile materials	6	C
560290	- Other:		
56029010	-- Covered with thermoplastics, of a thickness exceeding 0.15 mm, weighing more than 350 g/m2	1	A
56029020	-- Impregnated	1	A
56029090	-- Other	6	C
5603	NONWOVENS, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED		
56031	- Of man-made fibres:		
56031100	-- Weighing not more than 25 g/m2	1	A
56031200	-- Weighing more than 25 g/m2 but not more than 70 g/m2	1	A
56031300	-- Weighing more than 70 g/m2 but not more than 150 g/m2	1	A
56031400	-- Weighing more than 150 g/m2	1	A
56039	- Other:		
56039100	-- Weighing not more than 25 g/m2	1	A
56039200	-- Weighing more than 25 g/m2 but not more than 70 g/m2	1	A
56039300	-- Weighing more than 70 g/m2 but not more than 150 g/m2	1	A
56039400	-- Weighing more than 150 g/m2	1	A
5604	RUBBER THREAD AND CORD, TEXTILE COVERED; TEXTILE YARN, AND STRIP AND THE LIKE OF HEADING 54.04 OR 54.05, IMPREGNATED, COATED, COVERED OR SHEATHED WITH RUBBER OR PLASTICS		
56041000	- Rubber thread and cord, textile-covered	MFN	E
560490	- Other:		
56049010	-- High tenacity polyester thread, of nylon or other polyamides or o viscose rayon, impregnated or covered	1	A
56049090	-- Other	10	C
56050000	METALIZED YARN, WHETHER OR NOT GIMPED, BEING TEXTILE YARN, OR STRIP OR THE LIKE OF HEADING 54.04 OR 54.05, COMBINED WITH METAL IN THE FORM OF THREAD, STRIP OR POWDER OR COVERED WITH METAL	1	A
56060000	GIMPED YARN, AND STRIP AND THE LIKE OF HEADING 54.04 OR 54.05, GIMPED (OTHER THAN THOSE OF HEADING 56.05 AND GIMPED HORSEHAIR YARN); CHENILLE YARN (INCLUDING FLOCK CHENILLE YARN); LOOP WALE-YARN	6	C

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<b>SAC Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
5607	TWINE, CORDAGE, ROPES AND CABLES, WHETHER OR NOT PLAITED OR BRAIDED AND WHETHER OR NOT IMPREGNATED, COATED, COVERED OR SHEATHED WITH RUBBER OR PLASTICS		
56072	- Of sisal or other textile fibres of the genus Agave:		
56072100	- - Binder or bailer of twine	15	C
56072900	- - Other	MFN	E
56074	- Of polyethylene or polypropylene:		
56074100	- - Binder or bailer of twine	15	C
56074900	- - Other	15	C
56075000	- Of other synthetic fibres	15	C
560790	- Other:		
56079010	- - Of yute or other textile fibres of the heading 53.03	15	C
56079090	- - Other	15	C
5608	KNOTTED NETTING OF TWINE, CORDAGE OR ROPE; MADE UP FISHING NETS AND OTHER MADE UP NETS, OF TEXTILE MATERIALS		
56081	- Of man-made textile materials:		
56081100	- - Made up fishing nets	6	C
56081900	- - Other	MFN	E
56089000	- Other	15	C
56090000	ARTICLES OF YARN, STRIP OR THE LIKE OF HEADING 54.04 OR 54.05, TWINE, CORDAGE, ROPE OR CABLES, NOT ELSEWHERE SPECIFIED OR INCLUDED	15	C
57	CARPETS AND OTHER TEXTILE FLOOR COVERINGS		
5701	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, KNOTTED, WHETHER OR NOT MADE UP		
57011000	- Of wool or fine animal hair	15	C
57019000	- Of other textile materials	15	C
5702	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, WOVEN, NOT TUFTED OR FLOCKED, WHETHER OR NOT MADE UP, INCLUDING "KELEM", "SCHUMACKS", "KARAMANIE" AND SIMILAR HAND-WOVEN RUGS		
57021000	"Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	15	C
57022000	- Floor coverings of coconut fibre (coir)	15	C
57023	- Other, of pile construction, not made up:		
57023100	- - Of wool or fine animal hair	15	C
57023200	- - Of man-made textile materials	15	C
57023900	- - Of other textile materials	15	C
57024	- Other, of pile construction, not made up:		
57024100	- - Of wool or fine animal hair	15	C
57024200	- - Of man-made textile materials	15	C
57024900	- - Of other textile materials	15	C
570250	- Other, not of pile construction, not made up:		
57025010	- - Of wool or fine animal hair	15	C
57025020	- - Of man-made textile materials	15	C
57025090	- - Other	15	C
57029	- Other, not of pile construction, not made up:		
57029100	- - Of wool or fine animal hair	15	C
57029200	- - Of man-made textile materials	15	C
57029900	- - Of other textile materials	15	C
5703	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, TUFTED, WHETHER OR NOT MADE UP		
57031000	- Of wool or fine animal hair	15	C
57032000	- Of nylon or other polyamides	15	C
57033000	- Of other man-made textile materials	15	C
57039000	- Of other textile materials	15	C
5704	CARPETS AND OTHER TEXTILE FLOORINGS, OF FELT, NOT TUFTED OR FLOCKED, WHETHER OR NOT MADE UP		
57041000	- Having a maximum surface area of 0.3 m2	15	C
57049000	- Other	15	C
57050000	OTHER CARPETS AND OTHER TEXTILE FLOOR COVERINGS, WHETHER OR NOT MADE UP	15	C
58	SPECIAL WOVEN FABRICS; TUFTED TEXTILE FABRICS; LACE; TAPESTRIES; TRIMMINGS; EMBROIDERY		
5801	WOVEN PILE FABRICS AND CHENILLE FABRICS, OTHER THAN FABRICS OF HEADING 58.02 OR 58.06		
58011000	- Of wool or fine animal hair	10	C
58012	- Of cotton:		
58012100	- - Uncut weft pile fabrics	10	C
58012200	- - Cut corduroy	1	A
580123	- - Other weft pile fabrics		

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SAC Code	Description	Base Rate	Staging Category
58012310	--- With pile fibres of a length exceeding 3 mm	10	C
58012390	--- Other	10	C
58012400	-- Warp pile fabrics, épinglé (uncut)	10	C
580125	-- Warp pile fabrics, cut:		
58012510	--- With pile fibres of a length exceeding 3 mm	10	C
58012590	--- Other	10	C
58012600	-- Chenille fabrics	10	C
58013	- Of man-made fibres:		
58013100	-- Uncut weft pile fabrics	10	C
58013200	-- Cut corduroy	1	A
58013300	-- Other weft pile fabrics	10	C
580134	-- Warp pile fabrics, épinglé (uncut)		
58013410	--- For closing by pressure (Velcro)	1	A
58013490	--- Other	10	C
580135	-- Warp pile fabrics, cut:		
58013510	--- With pile fibres of a length exceeding 3 mm	10	C
58013520	--- Other, in the piece of a width exceeding 350 cm, weighing more than 130 g/m2	10	C
58013590	--- Other	10	C
58013600	-- Chenille fabrics	10	C
58019000	- Of other textile materials	10	C
5802	TERRY TOWELLING AND SIMILAR WOVEN TERRY FABRICS, OTHER THAN NARROW FABRICS OF HEADING 58.06; TUFTED TEXTILE FABRICS, OTHER THAN PRODUCTS OF HEADING 57.03		
58021	- Terry towelling and similar woven terry fabrics, of cotton:		
58021100	-- Unbleached	10	C
58021900	-- Other	10	C
58022000	- Terry towelling and similar woven terry fabrics, of other textile materials	10	C
58023000	- Tufted textile fabrics	10	C
5803	GAUZE, OTHER THAN NARROW FABRICS OF HEADING 58.06		
58030010	- Of cotton	10	C
58030090	- Other	10	C
5804	TULLES AND OTHER NET FABRICS, NOT INCLUDING WOVEN, KNITTED OR CROCHETED FABRICS; LACE IN THE PIECE, IN STRIPS OR IN MOTIFS, OTHER THAN FABRICS OF HEADINGS 60.02 TO 60.06		
58041000	- Tullies and other net fabrics	10	C
58042	- Mechanically made lace:		
58042100	-- Of man-made fibres	10	C
58042900	-- Of other textile materials	10	C
58043000	- Hand-made lace	10	C
58050000	HAND-WOVEN TAPESTRIES OF THE TYPE GOBELINS, FLANDERS, AUBUSSON, BEAUVAIS AND THE LIKE, AND NEEDLE-WORKED TAPESTRIES (FOR EXAMPLE, PETIT POINT, CROSS STITCH), WHETHER OR NOT MADE UP	15	C
5806	NARROW WOVEN FABRICS, OTHER THAN GOODS OF HEADING 58.07; NARROW FABRICS CONSISTING OF WARP WITHOUT WEFT ASSEMBLED BY MEANS OF AN ADHESIVE (BOLDUCS)		
580610	- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics:		
58061010	-- Of a width of less than 10 cm, with pile fibres of a length exceeding 3 mm	10	C
58061020	-- For closing with pressure (velcro)	1	A
58061090	-- Other	10	C
58062000	- Other woven fabrics, containing by weight 5% or more of elastomeric yarn, or rubber thread	MFN	E
58063	- Other woven fabrics:		
580631	-- Of cotton:		
58063110	--- Of a density exceeding 75 yarns per cm2	6	C
58063190	--- Other	10	C
580632	-- Of man-made fibres:		
58063210	--- Of polyamides, of a density exceeding 75 yarns per cm2	6	C
58063290	--- Other	10	C
58063900	-- Of other textile materials	MFN	E
58064000	- Fabrics, consisting of warp without weft assembled by means of an adhesive (bolducs)	10	C
5807	LABELS, BADGES AND SIMILAR ARTICLES OF TEXTILE MATERIALS, IN THE PIECE, IN STRIPS OR CUT TO SHAPE OR SIZE, NOT EMBROIDERED		
58071000	- Woven	10	C
58079000	- Other	10	C
5808	BRAIDS IN THE PIECE; ORNAMENTAL TRIMMINGS IN THE PIECE, WITHOUT EMBROIDERY, OTHER THAN KNITTED OR CROCHETED; TASSELS, POMPONS AND SIMILAR ARTICLES		

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<b>SAC Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
58081000	- Braids in the piece	10	C
58089000	- Other	10	C
58090000	WOVEN FABRICS OF METAL THREAD AND WOVEN FABRICS OF METALLIZED YARN OF HEADING 56.05, OF A KIND USED IN APPAREL, AS FURNISHING FABRICS OR FOR SIMILAR PURPOSES, NOT ELSEWHERE SPECIFIED OR INCLUDED	10	C
5810	EMBROIDERY, IN THE PIECE, IN STRIPS OR IN MOTIFS		
58101000	- Embroidery without visible ground	10	C
58109	- Other embroidery:		
58109100	- - Of cotton	10	C
58109200	- - Of man-made fibres	10	C
58109900	- - Of other textile materials	10	C
5811	QUILTED TEXTILE PRODUCTS IN THE PIECE, COMPOSED OF ONE OR MORE LAYERS OF TEXTILE MATERIALS ASSEMBLED WITH PADDING BY STITCHING OR OTHERWISE, OTHER THAN EMBROIDERY OF HEADING 58.10		
58110010	- Of dipped fabrics	10	C
58110090	- Other	10	C
59	IMPREGNATED, COATED, COVERED OR LAMINATED TEXTILE FABRICS; TEXTILE ARTICLES OF A KIND SUITABLE FOR INDUSTRIAL USE		
5901	TEXTILE FABRICS COATED WITH GUM OR AMYLACEOUS SUBSTANCES, OF A KIND USED FOR THE OUTER COVERS OF BOOKS OR THE LIKE; TRACING CLOTH; PREPARED PAINTING CANVAS; BUCKRAM AND SIMILAR STIFFENED TEXTILE FABRICS OF A KIND USED FOR HAT FOUNDATIONS		
59011000	- Textile fabrics coated with gum or anylaceous substances, of a kind used for the outer covers of books or the like	6	C
59019000	- Other	6	C
5902	TYRE CORD FABRIC OF HIGH TENACITY YARN OF NYLON OR OTHER POLYAMIDES, POLYESTERS OR VISCOSE RAYON		
59021000	- Of nylon or other polyamides	1	A
59022000	- Of polyesters	1	A
59029000	- Other	1	A
5903	TEXTILE FABRICS IMPREGNATED, COATED, COVERED OR LAMINATED WITH PLASTICS, OTHER THAN THOSE OF HEADING 59.02		
59031000	- With poly (vinyl chloride)	6	C
59032000	- With polyurethane	10	C
590390	- Other:		
59039010	- - Fabrics with visible particles of thermoplastics on one or both sides (interlinings)	6	C
59039020	- - Other, of polyamides, of a density exceeding 35 yarns per cm2	6	C
59039030	- - Other, of textured polyester yarn coated with acrylic polymers, in the piece, of a width exceeding 183 cm	10	C
59039090	- - Other	10	C
5904	LINOLEUM, WHETHER OR NOT CUT TO SHAPE; FLOOR COVERINGS CONSISTING OF A COATING OR COVERING APPLIED ON A TEXTILE BACKING, WHETHER OR NOT CUT TO SHAPE		
59041000	- Linoleum	1	A
59049000	- Other	10	C
59050000	TEXTILE WALL COVERINGS	10	C
5906	RUBBERIZED TEXTILE FABRICS, OTHER THAN THOSE OF HEADING 59.02		
59061000	- Adhesive tape of a width not exceeding 20 cm	10	C
59069	- Other:		
59069100	- - Knitted or crocheted	10	C
590699	- - Other:		
59069910	- - - Of polyamides or viscose rayon, weighing 150 g/m2 or more but not more than 500 g/m2	6	C
59069920	- - - Flannel	10	C
59069930	- - - Rubberized nylon tyre cord fabrics	1	A
59069990	- - - Other	10	C
59070000	TEXTILE FABRICS OTHERWISE IMPREGNATED, COATED OR COVERED; PAINTED CANVAS BEING THEATRICAL SCENERY, STUDIO BACK-CLOTHS OR THE LIKE	10	C
59080000	TEXTILE WICKS, WOVEN, PLAITED OR KNITTED, FOR LAMPS, STOVES, LIGHTERS, CANDLES OR THE LIKE; INCANDESCENT GAS MANTLES AND TUBULAR KNITTED GAS MANTLE FABRIC THEREFORE, WHETHER OR NOT IMPREGNATED	6	C
59090000	TEXTILE HOSEPIPING AND SIMILAR TEXTILE TUBING, WITH OR WITHOUT LINING, ARMOUR OR ACCESSORIES OF OTHER MATERIALS	1	A
59100000	TRANSMISSION OR CONVEYOR BELTS OR BELTING, OF TEXTILE MATERIAL, WHETHER OR NOT IMPREGNATED, COATED, COVERE OR LAMINATED WITH PLASTICS, OR REINFORCED WITH METAL OR OTHER MATERIAL	1	A

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SAC Code	Description	Base Rate	Staging Category
5911	TEXTILE PRODUCTS AND ARTICLES, FOR TECHNICAL USES, SPECIFIED IN NOTE 7 TO THIS CHAPTER		
59111000	- Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber for covering weaving spindles (weaving beams)	6	C
59112000	- Bolting cloth, whether or not made up	6	C
59113	- Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement)		
59113100	-- Weighing less than 650 g/m2	1	A
59113200	-- Weighing 650 g/m2 or more	1	A
59114000	- Straining cloth of a kind used in oil presses or the like, including that of human hair	1	A
59119000	- Other	1	A
60	KNITTED OR CROCHETED FABRICS		
6001	PILE FABRICS (INCLUDING LONG PILE FABRICS) AND TERRY FABRICS, KNITTED OR CROCHETED		
60011000	- "Long pile" fabrics	10	C
60012	- Looped pile fabrics		
60012100	-- Of cotton	10	C
60012200	-- Of man-made fabrics	10	C
60012900	-- Of other textile materials	10	C
60019	- Other		
600191	-- Of cotton		
60019110	--- With pile fibres of a length exceeding 3 mm	10	C
60019190	--- Other	10	C
600192	-- Of man-made fibres:		
60019210	--- With pile fibres of a length exceeding 3 mm	10	C
60019290	--- Other	10	C
60019900	-- Of other textile materials	10	C
6002	KNITTED OR COCHETED FABRICS OF A WIDTH NOT EXCEEDING 30 CM, CONTAINING BY WEIGHT 5% OR MORE OF ELASTOMERIC YARN OR RUBBER THREAD, OTHER THAN THOSE OF HEADING 6001		
600240	- Containing by weight 5% or more of elastomeric yarn, without rubber thread:		
6002401	-- With polyurethane ("lycra"):		
60024011	--- Of a width not exceeding 11 cm and a thickness not exceeding 3 mm, for edging	1	A
60024019	--- Other	10	C
60024090	- - Other	10	C
60029000	- Other	10	C
6003	Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 6001 or 6002:		
60031000	- Of wool or fine animal hair	10	C
60032000	- Of cotton	10	C
60033000	- Of synthetic fibres	10	C
60034000	- Of artificial fibres	10	C
60039000	- Other	10	C
6004	KNITTED OR CROCHETED FABRICS OF A WIDTH EXCEEDING 30 CIM, CONTAINING BY WEIGHT 5% OR MORE OF ELASTOMERIC YARN OR SUBBER THREAD, OTHER THAN THOSE OF HEADING 60.01		
600410	- Containing by weight 5% or more of elastomeric yarn, without rubber thread:		
60041010	-- With polyurethane ("lycra")	6	C
60041090	-- Other	10	C
60049000	- Other	10	C
6005	WARP KNIT FABRICS (INCLUDING THOSE MADE ON GALOON KNITTING MACHINES), OTHER THAN THOSE OF HEADINGS 60.01 TO 60.04		
60052	- Of cotton		
60052100	-- Unbleached or bleached	10	C
60052200	-- Dyed	10	C
60052300	-- Of yarns of different colours	10	C
60052400	-- Printed	10	C
60053	- Of synthetic fibres:		
60053100	-- Unbleached or bleached:	10	C
60053200	-- Dyed	MFN	E
60053300	-- Of yarns of different colours	10	C
60053400	-- Printed	10	C



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<b>SAC Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
60054	- Of artificial fibres:		
60054100	- - Unbleached or bleached:	10	C
60054200	- - Dyed	10	C
60054300	- - Of yarns of different colours	10	C
60054400	- - Printed	10	C
600590	- Other		
60059010	- - Of wool or fine animal hair	10	C
60059090	- - Other	10	C
6006	OTHER KNITTED OR CROCHETED FABRICS		
60061000	- Of wool or fine animal hair	10	C
60062	- Of cotton		
60062100	- - Unbleached or bleached:	10	C
60062200	- - Dyed	10	C
60062300	- - Of yarns of different colours	10	C
60062400	- - Printed	10	C
60063	- Of synthetic fibres:		
60063100	- - Unbleached or bleached:	10	C
60063200	- - Dyed	10	C
60063300	- - Of yarns of different colours	10	C
60063400	- - Printed	10	C
60064	- Of artificial fibres:		
60064100	- - Unbleached or bleached:	10	C
60064200	- - Dyed	10	C
60064300	- - Of yarns of different colours	10	C
60064400	- - Printed	10	C
60069000	- Other	10	C
61	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED		
6101	MEN'S OR BOY'S OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WINDCHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OTHER THAN THOSE OF HEADING 61.03		
61012000	- Of cotton	15	C
61013000	- Of man-made fibres	15	C
610190	- Of other textile materials		
61019010	- Of wool or fine animal hair	15	C
61019090	- - Other	15	C
6102	WOMEN'S OR GIRLS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OTHER THAN THOSE OF HEADING 61.04		
61021000	- Of wool or fine animal hair	15	C
61022000	- Of cotton	15	C
61023000	- Of man-made fibres	15	C
61029000	- Of other textile materials	15	C
6103	MEN'S OR BOYS' SUITS, ENSEMBLES, JACKETS, BLAZERS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR), KNITTED OR CROCHETED:		
610310	- Suits		
61031010	- - Of wool or fine animal hair	15	C
61031020	- - Of synthetic fibres	15	C
61031090	- - Of other textile materials	15	C
61032	- Ensembles:		
61032200	- - Of cotton	15	C
61032300	- - Of synthetic fibres	15	C
610329	- - Of other textile materials		
61032910	- - Of wool or fine animal hair	15	C
61032990	- - - Other	15	C
61033	- Jackets and blazers:		
61033100	- - Of wool or fine animal hair	15	C
61033200	- - Of cotton	15	C
61033300	- - Of synthetic fibres	15	C
61033900	- - Of other textile materials	15	C
61034	- Trousers, bib and brace overalls, breeches and shorts:		
61034100	- - Of wool or fine animal hair	15	C
61034200	- - Of cotton	15	C
61034300	- - Of synthetic fibres	15	C
61034900	- - Of other textile materials	15	C

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<b>SAC Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
6104	WOMEN'S OR GIRLS' SUITS, ENSEMBLES, JACKETS, BLAZERS, DRESSES, SKIRTS, DIVIDED SKIRTS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR), KNITTED OR CROCHETED		
61041	- Suits		
61041300	-- Of synthetic fibres	15	C
610419	-- Of other textile materials		
61041910	--- Of wool or fine animal hair	15	C
61041920	--- Of cotton	15	C
61041990	--- Other	15	C
61042	- Ensembles:		
61042200	-- Of cotton	15	C
61042300	-- Of synthetic fibres	15	C
610429	-- Of other textile materials		
61042910	--- Of wool or fine animal hair	15	C
61042990	--- Other	15	C
61043	- Jackets and blazers:		
61043100	-- Of wool or fine animal hair	15	C
61043200	-- Of cotton	15	C
61043300	-- Of synthetic fibres	15	C
61043900	-- Of other textile materials	15	C
61044	- Dresses		
61044100	-- Of wool or fine animal hair	15	C
61044200	-- Of cotton	15	C
61044300	-- Of synthetic fibres	15	C
61044400	-- Of artificial fibres	15	C
61044900	-- Of other textile materials	15	C
61045	- Skirts and divided skirts:		
61045100	-- Of wool or fine animal hair	15	C
61045200	-- Of cotton	15	C
61045300	-- Of synthetic fibres	15	C
61045900	-- Of other textile materials	15	C
61046	- Trousers, bib and brace overalls, breeches and shorts:		
61046100	-- Of wool or fine animal hair	15	C
61046200	-- Of cotton	15	C
61046300	-- Of synthetic fibres	15	C
61046900	-- Of other textile materials	15	C
6105	MEN'S OR BOYS' SHIRTS OF COTTON		
61051000	- Of cotton	MFN	E
61052000	- Of man-made fibres	MFN	E
61059000	- Of other textile materials	15	C
6106	WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRTBLOUSES, KNITTED OR CROCHETED:		
61061000	- Of cotton	MFN	E
61062000	- Of man-made fibres	MFN	E
61069000	- Of other textile materials	15	C
6107	MEN'S OR BOYS' UNDERPANTS, BRIEFS (INCLUDING THE LONG ONES AND THE SLIP), NIGHTSHIRTS, PYJAMAS, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, KNITTED OR CROCHETED:		
61071	- Underpants and briefs (including the long ones and the slip):		
61071100	-- Of cotton	MFN	E
61071200	-- Of man-made fibres	MFN	E
61071900	-- Of other textile materials	MFN	E
61072	- Nightshirts and pyjamas:		
61072100	-- Of cotton	15	C
61072200	-- Of man-made fibres	15	C
61072900	-- Of other textile materials	15	C
61079	- Other		
61079100	-- Of cotton	15	C
610799	-- Of man-made fibres		
61079910	--- Of other textile materials	15	C
61079990	--- Other	15	C
6108	WOMEN'S OR GIRLS' SLIPS, PETTICOATS, BRIEFS, PANTIES, NIGHTDRESSES, PYJAMAS, NÉGLIGÉS, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, KNITTED OR CROCHETED:		

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<b>SAC Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
61081	- Slips and petticoats:		
61081100	- - Of man-made fibres	15	C
61081900	- - Of other textile materials	15	C
61082	- Briefs and panties (including those not up to the waist) :		
61082100	- - Of cotton	15	C
61082200	- - Of man-made fibres	15	C
61082900	- - Of other textile materials	15	C
61083	- Nightdresses and pyjamas:		
61083100	- - Of cotton	15	C
61083200	- - Of man-made fibres	15	C
61083900	- - Of other textile materials	15	C
61089	- Other:		
61089100	- - Of Cotton	15	C
61089200	- - Of man-made fibres	15	C
61089900	- - Of other textile materials	15	C
6109	T-SHIRTS, SINGLETS AND OTHER VESTS, KNITTED OR CROCHETED:		
61091000	- Of cotton	MFN	E
61099000	- Of other textile materials	MFN	E
6110	JERSEYS, PULLOVERS, CARDIGANS, WAISTCOATS AND SIMILAR ARTICLES, KNITTED OR CROCHETED:		
61101	- Of wool or fine animal hair:		
61101100	- - Of wool	15	C
61101200	- - Of Kashmir (cashmere) goats:	15	C
61101900	- - Other	15	C
61102000	- Of cotton	15	C
61103000	- Of man-made fibres	15	C
61109000	- Of other textile materials	15	C
6111	BABIES' GARMENTS AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED:		
61112000	- Of cotton:	15	C
61113000	- Of man-made fibres	15	C
611190	- Of other textile materials		
61119010	- Of wool or fine animal hair:	15	C
61119090	- - Other	15	C
6112	TRACK SUITS (CHANDALES), (OVEROLES), SKI SUITS AND SWIMWEAR, KNITTED OR CROCHETED:		
61121	- Track suits (chandales):		
61121100	- - Of cotton	15	C
61121200	- - Of synthetic fibres	15	C
61121900	- - Of other textile materials	15	C
61122000	- - Overoles and Ski suits	15	C
61123	- Men's or boys' swimwear:		
61123100	- - Of synthetic fibres	15	C
61123900	- - Of other textile materials	15	C
61124	- Women's or girls' swimwear		
61124100	- - Of synthetic fibres	15	C
61124900	- - Of other textile materials	15	C
61130000	GARMENTS, MADE UP OF KNITTED OR CROCHETED FABRICS OF HEADING 59.03, 59.06 OR 59.07	15	C
6114	OTHER GARMENTS, KNITTED OR CROCHETED:		
61142000	- Of cotton	15	C
61143000	- Of man-made fibres	15	C
61149000	- Of other textile materials	15	C
6115	PANTY HOSE, TIGHTS, STOCKINGS, SOCKS AND OTHER HOSIERY, INCLUDING STOCKINGS FOR VARICOSE VEINS AND FOOTWEAR WITHOUT APPLIED SOLES, KNITTED OR CROCHETED:		
611510	- Panty hose and tight, compression progress stockings( for example stockings for varicose veins) :		
61151010	- - stockings for varicose veins	1	A
61151090	- - Other	15	C
61152	- - Other panty hose, tights and stockings:		
61152100	- - Of synthetic fibres, measuring per single yarn less than 67 decitex:	15	C
61152200	- - Of synthetic fibres, measuring per single yarn 67 decitex or more:	MFN	E
61152900	- - Of other textile materials	15	C

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SAC Code	Description	Base Rate	Staging Category
61153000	- Other women's stockings, measuring per single yarn less tahn 67 decitex.	15	C
61159	- Other		
61159400	-- Of wool or fine animal hair	15	C
61159500	-- Of Cotton	MFN	E
61159600	-- Of synthetic fabrics	MFN	E
61159900	-- Of other textile materials	15	C
6116	GLOVES, MITTENS AND MITTS, KNITTED OR CROCHETED:		
61161000	- Gloves impregnated, coated or covered with plastics or rubber	15	C
61169	- Other		
61169100	-- Of wool or fine animal hair	15	C
61169200	-- Of cotton	15	C
61169300	-- Of synthetic fibres	15	C
61169900	-- Of other textile materials	15	C
6117	OTHER MADE UP CLOTHING ACCESSORIES, KNITTED OR CROCHETED; KNITTED OR CROCHETED PARTS OF GARMENTS OR OF CLOTHING ACCESSORIES:		
61171000	- Shawls, scarves, mufflers, mantillas, veils and the like:	15	C
611780	- Other clothing accessories:		
61178010	-- Kneepads and shin guards, other than for sports	1	A
61178020	-- Ties, bow ties and cravats	15	C
61178090	-- Other	15	C
61179000	- Parts	15	C
62	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, NOT KNITTED OR CROCHETED		
6201	MEN'S OR BOYS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WINDCHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, OTHER THAN THOSE OF HEADING 62.03:		
62011	- Overcoats, raincoats, car-coats, capes, cloaks and similar articles:		
62011100	-- Of wool or fine animal hair	15	C
62011200	-- Of cotton	15	C
62011300	-- Of man-made fibres	15	C
62011900	-- Of other textile materials	15	C
62019	- Other		
62019100	-- Of wool or fine animal hair	15	C
62019200	-- Of cotton	15	C
62019300	-- Of man-made fibres	15	C
62019900	-- Of other textile materials	15	C
6202	WOMEN'S OR GIRLS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WINDCHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, OTHER THAN THOSE OF HEADING 62.04:		
62021	- Overcoats, raincoats, car-coats, capes, cloaks and similar articles:		
62021100	-- Of wool or fine animal hair	15	C
62021200	-- Of cotton	15	C
62021300	-- Of man-made fibres	15	C
62021900	-- Of other textile materials	15	C
62029	- Other:		
62029100	-- Of wool or fine animal hair	15	C
62029200	-- Of cotton	15	C
62029300	-- Of man-made fibres	15	C
62029900	-- Of other textile materials	15	C
6203	MEN'S OR BOYS' SUITS, ENSEMBLES, JACKETS, BLAZERS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR):		
62031	- Suits:		
62031100	-- Of wool or fine animal hair	15	C
62031200	-- Of synthetic fibres	15	C
62031900	-- Of other textile materials	15	C
62032	- Ensembles:		
62032200	-- Of cotton	15	C
62032300	-- Of synthetic fibres	15	C
620329	-- Of other textile materials		
62032910	--- Of wool or fine animal hair	15	C
62032990	--- Other	15	C
62033	- Jackets and blazers:		
62033100	-- Of wool or fine animal hair	15	C
62033200	-- Of cotton	15	C

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<b>SAC Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
62033300	-- Of synthetic fibres	15	C
62033900	-- Of other textile materials	15	C
62034	- Trousers, bib and brace overalls, breeches and shorts:		
62034100	-- Of wool or fine animal hair	15	B
62034200	-- Of cotton	15	B
62034300	-- Of synthetic fibres	15	B
62034900	-- Of other textile materials	15	B
6204	WOMEN'S OR GIRLS' SUITS, ENSEMBLES, JACKETS, BLAZERS, DRESSES, SKIRTS, DIVIDED SKIRTS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR):		
62041	- Suits:		
62041100	-- Of wool or fine animal hair	15	C
62041200	-- Of cotton	15	C
62041300	-- Of synthetic fibres	15	C
62041900	-- Of other textile materials	15	C
62042	- Ensembles:		
62042100	-- Of wool or fine animal hair	15	C
62042200	-- Of cotton	15	C
62042300	-- Of synthetic fibres	15	C
62042900	-- Of other textile materials	15	C
62043	- Jackets and blazers:		
62043100	-- Of wool or fine animal hair	15	C
62043200	-- Of cotton	15	C
62043300	-- Of synthetic fibres	15	C
62043900	-- Of other textile materials	15	C
62044	- Dresses:		
62044100	-- Of wool or fine animal hair	15	C
62044200	-- Of cotton	15	C
62044300	-- Of synthetic fibres	15	C
62044400	-- Of artificial fibres	15	C
62044900	-- Of other textile materials	15	C
62045	- Skirts and divided skirts:		
62045100	-- Of wool or fine animal hair	15	C
62045200	-- Of cotton	15	C
62045300	-- Of synthetic fibres	15	C
62045900	-- Of other textile materials	15	C
62046	- Trousers, bib and brace overalls, breeches and shorts:		
62046100	-- Of wool or fine animal hair	15	C
62046200	-- Of cotton	15	C
62046300	-- Of synthetic fibres	15	C
62046900	-- Of other textile materials	15	C
6205	MEN'S OR BOYS' SHIRTS:		
62052000	- Of cotton	15	B
62053000	- Of man-made fibres	15	B
620590	- Of other textile materials		
62059010	-- Of wool or fine animal hair	15	B
62059090	-- Other	15	C
6206	WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRTBLOUSES:		
62061000	- Of silk or silk waste	15	B
62062000	- Of wool or fine animal hair	15	B
62063000	- Of cotton	15	B
62064000	- Of man-made fibres	15	B
62069000	- Of other textile materials	15	B
6207	MEN'S OR BOYS' SINGLETs AND OTHER VESTS, UNDERPANTS, BRIEFS, NIGHTSHIRTS, PYJAMAS, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES:		
62071	- Underpants and briefs (including the long ones and the slip):		
62071100	-- Of cotton	15	C
62071900	-- Of other textile materials	15	C
62072	- Nightshirts and pyjamas:		
62072100	-- Of cotton	15	C
62072200	-- Of man-made fibres	15	C
62072900	-- Of other textile materials	15	C
62079	- Other		
62079100	-- Of cotton	15	C
620799	-- Of other textile materials		
62079910	-- - Of man-made fibres	15	C
62079990	-- - Other	15	C

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<b>SAC Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
6208	WOMEN'S OR GIRLS' SINGLETs AND OTHER VESTS, SLIPS, PETTICOATS, BRIEFS, PANTIES, NIGHTDRESSES, PYJAMAS, NÉGLIGÉS, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES:		
62081	- Slips and petticoats:		
62081100	- - Of man-made fibres	15	C
62081900	- - Of other textile materials	15	C
62082	- Nightdresses and pyjamas:		
62082100	- - Of cotton	15	C
62082200	- - Of man-made fibres	MFN	E
62082900	- - Of other textile materials	15	C
62089	- Other:		
62089100	- - Of cotton	15	C
62089200	- - Of man-made fibres	MFN	E
62089900	- - Of other textile materials	MFN	E
6209	BABIES' GARMENTS AND CLOTHING ACCESSORIES:		
62092000	- Of cotton:	15	C
62093000	- Of synthetic fibres:	15	C
620990	- Of other textile materials:		
62099010	- - Of wool or fine animal hair	15	C
62099090	- - Other	15	C
6210	GARMENTS, MADE UP OF PRODUCTS OF HEADING 56.02, 56.03, 59.03, 59.06 OR 59.07:		
621010	- Of products of heading 5602 or 5603:		
62101010	- - Disposable sterilized overalls	1	A
62101090	- - Other	15	C
62102000	Other garments, of the type described in subheadings 62.01 11 to 62.01 19:	15	C
62103000	Other garments, of the type described in subheadings 62.01 11 to 62.02 19:	15	C
62104000	- Other men's or boys' garments	15	C
62105000	- Other women's or girls' garments	15	C
6211	TRACK SUITS, SKI SUITS AND SWIMWEAR, OTHER GARMENTS:		
62111	- Swimwear:		
62111100	- - Men's or boys'	15	C
62111200	- - Women's or girls'	MFN	E
62112000	- Overalls and -Ski suits	15	C
62113	- Other garments, men's or boys':		
62113200	- - Of cotton	15	C
62113300	- - Of man-made fibres	15	C
62113900	- - Of other textile materials	15	C
62114	- Other garments, women's or girls':		
62114100	- - Of wool or fine animal hair	15	C
62114200	- - Of cotton	MFN	E
62114300	- - Of man-made fibres	15	C
62114900	- - Of other textile materials	15	C
6212	BRASSIÈRES, GIRDLES, CORSETS, BRACES, SUSPENDERS, GARTERS AND SIMILAR ARTICLES AND PARTS THEREOF, WHETHER OR NOT KNITTED OR CROCHETED:		
62121000	- Brassières	MFN	E
62122000	- Girdles and panty-girdles	MFN	E
62123000	- Corselettes	MFN	E
62129000	- Other:	MFN	E
6213	HANDKERCHIEFS:		
62132000	- Of cotton	15	C
62139000	- Of other textile materials	15	C
6214	SHAWLS, SCARVES, MUFFLERS, MANTILLAS, VEILS AND THE LIKE:		
62141000	- Of silk or silk waste:	15	C
62142000	- Of wool or fine animal hair:	15	C
62143000	- Of synthetic fibres:	15	C
62144000	- Of artificial fibres:	15	C
62149000	- Of other textile materials:	15	C
6215	TIES, BOW TIES AND THE LIKE		
62151000	- Of silk or silk waste	15	C
62152000	- Of man-made fibres	15	C
62159000	- Of other textile materials	15	C
62160000	GLOVES, MITTENS AND MITTS	15	C

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<b>SAC Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
6217	OTHER MADE UP CLOTHING ACCESSORIES; PARTS OF GARMENTS OR OF CLOTHING ACCESSORIES, OTHER THAN THOSE OF HEADING 62.12:		
62171000	- Clothing accesories	15	C
62179000	- Parts	15	C
63	OTHER MADE UP TEXTILE ARTICLES; SETS; WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS		
6301	BLANKETS		
63011000	- Electric blankets	15	C
63012000	- Blankets (other than electric blankets), of wool or of fine animal hair	15	C
63013000	- Blankets (other than electric blankets) , of cotton	15	C
63014000	- Blankets (other than electric blankets) a of synthetic fibres	15	C
63019000	- Other blankets	15	C
6302	BED LINEN, TABLE LINEN, TOILET LINEN AND KITCHEN LINEN		
63021000	- Bed linen, knitted or crocheted	15	C
63022	- Other bed linen, printed:		
63022100	-- Of cotton	15	C
63022200	-- Of man-made fibres	15	C
63022900	-- Of other textile materials	15	C
63023	- Other bed linen:		
63023100	-- Of cotton	15	C
63023200	-- Of man-made fibres	15	C
63023900	-- Of other textile materials	15	C
63024000	- Table linen, knitted or crocheted	15	C
63025	- Other table linen:		
63025100	-- Of cotton	15	C
63025300	-- Of man-made fibres	MFN	E
630259	-- Of other textile materials		
63025910	--- Of flax	15	C
63025990	--- Other	15	C
63026000	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	15	C
63029	- Other		
63029100	-- Of cotton	15	C
63029300	-- Of man-made fibres	15	C
630299	-- Of other textile materials		
63029910	--- Of flax	15	C
63029990	--- Other	15	C
6303	CURTAINS (INCLUDING DRAPES) AND INTERIOR BLINDS; CURTAIN OR BED VALANCES:		
63031	- Knitted or crocheted:		
63031200	-- Of synthetic fibres	MFN	E
630319	-- Of other textile materials		
63031910	--- Of cotton	15	C
63031990	--- Other	15	C
63039	- Other		
63039100	-- Of cotton	15	C
63039200	-- Of man-made fibres	15	C
63039900	-- Of other textile materials	15	C
6304	OTHER FURNISHING ARTICLES, EXCLUDING THOSE OF HEADING 94.04:		
63041	- Bedspreads:		
63041100	-- Knitted or crocheted	15	C
63041900	-- Other	15	C
63049	- Other		
63049100	-- Knitted or crocheted	15	C
63049200	-- Not knitted or crocheted, of cotton	15	C
63049300	-- Not knitted or crocheted, of synthetic fibres:	15	C
63049900	-- Not knitted or crocheted, of other textile materials	15	C
6305	SACKS AND BAGS, OF A KIND USED FOR THE PACKING OF GOODS:		
63051000	- Of jute or of other textile bast fibres of heading 53.03	15	C
63052000	- Of cotton	15	C
63053	- Of man-made textile materials:		
63053200	-- Flexible intermediate bulk containers	15	C
63053300	-- Other, of polyethylene or polypropylene strip or the like:	MFN	E
63053900	-- Other	15	C
63059000	- Of other textile materials	15	C

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<b>SAC Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
6306	TARPAULINS, AWNINGS AND SUNBLINDS; TENTS; SAILS FOR BOATS, SAILBOARDS OR LANDCRAFT; CAMPING GOODS:		
63061	- Tarpaulins, sunblinds and awnings of any kind:		
63061200	Of synthetic fibres:	15	C
630619	-- Of other textile materials:		
63061910	--- Of cotton:	15	C
63061990	--- Other	15	C
63062	- Tents:		
63062200	-- Of synthetic fibres:	15	C
630629	-- Of other textile materials:		
63062910	--- Of cotton	15	C
63062990	--- Other	15	C
630630	- Sails:		
63063010	-- Of synthetic fibres	15	C
63063090	-- Of other textile materials	15	C
63064000	- Pneumatic mattresses:	15	C
63069	- Other		
63069100	-- Of cotton	15	C
63069900	-- Of other textile materials	15	C
6307	OTHER MADE UP ARTICLES, INCLUDING DRESS PATTERNS:		
63071000	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths	15	C
63072000	- Life-jackets and life-belts	1	A
630790	- Other:		
63079010	-- Safety belts	1	A
63079020	-- Disposable masks:	1	A
63079030	-- Safety reflective strip	1	A
63079090	-- Other	15	C
63080000	SETS CONSISTING OF WOVEN FABRIC AND YARN, WHETHER OR NOT WITH ACCESSORIES, FOR MAKING UP INTO RUGS, TAPESTRIES, EMBROIDERED TABLE CLOTHS OR SERVIETTES, OR SIMILAR TEXTILE ARTICLES, PUT UP IN PACKINGS FOR RETAIL SALE	15	C
6309	WORN CLOTHING AND OTHER WORN ARTICLES		
63090010	- Footwear:	15	C
63090090	-- Other	15	C
6310	USED OR NEW RAGS, SCRAP TWINE, CORDAGE, ROPE AND CABLES AND WORN OUT ARTICLES OF TWINE, CORDAGE, ROPE OR CABLES, OF TEXTILE MATERIALS:		
63101000	- Sorted	10	C
631090	- Other:		
63109010	-- Containing 80% or more by weight of polyesters	10	C
63109020	-- Containing 80% or more by weight of acrylic fibres	10	C
63109090	-- Other	10	C
64	FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES		
6401	WATERPROOF FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR OF PLASTICS, THE UPPERS OF WHICH ARE NEITHER FIXED TO THE SOLE NOR ASSEMBLED BY STITCHING, RIVETING, NAILING, SCREWING, PLUGGING OR SIMILAR PROCESSES:		
64011000	- Footwear incorporating a protective metal toe-cap	15	C
64019	- Other footwear:		
64019200	-- Covering the ankle but not covering the knee:	15	C
640199	-- Other		
64019910	-- Covering the knee:	15	C
64019990	--- Other	15	C
6402	OTHER FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR PLASTICS:		
64021	- Sports footwear:		
64021200	-- Ski-boots, cross-country ski footwear and snowboard boots	15	A
64021900	-- Other	15	A
64022000	- Footwear with upper straps or thongs assembled to the sole by means of plugs:	15	C
64029	- Other footwear:		
640291	-- Covering the ankle:		
64029110	--- Other footwear incorporating a protective metal toe-cap	15	C



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<b>SAC Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
64029190	--- Other	15	C
640299	-- Other		
64029910	- Other footwear incorporating a protective metal toe-cap	15	C
64029990	--- Other	15	C
6403	FOOTWEAR WITH OUTER SOLES OF RUBBER, PLASTICS, LEATHER OR COMPOSITION LEATHER AND UPPERS OF LEATHER:		
64031	- Sports footwear:		
64031200	-- Ski-boots, cross-country ski footwear and snowboard boots	15	A
64031900	-- Other	15	A
64032000	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	MFN	E
64034000	- Other footwear incorporating a protective metal toe-cap	15	C
64035	- Other footwear with outer soles of leather:		
64035100	-- Covering the ankle:	MFN	E
64035900	-- Other	MFN	E
64039	-- Other footwear		
640391	-- Covering the ankle		
64039110	--- Footwear made on a base or platform of wood, without insole or protective metal toe cap.	MFN	E
64039190	--- Other	MFN	E
640399	-- Other		
64039910	--- Footwear made on a base or platform of wood, without insole or protective metal toe cap.	MFN	E
64039990	--- Other	MFN	E
6404	FOOTWEAR WITH OUTER SOLES OF RUBBER, PLASTICS, LEATHER OR COMPOSITION LEATHER AND UPPERS OF TEXTILE MATERIALS:		
64041	- Footwear with outer soles of rubber or plastics:		
64041100	- Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like:	15	A
640419	-- Other		
64041910	--- Shoe covers with a plastic sole	1	A
64041990	--- Other	15	C
64042000	- Footwear with outer soles of leather or composition leather	15	C
6405	OTHER FOOTWEAR:		
64051000	- With the uppers of leather or composition leather	15	C
64052000	- With the uppers of textile materials	15	C
64059000	- Other	15	C
6406	PARTS OF FOOTWEAR (INCLUDING UPPERS WHETHER OR NOT ATTACHED TO SOLES OTHER THAN OUTER SOLES); REMOVABLE IN-SOLES, HEEL CUSHIONS AND SIMILAR ARTICLES; GAITERS, LEGGINGS AND SIMILAR ARTICLES, AND PARTS THEREOF:		
640610	- Uppers and parts thereof, other than stiffeners and hard toe caps:		
64061010	-- Toe caps:	10	C
64061090	-- Other	10	C
64062000	- Outer soles and heels, of rubber or plastics:	6	C
64069	- Other		
640691	-- Of wood:		
64069110	--- Outer soles and heels:	6	C
64069120	--- Arch supports of birch, formed under pressure and by heat	1	A
64069190	--- Other	1	A
640699	-- Of other materials:		
64069910	--- Outer soles and heels, other than of rubber, plastics or wood:	6	C
64069920	--- Removable insoles, heel cushions and the like:	6	C
64069990	--- Other	6	C
65	HEADGEAR AND PARTS THEREOF		
65010000	HAT-FORMS, HAT BODIES AND HOODS OF FELT, NEITHER BLOCKED TO SHAPE NOR WITH MADE BRIMS; PLATEAUX AND MANCHONS (INCLUDING SLIT MANCHONS), OF FELT	6	A
65020000	HAT-SHAPES, PLAITED OR MADE BY ASSEMBLING STRIPS OF ANY MATERIAL, NEITHER BLOCKED TO SHAPE, NOR WITH MADE BRIMS, NOR LINED, NOR TRIMMED	6	A

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<b>SAC Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
65040000	HATS AND OTHER HEADGEAR, PLAIED OR MADE BY ASSEMBLING STRIPS OF ANY MATERIAL, WHETHER OR NOT LINED OR TRIMMED	15	B
6505	HATS AND OTHER HEADGEAR, KNITTED OR CROCHETED, OR MADE UP FROM LACE, FELT OR OTHER TEXTILE FABRIC, IN THE PIECE (BUT NOT IN STRIPS), WHETHER OR NOT LINED OR TRIMMED; HAIR-NETS OF ANY MATERIAL, WHETHER OR NOT LINED OR TRIMMED:		
65051000	- Hair nets	15	A
650590	- Other		
65059010	Hats and headgear of fur felt made from hat forms and hat bodies of 65.01, for men or boys wheather or not trimmed	15	A
65059090	-- Other	15	A
6506	OTHER HEADGEAR, WHETHER OR NOT LINED OR TRIMMED:		
650610	- Safety headgear:		
65061010	-- Of plastics, whether or not reinforced with glass fibres or other materials:	15	C
65061090	-- Other	15	C
65069	- Other		
65069100	-- Of rubber or of plastics	15	C
650699	-- Of other materials:		
65069910	--- Of furskin	15	B
65069990	--- other	15	B
65070000	HEAD-BANDS, LININGS, COVERS, HAT FOUNDATIONS, HAT FRAMES, PEAKS AND CHINSTRAPS, FOR HEADGEAR	6	A
66	UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF		
6601	UMBRELLAS AND SUN UMBRELLAS (INCLUDING WALKING-STICK UMBRELLAS, GARDEN UMBRELLAS AND SIMILAR UMBRELLAS):		
66011000	- Garden or similar umbrellas	15	C
66019	- Other:		
66019100	-- Having a telescopic shaft:	15	C
66019900	-- Other	15	C
66020000	WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND THE LIKE	15	B
6603	PARTS, TRIMMINGS AND ACCESSORIES OF ARTICLES OF HEADING 66.01 OR 66.02:		
66032000	- Umbrella frames, including frames mounted on shafts (sticks):	6	B
66039000	- Other	6	B
67	PREPARED FEATHERS AND DOWN AND ARTICLES MADE OF FEATHERS OR OF DOWN; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR		
67010000	SKINS AND OTHER PARTS OF BIRDS WITH THEIR FEATHERS OR DOWN, FEATHERS, PARTS OF FEATHERS, DOWN AND ARTICLES THEREOF (OTHER THAN GOODS OF HEADING 05.05 AND WORKED QUILLS AND SCAPES)	15	B
6702	ARTIFICIAL FLOWERS, FOLIAGE AND FRUIT AND PARTS THEREOF; ARTICLES MADE OF ARTIFICIAL FLOWERS, FOLIAGE OR FRUIT:		
67021000	- Of plastics:	15	C
67029000	- Of other materials:	15	C
6703	HUMAN HAIR, DRESSED, THINNED, BLEACHED OR OTHERWISE WORKED; WOOL OR OTHER ANIMAL HAIR OR OTHER TEXTILE MATERIALS, PREPARED FOR USE IN MAKING WIGS OR THE LIKE		
67030010	Man-made textile materials, prepared for use in making dolls' hair	6	A
67030090	- Other	15	C
6704	WIGS, FALSE BEARDS, EYEBROWS AND EYELASHES, SWITCHES AND THE LIKE, OF HUMAN OR ANIMAL HAIR OR OF TEXTILE MATERIALS; ARTICLES OF HUMAN HAIR NOT ELSEWHERE SPECIFIED OR INCLUDED:		
67041	- Of synthetic textile materials:		
67041100	-- Complete wigs	15	C
67041900	-- Other	15	C

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SAC Code	Description	Base Rate	Staging Category
67042000	- Of hair	15	C
67049000	- Of other materials:	15	C
68	ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS		
68010000	SETTS, CURBSTONES AND FLAGSTONES, OF NATURAL STONE (EXCEPT SLATE)	15	C
6802	WORKED MONUMENTAL OR BUILDING STONE (EXCEPT SLATE) AND ARTICLES THEREOF, OTHER THAN GOODS OF HEADING 6801; MOSAIC CUBES AND THE LIKE, OF NATURAL STONE (INCLUDING SLATE), WHETHER OR NOT ON A BACKING; GRANULES		
68021000	- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder:	15	C
68022	Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:		
68022100	-- Marble, travertine and alabaster:	15	C
68022300	-- Granite	15	C
680229	-- Other stone		
68022910	-- Other calcareous stone	15	C
68022990	-- - Other	15	C
68029	- Other		
68029100	-- Marble, travertine and alabaster:	15	C
68029200	-- Other calcareous stone	15	C
68029300	-- Granite	15	C
68029900	-- Other stone	15	C
68030000	WORKED SLATE AND ARTICLES OF SLATE OR OF AGGLOMERATED SLATE	6	B
6804	MILLSTONES, GRINDSTONES, GRINDING WHEELS AND THE LIKE, WITHOUT FRAMEWORKS, FOR GRINDING, SHARPENING, POLISHING, TRUEING OR CUTTING, HAND SHARPENING OR POLISHING STONES, AND PARTS THEREOF, OF NATURAL STONE, OF AGGLOMERATED NATURAL OR ARTIFICIAL ABRASIVES, OR OF CERAMICS		
68041000	- Millstones and grindstones for milling, grinding or pulping	1	A
68042	- Other millstones, grindstones, grinding wheels and the like:		
68042100	-- Of agglomerated synthetic or natural diamond	1	A
68042200	-- Of other agglomerated abrasives or of ceramics	1	A
68042300	-- Of natural stone:	1	A
68043000	-- - Hand sharpening or polishing stones	1	A
6805	NATURAL OR ARTIFICIAL ABRASIVE POWDER OR GRAIN, ON A BASE OF TEXTILE MATERIAL, OF PAPER, OF PAPERBOARD OR OF OTHER MATERIALS, WHETHER OR NOT CUT TO SHAPE OR SEWN OR OTHERWISE MADE UP:		
68051000	- On a base of woven textile fabric only	10	C
680520	- On a base of paper or paperboard only:		
68052010	-- Abrasive paper for wood and waterproof abrasive paper, other than discs	10	C
68052090	-- Other	10	C
68053000	- On a base of other materials:	6	A
6806	SLAG WOOL, ROCK WOOL AND SIMILAR MINERAL WOOLS; EXFOLIATED VERMICULITE, EXPANDED CLAYS, FOAMED SLAG AND SIMILAR EXPANDED MINERAL MATERIALS; MIXTURES AND ARTICLES OF HEAT-INSULATING, SOUNDINSULATING OR SOUND-ABSORBING MINERAL MATERIALS, OTHER THAN THOSE OF HEADING 6811 OR 6812 OR OF CHAPTER 69:		
68061000	- Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls:	1	A
68062000	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof):	1	A
68069000	- Other	1	A
6807	ARTICLES OF ASPHALT OR OF SIMILAR MATERIAL (FOR EXAMPLE, PETROLEUM BITUMEN OR COAL TAR PITCH):		
68071000	- In rolls	6	A
68079000	- Other:	6	A

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SAC Code	Description	Base Rate	Staging Category
68080000	PANELS, BOARDS, TILES, BLOCKS AND SIMILAR ARTICLES OF VEGETABLE FIBRE, OF STRAW OR OF SHAVINGS, CHIPS, PARTICLES, SAWDUST OR OTHER WASTE, OF WOOD, AGGLOMERATED WITH CEMENT, PLASTER OR OTHER MINERAL BINDERS	15	C
6809	ARTICLES OF PLASTER OR OF COMPOSITIONS BASED ON PLASTER:		
68091	- Boards, sheets, panels, tiles and similar articles, not ornamented:		
68091100	-- Faced or reinforced with paper or paperboard only	MFN	E
68091900	-- Other	MFN	E
68099000	- Other articles	MFN	E
6810	ARTICLES OF CEMENT, OF CONCRETE OR OF ARTIFICIAL STONE, WHETHER OR NOT REINFORCED:		
68101	- Tiles, flagstones, bricks and similar articles:		
68101100	-- Building blocks and bricks	15	C
68101900	-- Other:	15	C
68109	- Other articles:		
68109100	-- Prefabricated structural components for building or civil engineering	15	C
68109900	-- Other	15	C
6811	ARTICLES OF ASBESTOS-CEMENT, OF CELLULOSE FIBRECEMENT OR THE LIKE:		
681140	- Containing asbestos		
68114010	-- Corrugated sheets	15	C
68114020	-- Other sheets, panels, tiles and similar articles:	15	C
68114030	-- Tubes, pipes and tube or pipe fittings:	15	C
68114090	-- Other articles	15	C
68118	- Not containing asbestos		
68118100	-- Corrugated sheets	15	C
68118200	-- Other sheets, panels, tiles and similar articles:	MFN	E
68118300	-- Tubes, pipes and tube or pipe fittings:	15	C
68118900	-- Other articles	15	C
6812	FABRICATED ASBESTOS FIBRES; MIXTURES WITH A BASIS OF ASBESTOS OR WITH A BASIS OF ASBESTOS AND MAGNESIUM CARBONATE; ARTICLES OF SUCH MIXTURES OR OF ASBESTOS (FOR EXAMPLE, THREAD, WOVEN FABRIC, CLOTHING, HEADGEAR, FOOTWEAR, GASKETS), WHETHER OR NOT REINFORCED, OTHER THAN GOODS OF HEADING 68.11 OR 68.13:		
681280	- Of crocidolite		
68128010	- Clothing, clothing accessories, footwear and headgear	6	A
68128020	- Paper, millboard and felt	1	A
68128030	-- Compressed crocidolite fibre jointing, in elastic sheets or rolls	1	A
6812809	-- Other		
68128091	--- Fabricated crocidolite fibres; mixtures with a basis of crocidolite or with a basis of crocidolite and magnesium carbonate	1	A
68128092	-- Yarn and thread	1	A
68128093	-- Cord and string, whether or not plaited	1	A
68128094	-- Fabrics, whether or not knitted or crocheted	6	C
68128099	-- Other	6	C
68129	- Other		
68129100	- Clothing, clothing accessories, footwear and headgear	6	A
68129200	-- Paper, millboard and felt	1	A
68129300	-- Compressed asbestos fibre jointing, in sheets or rolls	1	A
681299	-- Other:		
68129910	--- Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate	1	A
68129920	--- Yarn and thread	1	A
68129930	--- Cord and string, whether or not plaited	1	A
68129940	--- Fabrics, whether or not knitted or crocheted	6	C
68129990	--- Other	6	C
6813	FRICITION MATERIAL AND ARTICLES THEREOF (FOR EXAMPLE, SHEETS, ROLLS, STRIPS, SEGMENTS, DISCS, WASHERS, PADS), NOT MOUNTED, FOR BRAKES, FOR CLUTCHES OR THE LIKE, WITH A BASIS OF ASBESTOS, OF OTHER MINERAL SUBSTANCES OR OF CELLULOSE, WHETHER OR NOT COMBINED WITH TEXTILE OR OTHER MATERIALS:		
681320	- Containing asbestos		

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SAC Code	Description	Base Rate	Staging Category
68132010	-- Brake linings and pads:	1	A
68132090	- - Other	1	A
68138	- Not containing asbestos		
68138100	-- Brake linings and pads:	1	A
68138900	- - Other	1	A
6814	WORKED MICA AND ARTICLES OF MICA, INCLUDING AGGLOMERATED OR RECONSTITUTED MICA, WHETHER OR NOT ON A SUPPORT OF PAPER, PAPERBOARD OR OTHER MATERIALS:		
68141000	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	6	A
68149000	- Other	6	A
6815	ARTICLES OF STONE OR OF OTHER MINERAL SUBSTANCES (INCLUDING CARBON FIBRES, ARTICLES OF CARBON FIBRES AND ARTICLES OF PEAT), NOT ELSEWHERE SPECIFIED OR INCLUDED:		
68151000	- Non-electrical articles of graphite or other carbon	1	A
68152000	- Articles of peat	1	A
68159	- Other articles:		
68159100	- - Containing magnesite, dolomite or chromite	1	A
68159900	- - Other	1	A
69	CERAMIC PRODUCTS		
69010000	BRICKS, BLOCKS, TILES AND OTHER CERAMIC GOODS OF SILICEOUS FOSSIL MEALS (FOR EXAMPLE, KIESELGUHR, TRIPOLITE OR DIATOMITE) OR OF SIMILAR SILICEOUS EARTHS	1	A
6902	REFRACTORY BRICKS, BLOCKS, TILES AND SIMILAR REFRACTORY CERAMIC CONSTRUCTIONAL GOODS, OTHER THAN THOSE OF SILICEOUS FOSSIL MEALS OR SIMILAR SILICEOUS EARTHS:		
69021000	- Containing by weight, singly or together, more than 50% of the elements Mg (magnesium), Ca (Calcium) or Cr (Chromium), expressed as MgO (magnesium oxide), CaO (calcium oxide) or Cr2O3 (chromic oxide)	1	A
69022000	- Containing by weight more than 50% of alumina (Al2O3), of silica (SiO2) or of a mixture or compound of these products	1	A
69029000	- Other	1	A
6903	OTHER REFRACTORY CERAMIC GOODS (FOR EXAMPLE, RETORTS, CRUCIBLES, MUFFLES, NOZZLES, PLUGS, SUPPORTS, CUPELS, TUBES, PIPES, SHEATHS AND RODS), OTHER THAN THOSE OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS:		
69031000	- Containing by weight more than 50% of graphite or other carbon or of a mixture of these products	1	A
69032000	- Containing by weight more than 50% of alumina (Al2O3), of silica (SiO2) or of a mixture or compound of these products	1	A
69039000	- Other	1	A
6904	CERAMIC BUILDING BRICKS, FLOORING BLOCKS, SUPPORT OR FILLER TILES AND THE LIKE:		
69041000	- Building bricks:	15	C
69049000	- Other	15	C
6905	ROOFING TILES, CHIMNEY-POTS, COWLS, CHIMNEYLINERS, ARCHITECTURAL ORNAMENTS AND OTHER CERAMIC CONSTRUCTIONAL GOODS:		
69051000	- Roofing tiles:.,	15	C
69059000	- Other	15	C
69060000	CERAMIC PIPES, CONDUITS, GUTTERING AND PIPE FITTINGS:	15	C
6907	UNGLAZED CERAMIC FLAGS AND PAVING, HEARTH OR WALL TILES; UNGLAZED CERAMIC MOSAIC CUBES AND THE LIKE, WHETHER OR NOT ON A BACKING:		
69071000	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	15	C
69079000	- Other	15	C

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SAC Code	Description	Base Rate	Staging Category
6908	GLAZED CERAMIC FLAGS AND PAVING, HEARTH OR WALL TILES; GLAZED CERAMIC MOSAIC CUBES AND THE LIKE, WHETHER OR NOT ON A BACKING:		
69081000	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	15	C
69089000	- Other	15	C
6909	CERAMIC WARES FOR LABORATORY, CHEMICAL OR OTHER TECHNICAL USES; CERAMIC TROUGHS, TUBS AND SIMILAR RECEPTACLES OF A KIND USED IN AGRICULTURE; CERAMIC POTS, JARS AND SIMILAR ARTICLES OF A KIND USED FOR THE CONVEYANCE OR PACKING OF GOODS:		
69091	- Ceramic wares for laboratory, chemical or other technical uses:		
69091100	- - Of porcelain or china	1	A
69091200	- - Articles having a hardness equivalent to 9 or more on the Mohs scale	1	A
69091900	- - Other	1	A
69099000	- Other	6	B
6910	CERAMIC SINKS, WASH BASINS, WASH BASIN PEDESTALS, BATHS, BIDETS, WATER CLOSET PANS, FLUSHING CISTERNS, URINALS AND SIMILAR SANITARY FIXTURES:		
69101000	- Of porcelain or china:	MFN	E
69109000	- Other:	MFN	E
6911	TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, OF PORCELAIN OR CHINA:		
69111000	- Tableware and kitchenware	15	C
69119000	- Other	15	C
6912	CERAMIC TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, OTHER THAN OF PORCELAIN OR CHINA		
69120010	- Tableware and kitchenware of earthenware	15	C
69120090	- Other	15	C
6913	STATUETTES AND OTHER ORNAMENTAL CERAMIC ARTICLES:		
69131000	- Of porcelain or china	15	C
69139000	- Other	15	C
6914	OTHER CERAMIC ARTICLES:		
69141000	- Of porcelain or china	15	C
69149000	- Other	15	C
70	GLASS AND GLASSWARE		
70010000	CULLET AND OTHER WASTE AND SCRAP OF GLASS; GLASS IN THE MASS	1	A
7002	GLASS IN BALLS (OTHER THAN MICROSPHERES OF HEADING 7018), RODS OR TUBES, UNWORKED:		
70021000	- Balls	1	A
70022000	- Rods	1	A
70023	- Tubes and pipes:		
70023100	- - Of quartz or other fused silica	1	A
70023200	- - Of other glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0°C to 300°C	1	A
70023900	- - Other	1	A
7003	CAST GLASS AND ROLLED GLASS, IN SHEETS OR PROFILES, WHETHER OR NOT HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER, BUT NOT OTHERWISE WORKED:		
70031	- - Non-wired sheets:		
70031200	- - Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	1	A
70031900	- - Other	1	A
70032000	- Wired sheets	1	A
70033000	- Profiles	1	A
7004	DRAWN GLASS AND BLOWN GLASS, IN SHEETS, WHETHER OR NOT HAVING AN ABSORBENT, REFLECTING OR NONREFLECTING LAYER, BUT NOT OTHERWISE WORKED:		
70042000	- Glass, coloured throughout the mass, opacified, flashed or having an absorbent, reflecting or non-reflecting layer	1	A

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<b>SAC Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
70049000	- Other glass	1	A
7005	FLOAT GLASS AND SURFACE GROUND OR POLISHED GLASS, IN SHEETS, WHETHER OR NOT HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER, BUT NOT OTHERWISE WORKED:		
70051000	- Non-wired glass, having an absorbent, reflecting or non-reflecting layer	1	A
70052	- Other non-wired glass:		
70052100	-- Coloured throughout the mass, opacified, flashed or merely surface ground	1	A
700529	-- Other		
70052910	--- Float glass	1	A
70052990	--- Other	1	A
70053000	- Wired glass	1	A
70060000	GLASS OF HEADING 70.03, 70.04 OR 70.05, BENT, EDGE-WORKED, ENGRAVED, DRILLED, ENAMELLED OR OTHERWISE WORKED, BUT NOT FRAMED OR FITTED WITH OTHER MATERIALS:	MFN	E
7007	SAFETY GLASS, CONSISTING OF TOUGHENED (TEMPERED) OR LAMINATED GLASS:		
70071	- Toughened (tempered) safety glass:		
700711	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:		
70071110	--- Flat:	6	C
70071190	--- Other	6	C
70071900	-- Other	10	C
70072	- - Plywood glass:		
700721	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:		
70072110	--- Flat:	6	C
70072190	--- Other	6	C
70072900	-- Other	6	C
70080000	MULTIPLE-WALLED INSULATING UNITS OF GLASS	MFN	E
7009	GLASS MIRRORS, WHETHER OR NOT FRAMED, INCLUDING REAR-VIEW MIRRORS:		
70091000	- Rear-view mirrors for vehicles:	1	A
70099	- Other		
70099100	-- Unframed	6	C
70099200	-- Framed	15	C
7010	CARBOYS, BOTTLES, FLASKS, JARS, POTS, PHIALS, AMPOULES AND OTHER CONTAINERS, OF GLASS, OF A KIND USED FOR THE CONVEYANCE OR PACKING OF GOODS; PRESERVING JARS OF GLASS; STOPPERS, LIDS AND OTHER CLOSURES, OF GLASS:		
70101000	- Ampoules:	1	A
70102000	- Stoppers, lids, caps, and other closures	1	A
701090	- Other		
7010901	-- Of a capacity exceeding 1 litre		
70109011	--- Less than 4 litres	MFN	E
70109019	--- Other	MFN	E
7010902	-- Of capacity exceeding 0.33 litre but not exceeding 1 litre		
70109021	--- Tubular containers, amber-coloured, with an opening not exceeding 32 mm, of a kind used for medicaments	MFN	E
70109029	--- Other	MFN	E
7010903	-- Of a capacity exceeding 0.15 litre but not exceeding 0.33 litre		
70109031	--- Of a capacity not exceeding 180 ml, with an opening not exceeding 15 mm, other than tubular:	MFN	E
70109032	--- Tubular containers, amber-coloured, with an opening not exceeding 32 mm, of a kind used for medicaments	MFN	E
70109039	--- Other	MFN	E
7010904	-- Of a capacity not exceeding 0.15 litre:		
70109041	--- Of a capacity of 12 ml or more, with an opening not exceeding 15 mm, other than tubular:	MFN	E
70109042	--- With an opening of 22 mm or more:	MFN	E
70109043	--- Borosilicate flasks	1	A
70109049	--- Other	MFN	E

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SAC Code	Description	Base Rate	Staging Category
7011	GLASS ENVELOPES (INCLUDING BULBS AND TUBES), OPEN, AND GLASS PARTS THEREOF, WITHOUT FITTINGS, FOR ELECTRIC LAMPS, CATHODE-RAY TUBES OR THE LIKE:		
70111000	- For electric lighting	1	A
70112000	- For cathode-ray tubes	1	A
70119000	- Other	1	A
7013	GLASSWARE OF A KIND USED FOR TABLE, KITCHEN, TOILET, OFFICE, INDOOR DECORATION OR SIMILAR PURPOSES (OTHER THAN THAT OF HEADING 70.10 OR 70.18):		
70131000	- Articles of glass-ceramics	MFN	E
70132	- Drinking glasses, other than of glass-ceramics:		
70132200	- - Of lead crystal:	MFN	E
70132800	- - Other	MFN	E
70133	- Other drinking glasses, other than of glass-ceramics:		
70133300	- - Of lead crystal:	MFN	E
70133700	-Other	MFN	E
70134	Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics:		
70134100	- - Of lead crystal:	MFN	E
70134200	- - Of glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0°C to 300°C	MFN	E
70134900	- - Other	MFN	E
70139	- - Other articles		
70139100	- - Of lead crystal:	MFN	E
70139900	- - Other	MFN	E
7014	SIGNALLING GLASSWARE AND OPTICAL ELEMENTS OF GLASS (OTHER THAN THOSE OF HEADING 70.15), NOT OPTICALLY WORKED:		
70140010	- Signalling glassware	1	A
70140020	- Optical elements	1	A
7015	CLOCK OR WATCH GLASSES AND SIMILAR GLASSES, GLASSES FOR NON-CORRECTIVE OR CORRECTIVE SPECTACLES, CURVED, BENT, HOLLOWED OR THE LIKE, NOT OPTICALLY WORKED; HOLLOW GLASS SPHERES AND THEIR SEGMENTS, FOR THE MANUFACTURE OF SUCH GLASSES:		
70151000	- Glasses for corrective spectacles	1	A
70159000	- Other	1	A
7016	PAVING BLOCKS, SLABS, BRICKS, SQUARES, TILES AND OTHER ARTICLES OF PRESSED OR MOULDED GLASS, WHETHER OR NOT WIRED, OF A KIND USED FOR BUILDING OR CONSTRUCTION PURPOSES; GLASS CUBES AND OTHER GLASS SMALLWARES, WHETHER OR NOT ON A BACKING, FOR MOSAICS OR SIMILAR DECORATIVE PURPOSES; LEADED LIGHTS AND THE LIKE; MULTICELLULAR OR FOAM GLASS IN BLOCKS, PANELS, PLATES, SHELLS OR SIMILAR FORMS:		
70161000	- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	10	C
70169000	- Other	10	C
7017	LABORATORY, HYGIENIC OR PHARMACEUTICAL GLASSWARE, WHETHER OR NOT GRADUATED OR CALIBRATED:		
70171000	- Of quartz or other fused silica:	1	A
70172000	- Of other glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0°C to 300°C:	1	A
70179000	- Other	1	A
7018	GLASS BEADS, IMITATION PEARLS, IMITATION PRECIOUS OR SEMI-PRECIOUS STONES AND SIMILAR GLASS SMALLWARES, AND ARTICLES THEREOF OTHER THAN IMITATION JEWELLERY; GLASS EYES OTHER THAN PROSTHETIC ARTICLES; STATUETTES AND OTHER ORNAMENTS OF LAMP-WORKED GLASS, OTHER THAN IMITATION JEWELLERY; GLASS MICROSPHERES NOT EXCEEDING 1 MM IN DIAMETER:		
70181000	Glass beads, imitation pearls, imitation precious or semi- precious stones and similar glass smallwares	15	C
70182000	- Glass microspheres not exceeding 1 mm in diameter	1	A
70189000	- Other	15	C



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<b>SAC Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
7019	GLASS FIBRES (INCLUDING GLASS WOOL) AND ARTICLES THEREOF (FOR EXAMPLE, YARN, WOVEN FABRICS):		
70191	- Slivers, rovings, yarn and chopped strands:		
70191100	- - Chopped strands of a length of not more than 50 mm	1	A
70191200	- - Rovings	1	A
70191900	- - Other	1	A
70193	- Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products:		
70193100	- - Mats	1	A
70193200	- - Thin sheets (voiles)	1	A
70193900	- - Other	1	A
70194000	- Woven fabrics of rovings	1	A
70195	- Other woven fabrics:		
70195100	- - Of a width not exceeding 30 cm	1	A
70195200	- - Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m <sup>2</sup> , of filaments measuring per single yarn not more than 136 tex	1	A
70195900	- -Other	1	A
70199000	- Other	1	A
7020	OTHER ARTICLES OF GLASS:		
70200010	- Glass inners for vacuum flasks or for other vacuum vessels	1	A
70200090	- Other	MFN	E
71	NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN		
7101	PEARLS, NATURAL OR CULTURED, WHETHER OR NOT WORKED OR GRADED BUT NOT STRUNG, MOUNTED OR SET; PEARLS, NATURAL OR CULTURED, TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT:		
71011000	- Natural pearls	10	A
71012	- Cultured pearls:		
71012100	- - Raw	10	A
71012200	- - Worked	10	A
7102	DIAMONDS, WHETHER OR NOT WORKED, BUT NOT MOUNTED OR SET:		
71021000	- Unsorted	6	A
71022	- Industrial:		
71022100	- - Unworked or simply sawn, cleaved or bruted	1	A
71022900	- - Other	1	A
71023	- Non-industrial:		
71023100	- - Unworked or simply sawn, cleaved or bruted	6	A
71023900	- - Other	6	A
7103	PRECIOUS STONES (OTHER THAN DIAMONDS) AND SEMIPRECIOUS STONES, WHETHER OR NOT WORKED OR GRADED BUT NOT STRUNG, MOUNTED OR SET; UNGRADED PRECIOUS STONES (OTHER THAN DIAMONDS) AND SEMIPRECIOUS STONES, TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT:		
71031000	- Unworked or simply sawn or roughly shaped	6	A
71039	- Otherwise worked:		
71039100	- - Rubies, sapphires and emeralds	6	A
71039900	- - Other	6	A
7104	SYNTHETIC OR RECONSTRUCTED PRECIOUS OR SEMIPRECIOUS STONES, WHETHER OR NOT WORKED OR GRADED BUT NOT STRUNG, MOUNTED OR SET; UNGRADED SYNTHETIC OR RECONSTRUCTED PRECIOUS OR SEMI-PRECIOUS STONES, TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT:		
71041000	- Piezo-electric quartz	10	A
71042000	- Other, unworked or simply sawn or roughly shaped	10	A
71049000	- Other	10	A
7105	DUST AND POWDER OF NATURAL OR SYNTHETIC PRECIOUS OR SEMI-PRECIOUS STONES:		
71051000	- Of diamonds	6	A
71059000	- Other	6	A
7106	SILVER (INCLUDING SILVER PLATED WITH GOLD OR PLATINUM), UNWROUGHT OR IN SEMI-MANUFACTURED FORMS, OR IN POWDER FORM:		
71061000	- Powder	10	A

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<b>SAC Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
71069	- Other		
71069100	- - Unwrought:	10	A
710692	- - Semi-manufactured		
71069210	- - - Wire, bars and rods, containing stripping agents or additives (silver solder)	6	A
71069290	- - - Other	10	A
71070000	BASE METALS CLAD WITH SILVER, NOT FURTHER WORKED THAN UNWROUGHT OR SEMI-MANUFACTURED	10	A
7108	GOLD (INCLUDING GOLD PLATED WITH PLATINUM) UNWROUGHT OR IN SEMI-MANUFACTURED FORMS, OR IN POWDER FORM:		
71081	- Non-monetary:		
71081100	- - Powder	6	A
71081200	- - Other unwrought forms	6	A
71081300	- - Other semi-manufactured forms	6	A
71082000	- Monetary	6	A
71090000	BASE METALS OR SILVER CLAD WITH GOLD, NOT FURTHER WORKED THAN UNWROUGHT OR SEMI-MANUFACTURED	10	A
7110	PLATINUM, UNWROUGHT OR IN SEMI-MANUFACTURED FORMS, OR IN POWDER FORM:		
71101	- Platinum:		
71101100	- - unwrought or powdered	1	A
71101900	- - Other	1	A
71102	- Palladium:		
71102100	- - Unwrought or powdered	1	A
71102900	- - Other	1	A
71103	- Rhodium:		
71103100	- - Unwrought or powdered	1	A
71103900	- - Other	1	A
71104	- Iridium, osmium and ruthenium:		
71104100	- - unwrought or powdered	1	A
71104900	- - Other	1	A
71110000	BASE METALS, SILVER OR GOLD, CLAD WITH PLATINUM, NOT FURTHER WORKED THAN UNWROUGHT OR SEMI-MANUFACTURED	10	A
7112	WASTE AND SCRAP OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL; OTHER WASTE AND SCRAP CONTAINING PRECIOUS METAL OR PRECIOUS METAL COMPOUNDS, OF A KIND USED PRINCIPALLY FOR THE RECOVERY OF PRECIOUS METAL:		
71123000	- Ash containing precious metal or precious metal compounds	1	A
71129	- Other		
71129100	- - Of gold, including metal clad with gold but excluding sweepings containing other precious metals	1	A
71129200	- - Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	1	A
71129900	- - Other	1	A
7113	ARTICLES OF JEWELLERY AND PARTS THEREOF, OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL:		
71131	- Of precious metal whether or not plated or clad with precious metal:		
71131100	- - Of silver whether or not plated or clad with other precious metal:	15	A
71131900	- - Of precious metal whether or not plated or clad with precious metal:	15	A
71132000	- Of base metal clad with precious metal:	15	A
7114	ARTICLES OF GOLDSMITHS' OR SILVERSMITHS' WARES AND PARTS THEREOF, OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL:		
71141	- Of precious metal whether or not plated or clad with precious metal:		
71141100	- Of silver whether or not plated or clad with other precious metal:	15	A
71141900	- - Of precious metal whether or not plated or clad with precious metal	15	A
71142000	- Of base metal clad with precious metal	15	A
7115	OTHER ARTICLES OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL:		
71151000	- Catalysts in the form of wire cloth or grill, of platinum	1	A
71159000	- Other	15	A
7116	ARTICLES OF NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES (NATURAL, SYNTHETIC OR RECONSTRUCTED):		

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SAC Code	Description	Base Rate	Staging Category
71161000	- Of natural or cultured pearls	15	A
71162000	- Of precious or semi-precious stones (natural, synthetic or reconstructed)	15	A
7117	IMITATION JEWELLERY:		
71171	- Of base metal, whether or not plated with precious metal:		
71171100	- - Cuff links and studs:	15	A
71171900	- - - Other	15	A
71179000	- Other	15	A
7118	COIN:		
71181000	- Coin (other than gold coin), not being legal tender	6	A
71189000	- Others	6	A
72	IRON AND STEEL		
7201	PIG IRON OR CAST IRON AND SPIEGELEISEN, IN PIGS, BLOCKS OR OTHER PRIMARY FORMS		
72011000	- Non-alloy pig iron containing by weight or less of phosphorus	1	A
72012000	- Non-alloy pig iron containing by weight more than 0.5% of phosphorus	1	A
72015000	- Alloy pig iron; spiegeleisen	1	A
7202	FERRO-ALLOYS		
72021	- Ferro-manganese:		
72021100	- - Containing by weight more than 2% of carbon	1	A
72021900	- - Other	1	A
72022	- Ferro-silicon:		
72022100	- - Containing by weight more than 55% of silicon	1	A
72022900	- - Other	1	A
72023000	- Ferro-silico-manganese	1	A
72024	- Ferro-chromium:		
72024100	- - Containing by weight more than 4% of carbon	1	A
72024900	- - Other	1	A
72025000	- Ferro-silico-chromium	1	A
72026000	- Ferro-nickel	1	A
72027000	- Ferro-molybdenum	1	A
72028000	- Ferro-tungsten and ferro-silico-tungsten	1	A
72029	- Other:		
72029100	- - Ferro-titanium and ferro-silico- titanium	1	A
72029200	- - Ferro-vanadium	1	A
72029300	- - Ferro-niobium	1	A
72029900	- - Other	1	A
7203	FERROUS PRODUCTS OBTAINED BY DIRECT REDUCTION OF IRON ORE AND OTHER SPONGY FERROUS PRODUCTS, IN LUMPS, PELLETS OR SIMILAR FORMS; IRON HAVING A MINIMUM PURITY BY WEIGHT OF 99.94%, IN LUMPS, PELLETS OR SIMILAR FORMS		
72031000	- Ferrous products obtained by direct reduction of iron ore	1	A
72039000	- Other	1	A
7204	FERROUS WASTE AND SCRAP OF CAST IRON, IRON OR STEEL , SCRAP INGOTS OF IRON OR STEEL		
72041000	- Waste and scrap of cast iron	1	A
72042	- Waste and scrap of alloy steel:		
72042100	- - Of stainless steel	1	A
72042900	- - Other	1	A
72043000	- Waste and scrap of tinned iron or steel	1	A
72044	- Other waste and scrap		
72044100	- - Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	1	A
72044900	- - Other	1	A
72045000	- Scrap ingots	1	A
7205	GRANULES AND POWDERS, OF CAST IRON, SPIEGELEISEN, IRON OR STEEL		
72051000	- Granules	1	A
72052	- Powders:		
72052100	- - Of alloy steel:	1	A
72052900	- - Other	1	A
7206	IRON AND NON-ALLOY STEEL IN INGOTS OR OTHER PRIMARY FORMS, EXCLUDING IRON OF HEADING 7203		
72061000	- Ingots	1	A
72069000	- Other	1	A
7207	SEMI-FINISHED PRODUCTS OF IRON OR NON-ALLOY STEEL		
72071	- Containing less than 0.25% by weight of carbon:		
72071100	- - Of rectangular or square cross-section, the width measuring less than twice the thickness	1	A
72071200	- - Other, of rectangular crosssection	1	A
72071900	- - Other	1	A

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SAC Code	Description	Base Rate	Staging Category
72072000	- Containing 0.25% or more by weight of carbon	1	A
7208	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, HOT-ROLLED, NOT CLAD, PLATED OR COATED		
72081000	- In coils, not further worked than hot-rolled, with patterns in relief	1	A
72082	- Other, in coils, not further worked than hot-rolled, pickled:		
72082500	-- Of a thickness of 4.75 mm or more	1	A
72082600	-- Of a thickness of 3 mm or more but less than 4.75 mm	1	A
72082700	-- Of a thickness of less than 3 mm	1	A
72083	- Other, in coils, not further worked than hot-rolled:		
72083600	-- Of a thickness exceeding 10 mm	1	A
72083700	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	1	A
72083800	-- Of a thickness of 3 mm or more but less than 4.75 mm	1	A
72083900	-- Of a thickness of less than 3 mm	1	A
72084000	- Not in coils, not further worked than hot-rolled, with patterns in relief	1	A
72085	- Other, not in coils, not further worked than hotrolled:		
72085100	-- Of a thickness exceeding 10 mm	1	A
72085200	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	1	A
72085300	-- Of a thickness of 3 mm or more but less than 4.75 mm	1	A
720854	-- Of a thickness of less than 3 mm:		
72085410	--- Of a width not exceeding 990 mm, containing by weight 0.42% or more of carbon and 0.60% or more of manganese	1	A
72085490	--- Other	1	A
72089000	- Other	1	A
7209	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, COLD-ROLLED (COLDREDUCED), NOT CLAD, PLATED OR COATED		
72091	- In coils, not further worked than cold-rolled (coldreduced):		
72091500	-- Of a thickness of 3 mm or more	1	A
72091600	-- Of a thickness exceeding 1 mm but less than 3 mm	1	A
72091700	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	1	A
72091800	-- Of a thickness of less than 0.5 mm	1	A
72092	- Not in coils, not further worked than cold-rolled (coldreduced):		
72092500	-- Of a thickness of 3 mm or more	1	A
72092600	-- Of a thickness exceeding 1 mm but less than 3 mm	1	A
72092700	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	1	A
72092800	-- Of a thickness of less than 0.5 mm	1	A
72099000	- Other	1	A
7210	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, CLAD, PLATED OR COATED		
72101	- Of tin		
72101100	-- Of a thickness of 0.5 mm or more	1	A
72101200	-- Of a thickness of less than 0.5 mm	1	A
72102000	- Plated or coated with lead, including terne-plate	1	A
72103000	- Electrolytically plated or coated with zinc	1	A
72104	- Otherwise plated or coated with zinc:		
721041	-- Corrugated:		
72104110	--- Of a thickness of 0.16 mm but not more than 2 mm	MFN	E
72104190	--- Other	MFN	E
721049	-- Other:		
72104910	--- Of a thickness of 0.16 mm but not more than 2 mm	MFN	E
72104990	--- Other	1	A
72105000	- Plated or coated with chromium oxides or with chromium and chromium oxides	1	A
72106	- Plated or coated with aluminium:		
721061	-- Plated or coated with aluminium-zinc alloys:		
7210611	--- Of a thickness of 0.16 mm but not more than 2 mm		
72106110	--- Of a thickness of 0.16 mm but not more than 2 mm	MFN	E
72106190	--- Other	1	A
721069	-- Other:		
72106910	--- Of a thickness of 0.16 mm but not more than 2 mm	MFN	E
72106990	--- Other	1	A
721070	- Painted, varnished or coated with plastics:		
72107010	-- Enamelled, of a thickness of 0.16 mm or more but not more than 1.55 mm	MFN	E
72107020	-- Varnished with epoxyphenolic resins, smooth	MFN	E
72107090	-- Other	1	A
72109000	- Other	1	A
7211	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM, NOT CLAD, PLATED OR COATED		
72111	- Not further worked than hot-rolled:		

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SAC Code	Description	Base Rate	Staging Category
72111300	-- Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	1	A
721114	-- Other, of a thickness of 4.75 mm or more:		
72111410	--- Containing by weight 0.42% or more of carbon and 0.60% or more of manganese	1	A
72111490	--- Other	1	A
721119	-- Other:		
72111910	--- In coils, containing by weight 0.42% or more of carbon and 0.60% or more of manganese	1	A
72111990	--- Other	1	A
72112	- Not further worked than cold-rolled (cold-reduced):		
72112300	-- Containing less than 0.25% by weight of carbon	1	A
72112900	-- Other	1	A
72119000	- Other	1	A
7212	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM, CLAD, PLATED OR COATED		
72121000	- Plated or coated with tin	1	A
72122000	- Electrolytically plated or coated with zinc	1	A
721230	- Otherwise plated or coated with zinc:		
72123010	-- Of a thickness of 0.16 mm but not more than 1.55 mm	MFN	E
72123090	-- Other	1	A
721240	- Painted, varnished or coated with plastics:		
72124010	-- Of a thickness of 0.16 mm or more but not exceeding 1.55 mm	MFN	E
72124090	-- Other	1	A
72125000	- Otherwise plated or coated	1	A
72126000	- Clad	1	A
7213	WIRE OF IRON OR NON-ALLOY STEEL		
72131000	- Containing notches, strands, grooves or ruggedness, produced during the rolling process	15	C
72132000	- Other, of free-cutting steel	1	A
72139	- Other:		
721391	-- Of circular cross-section measuring less than 14 mm in diameter:		
72139110	--- Containing 0.6% or more by weight of carbon	10	C
72139120	--- Containing less than 0.6% by weight of carbon	1	A
721399	-- Other:		
72139910	--- Containing 0.6% or more by weight of carbon	10	C
72139920	--- Containing less than 0.6% by weight of carbon	1	A
7214	OTHER BARS AND RODS OF IRON OR NON-ALLOY STEEL, NOT FURTHER WORKED THAN FORGED, HOT-ROLLED, HOTDRAWN OR HOT-EXTRUDED, BUT INCLUDING THOSE TWISTED AFTER ROLLING		
72141000	- Forged	10	C
72142000	- Containing indentations, strands, grooves or ribs, produced during the rolling process or twisted after rolling	MFN	E
72143000	- Other, of free-cutting steel	6	C
72149	- Other:		
721491	-- Of rectangular cross-section:		
72149110	--- Containing by weight 0.6% or more of carbon, the greatest cross-sectional dimension of which exceeds 13 mm	15	C
72149190	--- Other	6	C
721499	-- Other:		
72149910	--- Of square cross-section, the greatest cross-sectional dimension of which exceeds 13 mm, containing 0.6% or more by weight of carbon	15	C
72149920	--- Of a cross-section other than rectangular or square, the greatest cross-sectional dimension of which is 5.5 mm or more but not more than 45 mm	15	C
72149990	--- Other	6	C
7215	OTHER BARS AND RODS OF IRON OR NON-ALLOY STEEL		
72151000	- Of free-cutting steel, not further worked than coldformed or cold-finished	1	A
72155000	- Other bars and rods, not further worked than coldformed or cold-finished	1	A
72159000	- Other	1	A
7216	SECTIONS OF IRON OR NONALLOY STEEL		
721610	- U, I or H sections, not further worked than hotrolled, hot- drawn or extruded, of a height of less than 80 mm:		
72161010	-- U sections of a thickness of 1.8 mm or more but not more than 6.4 mm and a height exceeding 12 mm	MFN	E
7216109	--- Other:		
72161091	---- I sections of a height not exceeding 50 mm	MFN	E
72161092	---- H sections of a height not exceeding 50 mm	MFN	E
72161099	---- Other	MFN	E

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SAC Code	Description	Base Rate	Staging Category
72162	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded of a height of less than 80 mm:		
721621	-- L sections:		
72162110	--- Of a thickness of 1.8 mm or more but not more than 6.4 mm and a height exceeding 12 mm	MFN	E
72162190	--- Other	MFN	E
721622	-- T sections:		
72162210	--- Of a height not exceeding 50 mm	15	C
72162290	--- Other	6	C
72163	- U, I or H sections, not further worked than hotrolled, hot- drawn or extruded of a height of 80 mm or more:		
721631	-- U sections:		
72163110	--- Of a thickness of 1.8 mm or more but not exceeding 6.4 mm	MFN	E
72163190	--- Other	MFN	E
72163200	-- I sections	MFN	E
72163300	-- H sections	6	C
72164000	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more	6	C
72165000	- Other sections, not further worked than hot-rolled, hot-drawn or extruded	6	C
72166	- Sections not further worked than cold-formed or cold-finished:		
72166100	-- Obtained from flat-rolled products	MFN	E
72166900	-- Other	15	C
72169	- Other:		
72169100	-- Obtained, cold-formed or cold-finished, from flatrolled products	MFN	E
72169900	-- Other	6	C
7217	WIRE OF IRON OR NON-ALLOY STEEL		
721710	- Not plated or coated, whether or not polished:		
72171010	-- Containing less than 0.25% by weight of carbon	MFN	E
72171020	-- Containing 0.25% or more but less than 0.6% by weight of carbon	1	A
7217103	-- Containing 0.6% or more by weight of carbon:		
72171031	--- Pre-stressed	1	A
72171039	--- Other	MFN	E
721720	- Plated or coated with zinc:		
7217201	-- Containing less than 0.25% by weight of carbon:		
72172011	--- Of circular crosssection of a diameter of 0.22 mm or more but not more than 0.24 mm, lated or coated with zinc	1	A
72172019	--- Other	MFN	E
72172020	-- Containing 0.25% or more but less than 0.6% by weight of carbon	1	A
7217203	-- Containing 0.6% or more by weight of carbon:		
72172031	--- Of circular cross-section of a diameter of 0.8 mm or more but not more than 5.15 mm	MFN	E
72172032	--- Of rectangular crosssection, of a thickness of 0.35 mm or more but not more than 0.7 mm and a width of 0.5 mm or more but not more than 3 mm	MFN	E
72172039	--- Other	MFN	E
721730	- Plated or coated with other base metals:		
72173010	-- Containing less than 0.25% by weight of carbon	6	C
72173020	-- Containing 0.25% or more but less than 0.6% by weight of carbon	6	C
7217303	-- Containing 0.6% or more by weight of carbon:		
72173031	--- Plated or coated with copper	1	A
72173039	--- Other	6	C
72179000	- Other	6	C
7218	STAINLESS STEEL IN INGOTS OR OTHER PRIMARY FORMS; SEMI-FINISHED PRODUCTS OF STAINLESS STEEL		
72181000	- Ingots or other primary forms	1	A
72189	- Other		
72189100	-- Of rectangular cross-section	1	A
72189900	-- Other	1	A
7219	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF 600 MM OR MORE		
72191	- Not further worked than hot-rolled, in coils:		
72191100	-- Of a thickness exceeding 10 mm	1	A
72191200	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	1	A
72191300	-- Of a thickness of 3 mm or more but less than 4.75 mm	1	A
72191400	-- Of a thickness of less than 3 mm	1	A
72192	- Not further worked than hot-rolled, not in coils:		
72192100	-- Of a thickness exceeding 10 mm	1	A
72192200	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	1	A
72192300	-- Of a thickness of 3 mm or more but less than 4.75 mm	1	A
72192400	-- Of a thickness of less than 3 mm	1	A

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SAC Code	Description	Base Rate	Staging Category
72193	- Not further worked than cold-rolled (coldreduced):		
72193100	- - Of a thickness of 4.75 mm or more	1	A
72193200	- - Of a thickness of 3 mm or more but less than 4.75 mm	1	A
72193300	- - Of a thickness exceeding 1 mm but less than 3 mm	1	A
72193400	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	1	A
72193500	- - Of a thickness of less than 0.5 mm	1	A
72199000	- Other	1	A
7220	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF LESS THAN 600 MM		
72201	- Not further worked than hot-rolled:		
72201100	- - Of a thickness of 4.75 mm or more	1	A
72201200	- - Of a thickness of less than 4.75 mm	1	A
72202000	- Not further worked than cold-rolled (cold-reduced)	1	A
72209000	- Other	1	A
72210000	WIRE OF STAINLESS STEEL	1	A
7222	BARS AND SECTIONS OF STAINLESS STEEL		
72221	- Bars not further worked than hot-rolled or hot-drawn or extruded:		
72221100	- - Of circular cross-section	1	A
72221900	- - Other	1	A
72222000	- Bars not further worked than coldformed or cold-finished	1	A
72223000	- Other bars	1	A
72224000	- Sections	1	A
72230000	WIRE OF STAINLESS STEEL	1	A
7224	OTHER ALLOY STEEL IN INGOTS OR OTHER PRIMARY FORMS; SEMI-FINISHED PRODUCTS OF OTHER ALLOY STEEL		
72241000	- Ingots or other primary forms	1	A
72249000	- Other	1	A
7225	FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE		
72251	- Of silicon-electrical steel (steel silicon-magnetic):		
72251100	- - Grain-oriented	1	A
72251900	- - Other	1	A
72253000	- Other, not further worked than hot-rolled, in coils	1	A
72254000	- Other, not further worked than hot-rolled, not in coils	1	A
72255000	- Other, not further worked than cold-rolled (coldreduced)	1	A
72259	- Other:		
72259100	- - Electrolytically plated or coated with zinc	1	A
72259200	- - Otherwise plated or coated with zinc	1	A
72259900	- - Other	1	A
7226	FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM		
72261	- Of silicon-electrical steel (steel silicon-magnetic):		
72261100	- - Grain-oriented	1	A
72261900	- - Other	1	A
72262000	- Of high speed steel	1	A
72269	- Other:		
72269100	- - Not further worked than hot-rolled	1	A
72269200	- - Not further worked than cold-rolled (cold-reduced)	1	A
722699	- - Other:		
72269910	- - Plated or coated with zinc, excluding electrolytically plated or coated	1	A
72269990	- - Other	1	A
7227	WIRE OF OTHER ALLOY STEEL		
72271000	- Of high speed steel	1	A
72272000	- Of silico-manganese steel	1	A
72279000	- Other	1	A
7228	BARS AND SECTIONS, OF OTHER ALLOY STEEL; HOLLOW DRILL BARS, OF ALLOY STEEL OR NONALLOY STEEL		
72281000	- Bars of high speed steel	1	A
72282000	- Bars of silico-manganese steel	1	A
72283000	- Other bars, not further worked than hotrolled, hot-drawn or extruded	1	A
72284000	- Other bars , not further worked than forged	1	A
72285000	- Other bars, not further worked than coldformed or cold-finished	1	A
72286000	- Other bars	1	A
72287000	- Sections	1	A
72288000	- Hollow drill bars	1	A
7229	WIRE OF OTHER ALLOY STEEL		
72292000	- Of silico-manganese steel	1	A
722990	- Other:		
72299010	- - Of high speed steel	1	A

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<b>SAC Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
72299090	-- Other	1	A
73	ARTICLES OF IRON OR STEEL		
7301	SHEET PILING OF IRON OR STEEL, WHETHER OR NOT DRILLED, PUNCHED OR MADE FROM ASSEMBLED ELEMENTS; WELDED ANGLES, SHAPES AND SECTIONS, OR IRON OR STEEL		
73011000	- Sheet or steel	1	A
73012000	- Angles, shapes and sections	MFN	E
7302	RAILWAY OR TRAMWAY TRACK CONSTRUCTION MATERIAL OF IRON OR STEEL, THE FOLLOWING: RAILS, CHECK-RAILS AND RACK RAILS, SWITCH BLADES, CROSSING FROGS, POINT RODS AND OTHER CROSSING PIECES, SLEEPERS (CROSS-TIES), FISH-PLATES, CHAIRS, CHAIR WEDGES, SOLE PLATES (BASE PLATES), RAIL CLIPS, BEDPLATES, TIES AND OTHER MATERIAL SPECIALIZED FOR JOINTING OR FIXING RAILS		
73021000	- Rails	1	A
73023000	- Switch-blades, crossing frogs, point rods and other crossing pieces	1	A
73024000	- Fish-plates and sole plates	1	A
73029000	- Other	1	A
73030000	TUBES, PIPES AND HOLLOW PROFILES, OF CAST IRON	6	C
7304	TUBES, PIPES AND HOLLOW PROFILES, SEAMLESS, OF IRON (OTHER THAN CAST IRON) OR STEEL		
73041	- Line pipe of a kind used for oil or gas pipelines		
73041100	-- Of stainless steel	1	A
73041900	-- Other	1	A
73042	- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas:		
73042200	-- Drill pipe of stainless steel	1	A
73042300	-- Other perforation tubes	1	A
73042400	-- Other, of stainless steel	1	A
73042900	-- Other	1	A
73043	- Other, of circular cross-section, of iron or nonalloy steel:		
73043100	-- Cold-drawn or cold-rolled (cold-reduced)	1	A
73043900	-- Other	1	A
73044	- Other, of circular cross-section, of stainless steel:		
73044100	-- Cold-drawn or cold-rolled (cold-reduced)	1	A
73044900	-- Other	1	A
73045	- Other, of circular cross-section, of other alloy steel:		
73045100	-- Cold-drawn or cold-rolled (cold-reduced):	1	A
73045900	-- Other	1	A
73049000	- Other	1	A
7305	OTHER TUBES AND PIPES (FOR EXAMPLE, WELDED, RIVETED OR SIMILARLY CLOSED), HAVING CIRCULAR CROSS-SECTIONS, THE EXTERNAL DIAMETER OF WHICH EXCEEDS 406.4 mm, OF IRON OR STEEL		
73051	- Line pipe of a kind used for oil or gas pipelines:		
73051100	-- Longitudinally submerged arc welded	1	A
73051200	-- Other, longitudinally welded	1	A
73051900	-- Other	1	A
73052000	- Casing of a kind used in drilling for oil or gas:	1	A
73053	- Other, welded:		
73053100	-- Longitudinally welded	6	C
73053900	-- Other	6	C
73059000	- Other	6	C
7306	OTHER TUBES, PIPES AND HOLLOW PROFILES (FOR EXAMPLE, OPEN SEAM OR WELDED, RIVETED OR SIMILARLY CLOSED), OF IRON OR STEEL		
73061	- Line pipe of a kind used for oil or gas pipelines		
73061100	-- Welded, of stainless steel	1	A
73061900	-- Other	1	A
73062	- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas		
73062100	-- Welded, of stainless steel	1	A
73062900	-- Other	1	A
730630	- Other, welded, of circular cross-section, of iron or non-alloy steel:		



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SAC Code	Description	Base Rate	Staging Category
7306301	-- Tubes and pipes of an external diameter of 12 mm or more but not more than 115 mm, of a wall thickness of 0.8 mm or more but not more than 6.4 mm, whether or not plated or coated with zinc		
73063010	-- Tubes and pipes of an external diameter of 12 mm or more but not more than 115 mm, of a wall thickness of 0.8 mm or more but not more than 6.4 mm, whether or not plated or coated with zinc	MFN	E
73063090	-- Other	MFN	E
73064000	- Other, welded, of circular cross-section, of stainless steel	1	A
73065000	- Other, welded, of circular cross-section, of other alloy steel:	1	A
73066	- Other, welded, of non-circular cross-section:		
73066100	-- Of square or rectangular cross-section	MFN	E
73066900	-- Other	10	C
73069000	- Other	1	A
7307	TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES), OF IRON OR STEEL		
73071	- Cast fittings:		
73071100	-- Of non-malleable cast iron	6	C
73071900	-- Other	6	C
73072	- Other, of stainless steel:		
73072100	-- Flanges	6	C
73072200	-- Threaded elbows, bends and sleeves	6	C
73072300	-- Butt welding fittings	6	C
73072900	-- Other	6	C
73079	- Other		
73079100	-- Flanges	6	C
73079200	-- Threaded elbows, bends and sleeves	MFN	E
73079300	-- Butt welding fittings	6	C
73079900	-- Other	6	C
7308	STRUCTURES (EXCLUDING PREFABRICATED BUILDINGS OF HEADING 9406) AND PARTS OF STRUCTURES (FOR EXAMPLE, BRIDGES AND BRIDGE-SECTIONS, LOCK-GATES, TOWERS, LATTICE MASTS, ROOFS, ROOFING FRAME-WORKS, DOORS AND WINDOWS AND THEIR FRAMES AND THRESHOLDS FOR DOORS, SHUTTERS, BALUSTRADES, PILLARS AND COLUMNS), OR IRON OR STEEL; PLATES, RODS, ANGLES, SHAPES, SECTIONS, TUBES AND THE LIKE, PREPARED FOR USE IN THE STRUCTURES, OF IRON OR STEEL		
73081000	- Bridges and parts thereof	6	C
73082000	- Towers and lattice masts	MFN	E
73083000	- Doors, windows and their frames and thresholds for doors	MFN	E
73084000	- Equipment for scaffolding, shuttering, propping or pitpropping	10	D
73089000	- Other	10	D
73090000	RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF IRON OR STEEL, OF A CAPACITY EXCEEDING 300 LITRES, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT	MFN	E
7310	TANKS, CASKS, DRUMS, CANS, BOXES AND SIMILAR CONTAINERS, FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF IRON OR STEEL, OF A CAPACITY NOT EXCEEDING 300 LITRES, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT:		
73101000	- Of a capacity of 50 litres or more	MFN	E
73102	- Of a capacity of less than 50 litres:		
73102100	-- Cans which are to be closed by soldering or crimping:	MFN	E
731029	-- Other		
73102910	-- - Stainless steel containers in the form of a barrel, lined, with a lid and plastic dispenser, with a capacity of 5 liters	1	A
73102990	-- - Other	MFN	E
7311	CONTAINERS FOR COMPRESSED OR LIQUEFIED GAS, OR IRON OR STEEL		
73110010	- For a working pressure not exceeding 25 kg/cm <sup>2</sup>	MFN	E
73110090	- Other	1	A

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<b>SAC Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
7312	STRANDED WIRE, ROPES, CABLES, PLAITED BANDS, SLINGS AND THE LIKE, OF IRON OR STEEL, NOT ELECTRICALLY INSULATED:		
73121000	- Cables	1	A
73129000	- Other	1	A
73130000	BARBED WIRE OF IRON OR STEEL; TWISTED HOOP OR SINGLE FLAT WIRE, BARBED OR NOT, AND LOOSELY TWISTED DOUBLE WIRE, OF A KIND USED FOR FENCING, OF IRON OR STEEL	10	C
7314	CLOTH (INCLUDING ENDLESS BANDS), GRILL, NETTING AND FENCING, OF IRON OR STEEL WIRE; EXPANDED METAL OF IRON OR STEEL		
73141	- Woven cloth:		
73141200	-- Endless bands for machinery, of stainless steel	1	A
73141400	-- Other woven cloth, of stainless steel	1	A
731419	-- Other		
73141910	--- Other woven cloth including endless bands, for machinery	MFN	E
73141990	--- Other	MFN	E
73142000	- Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm <sup>2</sup> or more	MFN	E
73143	- Other grill, netting and fencing, welded at the intersection:		
73143100	-- Plated or coated with zinc	MFN	E
73143900	-- Other	MFN	E
73144	- Other cloth, grill, netting and fencing:		
73144100	-- Plated or coated with zinc	MFN	E
73144200	-- Coated with plastics	MFN	E
73144900	-- Other	MFN	E
73145000	- Expanded metal	MFN	E
7315	CHAIN AND PARTS THEREOF, OF IRON OR STEEL		
73151	- Articulated link chain and parts thereof:		
73151100	-- Roller chain	1	A
73151200	-- Other chain	1	A
73151900	-- Parts	1	A
73152000	- Skid chain	1	A
73158	- Other chain		
73158100	-- Stud-link	1	A
73158200	-- Other, welded link	1	A
73158900	-- Other	1	A
73159000	- Other parts	1	A
73160000	ANCHORS, GRAPNELS AND PARTS THEREOF, OF IRON OR STEEL	1	A
73170000	NAILS, TACKS, DRAWING PINS, CORRUGATED NAILS, STAPLES (OTHER THAN THOSE OF HEADING 8305) AND SIMILAR ARTICLES, OF IRON OR STEEL, WHETHER OR NOT WITH HEADS OF OTHER MATERIAL, BUT EXCLUDING SUCH ARTICLES WITH HEADS OF COPPER	10	C
7318	SCREWS, BOLTS, NUTS, COACH SCREWS, SCREW HOOKS, RIVETS, COTTERS, COTTER-PINS, WASHERS (INCLUDING SPRING WASHERS) AND SIMILAR ARTICLES, OF IRON OR STEEL		
73181	- Threaded articles:		
73181100	-- Coach screws:	6	C
73181200	-- Other wood screws:	6	C
73181300	-- Screw hooks and screw rings:	6	C
73181400	-- Self-tapping screws	6	C
73181500	-- Other screws and bolts, whether or not with their nuts or washers:	6	C
73181600	-- Nuts:	6	C
73181900	-- Other	6	C
73182	- Non-threaded articles:		
73182100	-- Spring washers and other lock washers	1	A
73182200	-- Other washers	1	A
73182300	-- Rivets	1	A
73182400	-- Cotters and cotter-pins	1	A
73182900	-- Other	1	A
7319	SEWING NEEDLES, KNITTING NEEDLES, BODKINS, CROCHET HOOKS, EMBROIDERY STILETTOS AND SIMILAR ARTICLES, FOR USE IN THE HAND, OR IRON OR STEEL; SAFETY PINS AND OTHER PINS OF IRON OR STEEL, NOT ELSEWHERE SPECIFIED OR INCLUDED		
73192000	- Safety pins	1	A
73193000	- Other pins	1	A
731990	- Other		
73199010	-- Sewing, knitting, embroidery needles	1	A

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<b>SAC Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
73199090	-- Other	1	A
7320	SPRINGS AND LEAVES FOR SPRINGS, OF IRON OR STEEL		
73201000	- Leaf-springs and leaves therefor:	MFN	E
73202000	- Helical springs:	MFN	E
73209000	- Other	1	A
7321	STOVES, RANGES, GRATES, COOKERS (INCLUDING THOSE WITH SUBSIDIARY BOILERS FOR CENTRAL HEATING), BARBECUES, BRAZIERS, GAS-RINGS, PLATE WARMERS AND SIMILAR NON-ELECTRIC DOMESTIC APPLIANCES, AND PARTS THEREOF, OF IRON OR STEEL		
73211	- Cooking appliances and plate warmers:		
732111	-- For gas fuel or for both gas and other fuels:		
73211110	--- Ovens and cookers	MFN	E
73211190	--- Other	MFN	E
73211200	-- For liquid fuel	6	C
732119	-- Other, including solid fuel appliances:		
73211910	--- Portable ovens, ovens and kitchens	MFN	E
73211990	--- Other	MFN	E
73218	- Other appliances:		
73218100	-- For gas fuel or for both gas and other fuels	MFN	E
73218200	-- For liquid fuel	MFN	E
732189	-- Other, including solid fuel appliances:		
73218910	--- For solid fuel	MFN	E
73218990	--- Other	MFN	E
732190	- Parts:		
73219010	-- Of cookers	6	C
73219090	-- Other	6	C
7322	RADIATORS FOR CENTRAL HEATING, NOT ELECTRICALLY HEATED, AND PARTS THEREOF, OF IRON OR STEEL; AIR HEATERS AND HOT AIR DISTRIBUTORS (INCLUDING DISTRIBUTORS WHICH CAN ALSO DISTRIBUTE FRESH OR CONDITIONED AIR), NOT ELECTRICALLY HEATED, INCORPORATING A MOTOR-DRIVEN FAN OR BLOWER, AND PARTS THEREOF, OF IRON OR STEEL		
73221	- Radiators and parts thereof:		
73221100	-- Of cast iron	1	A
73221900	-- Other	1	A
73229000	- Other	1	A
7323	TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF IRON OR STEEL; IRON OR STEEL WOOL; POT SCOURERS AND SCOURING OR POLISHING PADS, GLOVES AND THE LIKE, OF IRON OR STEEL		
73231000	- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	MFN	E
73239	- Other:		
732391	-- Of cast iron, not enamelled:		
73239110	--- Handles	6	C
73239120	--- Other parts	6	C
73239190	--- Other	MFN	E
732392	-- Of cast iron, enamelled:		
73239210	--- Handles	6	C
73239220	--- Other parts	6	C
73239290	--- Other	MFN	E
732393	-- Of stainless steel:		
73239310	--- Handles	6	C
73239320	--- Other parts	6	C
73239390	--- Other	15	C
732394	-- Of iron (other than cast iron) or steel, enamelled:		
73239410	--- Handles	6	C
73239420	--- Other parts	6	C
73239490	--- Other	15	C
732399	-- Other:		
73239910	--- Handles	6	C
73239920	--- Other parts	6	C
73239990	--- Other	15	D
7324	SANITARY WARE AND PARTS THEREOF, OF IRON OR STEEL		
73241000	- Sinks and wash basins, of stainless steel	MFN	E
73242	- Baths:		
73242100	-- Of cast iron, whether or not enamelled	MFN	E
73242900	-- Other	MFN	E
73249000	- Other, including parts	15	D
7325	OTHER CAST ARTICLES OF IRON OR STEEL		

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<b>SAC Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
73251000	- Of non-malleable cast iron	MFN	E
73259	- - - Other		
73259100	- - Grinding balls and similar articles for mills	1	A
73259900	- - Other	MFN	E
7326	OTHER ARTICLES OF IRON OR STEEL		
73261	- Forged or stamped, but not further worked:		
73261100	- - Grinding balls and similar articles for mills	1	A
73261900	- - Other	10	D
732620	- Articles of iron or steel wire:		
73262010	- - Traps for animals	6	C
73262020	- - Gabions	1	A
73262030	- - Quick-fit hooks with swivels	1	A
73262090	- - Other	MFN	E
73269000	- Other	1	A
74	COPPER AND ARTICLES THEREOF		
7401	COPPER MATTES; CEMENT COPPER (PRECIPITATED COPPER)		
74010010	- Copper mattes	1	A
74010020	- Cement copper (precipitated copper)	1	A
74020000	UNREFINED COPPER; COPPER ANODES FOR ELECTROLYTIC REFINING	1	A
7403	REFINED COPPER AND COPPER ALLOYS, UNWROUGHT		
74031	- Refined copper:		
74031100	- - Cathodes and sections of cathodes	1	A
74031200	- - Wire-bars	1	A
74031300	- - Billets	1	A
74031900	- - Other	1	A
74032	- Copper alloys:		
74032100	- - Copper-zinc base alloys (brass)	1	A
74032200	- - Copper-tin base alloys (bronze)	1	A
740329	- - Other copper alloys (other than master alloys of heading 74.05):		
74032910	- - - Copper-nickel base alloys (cupronickel) or copper-nickel-zinc (alpaca)	1	A
74032990	- - - Other	1	A
74040000	COPPER WASTE AND SCRAP	1	A
74050000	MASTER ALLOYS OF COPPER	1	A
7406	COPPER POWDERS AND FLAKES		
74061000	- Powders of non-lamellar structure	1	A
74062000	- Powders of lamellar structure; flakes	1	A
7407	COPPER BARS, RODS AND PROFILES		
74071000	- Of refined copper	1	A
74072	- Of copper alloys:		
74072100	- - Copper-zinc base alloys (brass)	1	A
740729	- - Other:		
74072910	- - - Copper-nickel base alloys (cupronickel) or copper-nickel-zinc (alpaca)	1	A
74072990	- - - Other	1	A
7408	COPPER WIRE		
74081	- Of refined copper:		
74081100	- - Of which the maximum cross-sectional dimension exceeds 6 mm	1	A
740819	- - Other:		
74081910	- - - Of electrolytic copper	1	A
74081990	- - - Other	1	A
74082	- Of copper alloys:		
74082100	- - Copper-zinc base alloys (brass)	1	A
74082200	- - Copper-nickel base alloys (cupronickel) or copper-nickel-zinc (alpaca)	1	A
74082900	- Other	1	A
7409	COPPER PLATES, SHEETS AND STRIP, OF A THICKNESS EXCEEDING 0.15 MM		
74091	- Of refined copper:		
74091100	- - In coils	1	A
74091900	- - Other	1	A
74092	- Of copper-zinc base alloys (brass):		
74092100	- - In coils	1	A
74092900	- - Other	1	A
74093	- Of copper-tin base alloys (bronze):		
74093100	- - In coils	1	A
74093900	- - Other	1	A
74094000	- Of copper-nickel (cupronickel) or copper-nickel-zinc (alpaca) based alloys	1	A
74099000	- Of other copper alloys	1	A
7410	COPPER FOIL (WHETHER OR NOT PRINTED OR BACKED WITH PAPER, PAPERBOARD, PLASTICS OR SIMILAR BACKING MATERIALS) OF A THICKNESS (EXCLUDING ANY BACKING) NOT EXCEEDING 0.15 MM		

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SAC Code	Description	Base Rate	Staging Category
74101	- Not backed:		
74101100	- - Of refined copper	1	A
74101200	- - Of copper alloys	1	A
74102	- Backed:		
74102100	- - Of refined copper	1	A
74102200	- - Of copper alloys	1	A
7411	COPPER TUBES AND PIPES		
74111000	- Of refined copper	1	A
74112	- Of copper alloys:		
74112100	- - Copper-zinc base alloys (brass)	1	A
74112200	- - Copper-nickel base alloys (cupronickel) or copper-nickel-zinc (alpaca)	1	A
74112900	- - Other	1	A
7412	COPPER TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES)		
74121000	- Of refined copper	1	A
74122000	- Of copper alloys	1	A
7413	STRANDED WIRE, CABLES, PLAITED BANDS AND THE LIKE, OF COPPER, NOT ELECTRICALLY INSULATED		
74130010	- Of electrolytic copper	6	C
74130090	- Other	1	A
7415	NAILS, TACKS, DRAWING PINS, STAPLES (OTHER THAN THOSE OF HEADING 83.05) AND SIMILAR ARTICLES, OF COPPER OR OF IRON OR STEEL WITH HEADS OF COPPER; SCREWS, BOLTS, NUTS, SCREW HOOKS, RIVETS, COTTERS, COTTER-PINS, WASHERS (INCLUDING SPRING WASHERS) AND SIMILAR ARTICLES, OF COPPER		
74151000	- Nails and tacks, drawing pins, staples and similar articles	1	A
74152	- Other articles, not threaded:		
74152100	- - Washers (including spring washers)	1	A
74152900	- - Other	1	A
74153	- Other threaded articles:		
74153300	- - Screws; bolts and nuts	1	A
74153900	- - Other	1	A
7418	TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF COPPER; POT SCOURERS AND SCOURING OR POLISHING PADS, GLOVES AND THE LIKE, OF COPPER; SANITARY WARE AND PARTS THEREOF, OF COPPER		
74181	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:		
74181100	- - Pot scourers and scouring or polishing pads, gloves and the like	15	C
741819	- - Other:		
74181910	- - - Handles	1	A
74181920	- - - Non-electrical appliances for cooking or heating, for domestic use, and their parts, of copper	15	C
74181990	- - - Other	15	C
74182000	- Sanitary ware and parts thereof	15	C
7419	OTHER ARTICLES OF COPPER		
74191000	- Chain and parts thereof	1	A
74199	- Other:		
74199100	- - Cast, moulded, stamped or forged, but not further worked	6	C
741999	- - Other:		
74199910	- - - Containers for compressed or liquefied gas	1	A
74199920	- - - Anodes of copper or of copper alloys for electroplating	1	A
7419993	- - - Metallic fabric (including continuous or neverending ones), nets and grilles, of copper wire; sheets or strips, extended, of copper:		
74199931	- - - - Metallic fabrics	6	C
74199939	- - - - Other	1	A
74199940	- - - - Copper springs	1	A
74199990	- - - Other	15	C
75	NICKEL AND ARTICLES THEREOF		
7501	NICKEL MATTES, NICKEL OXIDE SINTERS AND OTHER INTERMEDIATE PRODUCTS OF NICKEL METALLURGY		
75011000	- Nickel mattes	1	A
75012000	- Nickel oxide sinters and other intermediate products of nickel metallurgy	1	A
7502	UNWROUGHT NICKEL		
75021000	- Nickel, not alloyed	1	A
75022000	- Nickel alloys	1	A
75030000	NICKEL WASTE AND SCRAP	1	A
75040000	NICKEL POWDERS AND FLAKES	1	A
7505	NICKEL BARS, RODS, PROFILES AND WIRE		

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SAC Code	Description	Base Rate	Staging Category
75051	- Bars, rods and profiles:		
75051100	- - Of nickel, not alloyed	1	A
75051200	- - Of nickel alloys	1	A
75052	- Wire:		
75052100	- - Of nickel, not alloyed	1	A
75052200	- - Of nickel alloys	1	A
7506	NICKEL PLATES, SHEETS, STRIP AND FOIL		
75061000	- Of nickel, not alloyed	1	A
75062000	- Of nickel alloys	1	A
7507	NICKEL TUBES, PIPES AND TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES)		
75071	- Tubes and pipes:		
75071100	- - Of nickel, not alloyed	1	A
75071200	- - Of nickel alloys	1	A
75072000	- Tube or pipe fittings	1	A
7508	OTHER ARTICLES OF NICKEL		
75081000	- Cloth, grill and netting, of nickel wire	1	A
75089000	- Other	1	A
76	ALUMINIUM AND ARTICLES THEREOF		
7601	UNWROUGHT ALUMINIUM		
76011000	- Aluminium, not alloyed	1	A
76012000	- Aluminium alloys	1	A
76020000	WASTE AND SCRAP, OF ALUMINIUM	1	A
7603	ALUMINIUM POWDERS AND FLAKES		
76031000	- Powders of non-lamellar structure	1	A
76032000	- Powders of lamellar structure; flakes	1	A
7604	ALUMINIUM BARS, RODS AND PROFILES		
760410	- Of aluminium, not alloyed:		
76041010	- - Profiles	MFN	E
76041090	- - Other	MFN	E
76042	- Of aluminium alloys:		
76042100	- - Hollow profiles	MFN	E
760429	- - Other:		
76042910	- - - Profiles	MFN	E
76042990	- - - Other	MFN	E
7605	ALUMINIUM WIRE		
76051	- Of aluminium, not alloyed:		
76051100	- - Of which the maximum cross-sectional dimension exceeds 7 mm	1	A
760519	- - Other:		
76051910	- - - Of circular cross-section	10	C
76051990	- - - Other	1	A
76052	- Of aluminium alloys:		
76052100	- - Of which the maximum cross-sectional dimension exceeds 7 mm	1	A
760529	- - Other:		
76052910	- - - Of alloys containing magnesium and silicon, of circular cross-section	6	C
76052990	- - - Other	6	C
7606	ALUMINIUM PLATES, SHEETS AND STRIP, OF A THICKNESS EXCEEDING 0.2 MM		
76061	- Rectangular (including square):		
76061100	- - Of aluminium, not alloyed	10	D
760612	- - Of aluminium alloys:		
76061210	- - - Containing more than 3% of magnesium (AA 5154 and AA 5086 types)	1	A
76061220	- - - Embossed strip in rolls of a thickness not exceeding 1.25 mm and a width of 110 cm of alloy 1100	1	A
7606129	- - - Other:		
76061291	- - - - "Pilerproof surface 620" strip, containing not more than 98.7% of aluminium, lacquered on one side, covered with a thermo-setting resin on the other, of a thickness exceeding 0.2 mm but not exceeding 0.25 mm	1	A
76061299	- - - - Other	10	D
76069	- Other:		
760691	- - Of aluminium, not alloyed		
76069110	- - - Discs, whether or not perforated, of a diameter not exceeding 45 mm	1	A
76069190	- - - Other	1	A
76069200	- - Of aluminium alloys	1	A
7607	ALUMINIUM FOIL (WHETHER OR NOT PRINTED OR BACKED WITH PAPER, PAPERBOARD, PLASTICS OR SIMILAR BACKING MATERIALS) OF A THICKNESS (EXCLUDING ANY BACKING) NOT EXCEEDING 0.2 MM		
76071	- Not backed:		
760711	- - Rolled but not further worked:		

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SAC Code	Description	Base Rate	Staging Category
76071130	--- Of a thickness not exceeding 0.025 mm, smooth, heat-treated, microperforated, with not more than 80 perforations per m2, in rolls	1	A
76071190	--- Other	1	A
760719	-- Other:		
76071920	--- Coated with polypropylene, in rolls of a width not exceeding 30 cm	1	A
7607193	--- Other, printed:		
76071931	---- Of a thickness less than 0.019 mm	6	D
76071939	---- Other	10	D
76071990	--- Other	1	A
760720	- Backed:		
7607201	-- Coated with adhesive on one side and backed with silicone-coated paper:		
76072011	--- Not printed	1	A
76072012	--- Printed	10	D
76072020	-- Backed with paper (other than silicone-coated paper) or plastics, whether or not printed, of a thickness (including backing) not exceeding 0.23 mm	10	D
76072090	-- Other	1	A
7608	ALUMINIUM TUBES AND PIPES		
760810	- Of aluminium, not alloyed:		
76081010	-- Ferrules for pencils	1	A
76081090	-- Other	MFN	E
760820	- Of aluminium alloys:		
76082010	-- Welded tubes and pipes of an external diameter exceeding 50 mm	MFN	E
76082020	-- Of oval cross-section of a thickness not exceeding 1 mm and a length not exceeding 20 mm	1	A
76082090	-- Other	MFN	E
76090000	ALUMINIUM TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES)	1	A
7610	ALUMINIUM STRUCTURES (EXCLUDING PREFABRICATED BUILDINGS OF HEADING 94.06) AND PARTS OF STRUCTURES (FOR EXAMPLE, BRIDGES AND BRIDGE SECTIONS, TOWERS, LATTICE MASTS, ROOFS, ROOFING FRAMEWORKS, DOORS AND WINDOWS AND THEIR FRAMES AND THRESHOLDS FOR DOORS, BALUSTRADES, PILLARS AND COLUMNS); ALUMINIUM PLATES, RODS, PROFILES, TUBES AND THE LIKE, PREPARED FOR USE IN STRUCTURES		
76101000	- Doors, windows and their frames and thresholds for doors	MFN	E
76109000	- Other	MFN	E
76110000	ALUMINIUM RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS, FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF A CAPACITY EXCEEDING 300 LITRES, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT	6	C
7612	ALUMINIUM CASKS, DRUMS, CANS, BOXES AND SIMILAR CONTAINERS (INCLUDING RIGID OR COLLAPSIBLE TUBULAR CONTAINERS), FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF A CAPACITY NOT EXCEEDING 300 LITRES, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT		
76121000	- Collapsible tubular containers	10	C
761290	- Other:		
76129010	-- Seamless tubular containers:	1	A
76129020	-- Milk churns	1	A
76129090	-- Other	6	C
7613	ALUMINIUM CONTAINERS FOR COMPRESSED OR LIQUEFIED GAS		
76130010	- For a working pressure not exceeding 25 kg/cm2	6	C
76130090	- Other	1	A
7614	STRANDED WIRE, CABLES, PLAIED BANDS AND THE LIKE, OF ALUMINIUM, NOT ELECTRICALLY INSULATED		
76141000	- With steel core	MFN	E
76149000	- Other	MFN	E
7615	TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF ALUMINIUM; POT SCOURERS AND SCOURING OR POLISHING PADS, GLOVES AND THE LIKE, OF ALUMINIUM; SANITARY WARE AND PARTS THEREOF, OF ALUMINIUM		
76151	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:		
76151100	-- Pot scourers and scouring or polishing pads, gloves and the like	15	C
761519	-- Other:		
76151910	--- Handles and spouts	6	C
76151990	--- Other	15	D
76152000	- Sanitary ware and parts thereof	15	C
7616	OTHER ARTICLES OF ALUMINIUM		

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SAC Code	Description	Base Rate	Staging Category
76161000	- Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	1	A
76169	- Other:		
76169100	-- Cloth, grill and netting, of aluminium wire	6	D
761699	-- Other:		
76169910	--- Chain and parts thereof	1	A
76169920	--- Blunt staples	1	A
76169990	--- Other	10	D
77	Chapter in reserve		
78	LEAD AND ARTICLES THEREOF		
7801	UNWROUGHT LEAD		
78011000	- Refined lead	1	A
78019	- Other:		
78019100	-- Containing by weight antimony as the principal other element	1	A
78019900	-- Other	1	A
78020000	LEAD WASTE AND SCRAP	1	A
7804	LEAD PLATES, SHEETS, STRIP AND FOIL; LEAD POWDERS AND FLAKES		
78041	- Plates, sheets, strip and foil:		
78041100	-- Sheets, strip and foil of a thickness (excluding any backing) exceeding 0.2 mm	1	A
78041900	-- Other	1	A
78042000	- Powders and flakes	1	A
7806	OTHER ARTICLES OF LEAD		
78060010	- Lead bars, profiles and wire	6	C
78060020	- Tubes and pipes and accessories thereof (for example: joints, elbows, nipples, of lead	6	C
78060090	- Other	6	B
79	ZINC AND ARTICLES THEREOF		
7901	UNWROUGHT ZINC		
79011	- Zinc, not alloyed:		
79011100	-- Containing by weight not less than 99.99% of zinc	1	A
79011200	-- Containing by weight less than 99.99% of zinc	1	A
79012000	- Zinc alloys	1	A
79020000	ZINC WASTE AND SCRAP	1	A
7903	ZINC POWDERS AND FLAKES		
79031000	- Zinc dust	1	A
79039000	- Other	1	A
79040000	ZINC BARS, RODS, PROFILES AND WIRE	1	A
79050000	ZINC PLATES, SHEETS, STRIP AND FOIL	1	A
7907	OTHER ARTICLES OF ZINC		
79070010	- Tubes and pipes and accessories thereof (for example: joints, elbows, nipples, of lead	1	A
79070090	- Other	1	A
80	TIN AND ARTICLES THEREOF		
8001	UNWROUGHT TIN		
80011000	- Tin, not alloyed	1	A
80012000	- Tin alloys	1	A
80020000	TIN WASTE AND SCRAP	1	A
80030000	TIN BARS, RODS, PROFILES AND WIRE	1	A
8007	OTHER ARTICLES OF TIN		
80070010	- Panels, sheets and strips, thin, of tin (including printed or affixed on paper, cardboard, plastic or similar supports), of a width not exceeding 0.2 mm (without including the support); powder and waste, of tin	1	A
80070020	- Tubes and pipes and accessories thereof (for example: joints, elbows, nipples, of tin	1	A
80070090	- Other	1	A
81	OTHER BASE METALS; CERMETS; ARTICLES THEREOF		
8101	TUNGSTEN (WOLFRAM) AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP		
81011000	- Powders	1	A
81019	- Other:		
81019400	-- Unwrought tungsten, including bars and rods obtained simply by sintering	1	A
81019600	-- Wire	1	A
81019700	-- Waste and scrap	1	A
81019900	-- Other	1	A
8102	MOLYBDENUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP		
81021000	- Powders	1	A
81029	- Other:		
81029400	- Unwrought molybdenum, including bars and rods obtained simply by sintering:	1	A



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<b>SAC Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
81029500	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	1	A
81029600	-- Wire	1	A
81029700	-- Waste and scrap	1	A
81029900	-- Other	1	A
8103	TANTALUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP		
81032000	- Unwrought tantalum, including bars and rods obtained simply by sintering; powders	1	A
81033000	- Waste and scrap	1	A
81039000	- Other	1	A
8104	MAGNESIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP		
81041	- Unwrought magnesium:		
81041100	-- Containing at least 99.8% by weight of magnesium:	1	A
81041900	-- Other	1	A
81042000	- Waste and scrap	1	A
81043000	- Rasplings, turnings and granules, graded according to size; powders	1	A
81049000	- Other	1	A
8105	COBALT MATTES AND OTHER INTERMEDIATE PRODUCTS OF COBALT METALLURGY; COBALT AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP		
81052000	- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	1	A
81053000	- Waste and scrap	1	A
81059000	- Other	1	A
81060000	BISMUTH AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP	1	A
8107	CADMIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP		
81072000	- Unwrought cadmium; powders	1	A
81073000	- Waste and scrap	1	A
81079000	- Other	1	A
8108	TITANIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP		
81082000	- Unwrought titanium; powders	1	A
81083000	- Waste and scrap	1	A
81089000	- Other	1	A
8109	ZIRCONIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP		
81092000	- Unwrought zirconium; powders	1	A
81093000	- Waste and scrap	1	A
81099000	- Other	1	A
8110	ANTIMONY AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP		
81101000	- Unwrought antimony; powders	1	A
81102000	- Waste and scrap	1	A
81109000	- Other	1	A
81110000	MANGANESE AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP	1	A
8112	BERYLLIUM, CHROMIUM, GERMANIUM, VANADIUM, GALLIUM, HAFNIUM, INDIUM, NIOBIUM (COLUMBIUM), RHENIUM AND THALLIUM, AND ARTICLES OF THESE METALS, INCLUDING WASTE AND SCRAP		
81121	- Beryllium:		
81121200	-- Unwrought; powders	1	A
81121300	-- Waste and scrap	1	A
81121900	-- Other	1	A
81122	- Chromium:		
81122100	-- Unwrought; powders	1	A
81122200	-- Waste and scrap	1	A
81122900	-- Other	1	A
81125	- Thallium:		
81125100	-- Unwrought; powders	1	A
81125200	-- Waste and scrap	1	A
81125900	-- Other	1	A
81129	- Other:		
81129200	-- Unwrought; waste and scrap; powders	1	A
81129900	-- Other	1	A
81130000	CERMETS AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP	1	A
82	TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL; PARTS THEREOF OF BASE METAL		
8201	HAND TOOLS, THE FOLLOWING: SPADES, SHOVELS, MATTOCKS, PICKS, HOES, FORKS AND RAKES; AXES, BILL HOOKS AND SIMILAR HEWING TOOLS; SECATEURS AND PRUNERS OF ANY KIND; SCYTHES, SICKLES, HAY KNIVES, HEDGE SHEARS, TIMBER WEDGES AND OTHER TOOLS OF A KIND USED IN AGRICULTURE, HORTICULTURE OR FORESTRY		
82011000	- Spades and shovels	15	C

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SAC Code	Description	Base Rate	Staging Category
82012000	- Forks	1	A
82013000	- Mattocks, picks, hoes and rakes	15	C
820140	- Axes, bill hooks and similar hewing tools		
82014010	-- Axes, picks, knives and banana tree cutters	15	C
82014020	-- Machetes	15	C
82014090	-- Other	1	A
82015000	- Secateurs and similar one-handed pruners and shears (including poultry shears)	1	A
82016000	- Hedge shears, two-handed pruning shears and similar two-handed shears	1	A
820190	- Other hand tools of a kind used in agriculture, horticulture or forestry:		
82019010	-- Truncheons and crowbars	15	C
82019090	-- Other	1	A
8202	HAND SAWS; BLADES FOR SAWS OF ALL KINDS (INCLUDING SLITTING, SLOTTING OR TOOTHLESS SAW BLADES)		
82021000	- Hand saws	1	A
820220	- Band saw blades:		
82022010	-- Of steel, of a width of 6 mm or more but not more than 31 mm and a thickness of 0.6 mm or more but not more than 2.5 mm	6	C
82022090	-- Other	1	A
82023	- Circular saw blades (including slitting or slotting saw blades):		
820231	-- With working parts of steel:		
82023110	--- Of a diameter of 1,524 mm or more but not more than 4,572 mm and a thickness of 0.5 mm or more but not more than 3.5 mm	1	A
82023190	--- Other	1	A
820239	-- Other, including parts:		
82023910	--- Saw blades with working part of tungsten carbide, of a diameter of 1,524 mm or more but not more than 4,572 mm and a thickness of 0.5 mm or more but not more than 3.5 mm	6	C
82023990	--- Other	1	A
82024000	- Chain saw blades	1	A
82029	- Other saw blades:		
820291	-- Straight saw blades, for working metal:		
82029110	--- For hand-operated bow saws, of a width not exceeding 13.5 mm, a thickness not exceeding 0.8 mm and a length not exceeding 310 mm	10	C
82029190	--- Other	1	A
82029900	-- Other	1	A
8203	FILES, RASPS, PLIERS (INCLUDING CUTTING PLIERS), PINCERS, TWEEZERS, METAL CUTTING SHEARS, PIPE CUTTERS, BOLT CROPPERS, PERFORATING PUNCHES AND SIMILAR HAND TOOLS		
820310	- Files, rasps and similar tools		
82031010	-- Flat files for metal	10	C
82031090	-- Other	1	A
82032000	- Pliers (including cutting pliers), pincers, tweezers and similar tools	1	A
82033000	- Metal cutting shares and similar tools	1	A
82034000	- Pipe-cutters, bolt croppers, perforating punches and similar tools	1	A
8204	HAND-OPERATED SPANNERS AND WRENCHES (INCLUDING TORQUE METER WRENCHES BUT NOT INCLUDING TAP WRENCHES); INTERCHANGEABLE SPANNER SOCKETS, WITH OR WITHOUT HANDLES		
82041	- Hand-operated spanners and wrenches:		
82041100	-- Non-adjustable	1	A
82041200	-- Adjustable	1	A
82042000	- Interchangeable spanner-sockets, with or without handles	1	A
8205	HAND TOOLS (INCLUDING GLAZER'S DIAMONDS), NOT ELSEWHERE SPECIFIED OR INCLUDED; BLOW LAMPS; VICES, CLAMPS AND THE LIKE, OTHER THAN ACCESSORIES FOR AND PARTS OF, MACHINE TOOLS; ANVILS; PORTABLE FORGES; HAND- OR PEDAL-OPERATED GRINDING WHEELS WITH FRAMEWORKS		
82051000	- Drilling, threading or tapping tools	1	A
82052000	- Hammers and sledge hammers	1	A
82053000	- Planes, chisels, gouges and similar cutting tools for working wood	1	A
82054000	- Screwdrivers	1	A
82055	- Other hand tools (including glaziers's diamonds):		
820551	-- Household tools:		
82055110	--- Can openers, bottle openers, corkscrews, nut-crackers, ice picks and the like	10	C
82055190	--- Other	MFN	E
820559	-- Other:		
82055910	--- Chisels of a length of 10 cm or more but not more than 25 cm	MFN	E
82055990	--- Other	1	A
82056000	- Blox lamps and the like	1	A
82057000	- Vices, clamps and the like	1	A

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<b>SAC Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
82058000	- Anvils; portable forges; hand- or pedal-operated grinding wheels with frameworks	1	A
82059000	- Sets of articles of two or more of the foregoing subheadings	1	A
82060000	TOOLS OF TWO OR MORE OF THE HEADINGS 82.02 TO 82.05, PUT UP IN SETS FOR RETAIL SALE	1	A
8207	INTERCHANGEABLE TOOLS FOR HAND TOOLS, WHETHER OR NOT POWER-OPERATED, OR FOR MACHINE-TOOLS (FOR EXAMPLE, FOR PRESSING, STAMPING, PUNCHING, TAPPING, THREADING, DRILLING, BORING, BROACHING, MILLING, TURNING OR SCREW DRIVING), INCLUDING DIES FOR DRAWING OR EXTRUDING METAL, AND ROCK DRILLING OR EARTH BORING TOOLS		
82071	- Rock drilling or earth boring tools		
82071300	- - With working parts of cermets	1	A
820719	- - Other, including parts:		
82071910	- - - Drill bits, reamers and shoes of diamond for drilling and taking soil samples	1	A
82071990	- - - Other	1	A
82072000	- Dies for drawing or extruding metal	1	A
820730	- Tools for pressing, stamping or punching		
82073010	- - Dies and punches for pressing	6	A
82073090	- - Other	1	A
82074000	- Tools for tapping or threading	1	A
82075000	- Tools for drilling, other than for rock drilling	1	A
82076000	- Tools for boring or broaching	1	A
82077000	- Tools for milling	1	A
82078000	- Tools for turning	1	A
82079000	- Other interchangeable tools	1	A
8208	KNIVES AND CUTTING BLADES, FOR MACHINES OR FOR MECHANICAL APPLIANCES		
82081000	- For metal working	1	A
82082000	- For wood working	1	A
82083000	- For kitchen appliances or for machines used by the food industry	1	A
82084000	- For agricultural, horticultural or forestry machines	1	A
82089000	- Other	1	A
82090000	PLATES, STICKS, TIPS AND THE LIKE FOR TOOLS, UNMOUNTED, OF CERMETS	1	A
8210	HAND-OPERATED MECHANICAL APPLIANCES, WEIGHING 10 KG OR LESS, USED IN THE PREPARATION, CONDITIONING OR SERVING OF FOOD OR DRINK		
82100010	- Maize (corn) mills	1	A
82100090	- Other	1	A
8211	KNIVES WITH CUTTING BLADES, SERRATED OR NOT (INCLUDING PRUNING KNIVES), OTHER THAN KNIVES OF HEADING 82.08, AND BLADES THEREOF		
82111000	- Sets of assorted articles	10	C
82119	- Other:		
82119100	- - Table knives having fixed blades	10	C
82119200	- - Other knives having fixed blades	10	C
82119300	- - Knives having other than fixed blades, including trimming blades	6	C
82119400	- - Blades	1	A
82119500	- - Handles of base metal	6	C
8212	RAZORS AND RAZOR BLADES (INCLUDING RAZOR BLADE BLANKS IN STRIPS)		
821210	- Razors:		
82121010	- - Razors	10	C
82121020	- - Dry shavers	10	C
82122000	- Safety razor blades, including razor blade blanks in strips	1	A
82129000	- Other parts	1	A
82130000	SCISSORS, TAILOR'S SHEARS AND SIMILAR SHEARS, AND BLADES THEREOF	6	C
8214	OTHER ARTICLES OF CUTLERY (FOR EXAMPLE, HAIR CLIPPERS, BUTCHERS OR KITCHEN CLEAVERS, CHOPPERS AND MINCING KNIVES, PAPER KNIVES); MANICURE OR PEDICURE SETS AND INSTRUMENTS (INCLUDING NAIL FILES)		
82141000	- Paper knives, letter openers, erasing knives, pencil sharpeners and blades thereof	15	C
82142000	- Manicure or pedicure sets and instruments (including nail files)	10	C
82149000	- Other	10	C
8215	SPOONS, FORKS, LADIES, SKIMMERS, CAKE-SERVERS, FISH-KNIVES, BUTTER-KNIVES, SUGAR TONGS AND SIMILAR KITCHEN OR TABLEWARE		
82151000	- Sets of assorted articles containing at least one article plated with precious metal	10	C
82152000	- Other assorted articles	10	C
82159	- Other:		
82159100	- - Plated with precious metal	10	C

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<b>SAC Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
82159900	-- Other	10	C
83	MISCELLANEOUS ARTICLES OF BASE METAL		
8301	PADLOCKS AND LOCKS (KEY, COMBINATION OR ELECTRICALLY OPERATED), OF BASE METAL; CLASPS AND FRAMES WITH CLASPS, INCORPORATING LOCKS, OF BASE METAL; KEYS FOR ANY OF THE FOREGOING ARTICLES, OF ASE METAL		
83011000	- Padlocks	6	D
83012000	- Locks of a kind used for motor vehicles	1	A
83013000	- Locks of a kind used for furniture	1	A
830140	- Other locks:		
83014010	-- Patch locks and surface locks, with one or two horizontal bolts, for doors with handles on the inside only	10	D
83014020	-- Handle locks operated by a key on the outside and a button on the inside	10	D
83014090	-- Other	1	A
83015000	- Clasps and frames with clasps, incorporating locks	1	A
83016000	- Parts	1	A
83017000	- Keys presented separately	6	D
8302	BASE METAL MOUNTINGS, FITTINGS AND SIMILAR ARTICLES SUITABLE FOR FURNITURE, DOORS, STAIRCASES, WINDOWS, BLINDS, COACHWORK, SADDLERY, TRUNKS, CHESTS, CASKETS OR THE LIKE; BASE METAL HAT RACKS, HAT-PEGS, BRACKETS AND SIMILAR FIXTURES; CASTORS WITH MOUNTINGS OF BASE METAL; AUTOMATIC DOOR CLOSERS OF BASE METAL		
830210	- Hinges of any kind:		
83021010	-- For doors, with bearings of plastics or self-lubricating steel, whether or not sprung	6	C
83021020	-- Hinges of the type used in vehicles of heading 87.02	1	A
83021090	-- Other	10	C
83022000	- Casters	1	A
83023000	- Other mountings, fittings and similar articles suitable for motor vehicles	1	A
83024	- Other mountings, fittings and similar articles:		
830241	-- Suitable for buildings:		
83024110	--- Opening and closing mechanisms for windows and window clips	10	C
83024120	--- Spring- or lever-operated latch bolts	1	A
83024190	--- Other	10	C
83024200	-- Other, suitable for furniture	6	C
830249	-- Other:		
83024910	--- For armoured or reinforced safes, strong-boxes and doors	1	A
83024920	--- For trunks, suitcases an similar articles	1	A
83024990	--- Other	6	C
83025000	- Hat-racks, hat-pegs, brackets and similar fixtures	10	C
83026000	- Automatic door closers	1	A
83030000	ARMOURED OR REINFORCED SAFES, STRONG-BOXES AND DOORS AN SAFE DEPOSIT LOCKERS FOR STRONG-ROOMS, CASH OR DEED BOXES AND THE LIKE, OF BASE METAL	MFN	E
83040000	FILING CABINETS, CARD-INDEX CABINETS, PAPER TRAYS, PAPER RESTS, PEN TRAYS, OFFICE-STAMP STANDS AND SIMILAR OFFICE OR DESK EQUIPMENT, OF BASE METAL, OTHER THAN OFFICE FURNITURE OF HEADING 94.03	MFN	E
8305	FITTINGS FOR LOOSE-LEAF BINDERS OR FILES, LETTER CLIPS, LETTER CORNERS, PAPER CLIPS, INDEXING TAGS AND SIMILAR OFFICE ARTICLES, OF BASE METAL; STAPLES IN STRIPS (FOR EXAMPLE, FOR OFFICES, UPHOLSTERY, PACKAGING), OF BASE METAL		
83051000	- Fittings for loose-leaf binders or files	1	A
830520	- Staples in strips:		
83052010	-- For use in offices	MFN	E
83052090	-- Other	MFN	E
830590	- Other, including parts:		
83059010	-- Fasteners and clips	MFN	E
83059090	-- Other	6	D
8306	BELLS, GONGS AND THE LIKE, NON-ELECTRIC, OF BASE METAL; STATUETTES AND OTHER ORNAMENTS, OF BASE MTAL; PHOTOGRAPH, PICTURE OR SIMILAR FRAMES, OF BASE METAL; MIRRORS OF BASE METAL		
83061000	- Bells, gongs and the like	10	C
83062	- Statuettes and other ornaments:		
83062100	-- Plated with precious metal	15	C
83062900	-- Other	15	C
83063000	- Phograph, picture or similar frames, mirrors	15	C
8307	FLEXIBLE TUBING OF BASE METAL, WITH OR WITHOUT FITTINGS		

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SAC Code	Description	Base Rate	Staging Category
83071000	- Of iron other than cast iron, or steel	1	A
83079000	- Of other base metal	1	A
8308	CLASPS, FRAMES WITH CLASPS, BUCKLES, BUCKLE-CLASPS, HOOKS, EYES, EYELETS AND THE LIKE, OF BASE METAL, OF A KIND USED FOR CLOTHING, FOOTWEAR, AWNINGS, HANDBAGS, TRAVEL GOODS OR OTHER MADE UP ARTICLES; TUBULAR OR BIFURCATED RIVETS, OF BASE METAL; BEADS AND SPANGLES, OF BASE METAL		
83081000	- Hooks, eyes and eyelets	1	A
83082000	- Tubular or bifurcated rivets	1	A
83089000	- Other, including parts	1	A
8309	STOPPERS, CAPS AND LIDS (INCLUDING CROWN CORKS, SCREW CAPS AND POURING STOPPERS), CAPSULES FOR BOTTLES, THREADED BUNGS, BUNG COVERS, SEALS AND OTHER PACKING ACCESSORIES, OF BASE METAL		
83091000	- Crown corks	MFN	E
830990	- Other:		
83099010	-- "Easy-open" lids of aluminium	1	A
83099020	-- Seals	1	A
83099030	-- Lids of a diameter of 40 mm or more but not more than 51 mm	1	A
83099040	-- Bung covers for phials	1	A
83099050	-- Threaded lids of aluminium	1	A
83099090	-- Other	MFN	E
83100000	SING-PLATES, NAME-PLATES, ADDRESS-PLATES AND SIMILAR PLATES, NUMBERS, LETTERS AND OTHER SYMBOLS, OF BASE METAL, EXCLUDING THOSE OF HEADING 94.05	15	C
8311	WIRE, RODS, TUBES, PLATES, ELECTRODES AND SIMILAR PRODUCTS, OF BASE METAL OR OF METAL CARBIDES, COATED OR CORED WITH FLUX MATERIAL, OF A KIND USED FOR SOLDERING, BRAZING, WELDING OR DEPOSITION OF METAL OR OF METAL CARBIDES; WIRE AND RODS, OF AGGLOMERATED BASE METAL POWDER, USED FOR METAL SPRAYING		
831110	- Coated electrodes of base metal, for electric arcwelding:		
83111010	-- For iron or steel	1	A
83111090	-- Other	1	A
83112000	- Cored wire of base metal, for electric arc-welding:	1	A
83113000	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	1	A
83119000	- Other	1	A
84	NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF		
8401	NUCLEAR REACTORS; FUEL ELEMENTS (CARTRIDGES), NON-IRRADIATED, FOR NUCLEAR REACTORS; MACHINERY AND APPARATUS FOR ISOTOPIC SEPARATION:		
84011000	- Nuclear reactors	1	A
84012000	- Machinery and apparatus for isotopic separation, and parts thereof	1	A
84013000	- Fuel elements (cartridges), non-irradiated	1	A
84014000	- Parts of Nuclear reactors	1	A
8402	STEAM OR OTHER VAPOUR GENERATING BOILERS (OTHER THAN CENTRAL HEATING HOT WATER BOILERS CAPABLE ALSO OF PRODUCING LOW PRESSURE STEAM); SUPERHEATED WATER BOILERS:		
84021	- Steam or other vapour generating boilers:		
84021100	-- Watertube boilers with a steam production exceeding 45 t per tou	1	A
84021200	-- Watertube boilers with a steam production not exceeding 45 t per tou	1	A
84021900	-- Other vapour generating boilers, including hybrid boilers	1	A
84022000	- Super-heated water boilers	1	A
84029000	- Parts	1	A
8403	CENTRAL HEATING BOILERS OTHER THAN THOSE OF HEADING 84.02:		
84031000	- Boilers	1	A
84039000	- Parts	1	A
8404	AUXILIARY PLANT FOR USE WITH BOILERS OF HEADING 8402 OR 8403 (FOR EXAMPLE, ECONOMIZERS, SUPER-HEATERS, SOOT REMOVERS, GAS RECOVERERS); CONDENSERS FOR STEAM OR OTHER VAPOUR POWER UNITS:		
84041000	- Auxiliary plant for use with boilers of heading 84.02 or 84.03	1	A
84042000	- Condensers for steam or other vapour power units	1	A

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SAC Code	Description	Base Rate	Staging Category
84049000	- Parts	1	A
8405	PRODUCER GAS OR WATER GAS GENERATORS, WITH OR WITHOUT THEIR PURIFIERS; ACETYLENE GAS GENERATORS AND SIMILAR WATER PROCESS GAS GENERATORS, WITH OR WITHOUT THEIR PURIFIERS:		
84051000	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	1	A
84059000	- Parts	1	A
8406	STEAM TURBINES AND OTHER VAPOUR TURBINES:		
84061000	- Turbines for marine propulsion	1	A
84068	- Other turbines:		
84068100	- - Of an output exceeding 40 MW	1	A
84068200	- - Of an output not exceeding 40 MW	1	A
84069000	- Parts	1	A
8407	SPARK-IGNITION RECIPROCATING OR ROTARY INTERNAL COMBUSTION PISTON ENGINES:		
84071000	- Aircraft engines	1	A
84072	- Marine propulsion engines:		
84072100	- - Outboard motors	1	A
84072900	- - Other	1	A
84073	- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:		
84073100	- - Of a cylinder capacity not exceeding 50 cm:	1	A
84073200	- - Of a cylinder capacity exceeding 50 cm <sup>3</sup> but not exceeding 250 cm <sup>3</sup> :	1	A
84073300	- - Of a cylinder capacity exceeding 250 cm <sup>3</sup> but not exceeding 1 000 cm <sup>3</sup> :	1	A
84073400	- - Of a cylinder capacity exceeding 1 000 cm <sup>3</sup> :	1	A
84079000	- Other engines	1	A
8408	COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES):		
84081000	- Marine propulsion engines	1	A
84082000	- Engines of a kind used for the propulsion of vehicles of Chapter 87:	1	A
84089000	- Other engines	1	A
8409	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE ENGINES OF HEADING 84.07 OR 84.08:		
84091000	- For aircraft engines	1	A
84099	- Other:		
84099100	- - Suitable for use solely or principally with sparkignition internal combustion piston engines	1	A
84099900	- - Other	1	A
8410	HYDRAULIC TURBINES, WATER WHEELS, AND REGULATORS THEREFOR:		
84101	- Hydraulic turbines and water wheels:		
84101100	- - Of a power not exceeding 1 000 kW	1	A
84101200	- - Of an output exceeding 1 000 kW but not exceeding 10 000 kW	1	A
84101300	- - Of a power exceeding 10 000 kW	1	A
84109000	- Parts, including regulators	1	A
8411	TURBO-JETS, TURBO-PROPELLERS AND OTHER GAS TURBINES:		
84111	- Turbo-jets:		
84111100	- - Of a thrust not exceeding 25 kN	1	A
84111200	- - Of a thrust exceeding 25 kN	1	A
84112	- Turbo-propellers:		
84112100	- - Of a power not exceeding 1 100 kW	1	A
84112200	- - Of a power exceeding 1 100 kW	1	A
84118	- Other gas turbines:		
84118100	- - Of a power not exceeding 5 000 kW	1	A
84118200	- - Of a power exceeding 5 000 kW	1	A
84119	- Parts:		
84119100	- - Of turbo-jets or turbo-propellers	1	A
84119900	- - Other	1	A
8412	OTHER ENGINES AND MOTORS:		
84121000	- Reaction engines other than turbo-jets	1	A
84122	- Hydraulic power engines and motors:		
84122100	- - Linear acting (cylinders)	1	A
84122900	- - Other	1	A
84123	- Pneumatic power engines and motors:		
84123100	- - Linear acting (cylinders)	1	A

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SAC Code	Description	Base Rate	Staging Category
84123900	-- Other	1	A
84128000	- Other:	1	A
84129000	- Parts	1	A
8413	PUMPS FOR LIQUIDS, WHETHER OR NOT FITTED WITH A MEASURING DEVICE; LIQUID ELEVATORS:		
84131	- Pumps fitted or designed to be fitted with a measuring device:		
84131100	-- Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	1	A
84131900	-- Other	1	A
84132000	- Hand pumps, other than those of subheading 8413.11 or 8413.19	1	A
84133000	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines	1	A
84134000	- Concrete pumps	1	A
84135000	- Other reciprocating positive displacement pumps	1	A
84136000	- Other rotary positive displacement pumps	1	A
84137000	- Other centrifugal pumps	1	A
84138	- Other pumps; liquid elevators:		
84138100	-- Pumps:	1	A
84138200	-- Liquid elevators	1	A
84139	- Parts		
84139100	-- Of pumps	1	A
84139200	-- Of liquid elevators	1	A
8414	AIR OR VACUUM PUMPS, AIR OR OTHER GAS COMPRESSORS AND FANS; VENTILATING OR RECYCLING HOODS INCORPORATING A FAN, WHETHER OR NOT FITTED WITH FILTERS:		
84141000	- Vacuum pumps	1	A
84142000	- Hand- or foot-operated air pumps	1	A
84143000	- Compressors of a kind used in refrigerating equipment	1	A
84144000	- Air compressors mounted on a wheeled chassis for towing	1	A
84145	- Fans:		
84145100	-- Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	10	A
84145900	-- Other	10	C
84146000	- Hoods having a maximum horizontal side not exceeding 120 cm	10	C
84148000	- Other	1	A
841490	- Parts		
8414901	-- Of fans of subdivision 8414.51.00:		
84149011	--- Baskets	1	A
84149019	--- Other	1	A
84149090	-- Other	1	A
8415	AIR CONDITIONING MACHINES, COMPRISING A MOTORDRIVEN FAN AND ELEMENTS FOR CHANGING THE TEMPERATURE AND HUMIDITY, INCLUDING THOSE MACHINES IN WHICH THE HUMIDITY CANNOT BE SEPARATELY REGULATED		
84151000	- Window or wall types, self-contained or "split-system":	15	C
84152000	Of a kind used for persons, in motor vehicles	15	B
84158	- Other		
84158100	-- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle	15	C
84158200	-- Other, incorporating a refrigerating unit	15	C
84158300	-- Not incorporating a refrigerating unit	15	C
84159000	- Parts	1	A
8416	FURNACE BURNERS FOR LIQUID FUEL, FOR PULVERIZED SOLID FUEL OR FOR GAS; MECHANICAL STOKERS, INCLUDING THEIR MECHANICAL GRATES, MECHANICAL ASH DISCHARGERS AND SIMILAR APPLIANCES:		
84161000	- Furnace burners for liquid fuel	1	A
84162000	- Other furnace burners, including mix burners	1	A
841630	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances		
84163010	-- Mechanical stokers fuelled with chaff or cereal residues	10	B
84163090	-- Other	1	A
84169000	- Parts	1	A
8417	INDUSTRIAL OR LABORATORY FURNACES AND OVENS, INCLUDING INCINERATORS, NON-ELECTRIC:		
84171000	- Ovens for the roasting, melting or other heat- treatment of ores, pyrites or of metals	1	A
84172000	- Bakery ovens, including biscuit ovens:	10	C

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SAC Code	Description	Base Rate	Staging Category
84178000	- Other	1	A
84179000	- Parts	1	A
8418	REFRIGERATORS, FREEZERS AND OTHER REFRIGERATING OR FREEZING EQUIPMENT, ELECTRIC OR OTHER; HEAT PUMPS OTHER THAN AIR CONDITIONING MACHINES OF HEADING 84.15:		
84181000	- Combined refrigerator-freezers, fitted with separate external doors	MFN	E
84182	- Refrigerators, household type:		
84182100	- - Compression type:	MFN	E
841829	- - Other		
84182910	- - - Absorption type, electrical:	15	C
84182990	- - - Other	15	C
84183000	- Freezers of the chest type, not exceeding 800 litres capacity:	15	A
84184000	- Freezers, upright, not exceeding 900 litres capacity:	15	A
84185000	- Other refrigerating or freezing chests, cabinets, display counters, show-cases and similar refrigerating or freezing furniture:	MFN	E
84186	- Other refrigerating or freezing equipment, heat pumps:		
841861	- - Heat pumps, other than air conditioning machines of heading 84.15:		
84186110	- - - Compression-type refrigerating units whose condensers are heat exchangers	1	A
84186190	- - - Other	MFN	E
841869	- - Other		
84186910	- - - - Water coolers and coolers for other beverages	15	A
84186990	- - - Other	10	C
84189	- Parts		
84189100	- Furniture designed to receive refrigerating or freezing equipment	15	A
84189900	- - Other	1	A
8419	MACHINERY, PLANT OR LABORATORY EQUIPMENT, WHETHER OR NOT ELECTRICALLY HEATED (EXCLUDING FURNACES, OVENS AND OTHER EQUIPMENT OF HEADING 8514), FOR THE TREATMENT OF MATERIALS BY A PROCESS INVOLVING A CHANGE OF TEMPERATURE SUCH AS HEATING, COOKING, ROASTING, DISTILLING, RECTIFYING, STERILIZING, PASTEURIZING, STEAMING, DRYING, EVAPORATING, VAPORIZING, CONDENSING OR COOLING, OTHER THAN MACHINERY OR PLANT OF A KIND USED FOR DOMESTIC PURPOSES; INSTANTANEOUS OR STORAGE WATER HEATERS, NON-ELECTRIC:		
84191	- Instantaneous or storage water heaters, nonelectric		
84191100	- - Instantaneous gas water heaters	15	C
84191900	- - Other	10	C
84192000	- Medical, surgical or laboratory sterilizers:	1	A
84193	- Driers:		
841931	- - For agricultural products:		
84193110	- - - Hot-air driers for grains and vegetables:	10	C
84193190	- - - Other	1	A
841932	- - For wood, paper pulp, paper or paperboard:		
84193210	- - - Hot air driers for wood	10	C
84193290	- - - Other	1	A
84193900	- - Other	1	A
84194000	- Distilling or rectifying equipment	1	A
84195000	- Heat exchange units	1	A
84196000	- Machinery for liquefying air or other gases	1	A
84198	- Other equipment:		
84198100	- - For making hot drinks or for cooking or heating food	1	A
84198900	- - Other	1	A
84199000	- Parts	1	A
8420	CALENDERING OR OTHER ROLLING MACHINES, OTHER THAN FOR METALS OR GLASS, AND CYLINDERS THEREOF:		
84201000	- Calendering or other rolling machines	1	A
84209	- Parts		
84209100	- - Cylinders:	1	A
84209900	- - Other	1	A
8421	CENTRIFUGES, INCLUDING CENTRIFUGAL DRIERS; FILTERING OR PURIFYING MACHINERY AND APPARATUS, FOR LIQUIDS OR GASES:		
84211	- Centrifuges, including centrifugal driers		
84211100	- - Cream separators	1	A
84211200	- - Clothes-driers:	1	A
84211900	- - Other	1	A



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SAC Code	Description	Base Rate	Staging Category
84212	- Filtering or purifying machinery for liquids:		
84212100	-- For filtering or purifying water	1	A
84212200	-- For filtering or purifying beverages other than water	1	A
84212300	-- For filtering or purifying oil- or petrol-filters for internal combustion or compression engines:	10	C
84212900	-- Other	1	A
84213	- Filtering or purifying machinery and apparatus for gases:		
84213100	-- Intake air filters for internal combustion engines:	10	C
84213900	-- Other	1	A
84219	- Parts		
84219100	-- Of centrifuges, including centrifugal driers	1	A
84219900	-- Other	1	A
8422	DISH WASHING MACHINES; MACHINERY FOR CLEANING OR DRYING BOTTLES OR OTHER CONTAINERS; MACHINERY FOR FILLING, CLOSING, SEALING OR LABELLING BOTTLES, CANS, BOXES, BAGS OR OTHER CONTAINERS; MACHINERY FOR CAPSULING BOTTLES, JARS, TUBES AND SIMILAR CONTAINERS; OTHER PACKING OR WRAPPING MACHINERY (INCLUDING HEATSHRINK WRAPPING MACHINERY); MACHINERY FOR AERATING BEVERAGES:		
84221	- Dish washing machines:		
84221100	-- Of the household type	15	C
84221900	-- Other	10	B
84222000	- Machinery for cleaning or drying bottles or other containers	1	A
842230	- Machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages:		
84223010	-- Machinery for filling and closing bags of thermosealable plastics, of a filling capacity not exceeding 5 kg, other than automatic horizontal filling machinery and vacuum sealing machinery:	10	C
84223090	-- Other	1	A
842240	- Other packing or wrapping machinery (including heat-shrink wrapping machinery):		
84224010	-- For working in the hand, with self-contained electric motor:	1	A
84224090	-- Other	10	C
84229000	- Parts	1	A
8423	WEIGHING MACHINERY (EXCLUDING BALANCES OF A SENSITIVITY OF 5 CG OR BETTER), INCLUDING WEIGHT OPERATED COUNTING OR CHECKING MACHINES; WEIGHING MACHINE OF ALL KINDS:		
84231000	- Weighing machines for people, including baby scales; household scales	6	C
84232000	- Scales for continuous weighing of goods on conveyors	MFN	E
84233000	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales:	MFN	E
84238	- Other weighing equipment and instruments:		
84238100	-- Having a maximum weighing capacity not exceeding 30 kg	1	A
842382	-- Having a maximum weighing capacity exceeding 30 kg but not exceeding 5 000 kg:		
84238210	--- Scales for weighing cattle	10	C
84238220	--- Spring balances of a capacity not exceeding 200 kg	10	C
84238290	--- Other	1	A
84238900	-- Other	1	A
84239000	- Weighing machine weights of all kinds, parts of weighing machinery	1	A
8424	MECHANICAL APPLIANCES (WHETHER OR NOT HANDOPERATED) FOR PROJECTING, DISPERSING OR SPRAYING LIQUIDS OR POWDERS; FIRE EXTINGUISHERS, WHETHER OR NOT CHARGED; SPRAY GUNS AND SIMILAR APPLIANCES; STEAM OR SAND BLASTING MACHINES AND SIMILAR JET PROJECTING MACHINES:		
84241000	- Fire extinguishers, whether or not charged:	1	A
84242000	- Spray guns and similar appliances	1	A
84243000	- Steam or sand blasting machines and similar jet projecting machines	1	A
84248	- Other apparatus:		
842481	-- Agricultural or horticultural:		
84248110	--- Hand-operated sprayers and sprinklers of a capacity not exceeding 20 litres	10	C
84248120	--- Powered sprayers and sprinklers of a capacity not exceeding 20 litres	10	C
84248130	--- Fumigators, towed, whether or not assembled	10	C
84248190	--- Other	1	A
84248900	-- Other	0	A

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<b>SAC Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
842490	- Parts		
8424901	- - For sprayers:		
84249011	- - - For pharmaceutical products	1	A
84249019	- - - Other	6	B
84249090	- - Other	1	A
8425	PULLEY TACKLE, WINCHES AND CAPSTANS; JACKS:		
84251	- Pulley tackle		
84251100	- - Powered by electric motor	1	A
84251900	- - Other	1	A
84253	- Other winches; capstans:		
842531	- - Powered by electric motor		
84253110	- - - Pit-head winding gear; winches specially designed for use in the interior of mines underground	1	A
84253190	- - - Other	1	A
842539	- - Other		
84253910	- - - Pit-head winding gear; winches specially designed for use in the interior of mines underground	1	A
84253990	- - - Other	1	A
84254	- Jacks		
84254100	- Jacks; hoists of kind used for raising vehicles	1	A
84254200	- - Other jacks and hoists, hydraulic	MFN	E
84254900	- - Other	1	A
8426	SHIPS' DERRICKS; CRANES, INCLUDING CABLE CRANES; MOBILE LIFTING FRAMES, STRADDLE CARRIERS AND WORKS TRUCKS FITTED WITH A CRANE:		
84261	- Overhead travelling cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:		
842611	- - Overhead traveling cranes on fixed support		
84261110	- - - Having a loading capacity not exceeding 20 t	1	A
84261190	- - - Other	1	A
84261200	- - Mobile lifting frames on tyres and straddle carriers	1	A
842619	- - Other		
84261910	- - - Fixed lifting frames, having a loading capacity not exceeding 20 t	1	A
84261990	- - - Other	1	A
842620	- Tower cranes:		
84262010	- - Fixed, having a loading capacity not exceeding 20 t	1	A
84262090	- - Other	1	A
842630	- Gantry cranes:		
84263010	- - Fixed, having a loading capacity not exceeding 20 t	1	A
84263090	- - Other	1	A
84264	- Other machinery, self-propelled:		
84264100	- - On tyres	1	A
84264900	- - Other	1	A
84269	- Other machinery:		
84269100	- - Designed for mounting on road vehicles	1	A
84269900	- - Other	1	A
8427	FORK-LIFT TRUCKS; OTHER WORKS TRUCKS FITTED WITH LIFTING OR HANDLING EQUIPMENT:		
84271000	- Self-propelled trucks powered by an electric motor	1	A
84272000	- Other self-propelled trucks	1	A
84279000	- Other trucks	MFN	E
8428	OTHER LIFTING, HANDLING, LOADING OR UNLOADING MACHINERY (FOR EXAMPLE, LIFTS, ESCALATORS, CONVEYORS, TELEFERICS):		
84281000	- Lifts and skip hoists	1	A
84282000	- Pneumatic elevators and conveyors	1	A
84283	- Other continuous-action elevators and conveyors, for goods or materials:		
84283100	- - Specially designed for use in the interior of mines and other underground use	1	A
84283200	- - Other, bucket type	1	A
84283300	- - Other, belt type	1	A
84283900	- - Other	1	A
84284000	- Escalators and moving walkways	1	A
84286000	- Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	1	A
842890	- Other machinery and apparatus		
84289010	- Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment	MFN	E
84289090	- - Other	MFN	E

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SAC Code	Description	Base Rate	Staging Category
8429	SELF-PROPELLED BULLDOZERS, ANGLEDOZERS, GRADERS, LEVELLERS, SCRAPERS, MECHANICAL SHOVELS, EXCAVATORS, SHOVEL LOADERS, TAMPING MACHINES AND ROAD ROLLERS:		
84291	- Bulldozers and angledozers:		
84291100	-- Track laying	1	A
84291900	-- Other	1	A
84292000	- Levellers:	1	A
84293000	- Scrapers:	1	A
84294000	- Tamping machines and road rollers	1	A
84295	- Mechanical shovels, excavators and shovel loaders:		
84295100	- Front-end shovel loaders	1	A
84295200	-- Machinery with a 360° revolving superstructure:	1	A
84295900	-- Other	1	A
8430	OTHER MOVING, GRADING, LEVELLING, SCRAPING, EXCAVATING, TAMPING, COMPACTING, EXTRACTING OR BORING MACHINERY, FOR EARTH, MINERALS OR ORES; PILE-DRIVERS AND PILE-EXTRACTORS; SNOW-PLOUGHS AND SNOW-BLOWERS:		
84301000	- Pile-drivers and pile-extractors	1	A
84302000	Snow-ploughs and snow-blowers	1	A
84303	- Coal or rock cutters and tunnelling machinery:		
84303100	-- Self-propelled	1	A
84303900	-- Other	1	A
84304	- Other boring or sinking machinery:		
84304100	-- Self-propelled	1	A
84304900	-- Other	1	A
84305000	- Other machinery, self-propelled	1	A
84306	- Other machinery, not self-propelled:		
84306100	-- Tamping or compacting machinery	1	A
84306900	-- Other	1	A
8431	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINERY OF HEADINGS 84.25 TO 84.30:		
84311000	- Of machinery of heading 84.25	1	A
84312000	- Of machinery of heading 84.27:	1	A
84313	- Of machinery of heading 84.28:		
84313100	-- Of lifts, skip hoists or escalators	1	A
84313900	-- Other	1	A
84314	- Machinery or apparatus of heading 84.26, 84.29 and 84.30		
84314100	-- Buckets, shovels, grabs and grips:	1	A
84314200	-- Bulldozer or angledozer blades	1	A
84314300	-- Machinery for boring or sinking machinery of subheading 8430 41 or 8430.49:	1	A
84314900	-- Other	1	A
8432	AGRICULTURAL, HORTICULTURAL OR FORESTRY MACHINERY FOR SOIL PREPARATION OR CULTIVATION; LAWN OR SPORTS-GROUND ROLLERS:		
84321000	- Ploughs	10	C
84322	- Harrows, scarifiers, cultivators, weeders and hoes:		
84322100	-- Disc harrows	10	C
84322900	-- Other	1	A
84323000	- Seeders, planters and transplanters	1	A
84324000	- Manure spreaders and fertilizer distributors	1	A
84328000	- Other machinery, apparatus and devices:	1	A
843290	- Parts		
84329010	-- For ploughs and harrows	10	C
84329090	-- Other	1	A
8433	HARVESTING OR THRESHING MACHINERY, INCLUDING STRAW OR FODDER BALERS; GRASS OR HAY MOWERS; MACHINES FOR CLEANING, SORTING OR GRADING EGGS, FRUIT OR OTHER AGRICULTURAL PRODUCE, OTHER THAN MACHINERY OF HEADING 84.37:		
84331	- Lawnmowers		
84331100	-- Powered, with the cutting device rotating in a horizontal plane	1	A
84331900	-- Other	1	A
84332000	- Mowers, including cutter bars for tractor mounting	1	A
84333000	- Other haymaking machinery	1	A
84334000	- Straw or fodder balers, including pick-up balers	1	A

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SAC Code	Description	Base Rate	Staging Category
84335	- Other harvesting machinery; threshing machinery:		
84335100	- - Combine harvester-threshers	1	A
84335200	- - Other threshing machinery	1	A
84335300	- - Root or tuber harvesting machines	1	A
84335900	- - Other	1	A
843360	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce:		
84336010	- - Operating on the principle of electronic colour measurement:	10	C
84336090	- - Other	1	A
84339000	- Parts	1	A
8434	MILKING MACHINES AND DAIRY MACHINERY:		
84341000	- Milking machines	1	A
84342000	- Dairy machinery	1	A
84349000	- Parts	1	A
8435	PRESSES, CRUSHERS AND SIMILAR MACHINERY USED IN THE MANUFACTURE OF WINE, CIDER, FRUIT JUICES OR SIMILAR BEVERAGES:		
84351000	- Machinery and apparatus	1	A
84359000	-Parts	1	A
8436	OTHER AGRICULTURAL, HORTICULTURAL, FORESTRY, POULTRY-KEEPING OR BEE-KEEPING MACHINERY, INCLUDING GERMINATION PLANT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT; POULTRY INCUBATORS AND BROODERS:		
84361000	- Machinery for preparing animal feeding stuffs	1	A
84362	- Poultry-keeping machinery; poultry incubators and brooders		
84362100	- - Poultry incubators and brooders	1	A
84362900	- - Other	1	A
84368000	- Other machinery and apparatus	1	A
84369	- Parts		
84369100	- Of poultry-keeping machinery and apparatus	1	A
84369900	- - Other	1	A
8437	MACHINES FOR CLEANING, SORTING OR GRADING SEED, GRAIN OR DRIED LEGUMINOUS VEGETABLES; MACHINERY USED IN THE MILLING INDUSTRY OR FOR THE WORKING OF CEREALS OR DRIED LEGUMINOUS VEGETABLES, OTHER THAN FARM-TYPE MACHINERY:		
843710	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables:		
84371010	- Cyclone separators and revolving machines for cleaning and grading grain:	10	C
84371090	- - Other	1	A
843780	- Other machinery and apparatus		
84378010	- - Hammer type crushing and grinding machines for cereals	10	C
84378020	- - Grain mixing machines	10	C
84378090	- - Other	1	A
84379000	- Parts	1	A
8438	MACHINERY, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER, FOR THE INDUSTRIAL PREPARATION OR MANUFACTURE OF FOOD OR DRINK, OTHER THAN MACHINERY FOR THE EXTRACTION OR PREPARATION OF ANIMAL OR FIXED VEGETABLE FATS OR OILS:		
84381000	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	1	A
84382000	- Machinery for the manufacture of confectionery, cocoa or chocolate	1	A
84383000	- Machinery for sugar manufacture	1	A
84384000	- Brewery machinery	1	A
84385000	- Machinery for the preparation of meat or poultry	1	A
843860	- Machinery for the preparation of fruits, nuts or vegetables:		
84386010	- - Fruit pulpers	10	C
84386090	- - Other	1	A
84388000	- Other machinery	1	A
84389000	- Parts	1	A
8439	MACHINERY FOR MAKING PULP OF FIBROUS CELLULOSIC MATERIAL OR FOR MAKING OR FINISHING PAPER OR PAPERBOARD:		
84391000	- Machinery for making pulp of fibrous cellulosic material	1	A
84392000	- Machinery for making paper or paperboard	1	A
84393000	- Machinery for finishing paper or paperboard	1	A
84399	- Parts		

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SAC Code	Description	Base Rate	Staging Category
84399100	-- Of machinery for making pulp of fibrous cellulosic material	1	A
84399900	-- Other	1	A
8440	BOOK-BINDING MACHINERY, INCLUDING BOOKSEWING MACHINES:		
84401000	-- Machinery and apparatus	1	A
84409000	- Parts	1	A
8441	OTHER MACHINERY FOR MAKING UP PAPER PULP, PAPER OR PAPERBOARD, INCLUDING CUTTING MACHINES OF ALL KINDS:		
84411000	- Cutting machines	1	A
84412000	- Machines for making bags, sacks or envelopes	1	A
84413000	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	1	A
84414000	- Machines for moulding articles in paper pulp, paper or paperboard	1	A
84418000	- Other machinery	1	A
84419000	Parts	1	A
8442	MACHINERY, APPARATUS AND EQUIPMENT (OTHER THAN THE MACHINE-TOOLS OF HEADINGS 8456 TO 8465), FOR TYPE-FOUNDING OR TYPE-SETTING, FOR PREPARING OR MAKING PRINTING BLOCKS, PLATES, CYLINDERS OR OTHER PRINTING COMPONENTS; PRINTING TYPE, BLOCKS, PLATES, CYLINDERS AND OTHER PRINTING COMPONENTS; BLOCKS, PLATES, CYLINDERS AND LITHOGRAPHIC STONES, PREPARED FOR PRINTING PURPOSES (FOR EXAMPLE, PLANED, GRAINED OR POLISHED):		
844230	Other machinery, apparatus and equipment		
84423010	-- Phototype-setting and composing machines:	1	A
84423020	-- Machinery, devices and equipment for typesetting or composing by other processes, with or without founding devices	1	A
84423090	-- Other	1	A
84424000	- Parts of the foregoing machinery, apparatus or equipment	1	A
84425000	- Printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	1	A
8443	PRINTING MACHINERY USED FOR PRINTING BY MEANS OF THE PRINTING TYPE, BLOCKS, PLATES, CYLINDERS AND OTHER PRINTING COMPONENTS OF HEADING 84.42; OTHER PRINTING MACHINES, COPY AND FAX MACHINES, WHETHER OR NOT COMBINED; PARTS AND ACCESORIES.		
84431	Printing machinery used for printing by the printing type, blocks, plates, cylinders and other printing components of heading 84.42:		
84431100	-- Reel-fed offset printing machinery	1	A
84431200	Sheet-fed offset printing machinery, office type, sheet size not exceeding 22 X 36 cm	1	A
84431300	- Other offset printing machinery and apparatus:	1	A
84431400	- Letterpress printing machinery, excluding flexographic printing, reel-fed	1	A
84431500	- Letterpress printing machinery, excluding flexographic printing, other than reel-fed	1	A
84431600	-- Flexographic printing machinery	1	A
84431700	-- Gravure printing machinery	1	A
84431900	-- Other	1	A
84433	- Other printing machines, copy and fax machines, whether or not combined.		
84433100	-- Machines performing two or more of the following functions: print, copy or fax, suitable to be connected to an automatic data processing machine or to a network	1	A
84433200	-- Other machine suitable to be connected to an automatic data processing machine or to a network	1	A
84433900	-- Other	1	A
84439	- Parts and accesories		
84439100	Printing machinery parts and accesories, used for printing by the printing type, blocks, plates, cylinders and other printing components of heading 84.42	1	A
84439900	-- Other	0	A
84440000	MACHINES FOR EXTRUDING, DRAWING, TEXTURING OR CUTTING MAN-MADE TEXTILE MATERIALS	1	A
8445	MACHINES FOR PREPARING TEXTILE FIBRES; SPINNING, DOUBLING OR TWISTING MACHINES AND OTHER MACHINERY FOR PRODUCING TEXTILE YARNS; TEXTILE REELING OR WINDING (INCLUDING WEFT-WINDING) MACHINES AND MACHINES FOR PREPARING TEXTILE YARNS FOR USE ON THE MACHINES OF HEADING 8446 OR 8447:		
84451	- Machines for preparing textile fibres:		
84451100	-- Carding machines	1	A
84451200	-- Combing machines	1	A

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SAC Code	Description	Base Rate	Staging Category
84451300	-- Drawing or roving machines	1	A
84451900	-- Other	1	A
84452000	- Textile spinning machines	1	A
84453000	- Textile doubling or twisting machines	1	A
84454000	- Textile winding (including weft-winding) or reeling machines	1	A
84459000	- Other	1	A
8446	WEAVING MACHINES (LOOMS):		
84461000	- For weaving fabrics of a width not exceeding 30 cm	1	A
84462	- For weaving fabrics of a width exceeding 30 cm, shuttle type:		
84462100	-- Power looms	1	A
84462900	-- Other	1	A
84463000	- For weaving fabrics of a width exceeding 30 cm, shuttleless type	1	A
8447	KNITTING MACHINES, STITCH-BONDING MACHINES AND MACHINES FOR MAKING GIMPED YARN, TULLE, LACE, EMBROIDERY, TRIMMINGS, BRAID OR NET AND MACHINES FOR TUFTING:		
84471	- Circular knitting machines:		
84471100	-- With cylinder diameter not exceeding 165 mm	1	A
84471200	-- With cylinder diameter exceeding 165 mm	1	A
84472000	Flat knitting machines; stitch-bonding machines	1	A
84479000	- Other	1	A
8448	AUXILIARY MACHINERY FOR USE WITH MACHINES OF HEADING 84.44, 84.45, 84.46 OR 84.47 (FOR EXAMPLE, DOBBIES, JACQUARDS, AUTOMATIC STOP MOTIONS, SHUTTLE CHANGING MECHANISMS); PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF THIS HEADING OR OF HEADING 8444, 8445, 8446 OR 8447 (FOR EXAMPLE, SPINDLES AND SPINDLE FLYERS, CARD CLOTHING, COMBS, EXTRUDING NIPPLES, SHUTTLES, HEALDS AND HEALD-FRAMES, HOSIERY NEEDLES):		
84481	- Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47:		
84481100	-- Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith	1	A
84481900	-- Other	1	A
84482000	- Parts and accessories of machines of heading 8444 or of their auxiliary machinery	1	A
84483	- Parts and accessories of machines of heading 8445 or of their auxiliary machinery:		
84483100	-- Card clothing	1	A
84483200	-- Of machines for preparing textile fibres, other than card clothing:	1	A
84483300	-- Spindles, spindle flyers, spinning rings and ring travellers	1	A
84483900	-- Other	1	A
84484	- Parts and accessories of weaving machines (looms) or of their auxiliary machinery:		
84484200	-- Combs, healds and heald-frames	1	A
844849	-- Other		
84484910	-- Shuttles	1	A
84484990	-- Other	1	A
84485	Parts and accessories of machines of heading 84.47 or of their auxiliary machinery		
84485100	-- Sinkers, needles and other articles used in forming nets	1	A
84485900	-- Other	1	A
84490000	MACHINERY FOR THE MANUFACTURE OR FINISHING OF FELT OR NONWOVENS IN THE PIECE OR IN SHAPES, INCLUDING MACHINERY FOR MAKING FELT HATS; BLOCKS FOR MAKING HATS	1	A
8450	WASHING MACHINES, INCLUDING MACHINES WITH DRYER DEVICE:		
84501	- Machines, each of a dry linen capacity not exceeding 10 kg:		
84501100	-- Fully automatic machines:	15	C
84501200	-- Other machines, with built-in centrifugal drier:	15	C
84501900	-- Other	15	C
84502000	- Machines, each of a dry linen capacity exceeding 10 kg:	1	A
84509000	- Parts	1	A

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SAC Code	Description	Base Rate	Staging Category
8451	MACHINERY (OTHER THAN MACHINES OF HEADING 8450) FOR WASHING, CLEANING, WRINGING, DRYING, IRONING, PRESSING (INCLUDING FUSING PRESSES), BLEACHING, DYEING, DRESSING, FINISHING, COATING OR IMPREGNATING TEXTILE YARNS, FABRICS OR MADE UP TEXTILE ARTICLES AND MACHINES FOR APPLYING THE PASTE TO THE BASE FABRIC OR OTHER SUPPORT USED IN THE MANUFACTURE OF FLOOR COVERINGS SUCH AS LINOLEUM; MACHINES FOR REELING, UNREELING, FOLDING, CUTTING OR PINKING TEXTILE FABRICS:		
84511000	- Dry-cleaning machines	1	A
84512	- Drying machines:		
84512100	- - Machines, each of a dry linen capacity not exceeding 10 kg	MFN	E
84512900	- - Other	1	A
84513000	- Ironing machines and presses, including fusing presses	1	A
84514000	- Washing, bleaching or dyeing machines:	1	A
84515000	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	1	A
84518000	- Other machinery and apparatus	1	A
84519000	- Parts	1	A
8452	SEWING MACHINES, OTHER THAN BOOK-SEWING MACHINES OF HEADING 8440; FURNITURE, BASES AND COVERS SPECIALLY DESIGNED FOR SEWING MACHINES; SEWING MACHINE NEEDLES		
84521000	- Sewing machines of the household type	1	A
84522	- Other sewing machines:		
84522100	- - Automatic units	1	A
84522900	- - Other	1	A
84523000	- Sewing machine needles	1	A
84524000	- Furniture, bases and covers for sewing machines and parts thereof	15	C
84529000	- Other parts of sewing machines	1	A
8453	MACHINERY FOR PREPARING, TANNING OR WORKING HIDES, SKINS OR LEATHER OR FOR MAKING OR REPAIRING FOOTWEAR OR OTHER ARTICLES OF HIDES, SKINS OR LEATHER, OTHER THAN SEWING MACHINES:		
84531000	Machinery for preparing, tanning or working hides, skins or leather	1	A
84532000	- Machinery for making or repairing footwear	1	A
84538000	- Other machinery and apparatus	1	A
84539000	- Parts	1	A
8454	CONVERTERS, LADLES, INGOT MOULDS AND CASTING MACHINES, OF A KIND USED IN METALLURGY OR IN METAL FOUNDRIES:		
84541000	- Converters	1	A
84542000	- Ingot moulds and ladles:	1	A
84543000	- Casting machines	1	A
84549000	- Parts	1	A
8455	METAL-ROLLING MILLS AND ROLLS THEREOF:		
84551000	- Tube rolling mills	1	A
84552	- Other rolling mills:		
84552100	- - For hot rolling or combination hot and cold rolling	1	A
84552200	- - For cold rolling	1	A
84553000	- Rolls for rolling mills	1	A
84559000	- Other parts	1	A
8456	MACHINE-TOOLS FOR WORKING ANY MATERIAL BY REMOVAL OF MATERIAL, BY LASER OR OTHER LIGHT OR PHOTON BEAM, ULTRASONIC, ELECTRO-DISCHARGE, ELECTRO-CHEMICAL, ELECTRON BEAM, IONIC-BEAM OR PLASMA ARC PROCESSES:		
84561000	=C778	0	A
84562000	- Operated by laser or other light or photon beam processes:	1	A
84563000	- Operated by ultrasonic processes	1	A
84569000	- Other	0	A
8457	MACHINING CENTRES, UNIT CONSTRUCTION MACHINES (SINGLE STATION) AND MULTI-STATION TRANSFER MACHINES, FOR WORKING METAL:		
84571000	- Machining centres	1	A
84572000	- Single station Machines	1	A
84573000	- Multi-station machines	1	A

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<b>SAC Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
8458	LATHES (INCLUDING TURNING CENTRES) FOR REMOVING METAL:		
84581	- Horizontal lathes:		
84581100	-- Numerically controlled	1	A
84581900	-- Other	1	A
84589	- Other lathes:		
84589100	-- Numerically controlled	1	A
84589900	-- Other	1	A
8459	MACHINE-TOOLS (INCLUDING WAY-TYPE UNIT HEAD MACHINES) FOR DRILLING, BORING, MILLING, THREADING OR TAPPING BY REMOVING METAL, OTHER THAN LATHES (INCLUDING TURNING CENTRES) OF HEADING 84.58:		
84591000	- Way-type unit head machines	1	A
84592	- Other drilling machines:		
84592100	-- Numerically controlled	1	A
84592900	-- Other	1	A
84593	- Other boring-milling machines:		
84593100	-- Numerically controlled	1	A
84593900	-- Other	1	A
84594000	- Other boring machines	1	A
84595	- Milling machines, knee-type:		
84595100	-- Numerically controlled	1	A
84595900	-- Other	1	A
84596	- Other milling machines:		
84596100	-- Numerically controlled	1	A
84596900	-- Other	1	A
84597000	- Other threading or tapping machines	1	A
8460	MACHINE-TOOLS FOR DEBURRING, SHARPENING, GRINDING, HONING, LAPPING, POLISHING OR OTHERWISE FINISHING METAL OR CERMETS BY MEANS OF GRINDING STONES, ABRASIVES OR POLISHING PRODUCTS, OTHER THAN GEAR CUTTING, GEAR GRINDING OR GEAR FINISHING MACHINES OF HEADING 84.61:		
84601	- Flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:		
84601100	-- Numerically controlled	1	A
84601900	-- Other	1	A
84602	- Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:		
84602100	-- Numerically controlled	1	A
84602900	-- Other	1	A
84603	- Sharpening machines:		
84603100	-- Numerically controlled	1	A
84603900	-- Other	1	A
84604000	- Honing or lapping machines	1	A
84609000	- Other	1	A
8461	MACHINE-TOOLS FOR PLANING, SHAPING, SLOTTING, BROACHING, GEAR CUTTING, GEAR GRINDING OR GEAR FINISHING, SAWING, CUTTING-OFF AND OTHER MACHINE-TOOLS WORKING BY REMOVING METAL OR CERMETS, NOT ELSEWHERE SPECIFIED OR INCLUDED:		
84612000	- Shaping or slotting machines	1	A
84613000	- Broaching machines	1	A
84614000	- Gear cutting, gear grinding or gear finishing machines	1	A
84615000	- Sawing or cutting-off machines	1	A
84619000	- Other	1	A
8462	MACHINE-TOOLS (INCLUDING PRESSES) FOR WORKING METAL BY FORGING, HAMMERING OR DIE-STAMPING; MACHINE-TOOLS (INCLUDING PRESSES) FOR WORKING METAL BY BENDING, FOLDING, STRAIGHTENING, FLATTENING, SHEARING, PUNCHING OR NOTCHING; PRESSES FOR WORKING METAL OR METAL CARBIDES, NOT SPECIFIED ABOVE:		
84621000	Forging or die-stamping machines (including presses) and other hammer machines	1	A
84622	- Bending, folding, straightening or flattening machines (including presses):		
84622100	-- Numerically controlled	1	A
84622900	-- Other	1	A
84623	- Shearing machines (including presses), other than combined punching and shearing machines:		



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SAC Code	Description	Base Rate	Staging Category
84623100	-- Numerically controlled	1	A
84623900	-- Other	1	A
84624	Punching or notching machines (including presses), including combined punching and shearing machines:		
84624100	-- Numerically controlled	1	A
84624900	-- Other	1	A
84629	- Other		
84629100	-- Hydraulic presses	1	A
84629900	-- Other	1	A
8463	OTHER MACHINE-TOOLS FOR WORKING METAL OR CERMETS, WITHOUT REMOVING MATERIAL:		
84631000	- Draw-benches for bars, tubes, profiles, wire or the like	1	A
84632000	- Thread rolling machines	1	A
84633000	- Machines for working wire	1	A
84639000	- Other	1	A
8464	MACHINE-TOOLS FOR WORKING STONE, CERAMICS, CONCRETE, ASBESTOS-CEMENT OR LIKE MINERAL MATERIALS OR FOR COLD WORKING GLASS:		
84641000	- Sawing machines:	0	A
84642000	- Grinding or polishing machines:	0	A
84649000	- Other	0	A
8465	MACHINE-TOOLS (INCLUDING MACHINES FOR NAILING, STAPLING, GLUEING OR OTHERWISE ASSEMBLING) FOR WORKING WOOD, CORK, BONE, HARD RUBBER, HARD PLASTICS OR SIMILAR HARD MATERIALS:		
84651000	- Machines which can carry out different types of machining operations without tool change between such operations	1	A
84659	- Other		
84659100	-- Sawing machines:	1	A
84659200	-- Planing, milling or moulding machines	1	A
84659300	-- Grinding or polishing machines	1	A
84659400	-- Bending or assembling machines	1	A
84659500	-- Shaping or slotting machines	1	A
84659600	-- Splitting, slicing or paring machines	1	A
84659900	-- Other	1	A
8466	PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADINGS 8456 TO 8465, INCLUDING WORK OR TOOL HOLDERS, SELF-OPENING DIEHEADS, DIVIDING HEADS AND OTHER SPECIAL ATTACHMENTS FOR MACHINE-TOOLS; TOOL HOLDERS FOR ANY TYPE OF TOOL FOR WORKING IN THE HAND:		
84661000	- Tool holders and self-opening dieheads:	1	A
84662000	- Work holders:	1	A
84663000	- Dividing heads and other special attachments for machine-tools	1	A
84669	- Other		
84669100	-- For machines of heading 84.64:	0	A
84669200	-- For machines of heading 84.65:	1	A
84669300	-- For machines of headings 84.56 to 84.61:	1	A
84669400	-- For machines of heading 84.62 or 84.63:	1	A
8467	TOOLS FOR WORKING IN THE HAND, PNEUMATIC, HYDRAULIC OR WITH SELF-CONTAINED ELECTRIC OR NONELECTRIC MOTOR:		
84671	- Pneumatic:		
84671100	-- Rotary type (including combined rotarypercussion)	1	A
84671900	-- Other	1	A
84672	- Powered by electric motor:		
84672100	-- Drills of all kinds, including rotary drills	1	A
84672200	-- Chain saws including cut-off saw:	1	A
84672900	-- Other	1	A
84678	-- Other tools		
84678100	-- Chain saws:	1	A
84678900	-- Other	1	A
84679	- Parts		
84679100	- Chain saws	1	A
84679200	-- Of pneumatic tools	1	A
84679900	-- Other	1	A

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<b>SAC Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
8468	MACHINERY AND APPARATUS FOR SOLDERING, BRAZING OR WELDING, WHETHER OR NOT CAPABLE OF CUTTING, OTHER THAN THOSE OF HEADING 85.15; GAS-OPERATED SURFACE TEMPERING MACHINES AND APPLIANCES:		
84681000	- Hand-held blowtorch	1	A
84682000	- Other gas-operated machinery and apparatus	1	A
84688000	- Other machinery and apparatus	1	A
84689000	- Parts	1	A
8469	TYPEWRITERS OTHER THAN PRINTERS OF HEADING 84.71; WORD-PROCESSING MACHINES:		
8469001	- Automatic typewriters and word-processing machines:		
84690011	- - Automatic word-processing machines	0	A
84690012	- - Automatic typewriters	1	A
84690020	- Other typewriters, electric	1	A
84690030	- Other typewriters, non-electric	1	A
8470	CALCULATING MACHINES AND POCKET-SIZE DATA RECORDING, REPRODUCING AND DISPLAYING MACHINES WITH CALCULATING FUNCTIONS; ACCOUNTING MACHINES, POSTAGE-FRANKING MACHINES, TICKET-ISSUING MACHINES AND SIMILAR MACHINES, INCORPORATING A CALCULATING DEVICE; CASH REGISTERS:		
84701000	- Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions	0	A
84702	- Other electronic calculating machines:		
84702100	- - Incorporating a printing device	1	A
84702900	- - Other	0	A
84703000	- Other calculating machines	0	A
84705000	- Cash registers:	0	A
84709000	- Other	0	A
8471	AUTOMATIC DATA PROCESSING MACHINES AND UNITS THEREOF; MAGNETIC OR OPTICAL READERS, MACHINES FOR TRANSCRIBING DATA ONTO DATA MEDIA IN CODED FORM AND MACHINES FOR PROCESSING SUCH DATA, NOT ELSEWHERE SPECIFIED OR INCLUDED:		
84713000	Portable digital automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	0	A
84714	- Other digital automatic data processing machines:		
84714100	- - Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	0	A
84714900	- - Other, presented in the form of systems	0	A
84715000	- Digital processing units other than those of subheading 84.71 41 or 84.71 49, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units	0	A
84716000	- Input or output units, whether or not containing storage units in the same housing:	0	A
84717000	- Storage units	0	A
84718000	- Other digital automatic data processing machines	0	A
84719000	- Other	0	A
8472	OTHER OFFICE MACHINES (FOR EXAMPLE, HECTOGRAPH OR STENCIL DUPLICATING MACHINES, ADDRESSING MACHINES, AUTOMATIC BANKNOTE DISPENSERS, COINSORTING MACHINES, COIN-COUNTING OR WRAPPING MACHINES, PENCIL-SHARPENING MACHINES, PERFORATING OR STAPLING MACHINES):		
84721000	- Copy machines, including mimeograph	1	A
84723000	- Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	1	A
847290	- Other		
84729010	- - Addressing machines and address plate embossing machines, other than those of sub-heading 8443.39	1	A
84729090	- - Other	0	A

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SAC Code	Description	Base Rate	Staging Category
8473	PARTS AND ACCESSORIES (OTHER THAN COVERS, CARRYING CASES AND THE LIKE) SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH MACHINES OF HEADINGS 84.69 TO 84.72:		
84731000	- Parts and accessories of the machines of heading 84.69	1	A
84732	- Parts and accessories of the machines of heading 84.70:		
84732100	- - Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	0	A
84732900	- - Other	0	A
84733000	- Parts and accessories of the machines of heading 84.71	0	A
84734000	- Parts and accessories of the machines of heading 84.72	1	A
84735000	- Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72	0	A
8474	MACHINERY FOR SORTING, SCREENING, SEPARATING, WASHING, CRUSHING, GRINDING, MIXING OR KNEADING EARTH, STONE, ORES OR OTHER MINERAL SUBSTANCES, IN SOLID (INCLUDING POWDER OR PASTE) FORM; MACHINERY FOR AGGLOMERATING, SHAPING OR MOULDING SOLID MINERAL FUELS, CERAMIC PASTE, UNHARDENED CEMENTS, PLASTERING MATERIALS OR OTHER MINERAL PRODUCTS IN POWDER OR PASTE FORM; MACHINES FOR FORMING FOUNDRY MOULDS OF SAND:		
84741000	- Sorting, screening, separating or washing machines	1	A
84742000	- Crushing or grinding machines	1	A
84743	- Mixing or kneading machines:		
847431	- - Concrete or mortar mixers:		
84743110	- - - Of a capacity not exceeding 0.36 m <sup>3</sup>	10	C
84743190	- - - Other	1	A
84743200	- - Machines for mixing mineral substances with bitumen	1	A
84743900	- - Other	1	A
847480	- Other machinery and apparatus:		
84748010	- - Machines for making concrete blocks	1	A
84748090	- - Other	1	A
84749000	- Parts	1	A
8475	MACHINES FOR ASSEMBLING ELECTRIC OR ELECTRONIC LAMPS, TUBES OR VALVES OR FLASHBULBS, IN GLASS ENVELOPES; MACHINES FOR MANUFACTURING OR HOT WORKING GLASS OR GLASSWARE:		
84751000	- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	1	A
84752	- Machines for manufacturing or hot working glass or glassware:		
84752100	- - Machines for making optical fibres and preforms thereof	1	A
84752900	- - Other	1	A
84759000	- Parts	1	A
8476	AUTOMATIC GOODS-VENDING MACHINES (FOR EXAMPLE, POSTAGE STAMP, CIGARETTE, FOOD OR BEVERAGE MACHINES), INCLUDING MONEYCHANGING MACHINES:		
84762	- Automatic beverage-vending machines:		
84762100	- - Incorporating heating or refrigerating devices	15	C
84762900	- - - Other	15	C
84768	- - Other		
84768100	- - Incorporating heating or refrigerating devices	15	C
84768900	- - Other	15	C
84769000	- Parts	1	A
8477	MACHINERY FOR WORKING RUBBER OR PLASTICS OR FOR THE MANUFACTURE OF PRODUCTS FROM THESE MATERIALS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER:		
84771000	- Injection-moulding machines:	0	A
84772000	- Extruders	1	A
84773000	- Blow moulding machines	1	A
84774000	- Vacuum moulding machines and other thermoforming machines	1	A
84775	- Other machinery for moulding or otherwise forming		
84775100	- - For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	1	A
84775900	- - Other	1	A

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<b>SAC Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
84778000	- Other machinery and apparatus	1	A
84779000	- Parts	0	A
8478	MACHINERY FOR PREPARING OR MAKING UP TOBACCO, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER:		
84781000	- Machinery and apparatus	1	A
84789000	- Parts	1	A
8479	MACHINES AND MECHANICAL APPLIANCES HAVING INDIVIDUAL FUNCTIONS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER:		
84791000	- Machinery for public works, building or the like	1	A
84792000	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	1	A
84793000	- Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	1	A
84794000	- Rope- or cable-making machines	1	A
84795000	- Industrial robots, not elsewhere specified or included:	0	A
84796000	- Evaporative air coolers	1	A
84798	- Other machines and apparatus:		
84798100	-- For treating metal, including electric wire coilwinders	1	A
84798200	-- Mixing, kneading, crushing, grinding, screening, sifting, homogenizing, emulsifying or stirring machines:	1	A
84798900	-- Other	1	A
84799000	- Parts	0	A
8480	MOULDING BOXES FOR METAL FOUNDRY; MOULD BASES; MOULDING PATTERNS; MOULDS FOR METAL (OTHER THAN INGOT MOULDS), METAL CARBIDES, GLASS, MINERAL MATERIALS, RUBBER OR PLASTICS:		
84801000	- Moulding boxes for metal foundry	1	A
84802000	- Mould plate bases	1	A
84803000	- Moulding patterns	1	A
84804	- Moulds for metal or metal carbides:		
84804100	-- For injection or compression moulding	1	A
84804900	-- Other	1	A
84805000	- Moulds for glass	1	A
84806000	- Moulds for mineral materials	1	A
84807	- Moulds for rubber or plastics:		
84807100	-- For injection or compression moulding	1	A
84807900	-- Other	1	A
8481	TAPS, COCKS, VALVES AND SIMILAR APPLIANCES FOR PIPES, BOILER SHELLS, TANKS, VATS OR THE LIKE, INCLUDING PRESSURE-REDUCING VALVES AND THERMOSTATICALLY CONTROLLED VALVES:		
84811000	- Pressure-reducing valves:	1	A
84812000	- Valves for oleohydraulic or pneumatic transmissions:	1	A
84813000	- Check valves:	1	A
84814000	- Safety or relief valves:	1	A
848180	- Other tap-ware articles and the like		
84818010	-- Taps, cocks and valves, of bronze or plastics, of an internal diameter not exceeding 26 mm, for regulating the flow of water or other liquids at low pressure (not exceeding 125 psi):	15	C
84818020	-- Taps, cocks and valves, of an internal diameter of less than 26 mm, with single or double handles for wash basins, baths and the like, including mechanisms for flushing cisterns:	15	C
84818090	-- Other	1	A
84819000	- Parts	1	A
8482	BALL OR ROLLER BEARINGS:		
84821000	- Ball bearings	1	A
84822000	- Tapered roller bearings, including cone and tapered roller assemblies	1	A
84823000	- Spherical roller bearings	1	A
84824000	- Needle roller bearings	1	A
84825000	- Other cylindrical roller bearings	1	A
84828000	- Other, including combined ball/roller bearings	1	A
84829	- Parts		
84829100	-- Balls, needles and rollers	1	A
84829900	-- Other	1	A

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SAC Code	Description	Base Rate	Staging Category
8483	TRANSMISSION SHAFTS (INCLUDING CAM SHAFTS AND CRANK SHAFTS) AND CRANKS, BEARING HOUSINGS AND PLAIN SHAFT BEARINGS; GEARS AND GEARING; BALL OR ROLLER SCREWS; GEAR BOXES AND OTHER SPEED CHANGERS, INCLUDING TORQUE CONVERTERS; FLYWHEELS AND PULLEYS, INCLUDING PULLEY BLOCKS; CLUTCHES AND SHAFT COUPLINGS INCLUDING UNIVERSAL JOINTS:		
84831000	Transmission shafts (including cam shafts and crank shafts) and cranks:	1	A
84832000	- Bearing housings, incorporating ball or roller bearings	1	A
84833000	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings:	1	A
84834000	- Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters:	1	A
848350	Flywheels and pulleys, including pulley blocks:		
84835010	-- Pulleys of an external diameter of 25 mm or more but less than 750 mm:	1	A
84835090	-- Other	1	A
84836000	- Clutches and shaft couplings including universal joints:	1	A
84839000	- Toothed wheels, chain sprockets and other transmission elements presented separately; parts:	1	A
8484	METAL-PLASTIC GASKETS; SETS OR ASSORTMENTS OF GASKETS AND SIMILAR JOINTS, DISSIMILAR IN COMPOSITION, PUT UP IN POUCHES, ENVELOPES OR SIMILAR PACKINGS; MECHANICAL SEALS:		
84841000	- Metal-plastic gaskets	6	B
84842000	- Mechanical seals	6	B
84849000	-- Other	6	B
8486	MACHINERY FOR USED EXCLUSIVELY OR PRIMARILY IN THE MANUFACTURE OF SEMICONDUCTORS SHAPED IN PERIFORM MONOCRYSTALS OR WAFERS, SEMICONDUCTOR DEVICES, ELECTRONIC INTEGRATED CIRCUITS OR FLAT SCREEN DISPLAYS; MACHINERY AND APPARATUS DESCRIBED IN NOTE 9 C) OF THIS CHAPTER; PARTS AND ACCESSORIES		
84861000	- Machinery for used exclusively or primarily in the manufacture of semiconductors shaped in periform monocrystals or wafers	1	A
848620	Machinery and apparatus used in the manufacture os semiconductor devices or electronic integrated circuits:		
84862010	- Operated by laser or other light or photon beam processes:	1	A
84862020	-- To burn dry schemes (traces) on semiconductor material	0	A
84862030	- Bending, folding, straightening or flattening machines (including presses) numerically controled	1	A
84862040	-- Grinding or polishing machines:	1	A
84862050	-- Extruders	1	A
84862060	-- Blow moulding machines	1	A
84862070	-- Resistor ovens (indirect heating)	1	A
84862080	-- induction or dielectric heating ovens	1	A
8486209	- Other		
84862091	--- Resistors ovens (direct heating) with temperature not exceeding 900 °C, other than laboratory type	10	C
84862092	--- Apparatus of ion implantation for doping semiconductor material	0	A
84862093	--- Apparatus for direct trace on wafers	0	A
84862094	--- Photorepeater	1	A
84862099	--- Other	1	A
848630	- Machinery and apparatus for the manufacture of flat screen display devices		
8486301	-- Machine-tools for working any material by removal of material		
84863011	-- Operated by laser or other light or photon beam processes:	0	A
84863012	--- Operated by ultrasonic processes	1	A
84863013	--- Operated by electro-discharge process	1	A
84863019	--- Other	1	A
84863020	-- Sawing machines:	1	A
84863030	-- Grinding or polishing machines:	1	A
84863040	-- Industrial robots	1	A
84863090	-- Other	1	A
848640	- Machinery and apparatus described in note 9 c) of this chapter		
84864010	- Injection-moulding machines:	1	A
84864020	- Vacuum moulding machines and other thermoforming machines	1	A
84864030	-- For injection or compression moulding	1	A
8486404	-- Completly or partially automatic		

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SAC Code	Description	Base Rate	Staging Category
84864041	- - - Totally or partially automatic	1	A
84864049	- - - Other	1	A
84864090	- - Other	1	A
84869000	- Parts and accesories	1	A
8487	MACHINERY PARTS OR APPARATUS, NOT ELSEWHERE IN THIS CHAPTER SPECIFIED OR INCLUDED, NO ELECTRICAL CONECCTION, ELECTRIC INSULATED PARTS, COIL, CONTACTS OR OTHER ELECTRICAL FEATURES		
84871000	- Ships' or boats propellers and blades thereof	1	A
84879000	- Other	1	A
85	ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISI ON IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES		
8501	ELECTRIC MOTORS AND GENERETORS; EXCLUDING GENERATING SETS		
85011000	- Motors of an output not exceeding 37.5 W	1	A
85012000	- Universal motors of an output exceeding 37.5 W	1	A
85013	- Other DC motors; DC generators:		
85013100	- - Of an output not exceeding 750 W	1	A
85013200	- - Of an output exceeding 750 W but not exceeding 75 kW	1	A
85013300	- - Of an output exceeding 75 kW but not exceeding 375 kW	1	A
85013400	- - Of an output exceeding 375 kW	1	A
85014000	- Other AC motors, single-phase	1	A
85015	- Other AC motors, multi-phase:		
85015100	- - Of an output not exceeding 750 W	1	A
85015200	- - Of an output exceeding 750 W but not exceeding 75 kW	1	A
85015300	- - Of an output exceeding 75 Kw	1	A
85016	- AC generators (alternators):		
85016100	- - Of an output not exceeding 75 kVA	1	A
85016200	- - Of an output exceeding 75 kVA but not exceeding 375 kVA	1	A
85016300	- - Of an output exceeding 375 kVA but not exceeding 750 kVA	1	A
85016400	- - Of an output exceeding 750 kVA	1	A
8502	ELECTRIC GENERATING SETS AND ROTARY CONVERTERS		
85021	- Generating sets with piston engines of ignition by compression (diesel or semi-diesel engines):		
85021100	- - Of an output not exceeding 75 kVA	1	A
85021200	- - Of an output exceeding 75 kVA but not exceeding 375 kVA	1	A
85021300	- - Of an output exceeding 375 kVA	1	A
85022000	- Generating sets with piston engines of spark-ignition (internal combustion engine)	1	A
85023	- Other generating sets:		
85023100	- - Wind-powered	1	A
85023900	- - Other	1	A
85024000	- Electric rotary converters	1	A
85030000	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADING 8501 OR 8502	1	A
8504	ELECTRICAL TRANSFORMERS, STATIC CONVERTERS (FOR EXAMPLE, RECTIFIERS) AND REACTANCE INDUCTORS (SELF-INDUCED)		
85041000	- Ballasts for discharge lamps or tubes	1	A
85042	- Liquid dielectric transformers:		
85042100	- - Of a power handling capacity not exceeding 650 kVA	1	A
85042200	- - Of a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	1	A
85042300	- - Of a power handling capacity exceeding 10,000 kVA	1	A
85043	- Other transformers:		
85043100	- - Of a power handling capacity not exceeding 1 kVA	1	A
85043200	- - Of a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	1	A
85043300	- - Of a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	1	A
85043400	- - Of a power handling capacity exceeding 500 kVA	1	A
85044000	- Static converters	1	A
85045000	- Other reactance inductors (self-induced)	0	A
85049000	- Parts	1	A
8505	ELECTRO-MAGNETS; PERMANENT MAGNETS AND ARTICLES INTENDED TO BECOME PERMANENT MAGNETS; ELECTRO-MAGNETIC OR PERMANENT MAGNET CHUCKS, CLAMPS AND SIMILAR HOLDING DEVICES; ELECTRO-MAGNETIC COUPLINGS, CLUTCHES, VARIABLE SPEED DRIVES AND BRAKES; ELECTROMAGNETIC LIFTING HEADS		
85051	- Permanent magnets and articles intended to become permanent magnets:		
85051100	- - Of metal	1	A
85051900	- - Other	1	A
85052000	- Electro-magnetic couplings, clutches; variable speed drives and brakes	1	A
850590	- Other, including parts:		

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SAC Code	Description	Base Rate	Staging Category
85059010	-- Electro-magnetic lifting heads	1	A
85059090	-- Other	1	A
8506	ELECTRIC PRIMARY CELLS AND BATTERIES		
850610	- Of manganese dioxide:		
85061010	-- Cylindrical dry cells of a voltage of 1.5 V, of an external volume not exceeding 300 cm <sup>3</sup> , weighing not more than 100 g each	15	A
85061020	-- Rectangular dry cells of a voltage of 1.5 V, 6 V or 9 V of an external volume not exceeding 300 cm <sup>3</sup> , weighing not more than 1 200 g each	15	A
85061090	-- Other	1	A
85063000	- Of mercuric oxide	1	A
85064000	- Of silver oxide	1	A
85065000	- Of lithium	1	A
85066000	- Of air-zinc	1	A
85068000	- Other primary cells and batteries	1	A
85069000	- Parts	6	A
8507	ELECTRIC ACCUMULATORS, INCLUDING SEPARATORS THEREFOR, WHETHER OR NOT RECTANGULAR OR SQUARE		
85071000	- Lead-acid, of a kind used for starting piston engines:	15	A
85072000	- Other lead-acid accumulators	15	B
85073000	- Of nickel-cadmium	1	A
85074000	- Of nickel-iron	1	A
85078000	- Other accumulators	1	A
850790	- Parts:		
85079010	-- Separators	6	A
85079090	-- Other	1	A
8508	VACUUM CLEANERS		
85081	- With electric engine incorporated:		
850811	-- Of a power exceeding 1500 W and capacity of the tank or the dust bag not exceeding 20L.:		
85081110	- - - For household use	15	A
85081120	- - - For industrial use	1	A
850819	-- Other:		
85081910	- - - For household use	15	A
85081920	- - - For industrial use	1	A
85086000	- Other vacuum cleaners	1	A
85087000	-Parts	1	A
8509	ELECTRO-MECHANICAL HOUSEHOLD APPLIANCES WITH SELF-CONTAINED ELECTRIC MOTOR, EXCLUDING VACUUM CLEANERS FROM HEADING 85,08		
85094000	- Food grinders and mixers; fruit or vegetable juice extractors	15	A
850980	- Other appliances:		
85098010	-- Floor polishers	15	A
85098020	-- Kitchen waste disposers	15	A
85098090	-- Other	15	C
85099000	- Parts	1	A
8510	SHAVERS, HAIR CLIPPERS AND HAIR-REMOVING APPLIANCES, WITH SELF-CONTAINED ELECTRIC MOTOR		
85101000	- Shavers	10	A
85102000	- Hair clippers	10	A
85103000	- Hair-removing appliances	10	A
85109000	- Parts	1	A
8511	ELECTRICAL IGNITION OR STARTING EQUIPMENT OF A KIND USED FOR SPARK-IGNITION OR COMPRESSIONIGNITION INTERNAL COMBUSTION ENGINES (FOR EXAMPLE, IGNITION MAGNETOS, MAGNETODYNAMOS, IGNITION COILS, SPARKING PLUGS AND GLOW PLUGS, STARTER MOTORS); GENERATORS (FOR EXAMPLE, DYNAMOS, ALTERNATORS) AND CUT-OUTS OF A KIND USED IN CONJUNCTION WITH SUCH ENGINES		
85111000	- Sparking plugs	1	A
85112000	- Ignition magnetos; magneto-dynamos; magnetic flywheels	1	A
85113000	- Distributors; ignition coils	1	A
85114000	- Starter motors and dual purpose startergenerators	1	A
85115000	- Other generators	1	A
85118000	- Other equipment and devices	1	A
85119000	- Parts	1	A
8512	ELECTRICAL LIGHTING OR SIGNALLING EQUIPMENT (EXCLUDING ARTICLES OF HEADING 8539), ELECTRIC WINDSHIELD WIPERS, DEFROSTERS AND DEMISTERS, OF A KIND USED FOR CYCLES OR MOTOR VEHICLES		
85121000	- Lighting or visual signalling equipment of a kind used on bicycles	1	A
85122000	- Other lighting or visual signalling equipment	1	A
85123000	- Sound signalling equipment	1	A

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<b>SAC Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
85124000	- Windshield wipers, defrosters and demisters	6	A
851290	- Parts		
85129010	-- Windshield wipers, of a kind used in vehicles of the heading 87.02	1	A
85129090	-- Other	6	A
8513	PORTABLE ELECTRIC LAMPS DESIGNED TO FUNCTION BY THEIR OWN SOURCE OF ENERGY (FOR EXAMPLE: OF PRIMARY CELLS, ACCUMULATORS, ELECTROMAGNETIC), OTHER THAN LIGHTING EQUIPMENT OF HEADING 85.12		
85131000	- Lamps	6	A
85139000	- Parts	6	A
8514	INDUSTRIAL OR LABORATORY ELECTRIC FURNACES AND OVENS, INCLUDING THOSE FUNCTIONING BY INDUCTION OR DIELECTRIC LOSS; OTHER INDUSTRIAL OR LABORATORY EQUIPMENT FOR THE HEAT TREATMENT OF MATERIALS BY INDUCTION OR DIELECTRIC LOSS		
85141000	- Resistance heated furnaces and ovens (of indirect heating)	0	A
85142000	- Furnaces and ovens functioning by induction or dielectric loss	0	A
851430	- Other furnaces and ovens		
85143010	-- Resistance furnaces and ovens (of indirect heating) for a temperatures not exceeding 900°C, other than laboratory furnaces	10	C
85143090	-- Other	0	A
85144000	- Other equipment for the heat treatment of materials by induction or dielectric loss	1	A
85149000	- Parts:	0	A
8515	ELECTRIC (INCLUDING ELECTRICALLY HEATED GAS), LASER OR OTHER LIGHT OR PHOTON BEAM, ULTRASONIC, ELECTRON BEAM, MAGNETIC PULSE OR PLASMA ARC SOLDERING, BRAZING OR WELDING MACHINES AND APPARATUS, WHETHER OR NOT CAPABLE OF CUTTING; ELECTRIC MACHINES AND APPARATUS FOR HOT SPRAYING OF METALS OR CERMETS		
85151	- Brazing or soldering machines and apparatus:		
85151100	-- Soldering irons and guns	1	A
85151900	-- Other	1	A
85152	- Machines and apparatus for resistance welding of metal:		
85152100	-- Fully or partly automatic	1	A
85152900	-- Other	1	A
85153	- Machines and apparatus for welding metal, of plasma arc:		
85153100	-- Fully or partly automatic	1	A
851539	-- Other:		
85153910	--- For arc welding, AC, for an operating current of 180 A or more but not more than 250 A, with coated electrodes	1	A
85153990	--- Other	1	A
85158000	- Other machinery and apparatus	1	A
85159000	- Parts	1	A
8516	ELECTRIC INSTANTANEOUS OR STORAGE WATER HEATERS AND IMMERSION HEATERS; ELECTRIC SPACE HEATING APPARATUS AND SOIL HEATING APPARATUS; ELECTROTHERMIC HAIR-DRESSING APPARATUS (FOR EXAMPLE, HAIR DRIERS, HAIR CURLERS, CURLING TONG HEATERS) AND HAND DRIERS; ELECTRIC SMOOTHING IRONS; OTHER ELECTRO-THERMIC APPLIANCES OF A KIND USED FOR HOUSEHOLD PURPOSES; ELECTRIC HEATING RESISTORS, OTHER THAN THOSE OF HEADING 8545		
85161000	- Electric instantaneous or storage water heaters and immersion heaters	MFN	E
85162	- Electric space heating apparatus and electric soil heating apparatus:		
85162100	-- Storage heating radiators	15	A
85162900	-- Other	15	A
85163	- Electro-thermic hair-dressing or hand-drying apparatus:		
85163100	-- Hair driers	15	A
85163200	-- Other hair-dressing apparatus	15	A
85163300	-- Hand-drying apparatus	15	A
85164000	- Electric smoothing irons	10	A
85165000	- Microwave ovens	6	A
85166000	- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters:	15	G
85167	- Other electro-thermic appliances:		
85167100	-- Coffee or tea-makers	15	A
85167200	-- Toasters	15	A
85167900	-- Other	15	A
851680	- Electric heating resistors:		
85168010	-- Flat, of rectangular (other than square) or sealed cylindrical cross-section, externally coated with non-alloy steel or copper of a capacity not exceeding 900 W	1	A
85168020	-- Strip type (flat, circular or semi-circular), cylindrical, finned, of a capacity not exceeding 2 500 W, externally coated with non-alloy steel or copper	1	A



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SAC Code	Description	Base Rate	Staging Category
85168030	-- Immersion type, of a capacity not exceeding 9 000 W, externally coated with non-alloy steel or copper	1	A
85168040	-- Reinforced, for cookers, other than sealed disc type	1	A
85168090	-- Other	1	A
85169000	- Parts	1	A
8517	TELEPHONES, INCLUDING MOBILE PHONES (CELLULAR PHONES) AND THOSE OF OTHER WIRELESS NETWORKS; OTHER DEVICES FOR VOICE TRANSMISSION OR VOICE RECEPTION, IMAGES OR OTHER DATA, INCLUDING COMMUNICATIONS NETWORK WITH OR WITHOUT CABLE (SUCH AS LOCAL NETWORKS (LAN) O EXTENDED (WAN)), OTHER THAN TRANSMISSION OR RECEPTION APPARATUS OF HEADINGS 84.43, 85.25, 85.27 OR 85.28		
85171	- Telephones, including mobile phones (cellular phones) and those of ohter wireless networks:		
85171100	-- Telephones with cordless handsets with microphone combine	0	A
85171200	-- Mobile phones (cellular phones) and those of other wireless networks	0	A
85171800	-- Other	0	A
85176	- Other aparatus for voice transmission and reception, image or other data, including communications networks with or without cable (such as local networks (LAN) or extended (WAN) );		
851761	-- Base stations:		
85176110	--- Telecommunication apparatus for carrier-current or digital telecommunication	0	A
8517612	--- Transmitters:		
85176121	---- For broadcasting	1	A
85176122	---- With receptor incorporated	0	A
85176129	---- Other	0	A
85176200	-- Apparatus for the reception, conversion and transmission or regeneration of voice, image or other data, including switching and routing apparatus	0	A
851769	-- Other		
85176910	--- Telephonic or telegraphic receivers	0	A
85176990	--- Other	0	A
85177000	- Parts	0	A
8518	MICROPHONES AND STANDS THEREOF; LOUDSPEAKERS, WHETHER OR NOT MOUNTED IN THEIR CASES; HEADPHONES AND EARPHONES, WHETHER OR NOT COMBINED WITH A MICROPHONE, AND SETS CONSISTING OF A MICROPHONE AND ONE OR MORE LOUDSPEAKERS; AUDIO-FREQUENCY ELECTRIC AMPLIFIERS; ELECTRIC SOUND AMPLIFIER SETS		
85181000	- Microphones and stands thereof	0	A
85182	- Loudspeakers, whether or not mounted in their cases:		
85182100	-- Single loudspeakers, mounted in their case	1	A
85182200	-- Multiple loudspeakers, mounted in the same case	1	A
85182900	-- Other	0	A
85183000	- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	1	A
85184000	- Audio-frequency electric amplifiers	1	A
85185000	- Electric sound amplifier sets	1	A
85189000	- Parts	1	A
8519	SOUND RECORD APPARATUS; SOUND REPRODUCING APPARATUS, SOUND RECORD AND PLAYER DEVICES		
851920	- Coins, bills, cards, tokens or any other cash media operetad apparatus		
85192010	-- Coin- or token-operated record players	15	A
85192090	-- Other	15	A
851930	- Turntables		
8519301	-- With automatic record changing mechanism:		
85193011	--- CKD, put up in kits	6	A
85193019	--- Other	15	A
85193090	-- Other	15	A
85195000	- Telephone answering machines	0	A
85198	- Other apparatus:		
851981	-- Using a magnetic, optical or semiconductor support:		
85198110	--- Transcribing machines	15	A
8519812	--- Pocket-size cassette-players:		
85198121	---- CKD, put up in kits	6	A
85198129	---- Other	15	A
8519813	-- Other cassette-players:		
85198131	---- CKD, put up in kits	6	A
85198139	---- Other	15	A

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<b>SAC Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
85198140	--- Dictating machines not capable of operating without an external source of power	15	A
8519815	--- Digital Apparatus:		
85198151	---- CKD, put up in kits	6	A
85198159	---- Other	15	A
8519816	-- Other cassette-players:		
85198161	---- CKD, put up in kits	6	A
85198169	---- Other	15	A
85198190	--- Other	15	A
851989	-- Other:		
8519891	--- Turntables without loudspeakers		
85198911	---- CKD, put up in kits	6	A
85198919	---- Other	15	A
8519892	--- Other turntables		
85198921	---- CKD, put up in kits	6	A
85198929	---- Other	15	A
85198930	--- Transcribing machines	15	A
85198990	--- Other	15	A
8521	VIDEO RECORDING OR REPRODUCING APPARATUS, WHETHER OR NOT INCORPORATING A VIDEO TUNER RECEIVER		
852110	- Magnetic tape-type:		
85211010	--- CKD, put up in kits	6	A
85211020	Reproducing apparatus for "magazine programmes" for tape of a width of 19 mm or more, whether or not incorporating a unit for programming sequential operation, for television companies	10	A
85211090	-- Other	15	A
85219000	- Other	15	A
8522	PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 8519 TO 8521		
85221000	- Pick-up cartridges	1	A
852290	- Other:		
85229010	-- Cabinets and cases of wood	15	C
85229090	-- Other	1	A
8523	DISCS; TAPES, PERMANENT DATA BASED SEMICONDUCTOR STORAGE DEVICES, SMART CARDS, AND OTHER PREPARED UNRECORDED MEDIA FOR SOUND RECORDING OR SIMILAR RECORDING OF OTHER PHENOMENA, INCLUDING MATRICES AND MASTERS FOR THE PRODUCTION OF RECORDS, OTHER THAN PRODUCTS OF CHAPTER 37:		
85232	- Magnetic:		
852321	- Cards with magnetic band:		
85232110	--- Unrecorded	0	A
85232120	--- Recorded	0	A
852329	-- Other		
8523291	--- Unrecorded magnetic tapes:		
85232911	---- For sound recording, on Tapes	0	A
85232919	---- Other	0	A
8523292	--- Magnetic disks for automatic data processing machines, unrecorded:		
85232921	---- Removable	0	A
85232929	---- Other	0	A
85232930	--- Other magnetic disks, unrecorded	0	A
85232940	-- Magnetic tapes for reproducing phenomena other than sound or image, recorded	0	A
8523295	--- Other magnetic tapes, recorded:		
85232951	---- Educational	6	A
85232952	---- Other, of a width of 19 mm or more for reproducing sound and image	6	A
85232953	---- Other, for reproducing sound and image	15	A
85232954	---- Other, for reproducing sound only	15	A
85232959	---- Other	15	A
85232960	-- Magnetic disks for reproducing phenomena other than sound or image, fixed or removable, for automatic data processing machines, recorded	0	A
8523299	--- Other		
85232991	---- For reproducing phenomena other than sound or image, recorded	0	A
85232999	---- Other	0	A
852340	- Optical media:		
8523401	-- Discs for laser reading systems, recorded:		
85234011	--- For reproducing phenomena other than sound or image	0	A
85234012	--- For reproducing sound only	10	A
85234019	--- Other	1	A
8523402	-- Other, recorded:		

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<b>SAC Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
85234021	--- For reproducing phenomena other than sound or image	0	A
85234029	--- Other	0	A
85234090	-- Other, unrecorded	0	A
85235	- Semiconductor media:		
852351	-- Permanent data storage devices, semiconductor based:		
85235110	--- Unrecorded	0	A
85235120	--- Recorded	0	A
852352	-- Smart cards:		
85235210	--- Smart cards incorporating an electronic integrated circuits	0	A
85235290	--- Parts	0	A
852359	-- Other		
85235910	--- Proximity cards and tags	0	A
85235920	--- Other cards and tags	0	A
85235930	--- Parts of cards and tags of subheadings 8523.59.10 and 8523.59.20	0	A
8523599	--- Other:		
85235991	---- Unrecorded	0	A
85235992	---- Recorded	0	A
852380	- Other		
8523801	-- Albums (of Vinyl acetate) for turntables:		
85238011	--- Educational	6	A
85238019	--- Other	15	A
85238020	-- Master records or metal matrices	1	A
8523809	-- Other:		
85238091	--- Unrecorded	0	A
85238092	--- Recorded	0	A
8525	TRANSMISSION APPARATUS FOR RADIO-BROADCASTING OR TELEVISION, WHETHER OR NOT INCORPORATING RECEPTION APPARATUS OR SOUND RECORDING OR REPRODUCING APPARATUS; TELEVISION CAMERAS; STILL IMAGE DIGITAL CAMERAS AND VIDEO CAMERAS		
852550	- Transmission apparatus:		
85255010	-- Of radio-broadcasting	1	A
85255090	-- Other	0	A
85256000	- Transmission apparatus with receiver incorporated	0	A
852580	- Television cameras, still image digital cameras and video cameras:		
85258010	- Television cameras	1	A
85258020	- Still image digital cameras and video cameras	0	A
8526	RADAR APPARATUS, RADIO NAVIGATIONAL AID APPARATUS AND RADIO REMOTE CONTROL APPARATUS		
85261000	- Radar apparatus	1	A
85269	- Other:		
85269100	-- Radio navigational aid apparatus	1	A
85269200	-- Radio remote control apparatus	6	A
8527	RECEIVER APPARATUS FOR RADIO-BROADCASTING, WHETHER OR NOT COMBINED, IN THE SAME CASE (CABINET), WITH SOUND RECORDING OR REPRODUCING APPARATUS OR WITH A CLOCK		
85271	- Radio-broadcast receivers capable of operating without an external source of power:		
852712	-- Pocket-size radio cassette-players:		
85271210	--- CKD, put up in kits	1	A
85271290	--- Other	15	A
852713	-- Other apparatus combined with sound recording or reproducing apparatus:		
85271310	--- CKD, put up in kits	1	A
85271390	--- Other	15	A
852719	-- Other:		
85271910	--- CKD, put up in kits	1	A
85271990	--- Other	15	A
85272	- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles:		
852721	-- Combined with sound recording or reproducing apparatus:		
85272110	--- CKD, put up in kits	1	A
85272190	--- Other	15	A
852729	-- Other:		
85272910	--- CKD, put up in kits	1	A
85272990	--- Other	15	A
85279	- Other:		
852791	-- Combined with sound recording or reproducing apparatus:		
85279110	--- CKD, put up in kits	1	A
85279190	--- Other	15	A

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<b>SAC Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
852792	-- Not combined with sound recording or reproducing apparatus but combined with a clock:		
85279210	--- CKD, put up in kits	1	A
85279290	--- Other	15	A
852799	-- Other:		
85279910	--- CKD, put up in kits	1	A
85279990	--- Other	15	A
8528	VIDEO MONITORS AND VIDEO PROJECTORS,WHETHER OR NOT INCORPORATING TELEVISION-BROADCAST RECEIVERS, WHETHER OR NOT INCORPORATING RADIO-BROADCAST RECEIVERS OR SOUND OR VIDEO RECORDING OR REPRODUCING APPARATUS;		
85284	- Video monitor, with cathode-ray tubes .		
85284100	-- Of the kind use solely or mainly with automatic data procesing machines of the heading 84.71	0	A
852849	-- Other:		
8528491	-- Colour:		
85284911	--- CKD, put up in kits	1	A
85284919	--- Other	15	A
8528492	-- Black and white or other monochrome:		
85284921	--- CKD, put up in kits	1	A
85284929	--- Other	15	A
85285	- Other video monitors:		
85285100	-- Of the kind use solely or mainly with automatic data procesing machines of the heading 84.71	0	A
852859	-- Other		
8528591	--- Colour:		
85285911	---- CKD, put up in kits	1	A
85285919	---- Other	15	A
8528592	--- Black and white or other monochrome:		
85285921	---- CKD, put up in kits	1	A
85285929	---- Other	15	A
85286	- Video projectors:		
85286100	-- Of the kind use solely or mainly with automatic data procesing machines of the heading 84.71	0	A
852869	-- Other:		
85286910	--- CKD, put up in kits	1	A
85286990	--- Other	15	A
85287	- Television reciever apparatus, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:		
852871	-- Not designed to incorporate a display device or video screen:		
85287110	--- CKD, put up in kits	1	A
85287190	--- Other	15	A
852872	-- Other, in colour:		
85287210	--- CKD, put up in kits	1	A
85287290	--- Other	15	A
852873	--- Other, black and white or other monochrome:		
85287310	--- CKD, put up in kits	1	A
85287390	--- Other	15	A
8529	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 8525 TO 8528		
85291000	- Antennas and antenna reflectors of all kinds; parts suitable for use with such articles	0	A
852990	- Other:		
85299010	-- Cabinets and cases of wood	15	C
85299090	-- Other	1	A
8530	ELECTRICAL SIGNALLING APPARATUS (EXCLUDING MESSAGING APPARATUS), SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR RAILWAYS OR SIMILAR, ROADS, INLAND WATERWAYS, PARKING FACILITIES, PORT INSTALLATIONS OR AIRFIELDS (OTHER THAN THOSE OF HEADING 86.08)		
85301000	- Equipment for railways or similar	1	A
85308000	- Other apparatus	1	A
85309000	- Parts	1	A
8531	ELECTRIC SOUND OR VISUAL SIGNALING APPARATUS (FOR EXAMPLE, BELLS, SIRENS, INDICATOR PANELS, BURGLAR OR FIRE ALARMS), OTHER THAN THOSE OF HEADING 85.12 OR 85.30		
85311000	- Burglar or fire alarms and similar apparatus	1	A
85312000	- Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	0	A
853180	- Other apparatus:		

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SAC Code	Description	Base Rate	Staging Category
85318010	-- Electric bells, buzzers, door chimes, etc.	MFN	E
85318090	-- Other	1	A
85319000	- Parts	0	A
8532	ELECTRICAL CAPACITORS, FIXED, VARIABLE OR ADJUSTABLE (PRE-SET)		
85321000	- Fixed capacitors designed for use in 50/60 Hz circuits, and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	0	A
85322	- Other fixed capacitors:		
85322100	-- Tantalum	0	A
85322200	-- Aluminium electrolytic	0	A
85322300	-- With ceramic dielectric, single layer	0	A
85322400	-- With ceramic dielectric, multilayer	0	A
85322500	-- With dielectric of paper or plastics	0	A
85322900	-- Other	0	A
85323000	- Variable or adjustable (pre-set) capacitors	0	A
85329000	- Parts	0	A
8533	ELECTRICAL RESISTORS (INCLUDING RHEOSTATS AND POTENTIOMETERS), OTHER THAN HEATING RESISTORS		
85331000	- Fixed carbon resistors, composition or film types	0	A
85332	- Other fixed resistors:		
85332100	-- For a power handling capacity not exceeding 20 W	0	A
85332900	-- Other	0	A
85333	- Wirewound variable resistors (including rheostats and potentiometers):		
85333100	-- For a power handling capacity not exceeding 20 W	0	A
85333900	-- Other	0	A
85334000	- Other variable resistors (including rheostats and potentiometers)	0	A
85339000	- Parts	0	A
85340000	PRINTED CIRCUITS	0	A
8535	ELECTRICAL APPARATUS FOR SWITCHING OR PROTECTING ELECTRICAL CIRCUITS, OR FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS (FOR EXAMPLE, SWITCHES, FUSES, LIGHTNING ARRESTERS, VOLTAGE LIMITERS, SURGE SUPPRESSORS, PLUGS, JUNCTION BOXES), FOR A VOLTAGE EXCEEDING 1 000 VOLTS		
85351000	- Fuses and circuit breaker fuses	1	A
85352	- Circuit breakers:		
85352100	-- For a voltage of less than 72.5 kV	1	A
85352900	-- Other	1	A
85353000	- Switches and make-and-break switches	1	A
853540	- Lightning arresters, voltage limiters and surge suppressors:		
85354010	-- Lightning arresters	1	A
85354020	-- Voltage limiters	1	A
85354030	-- Surge suppressors	1	A
85359000	- Other	1	A
8536	ELECTRICAL APPARATUS FOR SWITCHING OR PROTECTING ELECTRICAL CIRCUITS, OR FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS (FOR EXAMPLE, SWITCHES, RELAYS, FUSES, SURGE SUPPRESSORS, PLUGS, SOCKETS, LAMP-HOLDERS, AND OTHER CONNECTORS, JUNCTION BOXES), FOR A VOLTAGE NOT EXCEEDING 1000 VOLTS; OPTICAL FIBER CONNECTORS, BUNDLES OR CABLES OF OPTICAL FIBER		
853610	- Fuses and circuit breaker fuses		
85361010	-- Fuses	1	A
8536102	-- Circuit breakers fuses:		
85361021	--- Safety type, hand operated, for a current not exceeding 600 A and a voltage not exceeding 600 V	10	C
85361022	--- Blade Type, hand operated, for a current not exceeding 100 A and a voltage not exceeding 250 V:	10	C
85361029	--- Other	1	A
853620	- Circuit breakers:		
85362010	-- Thermo-magnetic, vacuum, air or oil types or of moulded plastics for a current not exceeding 100 A and a voltage not exceeding 250 V	MFN	E
85362090	-- Other	1	A
853630	- Other apparatus for protecting electrical circuits:		
85363010	-- Surge suppressors	1	A
85363090	-- Other	1	A
85364	- Relays:		
85364100	-- For a voltage not exceeding 60 V	1	A
853649	-- Other:		
85364910	--- Surge indicators and electrical contacters	MFN	E
85364990	--- Other	1	A
853650	- Other switches:		

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SAC Code	Description	Base Rate	Staging Category
85365010	-- Single-pole switches, rotary or chain-pull, for a voltage not exceeding 250 V	1	A
85365020	-- Single-pole switches, plate or patch types, for a voltage not exceeding 250 V	MFN	E
85365050	-- Single-pole pressure switches, for a voltage not exceeding 250 V	1	A
85365060	-- Magnetic starters for electric motors	MFN	E
85365070	-- Thermo-electric automatic switches (starters) for fluorescent lamps or fluorescent tubes	10	C
85365090	-- Other	0	A
85366	- Lamp-holders, plugs and sockets:		
85366100	-- Lamp-holders	MFN	E
85366900	-- Other	0	A
853670	- Optical fiber connectors, bundles or cable of optical fiber:		
85367010	-- Of plastic	14	A
8536702	-- Of cooper		
85367021	--- Cast, molded, stamped or forged, but not otherwise worked	5	A
85367029	--- Other	14	A
85367090	-- Other	0	A
85369000	- Other apparatus	0	A
8537	BOARDS, PANELS, CONSOLES, DESKS, CABINETS AND OTHER BASES, EQUIPPED WITH TWO OR MORE APPARATUS OF HEADING 8535 OR 8536, FOR ELECTRIC CONTROL OR DISTRIBUTION, INCLUDING THOSE INCORPORATING INSTRUMENTS OR APPARATUS OF CHAPTER 90, AND NUMERICAL CONTROL APPARATUS, OTHER THAN SWITCHING APPARATUS OF HEADING 85.17		
85371000	- For a voltage not exceeding 1 000 V	MFN	E
85372000	- For a voltage exceeding 1 000 V	10	C
8538	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADING 85.35, 85.36 OR 85.37		
85381000	- Boards, panels, consoles, cabinets and other bases for the goods of heading 8537, not equipped with their apparatus	6	C
85389000	- Other	1	A
8539	ELECTRIC FILAMENT OR DISCHARGE LAMPS AND TUBES , INCLUDING SEALED BEAM LAMPS OR SEALED UNITS AND ULTRA-VIOLET OR INFRARED LAMPS AND TUBES; ARC-LAMPS		
85391000	- Sealed beam lamp units	6	A
85392	- Other lamps and filament tubes, excluding ultra-violet or infra-red lamps		
85392100	-- Tungsten halogen	6	A
853922	-- Other, of a power not exceeding 200 W and for a voltage exceeding 100 V		
85392210	--- Incandescent filament lamps of a power of 15 W or more	1	A
85392290	--- Other	1	A
85392900	-- Other	6	A
85393	- Discharge lamps and tubes, other than ultra-violet lamps:		
853931	-- Fluorescent, hot cathode:		
85393110	--- Straight tubes, of a power of 14 W or more but not more than 215 W	1	A
85393120	--- With energy saving features	1	A
85393190	--- Other	6	A
85393200	-- Mercury or sodium vapour lamps; metal halide lamps	6	A
85393900	-- Other	6	A
85394	- Ultra-violet or infra-red lamps and tubes; arc lamps:		
85394100	-- Arc lamps	1	A
85394900	-- Other	1	A
853990	- Parts:		
85399010	-- Filaments with their supporting conducting wires; threaded or bayonet type bases for fluorescent lamps and tubes	1	A
85399090	-- Other	1	A
8540	THERMIONIC, COLD CATHODE OR PHOTO-CATHODE LAMPS, VALVES AND TUBES (FOR EXAMPLE, VACUUM OR VAPOUR OR GAS FILLED LAMPS, VALVES AND TUBES, MERCURY ARC RECTIFYING VALVES AND TUBES, CATHODE-RAY TUBES, TELEVISION CAMERA TUBES AND VALVES)		
85401	- Cathode-ray television picture tubes, including video monitor cathode-ray tubes:		
85401100	-- Colour	1	A
85401200	-- Black and white or other monochrome	1	A
85402000	- Television camera tubes; image converters and intensifiers tubes; other photo-cathode tubes	1	A
85404000	- Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	1	A
85405000	- Data/graphic display tubes, black and white or other monochrome	1	A
85406000	- Other cathode-ray tubes	1	A
85407	- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:		

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SAC Code	Description	Base Rate	Staging Category
85407100	-- Magnetrons	1	A
85407200	-- Klystrons	1	A
85407900	-- Other	1	A
85408	- Other lamps, valves and tubes:		
85408100	-- Receiver or amplifier tubes	1	A
85408900	-- Other	1	A
85409	- Parts:		
85409100	-- Of cathode-ray tubes	1	A
85409900	-- Other	1	A
8541	DIODES, TRANSISTORS AND SIMILAR SEMICONDUCTOR DEVICES; PHOTOSENSITIVE SEMICONDUCTOR DEVICES, INCLUDING PHOTOVOLTAIC CELLS WHETHER OR NOT ASSEMBLED IN MODULES OR MADE UP INTO PANELS; LIGHT EMITTING DIODES; MOUNTED PIEZOELECTRIC CRYSTALS		
85411000	- Diodes, other than photosensitive or light emitting diodes	0	A
85412	- Transistors, other than photosensitive transistors:		
85412100	-- With a dissipation rate of less than 1 W:	0	A
85412900	-- Other	0	A
85413000	- Thyristors, diacs and triacs, other than photosensitive devices	0	A
85414000	- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes	0	A
85415000	- Other semiconductor devices	0	A
85416000	- Mounted piezo-electric crystals	0	A
85419000	- Parts	0	A
8542	ELECTRONIC INTEGRATED CIRCUITS		
85423	- Electronic integrated circuits:		
854231	-- Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clocks and timing circuits, or other circuits:		
8542311	--- Digitals:		
85423111	---- Metal oxide semiconductors (MOS technology)	0	A
85423112	---- Circuits obtained by bipolar technology	0	A
85423119	---- Other (including circuits obtained by a combination of bipolar and MOS technologies (BIMOS technology))	0	A
85423120	--- Other, excluding digitals	0	A
85423130	--- Hybrid integrated circuits:	0	A
85423180	--- Waste and scrap	1	A
854232	-- Memories:		
8542321	--- Digitals:		
85423211	---- Metal oxide semiconductors (MOS technology)	0	A
85423212	---- Circuits obtained by bipolar technology	0	A
85423219	---- Other (including circuits obtained by a combination of bipolar and MOS technologies (BIMOS technology))	0	A
85423220	--- Other, excluding digitals	0	A
85423230	--- Hybrid integrated circuits:	0	A
85423280	--- Waste and scrap	1	A
854233	-- Amplifiers		
8542331	--- Digitals:		
85423311	---- Metal oxide semiconductors (MOS technology)	0	A
85423312	---- Circuits obtained by bipolar technology	0	A
85423319	---- Other (including circuits obtained by a combination of bipolar and MOS technologies (BIMOS technology))	0	A
85423320	--- Other, excluding digitals	0	A
85423330	--- Hybrid integrated circuits:	0	A
85423380	--- Waste and scrap	1	A
854239	-- Other:		
8542391	--- Digitals:		
85423911	---- Metal oxide semiconductors (MOS technology)	0	A
85423912	---- Circuits obtained by bipolar technology	0	A
85423919	---- Other (including circuits obtained by a combination of bipolar and MOS technologies (BIMOS technology))	0	A
85423920	--- Other, excluding digitals	0	A
85423930	--- Hybrid integrated circuits:	0	A
85423980	--- Waste and scrap	1	A
85429000	- Parts	0	A
8543	ELECTRICAL MACHINES AND APPARATUS, HAVING INDIVIDUAL FUNCTIONS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER		
85431000	- Particle accelerators	0	A
85432000	- Signal generators	1	A
85433000	- Machines and apparatus for electroplating, electrolysis or electrophoresis	0	A
854370	- Other machines and mechanical appliances:		

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SAC Code	Description	Base Rate	Staging Category
85437010	- Electric fence energizers	1	A
8543709	-- Other:		
85437091	--- Microwave frequency amplifiers	10	B
85437099	--- Other	1	A
854390	- Parts		
85439010	-- Electronic circuit micro-assemblies	0	A
85439090	-- Other	0	A
8544	INSULATED (INCLUDING ENAMELED OR ANODIZED) WIRE, CABLE (INCLUDING CO-AXIAL CABLE) AND OTHER INSULATED ELECTRIC CONDUCTORS, WHETHER OR NOT FITTED WITH CONNECTORS; OPTICAL FIBER CABLES, MADE UP OF INDIVIDUALLY SHEATHED FIBERS, WHETHER OR NOT ASSEMBLED WITH ELECTRIC CONDUCTORS OR FITTED WITH CONNECTORS		
85441	- Winding wire:		
85441100	-- Of copper	1	A
85441900	-- Other	1	A
85442000	- Co-axial cables and other co-axial electric conductors	6	B
85443000	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	6	B
85444	- Other electric conductors, for a voltage not exceeding 1,000 V:		
854442	-- Fitted with connectors:		
85444210	-- Electric conductors, for a voltage not exceeding 80 V	0	A
8544422	-- For a voltage exceeding 80 V but not exceeding 1 000 V:		
85444221	--- Wire and cables, of copper or aluminium (whether or not alloyed with silicon, magnesium and manganese), including telephone wire and cables (not lacquered, enamelled, anodized, coated with silicone or insulated with asbestos or glass fibres)	MFN	E
85444229	--- Other	0	A
854449	-- Other:		
85444910	--- Electric conductors for a voltage not exceeding 80 V	0	A
8544492	--- For a voltage exceeding 80 V but not exceeding 1 000 V:		
85444921	--- Wire and cables, of copper or aluminium (whether or not alloyed with silicon, magnesium and manganese), including telephone wire and cables (not lacquered, enamelled, anodized, coated with silicone or insulated with asbestos or glass fibres)	MFN	E
85444929	--- Other	MFN	E
85446000	- Other electric conductors, for a voltage exceeding 1 000 V	15	C
85447000	- Optical fibre cables	0	A
8545	CARBON ELECTRODES, CARBON BRUSHES, LAMP CARBONS, BATTERY CARBONS AND OTHER ARTICLES OF GRAPHITE OR OTHER CARBON, WITH OR WITHOUT METAL, OF A KIND USED FOR ELECTRICAL PURPOSES		
85451	- Electrodes:		
85451100	-- Of a kind used in ovens	1	A
85451900	-- Other	1	A
85452000	- Brushes	1	A
85459000	- Other	1	A
8546	ELECTRICAL INSULATORS OF ANY MATERIAL		
85461000	- Of glass	1	A
85462000	- Of ceramics	1	A
85469000	- Other	1	A
8547	INSULATING FITTINGS FOR ELECTRICAL MACHINES, APPLIANCES OR EQUIPMENT, BEING FITTINGS WHOLLY OF INSULATING MATERIAL APART FROM ANY MINOR COMPONENTS OF METAL (FOR EXAMPLE, THREADED SOCKETS) INCORPORATED DURING MOLDINGS SOLELY FOR THE PURPOSES OF ASSEMBLY, OTHER THAN INSULATORS OF HEADING 8546; ELECTRICAL CONDUIT TUBING AND JOINTS THEREOF, OF BASE METAL LINED WITH INSULATING MATERIAL		
85471000	- Insulating fittings of ceramics	1	A
85472000	- Insulating fittings of plastics	1	A
85479000	- Other	1	A
8548	WASTE AND SCRAP OF PRIMARY CELLS, PRIMARY BATTERIES AND ELECTRIC ACCUMULATORS; SPENT PRIMARY CELLS, SPENT PRIMARY BATTERIES AND SPENT ELECTRIC ACCUMULATORS; ELECTRICAL PARTS OF MACHINERY OR APPARATUS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER		
854810	- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators:		
85481010	-- Lead-acid	1	A
85481090	-- Other	6	A



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SAC Code	Description	Base Rate	Staging Category
85489000	- Other	1	A
86	RAILWAY AND SIMILAR LOCOMOTIVES AND PARTS THEREOF; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS		
8601	RAIL LOCOMOTIVES POWERED FROM AN EXTERNAL SOURCE OF ELECTRICITY OR BY ELECTRIC ACCUMULATORS		
86011000	- Powered from an external source of electricity	1	A
86012000	- Powered by electric accumulators	1	A
8602	OTHER RAIL LOCOMOTIVES; LOCOMOTIVE TENDERS		
86021000	- Diesel-electric locomotives	1	A
86029000	- Other	1	A
8603	SELF-PROPELLED RAILWAY OR TRAMWAY, OTHER THAN THOSE OF HEADING 8604		
86031000	- Powered from an external source of electricity	1	A
86039000	- Other	1	A
86040000	RAILWAY OR TRAMWAY MAINTENANCE OR SERVICE VEHICLES, WHETHER OR NOT SELF-PROPELLED (FOR EXAMPLE, WORKSHOPS, CRANES, BALLAST TAMPERS, TRACK LINERS, TESTING COACHES AND TRACK INSPECTION VEHICLES)	1	A
86050000	RAILWAY OR TRAMWAY PASSENGER COACHES, NOT SELF-PROPELLED; LUGGAGE VANS, POST OFFICE COACHES AND OTHER SPECIAL PURPOSE RAILWAY OR TRAMWAY COACHES, NOT SELF-PROPELLED (EXCLUDING THOSE OF HEADING 8604)	1	A
8606	RAILWAY OR TRAMWAY GOODS VANS AND WAGONS, NOT SELF-PROPELLED		
86061000	- Tank wagons and the like	1	A
86063000	- Insulated or refrigerated vans and wagons, other than those of subheading 8606.10	1	A
86069	- Other:		
86069100	-- Covered and closed	1	A
86069200	-- Open, with non-removable sides of a height exceeding 60 cm	1	A
86069900	-- Other	1	A
8607	PARTS OF RAILWAY OR TRAMWAY LOCOMOTIVES OR ROLLING-STOCK		
86071	- Bogies, bissel-bogies, axles and wheels, and parts thereof:		
86071100	-- Driving bogies and bissel-bogies	1	A
86071200	-- Other bogies and bissel-bogies	1	A
86071900	-- Other, including parts	1	A
86072	- Brakes and parts thereof:		
86072100	-- Air brakes and parts thereof	1	A
86072900	-- Other	1	A
86073000	- Hooks and other coupling devices, buffers, and parts thereof	1	A
86079	- Other:		
86079100	-- Of locomotives	1	A
86079900	-- Other	1	A
86080000	RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) SIGNALING, SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR RAILWAYS OR SIMILAR, ROADS, INLAND WATERWAYS, PARKING FACILITIES, PORT INSTALLATIONS OR AIRFIELDS; PARTS OF THEREOF	1	A
86090000	CONTAINERS (INCLUDING CONTAINERS FOR THE TRANSPORT OF FLUIDS) SPECIALLY DESIGNED AND EQUIPPED FOR CARRIAGE BY ONE OR MORE MODES OF TRANSPORT	1	A
87	VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK, AND PARTS AND ACCESSORIES THEREOF		
8701	TRACTORS (OTHER THAN TRACTORS OF HEADING 87.09)		
87011000	- Pedestrian controlled tractors	1	A
87012000	- Road tractors for semi-trailers	1	A
87013000	- Track-laying tractors	1	A
87019000	- Other	1	A
8702	MOTOR VEHICLES FOR THE TRANSPORT OF TEN OR MORE PERSONS, INCLUDING THE DRIVER		
870210	- With compression-ignition internal combustion piston engine (diesel or semi-diesel):		
87021050	-- With room for not more than 10 persons, including the driver	15	C
87021060	-- With room for more than 10 persons but not more than 15, including the driver	15	C
87021070	-- With room for more than 15 persons but not more than 45, including the driver	15	C
87021080	-- With room for not more than 45 persons, including the driver	5	C
870290	- Other		
87029050	-- With room for not more than 10 persons, including the driver; with sparkle-ignition piston engine, alternative	15	C

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SAC Code	Description	Base Rate	Staging Category
87029060	-- With room for more than 10 persons but not more than 25, including the driver; with sparkle-ignition piston engine, alternative	15	C
87029070	-- With room for more than 15 persons but not more than 45, including the driver; with sparkle-ignition piston engine, alternative	15	C
87029080	-- With room for more than 45 persons, including the driver; with sparkle-ignition piston engine, alternative	5	C
8702909	-- Other		
87029091	--- Electrically operated	1	A
87029099	--- Other	5	A
8703	MOTOR CARS AND OTHER MOTOR VEHICLES PRINCIPALLY DESIGNED FOR THE TRANSPORT OF PERSONS (OTHER THAN THOSE OF HEADING 8702), INCLUDING FAMILY TYPE (BREAK OR STATION WAGONS) AND RACING CARS		
87031000	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles	1	A
87032	- Other vehicles, with spark-ignition internal combustion reciprocating piston engine:		
870321	-- Of a cylinder capacity not exceeding 1000 cm3:		
8703215	--- All-terrain vehicles equipped with three (trikes) or four wheels (quads):		
87032151	---- Three wheels all-terrain vehicle (trikes)	1	A
87032152	---- Four wheels all-terrain vehicle (quads)	1	A
87032160	--- With four-wheel-drive and two ranges transfer case built on	1	A
87032170	-- With room for more than 6 persons but not more than 9, including the driver; wheter or not with four-wheel drive, 3 or 4 side doors, floor leveled and back doors	1	A
87032190	--- Other	1	A
870322	-- Of a cylinder capacity exceeding 1 ,000 cm3 but not exceeding 1 ,500 cm3:		
8703225	--- Of a cylinder capacity exceeding 1 ,000 cm3 but not exceeding 1 ,300 cm3:		
87032251	--- Ambulances	15	B
87032252	--- Hearses	15	B
87032253	--- With four-wheel-drive and two ranges transfer case built on	1	A
87032254	-- With room for more than 6 persons but not more than 9, including the driver; wheter or not with four-wheel drive, 3 or 4 side doors, floor leveled and back doors	1	A
87032259	--- Other	1	A
8703226	--- Of a cylinder capacity exceeding 1 ,300 cm3 but not exceeding 1 ,500 cm3:		
87032261	--- Ambulances	15	B
87032262	--- Hearses	15	B
87032263	--- With four-wheel-drive and two ranges transfer case built on	1	A
87032264	-- With room for more than 6 persons but not more than 9, including the driver; wheter or not with four-wheel drive, 3 or 4 side doors, floor leveled and back doors	1	A
87032269	--- Other	1	A
870323	-- Of a cylinder capacity exceeding 1 ,500 cm3 but not exceeding 3,000 cm3:		
8703236	--- Of a cylinder capacity exceeding 1 ,500 cm3 but not exceeding 2 ,000 cm3:		
87032361	--- Ambulances	15	B
87032362	--- Hearses	15	B
87032363	--- With four-wheel-drive and two ranges transfer case built on	1	A
87032364	-- With room for more than 6 persons but not more than 9, including the driver; wheter or not with four-wheel drive, 3 or 4 side doors, floor leveled and back doors	1	A
87032369	--- Other	1	A
8703237	-- Of a cylinder capacity exceeding 2 ,000 cm3 but not exceeding 3 ,000 cm3:		
87032371	--- Ambulances	15	B
87032372	--- Hearses	15	B
87032373	--- With four-wheel-drive and two ranges transfer case built on	1	A
87032374	-- With room for more than 6 persons but not more than 9, including the driver; wheter or not with four-wheel drive, 3 or 4 side doors, floor leveled and back doors	1	A
87032379	--- Other	1	A
870324	-- Of a cylinder capacity exceeding 3,000 cm3:		
8703246	--- Ambulances and hearses:		
87032461	---- Ambulances	15	B
87032462	---- Hearses	15	B
87032470	--- With four-wheel-drive and two ranges transfer case built on	1	A
87032480	--- With room for more than 6 persons but not more than 9, including the driver; wheter or not with four-wheel drive, 3 or 4 side doors, floor leveled and back doors	1	A
87032490	--- Other	1	A
87033	- Other vehicules with compression-ignition internal combustion piston engine (diesel or semi-diesel):		
870331	-- Of a cylinder capacitynot exceeding 1 ,500 cm3:		
8703315	--- Of a cylinder capacitynot exceeding 1 ,300 cm3:		
87033151	---- Ambulances	15	B
87033152	---- Hearses	15	B
87033153	---- With four-wheel-drive and two ranges transfer case built on	1	A
87033154	---- With room for more than 6 persons but not more than 9, including the driver; wheter or not with four-wheel drive, 3 or 4 side doors, floor leveled and back doors	1	A

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SAC Code	Description	Base Rate	Staging Category
87033159	---- Other	1	A
8703316	--- Of a cylinder capacity exceeding 1 ,300 cm3 but not exceeding 1 ,500 cm3:		
87033161	---- Ambulances	15	B
87033162	---- Hearses	15	B
87033163	---- With four-wheel-drive and two ranges transfer case built on	1	A
87033164	---- With room for more than 6 persons but not more than 9, including the driver; wheter or not with four-wheel drive, 3 or 4 side doors, floor leveled and back doors	1	A
87033169	---- Other	1	A
870332	-- Of a cylinder capacity exceeding 1 ,500 cm3 but not exceeding 2 ,500 cm3:		
8703326	--- Of a cylinder capacity exceeding 1 ,500 cm3 but not exceeding 2 ,000 cm3:		
87033261	---- Ambulances	15	B
87033262	---- Hearses	15	B
87033263	---- With four-wheel-drive and two ranges transfer case built on	1	A
87033264	---- With room for more than 6 persons but not more than 9, including the driver; wheter or not with four-wheel drive, 3 or 4 side doors, floor leveled and back doors	1	A
87033269	---- Other	1	A
8703327	--- Of a cylinder capacity exceeding 2 ,000 cm3 but not exceeding 2,500 cm3:		
87033271	---- Ambulances	15	B
87033272	---- Hearses	15	B
87033273	---- With four-wheel-drive and two ranges transfer case built on	1	A
87033274	---- With room for more than 6 persons but not more than 9, including the driver; wheter or not with four-wheel drive, 3 or 4 side doors, floor leveled and back doors	1	A
87033279	---- Other	1	A
870333	-- Of a cylinder capacity exceeding 5 ,500 cm3:		
8703336	--- Ambulances		
87033361	--- Hearses	15	B
87033362	--- With four-wheel-drive and two ranges transfer case built on	15	B
87033370	-- With room for more than 6 persons but not more than 9, including the driver; wheter or not with four-wheel drive, 3 or 4 side doors, floor leveled and back doors	1	A
87033380	--- With room for more than 6 persons but not more than 9, including the driver; wheter or not with four-wheel drive, 3 or 4 side doors, floor leveled and back doors	1	A
87033390	--- Other	1	A
87039000	- Other	1	A
8704	MOTOR VEHICLES FOR THE TRANSPORT OF GOODS		
87041000	- Dumpers designed for off-highway use	1	A
87042	- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):		
870421	-- Gross Vehicle Weight not exceeding 5 tonnes:		
8704215	--- "Pick-ups":		
87042151	---- With gross vehicule weight not exceeding 2.5 tonnes:	1	A
87042159	---- Other	1	A
8704216	---- Vehicle with enclosed cargo compartment wheter or not with independent cab (Panels, Pick Ups and similar delivery vehicules) :		
87042161	---- With gross vehicle weight not exceeding 2.5 tonnes:	1	A
87042169	---- Other	15	C
8704217	--- Tankers, refrigerated trucks, and waste collection vehicles:		
87042171	---- With gross vehicule weight not exceeding 2.5 tonnes:	15	C
87042179	---- Other	15	C
8704219	--- Other:		
87042191	---- With gross vehicule weight not exceeding 2.5 tonnes:	1	A
87042199	---- Other	1	A
870422	---- With gross vehicule weight exceeding 5 tonnes but not exceeding 20 tonnes:		
87042230	--- Tankers, refrigerated trucks, and waste collection vehicles:	15	A
87042290	--- Other	15	A
870423	--- Of gross vehicule weight exceeding 20 tonnes:		
87042330	--- Tankers, refrigerated trucks, and waste collection vehicles:	15	A
87042390	--- Other	15	A
87043	- Other, with sparkle-ignition internal combustion piston engine:		
870431	-- Of gross vehicule weight not exceeding 5 tonnes:		
8704315	--- Vehicle with enclosed cargo compartment with independent cab (Panels, Pick Ups and similar delivery vehicules) :		
87043151	---- With gross vehicule weight not exceeding 2.5 tonnes:	1	A
87043159	---- Other	1	A
8704316	--- Vehicle with enclosed cargo compartment wheter or not with independent cab (Panels, Pick Ups and similar delivery vehicules) :		
87043161	---- With gross vehicule weight not exceeding 2.5 tonnes:	1	A
87043169	---- Other	15	C
8704317	--- Tankers, refrigerated trucks, and waste collection vehicles:		
87043171	---- With gross vehicule weight not exceeding 2.5 tonnes:	15	C

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SAC Code	Description	Base Rate	Staging Category
87043179	--- Other	15	C
8704319	--- Other:		
87043191	---- With gross vehicle weight not exceeding 2.5 tonnes:	1	A
87043199	---- Other	1	A
870432	-- Of gross vehicle weight not exceeding 5 tonnes:		
87043230	--- Tankers, refrigerated trucks, and waste collection vehicles:	15	C
87043290	--- Other	15	C
87049000	- Other	1	A
8705	SPECIAL PURPOSE MOTOR VEHICLES, OTHER THAN THOSE PRINCIPALLY DESIGNED FOR THE TRANSPORT OF PERSONS OR GOODS (FOR EXAMPLE, BREAKDOWN LORRIES, TOW TRUCKS, FIRE FIGHTING VEHICLES, CONCRETE-MIXER TRANSPORT TRUCKS, ROAD SWEEPERS, SPRAYING TRUCKS, MOBILE WORKSHOPS, MOBILE RADIOLOGICAL UNITS)		
87051000	- Tow trucks	15	B
87052000	- Mobile drilling derricks	15	B
87053000	- Fire fighting vehicles	15	B
87054000	- Concrete-mixer transport truck	15	B
87059000	- Other	15	B
8706	CHASSIS FITTED WITH ENGINES, FOR THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05		
87060010	- Of buses.	1	A
87060090	- Other	15	C
8707	BODIES (INCLUDING CABS), FOR THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05		
87071000	- For the vehicles of heading 8703	15	A
870790	-- Other		
87079050	-- For the vehicles of heading 87.01, 87.02 and 87.04, excluding for the vehicles of the subheadings 8704.21.51 and 8704.31.51	15	A
87079090	-- Other	15	A
8708	PARTS AND ACCESSORIES OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05		
87081000	- Bumpers and parts thereof	10	B
87082	- Other parts and accessories of bodies (including cabs):		
87082100	-- Safety seat belts	10	A
870829	-- Other:		
87082910	--- Sunroofs of the kind used on car bodies of the heading 87.02	1	A
87082990	--- Other	10	B
870830	- Brakes and servo-brakes and parts thereof:		
87083010	-- Mounted brake linings:	10	B
87083020	-- Braking System with hydrodynamic transmission delay, and parts thereof	1	A
87083090	-- Other	10	B
870840	- Gear boxes and parts thereof:		
87084010	-- Gear boxes	10	B
87084020	-- Parts	10	B
870850	- Drive-axles with differential, whether or not provided with other transmission components, and carrying axles; parts thereof:		
87085010	-- Drive-axles with differential, whether or not provided with other transmission components	10	B
87085020	-- Carrying axles and parts thereof	10	B
87085090	--- Other parts	10	B
87087000	- Road wheels, parts and accessories thereof:	10	C
870880	- Suspension systems and parts (including shock absorbers):		
8708801	-- Suspension shock absorber:		
87088011	--- Of the kind use for truck doors in vehicles of the heading 87,02	1	A
87088019	--- Other	10	B
87088020	- Suspension systems and parts, excluding shock absorbers	10	B
87088090	-- Parts	10	B
87089	- Other parts and accessories		
870891	-- Radiators and parts thereof:		
87089110	--- Radiators	10	B
87089120	--- Parts	10	B
870892	-- Silencers and exhaust pipes; parts thereof:		
87089210	--- Silencers and exhaust pipes	10	B
87089220	--- Parts	10	B
87089300	--- Clutches and parts thereof	10	B
870894	-- Steering wheels, steering columns and steering boxes; parts thereof:		
87089410	--- Steering wheels, steering columns and steering boxes	10	B
87089420	--- Parts	10	B
87089500	-- Safety air bags; parts thereof	10	B

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<b>SAC Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
87089900	-- Other	10	A
8709	WORKS TRUCKS, SELF-PROPELLED, NOT FITTED WITH LIFTING OR HANDLING EQUIPMENT, OF THE TYPE USED IN FACTORIES, WAREHOUSES, DOCK AREAS OR AIRPORTS FOR SHORT DISTANCE TRANSPORT OF GOODS; TRACTORS OF THE TYPE USED ON RAILWAY STATION PLATFORMS; PARTS THEREOF		
87091	- Work trucks:		
87091100	-- Electrical	1	A
87091900	-- Other	1	A
87099000	- Parts	1	A
87100000	TANKS AND OTHER ARMoured FIGHTING VEHICLES, MOTORIZED, WHETHER OR NOT FITTED WITH WEAPONS, AND PARTS THEREOF	10	B
8711	MOTORCYCLES (INCLUDING MOPEDS) AND CYCLES FITTED WITH AN AUXILIARY MOTOR, WITH OR WITHOUT SIDE-CARS; SIDE-CARS		
871110	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cm3:		
87111020	-- Three wheels all-terrain vehicle (trikes)	1	A
87111090	-- Other	1	A
871120	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cm3 but not exceeding 250 cm3:		
87112020	-- Three wheels all-terrain vehicle (trikes)	1	A
87112090	-- Other	1	A
871130	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cm3 but not exceeding 500 cm3:		
87113020	-- Three wheels all-terrain vehicle (trikes)	1	A
87113090	-- Other	1	A
871140	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cm3 but not exceeding 800 cm3:		
87114020	-- Three wheels all-terrain vehicle (trikes)	1	A
87114090	-- Other	1	A
871150	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cm3:		
87115020	-- Three wheels all-terrain vehicle (trikes)	1	A
87115090	-- Other	1	A
87119000	- Other	1	A
87120000	BICYCLES AND OTHER CYCLES (INCLUDING DELIVERY TRICYCLES), NOT MOTORIZED	15	C
8713	CARRIAGES FOR DISABLED PERSONS, WHETHER OR NOT MOTORIZED OR OTHERWISE MECHANICALLY PROPELLED		
87131000	- Not mechanically propelled	1	A
87139000	- Other	1	A
8714	PARTS AND ACCESSORIES OF VEHICLES OF HEADINGS 87.11 TO 87.13		
87141	- Of motorcycles (including mopeds):		
87141100	-- Saddles (seats)	10	A
87141900	-- Other	10	A
87142000	- Of carriages for disabled persons	1	A
87149	- Other:		
871491	-- Frames and forks, and parts thereof:		
87149110	--- Frames and forks	10	B
87149190	--- Parts	6	B
871492	-- Wheel rims and spokes:		
87149210	--- Wheel rims	10	C
87149220	--- Spokes	1	A
87149300	-- Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	1	A
87149400	-- Brakes, including coaster braking hubs and hub brakes, and parts thereof	1	A
87149500	-- Saddles (seats)	1	A
87149600	-- Pedals and crank-gear, and parts thereof	1	A
871499	-- Other:		
87149910	--- Shafts (cranks, steering devices and handlebars), mudguards, chain guards and luggage racks (other than of plastics)	10	B
87149920	--- Handles and luggage racks (whether or not for tools), of plastics	1	A
87149990	--- Other	1	A
8715	BABY CARRIAGES AND SIMILAR FOR TRANSPORTATION OF CHILDREN, AND PARTS THEREOF		
87150010	- Baby carriages	15	C
87150080	- Other	10	C
87150090	- Parts	1	A

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<b>SAC Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
8716	TRAILERS AND SEMI-TRAILERS FOR ANY KIND OF VEHICLE; OTHER VEHICLES, NOT MECHANICALLY PROPELLED; PARTS THEREOF		
87161000	- Trailers and semi-trailers of the caravan type, for housing or camping	15	B
87162000	- Self-loading or self-unloading trailers and semitrailers for agricultural purposes	10	B
87163	- Other trailers and semi-trailers for the transport of goods:		
87163100	- - Tankers	10	B
87163900	- - Other	10	B
87164000	- Other trailers and semi-trailers	10	B
871680	- Other vehicles:		
87168010	- - Wheelbarrows and hand-carts	10	B
87168090	- - Other	10	B
87169000	- Parts	1	A
88	AIRCRAFT, SPACECRAFT, AND PARTS THEREOF		
8801	BALLOONS AND DIRIGIBLES; GLIDERS, HANG GLIDERS AND OTHER NON-POWERED AIRCRAFT		
88010010	- Gliders and hang gliders	6	A
88010090	- Other	6	A
8802	OTHER AIRCRAFT (FOR EXAMPLE, HELICOPTERS, AIRPLANES); SPACECRAFT (INCLUDING SATELLITES) AND SUBORBITAL AND SPACECRAFT LAUNCH VEHICLES		
88021	- Helicopters:		
88021100	- - Of an unladen weight not exceeding 2.000 kg	6	A
88021200	- - Of an unladen weight exceeding 2.000 kg	6	A
88022000	- Airplanes and other aircraft, of an unladen weight not exceeding 2.000 kg	6	A
88023000	- Airplanes and other aircraft, of an unladen weight exceeding 2.000 kg but not exceeding 15.000 kg:	6	A
88024000	- Airplanes and other aircraft, of an unladen weight exceeding 15.000 kg	1	A
88026000	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	1	A
8803	PARTS OF GOODS OF HEADING 88.01 OR 88.02		
88031000	- Propellers and rotors and parts thereof	1	A
88032000	- Under-carriages and parts thereof	1	A
88033000	- Other parts of airplanes or helicopters	1	A
88039000	- Other	1	A
88040000	PARACHUTES, INCLUDING DIRIGIBLE PARACHUTES, GLIDERS (PARAGLIDERS) OR PARAMOTOR (PROPELLED PARAGLINDER); PARTS AND ACCESSORIES THEREOF	6	A
8805	AIRCRAFT LAUNCHING GEAR; DECK-ARRESTOR OR SIMILAR GEAR TO LAND ON AIRCRAFT CARRIERS; GROUND FLYING TRAINERS; PARTS THEREOF		
88051000	- Aircraft launching gear and parts thereof; deckarrestor to land on aircraft carriers or similar gear and parts thereof	1	A
88052	- Ground flying trainers and parts thereof:		
88052100	- - Air combat simulators and parts thereof	1	A
88052900	- - Other	1	A
89	SHIPS, BOATS AND FLOATING STRUCTURES		
8901	OCEAN LINER, EXCURSION BOATS, CRUISE SHIPS, FERRY-BOATS, CARGO SHIPS, BARGES AND SIMILAR VESSELS FOR THE TRANSPORT OF PERSONS OR GOODS		
890110	- Ocean liners, cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds:		
89011010	- - Of a length not exceeding 15 m	10	C
89011090	- - Other	1	A
89012000	- Tankers	1	A
89013000	- Refrigerated vessels, other than those of subheading 8901.20	1	A
890190	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods:		
89019010	- - Of a length not exceeding 15 m	10	C
89019090	- - Other	1	A
8902	FISHING VESSELS; FACTORY SHIPS AND OTHER VESSELS FOR PROCESSING OR PRESERVING FISHERY PRODUCTS		
89020010	- Of a length not exceeding 15 m	10	C
89020090	- Other	1	A
8903	YACHTS AND OTHER VESSELS FOR PLEASURE OR SPORT; ROWING BOATS AND CANOES		
89031000	- Inflatable vessels	15	C
89039	- Other:		
89039100	- - Sailboats, with or without auxiliary motor	15	C
89039200	- - Motorboats, other than outboard motorboats	15	C
89039900	- - Other	15	C
89040000	TUGS AND PUSHER CRAFT	1	A

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<b>SAC Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
8905	LIGHT-VESSELS, FIRE-FLOATS, DREDGERS, FLOATING CRANES AND OTHER VESSELS THE NAVIGABILITY OF WHICH IS SUBSIDIARY TO THEIR MAIN FUNCTION; FLOATING DOCKS; FLOATING OR SUBMERSIBLE DRILLING OR PRODUCTION PLATFORMS		
89051000	- Dredgers	1	A
89052000	- Floating or submersible drilling or production platforms	1	A
89059000	- Other	1	A
8906	OTHER VESSELS, INCLUDING WARSHIPS AND LIFEBOATS OTHER THAN ROWING BOATS		
89061000	- Warships	1	A
89069000	- Other	1	A
8907	OTHER FLOATING STRUCTURES (FOR EXAMPLE, RAFTS, TANKS, COFFER-DAMS, LANDING STAGES, BUOYS AND BEACONS)		
89071000	- Inflatable rafts	6	C
89079000	- Other	1	A
89080000	VESSELS AND OTHER FLOATING STRUCTURES FOR BREAKING UP	1	A
90	OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; PARTS AND ACCESSORIES THEREOF		
9001	OPTICAL FIBERS AND OPTICAL FIBER BUNDLES; OPTICAL FIBER CABLES OTHER THAN THOSE OF HEADING 8544; SHEETS AND PLATES OF POLARIZING MATERIAL; LENSES (INCLUDING CONTACT LENSES), PRISMS, MIRRORS AND OTHER OPTICAL ELEMENTS, OF ANY MATERIAL, UNMOUNTED, OTHER THAN SUCH ELEMENTS OF GLASS NOT OPTICALLY WORKED		
90011000	- Optical fibres, optical fibre bundles and cables	0	A
90012000	- Sheets and plates of polarizing material	1	A
90013000	- Contact lenses	6	B
90014000	- Spectacle lenses of glass	1	A
90015000	- Spectacle lenses of other materials	1	A
90019000	- Other	6	B
9002	LENSES, PRISMS, MIRRORS AND OTHER OPTICAL ELEMENTS, OF ANY MATERIAL, MOUNTED, BEING PARTS OF OR FITTINGS FOR INSTRUMENTS OR APPARATUS, OTHER THAN SUCH ELEMENTS OF GLASS NOT OPTICALLY WORKED		
90021	- Objective lenses:		
90021100	- - For cameras, projectors or photographic enlargers or reducers	1	A
90021900	- - Other	1	A
90022000	- Filters	1	A
90029000	- Other	1	A
9003	FRAMES AND MOUNTINGS FOR SPECTACLES, GOGGLES OR THE LIKE, OR PARTS THEREOF		
90031	- Frames and mountings:		
90031100	- - Of plastics	1	A
90031900	- - Of other materials	1	A
90039000	- Parts	1	A
9004	CORRECTIVE AND PROTECTIVE SPECTACLES; GOGGLES AND SIMILAR GOODS		
90041000	- Sunglasses	15	C
900490	- Other:		
90049010	- - Protective goggles, for workers (excluding sunglasses)	1	A
90049090	- - Other	15	C
9005	BINOCULARS, MONOCULARS, OTHER OPTICAL TELESCOPES, AND MOUNTINGS THEREOF; OTHER ASTRONOMICAL INSTRUMENTS AND MOUNTINGS THEREOF, BUT NOT INCLUDING INSTRUMENTS FOR RADIO-ASTRONOMY		
90051000	- Binoculars	15	A
90058000	- Other instruments	1	A
90059000	- Parts and accessories (including mountings)	1	A
9006	PHOTOGRAPHIC (OTHER THAN CINEMATOGRAPHIC) CAMERAS; PHOTOGRAPHIC FLASHLIGHT APPARATUS AND FLASHBULBS OTHER THAN DISCHARGE LAMPS OF HEADING 85.39		
90061000	- Cameras of a kind used for preparing printing plates or cylinders	1	A
90063000	- Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	1	A
90064000	- Instant print cameras	15	A
90065	- Other cameras:		

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<b>SAC Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
90065100	-- With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm:	15	A
900652	-- Other, for roll film of a width of less than 35 mm:		
90065210	--- Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	1	A
90065290	--- Other	15	A
900653	-- Other, for roll film of a width of 35 mm:		
90065310	--- Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	1	A
90065390	--- Other	15	A
900659	-- Other:		
90065910	--- Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	1	A
90065990	--- Other	15	A
90066	- Photographic flashlight apparatus and flashbulbs:		
90066100	- - Discharge lamp ("electronic") flashlight apparatus	10	A
900669	- - Other:		
90066910	- - - Flashbulbs, flashcubes and the like	10	A
90066990	- - - Other	10	A
90069	- Parts and accessories:		
90069100	- - For photographic cameras	1	A
90069900	- - Other	1	A
9007	CINEMATOGRAPHIC CAMERAS AND PROJECTORS, WHETHER OR NOT INCORPORATING SOUND RECORDING OR REPRODUCING APPARATUS		
90071	- Cameras:		
90071100	- - For film of less than 16 mm width or for double-8 mm film	15	A
90071900	- - Other	15	A
90072000	- Projectors	1	A
90079	- Parts and accessories:		
90079100	- - For cameras	10	A
90079200	- - For projectors	1	A
9008	STILL IMAGE PROJECTORS; PHOTOGRAPHIC ENLARGERS AND REDUCERS		
90081000	- Slide projectors	15	A
90082000	- Microfilm, microfiche or other microform readers, whether or not capable of producing copies	1	A
90083000	- Other still image projectors	15	A
90084000	- Photographic enlargers and reducers	1	A
90089000	- Parts and accessories	1	A
9010	APPARATUS AND EQUIPMENT FOR PHOTOGRAPHIC OR CINEMATOGRAPHIC LABORATORIES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; NEGATOSCOPES; PROJECTION SCREENS		
90101000	- Apparatus and equipment for automatically developing photographic, cinematographic film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	1	A
90105000	- Other apparatus and equipment for photographic or cinematographic laboratories; negatoscopes	1	A
90106000	- Projection screens	1	A
90109000	- Parts and accessories	0	A
9011	COMPOUND OPTICAL MICROSCOPES, INCLUDING THOSE FOR PHOTOMICROGRAPHY, CINEPHOTOMICROGRAPHY OR MICROPROJECTION:		
90111000	- Stereoscopic microscopes:	0	A
90112000	- Other microscopes, for photomicrography, cinephotomicrography or microprojection:	0	A
90118000	- Other microscopes	1	A
90119000	- Parts and accessories:	0	A
9012	MICROSCOPES OTHER THAN OPTICAL MICROSCOPES; DIFFRACTION APPARATUS:		
90121000	- Microscopes other than optical microscopes; diffraction apparatus:	0	A
90129000	- Parts and accessories:	0	A
9013	LIQUID CRYSTAL DEVICES NOT CONSTITUTING ARTICLES PROVIDED FOR MORE SPECIFICALLY IN OTHER HEADINGS; LASERS, OTHER THAN LASER DIODES; OTHER OPTICAL APPLIANCES AND INSTRUMENTS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER:		
90131000	- Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, instruments or apparatus of this Chapter or Section XVI	6	A
90132000	- Lasers, other than laser diodes	1	A



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SAC Code	Description	Base Rate	Staging Category
90138000	- Other devices, apparatus and instruments	1	A
90139000	- Parts and accessories:	1	A
9014	COMPASSES, INCLUDING NAVIGATION COMPASS, OTHER NAVIGATIONAL INSTRUMENTS AND APPARATUS		
90141000	- Compasses, including navigation compass	1	A
90142000	- Navigational instruments and apparatus aircraft or spacecraft type (other than compasses)	1	A
90148000	- Other instruments and apparatus	1	A
90149000	- Parts and accessories:	1	A
9015	GEODESY, TOPOGRAPHY, SURVEYING, LEVELING, PHOTOGRAMMETRY, HYDROGRAPHIC, OCEANOGRAPHIC, HYDROLOGICAL, METEOROLOGICAL OR GEOPHYSICAL, INSTRUMENTS AND APPARATUS, EXCLUDING COMPASSES; RANGEFINDERS:		
90151000	- Rangefinders	1	A
90152000	- Theodolites and tacheometers	1	A
90153000	- Levels	1	A
90154000	- Photogrammetrical instruments and apparatus	1	A
90158000	- Other instruments and apparatus	1	A
90159000	- Parts and accessories:	1	A
90160000	BALANCES OF A SENSITIVITY OF 5 CG OR BETTER, WITH OR WITHOUT WEIGHTS	1	A
9017	DRAWING, MARKING-OUT OR MATHEMATICAL CALCULATING INSTRUMENTS (FOR EXAMPLE, DRAFTING MACHINES, PANTOGRAPHS, PROTRACTORS, DRAWING SETS, SLIDE RULES, DISC CALCULATORS); INSTRUMENTS FOR MEASURING LENGTH, FOR USE IN THE HAND (FOR EXAMPLE, MEASURING RODS AND TAPES, MICROMETERS, CALLIPERS), NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER:		
90171000	- Drafting tables and machines, whether or not automatic	6	C
90172000	- Other drawing, marking-out or mathematical calculating instruments:	1	A
90173000	- Micrometers, callipers and gauges:	1	A
90178000	- Other instruments	1	A
90179000	- Parts and accessories:	0	A
9018	INSTRUMENTS AND APPARATUS USED IN MEDICAL, SURGICAL, DENTAL OR VETERINARY SCIENCES, INCLUDING SCINTIGRAPHIC APPARATUS, OTHER ELECTRO-MEDICAL APPARATUS AND SIGHT-TESTING INSTRUMENTS:		
90181	- Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):		
90181100	-- Electro-cardiographs:	1	A
90181200	-- Ultrasonic scanning apparatus	1	A
90181300	-- Magnetic resonance imaging apparatus	1	A
90181400	-- Scintigraphic apparatus	1	A
90181900	-- Other	1	A
90182000	- Ultra-violet or infra-red ray apparatus	1	A
90183	- Syringes, needles, catheters, canulae and the like:		
901831	-- Syringes, with or without needles:		
90183110	--- Disposable:	1	A
90183190	--- Other	1	A
90183200	-- Tubular metal needles and needles for sutures:	1	A
901839	-- Other		
90183910	--- Venoclysis equipment	1	A
90183990	--- Other	1	A
90184	- Other odontological instruments and apparatus:		
90184100	- Dental drill engines, whether or not combined on a single base with other dental equipment	1	A
90184900	-- Other	1	A
90185000	- Other ophthalmic instruments and apparatus	1	A
90189000	- Other instruments and apparatus	1	A
9019	MECHANO-THERAPY APPLIANCES; MASSAGE APPARATUS; PSYCHOLOGICAL APTITUDE-TESTING APPARATUS; OZONE THERAPY, OXYGEN THERAPY, AEROSOL THERAPY, ARTIFICIAL RESPIRATION OR OTHER THERAPEUTIC RESPIRATION APPARATUS:		
90191000	- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	1	A

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<b>SAC Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
90192000	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	1	A
90200000	OTHER BREATHING APPLIANCES AND GAS MASKS, EXCLUDING PROTECTIVE MASKS HAVING NEITHER MECHANICAL PARTS NOR REPLACEABLE FILTERS	1	A
9021	ORTHOPAEDIC APPLIANCES, INCLUDING CRUTCHES, SURGICAL BELTS AND TRUSSES; SPLINTS AND OTHER FRACTURE APPLIANCES; ARTIFICIAL PARTS OF THE BODY; HEARING AIDS AND OTHER APPLIANCES WHICH ARE WORN OR CARRIED, OR IMPLANTED IN THE BODY, TO COMPENSATE FOR A DEFECT OR DISABILITY:		
90211000	- Orthopedic or fracture articles and apparatus:	1	A
90212	- Artificial teeth and dental fittings:		
90212100	-- Artificial teeth	1	A
90212900	-- Other	1	A
90213	-- Othe prosthesis articles and apparatus		
90213100	-- Artificial joints	1	A
90213900	-- Other	1	A
90214000	- Hearing aids, excluding parts and accessories	1	A
90215000	- Pacemakers for stimulating heart muscles, excluding parts and accessories	1	A
90219000	- Other	1	A
9022	APPARATUS BASED ON THE USE OF X-RAYS OR OF ALPHA, BETA OR GAMMA RADIATIONS, WHETHER OR NOT FOR MEDICAL, SURGICAL, DENTAL OR VETERINARY USES, INCLUDING RADIOGRAPHY OR RADIOTHERAPY APPARATUS, X-RAY TUBES AND OTHER X-RAY GENERATORS, HIGH TENSION GENERATORS, CONTROL PANELS AND DESKS, SCREENS, EXAMINATION OR TREATMENT TABLES, CHAIRS AND THE LIKE:		
90221	- Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:		
90221200	-- Tomography apparatus governed by an automatic data processing machine	1	A
90221300	-- Other, for dental uses	1	A
90221400	-- Other, for medical, surgical or veterinary uses	1	A
90221900	-- For other uses	1	A
90222	- Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:		
90222100	-- For medical, surgical, dental or veterinary uses	1	A
90222900	-- For other uses	1	A
90223000	- X-ray tubes	1	A
90229000	- Other, including parts and accessories:	1	A
90230000	INSTRUMENTS, APPARATUS AND MODELS, DESIGNED FOR DEMONSTRATIONAL PURPOSES (FOR EXAMPLE, IN EDUCATION OR EXHIBITIONS), UNSUITABLE FOR OTHER USES	1	A
9024	MACHINES AND APPLIANCES FOR TESTING THE HARDNESS, STRENGTH, COMPRESSIBILITY, ELASTICITY OR OTHER MECHANICAL PROPERTIES OF MATERIALS (FOR EXAMPLE, METALS, WOOD, TEXTILES, PAPER, PLASTICS):		
90241000	- Machines and appliances for testing metals	1	A
90248000	- Other machines and apparatus	1	A
90249000	- Parts and accessories	1	A
9025	HYDROMETERS, LIQUID WEIGHER AND SIMILAR FLOATING INSTRUMENTS, THERMOMETERS, PYROMETERS, BAROMETERS, HYGROMETERS AND PSYCHROMETERS RECORDING OR NOT, AND ANY COMBINATION OF THESE INSTRUMENTS:		
90251	- Thermometers and pyrometers, not combined with other instruments:		
90251100	-- Liquid-filled, for direct reading:	1	A
90251900	-- Other	1	A
90258000	- Other instruments	0	A
90259000	- Parts and accesories	1	A

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<b>SAC Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
9026	INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING THE FLOW, LEVEL, PRESSURE OR OTHER VARIABLES OF LIQUIDS OR GASES (FOR EXAMPLE, FLOW METERS, LEVEL GAUGES, MANOMETERS, HEAT METERS), EXCLUDING INSTRUMENTS AND APPARATUS OF HEADING 90.14, 90.15, 90.28 OR 90.32:		
90261000	- For measuring or checking the flow or level of:	0	A
90262000	- For measuring or pressure control	0	A
90268000	- Other instruments and apparatus	0	A
90269000	- Parts and accessories	0	A
9027	INSTRUMENTS AND APPARATUS FOR PHYSICAL OR CHEMICAL ANALYSIS (FOR EXAMPLE, POLARIMETERS, REFRACTOMETERS, SPECTROMETERS, GAS OR SMOKE ANALYSIS APPARATUS); INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING VISCOSITY, POROSITY, EXPANSION, SURFACE TENSION OR THE LIKE; INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING QUANTITIES OF HEAT, SOUND OR LIGHT (INCLUDING EXPOSURE METERS); MICROTOMES:		
90271000	- Gas or smoke analysis apparatus	1	A
90272000	- Chromatographs and electrophoresis instruments	0	A
90273000	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	0	A
90275000	- Other instruments and apparatus using optical radiations (UV, visible, IR)	0	A
902780	- Other instruments or apparatus:		
90278010	- Light-meter	1	A
90278090	- - Other	0	A
902790	- Microtomes; parts and accessories:		
90279010	- - Microtomes	1	A
90279090	- - Parts and accessories	0	A
9028	GAS, LIQUID OR ELECTRICITY SUPPLY OR PRODUCTION METERS, INCLUDING CALIBRATING METERS THEREFOR:		
90281000	- Gas meters	1	A
90282000	- Liquid meters:	1	A
902830	- Electricity meters:		
90283010	- - Electro-magnetic induction supply meters, with 4, 5 or 6 terminals, for a current not exceeding 100 A	6	A
90283090	- - Other	1	A
90289000	- Parts and accessories	1	A
9029	REVOLUTION COUNTERS, PRODUCTION COUNTERS, TAXIMETERS, MILEOMETERS, PEDOMETERS AND THE LIKE; SPEED INDICATORS AND TACHOMETERS, OTHER THAN THOSE OF HEADING 90.14 OR 90.15; STROBOSCOPES:		
90291000	- Revolution counters, production counters, taximeters, mileometers, pedometers and the like	1	A
90292000	- Speed indicators and tachometers; stroboscopes	1	A
90299000	- Parts and accessories	1	A
9030	OSCILLOSCOPES, SPECTRUM ANALYSERS AND OTHER INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING ELECTRICAL QUANTITIES, EXCLUDING METERS OF HEADING 90.28; INSTRUMENTS AND APPARATUS FOR MEASURING OR DETECTING ALPHA, BETA, GAMMA, XRAY, COSMIC OR OTHER IONIZING RADIATIONS:		
90301000	- Instruments and apparatus for measuring or detecting ionizing radiations	1	A
90302000	- Cathode-ray oscilloscopes and cathode-ray oscillographs	1	A
90303	- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power:		
90303100	- - Multimeters, without register device	1	A
90303200	- - Multimeters, with register device	1	A
90303300	- - Other, without register device	1	A
90303900	- - Other, with register device	1	A
90304000	Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	0	A
90308	- Other instruments or apparatus:		
90308200	- - For measuring or checking semiconductor wafers or devices	0	A
90308400	- - Other, with register device	1	A
90308900	- - Other	1	A

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<b>SAC Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
90309000	- Parts and accessories	1	A
9031	MEASURING OR CHECKING INSTRUMENTS, APPLIANCES AND MACHINES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; PROFILE PROJECTORS:		
90311000	- Machines for balancing mechanical parts	1	A
90312000	- Test benches	1	A
90314	- Other optical instruments and apparatus:		
90314100	-- For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	0	A
903149	-- Other		
90314910	--- Profile projectors	1	A
90314990	--- Other	0	A
90318000	- Other instruments, apparatus and machines	1	A
90319000	- Parts and accessories	0	A
9032	AUTOMATIC REGULATING OR CONTROLLING INSTRUMENTS AND APPARATUS:		
90321000	- Thermostats	1	A
90322000	- Manostats	1	A
90328	- Other instruments or apparatus:		
90328100	-- Hydraulic or pneumatic	1	A
90328900	-- Other	1	A
90329000	- Parts and accessories	1	A
90330000	PARTS AND ACCESSORIES (NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER) FOR MACHINES, APPLIANCES, INSTRUMENTS OR APPARATUS OF CHAPTER 90	1	A
91	CLOCKS AND WATCHES AND PARTS THEREOF		
9101	WRIST-WATCHES, POCKET-WATCHES AND OTHER WATCHES, INCLUDING STOP-WATCHES, WITH CASE OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL:		
91011	- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:		
91011100	-- With mechanical display only	15	B
910119	-- Other		
91011910	--- With opto-electronic display only	15	B
91011990	--- Other	15	B
91012	- Other wrist-watches, whether or not incorporating a stop-watch facility:		
91012100	-- Automatic	15	B
91012900	-- Other	15	B
91019	- Other		
91019100	-- Electrically operated	15	B
91019900	-- Other	15	B
9102	WRIST-WATCHES, POCKET-WATCHES AND OTHER WATCHES, INCLUDING STOP-WATCHES, OTHER THAN THOSE OF HEADING 9101:		
91021	- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:		
91021100	-- With mechanical display only	15	B
91021200	-- With opto-electronic display only	15	B
91021900	-- Other	15	B
91022	- Other wrist-watches, whether or not incorporating a stop-watch facility:		
91022100	-- Automatic	15	B
91022900	-- Other	15	B
91029	- Other		
91029100	--- Electrically operated	15	B
91029900	-- Other	15	B
9103	ALARM CLOCKS AND OTHER SMALL CLOCKWORK		
91031000	- Electrically operated	15	B
91039000	- Other	15	B
91040000	INSTRUMENT PANEL CLOCKS AND CLOCKS OF A SIMILAR TYPE FOR VEHICLES, AIRCRAFT, SPACECRAFT OR VESSELS	1	A
9105	- OTHER CLOCKS		
91051	- Alarm clocks:		
91051100	-- Electrically operated	15	A
91051900	-- Other	15	A

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<b>SAC Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
91052	- Wall clocks:		
91052100	- - Electrically operated	15	A
91052900	- - Other	15	A
91059	- Other		
91059100	- - Electrically operated	15	A
91059900	- - Other	15	A
9106	TIME OF DAY RECORDING APPARATUS AND APPARATUS FOR MEASURING, RECORDING OR OTHERWISE INDICATING INTERVALS OF TIME, WITH CLOCK OR WATCH MOVEMENT OR WITH SYNCHRONOUS MOTOR (FOR EXAMPLE, TIME-REGISTERS, TIME-RECORDERS):		
91061000	- Attendance registers, time-registers; time-recorders	1	A
910690	- Other		
91069010	- - Parking meters	1	A
91069090	- - Other	1	A
91070000	TIME SWITCHES AND OTHER APPARATUS TO ENABLE ACTION A DEVICE IN A GIVEN TIME, WITH CLOCK OR WITH SYNCHRONOUS MOTOR	1	A
9108	SMALL CLOCKWORK , COMPLETE OR ASSEMBLED		
91081	- - Electrically operated		
91081100	- - With mechanical display only or with a device to which a mechanical display can be incorporated	6	B
91081200	- - With opto-electronic display only	6	B
91081900	- - Other	6	B
91082000	- Automatic	6	B
91089000	- Other	6	B
9109	OTHER CLOCKWORK , COMPLETE OR ASSEMBLED		
91091	- Electrically operated:		
91091100	- - Alarm clocks:	6	B
91091900	- - Other	6	B
91099000	- Other	6	B
9110	COMPLETE CLOCKWORK UNASSEMBLED OR PARTLY ASSEMBLED (CHABLONS); INCOMPLETE CLOCKWORK , ASSEMBLED; BLANK CLOCKWORK (EBAUCHES):		
91101	- Small clockwork		
91101100	- - Complete clockwork, unassembled or partly assembled (chablons)	1	A
91101200	- - Incomplete clockwork, assembled	1	A
91101900	- - Blank clockwork (ebauches)	1	A
91109000	- Other	1	A
9111	WATCH CASES OF HEADING 91.01 OR 91.02 AND PARTS THEREOF:		
91111000	- Cases of precious metal or of metal clad with precious metal	15	B
91112000	- Cases of base metal, whether or not gold- or silver- plated	10	B
91118000	- - Other cases	10	B
91119000	- Parts	1	A
9112	CLOCK CASES AND CASES OF A SIMILAR TYPE FOR OTHER GOODS OF THIS CHAPTER, AND PARTS THEREOF:		
91122000	- Cases and other similar enclosures	10	B
91129000	- Parts	1	A
9113	WATCH STRAPS, WATCH BANDS AND WATCH BRACELETS, AND PARTS THEREOF:		
91131000	- Of precious metal or of metal clad with precious metal	15	B
91132000	- Of base metal, whether or not gold- or silverplated	10	B
91139000	- Other	10	B
9114	OTHER CLOCK OR WATCH PARTS:		
91141000	- Springs, including spirals	6	B
91142000	- Gemstones	6	B
91143000	- Spheres or quadrants	6	B
91144000	- Plates and bridges	6	B
91149000	- Other	6	C
92	MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES OF SUCH ARTICLES.		
9201	PIANOS, INCLUDING AUTOMATIC PIANOS; HARPSICHORDS AND OTHER KEYBOARD STRINGED INSTRUMENTS:		
92011000	- Upright pianos	10	A
92012000	- Grand pianos	10	A

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<b>SAC Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
92019000	- Other	10	A
9202	OTHER STRING MUSICAL INSTRUMENTS (FOR EXAMPLE, GUITARS, VIOLINS, HARPS):		
92021000	- Played with a bow	10	A
920290	- Other		
92029010	- - Guitars	15	A
92029090	- - Other	10	A
9205	OTHER WIND INSTRUMENTS ( FOR EXAMPLE: CLARINET, TRUMPET, BAGPIPE)		
92051000	- Brass-wind instruments	10	A
920590	- Other		
92059010	- - Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds	10	A
92059020	Accordions and similar instruments	10	A
92059030	- - Harmonics	10	A
92059090	- - Other	10	A
92060000	PERCUSSION MUSICAL INSTRUMENTS (FOR EXAMPLE, DRUMS, XYLOPHONES, CYMBALS, CASTANETS, MARACAS)	10	A
9207	MUSICAL INSTRUMENTS, THE SOUND OF WHICH IS PRODUCED, OR MUST BE AMPLIFIED, ELECTRICALLY (FOR EXAMPLE, ORGANS, GUITARS, ACCORDIONS):		
92071000	- Keyboard instruments, other than accordions	10	A
92079000	- Other	10	A
9208	MUSICAL BOXES, FAIRGROUND ORGANS, MECHANICAL STREET ORGANS, MECHANICAL SINGING BIRDS, MUSICAL SAWS AND OTHER MUSICAL INSTRUMENTS NOT FALLING WITHIN ANY OTHER HEADING OF THIS CHAPTER; DECOY CALLS OF ALL KINDS; WHISTLES, CALL HORNS AND OTHER MOUTH-BLOWN SOUND SIGNALLING INSTRUMENTS:		
92081000	- Musical boxes	10	A
92089000	- Other	10	A
9209	PARTS (FOR EXAMPLE, MECHANISMS FOR MUSICAL BOXES) AND ACCESSORIES (FOR EXAMPLE, CARDS, DISCS AND ROLLS FOR MECHANICAL INSTRUMENTS) OF MUSICAL INSTRUMENTS; METRONOMES, TUNING FORKS AND PITCH PIPES OF ALL KINDS:		
92093000	- Musical instrument strings	6	A
92099	- Other		
92099100	- - Parts and accessories for pianos	6	A
92099200	- - Parts and accessories for the musical instruments of heading 92.02	6	A
92099400	- - Parts and accessories for the musical instruments of heading 92.07	6	A
920999	- - Other		
92099910	- - - Metronomes, tuning forks	6	A
92099920	- - - Mechanisms for musical boxes	6	A
92099930	- - - Parts and accessories for the musical instruments of subheading 9205.90.10	6	A
92099990	- - - Other	6	A
93	WEAPONS, AMMUNITION AND PARTS AND ACCESSORIES THEREOF		
9301	MILITARY WEAPONS, OTHER THAN REVOLVERS, PISTOLS AND KNIFE AND OTHER COLD STEEL WEAPONS		
93011	- Artillery weapons (for example, guns, howitzers and mortars)		
93011100	- - Self-propelled	6	C
93011900	- - Other	6	C
93012000	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	6	C
93019000	- Other	6	C
93020000	REVOLVERS AND PISTOLS, OTHER THAN THOSE OF HEADING 93.03 OR 93.04	15	C
9303	OTHER FIREARMS AND SIMILAR DEVICES WHICH OPERATE BY THE FIRING OF AN EXPLOSIVE CHARGE (FOR EXAMPLE, SPORTING SHOTGUNS AND RIFLES, MUZZLELOADING FIREARMS, VERY PISTOLS AND OTHER DEVICES DESIGNED TO PROJECT ONLY SIGNAL FLARES, PISTOLS AND REVOLVERS FOR FIRING BLANK AMMUNITION, CAPTIVE-BOLT HUMANE KILLERS, LINE-THROWING GUNS):		

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SAC Code	Description	Base Rate	Staging Category
93031000	- Muzzle-loading firearms	15	C
93032000	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	15	C
93033000	- Other sporting, hunting or target-shooting rifles	15	C
93039000	- Other	15	C
93040000	OTHER ARMS (FOR EXAMPLE, SPRING, AIR OR GAS GUNS AND PISTOLS, TRUNCHEONS), EXCLUDING THOSE OF HEADING 93.07	15	C
9305	PARTS AND ACCESSORIES OF ARTICLES OF HEADINGS 93.01 TO 93.04:		
93051000	- Of revolvers or pistols	15	C
93052	- Of shotguns or rifles of heading 93.03		
93052100	- - Shotgun barrels	15	C
93052900	- - Other	15	C
93059	- Other		
93059100	- - Of military weapons of heading 93.01	15	C
93059900	- - Other	15	C
9306	BOMBS, GRENADES, TORPEDOES, MINES, MISSILES AND SIMILAR MUNITIONS OF WAR AND PARTS THEREOF; CARTRIDGES AND OTHER AMMUNITION AND PROJECTILES AND PARTS THEREOF, INCLUDING SHOT AND CARTRIDGE WADS:		
93062	- Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof		
93062100	- - Cartridges	15	C
93062900	- - Other	15	C
930630	- Other cartridges and parts thereof		
93063010	- - Cartridges for riveting pistols or similar purposes, human killer guns and parts thereof	15	C
93063090	- Other cartridges and parts thereof	15	C
93069000	- Other	15	C
93070000	SABERS, SWORDS, BAYONETS, SPEARS AND SIMILAR COLD STEEL WEAPONS, PARTS THEREOF AND THEIR SHEATHS	6	C
94	FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHINGS; LAMPS AND LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE; PREFABRICATED BUILDINGS		
9401	SEATS (OTHER THAN THOSE OF HEADING 94.02), WHETHER OR NOT CONVERTIBLE INTO BEDS, AND PARTS THEREOF:		
94011000	- Seats of a kind used for aircraft	15	B
940120	- Seats of a kind used for motor vehicles:		
94012010	- - For Pulman type coaches:	10	C
94012090	- - Other	15	C
94013000	- Swivel seats with variable height adjustment:	15	C
94014000	- Seats other than garden seats or camping equipment, convertible into beds	15	C
94015	- Seats of rattans, osier, bamboo or similar materials		
94015100	- - Of bamboo or rattans	15	C
94015900	- - Other	15	C
94016	- Other seats, with wooden frames:		
94016100	- - Filled	15	C
94016900	- - Other	15	C
94017	- Other seats, with metal frames:		
94017100	- Filled	15	C
94017900	- - Other	15	C
94018000	- - Other seats	15	C
94019000	- Parts	6	C
9402	MEDICAL, SURGICAL, DENTAL OR VETERINARY FURNITURE (FOR EXAMPLE, OPERATING TABLES, EXAMINATION TABLES, HOSPITAL BEDS WITH MECHANICAL FITTINGS, DENTISTS' CHAIRS); BARBERS' CHAIRS AND SIMILAR CHAIRS, HAVING ROTATING AS WELL AS BOTH RECLINING AND ELEVATING MOVEMENTS; PARTS OF THE FOREGOING ARTICLES		
94021000	- Dentists', barbers' or similar chairs and parts thereof	1	A
940290	- Other		
94029010	- - Medical or surgical furniture other than operating tables	10	B
94029020	- - Other furniture:	MFN	E

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<b>SAC Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
94029090	-- Parts	1	A
9403	OTHER FURNITURE AND PARTS THEREOF:		
94031000	- Metal furniture of a kind used in offices:	MFN	E
94032000	- Other metal furniture:	15	D
94033000	- Wooden furniture of the kind used in offices	MFN	E
94034000	- Wooden furniture of the kind used in kitchens	MFN	E
94035000	- Wooden furniture of the kind used in bedrooms	MFN	E
94036000	- Other wooden furniture	MFN	E
94037000	- Furniture of plastics	15	D
94038	- Furniture of other materials, including rattans, osier, bamboo or similar materials		
94038100	-- Of bamboo or rattans	MFN	E
94038900	-- Other	MFN	E
940390	- Parts		
94039010	-- Of wood	MFN	E
94039090	-- Other	MFN	E
9404	MATTRESS SUPPORTS; ARTICLES OF BEDDING AND SIMILAR FURNISHING (FOR EXAMPLE, MATTRESSES, QUILTS, EIDERDOWNS, CUSHIONS, POUFFES AND PILLOWS) FITTED WITH SPRINGS OR STUFFED OR INTERNALLY FITTED WITH ANY MATERIAL OR OF CELLULAR RUBBER OR PLASTICS, WHETHER OR NOT COVERED:		
94041000	- Mattress supports	15	C
94042	- Mattress		
94042100	-- Of cellular rubber or plastics, whether or not covered	15	C
94042900	-- Of other materials	15	C
94043000	- Sleeping bags	15	C
94049000	-- Other	15	C
9405	LAMPS AND LIGHTING FITTINGS INCLUDING SEARCHLIGHTS AND SPOTLIGHTS AND PARTS THEREOF, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE, HAVING A PERMANENTLY FIXED LIGHT SOURCE, AND PARTS THEREOF NOT ELSEWHERE SPECIFIED OR INCLUDED		
940510	Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares:		
94051010	- Circular 120 volts fluorescent lamps of a power of 22 watts or more but not more than 32 watts	1	A
94051090	-- Other	15	A
94052000	- Electric table, desk, bedside or floor-standing lamps:	15	C
94053000	- Lighting sets of a kind used for Christmas trees	15	A
940540	- Other electrical lamps and lighting fittings:		
94054010	-- With mercury or sodium vapour lamps	1	A
94054090	-- Other	15	C
940550	- Non-electrical lamps and lighting fittings:		
94055010	-- Of base metals	15	C
94055090	-- Other	15	C
94056000	- Illuminated signs, illuminated name-plates and the like	15	D
94059	- Parts		
94059100	-- Of glass	6	A
940592	-- Of plastics		
94059210	--- Diffusers	6	A
94059290	--- Other	10	A
94059900	-- Other	10	A
9406	PREFABRICATED BUILDINGS		
94060010	- Living quarters, not equipped, of an area not exceeding 75 m <sup>2</sup>	15	C
94060020	- Green houses, not equipped, of an area not exceeding 1000m <sup>2</sup>	1	A
94060090	- Other	15	C
95	TOYS, GAMES AND SPORTS OR RECREATION ARTICLES; PARTS AND ACCESSORIES THEREOF		
9503	TRICYCLES, SCOOTERS, PEDAL CAR WITH WHEELS AND SIMILAR WHEELED TOYS; CARS AND WHEELCHAIRS FOR DOLLS; DOLLS; OTHER TOYS, SCALE MODELS AND SIMILAR MODELS, FOR ENTERTAINMENT, WHETHER ASSEMBLED OR NOT; PUZZLES OF ALL KINDS.		
95030010	- Tricycles, scooters, pedal cars and other wheeled toys designed to be ridden by children; wheelchairs and carriages for dolls	15	C
9503002	- Dolls representing only human beings, parts and accessories thereof:		
95030021	- Dolls, whether or not dressed	15	C
95030022	-- Clothing, clothing accessories, footwear and headgear	15	C
95030029	-- Parts and accessories	6	C



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SAC Code	Description	Base Rate	Staging Category
9503003	- Reduced-size scale models and similar models, for entertainment, whether or not animated; set or kits, and constructional toys		
95030031	- Electric trains, including tracks, signals and other accessories thereof	15	C
95030032	- Reduced-size ("scale") model assembly kits, whether or not animated, excluding those of subheading 9503.00.10	15	C
95030033	-- Constructional toys	15	C
95030034	-- Sets or kits	15	C
95030039	-- Other	15	C
9503004	- Toys representing animals or non-human creatures:		
95030041	-- Filled:	15	C
95030042	-- Plastic eyes and noses	1	A
95030043	-- Other parts of filled toys	15	C
95030049	-- Other	15	C
95030050	- Toy musical instruments and apparatus	15	C
95030060	- Puzzles	15	C
95030070	- Other toys, put up in sets or kits or outfits	15	C
95030080	- Other toys and models, incorporating a motor	15	C
95030090	- Other	15	A
9504	ARTICLES FOR FUNFAIR, INCLUDING THOSE INCORPORATING MOTOR, BILLIARDS, TABLES SPECIALLY DESIGNED FOR CASINO GAMES AND AUTOMATIC BOWLING ALLEY EQUIPMENT:		
95041000	- Video games of a kind used with a television receiver	15	C
950420	- Articles and accessories for billiards of any kind:		
95042010	-- Billiard tables	15	C
95042090	-- Other	10	B
95043000	- Other games, operated by coins, banknotes (paper currency), discs or other similar articles, other than bowling alley equipment	15	C
95044000	- Cards	15	C
95049000	- Other	15	C
9505	FESTIVE, CARNIVAL OR OTHER ENTERTAINMENT ARTICLES, INCLUDING CONJURING TRICKS AND NOVELTY JOKES:		
95051000	- Articles for Christmas festivities	15	C
95059000	- Other:	15	C
9506	ARTICLES AND EQUIPMENT FOR GENERAL PHYSICAL EXERCISE, GYMNASTICS, ATHLETICS, OTHER SPORTS (INCLUDING TABLE-TENNIS) OR OUTDOOR GAMES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; SWIMMING POOLS AND PADDLING POOLS:		
95061	- Snow-skis and other snow-ski equipment:		
95061100	-- Skis	10	C
95061200	-- Ski fastenings	10	C
95061900	-- Other	10	C
95062	- Water-skis, surf-boards, sailboards and other water-sport equipment:		
95062100	-- Sailboards	10	C
95062900	-- Other	10	C
95063	- Golf clubs and other golf equipment:		
95063100	-- Full sets of golf clubs	10	C
95063200	-- Balls	10	C
95063900	-- Other	10	C
950640	- Articles and equipment for table-tennis:		
95064010	-- Tables	15	C
95064090	-- Other	10	C
95065	- Tennis, badminton or similar rackets, whether or not strung:		
95065100	-- Tennis rackets, whether or not strung:	10	C
95065900	-- Other	10	C
95066	- Balls, other than golf balls and table-tennis balls:		
95066100	-- Tennis balls	10	C
95066200	-- Inflatable:	10	C
95066900	-- Other	10	C
95067000	- Ice skates and roller skates, including skating boots with skates attached	10	C
95069	- Other		
95069100	-- Articles and equipment for general physical exercise, gymnastics or athletics	10	C
95069900	-- Other	10	C

**Schedule of the Republic of Costa Rica**

<b>SAC Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
9507	FISHING RODS, FISH-HOOKS AND OTHER LINE FISHING TACKLE; FISH LANDING NETS, BUTTERFLY NETS AND SIMILAR NETS; DECOY "BIRDS" (OTHER THAN THOSE OF HEADING 92.08 OR 97.05) AND SIMILAR HUNTING OR SHOOTING REQUISITES:		
95071000	- Fishing rods	10	C
95072000	- Fish-hooks, whether or not snelled:	1	C
95073000	- Fishing reels	1	C
95079000	- Other	10	C
9508	ROUNDABOUTS, SWINGS, SHOOTING GALLERIES AND OTHER FAIRGROUND AMUSEMENTS; TRAVELLING CIRCUSES AND TRAVELLING ZOO; TRAVELLING THEATRES:		
95081000	- Travelling circuses and zoos	15	C
95089000	- Other	15	C
96	MISCELLANEOUS MANUFACTURED ARTICLES		
9601	WORKED IVORY, BONE, TORTOISE-SHELL, HORN, ANTLERS, CORAL, MOTHER-OF-PEARL AND OTHER ANIMAL CARVING MATERIAL, AND ARTICLES OF THESE MATERIALS (INCLUDING ARTICLES OBTAINED BY MOULDING):		
96011000	- Worked ivory and articles of ivory	15	C
96019000	- Other	15	C
9602	WORKED VEGETABLE OR MINERAL CARVING MATERIAL AND ARTICLES OF THESE MATERIALS; MOULDED OR CARVED ARTICLES OF WAX, OF STEARIN, OF NATURAL GUMS OR NATURAL RESINS OR OF MODELLING PASTES, AND OTHER MOULDED OR CARVED ARTICLES, NOT ELSEWHERE SPECIFIED OR INCLUDED; WORKED, UNHARDENED GELATIN (EXCEPT GELATIN OF HEADING 3503) AND ARTICLES OF UNHARDENED GELATIN:		
96020010	- Gelatin capsules For pharmaceutical products	1	A
96020020	- Moulded or carved paraffin	10	C
96020090	- Other	15	B
9603	BROOMS, BRUSHES (INCLUDING BRUSHES CONSTITUTING PARTS OF MACHINES, APPLIANCES OR VEHICLES), HAND-OPERATED MECHANICAL FLOOR SWEEPERS, NOT MOTORIZED, MOPS AND FEATHER DUSTERS; PREPARED KNOTS AND TUFTS FOR BROOM OR BRUSH MAKING; PAINT PADS AND ROLLERS; SQUEEGEES (OTHER THAN ROLLER SQUEEGEES):		
96031000	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles:	15	C
96032	- Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:		
96032100	- - Tooth brushes, including dental-plate brushes:	15	C
96032900	- - Other	15	C
96033000	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics:	6	C
96034000	- Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603 30); paint pads and rollers:	15	C
960350	- Other brushes constituting parts of machines, appliances or vehicles:		
96035010	- - Brushes constituting parts of machines or appliances	1	A
96035020	- - - Brushes of a kind used on the bodywork of vehicles of heading 87.02	1	A
96035090	- - Other	6	C
960390	- Other		
96039010	- - - Brushes for eraser pencils	1	A
96039020	- - Brushes of man-made materials bound together in a head:	15	C
96039090	- - - Other	15	C
96040000	HAND SIFT AND HAND SIEVES	1	A
96050000	TRAVEL SETS FOR PERSONAL TOILET, SEWING OR SHOE OR CLOTHES CLEANING	15	C
9606	BUTTONS, PRESS-FASTENERS, SNAP-FASTENERS AND PRESS-STUDS, BUTTON MOULDS AND OTHER PARTS OF THESE ARTICLES; BUTTON BLANKS:		
96061000	- Press-fasteners and parts thereof	1	A

**Schedule of the Republic of Costa Rica**

<b>SAC Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
96062	- Buttons		
96062100	- - Of plastics, not covered with textile material	6	A
96062200	- - Of base metal, not covered with textile material	6	B
96062900	-- Other	6	A
96063000	- Button moulds and other parts of buttons; button blanks	1	A
9607	- ZIPPERS AND PARTS THEREOF		
96071	- Zippers		
96071100	- - - Fitted with chain scoops of base metal	10	C
96071900	- - Other	15	C
96072000	- Parts	1	A
9608	BALL POINT PENS; FELT TIPPED AND OTHER POROUSTIPPED PENS AND MARKERS; FOUNTAIN PENS, STYLOGRAPH PENS AND OTHER PENS; DUPLICATING STYLOS; PROPELLING OR SLIDING PENCILS; PENHOLDERS, PENCIL-HOLDERS AND SIMILAR HOLDERS; PARTS (INCLUDING CAPS AND CLIPS) OF THE FOREGOING ARTICLES, OTHER THAN THOSE OF HEADING 9609:		
96081000	- Ball point pens:	15	C
9608	BALL POINT PENS; FELT TIPPED AND OTHER POROUSTIPPED PENS AND MARKERS; FOUNTAIN PENS, STYLOGRAPH PENS AND OTHER PENS; DUPLICATING STYLOS; PROPELLING OR SLIDING PENCILS; PENHOLDERS, PENCIL-HOLDERS AND SIMILAR HOLDERS; PARTS (INCLUDING CAPS AND CLIPS) OF THE FOREGOING ARTICLES, OTHER THAN THOSE OF HEADING 9609:		
96082000	- Felt tipped and other porous-tipped pens and markers	15	C
96083	- Fountain pens, stylograph pens and other pens:		
96083100	- - Indian ink drawing pens	10	C
96083900	- - Other	10	C
96084000	- Propelling or sliding pencils	1	A
96085000	- Sets of articles from two or more of the foregoing subheadings	10	C
96086000	- Refills for ball point pens, comprising the ball point and ink-reservoir	6	C
96089	- Other		
96089100	- - Pen nibs and nib points	6	C
960899	- - Other		
96089910	- - - Ball points for ball point pens	1	A
96089920	- - - Bodies for ballpoint pens	1	A
96089930	- - - Tips for felt tipped and other porous-tipped pens or markers	1	A
96089990	- - - Other	1	A
9609	PENCILS, PENCIL LEADS, PASTELS, DRAWING CHARCOALS, WRITING OR DRAWING CHALKS AND TAILORS' CHALKS:		
960910	- Pencils		
96091010	- - With wooden sheathes	10	C
96091090	- - Other	10	C
96092000	- Pencil leads	1	A
960990	- Other		
96099010	- - Writing or drawing chalk	10	C
96099090	- - Other	10	C
96100000	SLATES AND BOARDS, WITH WRITING OR DRAWING SURFACES, WHETHER OR NOT FRAMED	15	C
96110000	DATE, SEALING OR NUMBERING STAMPS, AND THE LIKE (INCLUDING DEVICES FOR PRINTING OR EMBOSsing LABELS), DESIGNED FOR OPERATING IN THE HAND; HAND-OPERATED COMPOSING STICKS AND HAND PRINTING SETS INCORPORATING SUCH COMPOSING STICKS	15	C
9612	TYPEWRITER OR SIMILAR RIBBONS, INKED OR OTHERWISE PREPARED FOR GIVING IMPRESSIONS, WHETHER OR NOT ON SPOOLS OR IN CARTRIDGES; INKPADS, WHETHER OR NOT INKED, WITH OR WITHOUT BOXES:		
961210	- Ribbons:		
96121010	- - For printers for automatic data processing machines and similar printers:	5	B
96121090	- - Other	15	B
96122000	- Ink-pads	6	B
9613	CIGARETTE LIGHTERS AND OTHER LIGHTERS, WHETHER OR NOT MECHANICAL OR ELECTRICAL, AND PARTS THEREOF OTHER THAN FLINTS AND WICKS:		

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<b>SAC Code</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
96131000	- Pocket lighters, gas fuelled, non-refillable	15	C
96132000	- Pocket lighters, gas fuelled, refillable	15	C
961380	- Other lighters:		
96138010	-- Industrial, laboratory and similar lighters	1	A
96138020	-- Table lighters	15	C
96138090	-- Other	1	A
96139000	- Parts	1	A
9614	SMOKING PIPES (INCLUDING PIPE BOWLS) AND CIGAR OR CIGARETTE HOLDERS, AND PARTS THEREOF:		
96140020	- Pipes and pipe bowls	15	B
96140090	- Other	15	B
9615	COMBS, HAIR-SLIDES AND THE LIKE; HAIRPINS, CURLING PINS, CURLING GRIPS, HAIR-CURLERS AND THE LIKE, OTHER THAN THOSE OF HEADING 85.16, AND PARTS THEREOF:		
96151	- Combs, hair-slides and the like:		
96151100	-- Of hard rubber or of plastics:	15	C
96151900	-- Other	15	C
96159000	- Other	15	C
9616	SCENT SPRAYS AND SIMILAR TOILET SPRAYS, AND MOUNTS AND HEADS THEREFOR; POWDER-PUFFS AND PADS FOR THE APPLICATION OF COSMETICS OR TOILET PREPARATIONS:		
96161000	- Scent sprays and similar toilet sprays, and mounts and heads thereof	15	B
96162000	- Powder-puffs and pads for the application of cosmetics or toilet preparations:	15	B
96170000	VACUUM FLASKS AND OTHER VACUUM VESSELS, COMPLETE WITH CASES; PARTS THEREOF OTHER (THAN GLASS INNERS)	10	C
96180000	MANNEQUINS AND SIMILAR ARTICLES; AUTOMATA AND OTHER ANIMATED DISPLAYS USED FOR SHOP WINDOW DRESSING	15	C
97	WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES		
9701	PAINTINGS, DRAWINGS, EXECUTED ENTIRELY BY HAND, OTHER THAN DRAWINGS OF HEADING 49.06 AND OTHER THAN HAND-PAINTED OR HAND-DECORATED MANUFACTURED ARTICLES; COLLAGES AND SIMILAR DECORATIVE PLAQUES		
970110	- Paintings and drawings		
97011010	-- Unframed	6	B
97011020	-- Framed	10	C
970190	- Other		
97019010	-- Unframed	6	B
97019020	-- Framed	10	C
97020000	ORIGINAL ENGRAVINGS, PRINTS AND LITHOGRAPHS:	10	C
97030000	ORIGINAL SCULPTURES AND STATUARY, IN ANY MATERIAL	10	C
97040000	POSTAGE OR REVENUE STAMPS, STAMP-POSTMARKS, FIRST-DAY COVERS, POSTAL STATIONERY (STAMPED PAPER), AND THE LIKE, USED OR UNUSED, OTHER THAN THOSE OF HEADING 49.07	6	B
97050000	COLLECTIONS AND COLLECTORS' PIECES OF ZOOLOGICAL, BOTANICAL, MINERALOGICAL, ANATOMICAL, HISTORICAL, ARCHAEOLOGICAL, PALAEOLOGICAL, ETHNOGRAPHIC OR NUMISMATIC INTEREST	6	B
97060000	ANTIQUES OF AN AGE EXCEEDING ONE HUNDRED YEARS	10	C

**General Notes\***  
**Schedule of the Republic of Costa Rica**

1. Costa Rica gives a duty-free tariff-rate quota for imports of frozen pork meat originating in China, under the following conditions:

- (a) the aggregate quantity of goods entered under the provisions listed in subparagraphs (b), (c) and (d) shall be free of duty and shall not exceed the quantity of 250 metric tons per calendar year;
- (b) duties on goods entered in aggregate quantities in excess of that established in subparagraph (a), shall continue to receive most-favoured-nation treatment;
- (c) the Ministry of Foreign Trade (*Ministerio de Comercio Exterior*) of Costa Rica shall allocate the in-quota quantities in conformity with its Regulation on Distribution and Allocation of Import Quotas (*Reglamento sobre Distribución y Asignación de Contingentes Arancelarios de Importación*); and
- (d) subparagraphs (a), (b) and (c) apply to the following tariff lines: 02032100, 02032200 and 02032900.

2. Costa Rica gives a duty-free tariff-rate quota for imports of bulk kidney beans (black) [*phaseolus vulgaris*] originating in China, under the following conditions:

- (a) the quantity of the good entered under the provisions listed in subparagraphs (b), (c), (d), (e), (f), (g), (h) and (i), shall be free of duty and shall not exceed the quantity of 10.000 metric tons per calendar year;
- (b) duties on such good entered in aggregate quantities in excess of that established in subparagraph (a), shall continue to receive most-favoured-nation treatment;
- (c) the in-quota imports shall get customs clearance in Costa Rica between 1<sup>st</sup> May and 31<sup>st</sup> July or between 1<sup>st</sup> October and 31<sup>st</sup> December, of every calendar year;
- (d) the Ministry of Foreign Trade (*Ministerio de Comercio Exterior*) of Costa Rica shall allocate the in-quota quantities such that the share allocated to each person shall be identical to the share of such person's purchases of domestic bean production in total aggregate purchases of such production, during the previous calendar year;

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\* These are the General Notes to the Schedule of the Republic of Costa Rica.

- (e) if in any calendar year, domestic bean production was entirely allocated to the producers' self-consumption and no purchases of domestic bean production took place, Costa Rica shall maintain available the 10.000 metric tons tariff-rate quota referred to in this paragraph;
- (f) the Ministry of Agriculture and Livestock (*Ministerio de Agricultura y Ganadería*) of Costa Rica shall provide the Ministry of Foreign Trade (*Ministerio de Comercio Exterior*) of Costa Rica with the statistics on the shares in purchases of domestic bean production referred to in subparagraph (d);
- (g) no later than 90 days from the entry into force of this Agreement, the Ministry of Foreign Trade (*Ministerio de Comercio Exterior*) of Costa Rica shall establish the procedures governing the allocation of the tariff-rate quota referred to in this paragraph, as well as the mechanism for reallocating unused in-quota quantities to interested persons;
- (h) the information related to the quota allocation in subparagraph (d) shall be notified to China before 28<sup>th</sup> February of every calendar year, and in case of reallocation, 15 days after the resolution to reallocate the quota as established in subparagraph (g); and
- (i) subparagraphs (a), (b), (c), (d), (e), (f), (g) and (h), apply to tariff line 07133310.

**Annex 3\***  
**Product Specific Rules of Origin**

**General Notes**

1. The product specific rules in this Annex are structured on the basis of the Harmonized System 2007. The description of the goods in this Annex shall only serve as reference; in the event of any inconsistency between this description and the description set out in the legal text of the Harmonized System established by the World Customs Organization, the description set out in the latter shall prevail.
2. The specific rule or set of specific rules, that applies to a particular heading (4-digit code) or subheading (6-digit code) is set out immediately adjacent to the description of the goods.
3. The chapter notes set out in this Annex, shall be part of the product specific rules of origin to which such chapter notes apply.

HS (2007)				Product Specific Rules of Origin
Chapter	Heading	Subheading	Description of Goods	
<b>01</b>			<b>Live animals</b>	
	<b>01.01</b>		Live horses, asses, mules and hinnies.	A change to heading 01.01 from any other
	<b>01.02</b>		Live bovine animals.	A change to heading 01.02 from any other
	<b>01.03</b>		Live swine.	A change to heading 01.03 from any other
	<b>01.04</b>		Live sheep and goats.	A change to heading 01.04 from any other
	<b>01.05</b>		Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.	A change to heading 01.05 from any other chapter
	<b>01.06</b>		Other live animals.	A change to heading 01.06 from any other
<b>02</b>			<b>Meat and edible meat offal</b>	
	<b>02.01</b>		Meat of bovine animals, fresh or chilled.	A change to heading 02.01 from any other chapter, except from chapter 01
	<b>02.02</b>		Meat of bovine animals, frozen.	A change to heading 02.02 from any other chapter, except from chapter 01
	<b>02.03</b>		Meat of swine, fresh, chilled or frozen.	A change to heading 02.03 from any other chapter, except from chapter 01
	<b>02.04</b>		Meat of sheep or goats, fresh, chilled or frozen.	A change to heading 02.04 from any other chapter, except from chapter 01
	<b>02.05</b>		Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	A change to heading 02.05 from any other chapter, except from chapter 01
	<b>02.06</b>		Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.	A change to heading 02.06 from any other chapter, except from chapter 01
	<b>02.07</b>		Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.	A change to heading 02.07 from any other chapter, except from chapter 01
	<b>02.08</b>		Other meat and edible meat offal, fresh, chilled or frozen.	A change to heading 02.08 from any other chapter, except from chapter 01
	<b>02.09</b>		Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.	A change to heading 02.09 from any other chapter, except from chapter 01
	<b>02.10</b>		Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.	A change to heading 02.10 from any other chapter, except from chapter 01
<b>03</b>			<b>Fish and crustaceans, molluscs and other aquatic invertebrates</b>	<b>Note to Chapter 3:</b> The fish, crustaceans, molluscs, and other aquatic invertebrates shall be deemed originating even if they were cultivated from non originating fry (fry means immature fish at a post-larval stage, including fingerlings, parr, smolts, and elvers.) or larvae, provided that their weight does not exceed 50g, and were fattened for at least 12 months; but for trouts, tunas and halibuts, their weight do not exceed 150g, and were fattened for at least 12 months; for shrimps, and prawns, were fattened for at least 6 months; for crabs, were fattened for at least 12 months.
	<b>03.01</b>		Live fish.	A change to heading 03.01 from any other
	<b>03.02</b>		Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.	A change to heading 03.02 from any other chapter
	<b>03.03</b>		Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.	A change to heading 03.03 from any other chapter
	<b>03.04</b>		Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.	A change to heading 03.04 from any other chapter
	<b>03.05</b>		Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.	A change to heading 03.05 from any other chapter
	<b>03.06</b>		Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.	A change to heading 03.06 from any other chapter
	<b>03.07</b>		Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption.	A change to heading 03.07 from any other chapter

<b>04</b>			<b>Dairy products; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included</b>	
	<b>04.01</b>		Milk and cream, not concentrated nor containing added sugar or other sweetening matter.	A change to heading 04.01 from any other chapter
	<b>04.02</b>		Milk and cream, concentrated or containing added sugar or other sweetening matter.	A change to heading 04.02 from any other chapter
	<b>04.03</b>		Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.	A change to heading 04.03 from any other chapter
	<b>04.04</b>		Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.	A change to heading 04.04 from any other chapter
	<b>04.05</b>		Butter and other fats and oils derived from milk; dairy spreads.	A change to heading 04.05 from any other chapter
	<b>04.06</b>		Cheese and curd.	A change to heading 04.06 from any other chapter
	<b>04.07</b>		Birds' eggs, in shell, fresh, preserved or cooked.	A change to heading 04.07 from any other chapter
	<b>04.08</b>		Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.	A change to heading 04.08 from any other chapter
	<b>04.09</b>		Natural honey.	A change to heading 04.09 from any other chapter
	<b>04.10</b>		Edible products of animal origin, not elsewhere specified or included.	A change to heading 04.10 from any other chapter
<b>05</b>			<b>Products of animal origin, not elsewhere specified or included</b>	
	<b>05.01</b>		Human hair, unworked, whether or not washed or scoured; waste of human hair.	A change to heading 05.01 from any other chapter
	<b>05.02</b>		Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.	A change to heading 05.02 from any other chapter
	<b>05.04</b>		Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	A change to heading 05.04 from any other chapter
	<b>05.05</b>		Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.	A change to heading 05.05 from any other chapter
	<b>05.06</b>		Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.	A change to heading 05.06 from any other chapter
	<b>05.07</b>		Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.	A change to heading 05.07 from any other chapter
	<b>05.08</b>		Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.	A change to heading 05.08 from any other chapter
	<b>05.10</b>		Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.	A change to heading 05.10 from any other chapter
	<b>05.11</b>		Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human	A change to heading 05.11 from any other chapter
<b>06</b>			<b>Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage</b>	
	<b>06.01</b>		Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12.	
		0601.10	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	A change to subheading 0601.10 from any other subheading
		0601.20	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	A change to subheading 0601.20 from any other subheading
	<b>06.02</b>		Other live plants (including their roots), cuttings and slips; mushroom spawn.	
		0602.10	- Unrooted cuttings and slips	A change to subheading 0602.10 from any other subheading
		0602.20	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	A change to subheading 0602.20 from any other subheading
		0602.30	- Rhododendrons and azaleas, grafted or not	A change to subheading 0602.30 from any other subheading
		0602.40	- Roses, grafted or not	A change to subheading 0602.40 from any other subheading
		0602.90	- Other	A change to subheading 0602.90 from any other subheading
	<b>06.03</b>		Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	A change to heading 06.03 from any other heading



	<b>06.04</b>		Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	A change to heading 06.04 from any other heading
<b>07</b>			<b>Edible vegetables and certain roots and tubers</b>	
	<b>07.01</b>		Potatoes, fresh or chilled.	A change to heading 07.01 from any other
	<b>07.02</b>		Tomatoes, fresh or chilled.	A change to heading 07.02 from any other
	<b>07.03</b>		Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.	A change to heading 07.03 from any other chapter
	<b>07.04</b>		Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.	A change to heading 07.04 from any other chapter
	<b>07.05</b>		Lettuce ( <i>Lactuca sativa</i> ) and chicory ( <i>Cichorium spp.</i> ), fresh or chilled.	A change to heading 07.05 from any other chapter
	<b>07.06</b>		Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.	A change to heading 07.06 from any other chapter
	<b>07.07</b>		Cucumbers and gherkins, fresh or chilled.	A change to heading 07.07 from any other
	<b>07.08</b>		Leguminous vegetables, shelled or unshelled, fresh or chilled.	A change to heading 07.08 from any other chapter
	<b>07.09</b>		Other vegetables, fresh or chilled.	A change to heading 07.09 from any other
	<b>07.10</b>		Vegetables (uncooked or cooked by steaming or boiling in water), frozen.	A change to heading 07.10 from any other chapter
	<b>07.11</b>		Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.	A change to heading 07.11 from any other chapter
	<b>07.12</b>		Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.	A change to heading 07.12 from any other chapter
	<b>07.13</b>		Dried leguminous vegetables, shelled, whether or not skinned or split.	A change to heading 07.13 from any other chapter
	<b>07.14</b>		Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.	A change to heading 07.14 from any other chapter
<b>08</b>			<b>Edible fruit and nuts; peel of citrus fruit or melons</b>	
	<b>08.01</b>		Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.	A change to heading 08.01 from any other chapter
	<b>08.02</b>		Other nuts, fresh or dried, whether or not shelled or	A change to heading 08.02 from any other
	<b>08.03</b>		Bananas, including plantains, fresh or dried.	A change to heading 08.03 from any other
	<b>08.04</b>		Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.	A change to heading 08.04 from any other chapter
	<b>08.05</b>		Citrus fruit, fresh or dried.	A change to heading 08.05 from any other
	<b>08.06</b>		Grapes, fresh or dried.	A change to heading 08.06 from any other
	<b>08.07</b>		Melons (including watermelons) and papaws (papayas), fresh.	A change to heading 08.07 from any other chapter
	<b>08.08</b>		Apples, pears and quinces, fresh.	A change to heading 08.08 from any other
	<b>08.09</b>		Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	A change to heading 08.09 from any other chapter
	<b>08.10</b>		Other fruit, fresh.	A change to heading 08.10 from any other
	<b>08.11</b>		Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.	A change to heading 08.11 from any other chapter
	<b>08.12</b>		Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.	A change to heading 08.12 from any other chapter
	<b>08.13</b>		Fruit, dried, other than that of headings Nos. 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.	A change to heading 08.13 from any other chapter
	<b>08.14</b>		Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	A change to heading 08.14 from any other chapter
<b>09</b>			<b>Coffee, tea, mate and spices</b>	
	<b>09.01</b>		Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.	A change to heading 09.01 from any other chapter
	<b>09.02</b>		Tea, whether or not flavoured.	A change to heading 09.02 from any other
	<b>09.03</b>		Maté.	A change to heading 09.03 from any other
	<b>09.04</b>		Pepper of the genus <i>Piper</i> ; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> .	
		0904.11	-- Neither crushed nor ground	A change to subheading 0904.11 from any other chapter
		0904.12	-- Crushed or ground	A change to subheading 0904.12 from any other subheading
		0904.20	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , dried or crushed or ground	A change to subheading 0904.20 from any other chapter
	<b>09.05</b>		Vanilla.	A change to heading 09.05 from any other
	<b>09.06</b>		Cinnamon and cinnamon-tree flowers.	
		0906.11	--Cinnamon ( <i>Cinnamomum zeylanicum</i> Blume)	A change to subheading 0906.11 from any other chapter
		0906.19	- Other	A change to subheading 0906.19 from any other chapter
		0906.20	- Crushed or ground	A change to subheading 0906.20 from any other subheading

	<b>09.07</b>		Cloves (whole fruit, cloves and stems).	A change to heading 09.07 from any other
	<b>09.08</b>		Nutmeg, mace and cardamoms.	A change to heading 09.08 from any other
	<b>09.09</b>		Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.	A change to heading 09.09 from any other chapter
	<b>09.10</b>		Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.	A change to heading 09.10 from any other heading
<b>10</b>			<b>Cereals</b>	
	<b>10.01</b>		Wheat and meslin.	A change to heading 10.01 from any other
	<b>10.02</b>		Rye.	A change to heading 10.02 from any other
	<b>10.03</b>		Barley.	A change to heading 10.03 from any other
	<b>10.04</b>		Oats.	A change to heading 10.04 from any other
	<b>10.05</b>		Maize (corn).	A change to heading 10.05 from any other
	<b>10.06</b>		Rice.	A change to heading 10.06 from any other
	<b>10.07</b>		Grain sorghum.	A change to heading 10.07 from any other
	<b>10.08</b>		Buckwheat, millet and canary seed; other cereals.	A change to heading 10.08 from any other
<b>11</b>			<b>Products of the milling industry; malt; starches; inulin; wheat gluten</b>	
	<b>11.01</b>		Wheat or meslin flour.	A change to heading 11.01 from any other chapter, except from chapter 10
	<b>11.02</b>		Cereal flours other than of wheat or meslin.	
		1102.10	- Rye flour	A change to subheading 1102.10 from any other chapter.
		1102.20	- Maize (corn) flour	A change to subheading 1102.20 from any other chapter, except from chapter 10
		1102.90	- Other	A change to subheading 1102.90 from any other chapter, except from heading 10.06.
	<b>11.03</b>		Cereal groats, meal and pellets.	
		1103.11	-- Of wheat	A change to subheading 1103.11 from any other chapter, except from chapter 10
		1103.13	-- Of maize (corn)	A change to subheading 1103.13 from any other chapter, except from chapter 10
		1103.19	-- Of other cereals	A change to subheading 1103.19 from any other chapter, except from heading 10.06.
		1103.20	- Pellets	A change to subheading 1103.20 from any other chapter, except from chapter 10
	<b>11.04</b>		Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or	
		1104.12	-- Of oats	A change to subheading 1104.12 from any other subheading
		1104.19	-- Of other cereals	A change to subheading 1104.19 from any other chapter, except from chapter 10
		1104.22	-- Of oats	A change to subheading 1104.22 from any other chapter
		1104.23	-- Of maize (corn)	A change to subheading 1104.23 from any other chapter, except from chapter 10
		1104.29	-- Of other cereals	A change to subheading 1104.29 from any other chapter
		1104.30	- Germ of cereals, whole, rolled, flaked or ground	A change to subheading 1104.30 from any other chapter
	<b>11.05</b>		Flour, meal, powder, flakes, granules and pellets of potatoes.	A change to heading 11.05 from any other chapter
	<b>11.06</b>		Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 08.	
		1106.10	- Of the dried leguminous vegetables of heading 07.13	A change to subheading 1106.10 from any other chapter, except from chapter 07
		1106.20	- Of sago or of roots or tubers of heading 07.14	A change to subheading 1106.20 from any other chapter, except from chapter 07
		1106.30	- Of the products of Chapter 8	A change to subheading 1106.30 from any other chapter, except from chapter 08
	<b>11.07</b>		Malt, whether or not roasted.	A change to heading 11.07 from any other
	<b>11.08</b>		Starches; inulin.	
			- Starches :	
		1108.11	-- Wheat starch	A change to subheading 1108.11 from any other chapter, except from chapter 10
		1108.12	-- Maize (corn) starch	A change to subheading 1108.12 from any other chapter, except from chapter 10
		1108.13	-- Potato starch	A change to subheading 1108.13 from any other chapter, except from chapter 07
		1108.14	-- Manioc (cassava) starch	A change to subheading 1108.14 from any other chapter, except from chapter 07
		1108.19	-- Other starches	A change to subheading 1108.19 from any other chapter, except from chapter 07
		1108.20	- Inulin	A change to subheading 1108.20 from any other chapter
	<b>11.09</b>		Wheat gluten, whether or not dried.	A change to heading 11.09 from any other
<b>12</b>			<b>Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder</b>	
	<b>12.01</b>		Soya beans, whether or not broken.	A change to heading 12.01 from any other

	12.02		Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.	A change to heading 12.02 from any other chapter
	12.03		Copra.	A change to heading 12.03 from any other chapter
	12.04		Linseed, whether or not broken.	A change to heading 12.04 from any other chapter
	12.05		Rape or colza seeds, whether or not broken.	A change to heading 12.05 from any other chapter
	12.06		Sunflower seeds, whether or not broken.	A change to heading 12.06 from any other chapter
	12.07		Other oil seeds and oleaginous fruits, whether or not broken.	A change to heading 12.07 from any other chapter
	12.08		Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.	A change to heading 12.08 from any other chapter
	12.09		Seeds, fruit and spores, of a kind used for sowing.	A change to heading 12.09 from any other chapter
	12.10		Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.	A change to heading 12.10 from any other chapter
	12.11		Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered.	A change to heading 12.11 from any other chapter
	12.12		Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i> ) of a kind used primarily for human consumption, not elsewhere specified or included.	A change to heading 12.12 from any other chapter
	12.13		Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	A change to heading 12.13 from any other chapter
	12.14		Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.	A change to heading 12.14 from any other chapter
13			<b>Lac; gums, resins and other vegetable saps and extracts</b>	
	13.01		Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).	A change to heading 13.01 from any other chapter
	13.02		Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.	A change to heading 13.02 from any other chapter
14			<b>Vegetable plaiting materials; vegetable products not elsewhere specified or included</b>	
	14.01		Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime	A change to heading 14.01 from any other chapter
	14.04		Vegetable products not elsewhere specified or included.	A change to heading 14.04 from any other chapter
15			<b>Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes</b>	
	15.01		Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.	A change to heading 15.01 from any other chapter
	15.02		Fats of bovine animals, sheep or goats, other than those of heading 15.03.	A change to heading 15.02 from any other chapter
	15.03		Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.	A change to heading 15.03 from any other chapter
	15.04		Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.	A change to heading 15.04 from any other chapter
	15.05		Wool grease and fatty substances derived therefrom (including lanolin).	A change to heading 15.05 from any other chapter
	15.06		Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	A change to heading 15.06 from any other chapter
	15.07		Soya-bean oil and its fractions, whether or not refined, but not chemically modified.	A change of heading 15.07 from any other chapter, except from chapter 12
	15.08		Ground-nut oil and its fractions, whether or not refined, but not chemically modified.	A change of heading 15.08 from any other chapter, except from chapter 12
	15.09		Olive oil and its fractions, whether or not refined, but not chemically modified.	A change of heading 15.09 from any other chapter, except from chapter 07
	15.10		Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.	A change of heading 15.10 from any other chapter, except from chapter 07
	15.11		Palm oil and its fractions, whether or not refined, but not chemically modified.	A change to heading 15.11 from any other chapter, except from heading 12.07
	15.12		Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically	A change to heading 15.12 from any other chapter
	15.13		Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically	A change to heading 15.13 from any other chapter, except from heading 12.07
	15.14		Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.	A change to heading 15.14 from any other chapter
	15.15		Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.	A change to heading 15.15 from any other chapter
	15.16		Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further	A change to heading 15.16 from any other chapter

	15.17		Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.	A change to heading 15.17 from any other chapter, except from heading 12.07
	15.18		Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or	A change to heading 15.18 from any other chapter
	15.20		Glycerol, crude; glycerol waters and glycerol lyes.	A change to heading 15.20 from any other
	15.21		Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.	A change to heading 15.21 from any other chapter
	15.22		Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	A change to heading 15.22 from any other chapter
16			<b>Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates</b>	
	16.01		Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	A change to heading 16.01 from any other chapter, except from chapter 02
	16.02		Other prepared or preserved meat, meat offal or blood.	A change to heading 16.02 from any other chapter, except from chapter 02
	16.03		Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	A change to heading 16.03 from any other chapter
	16.04		Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.	A change to heading 16.04 from any other chapter, except from heading 03.04
	16.05		Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.	A change to heading 16.05 from any other chapter
17			<b>Sugars and sugar confectionery</b>	
	17.01		Cane or beet sugar and chemically pure sucrose, in solid form.	A change to heading 17.01 from any other chapter, except from chapter 12
	17.02		Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.	A change to heading 17.02 from any other chapter
	17.03		Molasses resulting from the extraction or refining of	A change to heading 17.03 from any other
	17.04		Sugar confectionery (including white chocolate), not containing cocoa.	A change to heading 17.04 from any other heading
18			<b>Cocoa and cocoa preparations</b>	
	18.01		Cocoa beans, whole or broken, raw or roasted.	A change to heading 18.01 from any other
	18.02		Cocoa shells, husks, skins and other cocoa waste.	A change to heading 18.02 from any other
	18.03		Cocoa paste, whether or not defatted.	A change to heading 18.03 from any other
	18.04		Cocoa butter, fat and oil.	A change to heading 18.04 from any other
	18.05		Cocoa powder, not containing added sugar or other sweetening matter.	A change to heading 18.05 from any other heading
	18.06		Chocolate and other food preparations containing cocoa.	A change to heading 18.06 from any other
19			<b>Preparations of cereals, flour, starch or milk;pastrycooks' products</b>	
	19.01		Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.	A change to heading 19.01 from any other chapter, except from chapter 04
	19.02		Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.	A change to heading 19.02 from any other chapter
	19.03		Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar	A change to heading 19.03 from any other chapter
	19.04		Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included.	
		1904.10	- Prepared foods obtained by the swelling or roasting of cereals or cereal products	A change to subheading 1904.10 from any other chapter, except from heading 10.06
		1904.20	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	A change to subheading 1904.20 from any other chapter
		1904.30	- Bulgur wheat	A change to subheading 1904.30 from any other chapter
		1904.90	- Other	A change to subheading 1904.90 from any other chapter, except from heading 10.06
	19.05		Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	A change to heading 19.05 from any other chapter

<b>20</b>			<b>Preparations of vegetables, fruit, nuts or other parts of plants</b>	
	<b>20.01</b>		Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.	A change to heading 20.01 from any other chapter
	<b>20.02</b>		Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.	A change to heading 20.02 from any other chapter
	<b>20.03</b>		Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.	A change to heading 20.03 from any other chapter
	<b>20.04</b>		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.	A change to heading 20.04 from any other chapter
	<b>20.05</b>		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.	A change to heading 20.05 from any other chapter
	<b>20.06</b>		Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).	A change to heading 20.06 from any other chapter
	<b>20.07</b>		Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.	A change to heading 20.07 from any other chapter
	<b>20.08</b>		Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.	A change to heading 20.08 from any other chapter
	<b>20.09</b>		Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	A change to heading 20.09 from any other chapter; or No change in tariff classification is required, provided that there is a Regional Value Content of not less than 40%
<b>21</b>			<b>Miscellaneous edible preparations</b>	
	<b>21.01</b>		Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.	
		2101.11	-- Extracts, essences and concentrates	A change to subheading 2101.11 from any other chapter, except from heading 09.01
		2101.12	-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	A change to subheading 2101.12 from any other chapter, except from heading 09.01
		2101.20	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté	A change to subheading 2101.20 from any other chapter
		2101.30	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	A change to subheading 2101.30 from any other chapter
	<b>21.02</b>		Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaCCines of heading 30.02); prepared baking powders.	
		2102.10	- Active yeasts	A change to subheading 2102.10 from any other chapter; or No change in tariff classification is required, provided that there is a Regional Value Content of not less than 50%
		2102.20	- Inactive yeasts; other single-cell micro-organisms, dead	A change to subheading 2102.20 from any other chapter
		2102.30	- Prepared baking powders	A change to subheading 2102.30 from any other chapter
	<b>21.03</b>		Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.	
		2103.10	- Soya sauce	A change to subheading 2103.10 from any other chapter
		2103.20	- Tomato ketchup and other tomato sauces	A change to subheading 2103.20 from any other chapter
		2103.30	- Mustard flour and meal and prepared mustard	A change to subheading 2103.30 from any other chapter; or No change in tariff classification is required, provided that there is a Regional Value Content of not less than 50%
		2103.90	- Other	A change to subheading 2103.90 from any other chapter
	<b>21.04</b>		Soups and broths and preparations therefor; homogenised composite food preparations.	A change to heading 21.04 from any other chapter
	<b>21.05</b>		Ice cream and other edible ice, whether or not containing cocoa.	A change to heading 21.05 from any other chapter, except from chapter 04 and heading
	<b>21.06</b>		Food preparations not elsewhere specified or included.	A change to heading 21.06 from any other
<b>22</b>			<b>Beverages, spirits and vinega</b>	<b>Chapter Note:</b> A good of heading 22.08 (excluding subheading 2208.90) shall not be considered to be originating solely by reason of mere dilution with water or another substance that does not materially alter the characteristics of the good.
	<b>22.01</b>		Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.	A change to heading 22.01 from any other chapter

	<b>22.02</b>		Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.	
		2202.10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	A change to subheading 2202.10 from any other chapter
		2202.90	- Other	A change to subheading 2202.90 from any other chapter, except from chapter 04 and heading 19.01
	<b>22.03</b>		Beer made from malt.	A change to heading 22.03 from any other chapter
	<b>22.04</b>		Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	A change to heading 22.04 from any other chapter
	<b>22.05</b>		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	A change to heading 22.05 from any other chapter
	<b>22.06</b>		Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	A change to heading 22.06 from any other chapter
	<b>22.07</b>		Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength.	
		2207.10	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher	No change in tariff classification is required, provided that there is a Regional Value Content of not less than 40%
		2207.20	- Ethyl alcohol and other spirits, denatured, of any strength	A change to subheading 2207.20 from any other chapter
	<b>22.08</b>		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages.	
		2208.20	- Spirits obtained by distilling grape wine or grape marc	A change to subheading 2208.20 from any other heading
		2208.30	- Whiskies	No change in tariff classification is required, provided that there is a Regional Value Content of not less than 50%
		2208.40	- Rum and tafia	A change to subheading 2208.40 from any other heading
		2208.50	- Gin and Geneva	A change to subheading 2208.50 from any other heading
		2208.60	- Vodka	A change to subheading 2208.60 from any other heading
		2208.70	- Liqueurs and cordials	A change to subheading 2208.70 from any other heading
		2208.90	- Other	A change to subheading 2208.90 from any other heading
	<b>22.09</b>		Vinegar and substitutes for vinegar obtained from acetic acid.	A change to heading 22.09 from any other heading
<b>23</b>			<b>Residues and waste from the food industries; prepared animal fodder</b>	
	<b>23.01</b>		Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.	A change to heading 23.01 from any other chapter
	<b>23.02</b>		Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.	A change to heading 23.02 from any other chapter
	<b>23.03</b>		Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.	A change to heading 23.03 from any other chapter
	<b>23.04</b>		Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.	A change to heading 23.04 from any other chapter
	<b>23.05</b>		Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	A change to heading 23.05 from any other chapter
	<b>23.06</b>		Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.	A change to heading 23.06 from any other chapter
	<b>23.07</b>		Wine lees; argol.	A change to heading 23.07 from any other chapter
	<b>23.08</b>		Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.	A change to heading 23.08 from any other chapter
	<b>23.09</b>		Preparations of a kind used in animal feeding.	A change to heading 23.09 from any other chapter
<b>24</b>			<b>Tobacco and manufactured Tobacco substitutes</b>	
	<b>24.01</b>		Unmanufactured Tobacco; Tobacco refuse.	A change to heading 24.01 from any other chapter
	<b>24.02</b>		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.	A change to heading 24.02 from any other heading
	<b>24.03</b>		Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.	A change to heading 24.03 from any other heading

25			<b>Salt; Sulphur; Earth and Stone; Plastering Materials, Lime and Cement</b>	
	2501		Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.	A change to heading 25.01 from any other chapter
	2502		Unroasted iron pyrites.	A change to heading 25.02 from any other chapter
	2503		Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	A change to heading 25.03 from any other chapter
	2504		Natural graphite.	A change to heading 25.04 from any other chapter
	2505		Natural sands of all kinds, whether or not coloured, other than metalbearing sands of Chapter 26.	A change to heading 25.05 from any other chapter
	2506		Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including	A change to heading 25.06 from any other chapter
	2507		Kaolin and other kaolinic clays, whether or not calcined.	A change to heading 25.07 from any other chapter
	2508		Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.	A change to heading 25.08 from any other chapter
	2509		Chalk.	A change to heading 25.09 from any other chapter
	2510		Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.	A change to heading 25.10 from any other chapter
	2511		Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16.	A change to heading 25.11 from any other chapter
	2512		Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.	A change to heading 25.12 from any other chapter
	2513		Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.	A change to heading 25.13 from any other chapter
	2514		Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	A change to heading 25.14 from any other chapter
	2515		Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square)	A change to heading 25.15 from any other chapter
	2516		Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	A change to heading 25.16 from any other chapter
	2517		Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated.	A change to heading 25.17 from any other heading
	2518		Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix.	
		2518.10	- Dolomite, not calcined or sintered	A change to subheading 2518.10 from any other chapter.
		2518.20	- Calcined or sintered dolomite	A change to subheading 2518.20 from any other subheading
		2518.30	- Dolomite ramming mix	A change to subheading 2518.30 from any other subheading
	2519		Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.	
		2519.10	- Natural magnesium carbonate (magnesite)	A change to subheading 2519.10 from any other chapter
		2519.90	- Other	A change to subheading 2519.90 from any other subheading
	2520		Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or	
		2520.10	- Gypsum; anhydrite	A change to subheading 2520.10 from any other chapter
		2520.20	- Plasters	A change to subheading 2520.20 from any other subheading
	2521		Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	A change to heading 25.21 from any other chapter
	2522		Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.	A change to heading 25.22 from any other heading
	2523		Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.	

	2523.10	- Cement clinkers	A change to subheading 2523.10 from any other heading
	2523.21	-- White cement, whether or not artificially coloured	A change to subheading 2523.21 from any other subheading, except from subheading 2523.29 through 2523.90
	2523.29	-- Other	A change to subheading 2523.29 from any other subheading, except from subheading 2523.21 and 2523.30 through 2523.90
	2523.30	- Aluminous cement	A change to subheading 2523.30 from any other heading
	2523.90	- Other hydraulic cements	A change to subheading 2523.90 from any other heading
	<b>2524</b>	Asbestos.	A change to heading 25.24 from any other
	<b>2525</b>	Mica, including splittings; mica waste.	A change to heading 25.25 from any other
	<b>2526</b>	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.	A change to heading 25.26 from any other chapter
	<b>2528</b>	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85 % of H <sub>3</sub> BO <sub>3</sub> calculated on the dry weight.	A change to heading 25.28 from any other chapter
	<b>2529</b>	Felspar; leucite, nepheline and nepheline syenite;	A change to heading 25.29 from any other
	<b>2530</b>	Mineral substances not elsewhere specified or included.	A change to heading 25.30 from any other
<b>26</b>		<b>Ores, Slag and Ash</b>	
	<b>2601</b>	Iron ores and concentrates, including roasted iron pyrites.	
	2601.11	-- Non-agglomerated	A change to subheading 2601.11 from any other chapter
	2601.12	-- Agglomerated	A change to subheading 2601.12 from any other subheading
	2601.20	- Roasted iron pyrites	A change to subheading 2601.20 from any other subheading
	<b>2602</b>	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20 % or more, calculated on the dry weight.	A change to heading 26.02 from any other chapter
	<b>2603</b>	Copper ores and concentrates.	A change to heading 26.03 from any other
	<b>2604</b>	Nickel ores and concentrates.	A change to heading 26.04 from any other
	<b>2605</b>	Cobalt ores and concentrates.	A change to heading 26.05 from any other
	<b>2606</b>	Aluminium ores and concentrates.	A change to heading 26.06 from any other
	<b>2607</b>	Lead ores and concentrates.	A change to heading 26.07 from any other
	<b>2608</b>	Zinc ores and concentrates.	A change to heading 26.08 from any other
	<b>2609</b>	Tin ores and concentrates.	A change to heading 26.09 from any other
	<b>2610</b>	Chromium ores and concentrates.	A change to heading 26.10 from any other
	<b>2611</b>	Tungsten ores and concentrates.	A change to heading 26.11 from any other
	<b>2612</b>	Uranium or thorium ores and concentrates.	A change to heading 26.12 from any other
	<b>2613</b>	Molybdenum ores and concentrates.	
	2613.10	- Roasted	A change to subheading 2613.10 from any other subheading
	2613.90	- Other	A change to subheading 2613.90 from any other chapter
	<b>2614</b>	Titanium ores and concentrates.	A change to heading 26.14 from any other
	<b>2615</b>	Niobium, tantalum, vanadium or zirconium ores and concentrates.	A change to heading 26.15 from any other chapter
	<b>2616</b>	Precious metal ores and concentrates.	A change to heading 26.16 from any other
	<b>2617</b>	Other ores and concentrates.	A change to heading 26.17 from any other
	<b>2618</b>	Granulated slag (slag sand) from the manufacture of iron or steel.	A change to heading 26.18 from any other chapter
	<b>2619</b>	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.	A change to heading 26.19 from any other chapter
	<b>2620</b>	Ash and residues (other than from the manufacture of iron or steel), containing arsenic, metals or their	A change to heading 26.20 from any other chapter
	<b>2621</b>	Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste.	A change to heading 26.21 from any other chapter
			<p><b>Section note from chapter 27 to 40</b></p> <p>1. The fundamental principle is that if a substantial transformation of a molecule has occurred, then the origin of the product is the country where the transformation took place.</p> <p>2. The main method for determining origin should be the rule of Change in Tariff Classification. If "Change in Tariff Classification" is not feasible, the alternative approaches shall be applied in sequence as follows:</p> <ul style="list-style-type: none"> <li>(a) chemical reaction;</li> <li>(b) mixtures and blends;</li> <li>(c) purification;</li> <li>(d) change in particle size;</li> <li>(e) standards materials;</li> <li>(f) isomer separation.</li> </ul>



				<p>3. The alternative approaches referred to in paragraph 2 shall be interpreted as follows:</p> <p>(a) Chemical reaction: A "chemical reaction" is a process (including a biochemical process) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of the molecule. The following are not considered to be chemical reactions for the purposes of determining whether a product is an originating good: (i) dissolving in water or other solvents; (ii) the elimination of solvents including solvent water; or (iii) the addition or elimination of water of crystallization.</p> <p>(b) Mixtures and blends: For purposes of chapters 30 and 31, heading 33.02, subheading 3502.20, headings 35.06 through 35.07 and heading 37.07, the deliberate and proportionally controlled mixing or blending (including dispersing) of materials to conform to predetermined specifications which results in the production of a good having physical or chemical characteristics which are relevant to the purposes or uses of the good and are different from the input materials is considered to be origin conferring.</p> <p>(c) Purification: For purposes of chapters 28 through 35 and chapter 38, purification is considered to be origin conferring provided that one of the following criteria is satisfied: (i) purification of a good resulting in the elimination of 80 per cent of the content of existing impurities; or (ii) the reduction or elimination of impurities resulting in a good suitable for one or more of the following applications: i) pharmaceutical, medicinal, cosmetic, veterinary, or food grade substances; ii) chemical products and reagents for analytical, diagnostic or laboratory uses; iii) elements and components for use in micro-elements; iv) specialised optical uses; v) non toxic uses for health and safety; vi) biotechnical use; vii) carriers used in a separation process; or viii) nuclear grade uses.</p> <p>(d) Change in particle size: The deliberate and controlled modification in particle size of a good, other than by merely crushing or pressing, resulting in a good having a defined particle size, defined particle size distribution or defined surface area, which are relevant to the purposes of the resulting good and have different physical or chemical characteristics from the input materials is considered to be origin conferring.</p> <p>(e) Standards materials: Standards materials (including standard solutions) are preparations suitable for analytical, calibrating or referencing uses having precise degrees of purity or proportions which are certified by the manufacturer. The production of standard materials is to be considered as origin conferring.</p> <p>(f) Isomer Separation: The isolation or separation of isomers from a mixture of isomers is to be considered origin conferring.</p>
27			<b>Mineral fuels, mineral oils and products of their distillation; Bituminous substances; Mineral waxes</b>	
	2701		Coal; briquettes, ovoids and similar solid fuels manufactured from coal.	

	2701.11	-- Anthracite	A change to subheading 2701.11 from any other chapter
	2701.12	-- Bituminous coal	A change to subheading 2701.12 from any other chapter
	2701.19	-- Other coal	A change to subheading 2701.19 from any other chapter
	2701.20	- Briquettes, ovoids and similar solid fuels manufactured from coal	A change to subheading 2701.20 from any other subheading
	2702	Lignite, whether or not agglomerated, excluding jet.	A change to heading 27.02 from any other heading
	2703	Peat (including peat litter), whether or not agglomerated.	A change to heading 27.03 from any other heading
	2704	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.	A change to heading 27.04 from any other heading
	2705	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous	A change to heading 27.05 from any other heading
	2706	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.	A change to heading 27.06 from any other heading
	2707	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.	A change to heading 27.07 from any other heading
	2708	Pitch and pitch coke, obtained from coal tar or from other mineral tars.	
	2708.10	- Pitch	A change to subheading 2708.10 from any other heading
	2708.20	- Pitch coke	A change to subheading 2708.20 from any other subheading
	2709	Petroleum oils and oils obtained from bituminous minerals, crude.	A change to heading 27.09 from any other chapter
	2710	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the	A change to heading 27.10 from any other heading
	2711	Petroleum gases and other gaseous hydrocarbons.	
	2711.11	-- Natural gas	A change to subheading 2711.11 from any other chapter
	2711.12	-- Propane	A change to subheading 2711.12 from any other heading
	2711.13	-- Butanes	A change to subheading 2711.13 from any other heading
	2711.14	-- Ethylene, propylene, butylene et butadiene	A change to subheading 2711.14 from any other heading
	2711.19	-- Other	A change to subheading 2711.19 from any other heading
	2711.21	-- Natural gas	A change to subheading 2711.21 from any other chapter
	2711.29	-- Other	A change to subheading 2711.29 from any other heading
	2712	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.	A change to heading 27.12 from any other heading
	2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous	A change to heading 27.13 from any other heading
	2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.	A change to heading 27.14 from any other chapter
	2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-	A change to heading 27.15 from any other heading
	2716	Electrical energy.	A change to heading 27.16 from any other
<b>28</b>		<b>Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes</b>	
	2801	Fluorine, chlorine, bromine and iodine.	
	2801.10	- Chlorine	A change to subheading 2801.10 from any other subheading
	2801.20	- Iodine	A change to subheading 2801.20 from any other subheading
	2801.30	- Fluorine; bromine	A change to subheading 2801.30 from any other subheading
	2802	Sulphur, sublimed or precipitated; colloidal sulphur.	A change to heading 28.02 from any other
	2803	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).	A change to heading 28.03 from any other heading
	2804	Hydrogen, rare gases and other non-metals.	
	2804.10	- Hydrogen	A change to subheading 2804.10 from any other subheading
	2804.21	-- Argon	A change to subheading 2804.21 from any other subheading
	2804.29	-- Other	A change to subheading 2804.29 from any other subheading
	2804.30	- Nitrogen	A change to subheading 2804.30 from any other subheading

	2804.40	- Oxygen	A change to subheading 2804.40 from any other subheading
	2804.50	- Boron; tellurium	A change to subheading 2804.50 from any other subheading
	2804.61	-- Containing by weight not less than 99.99 % of silicon	A change to subheading 2804.61 from any other heading
	2804.69	-- Other	A change to subheading 2804.69 from any other heading
	2804.70	- Phosphorus	A change to subheading 2804.70 from any other heading
	2804.80	- Arsenic	A change to subheading 2804.80 from any other heading
	2804.90	- Selenium	A change to subheading 2804.90 from any other heading
<b>2805</b>		Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury.	A change to heading 28.05 from any other heading
<b>2806</b>		Hydrogen chloride (hydrochloric acid); chlorosulphuric acid	
	2806.10	- Hydrogen chloride (hydrochloric acid)	A change to subheading 2806.10 from any other subheading
	2806.20	- Chlorosulphuric acid	A change to subheading 2806.20 from any other subheading
<b>2807</b>		Sulphuric acid; oleum.	A change to heading 28.07 from any other heading
<b>2808</b>		Nitric acid; sulphonitric acids.	A change to heading 28.08 from any other heading
<b>2809</b>		Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined.	
	2809.10	- Diphosphorus pentaoxide	A change to subheading 2809.10 from any other subheading
	2809.20	- Phosphoric acid and polyphosphoric acids	A change to subheading 2809.20 from any other subheading
<b>2810</b>		Oxides of boron; boric acids.	A change to heading 28.10 from any other heading
<b>2811</b>		Other inorganic acids and other inorganic oxygen compounds of non-metals.	
	2811.11	-- Hydrogen fluoride (hydrofluoric acid)	A change to subheading 2811.11 from any other subheading
	2811.19	-- Other	A change to subheading 2811.19 from any other subheading
	2811.21	-- Carbon dioxide	A change to subheading 2811.21 from any other subheading
	2811.22	-- Silicon dioxide	A change to subheading 2811.22 from any other subheading
	2811.29	-- Other	A change to subheading 2811.29 from any other subheading
<b>2812</b>		Halides and halide oxides of non-metals.	
	2812.10	- Chlorides and chloride oxides	A change to subheading 2812.10 from any other subheading
	2812.90	- Other	A change to subheading 2812.90 from any other subheading
<b>2813</b>		Sulphides of non-metals; commercial phosphorus trisulphide.	A change to heading 28.13 from any other heading
<b>2814</b>		Ammonia, anhydrous or in aqueous solution.	A change to heading 28.14 from any other heading
<b>2815</b>		Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.	
	2815.11	-- Solid	A change to subheading 2815.11 from any other subheading, except from subheading 2815.12
	2815.12	-- In aqueous solution (soda lye or liquid soda)	A change to subheading 2815.12 from any other subheading, except from subheading 2815.11
	2815.20	- Potassium hydroxide (caustic potash)	A change to subheading 2815.20 from any other subheading
	2815.30	- Peroxides of sodium or potassium	A change to subheading 2815.30 from any other subheading
<b>2816</b>		Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.	A change to heading 28.16 from any other heading
<b>2817</b>		Zinc oxide; zinc peroxide.	A change to heading 28.17 from any other heading
<b>2818</b>		Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.	
	2818.10	- Artificial corundum, whether or not chemically defined	A change to subheading 2818.10 from any other subheading
	2818.20	- Aluminium oxide, other than artificial corundum	A change to subheading 2818.20 from any other subheading
	2818.30	- Aluminium hydroxide	A change to subheading 2818.30 from any other subheading
<b>2819</b>		Chromium oxides and hydroxides.	
	2819.10	- Chromium trioxide	A change to subheading 2819.10 from any other subheading
	2819.90	- Other	A change to subheading 2819.90 from any other subheading
<b>2820</b>		Manganese oxides.	
	2820.10	- Manganese dioxide	A change to subheading 2820.10 from any other subheading
	2820.90	- Other	A change to subheading 2820.90 from any other subheading

	<b>2821</b>		Iron oxides and hydroxides; earth colours containing 70 % or more by weight of combined iron evaluated as Fe <sub>2</sub> O <sub>3</sub> .	
		2821.10	- Iron oxides and hydroxides	A change to subheading 2821.10 from any other subheading
		2821.20	- Earth colours	A change to subheading 2821.20 from any other subheading
	<b>2822</b>		Cobalt oxides and hydroxides; commercial cobalt oxides.	A change to heading 28.22 from any other
	<b>2823</b>		Titanium oxides.	A change to heading 28.23 from any other
	<b>2824</b>		Lead oxides; red lead and orange lead.	
		2824.10	- Lead monoxide (litharge, massicot)	A change to subheading 2824.10 from any other subheading
		2824.90	- Other	A change to subheading 2824.90 from any other subheading
	<b>2825</b>		Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.	
		2825.10	- Hydrazine and hydroxylamine and their inorganic salts	A change to subheading 2825.10 from any other subheading
		2825.20	- Lithium oxide and hydroxide	A change to subheading 2825.20 from any other subheading
		2825.30	- Vanadium oxides and hydroxides	A change to subheading 2825.30 from any other subheading
		2825.40	- Nickel oxides and hydroxides	A change to subheading 2825.40 from any other subheading
		2825.50	- Copper oxides and hydroxides	A change to subheading 2825.50 from any other subheading
		2825.60	- Germanium oxides and zirconium dioxide	A change to subheading 2825.60 from any other subheading
		2825.70	- Molybdenum oxides and hydroxides	A change to subheading 2825.70 from any other subheading
		2825.80	- Antimony oxides	A change to subheading 2825.80 from any other subheading
		2825.90	- Other	A change to subheading 2825.90 from any other subheading
	<b>2826</b>		Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.	
		2826.12	-- Of aluminium	A change to subheading 2826.12 from any other subheading
		2826.19	-- Other	A change to subheading 2826.19 from any other subheading
		2826.30	- Sodium hexafluoroaluminate (synthetic cryolite)	A change to subheading 2826.30 from any other subheading
		2826.90	- Other	A change to subheading 2826.90 from any other subheading
	<b>2827</b>		Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.	
		2827.10	- Ammonium chloride	A change to subheading 2827.10 from any other subheading
		2827.20	- Calcium chloride	A change to subheading 2827.20 from any other subheading
		2827.31	-- Of magnesium	A change to subheading 2827.31 from any other subheading
		2827.32	-- Of aluminium	A change to subheading 2827.32 from any other subheading
		2827.35	-- Of nickel	A change to subheading 2827.35 from any other subheading
		2827.39	-- Other	A change to subheading 2827.39 from any other subheading
		2827.41	-- Of copper	A change to subheading 2827.41 from any other subheading
		2827.49	-- Other	A change to subheading 2827.49 from any other subheading
		2827.51	-- Bromides of sodium or of potassium	A change to subheading 2827.51 from any other subheading
		2827.59	-- Other	A change to subheading 2827.59 from any other subheading
		2827.60	- Iodides and iodide oxides	A change to subheading 2827.60 from any other subheading
	<b>2828</b>		Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.	
		2828.10	- Commercial calcium hypochlorite and other calcium hypochlorites	A change to subheading 2828.10 from any other subheading
		2828.90	- Other	A change to subheading 2828.90 from any other subheading
	<b>2829</b>		Chlorates and perchlorates; bromates and perbromates; iodates and periodates.	
		2829.11	-- Of sodium	A change to subheading 2829.11 from any other subheading
		2829.19	-- Other	A change to subheading 2829.19 from any other subheading
		2829.90	- Other	A change to subheading 2829.90 from any other subheading

	<b>2830</b>		Sulphides; polysulphides, whether or not chemically defined.	
		2830.10	- Sodium sulphides	A change to subheading 2830.10 from any other subheading
		2830.90	- Other	A change to subheading 2830.90 from any other subheading
	<b>2831</b>		Dithionites and sulphonylates.	
		2831.10	- Of sodium	A change to subheading 2831.10 from any other subheading
		2831.90	- Other	A change to subheading 2831.90 from any other subheading
	<b>2832</b>		Sulphites; thiosulphates.	
		2832.10	- Sodium sulphites	A change to subheading 2832.10 from any other subheading
		2832.20	- Other sulphites	A change to subheading 2832.20 from any other subheading
		2832.30	- Thiosulphates	A change to subheading 2832.30 from any other subheading
	<b>2833</b>		Sulphates; alums; peroxosulphates (persulphates).	
		2833.11	-- Disodium sulphate	A change to subheading 2833.11 from any other subheading
		2833.19	-- Other	A change to subheading 2833.19 from any other subheading
		2833.21	-- Of magnesium	A change to subheading 2833.21 from any other subheading
		2833.22	-- Of aluminium	A change to subheading 2833.22 from any other subheading
		2833.24	-- Of nickel	A change to subheading 2833.24 from any other subheading
		2833.25	-- Of copper	A change to subheading 2833.25 from any other subheading
		2833.27	-- Of barium	A change to subheading 2833.27 from any other subheading
		2833.29	-- Other	A change to subheading 2833.29 from any other subheading
		2833.30	- Alums	A change to subheading 2833.30 from any other subheading
		2833.40	- Peroxosulphates (persulphates)	A change to subheading 2833.40 from any other subheading
	<b>2834</b>		Nitrites; nitrates.	
		2834.10	- Nitrites	A change to subheading 2834.10 from any other subheading
		2834.21	-- Of potassium	A change to subheading 2834.21 from any other subheading
		2834.29	-- Other	A change to subheading 2834.29 from any other subheading
	<b>2835</b>		Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined.	
		2835.10	- Phosphinates (hypophosphites) and phosphonates (phosphites)	A change to subheading 2835.10 from any other subheading
		2835.22	-- Of mono- or disodium	A change to subheading 2835.22 from any other subheading
		2835.24	-- Of potassium	A change to subheading 2835.24 from any other subheading
		2835.25	-- Calcium hydrogenorthophosphate ("dicalcium phosphate")	A change to subheading 2835.25 from any other subheading
		2835.26	-- Other phosphates of calcium	A change to subheading 2835.26 from any other subheading
		2835.29	-- Other	A change to subheading 2835.29 from any other subheading
		2835.31	-- Sodium triphosphate (sodium tripolyphosphate)	A change to subheading 2835.31 from any other subheading
		2835.39	-- Other	A change to subheading 2835.39 from any other subheading
	<b>2836</b>		Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.	
		2836.20	- Disodium carbonate	A change to subheading 2836.20 from any other subheading
		2836.30	- Sodium hydrogencarbonate (sodium bicarbonate)	A change to subheading 2836.30 from any other subheading
		2836.40	- Potassium carbonates	A change to subheading 2836.40 from any other subheading
		2836.50	- Calcium carbonate	A change to subheading 2836.50 from any other subheading
		2836.60	- Barium carbonate	A change to subheading 2836.60 from any other subheading
		2836.91	-- Lithium carbonates	A change to subheading 2836.91 from any other subheading
		2836.92	-- Strontium carbonate	A change to subheading 2836.92 from any other subheading

	2836.99	-- Other	A change to subheading 2836.99 from any other subheading
<b>2837</b>		Cyanides, cyanide oxides and complex cyanides.	
	2837.11	-- Of sodium	A change to subheading 2837.11 from any other subheading
	2837.19	-- Other	A change to subheading 2837.19 from any other subheading
	2837.20	- Complex cyanides	A change to subheading 2837.20 from any other subheading
<b>2839</b>		Silicates; commercial alkali metal silicates.	
		- Of sodium :	
	2839.11	-- Sodium metasilicates	A change to subheading 2839.11 from any other subheading
	2839.19	-- Other	A change to subheading 2839.19 from any other subheading
	2839.90	- Other	A change to subheading 2839.90 from any other subheading
<b>2840</b>		Borates; peroxoborates (perborates).	
	2840.11	-- Anhydrous	A change to subheading 2840.11 from any other subheading, except from subheading 2840.19
	2840.19	-- Other	A change to subheading 2840.19 from any other subheading, except from subheading 2840.11
	2840.20	- Other borates	A change to subheading 2840.20 from any other subheading
	2840.30	- Peroxoborates (perborates)	A change to subheading 2840.30 from any other subheading
<b>2841</b>		Salts of oxometallic or peroxometallic acids.	
	2841.30	- Sodium dichromate	A change to subheading 2841.30 from any other subheading
	2841.50	-Other chromates and dichromates; peroxochromates	A change to subheading 2841.50 from any other subheading
	2841.61	-- Potassium permanganate	A change to subheading 2841.61 from any other subheading
	2841.69	-- Other	A change to subheading 2841.69 from any other subheading
	2841.70	- Molybdates	A change to subheading 2841.70 from any other subheading
	2841.80	- Tungstates (wolframates)	A change to subheading 2841.80 from any other subheading
	2841.90	- Other	A change to subheading 2841.90 from any other subheading
<b>2842</b>		Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides.	
	2842.10	- Double or complex silicates, including aluminosilicates whether or not chemically defined	A change to subheading 2842.10 from any other subheading
	2842.90	- Other	A change to subheading 2842.90 from any other subheading
<b>2843</b>		Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.	
	2843.10	- Colloidal precious metals	A change to subheading 2843.10 from any other subheading
	2843.21	-- Silver nitrate	A change to subheading 2843.21 from any other subheading
	2843.29	-- Other	A change to subheading 2843.29 from any other subheading
	2843.30	- Gold compounds	A change to subheading 2843.30 from any other subheading
	2843.90	- Other compounds; amalgams	A change to subheading 2843.90 from any other subheading
<b>2844</b>		Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.	
	2844.10	- Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	A change to subheading 2844.10 from any other subheading
	2844.20	- Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products	A change to subheading 2844.20 from any other subheading
	2844.30	- Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of	A change to subheading 2844.30 from any other subheading
	2844.40	- Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	A change to subheading 2844.40 from any other subheading

	2844.50	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	A change to subheading 2844.50 from any other subheading
<b>2845</b>		Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.	
	2845.10	- Heavy water (deuterium oxide)	A change to subheading 2845.10 from any other subheading
	2845.90	- Other	A change to subheading 2845.90 from any other subheading
<b>2846</b>		Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.	A change to heading 28.46 from any other heading, except from subheading 2530.90
<b>2847</b>		Hydrogen peroxide, whether or not solidified with urea.	A change to heading 28.47 from any other heading
<b>2848</b>		Phosphides, whether or not chemically defined, excluding ferrophosphorus.	A change to heading 28.48 from any other heading
<b>2849</b>		Carbides, whether or not chemically defined.	
	2849.10	- Of calcium	A change to subheading 2849.10 from any other subheading
	2849.20	- Of silicon	A change to subheading 2849.20 from any other subheading
	2849.90	- Other	A change to subheading 2849.90 from any other subheading
<b>2850</b>		Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.	A change to heading 28.50 from any other heading
<b>2852</b>		Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.	A change to heading 28.52 from any other heading
<b>2853</b>		Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.	A change to heading 28.53 from any other heading
<b>29</b>		<b>Organic chemicals</b>	
<b>2901</b>		Acyclic hydrocarbons.	
	2901.10	- Saturated	A change to subheading 2901.10 from any other subheading
	2901.21	-- Ethylene	A change to subheading 2901.21 from any other subheading
	2901.22	-- Propene (propylene)	A change to subheading 2901.22 from any other subheading
	2901.23	-- Butene (butylene) and isomers thereof	A change to subheading 2901.23 from any other subheading
	2901.24	-- Buta-1,3-diene and isoprene	A change to subheading 2901.24 from any other subheading
	2901.29	-- Other	A change to subheading 2901.29 from any other subheading
<b>2902</b>		Cyclic hydrocarbons.	
	2902.11	-- Cyclohexane	A change to subheading 2902.11 from any other subheading
	2902.19	-- Other	A change to subheading 2902.19 from any other subheading
	2902.20	- Benzene	A change to subheading 2902.20 from any other subheading
	2902.30	- Toluene	A change to subheading 2902.30 from any other subheading
	2902.41	-- o-Xylene	A change to subheading 2902.41 from any other subheading
	2902.42	-- m-Xylene	A change to subheading 2902.42 from any other subheading
	2902.43	-- p-Xylene	A change to subheading 2902.43 from any other subheading
	2902.44	-- Mixed xylene isomers	A change to subheading 2902.44 from any other subheading
	2902.50	- Styrene	A change to subheading 2902.50 from any other subheading
	2902.60	- Ethylbenzene	A change to subheading 2902.60 from any other subheading
	2902.70	- Cumene	A change to subheading 2902.70 from any other subheading
	2902.90	- Other	A change to subheading 2902.90 from any other subheading
<b>2903</b>		Halogenated derivatives of hydrocarbons.	
	2903.11	-- Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	A change to subheading 2903.11 from any other subheading
	2903.12	-- Dichloromethane (methylene chloride)	A change to subheading 2903.12 from any other subheading
	2903.13	-- Chloroform (trichloromethane)	A change to subheading 2903.13 from any other subheading
	2903.14	-- Carbon tetrachloride	A change to subheading 2903.14 from any other subheading

	2903.15	-- 1,2-Dichloroethane (ethylene dichloride)	A change to subheading 2903.15 from any other subheading
	2903.19	-- Other	A change to subheading 2903.19 from any other subheading
	2903.21	-- Vinyl chloride (chloroethylene)	A change to subheading 2903.21 from any other subheading
	2903.22	-- Trichloroethylene	A change to subheading 2903.22 from any other subheading
	2903.23	-- Tetrachloroethylene (perchloroethylene)	A change to subheading 2903.23 from any other subheading
	2903.29	-- Other	A change to subheading 2903.29 from any other subheading
	2903.31	- Ethylene dibromide (ISO)(1,2-dibromoethane)	A change to subheading 2903.31 from any other subheading
	2903.39	--Other	A change to subheading 2903.39 from any other subheading
	2903.41	-- Trichlorofluoromethane	A change to subheading 2903.41 from any other subheading
	2903.42	-- Dichlorodifluoromethane	A change to subheading 2903.42 from any other subheading
	2903.43	-- Trichlorotrifluoroethanes	A change to subheading 2903.43 from any other subheading
	2903.44	-- Dichlorotetrafluoroethanes and chloropentafluoroethane	A change to subheading 2903.44 from any other subheading
	2903.45	-- Other derivatives perhalogenated only with fluorine and chlorine	A change to subheading 2903.45 from any other subheading
	2903.46	-- Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	A change to subheading 2903.46 from any other subheading
	2903.47	-- Other perhalogenated derivatives	A change to subheading 2903.47 from any other subheading
	2903.49	-- Other	A change to subheading 2903.49 from any other subheading
	2903.51	-- 1,2,3,4,5,6-D1492Hexachlorocyclohexane	A change to subheading 2903.51 from any other subheading
	2903.52	-Aldrin(ISO), chlordane(ISO) and heptachlor(ISO)	A change to subheading 2903.52 from any other subheading
	2903.59	-- Other	A change to subheading 2903.59 from any other subheading
	2903.61	-- Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	A change to subheading 2903.61 from any other subheading
	2903.62	-- Hexachlorobenzene and DDT (1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)	A change to subheading 2903.62 from any other subheading
	2903.69	-- Other	A change to subheading 2903.69 from any other subheading
<b>2904</b>		Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.	
	2904.10	- Derivatives containing only sulpho groups, their salts and ethyl esters	A change to subheading 2904.10 from any other subheading
	2904.20	- Derivatives containing only nitro or only nitroso groups	A change to subheading 2904.20 from any other subheading
	2904.90	- Other	A change to subheading 2904.90 from any other subheading
<b>2905</b>		Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	2905.11	-- Methanol (methyl alcohol)	A change to subheading 2905.11 from any other subheading
	2905.12	-- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	A change to subheading 2905.12 from any other subheading
	2905.13	-- Butan-1-ol (n-butyl alcohol)	A change to subheading 2905.13 from any other subheading
	2905.14	-- Other butanols	A change to subheading 2905.14 from any other subheading
	2905.16	-- Octanol (octyl alcohol) and isomers thereof	A change to subheading 2905.16 from any other subheading
	2905.17	-- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	A change to subheading 2905.17 from any other subheading
	2905.19	-- Other	A change to subheading 2905.19 from any other subheading
	2905.22	-- Acyclic terpene alcohols	A change to subheading 2905.22 from any other subheading
	2905.29	-- Other	A change to subheading 2905.29 from any other subheading
	2905.31	-- Ethylene glycol (ethanediol)	A change to subheading 2905.31 from any other subheading
	2905.32	-- Propylene glycol (propane-1,2-diol)	A change to subheading 2905.32 from any other subheading
	2905.39	-- Other	A change to subheading 2905.39 from any other subheading
	2905.41	-- 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	A change to subheading 2905.41 from any other subheading
	2905.42	-- Pentaerythritol	A change to subheading 2905.42 from any other subheading



	2905.43	-- Mannitol	A change to subheading 2905.43 from any other subheading
	2905.44	-- D-glucitol (sorbitol)	A change to subheading 2905.44 from any other subheading
	2905.45	-- Glycerol	A change to subheading 2905.45 from any other subheading
	2905.49	-- Other	A change to subheading 2905.49 from any other subheading
	2905.51	-- Ethchlorvynol (INN)	A change to subheading 2905.51 from any other subheading
	2905.59	-- Other	A change to subheading 2905.59 from any other subheading
<b>2906</b>		Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	2906.11	-- Menthol	A change to subheading 2906.11 from any other subheading
	2906.12	-- Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	A change to subheading 2906.12 from any other subheading
	2906.13	-- Sterols and inositols	A change to subheading 2906.13 from any other subheading
	2906.19	-- Other	A change to subheading 2906.19 from any other subheading
	2906.21	-- Benzyl alcohol	A change to subheading 2906.21 from any other subheading
	2906.29	-- Other	A change to subheading 2906.29 from any other subheading
<b>2907</b>		Phenols; phenol-alcohols.	
	2907.11	-- Phenol (hydroxybenzene) and its salts	A change to subheading 2907.11 from any other subheading
	2907.12	-- Cresols and their salts	A change to subheading 2907.12 from any other subheading
	2907.13	-- Octylphenol, nonylphenol and their isomers; salts thereof	A change to subheading 2907.13 from any other subheading
	2907.15	-- Naphthols and their salts	A change to subheading 2907.15 from any other subheading
	2907.19	-- Other	A change to subheading 2907.19 from any other subheading
	2907.21	-- Resorcinol and its salts	A change to subheading 2907.21 from any other subheading
	2907.22	-- Hydroquinone (quinol) and its salts	A change to subheading 2907.22 from any other subheading
	2907.23	-- 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	A change to subheading 2907.23 from any other subheading
	2907.29	-- Other	A change to subheading 2907.29 from any other subheading
<b>2908</b>		Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.	
	2908.11	--Pentachlorophenol (ISO)	A change to subheading 2908.11 from any other subheading
	2908.19	-- Other	A change to subheading 2908.19 from any other subheading
	2908.91	--Dinoseb (ISO) and its salts	A change to subheading 2908.91 from any other subheading
	2908.99	- Other	A change to subheading 2908.99 from any other subheading
<b>2909</b>		Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	2909.11	-- Diethyl ether	A change to subheading 2909.11 from any other subheading
	2909.19	-- Other	A change to subheading 2909.19 from any other subheading
	2909.20	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated	A change to subheading 2909.20 from any other subheading
	2909.30	- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	A change to subheading 2909.30 from any other subheading
	2909.41	-- 2,2'-Oxydiethanol (diethylene glycol, digol)	A change to subheading 2909.41 from any other subheading
	2909.43	-- Monobutyl ethers of ethylene glycol or of diethylene glycol	A change to subheading 2909.43 from any other subheading
	2909.44	-- Other monoalkylethers of ethylene glycol or of diethylene glycol	A change to subheading 2909.44 from any other subheading
	2909.49	-- Other	A change to subheading 2909.49 from any other subheading
	2909.50	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated	A change to subheading 2909.50 from any other subheading
	2909.60	- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	A change to subheading 2909.60 from any other subheading

	<b>2910</b>		Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
		2910.10	- Oxirane (ethylene oxide)	A change to subheading 2910.10 from any other subheading
		2910.20	- Methyloxirane (propylene oxide)	A change to subheading 2910.20 from any other subheading
		2910.30	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)	A change to subheading 2910.30 from any other subheading
		2910.40	- Dieldrin (ISO, INN)	A change to subheading 2910.40 from any other subheading
		2910.90	- Other	A change to subheading 2910.90 from any other subheading
	<b>2911</b>		Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	A change to heading 29.11 from any other heading
	<b>2912</b>		Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.	
		2912.11	-- Methanal (formaldehyde)	A change to subheading 2912.11 from any other subheading
		2912.12	-- Ethanal (acetaldehyde)	A change to subheading 2912.12 from any other subheading
		2912.19	-- Other	A change to subheading 2912.19 from any other subheading
		2912.21	-- Benzaldehyde	A change to subheading 2912.21 from any other subheading
		2912.29	-- Other	A change to subheading 2912.29 from any other subheading
		2912.30	- Aldehyde-alcohols	A change to subheading 2912.30 from any other subheading
		2912.41	-- Vanillin (4-hydroxy-3-methoxybenzaldehyde)	A change to subheading 2912.41 from any other subheading
		2912.42	-- Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	A change to subheading 2912.42 from any other subheading
		2912.49	-- Other	A change to subheading 2912.49 from any other subheading
		2912.50	- Cyclic polymers of aldehydes	A change to subheading 2912.50 from any other subheading
		2912.60	- Paraformaldehyde	A change to subheading 2912.60 from any other subheading
	<b>2913</b>		Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.	A change to heading 29.13 from any other heading
	<b>2914</b>		Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
		2914.11	-- Acetone	A change to subheading 2914.11 from any other subheading
		2914.12	-- Butanone (methyl ethyl ketone)	A change to subheading 2914.12 from any other subheading
		2914.13	-- 4-Methylpentan-2-one (methyl isobutyl ketone)	A change to subheading 2914.13 from any other subheading
		2914.19	-- Other	A change to subheading 2914.19 from any other subheading
		2914.21	-- Camphor	A change to subheading 2914.21 from any other subheading
		2914.22	-- Cyclohexanone and methylcyclohexanones	A change to subheading 2914.22 from any other subheading
		2914.23	-- Itonones and methylionones	A change to subheading 2914.23 from any other subheading
		2914.29	-- Other	A change to subheading 2914.29 from any other subheading
		2914.31	-- Phenylacetone (phenylpropan-2-one)	A change to subheading 2914.31 from any other subheading
		2914.39	-- Other	A change to subheading 2914.39 from any other subheading
		2914.40	- Ketone-alcohols and ketone-aldehydes	A change to subheading 2914.40 from any other subheading
		2914.50	- Ketone-phenols and ketones with other oxygen function	A change to subheading 2914.50 from any other subheading
		2914.61	-- Anthraquinone	A change to subheading 2914.61 from any other subheading
		2914.69	-- Other	A change to subheading 2914.69 from any other subheading
		2914.70	- Halogenated, sulphonated, nitrated or nitrosated derivatives	A change to subheading 2914.70 from any other subheading
	<b>2915</b>		Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
		2915.11	-- Formic acid	A change to subheading 2915.11 from any other subheading
		2915.12	-- Salts of formic acid	A change to subheading 2915.12 from any other subheading

	2915.13	-- Esters of formic acid	A change to subheading 2915.13 from any other subheading
	2915.21	-- Acetic acid	A change to subheading 2915.21 from any other subheading
	2915.24	-- Acetic anhydride	A change to subheading 2915.24 from any other subheading
	2915.29	-- Other	A change to subheading 2915.29 from any other subheading
	2915.31	-- Ethyl acetate	A change to subheading 2915.31 from any other subheading
	2915.32	-- Vinyl acetate	A change to subheading 2915.32 from any other subheading
	2915.33	-- n-Butyl acetate	A change to subheading 2915.33 from any other subheading
	2915.36	-- 2-Ethoxyethyl acetate	A change to subheading 2915.36 from any other subheading
	2915.39	-- Other	A change to subheading 2915.39 from any other subheading
	2915.40	- Mono-, di- or trichloroacetic acids, their salts and esters	A change to subheading 2915.40 from any other subheading
	2915.50	- Propionic acid, its salts and esters	A change to subheading 2915.50 from any other subheading
	2915.60	- Butanoic acids, pentanoic acids, their salts and esters	A change to subheading 2915.60 from any other subheading
	2915.70	- Palmitic acid, stearic acid, their salts and esters	A change to subheading 2915.70 from any other subheading
	2915.90	- Other	A change to subheading 2915.90 from any other subheading
<b>2916</b>		Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	2916.11	-- Acrylic acid and its salts	A change to subheading 2916.11 from any other subheading
	2916.12	-- Esters of acrylic acid	A change to subheading 2916.12 from any other subheading
	2916.13	-- Methacrylic acid and its salts	A change to subheading 2916.13 from any other subheading
	2916.14	-- Esters of methacrylic acid	A change to subheading 2916.14 from any other subheading
	2916.15	-- Oleic, linoleic or linolenic acids, their salts and esters	A change to subheading 2916.15 from any other subheading
	2916.19	-- Other	A change to subheading 2916.19 from any other subheading
	2916.20	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	A change to subheading 2916.20 from any other subheading
	2916.31	-- Benzoic acid, its salts and esters	A change to subheading 2916.31 from any other subheading
	2916.32	-- Benzoyl peroxide and benzoyl chloride	A change to subheading 2916.32 from any other subheading
	2916.34	-- Phenylacetic acid and its salts	A change to subheading 2916.34 from any other subheading
	2916.35	-- Esters of phenylacetic acid	A change to subheading 2916.35 from any other subheading
	2916.36	-- Binapacryl (ISO)	A change to subheading 2916.36 from any other subheading
	2916.39	-- Other	A change to subheading 2916.39 from any other subheading
<b>2917</b>		Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	2917.11	-- Oxalic acid, its salts and esters	A change to subheading 2917.11 from any other subheading
	2917.12	-- Adipic acid, its salts and esters	A change to subheading 2917.12 from any other subheading
	2917.13	-- Azelaic acid, sebacic acid, their salts and esters	A change to subheading 2917.13 from any other subheading
	2917.14	-- Maleic anhydride	A change to subheading 2917.14 from any other subheading
	2917.19	-- Other	A change to subheading 2917.19 from any other subheading
	2917.20	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	A change to subheading 2917.20 from any other subheading
	2917.32	-- Dioctyl orthophthalates	A change to subheading 2917.32 from any other subheading
	2917.33	-- Dinonyl or didecyl orthophthalates	A change to subheading 2917.33 from any other subheading
	2917.34	-- Other esters of orthophthalic acid	A change to subheading 2917.34 from any other subheading
	2917.35	-- Phthalic anhydride	A change to subheading 2917.35 from any other subheading

	2917.36	-- Terephthalic acid and its salts	A change to subheading 2917.36 from any other subheading
	2917.37	-- Dimethyl terephthalate	A change to subheading 2917.37 from any other subheading
	2917.39	-- Other	A change to subheading 2917.39 from any other subheading
<b>2918</b>		Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	2918.11	-- Lactic acid, its salts and esters	A change to subheading 2918.11 from any other subheading
	2918.12	-- Tartaric acid	A change to subheading 2918.12 from any other subheading
	2918.13	-- Salts and esters of tartaric acid	A change to subheading 2918.13 from any other subheading
	2918.14	-- Citric acid	A change to subheading 2918.14 from any other subheading
	2918.15	-- Salts and esters of citric acid	A change to subheading 2918.15 from any other subheading
	2918.16	-- Gluconic acid, its salts and esters	A change to subheading 2918.16 from any other subheading
	2918.18	-- Chlorobenzilate (ISO)	A change to subheading 2918.18 from any other subheading
	2918.19	-- Other	A change to subheading 2918.19 from any other subheading
	2918.21	-- Salicylic acid and its salts	A change to subheading 2918.21 from any other subheading
	2918.22	-- O-Acetylsalicylic acid, its salts and esters	A change to subheading 2918.22 from any other subheading
	2918.23	-- Other esters of salicylic acid and their salts	A change to subheading 2918.23 from any other subheading
	2918.29	-- Other	A change to subheading 2918.29 from any other subheading
	2918.30	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	A change to subheading 2918.30 from any other subheading
	2918.91	--2,4,5-T (ISO) 2,4,5-trichlorophenoxyacetic acid, its salts and esters	A change to subheading 2918.91 from any other subheading
	2918.99	- Other	A change to subheading 2918.99 from any other subheading
<b>2919</b>		Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.	A change to heading 29.19 from any other heading
<b>2920</b>		Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	2920.11	--Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)	A change to subheading 2920.11 from any other subheading
	2920.19	--Other	A change to subheading 2920.19 from any other subheading
	2920.90	- Other	A change to subheading 2920.90 from any other subheading
<b>2921</b>		Amine-function compounds.	
	2921.11	-- Methylamine, di- or trimethylamine and their salts	A change to subheading 2921.11 from any other subheading
	2921.19	-- Other	A change to subheading 2921.19 from any other subheading
	2921.21	-- Ethylenediamine and its salts	A change to subheading 2921.21 from any other subheading
	2921.22	-- Hexamethylenediamine and its salts	A change to subheading 2921.22 from any other subheading
	2921.29	-- Other	A change to subheading 2921.29 from any other subheading
	2921.30	- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	A change to subheading 2921.30 from any other subheading
	2921.41	-- Aniline and its salts	A change to subheading 2921.41 from any other subheading
	2921.42	-- Aniline derivatives and their salts	A change to subheading 2921.42 from any other subheading
	2921.43	-- Toluidines and their derivatives; salts thereof	A change to subheading 2921.43 from any other subheading
	2921.44	-- Diphenylamine and its derivatives; salts thereof	A change to subheading 2921.44 from any other subheading
	2921.45	-- 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	A change to subheading 2921.45 from any other subheading
	2921.46	-- Amfetamine (INN), benzfetamine (INN), dexametamine (INN), etilametamine (INN), fencamfamin (INN), lefetamine (INN), levametamine (INN), mafenorex (INN) and phentermine (INN); salts thereof	A change to subheading 2921.46 from any other subheading

	2921.49	-- Other	A change to subheading 2921.49 from any other subheading
	2921.51	-- <i>o</i> -, <i>m</i> -, <i>p</i> - <i>Phenylenediamine, diaminitoluenes, and their derivatives; salts thereof</i>	A change to subheading 2921.51 from any other subheading
	2921.59	-- Other	A change to subheading 2921.59 from any other subheading
<b>2922</b>		Oxygen-function amino-compounds.	
	2922.11	-- Monoethanolamine and its salts	A change to subheading 2922.11 from any other subheading
	2922.12	-- Diethanolamine and its salts	A change to subheading 2922.12 from any other subheading
	2922.13	-- Triethanolamine and its salts	A change to subheading 2922.13 from any other subheading
	2922.14	-- Dextropropoxyphene (INN) and its salts	A change to subheading 2922.14 from any other subheading
	2922.19	-- Other	A change to subheading 2922.19 from any other subheading
	2922.21	-- Aminohydroxynaphthalenesulphonic acids and their salts	A change to subheading 2922.21 from any other subheading
	2922.29	-- Other	A change to subheading 2922.29 from any other subheading
	2922.31	-- Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	A change to subheading 2922.31 from any other subheading
	2922.39	-- Other	A change to subheading 2922.39 from any other subheading
	2922.41	-- Lysine and its esters; salts thereof	A change to subheading 2922.41 from any other subheading
	2922.42	-- Glutamic acid and its salts	A change to subheading 2922.42 from any other subheading
	2922.43	-- Anthranilic acid and its salts	A change to subheading 2922.43 from any other subheading
	2922.44	-- Tilidine (INN) and its salts	A change to subheading 2922.44 from any other subheading
	2922.49	-- Other	A change to subheading 2922.49 from any other subheading
	2922.50	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	A change to subheading 2922.50 from any other subheading
<b>2923</b>		Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.	
	2923.10	- Choline and its salts	A change to subheading 2923.10 from any other subheading
	2923.20	- Lecithins and other phosphoaminolipids	A change to subheading 2923.20 from any other subheading
	2923.90	- Other	A change to subheading 2923.90 from any other subheading
<b>2924</b>		Carboxamide-function compounds; amide-function compounds of carbonic acid.	
	2924.11	-- Meprobamate (INN)	A change to subheading 2924.11 from any other subheading
	2924.12	--Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	A change to subheading 2924.12 from any other subheading
	2924.19	-- Other	A change to subheading 2924.19 from any other subheading
	2924.21	-- Ureines and their derivatives; salts thereof	A change to subheading 2924.21 from any other subheading
	2924.23	-- 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	A change to subheading 2924.23 from any other subheading
	2924.24	-- Ethinamate (INN)	A change to subheading 2924.24 from any other subheading
	2924.29	-- Other	A change to subheading 2924.29 from any other subheading
<b>2925</b>		Carboximide-function compounds (including saccharin and its salts) and imine-function compounds.	
	2925.11	-- Saccharin and its salts	A change to subheading 2925.11 from any other subheading
	2925.12	-- Glutethimide (INN)	A change to subheading 2925.12 from any other subheading
	2925.19	-- Other	A change to subheading 2925.19 from any other subheading
	2925.21	--Chlordimeform (ISO)	A change to subheading 2925.21 from any other subheading
	2925.29	--Other	A change to subheading 2925.29 from any other subheading
<b>2926</b>		Nitrile-function compounds.	
	2926.10	- Acrylonitrile	A change to subheading 2926.10 from any other subheading
	2926.20	- 1-Cyanoguanidine (dicyandiamide)	A change to subheading 2926.20 from any other subheading
	2926.30	- Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)	A change to subheading 2926.30 from any other subheading

	2926.90	- Other	A change to subheading 2926.90 from any other subheading
<b>2927</b>		Diazo-, azo- or azoxy-compounds.	A change to heading 29.27 from any other
<b>2928</b>		Organic derivatives of hydrazine or of hydroxylamine.	A change to heading 29.28 from any other
<b>2929</b>		Compounds with other nitrogen function.	
	2929.10	- Isocyanates	A change to subheading 2929.10 from any other subheading
	2929.90	- Other	A change to subheading 2929.90 from any other subheading
<b>2930</b>		Organo-sulphur compounds.	
	2930.20	- Thiocarbamates and dithiocarbamates	A change to subheading 2930.20 from any other subheading
	2930.30	- Thiuram mono-, di- or tetrasulphides	A change to subheading 2930.30 from any other subheading
	2930.40	- Methionine	A change to subheading 2930.40 from any other subheading
	2930.50	-Captafol (ISO) and methamidophos (ISO)	A change to subheading 2930.50 from any other subheading
	2930.90	- Other	A change to subheading 2930.90 from any other subheading
<b>2931</b>		Other organo-inorganic compounds.	A change to heading 29.31 from any other
<b>2932</b>		Heterocyclic compounds with oxygen hetero-atom(s) only.	
	2932.11	-- Tetrahydrofuran	A change to subheading 2932.11 from any other subheading
	2932.12	-- 2-Furaldehyde (furfuraldehyde)	A change to subheading 2932.12 from any other subheading
	2932.13	-- Furfuryl alcohol and tetrahydrofurfuryl alcohol	A change to subheading 2932.13 from any other subheading
	2932.19	-- Other	A change to subheading 2932.19 from any other subheading
	2932.21	-- Coumarin, methylcoumarins and ethylcoumarins	A change to subheading 2932.21 from any other subheading
	2932.29	-- Other lactones	A change to subheading 2932.29 from any other subheading
	2932.91	-- Isosafrole	A change to subheading 2932.91 from any other subheading
	2932.92	-- 1-(1,3-Benzodioxol-5-yl)propan-2-one	A change to subheading 2932.92 from any other subheading
	2932.93	-- Piperonal	A change to subheading 2932.93 from any other subheading
	2932.94	-- Safrole	A change to subheading 2932.94 from any other subheading
	2932.95	-- Tetrahydrocannabinols (all isomers)	A change to subheading 2932.95 from any other subheading
	2932.99	-- Other	A change to subheading 2932.99 from any other subheading
<b>2933</b>		Heterocyclic compounds with nitrogen hetero-atom(s)	
	2933.11	-- Phenazone (antipyrin) and its derivatives	A change to subheading 2933.11 from any other subheading
	2933.19	-- Other	A change to subheading 2933.19 from any other subheading
	2933.21	-- Hydantoin and its derivatives	A change to subheading 2933.21 from any other subheading
	2933.29	-- Other	A change to subheading 2933.29 from any other subheading
	2933.31	-- Pyridine and its salts	A change to subheading 2933.31 from any other subheading
	2933.32	-- Piperidine and its salts	A change to subheading 2933.32 from any other subheading
	2933.33	-- Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts	A change to subheading 2933.33 from any other subheading
	2933.39	-- Other	A change to subheading 2933.39 from any other subheading.
	2933.41	-- Levorphanol (INN) and its salts	A change to subheading 2933.41 from any other subheading
	2933.49	-- Other	A change to subheading 2933.49 from any other subheading
	2933.52	-- Malonylurea (barbituric acid) and its salts	A change to subheading 2933.52 from any other subheading
	2933.53	-- Allobarbitol (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbitol (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbitol (INN), secobarbital (INN) and vinylbital (INN); salts thereof	A change to subheading 2933.53 from any other subheading
	2933.54	-- Other derivatives of malonylurea (barbituric acid); salts thereof	A change to subheading 2933.54 from any other subheading
	2933.55	-- Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	A change to subheading 2933.55 from any other subheading

	2933.59	-- Other	A change to subheading 2933.59 from any other subheading
	2933.61	-- Melamine	A change to subheading 2933.61 from any other subheading
	2933.69	-- Other	A change to subheading 2933.69 from any other subheading
	2933.71	-- 6-Hexanelactam (epsilon-caprolactam)	A change to subheading 2933.71 from any other subheading
	2933.72	-- Clobazam (INN) and methyprylon (INN)	A change to subheading 2933.72 from any other subheading
	2933.79	-- Other lactams	A change to subheading 2933.79 from any other subheading
	2933.91	-- Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof	A change to subheading 2933.91 from any other subheading
	2933.99	-- Other	A change to subheading 2933.99 from any other subheading
<b>2934</b>		Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.	
	2934.10	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	A change to subheading 2934.10 from any other subheading
	2934.20	- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further	A change to subheading 2934.20 from any other subheading
	2934.30	- Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further	A change to subheading 2934.30 from any other subheading
	2934.91	-- Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	A change to subheading 2934.91 from any other subheading
	2934.99	-- Other	A change to subheading 2934.99 from any other subheading
<b>2935</b>		Sulphonamides.	A change to heading 29.35 from any other
<b>2936</b>		Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent.	
	2936.21	-- Vitamins A and their derivatives	A change to subheading 2936.21 from any other subheading
	2936.22	-- Vitamin B1 and its derivatives	A change to subheading 2936.22 from any other subheading
	2936.23	-- Vitamin B2 and its derivatives	A change to subheading 2936.23 from any other subheading
	2936.24	-- D- or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives	A change to subheading 2936.24 from any other subheading
	2936.25	-- Vitamin B6 and its derivatives	A change to subheading 2936.25 from any other subheading
	2936.26	-- Vitamin B12 and its derivatives	A change to subheading 2936.26 from any other subheading
	2936.27	-- Vitamin C and its derivatives	A change to subheading 2936.27 from any other subheading
	2936.28	-- Vitamin E and its derivatives	A change to subheading 2936.28 from any other subheading
	2936.29	-- Other vitamins and their derivatives	A change to subheading 2936.29 from any other subheading
	2936.90	- Other, including natural concentrates	A change to subheading 2936.90 from any other subheading
<b>2937</b>		Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones.	
	2937.11	-- Somatotropin, its derivatives and structural analogues	A change to subheading 2937.11 from any other subheading
	2937.12	-- Insulin and its salts	A change to subheading 2937.12 from any other subheading
	2937.19	-- Other	A change to subheading 2937.19 from any other subheading
	2937.21	-- Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	A change to subheading 2937.21 from any other subheading
	2937.22	-- Halogenated derivatives of corticosteroidal hormones	A change to subheading 2937.22 from any other subheading
	2937.23	-- Oestrogens and progestogens	A change to subheading 2937.23 from any other subheading
	2937.29	-- Other	A change to subheading 2937.29 from any other subheading

	2937.31	-- Epinephrine	A change to subheading 2937.31 from any other subheading
	2937.39	-- Other	A change to subheading 2937.39 from any other subheading
	2937.40	- Amino-acid derivatives	A change to subheading 2937.40 from any other subheading
	2937.50	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	A change to subheading 2937.50 from any other subheading
	2937.90	- Other	A change to subheading 2937.90 from any other subheading
<b>2938</b>		Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.	
	2938.10	- Rutoside (rutin) and its derivatives	A change to subheading 2938.10 from any other subheading
	2938.90	- Other	A change to subheading 2938.90 from any other subheading
<b>2939</b>		Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.	
	2939.11	-- Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof	A change to subheading 2939.11 from any other subheading
	2939.19	-- Other	A change to subheading 2939.19 from any other subheading
	2939.20	- Alkaloids of cinchona and their derivatives; salts thereof	A change to subheading 2939.20 from any other subheading
	2939.30	- Caffeine and its salts	A change to subheading 2939.30 from any other subheading
	2939.41	-- Ephedrine and its salts	A change to subheading 2939.41 from any other subheading
	2939.42	-- Pseudoephedrine (INN) and its salts	A change to subheading 2939.42 from any other subheading
	2939.43	-- Cathine (INN) and its salts	A change to subheading 2939.43 from any other subheading
	2939.49	-- Other	A change to subheading 2939.49 from any other subheading
	2939.51	-- Fenethylamine (INN) and its salts	A change to subheading 2939.51 from any other subheading
	2939.59	-- Other	A change to subheading 2939.59 from any other subheading
	2939.61	-- Ergometrine (INN) and its salts	A change to subheading 2939.61 from any other subheading
	2939.62	-- Ergotamine (INN) and its salts	A change to subheading 2939.62 from any other subheading
	2939.63	-- Lysergic acid and its salts	A change to subheading 2939.63 from any other subheading
	2939.69	-- Other	A change to subheading 2939.69 from any other subheading
	2939.91	-- Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	A change to subheading 2939.91 from any other subheading
	2939.99	-- Other	A change to subheading 2939.99 from any other subheading
<b>2940</b>		Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers and sugar esters, and their salts, other than products of heading No. 29.37, 29.38 or 29.39.	A change to heading 29.40 from any other heading
<b>2941</b>		Antibiotics.	
	2941.10	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	A change to subheading 2941.10 from any other subheading
	2941.20	- Streptomycins and their derivatives; salts thereof	A change to subheading 2941.20 from any other subheading
	2941.30	- Tetracyclines and their derivatives; salts thereof	A change to subheading 2941.30 from any other subheading
	2941.40	- Chloramphenicol and its derivatives; salts thereof	A change to subheading 2941.40 from any other subheading
	2941.50	- Erythromycin and its derivatives; salts thereof	A change to subheading 2941.50 from any other subheading
	2941.90	- Other	A change to subheading 2941.90 from any other subheading
<b>2942</b>		Other organic compounds.	A change to heading 29.42 from any other
<b>30</b>		<b>Pharmaceutical products</b>	
	<b>3001</b>	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.	
	3001.20	- Extracts of glands or other organs or of their secretions	A change to subheading 3001.20 from any other subheading



		3001.90	- Other	A change to subheading 3001.90 from any other subheading
	<b>3002</b>		Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.	
		3002.10	- Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes	A change to subheading 3002.10 from any other subheading
		3002.20	- Vaccines for human medicine	A change to subheading 3002.20 from any other subheading
		3002.30	- Vaccines for veterinary medicine	A change to subheading 3002.30 from any other subheading
		3002.90	- Other	A change to subheading 3002.90 from any other subheading
	<b>3003</b>		Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.	
		3003.10	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	A change to subheading 3003.10 from any other subheading
		3003.20	- Containing other antibiotics	A change to subheading 3003.20 from any other subheading
		3003.31	-- Containing insulin	A change to subheading 3003.31 from any other subheading
		3003.39	-- Other	A change to subheading 3003.39 from any other subheading
		3003.40	- Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics	A change to subheading 3003.40 from any other subheading
		3003.90	- Other	A change to subheading 3003.90 from any other subheading
	<b>3004</b>		Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail	A change to heading 30.04 from any other heading
	<b>3005</b>		Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.	A change to heading 30.05 from any other heading
	<b>3006</b>		Pharmaceutical goods specified in Note 4 to this Chapter.	
		3006.10	- Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics	A change to subheading 3006.10 from any other heading
		3006.20	- Blood-grouping reagents	A change to subheading 3006.20 from any other heading
		3006.30	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	A change to subheading 3006.30 from any other heading
		3006.40	- Dental cements and other dental fillings; bone reconstruction cements	A change to subheading 3006.40 from any other heading
		3006.50	- First-aid boxes and kits	A change to subheading 3006.50 from any other heading
		3006.60	- Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	A change to subheading 3006.60 from any other heading
		3006.70	- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical	A change to subheading 3006.70 from any other heading
		3006.91	--Appliances identifiable for ostomy use	A change to subheading 3006.91 from any other heading
		3006.92	--Waste pharmaceuticals	These goods shall be derived from: (i) processing operations conducted in the territory of China or Costa Rica and fit only for the recovery for the raw materials, or (ii) used goods collected in the territory of China or Costa Rica, provided that such goods are fit only for the recovery of raw materials.
<b>31</b>			<b>Fertiliser</b>	
	<b>3101</b>		Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products.	A change to heading 31.01 from any other chapter
	<b>3102</b>		Mineral or chemical fertilisers, nitrogenous.	A change to heading 31.02 from any other
	<b>3103</b>		Mineral or chemical fertilisers, phosphatic.	A change to heading 31.03 from any other

	<b>3104</b>		Mineral or chemical fertilisers, potassic.	A change to heading 31.04 from any other
	<b>3105</b>		Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.	
		3105.10	- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	A change to subheading 3105.10 from any other subheading
		3105.20	- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	A change to subheading 3105.20 from any other heading
		3105.30	- Diammonium hydrogenorthophosphate (diammonium phosphate)	A change to subheading 3105.30 from any other heading
		3105.40	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	A change to subheading 3105.40 from any other heading
		3105.51	-- Containing nitrates and phosphates	A change to subheading 3105.51 from any other heading
		3105.59	-- Other	A change to subheading 3105.59 from any other heading
		3105.60	- Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	A change to subheading 3105.60 from any other heading
		3105.90	- Other	A change to subheading 3105.90 from any other heading
<b>32</b>			<b>Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks</b>	
	<b>3201</b>		Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.	A change to heading 32.01 from any other heading
	<b>3202</b>		Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.	
		3202.10	- Synthetic organic tanning substances	A change to subheading 3202.10 from any other heading
		3202.90	- Other	A change to subheading 3202.90 from any other subheading
	<b>3203</b>		Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin.	A change to heading 32.03 from any other heading
	<b>3204</b>		Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined.	
		3204.11	-- Disperse dyes and preparations based thereon	A change to subheading 3204.11 from any other subheading
		3204.12	-- Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	A change to subheading 3204.12 from any other subheading
		3204.13	-- Basic dyes and preparations based thereon	A change to subheading 3204.13 from any other subheading
		3204.14	-- Direct dyes and preparations based thereon	A change to subheading 3204.14 from any other subheading
		3204.15	-- Vat dyes (including those usable in that state as pigments) and preparations based thereon	A change to subheading 3204.15 from any other subheading
		3204.16	-- Reactive dyes and preparations based thereon	A change to subheading 3204.16 from any other subheading
		3204.17	-- Pigments and preparations based thereon	A change to subheading 3204.17 from any other subheading
		3204.19	-- Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19	A change to subheading 3204.19 from any other subheading
		3204.20	- Synthetic organic products of a kind used as fluorescent brightening agents	A change to subheading 3204.20 from any other subheading
		3204.90	- Other	A change to subheading 3204.90 from any other subheading
	<b>3205</b>		Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	A change to heading 32.05 from any other heading
	<b>3206</b>		Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined.	
		3206.11	-- Containing 80 % or more by weight of titanium dioxide calculated on the dry matter	A change to subheading 3206.11 from any other subheading
		3206.19	-- Other	A change to subheading 3206.19 from any other subheading
		3206.20	- Pigments and preparations based on chromium compounds	A change to subheading 3206.20 from any other subheading
		3206.41	-- Ultramarine and preparations based thereon	A change to subheading 3206.41 from any other subheading

	3206.42	-- Lithopone and other pigments and preparations based on zinc sulphide	A change to subheading 3206.42 from any other subheading
	3206.49	-- Other	A change to subheading 3206.49 from any other subheading
	3206.50	- Inorganic products of a kind used as luminophores	A change to subheading 3206.50 from any other subheading
<b>3207</b>		Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes.	
	3207.10	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	A change to subheading 3207.10 from any other subheading
	3207.20	- Vitrifiable enamels and glazes, engobes (slips) and similar preparations	A change to subheading 3207.20 from any other subheading
	3207.30	- Liquid lustres and similar preparations	A change to subheading 3207.30 from any other subheading
	3207.40	- Glass frit and other glass, in the form of powder, granules or flakes	A change to subheading 3207.40 from any other subheading
<b>3208</b>		Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this	A change to heading 32.08 from any other heading
<b>3209</b>		Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous	A change to heading 32.09 from any other heading
<b>3210</b>		Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.	A change to heading 32.10 from any other heading
<b>3211</b>		Prepared driers.	A change to heading 32.11 from any other
<b>3212</b>		Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale.	
	3212.10	- Stamping foils	A change to subheading 3212.10 from any other subheading
	3212.90	- Other	A change to subheading 3212.90 from any other heading
<b>3213</b>		Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or	A change to heading 32.13 from any other heading
<b>3214</b>		Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for façades, indoor walls, floors, ceilings or the like.	
	3214.10	- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	A change to subheading 3214.10 from any other heading, except from subheading 3824.50
	3214.90	- Other	A change to subheading 3214.90 from any other heading
<b>3215</b>		Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.	A change to heading 32.15 from any other heading
<b>33</b>		<b>Essential oils and resinoids; perfumery, cosmetic or toilet preparations</b>	
<b>3301</b>		Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential	
	3301.12	-- Of orange	A change to subheading 3301.12 from any other subheading
	3301.13	-- Of lemon	A change to subheading 3301.13 from any other subheading
	3301.19	-- Other	A change to subheading 3301.19 from any other subheading
	3301.24	-- Of peppermint ( <i>Mentha piperita</i> )	A change to subheading 3301.24 from any other subheading
	3301.25	-- Of other mints	A change to subheading 3301.25 from any other subheading
	3301.29	-- Other	A change to subheading 3301.29 from any other subheading
	3301.30	- Resinoids	A change to subheading 3301.30 from any other subheading
	3301.90	- Other	A change to subheading 3301.90 from any other subheading
<b>3302</b>		Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of	A change to heading 33.02 from any other heading, except from subheading 2106.90 or headings 22.07, 22.08, or 33.01
<b>3303</b>		Perfumes and toilet waters.	A change to heading 33.03 from any other

	3304		Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.	A change to heading 33.04 from any other heading
	3305		Preparations for use on the hair.	A change to heading 33.05 from any other heading
	3306		Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages.	A change to heading 33.06 from any other heading
	3307		Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.	A change to heading 33.07 from any other heading
34			<b>Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster</b>	
	3401		Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.	A change to heading 34.01 from any other heading
	3402		Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01.	
		3402.11	-- Anionic	A change to subheading 3402.11 from any other subheading
		3402.12	-- Cationic	A change to subheading 3402.12 from any other subheading
		3402.13	-- Non-ionic	A change to subheading 3402.13 from any other subheading
		3402.19	-- Other	A change to subheading 3402.19 from any other subheading
		3402.20	- Preparations put up for retail sale	A change to subheading 3402.20 from any other subheading, except from subheading 3402.90
		3402.90	- Other	A change to subheading 3402.90 from any other subheading
	3403		Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70 % or more by weight of petroleum oils or of oils	A change to heading 34.03 from any other heading
	3404		Artificial waxes and prepared waxes.	A change to heading 34.04 from any other heading
	3405		Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04.	A change to heading 34.05 from any other heading
	3406		Candles, tapers and the like.	A change to heading 34.06 from any other heading
	3407		Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or	A change to heading 34.07 from any other heading
35			<b>Albuminoidal substances; modified starches; glues; enzymes</b>	
	3501		Casein, caseinates and other casein derivatives; casein glues.	A change to heading 35.01 from any other heading
	3502		Albumins (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.	A change to heading 35.02 from any other heading
	3503		Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01.	A change to heading 35.03 from any other heading
	3504		Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.	A change to heading 35.04 from any other heading
	3505		Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.	A change to heading 35.05 from any other heading

	3506	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.	A change to heading 35.06 from any other heading
	3507	Enzymes; prepared enzymes not elsewhere specified or included.	A change to heading 35.07 from any other heading
36		<b>Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations</b>	
	3601	Propellant powders.	A change to heading 36.01 from any other heading
	3602	Prepared explosives, other than propellant powders.	A change to heading 36.02 from any other heading
	3603	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.	A change to heading 36.03 from any other heading
	3604	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.	A change to heading 36.04 from any other heading
	3605	Matches, other than pyrotechnic articles of heading 36.04.	A change to heading 36.05 from any other heading
	3606	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.	A change to heading 36.06 from any other heading
37		<b>Photographic or cinematographic goods</b>	
	3701	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs.	A change to heading 37.01 from any other heading, provided that, where the good is coated with an emulsion or another coating solution, this emulsion or other solution is manufactured within the Party and the processes of drying, coating, cutting and packaging, if required, also take place within the Party.
	3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.	A change to heading 37.02 from any other heading, provided that, where the good is coated with an emulsion or another coating solution, this emulsion or other solution is manufactured within the Party and the processes of drying, coating, cutting and packaging, if required, also take place within the Party.
	3703	Photographic paper, paperboard and textiles, sensitised, unexposed.	A change to heading 37.03 from any other heading, provided that, where the good is coated with an emulsion or another coating solution, this emulsion or other solution is manufactured within the Party and the processes of drying, coating, cutting and packaging, if required, also take place within the Party.
	3704	Photographic plates, film, paper, paperboard and textiles, exposed but not developed.	A change to heading 37.04 from any other heading
	3705	Photographic plates and film, exposed and developed, other than cinematographic film.	A change to heading 37.05 from any other heading
	3706	Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.	A change to heading 37.06 from any other heading
	3707	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use.	A change to heading 37.07 from any other heading
38		<b>Miscellaneous chemical products</b>	
	3801	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-	A change to heading 38.01 from any other heading
	3802	Activated carbon; activated natural mineral products; animal black, including spent animal black.	A change to heading 38.02 from any other heading
	3803	Tall oil, whether or not refined.	A change to heading 38.03 from any other heading
	3804	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 38.03.	A change to heading 38.04 from any other heading
	3805	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent.	A change to heading 38.05 from any other heading
	3806	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.	A change to heading 38.06 from any other heading
	3807	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.	A change to heading 38.07 from any other heading
	3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers).	
		3808.50 -Goods specified in Subheading Note 1 to this Chapter	A change to subheading 3808.50 from any other subheading
		3808.91 --Insecticides	A change to subheading 3808.91 from any other subheading

	3808.92	--Fungicides	A change to subheading 3808.92 from any other subheading
	3808.93	--Herbicides, anti-sprouting products and plant-growth regulators	A change to subheading 3808.93 from any other subheading
	3808.94	--Disinfectants	A change to subheading 3808.94 from any other subheading
	3808.99	--Other	A change to subheading 3808.99 from any other subheading
<b>3809</b>		Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included.	A change to heading 38.09 from any other heading
<b>3810</b>		Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods.	A change to heading 38.10 from any other heading
<b>3811</b>		Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils.	A change to heading 38.11 from any other heading
<b>3812</b>		Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics.	A change to heading 38.12 from any other heading
<b>3813</b>		Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.	A change to heading 38.13 from any other heading
<b>3814</b>		Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.	A change to heading 38.14 from any other heading
<b>3815</b>		Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.	A change to heading 38.15 from any other heading
<b>3816</b>		Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01.	A change to heading 38.16 from any other heading
<b>3817</b>		Mixed alkylbenzenes and mixed alkyl-naphthalenes, other than those of heading 27.07 or 29.02.	A change to heading 38.17 from any other heading
<b>3818</b>		Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.	A change to heading 38.18 from any other heading
<b>3819</b>		Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals.	A change to heading 38.19 from any other heading
<b>3820</b>		Anti-freezing preparations and prepared de-icing fluids.	A change to heading 38.20 from any other heading
<b>3821</b>		Prepared culture media for development of micro-organisms.	A change to heading 38.21 from any other heading
<b>3822</b>		Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials.	A change to heading 38.22 from any other heading
<b>3823</b>		Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.	A change to heading 38.23 from any other heading
<b>3824</b>		Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included.	
	3824.10	- Prepared binders for foundry moulds or cores	A change to subheading 3824.10 from any other subheading
	3824.30	- Non-agglomerated metal carbides mixed together or with metallic binders	A change to subheading 3824.30 from any other subheading
	3824.40	- Prepared additives for cements, mortars or concretes	A change to subheading 3824.40 from any other subheading
	3824.50	- Non-refractory mortars and concretes	A change to subheading 3824.50 from any other subheading
	3824.60	- Sorbitol other than that of subheading 2905.44	A change to subheading 3824.60 from any other subheading
	3824.71	-- Containing acyclic hydrocarbons perhalogenated only with fluorine and chlorine	A change to subheading 3824.71 from any other subheading
	3824.72	--Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	A change to subheading 3824.72 from any other subheading
	3824.73	--Containing hydrobromofluorocarbons (HBFCs)	A change to subheading 3824.73 from any other subheading
	3824.74	--Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)	A change to subheading 3824.74 from any other subheading
	3824.75	--Containing carbon tetrachloride	A change to subheading 3824.75 from any other subheading
	3824.76	--Containing 1,1,1-trichloroethane (methyl chloroform)	A change to subheading 3824.76 from any other subheading

	3824.77	--Containing bromomethane (methyl bromide) or bromochloromethane	A change to subheading 3824.77 from any other subheading
	3824.78	--Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	A change to subheading 3824.78 from any other subheading
	3824.79	-- Other	A change to subheading 3824.79 from any other subheading
	3824.81	--Containing oxirane (ethylene oxide)	A change to subheading 3824.81 from any other subheading
	3824.82	--Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	A change to subheading 3824.82 from any other subheading
	3824.83	--Containing tris(2,3-dibromopropyl) phosphate	A change to subheading 3824.83 from any other subheading
	3824.90	- Other	A change to subheading 3824.90 from any other subheading
	<b>3825</b>	Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter.	These goods shall be derived from: (i) processing operations conducted in the territory of China or Costa Rica and fit only for the recovery for the raw materials, or (ii) used goods collected in the territory of China or Costa Rica, provided that such goods are fit only for the recovery of raw materials.
<b>39</b>		<b>Plastics and articles thereof</b>	
	<b>3901</b>	Polymers of ethylene, in primary forms.	A change to heading 39.01 from any other heading
	<b>3902</b>	Polymers of propylene or of other olefins, in primary forms.	A change to heading 39.02 from any other heading
	<b>3903</b>	Polymers of styrene, in primary forms.	A change to heading 39.03 from any other heading
	<b>3904</b>	Polymers of vinyl chloride or of other halogenated olefins, in primary forms.	A change to heading 39.04 from any other heading
	<b>3905</b>	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.	A change to heading 39.05 from any other heading
	<b>3906</b>	Acrylic polymers in primary forms.	A change to heading 39.06 from any other heading
	<b>3907</b>	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.	A change to heading 39.07 from any other heading
	<b>3908</b>	Polyamides in primary forms.	A change to heading 39.08 from any other heading
	<b>3909</b>	Amino-resins, phenolic resins and polyurethanes, in primary forms.	A change to heading 39.09 from any other heading
	<b>3910</b>	Silicones in primary forms.	A change to heading 39.10 from any other heading
	<b>3911</b>	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.	A change to heading 39.11 from any other heading
	<b>3912</b>	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.	A change to heading 39.12 from any other heading
	<b>3913</b>	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.	A change to heading 39.13 from any other heading
	<b>3914</b>	Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.	A change to heading 39.14 from any other heading
	<b>3915</b>	Waste, parings and scrap, of plastics.	These goods shall be derived from: (i) processing operations conducted in the territory of China or Costa Rica and fit only for the recovery for the raw materials, or (ii) used goods collected in the territory of China or Costa Rica, provided that such goods are fit only for the recovery of raw materials.
	<b>3916</b>	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.	A change to heading 39.16 from any other heading
	<b>3917</b>	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.	A change to heading 39.17 from any other heading
	<b>3918</b>	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.	A change to heading 39.18 from any other heading
	<b>3919</b>	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.	A change to heading 39.19 from any other heading
	<b>3920</b>	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.	A change to heading 39.20 from any other heading
	<b>3921</b>	Other plates, sheets, film, foil and strip, of plastics.	A change to heading 39.21 from any other heading
	<b>3922</b>	Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.	A change to heading 39.22 from any other heading
	<b>3923</b>	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.	A change to heading 39.23 from any other heading
	<b>3924</b>	Tableware, kitchenware, other household articles and toilet articles, of plastics.	A change to heading 39.24 from any other heading
	<b>3925</b>	Builders' ware of plastics, not elsewhere specified or included.	A change to heading 39.25 from any other heading

	3926		Other articles of plastics and articles of other materials of headings 39.01 to 39.14.	A change to heading 39.26 from any other heading
40			<b>Rubber and articles thereof</b>	
	4001		Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.	A change to heading 40.01 from any other chapter
	4002		Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 40.01 with any product of this heading, in primary forms or in plates, sheets or strip.	A change to heading 40.02 from any other heading
	4003		Reclaimed rubber in primary forms or in plates, sheets or strip.	A change to heading 40.03 from any other heading
	4004		Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	These goods shall be derived from: (i) processing operations conducted in the territory of China or Costa Rica and fit only for the recovery for the raw materials, or (ii) used goods collected in the territory of China or Costa Rica, provided that such goods are fit only for the recovery of raw materials.
	4005		Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.	A change to heading 40.05 from any other heading
	4006		Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.	A change to heading 40.06 from any other heading
	4007		Vulcanised rubber thread and cord.	A change to heading 40.07 from any other heading
	4008		Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.	A change to heading 40.08 from any other heading
	4009		Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).	A change to heading 40.09 from any other heading
	4010		Conveyor or transmission belts or belting, of vulcanised rubber.	A change to heading 40.10 from any other heading
	4011		New pneumatic tyres, of rubber.	A change to heading 40.11 from any other heading
	4012		Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.	A change to heading 40.12 from any other heading
	4013		Inner tubes, of rubber.	A change to heading 40.13 from any other heading
	4014		Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.	A change to heading 40.14 from any other heading
	4015		Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber.	A change to heading 40.15 from any other heading
	4016		Other articles of vulcanised rubber other than hard rubber.	A change to heading 40.16 from any other heading
	4017		Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.	A change to heading 40.17 from any other heading
41			<b>Raw hides and skins (other than furskins) and leather</b>	
	4101		Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.	
		4101.20	- Other hides and skins of bovine animals, fresh or wet-salted	A change to subheading 4101.20 from any other chapter
		4101.50	- Whole hides and skins, of a weight exceeding 16 kg	No change in tariff classification is required provided that there is a Regional Value Content of not less than 35%
		4101.90	- Other, including butts, bends and bellies	A change to subheading 4101.90 from any other chapter
	4102		Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter.	A change to heading 41.02 from any other chapter
	4103		Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter.	A change to heading 41.03 from any other chapter, allowing the change from raw hides and skins of camel or dromedary, within the same heading
	4104		Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.	A change to heading 41.04 from any other heading
	4105		Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.	A change to heading 41.05 from any other heading
	4106		Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.	A change to heading 41.06 from any other heading
	4107		Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14.	A change to heading 41.07 from any other heading
	4112		Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of	A change to heading 41.12 from any other heading



	4113		Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14.	A change to heading 41.13 from any other heading
	4114		Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.	A change to heading 41.14 from any other heading
	4115		Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.	
		4115.10	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	A change to subheading 4115.10 from any other heading
		4115.20	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	These goods shall be derived from: (i) processing operations conducted in the territory of China or Costa Rica and fit only for the recovery for the raw materials, or (ii) used goods collected in the territory of China or Costa Rica provided that such goods are fit only for the recovery of raw materials.
42			<b>Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)</b>	
	4201		Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.	A change to heading 42.01 from any other chapter
	4202		Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper.	A change to heading 42.02 from any other chapter
	4203		Articles of apparel and clothing accessories, of leather or of composition leather.	A change to heading 42.03 from any other chapter
	4205		Other articles of leather or of composition leather.	A change to heading 42.05 from any other chapter
	4206		Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.	A change to heading 42.06 from any other chapter
43			<b>Furskins and artificial fur; manufactures thereof</b>	
	4301		Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03.	A change to heading 43.01 from any other chapter
	4302		Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03.	A change to heading 43.02 from any other heading
	4303		Articles of apparel, clothing accessories and other articles of furskin.	A change to heading 43.03 from any other heading
	4304		Artificial fur and articles thereof.	A change to heading 43.04 from any other heading
44			<b>Wood and articles of wood; wood charcoal</b>	
	4401		Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.	
		4401.10	- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	A change to subheading 4401.10 from any other chapter
		4401.21	-- Coniferous	A change to subheading 4401.21 from any other chapter
		4401.22	-- Non-coniferous	A change to subheading 4401.22 from any other chapter
		4401.30	- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	These goods shall be derived from: (i) processing operations conducted in the territory of China or Costa Rica and fit only for the recovery for the raw materials, or (ii) used goods collected in the territory of China or Costa Rica, provided that such goods are fit only for the recovery of raw materials.
	4402		Wood charcoal (including shell or nut charcoal), whether or not agglomerated.	A change to heading 44.02 from any other chapter
	4403		Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.	A change to heading 44.03 from any other chapter
	4404		Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.	A change to heading 44.04 from any other heading
	4405		Wood wool; wood flour.	A change to heading 44.05 from any other heading
	4406		Railway or tramway sleepers (cross-ties) of wood.	A change to heading 44.06 from any other heading

	4407	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.	A change to heading 44.07 from any other chapter
	4408	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.	No change in tariff classification is required provided that there is a Regional Value Content of not less than 50%
	4409	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.	A change to heading 44.09 from any other chapter; or No change in tariff classification is required provided that there is a Regional Value Content of not less than 60%
	4410	Particle board and similar board (for example, oriented strand board and waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.	A change to heading 44.10 from any other chapter; or No change in tariff classification is required provided that there is a Regional Value Content of not less than 60%
	4411	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.	A change to heading 44.11 from any other chapter; or No change in tariff classification is required provided that there is a Regional Value Content of not less than 60%
	4412	Plywood, veneered panels and similar laminated wood.	A change to heading 44.12 from any other chapter; or No change in tariff classification is required provided that there is a Regional Value Content of not less than 60%
	4413	Densified wood, in blocks, plates, strips or profile shapes.	A change to heading 44.13 from any other chapter; or No change in tariff classification is required provided that there is a Regional Value Content of not less than 60%
	4414	Wooden frames for paintings, photographs, mirrors or similar objects.	No change in tariff classification is required provided that there is a Regional Value Content of not less than 50%
	4415	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of	No change in tariff classification is required provided that there is a Regional Value Content of not less than 50%
	4416	Casks, barrels, vats, tubs and other cooperers' products and parts thereof, of wood, including staves.	A change to heading 44.16 from any other heading
	4417	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of	A change to heading 44.17 from any other heading
	4418	Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes.	A change to heading 44.18 from any other chapter; or No change in tariff classification is required provided that there is a Regional Value Content of not less than 60%
	4419	Tableware and kitchenware, of wood.	A change to heading 44.19 from any other chapter; or No change in tariff classification is required provided that there is a Regional Value Content of not less than 60%
	4420	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.	A change to heading 44.20 from any other chapter; or No change in tariff classification is required provided that there is a Regional Value Content of not less than 60%
	4421	Other articles of wood.	A change to heading 44.21 from any other chapter; or No change in tariff classification is required provided that there is a Regional Value Content of not less than 60%
45		<b>Cork and articles of cork</b>	
	4501	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.	A change to heading 45.01 from any other chapter
	4502	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).	A change to heading 45.02 from any other heading
	4503	Articles of natural cork.	A change to heading 45.03 from any other
	4504	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.	A change to heading 45.04 from any other heading
46		<b>Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork</b>	
	4601	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).	A change to heading 46.01 from any other chapter
	4602	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.	A change to heading 46.02 from any other heading

47			<b>Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard</b>	
	4701		Mechanical wood pulp.	A change to heading 47.01 from any other heading
	4702		Chemical wood pulp, dissolving grades.	A change to heading 47.02 from any other heading
	4703		Chemical wood pulp, soda or sulphate, other than dissolving grades.	A change to heading 47.03 from any other heading
	4704		Chemical wood pulp, sulphite, other than dissolving	A change to heading 47.04 from any other heading
	4705		Wood pulp obtained by a combination of mechanical and chemical pulping processes.	A change to heading 47.05 from any other heading
	4706		Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic	A change to heading 47.06 from any other heading
	4707		Recovered (waste and scrap) paper or paperboard.	These goods shall be derived from: (i) processing operations conducted in the territory of China or Costa Rica and fit only for the recovery for the raw materials, or (ii) used goods collected in the territory of China or Costa Rica, provided that such goods are fit only for the recovery of raw materials.
48			<b>Paper and paperboard; articles of paper pulp, of paper or of paperboard</b>	
	4801		Newsprint, in rolls or sheets.	A change to heading 48.01 from any other heading
	4802		Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48.01 or 48.03; hand-made paper and paperboard.	A change to heading 48.02 from any other heading
	4803		Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets.	A change to heading 48.03 from any other chapter
	4804		Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.	A change to heading 48.04 from any other chapter
	4805		Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter.	A change to heading 48.05 from any other heading
	4806		Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.	A change to heading 48.06 from any other heading
	4807		Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.	A change to heading 48.07 from any other heading
	4808		Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 48.03.	A change to heading 48.08 from any other heading
	4809		Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets.	A change to heading 48.09 from any other heading
	4810		Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size.	A change to heading 48.10 from any other heading
	4811		Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10.	A change to heading 48.11 from any other heading
	4812		Filter blocks, slabs and plates, of paper pulp.	A change to heading 48.12 from any other heading
	4813		Cigarette paper, whether or not cut to size or in the form of booklets or tubes.	A change to heading 48.13 from any other heading
	4814		Wallpaper and similar wall coverings; window transparencies of paper.	A change to heading 48.14 from any other heading
	4816		Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.	
		4816.20	- Self-copy paper	A change to subheading 4816.20 from any other heading, except from heading 48.09
		4816.90	- Other	A change to subheading 4816.90 from any other heading
	4817		Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.	A change to heading 48.17 from any other heading

	<b>4818</b>		Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or	
		4818.10	- Toilet paper	A change to subheading 4818.10 from any other heading, except from heading 48.03
		4818.20	- Handkerchiefs, cleansing or facial tissues and towels	A change to subheading 4818.20 from any other heading, except from heading 48.03
		4818.30	- Tablecloths and serviettes	A change to subheading 4818.30 from any other heading
		4818.40	- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles	A change to subheading 4818.40 from any other heading
		4818.50	- Articles of apparel and clothing accessories	A change to subheading 4818.50 from any other heading
		4818.90	- Other	A change to subheading 4818.90 from any other heading
	<b>4819</b>		Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.	A change to heading 48.19 from any other heading
	<b>4820</b>		Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or	A change to heading 48.20 from any other heading
	<b>4821</b>		Paper or paperboard labels of all kinds, whether or not printed.	A change to heading 48.21 from any other heading
	<b>4822</b>		Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).	A change to heading 48.22 from any other heading
	<b>4823</b>		Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.	A change to heading 48.23 from any other heading
<b>49</b>			<b>Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans</b>	
	<b>4901</b>		Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.	A change to heading 49.01 from any other chapter
	<b>4902</b>		Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.	A change to heading 49.02 from any other chapter
	<b>4903</b>		Children's picture, drawing or colouring books.	A change to heading 49.03 from any other chapter
	<b>4904</b>		Music, printed or in manuscript, whether or not bound or illustrated.	A change to heading 49.04 from any other chapter
	<b>4905</b>		Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.	A change to heading 49.05 from any other chapter
	<b>4906</b>		Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.	A change to heading 49.06 from any other chapter
	<b>4907</b>		Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title.	A change to heading 49.07 from any other chapter
	<b>4908</b>		Transfers (decalcomanias).	A change to heading 49.08 from any other chapter
	<b>4909</b>		Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or	A change to heading 49.09 from any other chapter
	<b>4910</b>		Calendars of any kind, printed, including calendar blocks.	A change to heading 49.10 from any other chapter
	<b>4911</b>		Other printed matter, including printed pictures and photographs.	A change to heading 49.11 from any other chapter
<b>50</b>			<b>Silk</b>	
	<b>5001</b>		Silk-worm cocoons suitable for reeling.	A change to heading 50.01 from any other chapter
	<b>5002</b>		Raw silk (not thrown).	A change to heading 50.02 from any other chapter
	<b>5003</b>		Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).	These goods shall be derived from: (i) processing operations conducted in the territory of China or Costa Rica and fit only for the recovery for the raw materials, or (ii) used goods collected in the territory of China or Costa Rica, provided that such goods are fit only for the recovery of raw materials.
	<b>5004</b>		Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	A change to heading 50.04 from any other heading

	5005		Yarn spun from silk waste, not put up for retail sale.	A change to heading 50.05 from any other
	5006		Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.	A change to heading 50.06 from any other heading, except from heading 50.04 or 50.05
	5007		Woven fabrics of silk or of silk waste.	A change to heading 50.07 from any other
51			<b>Wool, fine or coarse animal hair; horsehair yarn and woven fabric</b>	
	5101		Wool, not carded or combed.	A change to heading 51.01 from any other
	5102		Fine or coarse animal hair, not carded or combed.	A change to heading 51.02 from any other
	5103		Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.	These goods shall be derived from: (i) processing operations conducted in the territory of China or Costa Rica and fit only for the recovery for the raw materials, or (ii) used goods collected in the territory of China or Costa Rica, provided that such goods are fit only for the recovery of raw materials.
	5104		Garnetted stock of wool or of fine or coarse animal hair.	A change to heading 51.04 from any other
	5105		Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).	A change to heading 51.05 from any other chapter
	5106		Yarn of carded wool, not put up for retail sale.	A change to heading 51.06 from any other
	5107		Yarn of combed wool, not put up for retail sale.	A change to heading 51.07 from any other
	5108		Yarn of fine animal hair (carded or combed), not put up for retail sale.	A change to heading 51.08 from any other heading
	5109		Yarn of wool or of fine animal hair, put up for retail sale.	A change to heading 51.09 from any other heading, except from headings 5106, 5107 or 5108
	5110		Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail	A change to heading 51.10 from any other heading
	5111		Woven fabrics of carded wool or of carded fine animal	A change to heading 51.11 from any other
	5112		Woven fabrics of combed wool or of combed fine animal hair.	A change to heading 51.12 from any other heading
	5113		Woven fabrics of coarse animal hair or of horsehair.	A change to heading 51.13 from any other
52			<b>Cotton</b>	
	5201		Cotton, not carded or combed.	A change to heading 52.01 from any other
	5202		Cotton waste (including yarn waste and garnetted stock).	These goods shall be derived from: (i) processing operations conducted in the territory of China or Costa Rica and fit only for the recovery for the raw materials, or (ii) used goods collected in the territory of China or Costa Rica, provided that such goods are fit only for the recovery of raw materials.
	5203		Cotton, carded or combed.	A change to heading 52.03 from any other
	5204		Cotton sewing thread, whether or not put up for retail	A change to heading 52.04 from any other
	5205		Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale.	A change to heading 52.05 from any other heading
	5206		Cotton yarn (other than sewing thread), containing less than 85 % by weight of cotton, not put up for retail sale.	A change to heading 52.06 from any other heading
	5207		Cotton yarn (other than sewing thread) put up for retail sale.	A change to heading 52.07 from any other heading, except from heading 52.05 or 52.06
	5208		Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m <sup>2</sup> .	A change to heading 52.08 from any other heading
	5209		Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m <sup>2</sup> .	A change to heading 52.09 from any other heading
	5210		Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m <sup>2</sup> .	A change to heading 52.10 from any other heading
	5211		Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m <sup>2</sup> .	A change to heading 52.11 from any other heading
	5212		Other woven fabrics of cotton.	A change to heading 52.12 from any other
53			<b>Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn</b>	
	5301		Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).	A change to heading 53.01 from any other chapter
	5302		True hemp (Cannabis sativa L.), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).	A change to heading 53.02 from any other chapter
	5303		Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted	A change to heading 53.03 from any other chapter
	5305		Coconut, abaca (Manila hemp or Musa textilis Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).	A change to heading 53.05 from any other chapter
	5306		Flax yarn.	A change to heading 53.06 from any other
	5307		Yarn of jute or of other textile bast fibres of heading	A change to heading 53.07 from any other
	5308		Yarn of other vegetable textile fibres; paper yarn.	A change to heading 53.08 from any other
	5309		Woven fabrics of flax.	A change to heading 53.09 from any other
	5310		Woven fabrics of jute or of other textile bast fibres of heading 53.03.	A change to heading 53.10 from any other heading
	5311		Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.	A change to heading 53.11 from any other heading

54		<b>Man-made filaments</b>	
	5401	Sewing thread of man-made filaments, whether or not put up for retail sale.	A change to heading 54.01 from any other heading
	5402	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.	A change to heading 54.02 from any other heading
	5403	Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.	A change to heading 54.03 from any other heading
	5404	Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm.	A change to heading 54.04 from any other heading
	5405	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.	A change to heading 54.05 from any other heading
	5406	Man-made filament yarn (other than sewing thread), put up for retail sale.	A change to heading 54.06 from any other heading
	5407	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.	A change to heading 54.07 from any other heading
	5408	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05.	A change to heading 54.08 from any other heading
55		<b>Man-made staple fibres</b>	
	5501	Synthetic filament tow.	A change to heading 55.01 from any other heading
	5502	Artificial filament tow.	A change to heading 55.02 from any other heading
	5503	Synthetic staple fibres, not carded, combed or otherwise processed for spinning.	A change to heading 55.03 from any other heading
	5504	Artificial staple fibres, not carded, combed or otherwise processed for spinning.	A change to heading 55.04 from any other heading
	5505	Waste (including noils, yarn waste and garnetted stock) of man-made fibres.	These goods shall be derived from: (i) processing operations conducted in the territory of China or Costa Rica and fit only for the recovery for the raw materials, or (ii) used goods collected in the territory of China or Costa Rica, provided that such goods are fit only for the recovery of raw materials.
	5506	Synthetic staple fibres, carded, combed or otherwise processed for spinning.	A change to heading 55.06 from any other heading
	5507	Artificial staple fibres, carded, combed or otherwise processed for spinning.	A change to heading 55.07 from any other heading
	5508	Sewing thread of man-made staple fibres, whether or not put up for retail sale.	A change to heading 55.08 from any other heading
	5509	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.	A change to heading 55.09 from any other heading
	5510	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.	A change to heading 55.10 from any other heading
	5511	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.	A change to heading 55.11 from any other heading, except from heading 55.09 or 55.10
	5512	Woven fabrics of synthetic staple fibres, containing 85 % or more by weight of synthetic staple fibres.	A change to heading 55.12 from any other heading
	5513	Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m <sup>2</sup> .	A change to heading 55.13 from any other heading
	5514	Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m <sup>2</sup> .	A change to heading 55.14 from any other heading
	5515	Other woven fabrics of synthetic staple fibres.	A change to heading 55.15 from any other heading
	5516	Woven fabrics of artificial staple fibres.	A change to heading 55.16 from any other heading
56		<b>Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof</b>	
	5601	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.	A change to heading 56.01 from any other heading
	5602	Felt, whether or not impregnated, coated, covered or laminated.	A change to heading 56.02 from any other heading
	5603	Nonwovens, whether or not impregnated, coated, covered or laminated.	A change to heading 56.03 from any other heading
	5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics.	A change to heading 56.04 from any other heading
	5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.	A change to heading 56.05 from any other heading
	5606	Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.	A change to heading 56.06 from any other heading
	5607	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.	A change to heading 56.07 from any other heading

	5608		Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.	A change to heading 56.08 from any other heading
	5609		Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.	A change to heading 56.09 from any other heading
57			<b>Carpets and other textile floor coverings</b>	
	5701		Carpets and other textile floor coverings, knotted, whether or not made up.	A change to heading 57.01 from any other chapter
	5702		Carpets and other textile floor coverings, woven, not tufted or flopped, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar	A change to heading 57.02 from any other chapter
	5703		Carpets and other textile floor coverings, tufted, whether or not made up.	A change to heading 57.03 from any other chapter
	5704		Carpets and other textile floor coverings, of felt, not tufted or flopped, whether or not made up.	A change to heading 57.04 from any other chapter
	5705		Other carpets and other textile floor coverings, whether or not made up.	A change to heading 57.05 from any other chapter
58			<b>Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery</b>	
	5801		Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.	A change to heading 58.01 from any other heading
	5802		Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03.	A change to heading 58.02 from any other heading
	5803		Gauze, other than narrow fabrics of heading 58.06.	A change to heading 58.03 from any other heading
	5804		Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 60.02 to 60.06.	A change to heading 58.04 from any other heading
	5805		Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.	A change to heading 58.05 from any other heading
	5806		Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).	A change to heading 58.06 from any other heading
	5807		Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not	A change to heading 58.07 from any other heading
	5808		Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.	A change to heading 58.08 from any other heading
	5809		Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	A change to heading 58.09 from any other heading
	5810		Embroidery in the piece, in strips or in motifs.	A change to heading 58.10 from any other heading
	5811		Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.	A change to heading 58.11 from any other heading
59			<b>Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use</b>	
	5901		Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.	A change to heading 59.01 from any other heading
	5902		Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.	A change to heading 59.02 from any other heading
	5903		Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.	A change to heading 59.03 from any other heading
	5904		Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.	A change to heading 59.04 from any other heading
	5905		Textile wall coverings.	A change to heading 59.05 from any other heading
	5906		Rubberised textile fabrics, other than those of heading 59.02.	A change to heading 59.06 from any other heading
	5907		Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio backcloths or the like.	A change to heading 59.07 from any other heading
	5908		Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.	A change to heading 59.08 from any other heading
	5909		Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.	A change to heading 59.09 from any other heading
	5910		Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.	A change to heading 59.10 from any other heading
	5911		Textile products and articles, for technical uses, specified in Note 7 to this Chapter.	A change to heading 59.11 from any other heading
60			<b>Knitted or crocheted fabrics</b>	

	6001	Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.	A change to heading 60.01 from any other chapter
	6002	Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of heading 60.01.	A change to heading 60.02 from any other chapter
	6003	Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02.	A change to heading 60.03 from any other chapter
	6004	Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of heading 60.01.	A change to heading 60.04 from any other chapter
	6005	Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.06.	A change to heading 60.05 from any other chapter
	6006	Other knitted or crocheted fabrics.	A change to heading 60.06 from any other chapter
61		<b>Articles of apparel and clothing accessories, knitted or crocheted</b>	
	6101	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03.	A change to heading 61.01 from any other chapter
	6102	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04.	A change to heading 61.02 from any other chapter
	6103	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	A change to heading 61.03 from any other chapter
	6104	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	A change to heading 61.04 from any other chapter
	6105	Men's or boys' shirts, knitted or crocheted.	A change to heading 61.05 from any other chapter
	6106	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.	A change to heading 61.06 from any other chapter
	6107	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.	A change to heading 61.07 from any other chapter
	6108	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.	A change to heading 61.08 from any other chapter
	6109	T-shirts, singlets and other vests, knitted or crocheted.	A change to heading 61.09 from any other chapter
	6110	Jerseys, pullovers, cardigans, waist-coats and similar articles, knitted or crocheted.	A change to heading 61.10 from any other chapter
	6111	Babies' garments and clothing accessories, knitted or crocheted.	A change to heading 61.11 from any other chapter
	6112	Track suits, ski suits and swimwear, knitted or crocheted.	A change to heading 61.12 from any other chapter
	6113	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.	A change to heading 61.13 from any other chapter
	6114	Other garments, knitted or crocheted.	A change to heading 61.14 from any other chapter
	6115	Panty hose, tights, stockings, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted.	A change to heading 61.15 from any other chapter
	6116	Gloves, mittens and mitts, knitted or crocheted.	A change to heading 61.16 from any other chapter
	6117	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.	A change to heading 61.17 from any other chapter
62		<b>Articles of apparel and clothing accessories, not knitted or crocheted</b>	
	6201	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.	A change to heading 62.01 from any other chapter
	6202	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.	A change to heading 62.02 from any other chapter
	6203	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	A change to heading 62.03 from any other chapter
	6204	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	A change to heading 62.04 from any other chapter
	6205	Men's or boys' shirts.	A change to heading 62.05 from any other chapter
	6206	Women's or girls' blouses, shirts and shirt-blouses.	A change to heading 62.06 from any other chapter
	6207	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.	A change to heading 62.07 from any other chapter
	6208	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligés, bathrobes, dressing gowns and similar articles.	A change to heading 62.08 from any other chapter
	6209	Babies' garments and clothing accessories.	A change to heading 62.09 from any other chapter
	6210	Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.	A change to heading 62.10 from any other chapter
	6211	Track suits, ski suits and swimwear; other garments.	A change to heading 62.11 from any other chapter



	6212		Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.	A change to heading 62.12 from any other chapter
	6213		Handkerchiefs.	A change to heading 62.13 from any other
	6214		Shawls, scarves, mufflers, mantillas, veils and the like.	A change to heading 62.14 from any other
	6215		Ties, bow ties and cravats.	A change to heading 62.15 from any other
	6216		Gloves, mittens and mitts.	A change to heading 62.16 from any other
	6217		Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading	A change to heading 62.17 from any other chapter
63			<b>Other made up textile articles; sets; worn clothing and worn textile articles; rags</b>	
	6301		Blankets and travelling rugs.	A change to heading 63.01 from any other
	6302		Bed linen, table linen, toilet linen and kitchen linen.	A change to heading 63.02 from any other
	6303		Curtains (including drapes) and interior blinds; curtain or bed valances.	A change to heading 63.03 from any other chapter
	6304		Other furnishing articles, excluding those of heading	A change to heading 63.04 from any other
	6305		Sacks and bags, of a kind used for the packing of goods.	A change to heading 63.05 from any other
	6306		Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.	A change to heading 63.06 from any other chapter
	6307		Other made up articles, including dress patterns.	A change to heading 63.07 from any other
	6308		Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.	A change to heading 63.08 from any other chapter
	6309		Worn clothing and other worn articles.	A change to heading 63.09 from any other
	6310		Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.	A change to heading 63.10 from any other chapter
64			<b>Footwear, gaiters and the like; parts of such articles</b>	
	6401		Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.	A change to heading 64.01 from any other heading, except from subheading 6406.10
	6402		Other footwear with outer soles and uppers of rubber or plastics.	A change to heading 64.02 from any other heading, except from subheading 6406.10
	6403		Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.	A change to heading 64.03 from any other heading, except from subheading 6406.10
	6404		Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.	A change to heading 64.04 from any other heading, except from subheading 6406.10
	6405		Other footwear.	A change to heading 64.05 from any other heading, except from subheading 6406.10
	6406		Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.	
		6406.10	- Uppers and parts thereof, other than stiffeners	A change to subheading 6406.10 from any other heading
		6406.20	- Outer soles and heels, of rubber or plastics	A change to subheading 6406.20 from any other chapter
		6406.91	-- Of wood	A change to subheading 6406.91 from any other chapter
		6406.99	-- Of other materials	A change to subheading 6406.99 from any other chapter
65			<b>Headgear and parts thereof</b>	
	6501		Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.	A change to heading 65.01 from any other chapter
	6502		Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.	A change to heading 65.02 from any other chapter
	6504		Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	A change to heading 65.04 from any other heading
	6505		Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.	A change to heading 65.05 from any other heading
	6506		Other headgear, whether or not lined or trimmed.	A change to heading 65.06 from any other
	6507		Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	A change to heading 65.07 from any other chapter
66			<b>Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof</b>	
	6601		Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).	A change to heading 66.01 from any other heading
	6602		Walking-sticks, seat-sticks, whips, riding-crops and the like.	A change to heading 66.02 from any other heading
	6603		Parts, trimmings and accessories of articles of heading 66.01 or 66.02.	A change to heading 66.03 from any other chapter
67			<b>Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair</b>	

	6701		Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes).	A change to heading 67.01 from any other chapter
	6702		Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.	A change to heading 67.02 from any other chapter
	6703		Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.	A change to heading 67.03 from any other chapter
	6704		Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified	A change to heading 67.04 from any other heading
68			<b>Articles of stone, plaster, cement, asbestos, mica or similar materials</b>	
	6801		Setts, curbstones and flagstones, of natural stone (except slate).	A change to heading 68.01 from any other chapter
	6802		Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone	A change to heading 68.02 from any other chapter
	6803		-- Other stone	A change to heading 68.03 from any other
	6804		Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials.	A change to heading 68.04 from any other chapter
	6805		Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up.	A change to heading 68.05 from any other chapter
	6806		Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 68.11 or 68.12 or of Chapter 69.	A change to heading 68.06 from any other chapter
	6807		Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).	A change to heading 68.07 from any other chapter
	6808		Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.	A change to heading 68.08 from any other chapter
	6809		Articles of plaster or of compositions based on plaster.	A change to heading 68.09 from any other
	6810		Articles of cement, of concrete or of artificial stone, whether or not reinforced.	A change to heading 68.10 from any other chapter
	6811		Articles of asbestos-cement, of cellulose fibre-cement or the like.	A change to heading 68.11 from any other heading
	6812		Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced	
		6812.80	- Of crocidolite	A change to subheading 6812.80 from any other subheading
		6812.91	-- Clothing, clothing accessories, footwear and headgear	A change to subheading 6812.91 from any other subheading
		6812.92	-- Paper, millboard and felt	A change to subheading 6812.92 from any other subheading
		6812.93	-- Compressed asbestos fibre jointing, in sheets or rolls	A change to subheading 6812.93 from any other subheading
		6812.99	-- Other	A change to subheading 6812.99 from any other subheading
	6813		Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined	A change to heading 68.13 from any other heading
	6814		Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.	A change to heading 68.14 from any other chapter
	6815		Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included.	A change to heading 68.15 from any other heading
69			<b>Ceramic products</b>	
	6901		Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.	A change to heading 69.01 from any other chapter
	6902		Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.	A change to heading 69.02 from any other chapter

	6903	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths.	A change to heading 69.03 from any other chapter
	6904	Ceramic building bricks, flooring blocks, support or filler tiles and the like.	A change to heading 69.04 from any other chapter
	6905	Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.	A change to heading 69.05 from any other chapter
	6906	Ceramic pipes, conduits, guttering and pipe fittings.	A change to heading 69.06 from any other
	6907	Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing.	A change to heading 69.07 from any other heading
	6908	Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing.	A change to heading 69.08 from any other heading
	6909	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods.	A change to heading 69.09 from any other chapter
	6910	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.	A change to heading 69.10 from any other chapter
	6911	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.	A change to heading 69.11 from any other chapter
	6912	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.	A change to heading 69.12 from any other chapter
	6913	Statuettes and other ornamental ceramic articles.	A change to heading 69.13 from any other
	6914	Other ceramic articles.	A change to heading 69.14 from any other
70		<b>Glass and glassware</b>	
	7001	Cullet and other waste and scrap of glass; glass in the mass.	These goods shall be derived from: (i) processing operations conducted in the territory of China or Costa Rica and fit only for the recovery for the raw materials, or (ii) used goods collected in the territory of China or Costa Rica, provided that such goods are fit only for the recovery of raw materials.
	7002	Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.	A change to heading 70.02 from any other heading
	7003	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.	A change to heading 70.03 from any other heading
	7004	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.	A change to heading 70.04 from any other heading
	7005	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.	A change to heading 70.05 from any other heading
	7006	Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.	A change to heading 70.06 from any other heading
	7007	Safety glass, consisting of toughened (tempered) or laminated glass.	A change to heading 70.07 from any other heading
	7008	Multiple-walled insulating units of glass.	A change to heading 70.08 from any other
	7009	Glass mirrors, whether or not framed, including rear-view mirrors.	A change to heading 70.09 from any other heading
	7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.	A change to heading 70.10 from any other heading
	7011	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.	A change to heading 70.11 from any other heading
	7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).	A change to heading 70.13 from any other heading
	7014	Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.	A change to heading 70.14 from any other heading
	7015	Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses.	A change to heading 70.15 from any other heading
	7016	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells	A change to heading 70.16 from any other heading
	7017	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.	A change to heading 70.17 from any other heading

	<b>7018</b>		Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter.	A change to heading 70.18 from any other heading
	<b>7019</b>		Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).	
		7019.11	-- Chopped strands, of a length of not more than 50 mm	A change to subheading 7019.11 from any other subheading
		7019.12	-- Rovings	A change to subheading 7019.12 from any other subheading
		7019.19	-- Other	A change to subheading 7019.19 from any other subheading
		7019.31	-- Mats	A change to subheading 7019.31 from any other subheading
		7019.32	-- Thin sheets (voiles)	A change to subheading 7019.32 from any other subheading
		7019.39	-- Other	A change to subheading 7019.39 from any other subheading
		7019.40	- Woven fabrics of rovings.	A change to subheading 7019.40 from any other subheading
		7019.51	-- Of a width not exceeding 30 cm	A change to subheading 7019.51 from any other subheading
		7019.52	-- Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m <sup>2</sup> , of filaments measuring per single yarn not more than 136 tex	A change to subheading 7019.52 from any other subheading
		7019.59	-- Other	A change to subheading 7019.59 from any other subheading
		7019.90	- Other	A change to subheading 7019.90 from any other subheading
	<b>7020</b>		Other articles of glass.	A change to heading 70.20 from any other
<b>71</b>			<b>Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin</b>	
	<b>7101</b>		Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport.	A change to heading 71.01 from any other chapter
	<b>7102</b>		Diamonds, whether or not worked, but not mounted or	
		7102.10	- Unsorted	A change to subheading 7102.10 from any other chapter
		7102.21	-- Unworked or simply sawn, cleaved or bruted	A change to subheading 7102.21 from any other chapter
		7102.29	-- Other	A change to subheading 7102.29 from any other subheading
		7102.31	-- Unworked or simply sawn, cleaved or bruted	A change to subheading 7102.31 from any other chapter
		7102.39	-- Other	A change to subheading 7102.39 from any other subheading
	<b>7103</b>		Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.	
		7103.10	- Unworked or simply sawn or roughly shaped	A change to subheading 7103.10 from any other chapter
		7103.91	-- Rubies, sapphires and emeralds	A change to subheading 7103.91 from any other subheading
		7103.99	-- Other	A change to subheading 7103.99 from any other subheading
	<b>7104</b>		Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.	
		7104.10	- Piezo-electric quartz	A change to subheading 7104.10 from any other heading
		7104.20	- Other, unworked or simply sawn or roughly shaped	A change to subheading 7104.20 from any other chapter
		7104.90	- Other	A change to subheading 7104.90 from any other subheading
	<b>7105</b>		Dust and powder of natural or synthetic precious or semi-precious stones.	A change to heading 71.05 from any other heading
	<b>7106</b>		Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.	A change to heading 71.06 from any other chapter
	<b>7107</b>		Base metals clad with silver, not further worked than semi-manufactured.	A change to heading 71.07 from any other chapter
	<b>7108</b>		Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.	A change to heading 71.08 from any other chapter
	<b>7109</b>		Base metals or silver, clad with gold, not further worked than semi-manufactured.	A change to heading 71.09 from any other chapter

	7110		Platinum, unwrought or in semi-manufactured forms, or in powder form.	A change to heading 71.10 from any other chapter
	7111		Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.	A change to heading 71.11 from any other chapter
	7112		Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal.	These goods shall be derived from: (i) processing operations conducted in the territory of China or Costa Rica and fit only for the recovery for the raw materials, or (ii) used goods collected in the territory of China or Costa Rica, provided that such goods are fit only for the recovery of raw materials.
	7113		Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.	A change to heading 71.13 from any other heading
	7114		Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.	A change to heading 71.14 from any other heading
	7115		Other articles of precious metal or of metal clad with precious metal.	A change to heading 71.15 from any other heading
	7116		Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).	A change to heading 71.16 from any other heading
	7117		Imitation jewellery.	A change to heading 71.17 from any other heading
	7118		Coin.	A change to heading 71.18 from any other heading
<b>72</b>			<b>Iron and steel</b>	
	7201		Pig iron and, spiegeleisen in pigs, blocks or other primary forms.	A change to heading 72.01 from any other heading
	7202		Ferro-alloys.	A change to heading 72.02 from any other heading
	7203		Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms.	A change to heading 72.03 from any other heading
	7204		Ferrous waste and scrap; remelting scrap ingots of iron or steel.	These goods shall be derived from: (i) processing operations conducted in the territory of China or Costa Rica and fit only for the recovery for the raw materials, or (ii) used goods collected in the territory of China or Costa Rica, provided that such goods are fit only for the recovery of raw materials.
	7205		Granules and powders, of pig iron, spiegeleisen, iron or steel.	A change to heading 72.05 from any other heading
	7206		Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03).	A change to heading 72.06 from any other heading
	7207		Semi-finished products of iron or non-alloy steel.	A change to heading 72.07 from any other heading, except from heading 72.06
	7208		Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.	A change to heading 72.08 from any other heading
	7209		Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated.	A change to heading 72.09 from any other heading
	7210		Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.	A change to heading 72.10 from any other heading
	7211		Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.	A change to heading 72.11 from any other heading, except from heading 72.08 or 72.09
	7212		Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.	A change to heading 72.12 from any other heading, except from heading 72.10
	7213		Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.	A change to heading 72.13 from any other heading
	7214		Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.	A change to heading 72.14 from any other heading, except from heading 72.13 and 72.15
	7215		Other bars and rods of iron or non-alloy steel.	A change to heading 72.15 from any other heading, except from heading 72.13 and 72.14
	7216		Angles, shapes and sections of iron or non-alloy steel.	A change to heading 72.16 from any other heading
	7217		Wire of iron or non-alloy steel.	A change to heading 72.17 from any other heading
	7218		Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.	A change to heading 72.18 from any other heading
	7219		Flat-rolled products of stainless steel, of a width of 600 mm or more.	A change to heading 72.19 from any other heading
	7220		Flat-rolled products of stainless steel, of a width of less than 600 mm.	A change to heading 72.20 from any other heading, except from heading 72.19
	7221		Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	A change to heading 72.21 from any other heading, except from heading 72.22
	7222		Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.	A change to heading 72.22 from any other heading, except from heading 72.21
	7223		Wire of stainless steel.	A change to heading 72.23 from any other heading
	7224		Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.	A change to heading 72.24 from any other heading
	7225		Flat-rolled products of other alloy steel, of a width of 600 mm or more.	A change to heading 72.25 from any other heading
	7226		Flat-rolled products of other alloy steel, of a width of less than 600 mm.	A change to heading 72.26 from any other heading, except from heading 72.25
	7227		Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.	A change to heading 72.27 from any other heading, except from heading 72.28

	7228		Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.	A change to heading 72.28 from any other heading, except from heading 72.27
	7229		Wire of other alloy steel.	A change to heading 72.29 from any other heading
<b>73</b>			<b>Articles of iron or steel</b>	
	7301		Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel.	A change to heading 73.01 from any other heading
	7302		Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing	A change to heading 73.02 from any other heading
	7303		Tubes, pipes and hollow profiles, of cast iron.	A change to heading 73.03 from any other heading
	7304		Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.	A change to heading 73.04 from any other chapter
	7305		Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel.	A change to heading 73.05 from any other chapter
	7306		Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.	A change to heading 73.06 from any other chapter
	7307		Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.	A change to heading 73.07 from any other heading
	7308		Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.	A change to heading 73.08 from any other heading
	7309		Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	A change to heading 73.09 from any other heading
	7310		Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	A change to heading 73.10 from any other heading
	7311		Containers for compressed or liquefied gas, of iron or steel.	A change to heading 73.11 from any other heading
	7312		Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.	A change to heading 73.12 from any other heading
	7313		Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.	A change to heading 73.13 from any other heading
	7314		Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.	A change to heading 73.14 from any other heading
	7315		Chain and parts thereof, of iron or steel.	A change to heading 73.15 from any other heading
	7316		Anchors, grapnels and parts thereof, of iron or steel.	A change to heading 73.16 from any other heading
	7317		Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.	A change to heading 73.17 from any other heading
	7318		Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.	A change to heading 73.18 from any other heading
	7319		Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stiletos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.	A change to heading 73.19 from any other heading
	7320		Springs and leaves for springs, of iron or steel.	A change to heading 73.20 from any other heading
	7321		Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.	A change to heading 73.21 from any other heading
	7322		Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel.	A change to heading 73.22 from any other heading
	7323		Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.	A change to heading 73.23 from any other heading
	7324		Sanitary ware and parts thereof, of iron or steel.	A change to heading 73.24 from any other heading
	7325		Other cast articles of iron or steel.	A change to heading 73.25 from any other heading
	7326		Other articles of iron or steel.	A change to heading 73.26 from any other heading

<b>74</b>			<b>Copper and articles thereof</b>	
	<b>7401</b>		Copper mattes; cement copper (precipitated copper).	A change to heading 74.01 from any other heading
	<b>7402</b>		Unrefined copper; copper anodes for electrolytic refining.	A change to heading 74.02 from any other heading
	<b>7403</b>		Refined copper and copper alloys, unwrought.	A change to heading 74.03 from any other heading
	<b>7404</b>		Copper waste and scrap.	These goods shall be derived from: (i) processing operations conducted in the territory of China or Costa Rica and fit only for the recovery for the raw materials, or (ii) used goods collected in the territory of China or Costa Rica, provided that such goods are fit only for the recovery of raw materials.
	<b>7405</b>		Master alloys of copper.	A change to heading 74.05 from any other heading
	<b>7406</b>		Copper powders and flakes.	A change to heading 74.06 from any other heading
	<b>7407</b>		Copper bars, rods and profiles.	A change to heading 74.07 from any other heading
	<b>7408</b>		Copper wire.	A change to heading 74.08 from any other heading
	<b>7409</b>		Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.	A change to heading 74.09 from any other heading
	<b>7410</b>		Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.15 mm.	A change to heading 74.10 from any other heading
	<b>7411</b>		Copper tubes and pipes.	A change to heading 74.11 from any other heading
	<b>7412</b>		Copper tube or pipe fittings (for example, couplings, elbows, sleeves).	A change to heading 74.12 from any other heading
	<b>7413</b>		Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.	A change to heading 74.13 from any other heading
	<b>7415</b>		Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similia	A change to heading 74.15 from any other heading
	<b>7418</b>		Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper.	A change to heading 74.18 from any other heading
	<b>7419</b>		Other articles of copper.	A change to heading 74.19 from any other heading
<b>75</b>			<b>Nickel and articles thereof</b>	
	<b>7501</b>		Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.	A change to heading 75.01 from any other heading
	<b>7502</b>		Unwrought nickel.	A change to heading 75.02 from any other heading
	<b>7503</b>		Nickel waste and scrap.	These goods shall be derived from: (i) processing operations conducted in the territory of China or Costa Rica and fit only for the recovery for the raw materials, or (ii) used goods collected in the territory of China or Costa Rica, provided that such goods are fit only for the recovery of raw materials.
	<b>7504</b>		Nickel powders and flakes.	A change to heading 75.04 from any other heading
	<b>7505</b>		Nickel bars, rods, profiles and wire.	
		7505.11	-- Of nickel, not alloyed	A change to subheading 7505.11 from any other subheading
		7505.12	-- Of nickel alloys	A change to subheading 7505.12 from any other subheading
		7505.21	-- Of nickel, not alloyed	A change to subheading 7505.21 from any other subheading
		7505.22	-- Of nickel alloys	A change to subheading 7505.22 from any other subheading
	<b>7506</b>		Nickel plates, sheets, strip and foil.	A change to heading 75.06 from any other heading
	<b>7507</b>		Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	
		7507.11	-- Of nickel, not alloyed	A change to subheading 7507.11 from any other subheading
		7507.12	-- Of nickel alloys	A change to subheading 7507.12 from any other subheading
		7507.20	- Tube or pipe fittings	A change to subheading 7507.20 from any other subheading
	<b>7508</b>		Other articles of nickel.	A change to heading 75.08 from any other heading
<b>76</b>			<b>Aluminium and articles thereof</b>	
	<b>7601</b>		Unwrought aluminium.	
		7601.10	- Aluminium, not alloyed	A change to subheading 7601.10 from any other subheading
		7601.20	- Aluminium alloys	A change to subheading 7601.20 from any other subheading
	<b>7602</b>		Aluminium waste or scrap.	These goods shall be derived from: (i) processing operations conducted in the territory of China or Costa Rica and fit only for the recovery for the raw materials, or (ii) used goods collected in the territory of China or Costa Rica, provided that such goods are fit only for the recovery of raw materials.
	<b>7603</b>		Aluminium powders and flakes.	A change to heading 76.03 from any other heading
	<b>7604</b>		Aluminium bars, rods and profiles.	A change to heading 76.04 from any other heading
	<b>7605</b>		Aluminium wire.	A change to heading 76.05 from any other heading

	7606		Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm.	A change to heading 76.06 from any other heading
	7607		Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2	A change to heading 76.07 from any other heading
	7608		Aluminium tubes and pipes.	A change to heading 76.08 from any other heading
	7609		Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).	A change to heading 76.09 from any other heading
	7610		Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures.	A change to heading 76.10 from any other heading
	7611		Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	A change to heading 76.11 from any other heading
	7612		Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	A change to heading 76.12 from any other heading
	7613		Aluminium containers for compressed or liquefied gas.	A change to heading 76.13 from any other heading
	7614		Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.	A change to heading 76.14 from any other heading
	7615		Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium.	A change to heading 76.15 from any other heading
	7616		Other articles of aluminium.	A change to heading 76.16 from any other heading
78			<b>Lead and articles thereof</b>	
	7801		Unwrought lead.	A change to heading 78.01 from any other heading
	7802		Lead waste and scrap.	These goods shall be derived from: (i) processing operations conducted in the territory of China or Costa Rica and fit only for the recovery for the raw materials, or (ii) used goods collected in the territory of China or Costa Rica, provided that such goods are fit only for the recovery of raw materials.
	7804		Lead plates, sheets, strip and foil; lead powders and	A change to heading 78.04 from any other heading
	7806		Other articles of lead.	A change to heading 78.06 from any other heading
79			<b>Zinc and articles thereof</b>	
	7901		Unwrought zinc.	A change to heading 79.01 from any other heading
	7902		Zinc waste and scrap.	These goods shall be derived from: (i) processing operations conducted in the territory of China or Costa Rica and fit only for the recovery for the raw materials, or (ii) used goods collected in the territory of China or Costa Rica, provided that such goods are fit only for the recovery of raw materials.
	7903		Zinc dust, powders and flakes.	A change to heading 79.03 from any other heading
	7904		Zinc bars, rods, profiles and wire.	A change to heading 79.04 from any other heading
	7905		Zinc plates, sheets, strip and foil.	A change to heading 79.05 from any other heading
	7907		Other articles of zinc.	A change to heading 79.07 from any other heading
80			<b>Tin and articles thereof</b>	
	8001		Unwrought tin.	A change to heading 80.01 from any other heading
	8002		Tin waste and scrap.	These goods shall be derived from: (i) processing operations conducted in the territory of China or Costa Rica and fit only for the recovery for the raw materials, or (ii) used goods collected in the territory of China or Costa Rica, provided that such goods are fit only for the recovery of raw materials.
	8003		Tin bars, rods, profiles and wire.	A change to heading 80.03 from any other heading
	8007		Other articles of tin.	A change to heading 80.07 from any other heading
81			<b>Other base metals; cermet; articles thereof</b>	
	8101		Tungsten (wolfram) and articles thereof, including waste and scrap.	
		8101.10	- Powders	A change to subheading 8101.10 from any other subheading
		8101.94	-- Unwrought tungsten, including bars and rods obtained simply by sintering	A change to subheading 8101.94 from any other subheading
		8101.96	-- Wire	A change to subheading 8101.96 from any other subheading



		8101.97	-- Waste and scrap	These goods shall be derived from: (i) processing operations conducted in the territory of China or Costa Rica and fit only for the recovery for the raw materials, or (ii) used goods collected in the territory of China or Costa Rica, provided that such goods are fit only for the recovery of raw materials.
		8101.99	- Other	A change to subheading 8101.99 from any other subheading
	<b>8102</b>		Molybdenum and articles thereof, including waste and scrap.	
		8102.10	- Powders	A change to subheading 8102.10 from any other subheading
		8102.94	-- Unwrought molybdenum, including bars and rods obtained simply by sintering.	A change to subheading 8102.94 from any other subheading
		8102.95	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	A change to subheading 8102.95 from any other subheading
		8102.96	-- Wire	A change to subheading 8102.96 from any other subheading
		8102.97	-- Waste and scrap	These goods shall be derived from: (i) processing operations conducted in the territory of China or Costa Rica and fit only for the recovery for the raw materials, or (ii) used goods collected in the territory of China or Costa Rica, provided that such goods are fit only for the recovery of raw materials.
		8102.99	- Other	A change to subheading 8102.99 from any other subheading
	<b>8103</b>		Tantalum and articles thereof, including waste and scrap.	
		8103.20	- Unwrought tantalum, including bars and rods obtained simply by sintering; powders	A change to subheading 8103.20 from any other subheading
		8103.30	- Waste and scrap	These goods shall be derived from: (i) processing operations conducted in the territory of China or Costa Rica and fit only for the recovery for the raw materials, or (ii) used goods collected in the territory of China or Costa Rica, provided that such goods are fit only for the recovery of raw materials.
		8103.90	- Other	A change to subheading 8103.90 from any other subheading
	<b>8104</b>		Magnesium and articles thereof, including waste and	
		8104.11	-- Containing at least 99.8 % by weight of magnesium	A change to subheading 8104.11 from any other subheading
		8104.19	-- Other	A change to subheading 8104.19 from any other subheading
		8104.20	- Waste and scrap	These goods shall be derived from: (i) processing operations conducted in the territory of China or Costa Rica and fit only for the recovery for the raw materials, or (ii) used goods collected in the territory of China or Costa Rica, provided that such goods are fit only for the recovery of raw materials.
		8104.30	- Rasplings, turnings and granules, graded according to size; powders	A change to subheading 8104.30 from any other subheading
		8104.90	- Other	A change to subheading 8104.90 from any other subheading
	<b>8105</b>		Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.	
		8105.20	- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	A change to subheading 8105.20 from any other subheading
		8105.30	- Waste and scrap	These goods shall be derived from: (i) processing operations conducted in the territory of China or Costa Rica and fit only for the recovery for the raw materials, or (ii) used goods collected in the territory of China or Costa Rica, provided that such goods are fit only for the recovery of raw materials.
		8105.90	- Other	A change to subheading 8105.90 from any other subheading
	<b>8106</b>		Bismuth and articles thereof, including waste and scrap.	For Bismuth and articles thereof: a change to heading 81.06 from any other heading; For their waste and scrape, the goods shall be derived from: (i) processing operations conducted in the territory of China or Costa Rica and fit only for the recovery for the raw materials, or (ii) used goods collected in the territory of China or Costa Rica provided that such goods are fit only for the recovery of raw materials.
	<b>8107</b>		Cadmium and articles thereof, including waste and scrap.	
		8107.20	- Unwrought cadmium; powders	A change to subheading 8107.20 from any other subheading

	8107.30	- Waste and scrap	These goods shall be derived from: (i) processing operations conducted in the territory of China or Costa Rica and fit only for the recovery for the raw materials, or (ii) used goods collected in the territory of China or Costa Rica, provided that such goods are fit only for the recovery of raw materials.
	8107.90	- Other	A change to subheading 8107.90 from any other subheading
<b>8108</b>		Titanium and articles thereof, including waste and scrap.	
	8108.20	- Unwrought titanium; powders	A change to subheading 8108.20 from any other subheading
	8108.30	- Waste and scrap	These goods shall be derived from: (i) processing operations conducted in the territory of China or Costa Rica and fit only for the recovery for the raw materials, or (ii) used goods collected in the territory of China or Costa Rica, provided that such goods are fit only for the recovery of raw materials.
	8108.90	- Other	A change to subheading 8108.90 from any other subheading
<b>8109</b>		Zirconium and articles thereof, including waste and scrap.	
	8109.20	- Unwrought zirconium; powders	A change to subheading 8109.20 from any other subheading
	8109.30	- Waste and scrap	These goods shall be derived from: (i) processing operations conducted in the territory of China or Costa Rica and fit only for the recovery for the raw materials, or (ii) used goods collected in the territory of China or Costa Rica, provided that such goods are fit only for the recovery of raw materials.
	8109.90	- Other	A change to subheading 8109.90 from any other subheading
<b>8110</b>		Antimony and articles thereof, including waste and scrap.	
	8110.10	- Unwrought antimony; powders	A change to subheading 8110.10 from any other subheading
	8110.20	- Waste and scrap	These goods shall be derived from: (i) processing operations conducted in the territory of China or Costa Rica and fit only for the recovery for the raw materials, or (ii) used goods collected in the territory of China or Costa Rica, provided that such goods are fit only for the recovery of raw materials.
	8110.90	- Other	A change to subheading 8110.90 from any other subheading
<b>8111</b>		Manganese and articles thereof, including waste and scrap.	For Manganese and articles thereof: a change to heading 81.11 from any other heading; For their waste and scrap, the goods shall be derived from: (i) processing operations conducted in the territory of China or Costa Rica and fit only for the recovery for the raw materials, or (ii) used goods collected in the territory of China or Costa Rica provided that such goods are fit only for the recovery of raw materials.
<b>8112</b>		Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.	
	8112.12	-- Unwrought; powders	A change to subheading 8112.12 from any other subheading
	8112.13	-- Waste and scrap	These goods shall be derived from: (i) processing operations conducted in the territory of China or Costa Rica and fit only for the recovery for the raw materials, or (ii) used goods collected in the territory of China or Costa Rica, provided that such goods are fit only for the recovery of raw materials.
	8112.19	-- Other	A change to subheading 8112.19 from any other subheading
	8112.21	-- Unwrought; powders	A change to subheading 8112.21 from any other subheading
	8112.22	-- Waste and scrap	These goods shall be derived from: (i) processing operations conducted in the territory of China or Costa Rica and fit only for the recovery for the raw materials, or (ii) used goods collected in the territory of China or Costa Rica, provided that such goods are fit only for the recovery of raw materials.
	8112.29	-- Other	A change to subheading 8112.29 from any other subheading
	8112.51	-- Unwrought; powders	A change to subheading 8112.51 from any other subheading

		8112.52	-- Waste and scrap	These goods shall be derived from: (i) processing operations conducted in the territory of China or Costa Rica and fit only for the recovery for the raw materials, or (ii) used goods collected in the territory of China or Costa Rica, provided that such goods are fit only for the recovery of raw materials.
		8112.59	-- Other	A change to subheading 8112.59 from any other subheading
		8112.92	-- Unwrought; waste and scrap; powders	For unwrought base metal and powders : a change to subheading 8112.92 from any other subheading; For their waste and scrap, the goods shall be derived from: (i) processing operations conducted in the territory of China or Costa Rica and fit only for the recovery for the raw materials, or (ii) used goods collected in the territory of China or Costa Rica provided that such goods are fit only for the recovery of raw materials.
		8112.99	- Other	A change to subheading 8112.99 from any other subheading
		8113	Cermets and articles thereof, including waste and scrap.	For Cermets and articles thereof: a change to heading 81.13 from any other heading; For their waste and scrap, the goods shall be derived from: (i) processing operations conducted in the territory China or Costa Rica and fit only for the recovery for the raw materials, or (ii) used goods collected in the territory of China or Costa Rica provided that such goods are fit only for the recovery of raw materials.
<b>82</b>			<b>Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal</b>	
		8201	Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or	A change to heading 82.01 from any other chapter
		8202	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).	A change to heading 82.02 from any other chapter
		8203	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.	A change to heading 82.03 from any other heading
		8204	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.	A change to heading 82.04 from any other heading
		8205	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine tools; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.	A change to heading 82.05 from any other heading
		8206	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.	A change to heading 82.06 from any other heading
		8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools.	A change to heading 82.07 from any other heading
		8208	Knives and cutting blades, for machines or for mechanical appliances.	A change to heading 82.08 from any other heading
		8209	Plates, sticks, tips and the like for tools, unmounted, of cermets.	A change to heading 82.09 from any other chapter
		8210	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.	A change to heading 82.10 from any other heading
		8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor.	A change to heading 82.11 from any other heading
		8212	Razors and razor blades (including razor blade blanks in strips).	A change to heading 82.12 from any other heading
		8213	Scissors, tailors' shears and similar shears, and blades therefor.	A change to heading 82.13 from any other heading
		8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files).	A change to heading 82.14 from any other heading
		8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or	
		8215.10	- Sets of assorted articles containing at least one article plated with precious metal	A change to subheading 8215.10 from any other chapter

		8215.20	- Other sets of assorted articles	A change to subheading 8215.20 from any other chapter
		8215.91	-- Plated with precious metal	A change to subheading 8215.91 from any other heading
		8215.99	-- Other	A change to subheading 8215.99 from any other heading
<b>83</b>			<b>Miscellaneous articles of base metal</b>	
	<b>8301</b>		Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal.	
		8301.10	- Padlocks	A change to subheading 8301.10 from any other subheading
		8301.20	- Locks of a kind used for motor vehicles	A change to subheading 8301.20 from any other subheading
		8301.30	- Locks of a kind used for furniture	A change to subheading 8301.30 from any other subheading
		8301.40	- Other locks	A change to subheading 8301.40 from any other subheading
		8301.50	- Clasps and frames with clasps, incorporating locks	A change to subheading 8301.50 from any other subheading
		8301.60	- Parts	A change to subheading 8301.60 from any other subheading
		8301.70	- Keys presented separately	A change to subheading 8301.70 from any other subheading
	<b>8302</b>		Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.	A change to heading 83.02 from any other heading
	<b>8303</b>		Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.	A change to heading 83.03 from any other heading
	<b>8304</b>		Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.	A change to heading 83.04 from any other heading
	<b>8305</b>		Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.	A change to heading 83.05 from any other heading
	<b>8306</b>		Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal.	A change to heading 83.06 from any other heading
	<b>8307</b>		Flexible tubing of base metal, with or without fittings.	A change to heading 83.07 from any other heading
	<b>8308</b>		Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.	A change to heading 83.08 from any other heading
	<b>8309</b>		Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.	A change to heading 83.09 from any other heading
	<b>8310</b>		Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 9405.	A change to heading 83.10 from any other heading
	<b>8311</b>		Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying.	A change to heading 83.11 from any other heading
<b>84</b>			<b>Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof</b>	
	<b>8401</b>		Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.	
		8401.10	- Nuclear reactors	A change to subheading 8401.10 from any other subheading
		8401.20	- Machinery and apparatus for isotopic separation, and parts thereof	A change to subheading 8401.20 from any other subheading
		8401.30	- Fuel elements (cartridges), non-irradiated	A change to subheading 8401.30 from any other subheading
		8401.40	- Parts of nuclear reactors	A change to subheading 8401.40 from any other heading
	<b>8402</b>		Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water	
		8402.11	- Watertube boilers with a steam production exceeding 45 t per hour	A change to subheading 8402.11 from any other subheading

	8402.12	- Watertube boilers with a steam production not exceeding 45 t per hour	A change to subheading 8402.12 from any other subheading
	8402.19	- Other vapour generating boilers, including hybrid boilers	A change to subheading 8402.19 from any other subheading
	8402.20	- Super-heated water boilers	A change to subheading 8402.20 from any other subheading
	8402.90	- Parts	A change to subheading 8402.90 from any other heading
<b>8403</b>		Central heating boilers other than those of heading 84.02.	
	8403.10	- Boilers	A change to subheading 8403.10 from any other subheading
	8403.90	- Parts	A change to subheading 8403.90 from any other heading
<b>8404</b>		Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units.	
	8404.10	- Auxiliary plant for use with boilers of heading 84.02 or 84.03	A change to subheading 8404.10 from any other subheading
	8404.20	- Condensers for steam or other vapour power units	A change to subheading 8404.20 from any other subheading
	8404.90	- Parts	A change to subheading 8404.90 from any other heading
<b>8405</b>		Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.	
	8405.10	- Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	A change to subheading 8405.10 from any other subheading
	8405.90	- Parts	A change to subheading 8405.90 from any other heading
<b>8406</b>		Steam turbines and other vapour turbines.	
	8406.10	- Turbines for marine propulsion	A change to subheading 8406.10 from any other subheading
	8406.81	-- Of an output exceeding 40 MW	A change to subheading 8406.81 from any other subheading
	8406.82	-- Other turbines of an output not exceeding 40 MW	A change to subheading 8406.82 from any other subheading
	8406.90	- Parts	A change to subheading 8406.90 from any other heading
<b>8407</b>		Spark-ignition reciprocating or rotary internal combustion piston engines.	
	8407.10	- Aircraft engines	A change to subheading 8407.10 from any other heading
	8407.21	-- Outboard motors	A change to subheading 8407.21 from any other heading
	8407.29	-- Other	A change to subheading 8407.29 from any other heading
	8407.31	-- Of a cylinder capacity not exceeding 50 cc	A change from any other heading, provided that there is a Regional Value Content of not less than 45 %
	8407.32	-- Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	A change from any other heading, provided that there is a Regional Value Content of not less than 45 %
	8407.33	-- Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc	A change from any other heading, provided that there is a Regional Value Content of not less than 45 %
	8407.34	-- Of a cylinder capacity exceeding 1,000 cc	A change from any other heading, provided that there is a Regional Value Content of not less than 45 %
	8407.90	- Other engines	A change from any other heading, provided that there is a Regional Value Content of not less than 45 %
<b>8408</b>		Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).	
	8408.10	- Marine propulsion engines	A change to subheading 8408.10 from any other heading
	8408.20	- Engines of a kind used for the propulsion of vehicles of Chapter 87	A change from any other heading, provided that there is a Regional Value Content of not less than 45%
	8408.90	- Other engines	A change to subheading 8408.90 from any other heading
<b>8409</b>		Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.	A change to heading 84.09 from any other heading
<b>8410</b>		Hydraulic turbines, water wheels, and regulators	
	8410.11	- Of a power not exceeding 1,000 kW	A change to subheading 8410.11 from any other subheading
	8410.12	- Of a power exceeding 1,000 kW but not exceeding 10,000 kW	A change to subheading 8410.12 from any other subheading
	8410.13	- Of a power exceeding 10,000 kW	A change to subheading 8410.13 from any other subheading
	8410.90	- Parts, including regulators	A change to subheading 8410.90 from any other heading

	<b>8411</b>		Turbo-jets, turbo-propellers and other gas turbines.	
		8411.11	-- Of a thrust not exceeding 25 kN	A change to subheading 8411.11 from any other subheading
		8411.12	-- Of a thrust exceeding 25 kN	A change to subheading 8411.12 from any other subheading
		8411.21	-- Of a power not exceeding 1,100 kW	A change to subheading 8411.21 from any other subheading
		8411.22	-- Of a power exceeding 1,100 kW	A change to subheading 8411.22 from any other subheading
		8411.81	-- Of a power not exceeding 5,000 kW	A change to subheading 8411.81 from any other subheading
		8411.82	-- Of a power exceeding 5,000 kW	A change to subheading 8411.82 from any other subheading
		8411.91	-- Of turbo-jets or turbo-propellers	A change to subheading 8411.91 from any other heading
		8411.99	-- Other	A change to subheading 8411.99 from any other heading
	<b>8412</b>		Other engines and motors.	
		8412.10	- Reaction engines other than turbo-jets	A change to subheading 8412.10 from any other subheading
		8412.21	-- Linear acting (cylinders)	A change to subheading 8412.21 from any other subheading
		8412.29	-- Other	A change to subheading 8412.29 from any other subheading
		8412.31	-- Linear acting (cylinders)	A change to subheading 8412.31 from any other subheading
		8412.39	-- Other	A change to subheading 8412.39 from any other subheading
		8412.80	- Other	A change to subheading 8412.80 from any other subheading
		8412.90	- Parts	A change to subheading 8412.90 from any other heading
	<b>8413</b>		Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.	
		8413.11	-- Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	A change to subheading 8413.11 from any other subheading
		8413.19	-- Other	A change to subheading 8413.19 from any other subheading
		8413.20	- Hand pumps, other than those of subheading 8413.11 or 8413.19	A change to subheading 8413.20 from any other subheading
		8413.30	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines	A change to subheading 8413.30 from any other subheading
		8413.40	- Concrete pumps	A change to subheading 8413.40 from any other subheading
		8413.50	- Other reciprocating positive displacement pumps	A change to subheading 8413.50 from any other subheading
		8413.60	- Other rotary positive displacement pumps	A change to subheading 8413.60 from any other subheading
		8413.70	- Other centrifugal pumps	A change to subheading 8413.70 from any other subheading
		8413.81	-- Other pumps	A change to subheading 8413.81 from any other subheading
		8413.82	-- Liquid elevators	A change to subheading 8413.82 from any other subheading
		8413.91	-- Of pumps	A change to subheading 8413.91 from any other heading
		8413.92	-- Of liquid elevators	A change to subheading 8413.92 from any other heading
	<b>8414</b>		Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.	
		8414.10	- Vacuum pumps	A change to subheading 8414.10 from any other subheading
		8414.20	- Hand- or foot-operated air pumps	A change to subheading 8414.20 from any other subheading
		8414.30	- Compressors of a kind used in refrigerating equipment	A change to subheading 8414.30 from any other subheading
		8414.40	- Air compressors mounted on a wheeled chassis for towing	A change to subheading 8414.40 from any other subheading
		8414.51	-- Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding	A change to subheading 8414.51 from any other subheading
		8414.59	-- Other	A change to subheading 8414.59 from any other subheading
		8414.60	- Hoods having a maximum horizontal side not exceeding 120 cm	A change to subheading 8414.60 from any other subheading
		8414.80	- Other	A change to subheading 8414.80 from any other subheading
		8414.90	- Parts	A change to subheading 8414.90 from any other heading
	<b>8415</b>		Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.	

	8415.10	- Window or wall types, self-contained or "split-system"	A change to subheading 8415.10 from any other subheading
	8415.20	- Of a kind used for persons, in motor vehicles	A change to subheading 8415.20 from any other subheading
	8415.81	-- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	A change to subheading 8415.81 from any other subheading
	8415.82	-- Other, incorporating a refrigerating unit	A change to subheading 8415.82 from any other subheading
	8415.83	-- Not incorporating a refrigerating unit	A change to subheading 8415.83 from any other subheading
	8415.90	- Parts	A change to subheading 8415.90 from any other heading
<b>8416</b>		Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.	
	8416.10	- Furnace burners for liquid fuel	A change to subheading 8416.10 from any other subheading
	8416.20	- Other furnace burners, including combination burners	A change to subheading 8416.20 from any other subheading
	8416.30	- Mechanical stokers including their mechanical grates, mechanical ash dischargers and similar appliances	A change to subheading 8416.30 from any other subheading
	8416.90	- Parts	A change to subheading 8416.90 from any other heading
<b>8417</b>		Industrial or laboratory furnaces and ovens, including incinerators, non-electric.	
	8417.10	- Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	A change to subheading 8417.10 from any other subheading
	8417.20	- Bakery ovens, including biscuit ovens	A change to subheading 8417.20 from any other subheading
	8417.80	- Other	A change to subheading 8417.80 from any other subheading
	8417.90	- Parts	A change to subheading 8417.90 from any other heading
<b>8418</b>		Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.	
	8418.10	- Combined refrigerator-freezers, fitted with separate external doors	A change to subheading 8418.10 from any other subheading
	8418.21	-- Compression type	A change to subheading 8418.21 from any other subheading
	8418.29	-- Other	A change to subheading 8418.29 from any other subheading
	8418.30	- Freezers of the chest type, not exceeding 800 l capacity	A change to subheading 8418.30 from any other subheading
	8418.40	- Freezers of the upright type, not exceeding 900 l capacity	A change to subheading 8418.40 from any other subheading
	8418.50	- Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment	A change to subheading 8418.50 from any other subheading
	8418.61	-- Heat pumps other than air conditioning machines of heading 84.15	A change to subheading 8418.61 from any other subheading
	8418.69	- Other	A change to subheading 8418.69 from any other subheading
	8418.91	-- Furniture designed to receive refrigerating or freezing equipment	A change to subheading 8418.91 from any other heading
	8418.99	-- Other	A change to subheading 8418.99 from any other heading
<b>8419</b>		Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting	
	8419.11	-- Instantaneous gas water heaters	A change to subheading 8419.11 from any other subheading
	8419.19	-- Other	A change to subheading 8419.19 from any other subheading
	8419.20	- Medical, surgical or laboratory sterilisers	A change to subheading 8419.20 from any other subheading
	8419.31	-- For agricultural products	A change to subheading 8419.31 from any other subheading
	8419.32	-- For wood, paper pulp, paper or paperboard	A change to subheading 8419.32 from any other subheading
	8419.39	-- Other	A change to subheading 8419.39 from any other subheading
	8419.40	- Distilling or rectifying plant	A change to subheading 8419.40 from any other subheading
	8419.50	- Heat exchange units	A change to subheading 8419.50 from any other subheading
	8419.60	- Machinery for liquefying air or other gases	A change to subheading 8419.60 from any other subheading
	8419.81	-- For making hot drinks or for cooking or heating food	A change to subheading 8419.81 from any other subheading

	8419.89	-- Other	A change to subheading 8419.89 from any other subheading
	8419.90	- Parts	A change to subheading 8419.90 from any other heading
<b>8420</b>		Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.	
	8420.10	- Calendering or other rolling machines	A change to subheading 8420.10 from any other subheading
	8420.91	-- Cylinders	A change to subheading 8420.91 from any other heading
	8420.99	-- Other	A change to subheading 8420.99 from any other heading
<b>8421</b>		Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus for liquids or gases.	
	8421.11	-- Cream separators	A change to subheading 8421.11 from any other subheading
	8421.12	-- Clothes-dryers	A change to subheading 8421.12 from any other subheading
	8421.19	-- Other	A change to subheading 8421.19 from any other subheading
	8421.21	-- For filtering or purifying water	A change to subheading 8421.21 from any other subheading
	8421.22	-- For filtering or purifying beverages other than water	A change to subheading 8421.22 from any other subheading
	8421.23	-- Oil or petrol-filters for internal combustion engines	A change to subheading 8421.23 from any other subheading
	8421.29	-- Other	A change to subheading 8421.29 from any other subheading
	8421.31	-- Intake air filters for internal combustion engines	A change to subheading 8421.31 from any other subheading
	8421.39	-- Other	A change to subheading 8421.39 from any other subheading
	8421.91	-- Of centrifuges, including centrifugal dryers	A change to subheading 8421.91 from any other heading
	8421.99	-- Other	A change to subheading 8421.99 from any other heading
<b>8422</b>		Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages.	
	8422.11	-- Of the household type	A change to subheading 8422.11 from any other subheading
	8422.19	-- Other	A change to subheading 8422.19 from any other subheading
	8422.20	- Machinery for cleaning or drying bottles or other containers	A change to subheading 8422.20 from any other subheading
	8422.30	- Machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	A change to subheading 8422.30 from any other subheading
	8422.40	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	A change to subheading 8422.40 from any other subheading
	8422.90	- Parts	A change to subheading 8422.90 from any other heading
<b>8423</b>		Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all	
	8423.10	- Personal weighing machines, including baby scales; household scales	A change to subheading 8423.10 from any other subheading
	8423.20	- Scales for continuous weighing of goods on conveyors	A change to subheading 8423.20 from any other subheading
	8423.30	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	A change to subheading 8423.30 from any other subheading
	8423.81	-- Having a maximum weighing capacity not exceeding 30 kg	A change to subheading 8423.81 from any other subheading
	8423.82	-- Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	A change to subheading 8423.82 from any other subheading
	8423.89	-- Other	A change to subheading 8423.89 from any other subheading
	8423.90	- Weighing machine weights of all kinds; parts of weighing machinery	A change to subheading 8423.90 from any other heading
<b>8424</b>		Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.	
	8424.10	- Fire extinguishers, whether or not charged	A change to subheading 8424.10 from any other subheading



	8424.20	- Spray guns and similar appliances	A change to subheading 8424.20 from any other subheading
	8424.30	- Steam or sand blasting machines and similar jet projecting machines	A change to subheading 8424.30 from any other subheading
	8424.81	-- Agricultural or horticultural	A change to subheading 8424.81 from any other subheading
	8424.89	-- Other	A change to subheading 8424.89 from any other subheading
	8424.90	- Parts	A change to subheading 8424.90 from any other heading
<b>8425</b>		Pulley tackle and hoists other than skip hoists; winches and capstans; jacks.	A change to heading 84.25 from any other heading
<b>8426</b>		Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.	A change to heading 84.26 from any other heading
<b>8427</b>		Fork-lift trucks; other works trucks fitted with lifting or handling equipment.	A change to heading 84.27 from any other heading
<b>8428</b>		Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).	A change to heading 84.28 from any other heading
<b>8429</b>		Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.	A change to heading 84.29 from any other heading
<b>8430</b>		Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers.	A change to heading 84.30 from any other heading
<b>8431</b>		Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30.	A change to heading 84.31 from any other heading
<b>8432</b>		Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.	
	8432.10	- Ploughs	A change to subheading 8432.10 from any other subheading
	8432.21	-- Disc harrows	A change to subheading 8432.21 from any other subheading
	8432.29	-- Other	A change to subheading 8432.29 from any other subheading
	8432.30	- Seeders, planters and transplanters	A change to subheading 8432.30 from any other subheading
	8432.40	- Manure spreaders and fertiliser distributors	A change to subheading 8432.40 from any other subheading
	8432.80	- Other machinery	A change to subheading 8432.80 from any other subheading
	8432.90	- Parts	A change to subheading 8432.90 from any other heading
<b>8433</b>		Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37.	
	8433.11	-- Powered, with the cutting device rotating in a horizontal plane	A change to subheading 8433.11 from any other subheading
	8433.19	-- Other	A change to subheading 8433.19 from any other subheading
	8433.20	- Other mowers, including cutter bars for tractor mounting	A change to subheading 8433.20 from any other subheading
	8433.30	- Other haymaking machinery	A change to subheading 8433.30 from any other subheading
	8433.40	- Straw or fodder balers, including pick-up balers	A change to subheading 8433.40 from any other subheading
	8433.51	-- Combine harvester-threshers	A change to subheading 8433.51 from any other subheading
	8433.52	-- Other threshing machinery	A change to subheading 8433.52 from any other subheading
	8433.53	-- Root or tuber harvesting machines	A change to subheading 8433.53 from any other subheading
	8433.59	-- Other	A change to subheading 8433.59 from any other subheading
	8433.60	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	A change to subheading 8433.60 from any other subheading
	8433.90	- Parts	A change to subheading 8433.90 from any other heading
<b>8434</b>		Milking machines and dairy machinery.	
	8434.10	- Milking machines	A change to subheading 8434.10 from any other subheading
	8434.20	- Dairy machinery	A change to subheading 8434.20 from any other subheading
	8434.90	- Parts	A change to subheading 8434.90 from any other heading
<b>8435</b>		Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar	
	8435.10	- Machinery	A change to subheading 8435.10 from any other subheading
	8435.90	- Parts	A change to subheading 8435.90 from any other heading

	<b>8436</b>		Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.	
		8436.10	- Machinery for preparing animal feeding stuffs	A change to subheading 8436.10 from any other subheading
		8436.21	-- Poultry incubators and brooders	A change to subheading 8436.21 from any other subheading
		8436.29	-- Other	A change to subheading 8436.29 from any other subheading
		8436.80	- Other machinery	A change to subheading 8436.80 from any other subheading
		8436.91	-- Of poultry-keeping machinery or poultry incubators and brooders	A change to subheading 8436.91 from any other heading
		8436.99	-- Other	A change to subheading 8436.99 from any other heading
	<b>8437</b>		Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery.	
		8437.10	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	A change to subheading 8437.10 from any other subheading
		8437.80	- Other machinery	A change to subheading 8437.80 from any other subheading
		8437.90	- Parts	A change to subheading 8437.90 from any other heading
	<b>8438</b>		Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils.	
		8438.10	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	A change to subheading 8438.10 from any other subheading
		8438.20	- Machinery for the manufacture of confectionery, cocoa or chocolate	A change to subheading 8438.20 from any other subheading
		8438.30	- Machinery for sugar manufacture	A change to subheading 8438.30 from any other subheading
		8438.40	- Brewery machinery	A change to subheading 8438.40 from any other subheading
		8438.50	- Machinery for the preparation of meat or poultry	A change to subheading 8438.50 from any other subheading
		8438.60	- Machinery for the preparation of fruits, nuts or vegetables	A change to subheading 8438.60 from any other subheading
		8438.80	- Other machinery	A change to subheading 8438.80 from any other subheading
		8438.90	- Parts	A change to subheading 8438.90 from any other heading
	<b>8439</b>		Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.	
		8439.10	- Machinery for making pulp of fibrous cellulosic material	A change to subheading 8439.10 from any other subheading
		8439.20	- Machinery for making paper or paperboard	A change to subheading 8439.20 from any other subheading
		8439.30	- Machinery for finishing paper or paperboard	A change to subheading 8439.30 from any other subheading
		8439.91	-- Of machinery for making pulp of fibrous cellulosic material	A change to subheading 8439.91 from any other heading
		8439.99	-- Other	A change to subheading 8439.99 from any other heading
	<b>8440</b>		Book-binding machinery, including book-sewing	
		8440.10	- Machinery	A change to subheading 8440.10 from any other subheading
		8440.90	- Parts	A change to subheading 8440.90 from any other heading
	<b>8441</b>		Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.	
		8441.10	- Cutting machines	A change to subheading 8441.10 from any other subheading
		8441.20	- Machines for making bags, sacks or envelopes	A change to subheading 8441.20 from any other subheading
		8441.30	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	A change to subheading 8441.30 from any other subheading
		8441.40	- Machines for moulding articles in paper pulp, paper or paperboard	A change to subheading 8441.40 from any other subheading
		8441.80	- Other machinery	A change to subheading 8441.80 from any other subheading
		8441.90	- Parts	A change to subheading 8441.90 from any other heading
	<b>8442</b>		Machinery, apparatus and equipment (other than the machine-tools of headings 84.56 to 84.65) for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).	

	8442.30	- Machinery, apparatus and equipment	A change to subheading 8442.30 from any other subheading
	8442.40	- Parts of the foregoing machinery, apparatus or equipment	A change to subheading 8442.40 from any other heading
	8442.50	- Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).	A change to subheading 8442.50 from any other heading
<b>8443</b>		Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and	
	8443.11	-- Offset printing machinery, reel-fed	A change to subheading 8443.11 from any other subheading
	8443.12	-- Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	A change to subheading 8443.12 from any other subheading
	8443.13	-- Other offset printing machinery	A change to subheading 8443.13 from any other subheading
	8443.14	-- Letterpress printing machinery, reel fed, excluding flexographic printing	A change to subheading 8443.14 from any other subheading
	8443.15	-- Letterpress printing machinery, other than reel fed, excluding flexographic printing	A change to subheading 8443.15 from any other subheading
	8443.16	-- Flexographic printing machinery	A change to subheading 8443.16 from any other subheading
	8443.17	-- Gravure printing machinery	A change to subheading 8443.17 from any other subheading
	8443.19	-- Other	A change to subheading 8443.19 from any other subheading
	8443.31	-- Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network	A change to subheading 8443.31 from any other subheading
	8443.32	-- Other, capable of connecting to an automatic data processing machine or to a network	A change to subheading 8443.32 from any other subheading
	8443.39	-- Other	A change to subheading 8443.39 from any other subheading
	8443.91	-- Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	A change to subheading 8443.91 from any other heading
	8443.99	-- Other	A change to subheading 8443.99 from any other heading
<b>8444</b>		Machines for extruding, drawing, texturing or cutting man-made textile materials.	A change to heading 84.44 from any other heading
<b>8445</b>		Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47	A change to heading 84.45 from any other heading
<b>8446</b>		Weaving machines (looms).	A change to heading 84.46 from any other heading
<b>8447</b>		Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.	A change to heading 84.47 from any other heading
<b>8448</b>		Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles)	
	8448.11	-- Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith	A change to subheading 8448.11 from any other subheading.
	8448.19	-- Other	A change to subheading 8448.19 from any other subheading.
	8448.20	- Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	A change to subheading 8448.20 from any other heading
	8448.31	-- Card clothing	A change to subheading 8448.31 from any other heading
	8448.32	-- Of machines for preparing textile fibres, other than card clothing	A change to subheading 8448.32 from any other heading
	8448.33	-- Spindles, spindle flyers, spinning rings and ring travellers	A change to subheading 8448.33 from any other heading
	8448.39	-- Other	A change to subheading 8448.39 from any other heading
	8448.42	-- Reeds for looms, healds and heald-frames	A change to subheading 8448.42 from any other heading
	8448.49	-- Other	A change to subheading 8448.49 from any other heading
	8448.51	-- Sinkers, needles and other articles used in forming stitches	A change to subheading 8448.51 from any other heading
	8448.59	-- Other	A change to subheading 8448.59 from any other heading

	<b>8449</b>		Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.	A change to heading 84.49 from any other heading
	<b>8450</b>		Household or laundry-type washing machines, including machines which both wash and dry.	
		8450.11	-- Fully-automatic machines	A change to subheading 8450.11 from any other subheading
		8450.12	-- Other machines, with built-in centrifugal drier	A change to subheading 8450.12 from any other subheading
		8450.19	-- Other	A change to subheading 8450.19 from any other subheading
		8450.20	- Machines, each of a dry linen capacity exceeding 10 kg	A change to subheading 8450.20 from any other subheading
		8450.90	- Parts	A change to subheading 8450.90 from any other heading
	<b>8451</b>		Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.	
		8451.10	- Dry-cleaning machines	A change to subheading 8451.10 from any other subheading
		8451.21	-- Each of a dry linen capacity not exceeding 10kg	A change to subheading 8451.21 from any other subheading
		8451.29	-- Other	A change to subheading 8451.29 from any other subheading
		8451.30	- Ironing machines and presses (including fusing presses)	A change to subheading 8451.30 from any other subheading
		8451.40	- Washing, bleaching or dyeing machines	A change to subheading 8451.40 from any other subheading
		8451.50	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	A change to subheading 8451.50 from any other subheading
		8451.80	- Other machinery	A change to subheading 8451.80 from any other subheading
		8451.90	- Parts	A change to subheading 8451.90 from any other heading
	<b>8452</b>		Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.	
		8452.10	- Sewing machines of the household type	A change to subheading 8452.10 from any other subheading
		8452.21	-- Automatic units	A change to subheading 8452.21 from any other subheading
		8452.29	-- Other	A change to subheading 8452.29 from any other subheading
		8452.30	- Sewing machine needles	A change to subheading 8452.30 from any other heading
		8452.40	- Furniture, bases and covers for sewing machines and parts thereof	A change to subheading 8452.40 from any other heading
		8452.90	- Other parts of sewing machines	A change to subheading 8452.90 from any other heading
	<b>8453</b>		Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing	
		8453.10	- Machinery for preparing, tanning or working hides, skins or leather	A change to subheading 8453.10 from any other subheading
		8453.20	- Machinery for making or repairing footwear	A change to subheading 8453.20 from any other subheading
		8453.80	- Other machinery	A change to subheading 8453.80 from any other subheading
		8453.90	- Parts	A change to subheading 8453.90 from any other heading
	<b>8454</b>		Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.	
		8454.10	- Converters	A change to subheading 8454.10 from any other subheading
		8454.20	- Ingot moulds and ladles	A change to subheading 8454.20 from any other subheading
		8454.30	- Casting machines	A change to subheading 8454.30 from any other subheading
		8454.90	- Parts	A change to subheading 8454.90 from any other heading
	<b>8455</b>		Metal-rolling mills and rolls therefor.	
		8455.10	- Tube mills	A change to subheading 8455.10 from any other subheading
		8455.21	-- Hot or combination hot and cold	A change to subheading 8455.21 from any other subheading
		8455.22	-- Cold	A change to subheading 8455.22 from any other subheading

	8455.30	- Rolls for rolling mills	A change to subheading 8455.30 from any other heading
	8455.90	- Other parts	A change to subheading 8455.90 from any other heading
<b>8456</b>		Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes.	A change to heading 84.56 from any other heading
<b>8457</b>		Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.	A change to heading 84.57 from any other heading
<b>8458</b>		Lathes (including turning centres) for removing metal.	A change to heading 84.58 from any other heading
<b>8459</b>		Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 84.58.	A change to heading 84.59 from any other heading
<b>8460</b>		Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 84.61.	A change to heading 84.60 from any other heading
<b>8461</b>		Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included.	A change to heading 84.61 from any other heading
<b>8462</b>		Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above.	A change to heading 84.62 from any other heading
<b>8463</b>		Other machine-tools for working metal or cermets, without removing material.	A change to heading 84.63 from any other heading
<b>8464</b>		Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold-working glass.	A change to heading 84.64 from any other heading
<b>8465</b>		Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.	A change to heading 84.65 from any other heading
<b>8466</b>		Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand.	A change to heading 84.66 from any other heading
<b>8467</b>		Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor.	
	8467.11	-- Rotary type (including combined rotary-percussion)	A change to subheading 8467.11 from any other subheading
	8467.19	-- Other	A change to subheading 8467.19 from any other subheading
	8467.21	-- Drills of all kinds	A change to subheading 8467.21 from any other subheading
	8467.22	-- Saws	A change to subheading 8467.22 from any other subheading
	8467.29	-- Other	A change to subheading 8467.29 from any other subheading
	8467.81	-- Chain saws	A change to subheading 8467.81 from any other subheading
	8467.89	-- Other	A change to subheading 8467.89 from any other subheading
	8467.91	-- Of chain saws	A change to subheading 8467.91 from any other heading
	8467.92	-- Of pneumatic tools	A change to subheading 8467.92 from any other heading
	8467.99	-- Other	A change to subheading 8467.99 from any other heading
<b>8468</b>		Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 85.15; gas-operated surface tempering machines and appliances.	
	8468.10	- Hand-held blow pipes	A change to subheading 8468.10 from any other subheading
	8468.20	- Other gas-operated machinery and apparatus	A change to subheading 8468.20 from any other subheading
	8468.80	- Other machinery and apparatus	A change to subheading 8468.80 from any other subheading
	8468.90	- Parts	A change to subheading 8468.90 from any other heading
<b>8469</b>		Typewriters other than printers of headings 84.43; word-processing machines	A change to heading 84.69 from any other heading

	<b>8470</b>		Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers.	A change to heading 84.70 from any other heading
	<b>8471</b>		Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or	A change to heading 84.71 from any other heading
	<b>8472</b>		Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines).	A change to heading 84.72 from any other heading
	<b>8473</b>		Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with the machines of headings 84.69 to 84.72.	A change to heading 84.73 from any other heading
	<b>8474</b>		Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand.	
		8474.10	- Sorting, screening, separating or washing machines	A change to subheading 8474.10 from any other subheading
		8474.20	- Crushing or grinding machines	A change to subheading 8474.20 from any other subheading
		8474.31	-- Concrete or mortar mixers	A change to subheading 8474.31 from any other subheading
		8474.32	-- Machines for mixing mineral substances with bitumen	A change to subheading 8474.32 from any other subheading
		8474.39	-- Other	A change to subheading 8474.39 from any other subheading
		8474.80	- Other machinery	A change to subheading 8474.80 from any other subheading
		8474.90	- Parts	A change to subheading 8474.90 from any other heading
	<b>8475</b>		Machines for assembling electric or electronic lamps, tubes or valves or flash-bulb, in glass envelopes; machines for manufacturing or hot working glass or	
		8475.10	- Machines for assembling electric or electronic lamps, tubes or valves or flash-bulbs, in glass envelopes	A change to subheading 8475.10 from any other subheading
		8475.21	-- Machines for making optical fibres and preforms thereof	A change to subheading 8475.21 from any other subheading
		8475.29	-- Other	A change to subheading 8475.29 from any other subheading
		8475.90	- Parts	A change to subheading 8475.90 from any other heading
	<b>8476</b>		Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines.	
		8476.21	-- Incorporating heating or refrigerating devices	A change to subheading 8476.21 from any other subheading
		8476.29	-- Other	A change to subheading 8476.29 from any other subheading
		8476.81	-- Incorporating heating or refrigerating devices	A change to subheading 8476.81 from any other subheading
		8476.89	-- Other	A change to subheading 8476.89 from any other subheading
		8476.90	- Parts	A change to subheading 8476.90 from any other heading
	<b>8477</b>		Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.	
		8477.10	- Injection-moulding machines	A change to subheading 8477.10 from any other subheading
		8477.20	- Extruders	A change to subheading 8477.20 from any other subheading
		8477.30	- Blow moulding machines	A change to subheading 8477.30 from any other subheading
		8477.40	- Vacuum moulding machines and other thermoforming machines	A change to subheading 8477.40 from any other subheading
		8477.51	-- For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	A change to subheading 8477.51 from any other subheading
		8477.59	-- Other	A change to subheading 8477.59 from any other subheading
		8477.80	- Other machinery	A change to subheading 8477.80 from any other subheading
		8477.90	- Parts	A change to subheading 8477.90 from any other heading

	<b>8478</b>		Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.	
		8478.10	- Machinery	A change to subheading 8478.10 from any other subheading
		8478.90	- Parts	A change to subheading 8478.90 from any other heading
	<b>8479</b>		Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.	
		8479.10	- Machinery for public works, building or the like	A change to subheading 8479.10 from any other subheading
		8479.20	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	A change to subheading 8479.20 from any other subheading
		8479.30	- Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	A change to subheading 8479.30 from any other subheading
		8479.40	- Rope or cable-making machines	A change to subheading 8479.40 from any other subheading
		8479.50	- Industrial robots, not elsewhere specified or included	A change to subheading 8479.50 from any other subheading
		8479.60	- Evaporative air coolers	A change to subheading 8479.60 from any other subheading
		8479.81	-- For treating metal, including electric wire coil-winders	A change to subheading 8479.81 from any other subheading
		8479.82	-- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	A change to subheading 8479.82 from any other subheading
		8479.89	-- Other	A change to subheading 8479.89 from any other subheading
		8479.90	- Parts	A change to subheading 8479.90 from any other heading
	<b>8480</b>		Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or	A change to heading 84.80 from any other heading
	<b>8481</b>		Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.	
		8481.10	- Pressure-reducing valves	A change to subheading 8481.10 from any other subheading
		8481.20	- Valves for oleohydraulic or pneumatic transmissions	A change to subheading 8481.20 from any other subheading
		8481.30	- Check (nonreturn) valves	A change to subheading 8481.30 from any other subheading
		8481.40	- Safety or relief valves	A change to subheading 8481.40 from any other subheading
		8481.80	- Other appliances:	A change to subheading 8481.80 from any other subheading
		8481.90	- Parts	A change to subheading 8481.90 from any other heading
	<b>8482</b>		Ball or roller bearings.	
		8482.10	- Ball bearings	A change to subheading 8482.10 from any other subheading
		8482.20	- Tapered roller bearings, including cone and tapered roller assemblies	A change to subheading 8482.20 from any other subheading
		8482.30	- Spherical roller bearings	A change to subheading 8482.30 from any other subheading
		8482.40	- Needle roller bearings	A change to subheading 8482.40 from any other subheading
		8482.50	- Other cylindrical roller bearings	A change to subheading 8482.50 from any other subheading
		8482.80	- Other, including combined ball/roller bearings	A change to subheading 8482.80 from any other subheading
		8482.91	-- Balls, needles and rollers	A change to subheading 8482.91 from any other heading
		8482.99	-- Other	A change to subheading 8482.99 from any other heading
	<b>8483</b>		Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints).	
		8483.10	- Transmission shafts (including cam shafts and crank shafts) and cranks	A change to subheading 8483.10 from any other subheading
		8483.20	- Bearing housings, incorporating ball or roller bearings	A change to subheading 8483.20 from any other subheading
		8483.30	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	A change to subheading 8483.30 from any other subheading
		8483.40	- Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters	A change to subheading 8483.40 from any other subheading
		8483.50	- Flywheels and pulleys, including pulley blocks	A change to subheading 8483.50 from any other subheading

	8483.60	- Clutches and shaft couplings (including universal joints)	A change to subheading 8483.60 from any other subheading
	8483.90	- Toothed wheels, chain sprockets and other transmission elements presented separately; parts.	A change to subheading 8483.90 from any other heading
<b>8484</b>		Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals.	
	8484.10	- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	A change to subheading 8484.10 from any other heading
	8484.20	- Mechanical seals	A change to subheading 8484.20 from any other heading
	8484.90	- Other	A change to subheading 8484.90 from any other subheading
<b>8486</b>		Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (C) to this Chapter; parts and	
	8486.10	- Machines and apparatus for the manufacture of boules or wafers	A change to subheading 8486.10 from any other subheading
	8486.20	- Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	A change to subheading 8486.20 from any other subheading
	8486.30	- Machines and apparatus for the manufacture of flat panel displays	A change to subheading 8486.30 from any other subheading
	8486.40	- Machines and apparatus specified in Note 9 (C) to this Chapter	A change to subheading 8486.40 from any other subheading
	8486.90	- Parts and accessories	A change to subheading 8486.90 from any other heading
<b>8487</b>		Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.	A change to heading 84.87 from any other heading
<b>85</b>		<b>Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles</b>	
	<b>8501</b>	Electric motors and generators (excluding generating	A change to heading 85.01 from any other
	<b>8502</b>	Electric generating sets and rotary converters.	A change to heading 85.02 from any other
	<b>8503</b>	Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.	A change to heading 85.03 from any other heading
	<b>8504</b>	Electrical transformers, static converters (for example, rectifiers) and inductors.	
	8504.10	- Ballasts for discharge lamps or tubes	A change to subheading 8504.10 from any other subheading
	8504.21	-- Having a power handling capacity not exceeding 650 kVA	A change to subheading 8504.21 from any other subheading
	8504.22	-- Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	A change to subheading 8504.22 from any other subheading
	8504.23	-- Having a power handling capacity exceeding 10,000 kVA	A change to subheading 8504.23 from any other subheading
	8504.31	-- Having a power handling capacity not exceeding 1 kVA	A change to subheading 8504.31 from any other subheading
	8504.32	-- Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	A change to subheading 8504.32 from any other subheading
	8504.33	-- Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	A change to subheading 8504.33 from any other subheading
	8504.34	-- Having a power handling capacity exceeding 500 kVA	A change to subheading 8504.34 from any other subheading
	8504.40	- Static converters	A change to subheading 8504.40 from any other subheading
	8504.50	- Other inductors	A change to subheading 8504.50 from any other subheading
	8504.90	- Parts	A change to subheading 8504.90 from any other heading
<b>8505</b>		Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-	
	8505.11	--Of metal	A change to subheading 8505.11 from any other subheading
	8505.19	-- Other	A change to subheading 8505.19 from any other subheading
	8505.20	- Electro-magnetic couplings, clutches and brakes	A change to subheading 8505.20 from any other subheading
	8505.90	- Other, including parts	A change to subheading 8505.90 from any other heading
<b>8506</b>		Primary cells and primary batteries.	
	8506.10	- Manganese dioxide	A change to subheading 8506.10 from any other subheading
	8506.30	- Mercuric oxide	A change to subheading 8506.30 from any other subheading



	8506.40	- Silver oxide	A change to subheading 8506.40 from any other subheading
	8506.50	- Lithium	A change to subheading 8506.50 from any other subheading
	8506.60	- Air-zinc	A change to subheading 8506.60 from any other subheading
	8506.80	- Other primary cells and primary batteries:	A change to subheading 8506.80 from any other subheading
	8506.90	- Parts	A change to subheading 8506.90 from any other heading
<b>8507</b>		Electric accumulators, including separators therefor, whether or not rectangular (including square).	
	8507.10	- Lead-acid, of a kind used for starting piston engines	A change to subheading 8507.10 from any other subheading
	8507.20	- Other lead-acid accumulators	A change to subheading 8507.20 from any other subheading
	8507.30	- Nickel-cadmium	A change to subheading 8507.30 from any other subheading
	8507.40	- Nickel-iron	A change to subheading 8507.40 from any other subheading
	8507.80	- Other accumulators	A change to subheading 8507.80 from any other subheading
	8507.90	- Parts	A change to subheading 8507.90 from any other heading
<b>8508</b>		Vacuum cleaners	
	8508.11	-- Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l	A change to subheading 8508.11 from any other subheading
	8508.19	-- Other	A change to subheading 8508.19 from any other subheading
	8508.60	- Other vacuum cleaners	A change to subheading 8508.60 from any other subheading
	8508.70	- Parts	A change to subheading 8508.70 from any other heading
<b>8509</b>		Electro-mechanical domestic appliances, with self contained electric motor, other than vacuum cleaners of heading 85.08.	
	8509.40	- Food grinders and mixers; fruit or vegetable juice extractors	A change to subheading 8509.40 from any other subheading
	8509.80	- Other appliances	A change to subheading 8509.80 from any other subheading
	8509.90	- Parts	A change to subheading 8509.90 from any other heading
<b>8510</b>		Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.	
	8510.10	- Shavers	A change to subheading 8510.10 from any other subheading
	8510.20	- Hair clippers	A change to subheading 8510.20 from any other subheading
	8510.30	- Hair-removing appliances	A change to subheading 8510.30 from any other subheading
	8510.90	- Parts	A change to subheading 8510.90 from any other heading
<b>8511</b>		Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines.	
	8511.10	- Sparking plugs	A change to subheading 8511.10 from any other subheading
	8511.20	- Ignition magnetos; magneto-dynamos; magnetic flywheels	A change to subheading 8511.20 from any other subheading
	8511.30	- Distributors; ignition coils	A change to subheading 8511.30 from any other subheading
	8511.40	- Starter motors and dual purpose starter-generators	A change to subheading 8511.40 from any other subheading
	8511.50	- Other generators	A change to subheading 8511.50 from any other subheading
	8511.80	- Other equipment	A change to subheading 8511.80 from any other subheading
	8511.90	- Parts	A change to subheading 8511.90 from any other heading
<b>8512</b>		Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor	
	8512.10	- Lighting or visual signalling equipment of a kind used on bicycles	A change to subheading 8512.10 from any other subheading
	8512.20	- Other lighting or visual signalling equipment	A change to subheading 8512.20 from any other subheading
	8512.30	- Sound signalling equipment	A change to subheading 8512.30 from any other subheading

	8512.40	- Windscreen wipers, defrosters and demisters	A change to subheading 8512.40 from any other subheading
	8512.90	- Parts	A change to subheading 8512.90 from any other heading
<b>8513</b>		Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment	
	8513.10	- Lamps	A change to subheading 8513.10 from any other subheading
	8513.90	- Parts	A change to subheading 8513.90 from any other heading
<b>8514</b>		Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss.	
	8514.10	- Resistance heated furnaces and ovens:	A change to subheading 8514.10 from any other subheading
	8514.20	- Furnaces and ovens functioning by induction or dielectric loss:	A change to subheading 8514.20 from any other subheading
	8514.30	- Other furnaces and ovens	A change to subheading 8514.30 from any other subheading
	8514.40	- Other equipment for the heat treatment of materials by induction or dielectric loss	A change to subheading 8514.40 from any other subheading
	8514.90	- Parts	A change to subheading 8514.90 from any other heading
<b>8515</b>		Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets.	
	8515.11	-- Soldering irons and guns	A change to subheading 8515.11 from any other subheading
	8515.19	-- Other	A change to subheading 8515.19 from any other subheading
	8515.21	-- Fully or partly automatic	A change to subheading 8515.21 from any other subheading
	8515.29	-- Other	A change to subheading 8515.29 from any other subheading
	8515.31	-- Fully or partly automatic	A change to subheading 8515.31 from any other subheading
	8515.39	-- Other	A change to subheading 8515.39 from any other subheading
	8515.80	- Other machines and apparatus	A change to subheading 8515.80 from any other subheading
	8515.90	- Parts	A change to subheading 8515.90 from any other heading
<b>8516</b>		Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.	
	8516.10	- Electric instantaneous or storage water heaters and immersion heaters	A change to subheading 8516.10 from any other subheading
	8516.21	-- Storage heating radiators	A change to subheading 8516.21 from any other subheading
	8516.29	-- Other	A change to subheading 8516.29 from any other subheading
	8516.31	-- Hair dryers	A change to subheading 8516.31 from any other subheading
	8516.32	-- Other hair-dressing apparatus	A change to subheading 8516.32 from any other subheading
	8516.33	-- Hand-drying apparatus	A change to subheading 8516.33 from any other subheading
	8516.40	- Electric smoothing irons	A change to subheading 8516.40 from any other subheading
	8516.50	- Microwave ovens	A change to subheading 8516.50 from any other subheading
	8516.60	- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	A change to subheading 8516.60 from any other subheading
	8516.71	-- Coffee or tea makers	A change to subheading 8516.71 from any other subheading
	8516.72	-- Toasters	A change to subheading 8516.72 from any other subheading
	8516.79	-- Other	A change to subheading 8516.79 from any other subheading
	8516.80	- Electric heating resistors	A change to subheading 8516.80 from any other heading
	8516.90	- Parts	A change to subheading 8516.90 from any other heading

	<b>8517</b>		Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28.	
		8517.11	-- Line telephone sets with cordless handsets	A change to subheading 8517.11 from any other subheading
		8517.12	-- Telephones for cellular networks or for other wireless networks	A change to subheading 8517.12 from any other subheading
		8517.18	-- Other	A change to subheading 8517.18 from any other subheading
		8517.61	-- Base stations	A change to subheading 8517.61 from any other subheading
		8517.62	-- Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching or routing apparatus	A change to subheading 8517.62 from any other subheading
		8517.69	-- Other	A change to subheading 8517.69 from any other subheading
		8517.70	- Parts	A change to subheading 8517.70 from any other heading
	<b>8518</b>		Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio frequency electric amplifiers; electric sound amplifier sets.	
		8518.10	- Microphones and stands therefor	A change to subheading 8518.10 from any other subheading
		8518.21	-- Single loudspeakers, mounted in their enclosures	A change to subheading 8518.21 from any other subheading
		8518.22	-- Multiple loudspeakers, mounted in the same enclosure	A change to subheading 8518.22 from any other subheading
		8518.29	-- Other	A change to subheading 8518.29 from any other subheading
		8518.30	- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	A change to subheading 8518.30 from any other subheading
		8518.40	- Audio-frequency electric amplifiers	A change to subheading 8518.40 from any other subheading
		8518.50	- Electric sound amplifier sets	A change to subheading 8518.50 from any other subheading
		8518.90	- Parts	A change to subheading 8518.90 from any other heading
	<b>8519</b>		Sound recording or reproducing apparatus.	No change in tariff classification is required, provided that there is a Regional Value Content of not less than 40%
	<b>8521</b>		Video recording or reproducing apparatus, whether or not incorporating a video tuner.	No change in tariff classification is required, provided that there is a Regional Value Content of not less than 40%
	<b>8522</b>		Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 to 85.21.	A change to heading 85.22 from any other heading
	<b>8523</b>		Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37.	
		8523.21	-- Cards incorporating a magnetic stripe	A change to subheading 8523.21 from any other subheading
		8523.29	--Other	No change in tariff classification is required, provided that there is a Regional Value Content of not less than 40%
		8523.40	-Optical media	A change to subheading 8523.40 from any other subheading
		8523.51	--Solid-state non-volatile storage devices	A change to subheading 8523.51 from any other subheading
		8523.52	--Smart cards	A change to subheading 8523.52 from any other subheading
		8523.59	--Other	A change to subheading 8523.59 from any other subheading
		8523.80	-Other	No change in tariff classification is required, provided that there is a Regional Value Content of not less than 40%
	<b>8525</b>		Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera	A change to heading 85.25 from any other heading
	<b>8526</b>		Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.	A change to heading 85.26 from any other heading
	<b>8527</b>		Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.	No change in tariff classification is required, provided that there is a Regional Value Content of not less than 40%

	<b>8528</b>		Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.	
		8528.41	--Of a kind solely or principally used in an automatic data processing system of heading 84.71	A change to subheading 8528.41 from any other subheading
		8528.49	--Other	No change in tariff classification is required, provided that there is a Regional Value Content of not less than 40%
		8528.51		A change to subheading 8528.51 from any other subheading
		8528.59	--Other	No change in tariff classification is required, provided that there is a Regional Value Content of not less than 40%
		8528.61	--Of a kind solely or principally used in an automatic data processing system of heading 84.71	A change to subheading 8528.61 from any other subheading
		8528.69	--Other	No change in tariff classification is required, provided that there is a Regional Value Content of not less than 40%
		8528.71	-Not designed to incorporate a video display or screen	No change in tariff classification is required, provided that there is a Regional Value Content of not less than 40%
		8528.72	-- Other, Coloured	No change in tariff classification is required, provided that there is a Regional Value Content of not less than 40%
		8528.73	-- Other black and white or monochrome	No change in tariff classification is required, provided that there is a Regional Value Content of not less than 40%
	<b>8529</b>		Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28.	A change to heading 85.29 from any other heading
	<b>8530</b>		Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08).	
		8530.10	- Equipment for railways or tramways	A change to subheading 8530.10 from any other subheading
		8530.80	- Other equipment	A change to subheading 8530.80 from any other subheading
		8530.90	- Parts	A change to subheading 8530.90 from any other heading
	<b>8531</b>		Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30.	
		8531.10	- Burglar or fire alarms and similar apparatus	A change to subheading 8531.10 from any other subheading
		8531.20	- Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	A change to subheading 8531.20 from any other subheading
		8531.80	- Other apparatus	A change to subheading 8531.80 from any other subheading
		8531.90	- Parts	A change to subheading 8531.90 from any other heading
	<b>8532</b>		Electrical capacitors, fixed, variable or adjustable (pre-	
		8532.10	- Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	A change to subheading 8532.10 from any other subheading
		8532.21	-- Tantalum	A change to subheading 8532.21 from any other subheading
		8532.22	-- Aluminium electrolytic	A change to subheading 8532.22 from any other subheading
		8532.23	-- Ceramic dielectric, single layer	A change to subheading 8532.23 from any other subheading
		8532.24	-- Ceramic dielectric, multilayer	A change to subheading 8532.24 from any other subheading
		8532.25	-- Dielectric of paper or plastics	A change to subheading 8532.25 from any other subheading
		8532.29	-- Other	A change to subheading 8532.29 from any other subheading
		8532.30	- Variable or adjustable (pre-set) capacitors	A change to subheading 8532.30 from any other subheading
		8532.90	- Parts	A change to subheading 8532.90 from any other heading
	<b>8533</b>		Electrical resistors (including rheostats and potentiometers), other than heating resistors.	
		8533.10	- Fixed carbon resistors, composition or film types	A change to subheading 8533.10 from any other subheading
		8533.21	-- For a power handling capacity not exceeding 20 W	A change to subheading 8533.21 from any other subheading
		8533.29	-- Other	A change to subheading 8533.29 from any other subheading
		8533.31	-- For a power handling capacity not exceeding 20 W	A change to subheading 8533.31 from any other subheading
		8533.39	-- Other	A change to subheading 8533.39 from any other subheading

	8533.40	- Other variable resistors, including rheostats and potentiometers	A change to subheading 8533.40 from any other subheading
	8533.90	- Parts	A change to subheading 8533.90 from any other heading
	<b>8534</b>	Printed circuits.	A change to heading 85.34 from any other heading
	<b>8535</b>	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding	A change to heading 85.35 from any other heading
	<b>8536</b>	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre	A change to heading 85.36 from any other heading
	<b>8537</b>	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading	A change to heading 85.37 from any other heading
	<b>8538</b>	Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.	A change to heading 85.38 from any other heading
	<b>8539</b>	Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps.	
	8539.10	- Sealed beam lamp units	A change to subheading 8539.10 from any other subheading
	8539.21	-- Tungsten halogen	A change to subheading 8539.21 from any other subheading
	8539.22	-- Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	A change to subheading 8539.22 from any other subheading
	8539.29	-- Other	A change to subheading 8539.29 from any other subheading
	8539.31	-- Fluorescent, hot cathode	A change to subheading 8539.31 from any other subheading
	8539.32	-- Mercury or sodium vapour lamps; metal halide lamps	A change to subheading 8539.32 from any other subheading
	8539.39	-- Other	A change to subheading 8539.39 from any other subheading
	8539.41	-- Arc-lamps	A change to subheading 8539.41 from any other subheading
	8539.49	-- Other	A change to subheading 8539.49 from any other subheading
	8539.90	- Parts	A change to subheading 8539.90 from any other heading
	<b>8540</b>	Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas- filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).	
	8540.11	-- Colour	A change to subheading 8540.11 from any other subheading
	8540.12	-- Black and white or other monochrome	A change to subheading 8540.12 from any other subheading
	8540.20	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	A change to subheading 8540.20 from any other subheading
	8540.40	- Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	A change to subheading 8540.40 from any other subheading
	8540.50	- Data/graphic display tubes, black and white or other monochrome	A change to subheading 8540.50 from any other subheading
	8540.60	- Other cathode-ray tubes	A change to subheading 8540.60 from any other subheading
	8540.71	-- Magnetrons	A change to subheading 8540.71 from any other subheading
	8540.72	-- Klystrons	A change to subheading 8540.72 from any other subheading
	8540.79	-- Other	A change to subheading 8540.79 from any other subheading
	8540.81	-- Receiver or amplifier valves and tubes	A change to subheading 8540.81 from any other subheading
	8540.89	-- Other	A change to subheading 8540.89 from any other subheading
	8540.91	-- Of cathode-ray tubes	A change to subheading 8540.91 from any other heading
	8540.99	-- Other	A change to subheading 8540.99 from any other heading
	<b>8541</b>	Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals.	

	8541.10	- Diodes, other than photosensitive or light emitting diodes	A change to subheading 8541.10 from any other subheading
	8541.21	-- With a dissipation rate of less than 1 W	A change to subheading 8541.21 from any other subheading
	8541.29	-- Other	A change to subheading 8541.29 from any other subheading
	8541.30	- Thyristors, diacs and triacs, other than photosensitive devices	A change to subheading 8541.30 from any other subheading
	8541.40	- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes	A change to subheading 8541.40 from any other subheading
	8541.50	- Other semiconductor devices	A change to subheading 8541.50 from any other subheading
	8541.60	- Mounted piezo-electric crystals	A change to subheading 8541.60 from any other subheading
	8541.90	- Parts	A change to subheading 8541.90 from any other heading
<b>8542</b>		Electronic integrated circuits.	
	8542.31	-- Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	A change to subheading 8542.31 from any other subheading
	8542.32	-- Memories	A change to subheading 8542.32 from any other subheading
	8542.33	-- Amplifiers	A change to subheading 8542.33 from any other subheading
	8542.39	-- Other	A change to subheading 8542.39 from any other subheading
	8542.90	- Parts	A change to subheading 8542.90 from any other heading
<b>8543</b>		Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.	
	8543.10	- Particle accelerators	A change to subheading 8543.10 from any other subheading
	8543.20	- Signal generators	A change to subheading 8543.20 from any other subheading
	8543.30	- Machines and apparatus for electroplating, electrolysis or electrophoresis	A change to subheading 8543.30 from any other subheading
	8543.70	- Other machines and apparatus	A change to subheading 8543.70 from any other subheading
	8543.90	- Parts	A change to subheading 8543.90 from any other heading
<b>8544</b>		Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.	
	8544.11	-- Of copper	A change to subheading 8544.11 from any other subheading
	8544.19	-- Other	A change to subheading 8544.19 from any other subheading
	8544.20	- Co-axial cable and other co-axial electric conductors	A change to subheading 8544.20 from any other subheading
	8544.30	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	A change to subheading 8544.30 from any other subheading
	8544.42	-- Fitted with connectors	A change to subheading 8544.42 from any other subheading
	8544.49	-- Other	A change to subheading 8544.49 from any other subheading
	8544.60	- Other electric conductors, for a voltage exceeding 1,000 V	A change to subheading 8544.60 from any other subheading
	8544.70	- Optical fibre cables	A change to subheading 8544.70 from any other subheading
<b>8545</b>		Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical	A change to heading 85.45 from any other heading
<b>8546</b>		Electrical insulators of any material.	A change to heading 85.46 from any other
<b>8547</b>		Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material.	A change to heading 85.47 from any other heading
<b>8548</b>		Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.	

	8548.10	- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators	These goods shall be derived from: (i) processing operations conducted in the territory of China or Costa Rica and fit only for the recovery for the raw materials, or (ii) used goods collected in the territory of China or Costa Rica, provided that such goods are fit only for the recovery of raw materials.
	8548.90	- Other	A change to subheading 8548.90 from any other heading
<b>86</b>		<b>Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds</b>	
	<b>8601</b>	Rail locomotives powered from an external source of electricity or by electric accumulators.	A change to heading 86.01 from any other heading
	<b>8602</b>	Other rail locomotives; locomotive tenders.	A change to heading 86.02 from any other heading
	<b>8603</b>	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading No. 86.04.	A change to heading 86.03 from any other heading
	<b>8604</b>	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).	A change to heading 86.04 from any other heading
	<b>8605</b>	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading No. 86.04)	A change to heading 86.05 from any other heading
	<b>8606</b>	Railway or tramway goods vans and wagons, not self-propelled.	A change to heading 86.06 from any other heading
	<b>8607</b>	Parts of railway or tramway locomotives or rolling-stock.	A change to heading 86.07 from any other heading
	<b>8608</b>	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.	A change to heading 86.08 from any other heading
	<b>8609</b>	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.	A change to heading 86.09 from any other heading
<b>87</b>		<b>Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof</b>	
	<b>8701</b>	Tractors (other than tractors of heading No. 87.09).	A change to heading 87.01 from any other heading, provided that there is a Regional Value Content of not less than 50%
	<b>8702</b>	Motor vehicles for the transport of ten or more persons, including the driver.	A change to heading 87.02 from any other heading, provided that there is a Regional Value Content of not less than 50%
	<b>8703</b>	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No. 87.02, including station wagons and racing cars.	A change to heading 87.03 from any other heading, provided that there is a Regional Value Content of not less than 50%
	<b>8704</b>	Motor vehicles for the transport of goods.	A change to heading 87.04 from any other heading, provided that there is a Regional Value Content of not less than 50%
	<b>8705</b>	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).	A change to heading 87.05 from any other heading, provided that there is a Regional Value Content of not less than 50%
	<b>8706</b>	Chassis fitted with engines, for the motor vehicles of headings Nos. 87.01 to 87.05	A change to heading 87.06 from any other heading, provided that there is a Regional Value Content of not less than 50%
	<b>8707</b>	Bodies (including cabs), for the motor vehicles of headings Nos. 87.01 to 87.05.	A change to heading 87.07 from any other heading, provided that there is a Regional Value Content of not less than 50%
	<b>8708</b>	Parts and accessories of the motor vehicles of headings Nos. 87.01 to 87.05.	A change to heading 87.08 from any other heading
	<b>8709</b>	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.	
	8709.11	-- Electrical	A change to subheading 8709.11 from any other subheading
	8709.19	-- Other	A change to subheading 8709.19 from any other subheading
	8709.90	- Parts	A change to subheading 8709.90 from any other heading
	<b>8710</b>	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	A change to heading 87.10 from any other heading
	<b>8711</b>	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.	A change to heading 87.11 from any other heading, provided that there is a Regional Value Content of not less than 40%

	8712		Bicycles and other cycles (including delivery tricycles), not motorised.	A change to heading 87.12 from any other heading
	8713		Invalid carriages, whether or not motorised or otherwise mechanically propelled.	A change to heading 87.13 from any other heading
	8714		Parts and accessories of vehicles of headings Nos. 87.11 to 87.13.	A change to heading 87.14 from any other heading
	8715		Baby carriages and parts thereof.	A change to heading 87.15 from any other heading
	8716		Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.	
		8716.10	- Trailers and semi-trailers of the caravan type, for housing or camping	A change to subheading 8716.10 from any other subheading, provided that there is a Regional Value Content of not less than 40%
		8716.20	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	A change to subheading 8716.20 from any other subheading, provided that there is a Regional Value Content of not less than 40%
		8716.31	-- Tanker trailers and tanker semi-trailers	A change to subheading 8716.31 from any other subheading, provided that there is a Regional Value Content of not less than 40%
		8716.39	-- Other	A change to subheading 8716.39 from any other subheading, provided that there is a Regional Value Content of not less than 40%
		8716.40	- Other trailers and semi-trailers	A change to subheading 8716.40 from any other subheading, provided that there is a Regional Value Content of not less than 40%
		8716.80	- Other vehicles	A change to subheading 8716.80 from any other subheading, provided that there is a Regional Value Content of not less than 40%
		8716.90	- Parts	A change to subheading 8716.90 from any other heading
<b>88</b>			<b>Aircraft, spacecraft, and parts thereof</b>	
	8801		Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.	A change to heading 88.01 from any other heading
	8802		Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.	A change to heading 88.02 from any other heading
	8803		Parts of goods of heading No. 88.01 or 88.02.	A change to heading 88.03 from any other heading
	8804		Parachutes (including dirigible parachutes and paragliders) and rotocutes; parts thereof and	A change to heading 88.04 from any other heading
	8805		Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.	A change to heading 88.05 from any other heading
<b>89</b>			<b>Ships, boats and floating structures</b>	
	8901		Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.	A change to heading 89.01 from any other chapter
	8902		Fishing vessels; factory ships and other vessels for processing or preserving fishery products.	A change to heading 89.02 from any other chapter
	8903		Yachts and other vessels for pleasure or sports; rowing boats and canoes.	A change to heading 89.03 from any other chapter
	8904		Tugs and pusher craft.	A change to heading 89.04 from any other chapter
	8905		Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms.	A change to heading 89.05 from any other chapter
	8906		Other vessels, including warships and lifeboats other than rowing boats.	A change to heading 89.06 from any other chapter
	8907		Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).	A change to heading 89.07 from any other chapter
	8908		Vessels and other floating structures for breaking up.	A change to heading 89.08 from any other chapter
<b>90</b>			<b>Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof</b>	
	9001		Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No. 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.	A change to heading 90.01 from any other heading
	9002		Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked.	A change to heading 90.02 from any other heading
	9003		Frames and mountings for spectacles, goggles or the like, and parts thereof.	A change to heading 90.03 from any other heading
	9004		Spectacles, goggles and the like, corrective, protective or other.	A change to heading 90.04 from any other heading
	9005		Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.	
		9005.10	- Binoculars	A change to subheading 9005.10 from any other subheading
		9005.80	- Other instruments	A change to subheading 9005.80 from any other subheading



	9005.90	- Parts and accessories (including mountings)	A change to subheading 9005.90 from any other heading
<b>9006</b>		Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.	
	9006.10	- Cameras of a kind used for preparing printing plates or cylinders	A change to subheading 9006.10 from any other subheading
	9006.30	- Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	A change to subheading 9006.30 from any other subheading
	9006.40	- Instant print cameras	A change to subheading 9006.40 from any other subheading
	9006.51	-- With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	A change to subheading 9006.51 from any other subheading
	9006.52	-- Other, for roll film of a width less than 35 mm	A change to subheading 9006.52 from any other subheading
	9006.53	-- Other, for roll film of a width of 35 mm	A change to subheading 9006.53 from any other subheading
	9006.59	-- Other	A change to subheading 9006.59 from any other subheading
	9006.61	-- Discharge lamp ("electronic") flashlight apparatus	A change to subheading 9006.61 from any other subheading
	9006.69	-- Other	A change to subheading 9006.69 from any other subheading
	9006.91	-- For cameras	A change to subheading 9006.91 from any other heading
	9006.99	-- Other	A change to subheading 9006.99 from any other heading
<b>9007</b>		Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.	
	9007.11	-- For film of less than 16 mm width or for double-8 mm film	A change to subheading 9007.11 from any other subheading
	9007.19	-- Other	A change to subheading 9007.19 from any other subheading
	9007.20	- Projectors	A change to subheading 9007.20 from any other subheading
	9007.91	-- For cameras	A change to subheading 9007.91 from any other heading
	9007.92	-- For projectors	A change to subheading 9007.92 from any other heading
<b>9008</b>		Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.	
	9008.10	- Slide projectors	A change to subheading 9008.10 from any other subheading
	9008.20	- Microfilm, microfiche or other microform readers, whether or not capable of producing copies	A change to subheading 9008.20 from any other subheading
	9008.30	- Other image projectors	A change to subheading 9008.30 from any other subheading
	9008.40	- Photographic (other than cinematographic) enlargers and reducers	A change to subheading 9008.40 from any other subheading
	9008.90	- Parts and accessories	A change to subheading 9008.90 from any other heading
<b>9010</b>		Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens.	
	9010.10	- Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	A change to subheading 9010.10 from any other subheading
	9010.50	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	A change to subheading 9010.50 from any other subheading
	9010.60	- Projection screens	A change to subheading 9010.60 from any other subheading
	9010.90	- Parts and accessories	A change to subheading 9010.90 from any other heading
<b>9011</b>		Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.	
	9011.10	- Stereoscopic microscopes	A change to subheading 9011.10 from any other subheading
	9011.20	- Other microscopes, for photomicrography, cinephotomicrography or microprojection	A change to subheading 9011.20 from any other subheading
	9011.80	- Other microscopes	A change to subheading 9011.80 from any other subheading
	9011.90	- Parts and accessories	A change to subheading 9011.90 from any other heading
<b>9012</b>		Microscopes other than optical microscopes; diffraction apparatus.	
	9012.10	- Microscopes other than optical microscopes; diffraction apparatus	A change to subheading 9012.10 from any other subheading

	9012.90	- Parts and accessories	A change to subheading 9012.90 from any other heading
<b>9013</b>		Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.	
	9013.10	- Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	A change to subheading 9013.10 from any other subheading
	9013.20	- Lasers, other than laser diodes	A change to subheading 9013.20 from any other subheading
	9013.80	- Other devices, appliances and instruments	A change to subheading 9013.80 from any other subheading
	9013.90	- Parts and accessories	A change to subheading 9013.90 from any other heading
<b>9014</b>		Direction finding compasses; other navigational instruments and appliances.	
	9014.10	- Direction finding compasses	A change to subheading 9014.10 from any other subheading
	9014.20	- Instruments and appliances for aeronautical or space navigation (other than compasses)	A change to subheading 9014.20 from any other subheading
	9014.80	- Other instruments and appliances	A change to subheading 9014.80 from any other subheading
	9014.90	- Parts and accessories	A change to subheading 9014.90 from any other heading
<b>9015</b>		Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.	
	9015.10	- Rangefinders	A change to subheading 9015.10 from any other subheading
	9015.20	- Theodolites and tachymeters (tacheometers)	A change to subheading 9015.20 from any other subheading
	9015.30	- Levels	A change to subheading 9015.30 from any other subheading
	9015.40	- Photogrammetrical surveying instruments and appliances	A change to subheading 9015.40 from any other subheading
	9015.80	- Other instruments and appliances	A change to subheading 9015.80 from any other subheading
	9015.90	- Parts and accessories	A change to subheading 9015.90 from any other heading
<b>9016</b>		Balances of a sensitivity of 5 cg or better, with or without weights.	A change to heading 90.16 from any other heading
<b>9017</b>		Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter.	
	9017.10	- Drafting tables and machines, whether or not automatic	A change to subheading 9017.10 from any other subheading
	9017.20	- Other drawing, marking-out or mathematical calculating instruments	A change to subheading 9017.20 from any other subheading
	9017.30	- Micrometers, callipers and gauges	A change to subheading 9017.30 from any other subheading
	9017.80	- Other instruments	A change to subheading 9017.80 from any other subheading
	9017.90	- Parts and accessories	A change to subheading 9017.90 from any other heading
<b>9018</b>		Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.	A change to heading 90.18 from any other heading; or No change in tariff classification is required, provided that there is a Regional Value Content of not less than 50%
<b>9019</b>		Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.	
	9019.10	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	A change to subheading 9019.10 from any other subheading
	9019.20	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration	A change to subheading 9019.20 from any other subheading
<b>9020</b>		Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.	A change to heading 90.20 from any other heading
<b>9021</b>		Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.	No change in tariff classification is required, provided that there is a Regional Value Content of not less than 50%

	<b>9022</b>		Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like.	
		9022.12	-- Computed tomography apparatus	A change to subheading 9022.12 from any other subheading
		9022.13	-- Other, for dental uses	A change to subheading 9022.13 from any other subheading
		9022.14	-- Other, for medical, surgical or veterinary uses	A change to subheading 9022.14 from any other subheading
		9022.19	-- For other uses	A change to subheading 9022.19 from any other subheading
		9022.21	-- For medical, surgical, dental or veterinary uses	A change to subheading 9022.21 from any other subheading
		9022.29	-- For other uses	A change to subheading 9022.29 from any other subheading
		9022.30	- X-ray tubes	A change to subheading 9022.30 from any other subheading
		9022.90	- Other, including parts and accessories	A change to subheading 9022.90 from any other heading
	<b>9023</b>		Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.	A change to heading 90.23 from any other heading
	<b>9024</b>		Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).	
		9024.10	- Machines and appliances for testing metals	A change to subheading 9024.10 from any other subheading
		9024.80	- Other machines and appliances	A change to subheading 9024.80 from any other subheading
		9024.90	- Parts and accessories	A change to subheading 9024.90 from any other heading
	<b>9025</b>		Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.	
		9025.11	-- Liquid-filled, for direct reading	A change to subheading 9025.11 from any other subheading
		9025.19	-- Other	A change to subheading 9025.19 from any other subheading
		9025.80	- Other instruments	A change to subheading 9025.80 from any other subheading
		9025.90	- Parts and accessories	A change to subheading 9025.90 from any other heading
	<b>9026</b>		Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading No. 90.14, 90.15, 90.28 or 90.32.	
		9026.10	- For measuring or checking the flow or level of liquids	A change to subheading 9026.10 from any other subheading
		9026.20	- For measuring or checking pressure	A change to subheading 9026.20 from any other subheading
		9026.80	- Other instruments or apparatus	A change to subheading 9026.80 from any other subheading
		9026.90	- Parts and accessories	A change to subheading 9026.90 from any other heading
	<b>9027</b>		Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure	
		9027.10	- Gas or smoke analysis apparatus	A change to subheading 9027.10 from any other subheading
		9027.20	- Chromatographs and electrophoresis instruments	A change to subheading 9027.20 from any other subheading
		9027.30	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	A change to subheading 9027.30 from any other subheading
		9027.50	- Other instruments and apparatus using optical radiations (UV, visible, IR)	A change to subheading 9027.50 from any other subheading
		9027.80	- Other instruments and apparatus	A change to subheading 9027.80 from any other subheading
		9027.90	- Microtomes; parts and accessories	A change to subheading 9027.90 from any other heading
	<b>9028</b>		Gas, liquid or electricity supply or production meters, including calibrating meters therefor.	

		9028.10	- Gas meters	A change to subheading 9028.10 from any other subheading
		9028.20	- Liquid meters	A change to subheading 9028.20 from any other subheading
		9028.30	- Electricity meters	A change to subheading 9028.30 from any other subheading
		9028.90	- Parts and accessories	A change to subheading 9028.90 from any other heading
	<b>9029</b>		Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading No.90.14 or 90.15; stroboscopes.	
		9029.10	- Revolution counters, production counters, taximeters, mileometers, pedometers and the like	A change to subheading 9029.10 from any other subheading
		9029.20	- Speed indicators and tachometers; stroboscopes	A change to subheading 9029.20 from any other subheading
		9029.90	- Parts and accessories	A change to subheading 9029.90 from any other heading
	<b>9030</b>		Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising	
		9030.10	- Instruments and apparatus for measuring or detecting ionising radiations	A change to subheading 9030.10 from any other subheading
		9030.20	- Oscilloscopes and oscillographs	A change to subheading 9030.20 from any other subheading
		9030.31	-- Multimeters without a recording device	A change to subheading 9030.31 from any other subheading
		9030.32	-- Multimeters with a recording device	A change to subheading 9030.32 from any other subheading
		9030.33	-- Other, without a recording device	A change to subheading 9030.33 from any other subheading
		9030.39	-- Other, with a recording device	A change to subheading 9030.39 from any other subheading
		9030.40	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	A change to subheading 9030.40 from any other subheading
		9030.82	-- For measuring or checking semiconductor wafers or devices	A change to subheading 9030.82 from any other subheading
		9030.84	-- Other, with a recording device	A change to subheading 9030.84 from any other subheading
		9030.89	-- Other	A change to subheading 9030.89 from any other subheading
		9030.90	- Parts and accessories:	A change to subheading 9030.90 from any other heading
	<b>9031</b>		Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.	
		9031.10	- Machines for balancing mechanical parts	A change to subheading 9031.10 from any other subheading
		9031.20	- Test benches	A change to subheading 9031.20 from any other subheading
		9031.41	-- For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	A change to subheading 9031.41 from any other subheading
		9031.49	-- Other	A change to subheading 9031.49 from any other subheading
		9031.80	- Other instruments, appliances and machines	A change to subheading 9031.80 from any other subheading
		9031.90	- Parts and accessories	A change to subheading 9031.90 from any other heading
	<b>9032</b>		Automatic regulating or controlling instruments and apparatus.	
		9032.10	- Thermostats	A change to subheading 9032.10 from any other subheading
		9032.20	- Manostats	A change to subheading 9032.20 from any other subheading
		9032.81	-- Hydraulic or pneumatic	A change to subheading 9032.81 from any other subheading
		9032.89	-- Other	A change to subheading 9032.89 from any other subheading
		9032.90	- Parts and accessories	A change to subheading 9032.90 from any other heading
	<b>9033</b>		Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.	A change to heading 90.33 from any other heading
<b>91</b>			<b>Clocks and watches and parts thereof</b>	
	<b>9101</b>		Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.	A change to heading 91.01 from any other heading

	9102		Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading No. 91.01	A change to heading 91.02 from any other heading
	9103		Clocks with watch movements, excluding clocks of heading No. 91.04.	A change to heading 91.03 from any other heading
	9104		Instrument panel clocks and clocks of a similar type for vehicles aircraft, spacecraft or vessels.	A change to heading 91.04 from any other heading
	9105		Other clocks.	A change to heading 91.05 from any other heading
	9106		Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders).	A change to heading 91.06 from any other heading
	9107		Time switches with clock or watch movement or with synchronous motor.	A change to heading 91.07 from any other heading
	9108		Watch movements, complete and assembled.	A change to heading 91.08 from any other heading
	9109		Clock movements, complete and assembled.	A change to heading 91.09 from any other heading
	9110		Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.	A change to heading 91.10 from any other heading
	9111		Watch cases and parts thereof.	A change to heading 91.11 from any other heading
	9112		Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.	A change to heading 91.12 from any other heading
	9113		Watch straps, watch bands and watch bracelets, and parts thereof.	A change to heading 91.13 from any other heading
	9114		Other clock or watch parts.	A change to heading 91.14 from any other heading
92			<b>Musical instruments; parts and accessories of such articles</b>	
	9201		Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.	A change to heading 92.01 from any other heading
	9202		Other string musical instruments (for example, guitars, violins, harps).	A change to heading 92.02 from any other heading
	9205		Other wind musical instruments (for example, clarinets, trumpets, bagpipes).	A change to heading 92.05 from any other heading
	9206		Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).	A change to heading 92.06 from any other heading
	9207		Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).	A change to heading 92.07 from any other heading
	9208		Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments.	A change to heading 92.08 from any other heading
	9209		Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds.	A change to heading 92.09 from any other heading
93			<b>Arms and ammunition; parts and accessories thereof</b>	
	9301		Military weapons, other than revolvers, pistols and the arms of heading No. 93.07.	A change to heading 93.01 from any other heading
	9302		Revolvers and pistols, other than those of heading No. 93.03 or 93.04.	A change to heading 93.02 from any other heading
	9303		Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).	A change to heading 93.03 from any other heading
	9304		Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading No.	A change to heading 93.04 from any other heading
	9305		Parts and accessories of articles of headings Nos. 93.01 to 93.04.	A change to heading 93.05 from any other heading
	9306		Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.	A change to heading 93.06 from any other heading
	9307		Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.	A change to heading 93.07 from any other heading
94			<b>Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings</b>	
	9401		Seats (other than those of heading No. 94.02), whether or not convertible into beds, and parts thereof.	
		9401.10	- Seats of a kind used for aircraft	A change to subheading 9401.10 from any other subheading
		9401.20	- Seats of a kind used for motor vehicles	A change to subheading 9401.20 from any other subheading
		9401.30	- Swivel seats with variable height adjustment	A change to subheading 9401.30 from any other subheading

	9401.40	- Seats other than garden seats or camping equipment, convertible into beds	A change to subheading 9401.40 from any other subheading
	9401.51	--Of bamboo or rattan	A change to subheading 9401.51 from any other subheading
	9401.59	-- Other	A change to subheading 9401.59 from any other subheading
	9401.61	-- Upholstered	A change to subheading 9401.61 from any other subheading
	9401.69	-- Other	A change to subheading 9401.69 from any other subheading
	9401.71	-- Upholstered	A change to subheading 9401.71 from any other subheading
	9401.79	-- Other	A change to subheading 9401.79 from any other subheading
	9401.80	- Other seats	A change to subheading 9401.80 from any other subheading
	9401.90	- Parts	A change to subheading 9401.90 from any other heading
<b>9402</b>		Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing	
	9402.10	-Dentist',barbers' or similar chairs and parts thereof	A change to subheading 9402.10 from any other subheading
	9402.90	-Other	A change to subheading 9402.90 from any other subheading
<b>9403</b>		Other furniture and parts thereof.	
	9403.10	- Metal furniture of a kind used in offices	A change to subheading 9403.10 from any other chapter
	9403.20	- Other metal furniture	A change to subheading 9403.20 from any other chapter
	9403.30	- Wooden furniture of a kind used in offices	No change in tariff classification is required, provided that there is a Regional Value Content of not less than 60%
	9403.40	- Wooden furniture of a kind used in the kitchen	No change in tariff classification is required, provided that there is a Regional Value Content of not less than 60%
	9403.50	- Wooden furniture of a kind used in the bedroom	No change in tariff classification is required, provided that there is a Regional Value Content of not less than 60%
	9403.60	- Other wooden furniture	No change in tariff classification is required, provided that there is a Regional Value Content of not less than 60%
	9403.70	- Furniture of plastics	A change to subheading 9403.70 from any other chapter
	9403.81	--Of bamboo or rattan	A change to subheading 9403.81 from any other chapter
	9403.89	--Other	A change to subheading 9403.89 from any other heading
	9403.90	- Parts	No change in tariff classification is required, provided that there is a Regional Value Content of not less than 60%
<b>9404</b>		Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with any springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.	A change to heading 94.04 from any other heading
<b>9405</b>		Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.	
	9405.10	- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares	A change to subheading 9405.10 from any other subheading
	9405.20	- Electric table, desk, bedside or floor-standing lamps	A change to subheading 9405.20 from any other subheading
	9405.30	- Lighting sets of a kind used for Christmas trees	A change to subheading 9405.30 from any other subheading
	9405.40	- Other electric lamps and lighting fittings	A change to subheading 9405.40 from any other subheading
	9405.50	- Non-electrical lamps and lighting fittings	A change to subheading 9405.50 from any other subheading
	9405.60	- Illuminated signs, illuminated name-plates and the like	A change to subheading 9405.60 from any other subheading
	9405.91	-- Of glass	A change to subheading 9405.91 from any other heading
	9405.92	-- Of plastics	A change to subheading 9405.92 from any other heading

	9405.99	-- Other	A change to subheading 9405.99 from any other heading
	9406	Prefabricated buildings.	A change to heading 94.06 from any other heading
<b>95</b>		<b>Toys, games and sports requisites; parts and accessories thereof</b>	
	9503	Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds.	A change to heading 95.03 from any other heading
	9504	Articles for funfair, table or parlour games, including pin tails, billiards, special tables for casino games and automatic bowling alley equipment.	A change to heading 95.04 from any other heading
	9505	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.	A change to heading 95.05 from any other heading
	9506	Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.	A change to heading 95.06 from any other heading
	9507	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading No. 92.08 or 97.05) and similar hunting or shooting requisites.	A change to heading 95.07 from any other heading
	9508	Roundabouts, swings, shooting galleries and other fairground amusements; traveling circuses, menageries and theatres.	A change to heading 95.08 from any other heading
<b>96</b>		<b>Miscellaneous manufactured articles</b>	
	9601	Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).	A change to heading 96.01 from any other heading
	9602	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading No. 35.03) and articles of unhardened gelatin.	A change to heading 96.02 from any other heading
	9603	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).	A change to heading 96.03 from any other heading
	9604	Hand sieves and hand riddles.	A change to heading 96.04 from any other heading
	9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	A change to heading 96.05 from any other heading
	9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.	A change to heading 96.06 from any other heading
	9607	Slide fasteners and parts thereof.	A change to heading 96.07 from any other heading
	9608	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No. 96.09.	
	9608.10	-Ball point pens	A change to subheading 9608.10 from any other subheading
	9608.20	-Felt tipped and other porous-tipped pens and markers	A change to subheading 9608.20 from any other subheading
	9608.31	-- Indian ink drawing pens	A change to subheading 9608.31 from any other subheading
	9608.39	-- Other	A change to subheading 9608.39 from any other subheading
	9608.40	- Propelling or sliding pencils	A change to subheading 9608.40 from any other subheading
	9608.50	- Sets of articles from two or more of the foregoing subheadings	A change to subheading 9608.50 from any other subheading
	9608.60	- Refills for ball point pens, comprising the ball point and ink-reservoir	A change to subheading 9608.60 from any other heading
	9608.91	-- Pen nibs and nib points	A change to subheading 9608.91 from any other heading
	9608.99	-- Other	A change to subheading 9608.99 from any other heading
	9609	Pencils (other than pencils of heading No. 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.	
	9609.10	- Pencils and crayons, with leads encased in a rigid sheath	A change to subheading 9609.10 from any other subheading
	9609.20	- Pencil leads, black or coloured	A change to subheading 9609.20 from any other subheading
	9609.90	- Other	A change to subheading 9609.90 from any other heading
	9610	Slates and boards, with writing or drawing surfaces, whether or not framed.	A change to heading 96.10 from any other heading

	9611		Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks.	A change to heading 96.11 from any other heading
	9612		Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.	A change to heading 96.12 from any other heading
	9613		Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.	
		9613.10	Pocket lighters, gas fuelled, non-refillable	A change to subheading 9613.10 from any other subheading
		9613.20	- Pocket lighters, gas fuelled, refillable	A change to subheading 9613.20 from any other subheading
		9613.80	- Other lighters	A change to subheading 9613.80 from any other subheading
		9613.90	- Parts	A change to subheading 9613.90 from any other heading
	9614		Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.	A change to heading 96.14 from any other heading
	9615		Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading No. 85.16, and parts thereof.	A change to heading 96.15 from any other heading
	9616		Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.	A change to heading 96.16 from any other heading
	9617		Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners.	A change to heading 96.17 from any other heading
	9618		Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.	A change to heading 96.18 from any other heading
<b>97</b>			<b>Works of art, collectors' pieces and antiques</b>	
	9701		Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading n0 49.06 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques	A change to heading 97.01 from any other heading
	9702		Original engravings, prints and lithographs.	A change to heading 97.02 from any other
	9703		Original sculptures and statuary, in any material.	A change to heading 97.03 from any other
	9704		Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used, or if unused not of current or new issue in the country to which they are destined.	A change to heading 97.04 from any other heading
	9705		Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.	The country of origin shall be the country in which a good of this heading is discovered
	9706		Antiques of an age exceeding one hundred years.	The country of origin shall be the country in which a good of this heading is originated



**Annex 4**

**Certificate of Origin**

1. Exporter's name, address, country:		<b>Certificate No.:</b>  <b>CERTIFICATE OF ORIGIN</b>  <b>Form for China-Costa Rica Free Trade Agreement</b>  Issued in _____ (see Overleaf Instruction)					
2. Producer's name and address, if known:		5. Remarks:					
3. Importer's name, address, country:							
4. Means of transport and route (as far as known)  Departure Date:  Vessel /Flight/Train/Vehicle No.:  Port of loading:  Port of discharge:		12. Number, date of invoice and Invoiced value					
6. Item number (Max. 20)	7. Marks and Numbers on packages						
13. Declaration by the exporter The undersigned hereby declares that the above stated information is correct, and that all the goods are produced in  _____ (Country) and that they comply with the origin requirements specified in the Free Trade Agreement for the goods exported to  _____ (Importing country)  _____ Place, date and signature of authorized person				14. Certification On the basis of the carried out control, it is hereby certified that the information herein is correct and that the described goods comply with the origin requirements of the China -Costa Rica Free Trade Agreement.  _____ Place and date*, signature and stamp of the Authorized Body  Tel: _____ Fax: _____  Address: _____			

\* A Certificate of Origin issued under China-Costa Rica Free Trade Agreement shall be valid for one year from the date of issuance in the exporting country.

# Overleaf Instruction

- Box 1: State the full legal name, address of the exporter in China or Costa Rica.
- Box 2: State the full legal name, address (including country) of the producer. If more than one producer's good is included in the certificate, list the additional producers, including name, address (including country). If the exporter or the producer wish the information to be confidential, it is acceptable to state "Available to the competent authority or authorized body upon request". If the producer and the exporter are the same, please complete the box with "SAME". If the producer is unknown, it is acceptable to state "UNKNOWN".
- Box 3: State the full legal name, address of the importer in China or Costa Rica.
- Box 4: Complete the means of transport and route and specify the departure date, transport vehicle No., port of loading and discharge, as far as known.
- Box 5: Customer's Order Number, Letter of Credit Number, among others, may be included if required. If the invoice is issued by a non-Party operator, the name, address of the producer in the originating Party shall be stated herein.
- Box 6: State the item number, and item number should not exceed 20.
- Box 7: State the shipping marks and numbers on packages, as applicable.
- Box 8: Number and kind of packages shall be specified. Provide a full description of each good. The description should be sufficiently detailed to enable the products to be identified by the Customs Officers examining them and relate it to the invoice description and to the HS description of the good. If goods are not packed, state "in bulk". When the description of the goods is finished, add "\*\*\*" (three stars) or "\ " (finishing slash).
- Box 9: For each good described in Box 8, identify the HS tariff classification to 6 digit code.
- Box 10: For each good described in Box 8, state which criterion is applicable, according to the following instructions. The rules of origin are contained in Chapter 4 (Rules of Origin and Related Operational Procedures) and Annex 3 (Product Specific Rules of Origin).

Origin Criterion	Insert in Box 10
The good is "wholly obtained" in the territory of one or both Parties, as referred to in Article 22 (Wholly Obtained Goods).	WO
The good is produced entirely in the territory of one or both Parties, exclusively from materials whose origin conforms to the provisions of Chapter 4 (Rules of Origin and Related Operational Procedures).	WP
The good is produced in the territory of one or both Parties, using non-originating materials that comply with the Product Specific Rules and other applicable provisions of Chapter 4 (Rules of Origin and Related Operational Procedures).	PSR

- Box 11: State gross weight in kilos or other units of measurement for each good described in Box 8. Other units of measurement e.g. volume or number of items which would indicate exact quantities may be used when customary.
- Box 12: Register the invoice number, date of invoice and the invoiced value, for each good described in Box 8.
- Box 13: The box must be completed, signed and dated by the exporter. Insert the place (including the country where the goods are produced and imported), date and signature of authorized person.
- Box 14: The box must be completed, signed, dated and stamped by the authorized person of the authorized body. The telephone number, fax and address of the authorized body should be given.

**Annex 5\***  
**Contact Points for Sanitary and Phytosanitary Matters**

**China:**

*Department of International Cooperation, General Administration of Quality Supervision, Inspection and Quarantine*  
Tel: (86) 10-82262180  
Fax: (86) 10-82260552  
P.O Box: 100088  
Email: wto@aqsiq.gov.cn  
Address: 9 Madian East Rd. Haidian District, Beijing, China

**Costa Rica:**

Directorate for the Application of International Trade Agreements, DAACI  
(*Dirección de Aplicación de Acuerdos Comerciales Internacionales, DAACI*)  
Ministry of Foreign Trade (*Ministerio de Comercio Exterior*)  
Address: 1<sup>st</sup> and 3<sup>rd</sup> Avenue, 40<sup>th</sup> Street, Paseo Colón, San José.  
Tel: (506) 22 99 47 00  
Fax: (506) 22 56 84 89  
P.O. Box: 297-1007 Centro Colón  
E-mail: daaci@comex.go.cr  
Web: www.comex.go.cr

Directorate-General of Animal Health (*Dirección General de Salud Animal*)  
National Service of Animal Health, SENASA (*Servicio Nacional de Salud Animal, SENASA*)  
Ministry of Agriculture and Livestock (*Ministerio de Agricultura y Ganadería*)  
Address: Campus Universidad Nacional, Lagunilla, Heredia.  
Tel: (506) 22 62 02 21  
Fax: (506) 22 62 02 21  
P.O. Box: 3-3006 CENADA, Heredia  
E-mail: infoepidemiologica@senasa.go.cr  
Web: www.senasa.go.cr

Executive Directorate (*Dirección Ejecutiva*)  
State Phytosanitary Service, SFE (*Servicio Fitosanitario del Estado, SFE*)  
Ministry of Agriculture and Livestock (*Ministerio de Agricultura y Ganadería*)  
Address: Campus Universidad Nacional, Lagunilla, Heredia.  
Tel: (506) 22 60 61 90  
Fax: (506) 22 60 83 01  
P.O. Box: 70-3006 Barreal de Heredia  
E-mail: direccion@sfe.go.cr / centroinfo@sfe.go.cr  
Web: www.sfe.go.cr

Directorate of Health Regulation (*Dirección de Regulación de la Salud*)  
Ministry of Health (*Ministerio de Salud*)

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\* This is an Annex to Chapter 6 (Sanitary and Phytosanitary Measures).

Address: 6<sup>th</sup> and 8<sup>th</sup> Avenue, 16<sup>th</sup> Street, San José.  
Tel: (506) 22 58 67 65  
Fax: (506) 22 55 45 12  
P.O. Box: 10123-1000 San José  
E-mail: [infosalud@netsalud.sa.cr](mailto:infosalud@netsalud.sa.cr)  
Web: [www.ministeriodesalud.sa.cr](http://www.ministeriodesalud.sa.cr)

**Annex 6\***  
**Contact Points for Technical Barriers to Trade**

**China:**

Department of International Cooperation, General Administration of Quality Supervision, Inspection and Quarantine

Tel: (86) 10-82262180

Fax: (86) 10-82260552

P.O Box: 100088

Email: wto@aqsiq.gov.cn

Address: No. 9 Madian East Rd, Haidian District, Beijing, China

**Costa Rica:**

Directorate for the Application of International Trade Agreements, DAACI (*Dirección de Aplicación de Acuerdos Comerciales Internacionales, DAACI*)

Ministry of Foreign Trade (*Ministerio de Comercio Exterior*)

Address: 1st and 3rd Avenue, 40th Street, Paseo Colón, San José.

Tel: (506) 22 99 47 00

Fax: (506) 22 56 84 89

P.O. Box: 297-1007 Centro Colón

E-mail: daaci@comex.go.cr

Web: www.comex.go.cr

Directorate-General of Animal Health (*Dirección General de Salud Animal*)  
National Service of Animal Health, SENASA (*Servicio Nacional de Salud Animal, SENASA*)

Ministry of Agriculture and Livestock (*Ministerio de Agricultura y Ganadería*)

Address: Campus Universidad Nacional, Lagunilla, Heredia.

Tel: (506) 22 62 02 21

Fax: (506) 22 62 02 21

P.O. Box: 3-3006 CENADA, Heredia

E-mail: infoepidemiologica@senasa.go.cr

Web: www.senasa.go.cr

Executive Directorate (*Dirección Ejecutiva*)

State Phytosanitary Service, SFE (*Servicio Fitosanitario del Estado, SFE*)

Ministry of Agriculture and Livestock (*Ministerio de Agricultura y Ganadería*)

Address: Campus Universidad Nacional, Lagunilla, Heredia.

Tel: (506) 22 60 61 90

Fax: (506) 22 60 83 01

P.O. Box: 70-3006 Barreal de Heredia

E-mail: direccion@protecnet.go.cr / centroinfo@protecnet.go.cr

Web: www.protecnet.go.cr

Directorate of Health Regulation (*Dirección de Regulación de la Salud*)

Ministry of Health (*Ministerio de Salud*)

Address: 6th and 8th Avenue, 16th Street, San Jose.

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\* This is an Annex to Chapter 7 (Technical Barriers to Trade).

Tel: (506) 22 55 15 40  
Fax: (506) 22 57 78 27  
P.O. Box: 10123-1000 San Jose  
E-mail: regycont@netsalud.sa.cr  
Web: www.ministeriodesalud.sa.cr

Directorate for Regulatory Improvement and Technical Regulation (*Dirección de Mejora Regulatoria y Reglamentación Técnica*)  
Ministry of Economy, Industry and Commerce (*Ministerio de Economía, Industria y Comercio*)

Address: Barrio Los Colegios, next to National Symphony, Old Lincoln College  
200 meters west, 100 south and 200 meters west, IFAM Building, second floor.

Tel: (506) 22 36 25 38  
Fax: (506) 22 36 71 92  
P.O. Box: 10216-1000  
E-mail: reglatec@meic.go.cr; crotc@meic.go.cr  
Web: www.meic.go.cr; www.reglatec.go.cr

Costa Rican Metrology Laboratory, LACOMET (*Laboratorio Costarricense de Metrología, LACOMET*)

Address: University of Costa Rica, City of Research, San Pedro de Montes de Oca, San Jose.

Tel: (506) 22 83 65 80  
Fax: (506) 22 83 51 33  
P.O. Box: 1736- 2050  
E-mail: ihidalgo@lacomet.go.cr  
Web: www.lacomet.go.cr

Costa Rican Accreditation Agency, ECA (*Ente Costarricense de Acreditación, ECA*)

Address: 50 meters north from National Museum, San Jose.

Tel: (506) 22 58 25 29  
Fax: (506) 22 58 06 44  
E-mail: gerencia@eca.or.cr  
Web: www.eca.or.cr

**Annex 7\***  
**Schedules of Specific Commitments**

**Section 1: Schedule of China**

<b>Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons</b>			
<b>Sector or sub-sector</b>	<b>Limitations on market access</b>	<b>Limitation on national treatment</b>	<b>Additional commitments</b>
<b>I. HORIZONTAL COMMITMENTS</b>			
<b>ALL SECTORS INCLUDED IN THIS SCHEDULE</b>	<p>(3) In China, foreign invested enterprises include foreign capital enterprises (also referred to as wholly foreign-owned enterprises) and joint venture enterprises and there are two types of joint venture enterprises: equity joint ventures and contractual joint ventures.<sup>1</sup></p> <p>The proportion of foreign investment in an equity joint</p>	<p>(3) Unbound for all the existing subsidies to domestic services suppliers in the sectors of audio-visual, aviation and medical services.</p> <p>Unbound for all subsidies to domestic services suppliers in the new commitments beyond China's current WTO commitments in sectors listed in China-Costa Rica FTA Services Schedule.</p>	

\*This is an Annex to Chapter 9 (Investment, Trade in Services and Temporary Entry of Business Persons).

<sup>1</sup> The terms of the contract, concluded in accordance with China's laws, regulations and other measures, establishing a "contractual joint venture" govern matters such as the manner of operation and management of the joint venture as well as the investment or other contributions of the joint venture parties. Equity participation by all parties to the contractual joint venture is not required, but is determined pursuant to the joint venture contract. "Foreign invested enterprise" in this schedule means a foreign invested enterprise duly constituted or otherwise organized under "Law on Chinese-Foreign Equity Joint Ventures", "Law on Chinese-Foreign Contractual Joint Ventures" and "Law on Foreign-Capital Enterprises".

<b>Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons</b>			
<b>Sector or sub-sector</b>	<b>Limitations on market access</b>	<b>Limitation on national treatment</b>	<b>Additional commitments</b>
	<p>venture shall be no less than 25 per cent of the registered capital of the joint venture.</p> <p>The establishment of branches by foreign enterprises is unbound, unless otherwise indicated in specific sub-sectors, as the laws and regulations on branches of foreign enterprises are under formulation.</p> <p>Representative offices of foreign enterprises are permitted to be established in China, but they shall not engage in any profit-making activities except for the representative offices under CPC 861, 862, 863, 865 in the sectoral specific commitments.</p> <p>The land in the People's Republic of China is State-owned. Use of land by enterprises and individuals is subject to the following maximum term limitations:</p>	<p>Unbound for all the subsidies to domestic services suppliers in any new sector and sub-sector scheduled in the future services negotiations after signing China-Costa Rica FTA.</p>	



<b>Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons</b>			
<b>Sector or sub-sector</b>	<b>Limitations on market access</b>	<b>Limitation on national treatment</b>	<b>Additional commitments</b>
	<p>(a) 70 years for residential purposes;</p> <p>(b) 50 years for industrial purposes;</p> <p>(c) 50 years for the purpose of education, science, culture, public health and physical education;</p> <p>(d) 40 years for commercial, tourist and recreational purposes;</p> <p>(e) 50 years for comprehensive utilization or other purposes.</p> <p>(4) Unbound except for measures concerning the entry and temporary stay of natural persons who fall into one of the following categories:</p> <p>(a) Managers, executives and specialists defined as senior employees of a corporation of Costa Rica that has established a representative office, branch or subsidiary in the territory of the People's</p>	<p>(4) Unbound except for the measures concerning the entry and temporary stay of natural persons who fall into the categories referred to in the market access column.</p>	

<b>Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons</b>			
<b>Sector or sub-sector</b>	<b>Limitations on market access</b>	<b>Limitation on national treatment</b>	<b>Additional commitments</b>
	<p>Republic of China, temporarily moving as intra-corporate transferees, shall be permitted entry for an initial stay of three years;</p> <p>(b) Managers, executives and specialists defined as senior employees of a corporation of Costa Rica, being engaged in the foreign invested enterprises in the territory of the People's Republic of China for conducting business, shall be granted a long-term stay permit as stipulated in the terms of contracts concerned or an initial stay of three years, whichever is shorter;</p> <p>(c) Service salespersons – persons not based in the territory of the People's Republic of China and receiving no remuneration from a source located within China, and who are engaged in activities related to representing a service supplier for the purpose of negotiation for the sale of services of that</p>		

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
	<p>supplier where:</p> <p>i. such sales are not directly made to the general public and</p> <p>ii. the salesperson is not engaged in supplying the service: entry for salespersons is limited to a 90-day period.</p>		
<b>II. SPECIFIC COMMITMENTS</b>			
<b><u>1. BUSINESS SERVICES:</u></b>			
<b>A. Professional services</b>			
(a) Legal services (CPC 861, excluding Chinese law practice)	<p>(1) None.</p> <p>(2) None.</p> <p>(3) Foreign law firms can provide legal services only in the form of representative offices.</p> <p>Representative offices can engage in profit-making activities.</p> <p>Business scope of foreign representative offices is only as follows:</p>	<p>(1) None.</p> <p>(2) None.</p> <p>(3) All representatives shall be resident in China no less than six months each year. The representative office shall not employ Chinese national registered lawyers.</p>	

<b>Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons</b>			
<b>Sector or sub-sector</b>	<b>Limitations on market access</b>	<b>Limitation on national treatment</b>	<b>Additional commitments</b>
	<p>(a) to provide clients with consultancy on the legislation of the country/region where the lawyers of the law firm are permitted to engage in lawyer's professional work, and on international conventions and practices;</p> <p>(b) to handle, when entrusted by clients or Chinese law firms, legal affairs of the country/region where the lawyers of the law firm are permitted to engage in lawyer's professional work;</p> <p>(c) to entrust, on behalf of foreign clients, Chinese law firms to deal with the Chinese legal affairs;</p> <p>(d) to enter into contracts to maintain long-term entrustment relations with Chinese law firms for legal affairs;</p> <p>(e) to provide information on the impact of the Chinese legal environment.</p> <p>Entrustment allows the foreign</p>		

<b>Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons</b>			
<b>Sector or sub-sector</b>	<b>Limitations on market access</b>	<b>Limitation on national treatment</b>	<b>Additional commitments</b>
	<p>representative office to directly instruct lawyers in the entrusted Chinese law firm, as agreed between both parties.</p> <p>The representatives of a foreign law firm shall be practitioner lawyers who are members of the bar or law society in Costa Rica and have practiced for no less than two years outside of China. The Chief representative shall be a partner or equivalent (e.g., member of a law firm of a limited liability corporation) of a law firm of Costa Rica and have practiced for no less than three years outside of China.</p> <p>(4) Unbound except as indicated in horizontal commitments.</p>	<p>(4) Unbound except as indicated in horizontal commitments.</p>	
(b) Accounting, auditing and bookkeeping services (CPC 862)	<p>(1) None.  (2) None.  (3) Partnerships or incorporated accounting firms are limited to Certified Public</p>	<p>(1) None.  (2) None.  (3) None.</p>	<p>- Foreign accounting firms are permitted to affiliate with Chinese firms and enter into contractual agreements with their affiliated firms in other</p>

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
	Accountants (CPAs) licensed by the Chinese authorities. (4) Unbound except as indicated in horizontal commitments.	(4) Unbound except as indicated in horizontal commitments.	WTO Members. - Issuance of licenses to those foreigners who have passed the Chinese national CPA examination shall be accorded national treatment. - Applicants will be informed of results in writing no later than 30 days after submission of their applications. - Accounting firms providing services in CPC 862 can engage in taxation and management consulting services. They will not be subject to requirements on form of establishment in CPC 865 and 8630.
(c) Taxation services (CPC 8630)*	(1) None. (2) None. (3) Only in the form of joint ventures, with foreign majority ownership permitted.  None, within six years of China's accession to the WTO,	(1) None. (2) None. (3) None.	

\* As per China's commitments to WTO.

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
	foreign firms will be permitted to establish wholly foreign-owned subsidiaries.  (4) Unbound except as indicated in horizontal commitments.	(4) Unbound except as indicated in horizontal commitments.	
(d) Architectural services (CPC 8671) (e) Engineering services (CPC 8672) (f) Integrated engineering services (CPC 8673) (g) Urban planning services (except general urban planning) (CPC 8674)	(1) None for scheme design. Co-operation with Chinese professional organisations is required except scheme design. (2) None. (3) Wholly foreign-owned enterprises are permitted.  (4) Unbound, except as indicated in horizontal commitments.	(1) None.  (2) None. (3) Foreign service suppliers shall be registered architects/engineers, or enterprises engaged in architectural/engineering/urban planning services, in Costa Rica.  (4) Unbound, except as indicated in horizontal commitments.	
(h) Medical and dental services (CPC 9312)	(1) None. (2) None. (3) Foreign service suppliers	(1) None. (2) None. (3) The majority of doctors	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
	<p>are permitted to establish joint venture hospitals or clinics with Chinese partners with quantitative limitations in line with China's needs, with foreign majority ownership permitted.</p> <p>(4) Unbound, except as indicated in horizontal commitments and as follows:</p> <p>Foreign doctors with professional certificates issued by Costa Rica shall be permitted to provide short-term medical services in China after they obtain licenses from the Ministry of Public Health. The term of service is six months and may extend to one year.</p>	<p>and medical personnel of the joint venture hospital and clinics shall be of Chinese nationality.</p> <p>(4) Unbound, except as indicated in horizontal commitments.</p>	
<p><b>B. Computer and related services</b> (Computer and related services do not cover the economic activity consisting of the provision of content services which require computer and related services as means of supply)</p>			
(a) Consultancy services related to the installation of computer hardware (CPC 841)	(1) None. (2) None. (3) None.	(1) None. (2) None. (3) None.	



Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
	(4) Unbound except as indicated in horizontal commitments.	(4) Qualifications are as follows: certified engineers, or personnel with Bachelor's degree (or above) and three years of experience in these fields.	
(b) Software implementation services (CPC 842) (c) Data processing services (CPC 843) - <i>Input preparation services (CPC 8431)</i>	(1) None. (2) None. (3) Wholly foreign-owned enterprises are allowed. (4) Unbound except as indicated in horizontal commitments.	(1) None. (2) None. (3) None. (4) Qualifications are as follows: certified engineers, or personnel with Bachelor's degree (or above) and three years of experience in these fields.	
- Data processing and tabulation services (CPC 8432) - Time-sharing services (CPC 8433)	(1) None. (2) None. (3) None. (4) Unbound except as indicated in horizontal commitments.	(1) None. (2) None. (3) None. (4) Qualifications are as follows: certified engineers, or personnel with Bachelor's degree (or above) and three years of experience in these fields.	

<b>Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons</b>			
<b>Sector or sub-sector</b>	<b>Limitations on market access</b>	<b>Limitation on national treatment</b>	<b>Additional commitments</b>
<b>D. Real estate services</b>			
(a) Real estate services involving own or leased property (CPC 821) (b) Real estate services on a fee or contract basis (CPC 822)	(1) None. (2) None. (3) Wholly foreign-owned enterprises are allowed. (4) Unbound except as indicated in horizontal commitments.	(1) None. (2) None. (3) None.  (4) Unbound except as indicated in horizontal commitments.	
<b>F. Other business services</b>			
(a) Advertising services (CPC 871)	(1) Only through advertising agents registered in China who have the right to provide foreign advertising services. (2) Only through advertising agents registered in China who have the right to provide foreign advertising services. (3) Foreign service suppliers are permitted to establish advertising enterprises in China. Wholly foreign-owned subsidiaries are permitted. (4) Unbound except as indicated in horizontal commitments.	(1) None.  (2) None.  (3) None.  (4) Unbound except as indicated in horizontal commitments.	
(b) Market research services	(1) Unbound.	(1) Unbound.	

<b>Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons</b>			
<b>Sector or sub-sector</b>	<b>Limitations on market access</b>	<b>Limitation on national treatment</b>	<b>Additional commitments</b>
(CPC 86401, only limited to investigation services designed to secure information on the prospects and performance of an organization's products in the market)	(2) Unbound. (3) Only in the form of joint ventures, with foreign majority ownership permitted. Economic needs tests are required. (4) Unbound except as indicated in horizontal commitments. Requirement for a commercial presence.	(2) Unbound. (3) Unbound.  (4) Unbound except as indicated in horizontal commitments.	
(c) Management consulting services (CPC 865)	(1) None. (2) None. (3) Wholly foreign-owned subsidiaries are allowed. (4) Unbound except as indicated in horizontal commitments.	(1) None. (2) None. (3) None.  (4) Unbound except as indicated in horizontal commitments.	
(e) Technical testing and analysis services (CPC 8676) and freight inspection covered by CPC 749, excluding statutory inspection services for freight inspection services *	(1) None. (2) None. (3) Foreign services suppliers which have been engaged in inspection services in Costa Rica for more than three years are permitted to establish joint venture technical testing,	(1) None. (2) None. (3) None.	

\* As per China's commitments to WTO.

<b>Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons</b>			
<b>Sector or sub-sector</b>	<b>Limitations on market access</b>	<b>Limitation on national treatment</b>	<b>Additional commitments</b>
	analysis and freight inspection companies with no less than US\$ 350,000 in registered capital. Wholly foreign-owned subsidiaries will be permitted. (4) Unbound except as indicated in horizontal commitments.	(4) Unbound except as indicated in horizontal commitments.	
(f) Services incidental to agriculture, forestry, hunting and fishing (CPC 881, 882)	(1) None. (2) None. (3) Only in the form of joint ventures, with foreign majority ownership permitted. (4) Unbound except as indicated in horizontal commitments.	(1) None. (2) None. (3) None. (4) Unbound except as indicated in horizontal commitments.	
(h) Services incidental to mining (CPC 883, only including oil and natural gas)	(1) Unbound. (2) None. (3) Only in the form of oil and gas exploitation in cooperation with Chinese partners. (4) Unbound except as indicated in horizontal commitments.	(1) Unbound. (2) None. (3) None. (4) Unbound except as indicated in horizontal commitments.	
(m) Related scientific technical	(1) None.	(1) None.	

<b>Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons</b>			
<b>Sector or sub-sector</b>	<b>Limitations on market access</b>	<b>Limitation on national treatment</b>	<b>Additional commitments</b>
consulting services (CPC 8675) - Offshore oil-field services geological, geophysical and other scientific prospecting services (CPC 86751)  Sub-surface surveying services (CPC 86752)	(2) None. (3) Only in the form of petroleum exploitation in cooperation with Chinese partners. (4) Unbound except as indicated in horizontal commitments.	(2) None. (3) None.  (4) Unbound except as indicated in horizontal commitments.	
- Onshore oil-field services	(1) None. (2) None. (3) Only in the form of petroleum exploitation in cooperation with China National Petroleum Corp. (CNPC) in the designated areas approved by the Chinese government.  In order to carry out the petroleum contract, the foreign service supplier shall establish a branch, subsidiary or representative office within the territory of the People's Republic of China and go through registration formalities in accordance with the laws.	(1) None. (2) None. (3) The foreign service supplier shall furnish CNPC accurately and promptly with the reports on the petroleum operations, and shall submit to CNPC the data and samples as well as various technological, economic, accounting and administrative reports related to petroleum operations.  CNPC shall have the ownership of all of the data records, samples, vouchers and other original information acquired during the	

<b>Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons</b>			
<b>Sector or sub-sector</b>	<b>Limitations on market access</b>	<b>Limitation on national treatment</b>	<b>Additional commitments</b>
	<p>The domiciles of the said offices shall be determined through consultation with CNPC.</p> <p>The foreign service supplier shall open its bank account with a bank approved by the Chinese authorities to engage in foreign exchange business within the Chinese territory.</p> <p>(4) Unbound except as indicated in horizontal commitments.</p>	<p>implementation of the petroleum operations. The investment of foreign service suppliers shall be made in US dollars or other hard currencies.</p> <p>(4) Unbound except as indicated in horizontal commitments.</p>	
(p) Photographic services (CPC 875)	<p>(1) None.</p> <p>(2) None.</p> <p>(3) Only in the form of joint ventures, with foreign majority ownership permitted.</p> <p>(4) Unbound except as indicated in horizontal commitments.</p>	<p>(1) None.</p> <p>(2) None.</p> <p>(3) None.</p> <p>(4) Unbound except as indicated in horizontal commitments.</p>	
(q) Packaging services* (CPC 876)	<p>(1) None.</p> <p>(2) None.</p>	<p>(1) None.</p> <p>(2) None.</p>	

\* As per China's commitments to WTO.

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
	(3) Foreign service suppliers will be permitted to establish wholly foreign-owned subsidiaries. (4) Unbound, except as indicated in horizontal commitments.	(3) None.  (4) Unbound, except as indicated in horizontal commitments.	
(s) Convention services (CPC 87909)	(1) None. (2) None. (3) Only in the form of joint ventures, with foreign majority ownership permitted. (4) Unbound except as indicated in horizontal commitments.	(1) None. (2) None. (3) None.  (4) Unbound except as indicated in horizontal commitments.	
(t) Translation and interpretation services (CPC 87905)	(1) None. (2) None. (3) Wholly foreign-owned enterprises are allowed. (4) Unbound except as indicated in horizontal commitments.	(1) None. (2) None. (3) None.  (4) Qualifications are as follows: three years of experience in translation or interpretation and a good command of the working language(s).	
- Maintenance and repair	(1) None.	(1) None.	

<b>Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons</b>			
<b>Sector or sub-sector</b>	<b>Limitations on market access</b>	<b>Limitation on national treatment</b>	<b>Additional commitments</b>
services (CPC 63, 6112 and 6122) - Maintenance and repair services of office machinery and equipment including computers (CPC 845 and 886) - Rental and leasing services (CPC 831, 832, excluding CPC 83202)	(2) None. (3) Wholly foreign-owned subsidiaries are permitted.  For Rental and Leasing services, service suppliers will have global assets of US\$ 5 million.  (4) Unbound, except as indicated in horizontal commitments.	(2) None. (3) None.   (4) Unbound, except as indicated in horizontal commitments.	
<b><u>2. COMUNICACION SERVICES:</u></b>			
<b>B. Courier services</b> (CPC 75121, except for those currently specifically reserved to Chinese postal authorities by law)	(1) None. (2) None. (3) Foreign service suppliers are permitted to establish wholly foreign-owned subsidiaries. (4) Unbound, except as indicated in horizontal commitments.	(1) None. (2) None. (3) None.  (4) Unbound, except as indicated in horizontal commitments.	
<b>C. Telecommunications services<sup>2</sup></b>			

<sup>2</sup> China's commitments are scheduled in accordance with the following: Notes for Scheduling Basic Telecom Services Commitments (S/GBT/W/2/REV/1) and Market Access Limitations on Spectrum Availability (S/GBT/W/3) attached hereto.



<b>Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons</b>			
<b>Sector or sub-sector</b>	<b>Limitations on market access</b>	<b>Limitation on national treatment</b>	<b>Additional commitments</b>
Value-added services Including the following: (h) Electronic mail (i) Voice mail (j) On-line information and database retrieval (k) Electronic data interchange (l) Enhanced/Value-added facsimile services (including store and forward, store and retrieve) (m) Code and protocol conversion (n) On-line information and/or data processing (including transaction processing)	(1) See mode 3. (2) None. (3) Foreign service suppliers are permitted to establish joint venture value-added telecommunication enterprises and foreign investment in the joint ventures shall be no more than 50 per cent. (4) Unbound except as indicated in horizontal commitments.	(1) None. (2) None. (3) None.  (4) Unbound except as indicated in horizontal commitments.	
Basic telecommunication services - Paging services	(1) See mode 3. (2) None. (3) Foreign service suppliers are permitted to establish joint venture enterprises and	(1) None. (2) None. (3) None.	China undertakes the obligations contained in the Reference Paper in Annex 1 attached hereto.

All international telecommunications services shall go through gateways established with the approval of China's telecommunications authorities, which will act as an independent regulatory authority in accordance with the principles of paragraph 5 of the Reference Paper.

Telecommunication services do not cover the economic activity consisting of the provision of content services which require telecommunications services for their transport.

<b>Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons</b>			
<b>Sector or sub-sector</b>	<b>Limitations on market access</b>	<b>Limitation on national treatment</b>	<b>Additional commitments</b>
	foreign investment in the joint ventures shall be no more than 50 per cent. (4) Unbound except as indicated in horizontal commitments.	(4) Unbound except as indicated in horizontal commitments.	
Mobile voice and data services - Analogue/Digital/Cellular services - Personal communication services	(1) See mode 3. (2) None. (3) Foreign service suppliers are permitted to establish joint ventures only, and foreign investment in the joint ventures shall be no more than 49 per cent. (4) Unbound except as indicated in horizontal commitments.	(1) None. (2) None. (3) None.  (4) Unbound except as indicated in horizontal commitments.	
- Domestic services  (a) Voice services (b) Packet-switched data transmission services (c) Circuit-switched data transmission services (f) Facsimile services (g) Domestic private leased circuit services	(1) See mode 3. (2) None. (3) Foreign service suppliers will be permitted to establish joint venture enterprises, without quantitative restrictions, and provide services in and between the cities of Shanghai, Guangzhou and Beijing. Foreign	(1) None. (2) None. (3) None.	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
- International services (a) Voice services (b) Packet-switched data transmission services (c) Circuit-switched data transmission services (f) Facsimile services (g) International closed user group voice and data services (use of private leased circuit service is permitted)	<p>investment in the joint venture shall be no more than 25 per cent.</p> <p>Within 5 years after accession to the WTO, the areas will be expanded to include services in and between Chengdu, Chongqing, Dalian, Fuzhou, Hangzhou, Nanjing, Ningbo, Qingdao, Shenyang, Shenzhen, Xiamen, Xi'an, Taiyuan and Wuhan. And foreign investment shall be no more than 35 per cent.</p> <p>Within 6 years after accession to the WTO, there will be no geographic restriction and foreign investment shall be no more than 49 per cent.</p> <p>(4) Unbound except as indicated in horizontal commitments.</p>	<p>(4) Unbound except as indicated in horizontal commitments.</p>	
<b>D. Audiovisual services*</b>			

\* As per China's commitments to WTO.

<b>Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons</b>			
<b>Sector or sub-sector</b>	<b>Limitations on market access</b>	<b>Limitation on national treatment</b>	<b>Additional commitments</b>

<b>Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons</b>			
<b>Sector or sub-sector</b>	<b>Limitations on market access</b>	<b>Limitation on national treatment</b>	<b>Additional commitments</b>
<ul style="list-style-type: none"> <li>- Videos, including entertainment software and (CPC 83202), distribution services</li> <li>- Sound recording distribution services</li> </ul>	<ul style="list-style-type: none"> <li>(1) None.</li> <li>(2) None.</li> <li>(3) Foreign services suppliers are permitted to establish contractual joint ventures with Chinese partners to engage in the distribution of audiovisual products, excluding motion pictures, without prejudice to China's right to examine the content of audio and video products (see footnote 1).</li> <li>(4) Unbound, except as indicated in horizontal commitments.</li> </ul>	<ul style="list-style-type: none"> <li>(1) None.</li> <li>(2) None.</li> <li>(3) None.</li> <li>(4) Unbound, except as indicated in horizontal commitments.</li> </ul>	<p>Without prejudice to compliance with China's regulations on the administration of films, China allow the importation of motion pictures for theatrical release from foreign countries on a revenue-sharing basis and the number of such imports shall be 20 on an annual basis.*</p>
<ul style="list-style-type: none"> <li>- Cinema theatre services</li> </ul>	<ul style="list-style-type: none"> <li>(1) None.</li> <li>(2) None.</li> <li>(3) Foreign services suppliers are permitted to construct and/or renovate cinema theatres, with foreign investment no more than 49 per cent.</li> <li>(4) Unbound, except as indicated in horizontal commitments.</li> </ul>	<ul style="list-style-type: none"> <li>(1) None.</li> <li>(2) None.</li> <li>(3) None.</li> <li>(4) Unbound, except as indicated in horizontal commitments.</li> </ul>	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
<b>3. CONSTRUCTION AND RELATED ENGINEERING SERVICES:</b> (CPC 511, 512, 513 <sup>3</sup> , 514, 515, 516, 517, 518 <sup>4</sup> )	<p>(1) Unbound.**  (2) None.  (3) Joint ventures, with foreign majority ownership are permitted.</p> <p>Wholly foreign-owned enterprises are permitted. Wholly foreign-owned enterprises can only undertake the following four types of construction projects.</p> <ol style="list-style-type: none"> <li>1. Construction projects wholly financed by foreign investment and/or grants.</li> <li>2. Construction projects financed by loans of international financial institutions and awarded through international tendering</li> </ol>	<p>(1) Unbound.**  (2) None.  (3) None.</p>	

<sup>3</sup> Including dredging services relating to infrastructure construction.

<sup>4</sup> Coverage of CPC 518 is limited only to the rental and leasing services of construction and/or demolition machines with operator which are owned and used by foreign construction enterprises in their supply of services.

\*\*Unbound due to lack of technical feasibility.

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
	<p>according to the terms of loans.</p> <p>3. Chinese-foreign jointly constructed projects with foreign investment equal to or more than 50 per cent; and Chinese-foreign jointly constructed projects with foreign investment less than 50 per cent but technically difficult to be implemented by Chinese construction enterprises alone.</p> <p>4. Chinese invested construction projects which are difficult to be implemented by Chinese construction enterprises alone can be jointly undertaken by Chinese and foreign construction enterprises with the approval of provincial government.</p> <p>(4) Unbound except as indicated in horizontal commitments.</p>	<p>(4) Unbound except as indicated in horizontal commitments.</p>	
<b>4. DISTRIBUTION SERVICES:</b> (as defined in Annex 2)			

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
<p><b>A. Commission agents' services</b> (excluding salt, tobacco)</p> <p><b>B. Wholesale trade service</b><sup>5</sup> (excluding salt, tobacco)</p>	<p>(1) Unbound.</p> <p>(2) None.</p> <p>(3) Wholly foreign-owned enterprises are allowed.</p> <p>(4) Unbound except as indicated in horizontal commitments.</p>	<p>(1) Unbound.</p> <p>(2) None.</p> <p>(3) None.</p> <p>(4) Unbound except as indicated in horizontal commitments.</p>	<p>Foreign-invested enterprises are permitted to distribute their products manufactured in China, including the products listed in the market access or sector or sub-sector column, and provide subordinate services as defined in the Annex 2.</p> <p>Foreign service suppliers are permitted to provide the full range of related subordinate services, including after sales services, as defined in Annex 2, for the products they distribute.</p>
<p><b>C. Retailing services</b> (excluding tobacco)</p>	<p>(1) Unbound except for mail order.</p> <p>(2) None.</p> <p>(3) Wholly foreign-owned enterprises are allowed, except for:</p> <ul style="list-style-type: none"> <li>- chain stores which sell</li> </ul>	<p>(1) Unbound except for mail order.</p> <p>(2) None.</p> <p>(3) None.</p>	<p>Foreign-invested enterprises may distribute their products manufactured in China, including those excepted products as listed in the market access or sector or sub-sector column, and</p>

<sup>5</sup> The restrictions on mode 1 shall not undermine the rights of WTO Members to the right to trade as stipulated in Chapter 5 of China's Protocol of accession to the WTO.



<b>Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons</b>			
<b>Sector or sub-sector</b>	<b>Limitations on market access</b>	<b>Limitation on national treatment</b>	<b>Additional commitments</b>
	<p>products of different types and brands from multiple suppliers with more than 30 outlets. For such chains stores with more than 30 outlets, foreign majority ownership will not be permitted if those chain stores distribute any of the following products: books, newspapers, magazines, pharmaceutical products, pesticides, mulching films, processed oil, chemical fertilizers and products listed in Annex 2a of the Protocol of China's WTO Accession. The foreign chain store operators will have the freedom of choice of any partner, legally established in China according to China's laws and regulations.</p> <p>(4) Unbound except as indicated in horizontal commitments.</p>	<p>(4) Unbound except as indicated in horizontal commitments.</p>	<p>provide subordinate services as defined in Annex 2.</p> <p>Foreign service suppliers are permitted to provide full range of related subordinate services, including after sales services, as defined in Annex 2, for the products they distribute.</p>
<b>D. Franchising</b>	<p>(1) None. (2) None. (3) None.</p>	<p>(1) None. (2) None. (3) None.</p>	

<b>Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons</b>			
<b>Sector or sub-sector</b>	<b>Limitations on market access</b>	<b>Limitation on national treatment</b>	<b>Additional commitments</b>
	(4) Unbound except as indicated in horizontal commitments.	(4) Unbound except as indicated in horizontal commitments.	
<b>E. Wholesale or retail trade services away from a fixed location</b>	(1) None. (2) None. (3) None <sup>6</sup> . (4) Unbound except as indicated in horizontal commitments.	(1) None. (2) None. (3) None. (4) Unbound except as indicated in horizontal commitments.	
<b>5. EDUCATIONAL SERVICES: (excluding special education services e.g. military, police, political and party school education)*</b>			
<b>A. Primary education services</b> (CPC 921, excluding national compulsory education in CPC 92190)  <b>B. Secondary education services</b> (CPC 922, excluding national compulsory education in CPC 92210)  <b>C. Higher education services</b> (CPC 923)	(1) Unbound. (2) None. (3) Joint schools will be established, with foreign majority ownership permitted. (4) Unbound except as indicated in horizontal commitments and the following: foreign individual education service suppliers may enter into China to provide	(1) Unbound. (2) None. (3) Unbound.  (4) Qualifications are as follows: - possession of Bachelor's degree or above; - and an appropriate professional title or certificate, with two years' professional	

<sup>6</sup> See paragraph 310 of the Report of the Working Party on the Accession of China to the WTO.

\* As per China's commitments to WTO.

<b>Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons</b>			
<b>Sector or sub-sector</b>	<b>Limitations on market access</b>	<b>Limitation on national treatment</b>	<b>Additional commitments</b>
<b>D. Adult education services</b> (CPC 924)  <b>E. Other education services</b> (CPC 929, including English language training)	education services when invited or employed by Chinese schools and other education institutions.	experiences.	
<b>6. ENVIRONMENTAL SERVICES:</b>			
<b>(excluding environmental quality monitoring and pollution source inspection)</b>			
<b>A. Sewage services</b> (CPC 9401)	(1) Unbound except for environmental consultation services. (2) None. (3) Foreign services suppliers engaged in environmental services are permitted to provide services only in the form of joint ventures, with foreign majority ownership permitted. (4) Unbound except as indicated in horizontal commitments.	(1) None.  (2) None. (3) None.  (4) Unbound except as indicated in horizontal commitments.	
<b>B. Solid waste disposal services</b> (CPC 9402)	(1) Unbound except for environmental consultation services. (2) None.	(1) None.  (2) None.	

<b>Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons</b>			
<b>Sector or sub-sector</b>	<b>Limitations on market access</b>	<b>Limitation on national treatment</b>	<b>Additional commitments</b>
	(3) Foreign services suppliers engaged in environmental services are permitted to provide services only in the form of joint ventures, with foreign majority ownership permitted. (4) Unbound except as indicated in horizontal commitments.	(3) None.  (4) Unbound except as indicated in horizontal commitments.	
<b>C. Cleaning services of exhaust gases (CPC 9404)</b>	(1) Unbound except for environmental consultation services. (2) None. (3) Foreign services suppliers engaged in environmental services are permitted to provide services only in the form of joint ventures, with foreign majority ownership permitted. (4) Unbound except as indicated in horizontal commitments.	(1) None.  (2) None. (3) None.  (4) Unbound except as indicated in horizontal commitments.	
<b>D. Noise abatement services (CPC 9405)</b>	(1) Unbound except for environmental consultation services.	(1) None.	

<b>Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons</b>			
<b>Sector or sub-sector</b>	<b>Limitations on market access</b>	<b>Limitation on national treatment</b>	<b>Additional commitments</b>
	(2) None. (3) Foreign services suppliers engaged in environmental services are permitted to provide services only in the form of joint ventures, with foreign majority ownership permitted. (4) Unbound except as indicated in horizontal commitments.	(2) None. (3) None.  (4) Unbound except as indicated in horizontal commitments.	
<b>E. Nature and landscape protection services (CPC 9406)</b>	(1) Unbound except for environmental consultation services. (2) None. (3) Foreign services suppliers engaged in environmental services are permitted to provide services only in the form of joint ventures, with foreign majority ownership permitted. (4) Unbound except as indicated in horizontal commitments.	(1) None.  (2) None. (3) None.  (4) Unbound except as indicated in horizontal commitments.	
<b>F. Other environmental protection services (CPC</b>	(1) Unbound except for environmental consultation	(1) None.	

<b>Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons</b>			
<b>Sector or sub-sector</b>	<b>Limitations on market access</b>	<b>Limitation on national treatment</b>	<b>Additional commitments</b>
9409)	<p>services.</p> <p>(2) None.</p> <p>(3) Foreign services suppliers engaged in environmental services are permitted to provide services only in the form of joint ventures, with foreign majority ownership permitted.</p> <p>(4) Unbound except as indicated in horizontal commitments.</p>	<p>(2) None.</p> <p>(3) None.</p> <p>(4) Unbound except as indicated in horizontal commitments.</p>	
<b>G. Sanitation services (CPC 9403)</b>	<p>(1) Unbound except for environmental consultation services.</p> <p>(2) None.</p> <p>(3) Foreign services suppliers engaged in environmental services are permitted to provide services only in the form of joint ventures, with foreign majority ownership permitted.</p> <p>(4) Unbound except as indicated in horizontal commitments.</p>	<p>(1) None.</p> <p>(2) None.</p> <p>(3) None.</p> <p>(4) Unbound except as indicated in horizontal commitments.</p>	
<b>9. TOURISM AND TRAVEL RELATED SERVICES:</b>			

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
<b>A. Hotels (including apartment buildings) and restaurants (CPC 641-643)</b>	<p>(1) None.</p> <p>(2) None.</p> <p>(3) Foreign services suppliers may construct, renovate and operate hotel and restaurant establishments in China. Wholly foreign-owned subsidiaries are permitted.</p> <p>(4) Unbound, except as indicated in horizontal commitments and as follows:</p> <ul style="list-style-type: none"> <li>- Foreign managers, specialists including chefs and senior executives who have signed contracts with joint venture hotels and restaurants in China shall be permitted to provide services in China.</li> </ul>	<p>(1) None.</p> <p>(2) None.</p> <p>(3) None.</p> <p>(4) Unbound, except as indicated in horizontal commitments.</p>	
<b>B. Travel agency and tour operator (CPC 7471)</b>	<p>(1) None.</p> <p>(2) None.</p> <p>(3) None.</p>	<p>(1) None</p> <p>(2) None.</p> <p>(3) None except that joint ventures or wholly Foreign-owned travel agencies and tour operators are not permitted to engage in the activities of Chinese travelling abroad and to Hong Kong</p>	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
	(4) Unbound, except as indicated in horizontal commitments.	China, Macao China and Chinese Taipei.  (4) Unbound, except as indicated in horizontal commitments.	
<b><u>10. RECREATIONAL, CULTURAL AND SPORTING SERVICES:</u></b> <b>(other than audiovisual services)</b>			
<b>D. Sporting and other recreational services</b> (Only limited to CPC 96411, 96412, 96413, 96419 excluding golf)	(1) None. (2) None. (3) None. (4) Unbound except as indicated in horizontal commitments.	(1) None. (2) None. (3) None. (4) Unbound except as indicated in horizontal commitments.	
<b><u>11. TRANSPORT SERVICES:</u></b>			
<b>A. Maritime transport services</b>  - International transport (freight and passengers) (CPC 7211 and 7212 less cabotage transport services)	(1) (a) Liner shipping (including passenger transportation): None. (b) Bulk, tramp and other international shipping (including passenger transportation): None. (2) None. (3) (a) Establishment of registered companies for the	(1) (a) None.  (b) None.  (2) None. (3) (a) None.	The following services at the port are made available to international maritime transport suppliers on reasonable and non-discriminatory terms and conditions: 1. Pilotage 2. Towing and tug assistance 3. Provisioning, fuelling and watering



Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
	<p>purpose of operating a fleet under the national flag of the People's Republic of China:</p> <ul style="list-style-type: none"> <li>- Foreign service suppliers are permitted to establish joint venture shipping companies.</li> <li>- Foreign investment shall not exceed 49 per cent of the total registered capital of the joint venture.</li> <li>- The chairman of board of directors and the general manager of the joint venture shall be appointed by the Chinese side.</li> </ul> <p>(b) Other forms of commercial presence for the supply of international maritime transport services: Unbound.</p> <p>(4) (a) Ship's crew: Unbound except as indicated in horizontal commitments.</p> <p>(b) Key personnel employed by Commercial Presence as defined under mode (3) (b) above: Unbound except as indicated in horizontal commitments.</p>	<p>(b) Unbound.</p> <p>(4) (a) Unbound except as indicated in horizontal commitments.</p> <p>(b) Unbound except as indicated in horizontal commitments.</p>	<p>4. Garbage collecting and ballast waste disposal</p> <p>5. Port Captain's services</p> <p>6. Navigation aids</p> <p>7. Shore-based operational services essential to ship operations, including communications, water and electrical supplies</p> <p>8. Emergency repair facilities</p> <p>9. Anchorage, berth and berthing services.</p>

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
<b>H. Auxiliary services</b>			
(a) Maritime cargo-handling services (CPC 741) (c) Customs clearance services for maritime transport	(1) Unbound.** (2) None. (3) Only in the form of joint ventures, with foreign majority ownership permitted. (4) Unbound except as indicated in horizontal commitments.	(1) Unbound.** (2) None. (3) None.  (4) Unbound except as indicated in horizontal commitments.	
(d) Container station and depot services	(1) Unbound.** (2) None. (3) Only in forms of joint ventures, with foreign majority ownership permitted. (4) Unbound except as indicated in horizontal commitments.	(1) Unbound.** (2) None. (3) None.  (4) Unbound except as indicated in horizontal commitments.	
(e) Maritime agency services	(1) None.	(1) None.	

\*\* Unbound due to lack of technical feasibility.

<b>Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons</b>			
<b>Sector or sub-sector</b>	<b>Limitations on market access</b>	<b>Limitation on national treatment</b>	<b>Additional commitments</b>
	(2) None. (3) Only in forms of joint ventures, with foreign equity share no more than 49 per cent. (4) Unbound except as indicated in horizontal commitments.	(2) None. (3) None.  (4) Unbound except as indicated in horizontal commitments.	
<b>B. Internal waterways transport</b>  (b) Freight transport (CPC 7222)	(1) Only international shipping in ports open to foreign vessels shall be permitted. (2) None. (3) Unbound. (4) Unbound except as indicated in horizontal commitments.	(1) Limitations as indicated under market access column.  (2) None. (3) Unbound. (4) Unbound except as indicated in horizontal commitments	
<b>C. Air transport services</b>			
(d) Aircraft repair and maintenance services (CPC 8868)	(1) Unbound.** (2) None. (3) Foreign service suppliers are permitted to establish joint venture aircraft repair and	(1) Unbound.** (2) None. (3) The joint ventures have the obligation to undertake business in the international	

\*\*Unbound due to lack of technical feasibility.

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
	<p>maintenance enterprises in China. The Chinese side shall hold controlling shares or be in a dominant position in the joint ventures. Licenses for the establishments of joint ventures are subject to economic needs test.</p> <p>(4) Unbound except as indicated in horizontal commitments.</p>	<p>market.</p> <p>(4) Unbound except as indicated in horizontal commitments.</p>	
- Computer reservation system (CRS) services	<p>(1) A. Foreign Computer Reservation System, when having agreements with Chinese aviation enterprises and Chinese Computer Reservation System, may provide services to Chinese aviation enterprises and Chinese aviation agents by connecting with Chinese Computer Reservation System.</p> <p>B. Foreign Computer Reservation System may provide services to representative offices and sales offices established in the</p>	(1) None.	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
	<p>destination cities in China by foreign aviation enterprises which have the right to engage in business according to the bilateral aviation agreements.</p> <p>C. Direct access to and use of foreign Computer Reservation System by Chinese aviation enterprises and agents of foreign aviation enterprises are subject to approval of the General Administration of Civil Aviation of China (CAAC).</p> <p>(2) None. (3) Unbound. (4) Unbound except as indicated in horizontal commitments.</p>	<p>(2) None. (3) Unbound. (4) Unbound except as indicated in horizontal commitments.</p>	
<p><b>E. Rail transport services</b> <b>F. Road transport services</b></p> <p>- Freight transportation by rail (CPC 7112) - Freight transportation by road in trucks or cars (CPC 7123)</p>	<p>(1) None. (2) None. (3) For rail transport, only in the form of joint ventures, foreign majority ownership is permitted; within 6 years after China's accession to the WTO, wholly foreign-owned</p>	<p>(1) None. (2) None. (3) None.</p>	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
	<p>subsidiaries will be permitted.*</p> <p>For road transport, wholly foreign-owned subsidiaries are permitted.</p> <p>(4) Unbound except as indicated in horizontal commitments.</p>	<p>(4) Unbound except as indicated in horizontal commitments.</p>	
<b>H. Services auxiliary to all modes of transport</b>			
- Storage and warehousing services (CPC 742)	<p>(1) Unbound.</p> <p>(2) None.</p> <p>(3) Wholly foreign-owned subsidiaries are permitted.</p> <p>(4) Unbound except as indicated in horizontal commitments.</p>	<p>(1) Unbound.</p> <p>(2) None.</p> <p>(3) None.</p> <p>(4) Unbound except as indicated in horizontal commitments</p>	
- Freight forwarding agency services (CPC 748 and 749 excluding freight inspection)*	<p>(1) None.</p> <p>(2) None.</p> <p>(3) Foreign freight forwarding agencies which have at least 3 consecutive years experience are permitted to set up freight</p>	<p>(1) None.</p> <p>(2) None.</p> <p>(3) None.</p>	

\* As per China's commitments to WTO.

\* As per China's commitments to WTO.

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
	<p>forwarding agency joint ventures in China; within 4 years after China's accession to the WTO, wholly foreign-owned subsidiaries are permitted.</p> <p>Operation term of the joint ventures shall not exceed 20 years.</p> <p>After one year operating in China, the joint venture can set up branches.</p> <p>A foreign freight forwarding agency may set up a second joint venture after its first joint venture has been in operation for two years.</p> <p>(4) Unbound except as indicated in horizontal commitments.</p>	<p>(4) Unbound except as indicated in horizontal commitments.</p>	

## **Annex 1 Reference Paper**

### Scope

The following are definitions and principles on the regulatory framework for the basic telecommunications services.

### Definitions

Users mean service consumers and service suppliers.

Essential facilities mean facilities of a public telecommunications transport network or service that:

- (a) are exclusively or predominantly provided by a single or limited number of suppliers; and
- (b) cannot feasibly be economically or technically substituted in order to provide a service.

A major supplier is a supplier which has the ability to materially affect the terms of participation (having regard to price and supply) in the relevant market for basic telecommunications services as a result of:

- (a) control over essential facilities; or
- (b) use of its position in the market.

## 1. Competitive safeguards

### 1.1 Prevention of anti-competitive practices in telecommunications

Appropriate measures shall be maintained for the purpose of preventing suppliers who, alone or together, are a major supplier from engaging in or continuing anti-competitive practices.

### 1.2 Safeguards

The anti-competitive practices referred to above shall include in particular:

- (a) engaging in anti-competitive cross-subsidization;
- (b) using information obtained from competitors with anti-competitive results; and
- (c) not making available to other services suppliers on a timely basis technical information about essential facilities and commercially relevant information which are necessary for them to provide services.

## 2. Interconnection



2.1 This section applies to linking with suppliers providing public telecommunications transport networks or services in order to allow the users of one supplier to communicate with users of another supplier and to access services provided by another supplier, where specific commitments are undertaken.

## 2.2 Interconnection to be ensured

Interconnection with a major supplier will be ensured at any technically feasible point in the network. Such interconnection is provided.

- (a) under non-discriminatory terms, conditions (including technical standards and specifications) and rates and of a quality no less favourable than that provided for its own like services or for like services of non-affiliated service suppliers or for its subsidiaries or other affiliates;
- (b) in a timely fashion, on terms, conditions (including technical standards and specifications) and cost-oriented rates that are transparent, reasonable, having regard to economic feasibility, and sufficiently unbundled so that the supplier need not pay for network components or facilities that it does not require for the service to be provided; and
- (c) upon request, at points in addition to the network termination points offered to the majority of users, subject to charges that reflect the cost of construction of necessary additional facilities.

## 2.3 Public availability of the procedures for interconnection negotiations

The procedures applicable for interconnection to a major supplier will be made publicly available.

## 2.4 Transparency of interconnection arrangements

It is ensured that a major supplier will make publicly available either its interconnection agreements or a reference interconnection offer.

## 2.5 Interconnection: dispute settlement

A service supplier requesting interconnection with a major supplier will have recourse, either:

- (a) at any time; or
- (b) after a reasonable period of time which has been made publicly known

to an independent domestic body, which may be a regulatory body as referred to in paragraph 5 below, to resolve disputes regarding appropriate terms, conditions and rates for interconnection within a reasonable period of time, to the extent that these have not been established previously.

## 3. Universal service

Any Member has the right to define the kind of universal service obligation it wishes to maintain. Such obligations will not be regarded as anti-competitive *per se*, provided they are administered in a transparent, non-discriminatory and competitively neutral manner and are not more burdensome than necessary for the kind of universal service defined by the Member.

4. Public availability of licensing criteria

Where a licence is required, the following will be made publicly available:

- (a) all the licensing criteria and the period of time normally required to reach a decision concerning an application for a licence; and
- (b) the terms and conditions of individual licences.

The reasons for the denial of a licence will be made known to the applicant upon request.

5. Independent regulators

The regulatory body is separate from, and not accountable to, any supplier of basic telecommunications services. The decisions of and the procedures used by regulators shall be impartial with respect to all market participants.

6. Allocation and use of scarce resources

Any procedures for the allocation and use of scarce resources, including frequencies, numbers and rights of way, will be carried out in an objective, timely, transparent and non-discriminatory manner. The current state of allocated frequency bands will be made publicly available, but detailed identification of frequencies allocated for specific government uses is not required.

## Group on Basic Telecommunications

### Note by the Chairman

#### Revision

*It has been suggested by a number of delegations that it might be helpful to produce a brief and simple note on assumptions applicable to the scheduling of commitments in basic telecoms. The purpose of the attached note is to assist delegations in ensuring the transparency of their commitments and to promote a better understanding of the meaning of commitments. This note is not intended to have or acquire any binding legal status.*

#### NOTES FOR SCHEDULING BASIC TELECOM SERVICES COMMITMENTS

1. Unless otherwise noted in the sector column, any basic telecom service listed in the sector column:
  - (a) encompasses local, long distance and international services for public and non-public use;
  - (b) may be provided on a facilities-basis or by resale; and
  - (c) may be provided through any means of technology (e.g., cable<sup>1</sup>, wireless, satellites).
2. Subsector (g) --private leased circuit services -- involves the ability of service suppliers to sell or lease any type of network capacity for the supply of services listed in any other basic telecom service subsector unless otherwise noted in the sector column. This would include capacity via cable, satellite and wireless network.
3. In view of points 1 and 2 above, it should not be necessary to list cellular or mobile services as a separate subsector. However, a number of Members have done so, and a number of offers have commitments only in these subsectors. Therefore, in order to avoid extensive changes in schedules, it would seem appropriate for Members to maintain separate entries for these subsectors.

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<sup>1</sup> Including all types of cable.

Original: English

## Group on Basic Telecommunications

### CHAIRMAN'S NOTE

#### Market Access Limitations on Spectrum Availability

Many Members have entries in the market access column of their schedules indicating that commitments are "subject to availability of spectrum/frequency" or similar wording. In light of the physical nature of spectrum and the constraints inherent in its use, it is understandable that Members may have sought to rely on these words to adequately protect legitimate spectrum management policies. There is, however, doubt that words such as "subject to availability of spectrum/frequency" as listed in the market access column of many Members' schedules achieve that objective.

Spectrum/frequency management is not, *per se*, a measure which needs to be listed under Article XVI. Furthermore under the GATS each Member has the right to exercise spectrum/frequency management, which may affect the number of service suppliers, provided that this is done in accordance with Article VI and other relevant provisions of the GATS. This includes the ability to allocate frequency bands taking into account existing and future needs. Also, Members which have made additional commitment in line with the Reference Paper on regulatory principles are bound by its paragraph 6.

Therefore, words such as "subject to availability of spectrum/frequency" are unnecessary and should be deleted from Members' schedules.

## **Annex 2 Distribution Services**

Distribution trade services are comprised of four main sub-sectors:

- commission agents services;
- wholesaling;
- retailing; and
- franchising.

The principal services rendered in each subsector can be characterized as reselling merchandise, accompanied by a variety of related subordinated services, including inventory management; assembly, sorting and grading of bulk lots; breaking bulk lots and redistributing into smaller lots; delivery services; refrigeration, storage, warehousing and garage services; sales promotion, marketing and advertising, installation and after sales services including maintenance and repair and training services. Distribution services are generally covered by CPC 61, 62, 63 and 8929.

Commission Agents' Services consist of sales on a fee or contract basis by an agent, broker or auctioneer or other wholesalers of goods/merchandise and related subordinated services.

Wholesaling consist of the sale of goods/merchandise to retailers to industrial, commercial, institutional, or other professional business users, or to other wholesalers and related subordinated services.

Retailing services consist of the sale of goods/merchandise for personal or household consumption either from a fixed location (e.g., store, kiosk, etc.) or away from a fixed location and related subordinated services.

Franchising services consist of the sale of the use of a product, trade name or particular business format system in exchange for fees or royalties. Product and trade name franchising involves the use of a trade name in exchange for fees or royalties and may include an obligation for exclusive sale of trade name products. Business format franchising involves the use of an entire business concept in exchange for fees and royalties, and may include the use of a trade name, business plan, and training materials and related subordinated services.

## Section 2: Schedule of Costa Rica

<b>Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons</b>			
<b>Sector or subsector</b>	<b>Limitations on market access</b>	<b>Limitations on national treatment</b>	<b>Additional commitments</b>
<b>I. HORIZONTAL COMMITMENTS</b>			
<b>ALL SECTORS AND SUBSECTORS INCLUDED IN THIS SCHEDULE</b>			
<p>1. Treatment accorded to subsidiaries of juridical persons of China constituted in accordance with the Costa Rican legislation and having their registered office, central administration or principal place of business within the territory of Costa Rica is not extended to branches, agencies or representative offices established in the territory of Costa Rica by a juridical person of China.</p> <p>Treatment less favorable may be accorded to subsidiaries of a juridical person of China constituted in accordance with the Costa Rican legislation, which have only their registered office or central administration in the territory of Costa Rica; unless it can be proved that they maintain substantive business operations in the territory of Costa Rica.</p>			
<p>2. The associations located abroad that would like to act in Costa Rica and the foreign juridical persons that have or want to open branches in the territory of Costa Rica, are obliged to constitute and maintain in the country a power of attorney for the branch's business.</p>			
<p>3. For concessions of public works contracts and the concessions of public works with public services contracts defined in accordance with the Costa Rican legislation, in case of a tie in the selection parameters in conformity with the notice rules, the Costa Rican tenderer shall be awarded the contract over the foreigner. The adjudicatory stays obliged to constitute a national anonymous society with which the concession's contract shall be done. Also, he shall be jointly responsible with this anonymous society.</p>			
<p>4. In the maritime-terrestrial zone defined in accordance with the Costa Rican legislation shall not be developed any activity in the public zone. Concessions shall be granted only in the restricted zone, nevertheless concessions shall not be granted to:</p>			

<b>Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons</b>			
<b>Sector or subsector</b>	<b>Limitations on market access</b>	<b>Limitations on national treatment</b>	<b>Additional commitments</b>
	<p>(a) foreigners that have not resided in the country for at least 5 years;            (b) enterprises with bearer shares;            (c) enterprises domiciled abroad;            (d) enterprises incorporated in the country solely by foreigners; and            (e) enterprises where more than 50 percent of the capital shares or stocks are owned by foreigners.</p> <p>The entities or its partners that have concessions shall not yield or transfer quotas or shares to foreigners.</p> <p>Only Costa Rican natural or juridical persons that may have concessions shall intervene in touristic developments in the maritime-terrestrial zone or with access to it. Likewise, foreign entities shall intervene as long as they are tourism enterprises, whose development capital belongs in more than 50 percent to Costa Ricans.</p>		
	<p>5. An enterprise under a free zone regime in Costa Rica shall not introduce more than a 25 percent of its total products sells, or more than 50 percent of its total sells of services to the Costa Rican customs territory. An enterprise under the free zone regime in Costa Rica, that only manipulates, re-packs or re-distributes merchandise, shall not introduce such products to the Costa Rican customs territory.</p>		
	<p>6. Presence of natural persons: unbound except for measures concerning the temporary entry of business persons under one of the following categories:</p> <p>(a) intra-corporate transferees of managers, executives and specialists, as defined in Article 108 (Definitions) of Section C, shall be permitted temporary entry for a period of up to 2 years; and            (b) business agents, as defined in Article 108 (Definitions) of Section C, shall be permitted temporary entry for a period of 1 year.</p> <p>Numerical quotas and economic needs tests are required for paragraphs (a) and (b).</p>		
	<p>7. In accordance with the Costa Rican legislation, the investment of private capital in services reserved to the State is forbidden. If that legislation is modified to allow the investment of private capital in such services, Costa Rica</p>		

<b>Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons</b>			
<b>Sector or subsector</b>	<b>Limitations on market access</b>	<b>Limitations on national treatment</b>	<b>Additional commitments</b>
			reserves the right to adopt or maintain limitations on national treatment or market access with respect to foreign investment participation.
			8. Shall not be permanently removed from State ownership any power that may be obtained from public waters within the national territory; deposits of coal, wells and deposits of oil and any other hydrocarbons, as well as any deposits of radioactive minerals existing within the national territory; and wireless services. They may be exploited only by the public administration or by private parties, in accordance with the law or under a special concession granted for a limited time and on the basis of conditions and stipulations to be established by the Legislative Assembly.
			9. National railroads, docks, and airports – the latter while in use – may not be sold, leased or encumbered, directly or indirectly, or be otherwise removed from State ownership and control. The railroads, railways, docks and international airports, new or existing, as well as the services there supplied, shall only be granted in concession through the stipulated proceedings in the national legislation. In the case of Limón, Moín, Caldera and Puntarenas docks, shall only be given in concession the new works or the additions that are being done, not the existing ones. All enterprises holding railroads, docks or airports concessions must be constituted under Costa Rican legislation and domiciled in Costa Rica.
			10. Services considered as public services may be subject to a public monopoly or to exclusive rights granted to natural persons or juridical persons, public or private. <sup>1</sup>
			To be a public service supplier the respective concession or permit shall be obtained from the competent public entity. Are excluded from this obligation the institutions and public enterprises that, as a legal mandate, supply any of

<sup>1</sup> Public services include: electric energy supply, including generation, transmission, distribution and commercialization; supply of sewage and water services which includes drinkable water, collection, treatment and evacuation of sewage, residual and pluvial waters, as well as the installation, operation, and maintenance of hydrant services; fuel supply derivatives from hydrocarbons, including petroleum, asphalts, gas and naphthas, destined to supply national demand in distribution stations, as well as the derivatives from petroleum, asphalts, gas and naphthas destined to the final consumer; irrigation and drainage; remunerated public transport of persons, except for the air transportation; maritime and air services in national ports; freight transport by railroad; recollection and treatment of solid and industrial wastes; social services of postal communication; and any other services that, given their importance for the sustainable development of the country, are qualified and regulated as such by the Legislative Assembly.



<b>Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons</b>			
<b>Sector or subsector</b>	<b>Limitations on market access</b>	<b>Limitations on national treatment</b>	<b>Additional commitments</b>
	<p>these services. The suppliers shall not have any monopolistic right over a public service that they exploit and shall be subject to the limitations and changes imposed by the legislation. New concessions, permits or authorizations shall be granted as long as the demand of services justifies it, or that those services could be offered in better conditions for the user. Priority shall be given to the concessionaires that are supplying the service. State monopolies created by law or granted in administration, are excluded from the above mentioned.</p>		
	<p>11. Only the professional services suppliers duly incorporated to the respective professional association in Costa Rica are authorized to practice the profession in the Costa Rican territory, including advisory and consulting. The foreign professional services suppliers shall incorporate to the respective professional association in Costa Rica and fulfill, among others, with requirements of nationality, residence, incorporation exams, accreditations, experience, social service or evaluations. Priority shall be given to Costa Rican professional services suppliers for the social service requirement. To be incorporated in some of the professional associations in Costa Rica, the foreign professional services suppliers shall demonstrate that in their country of origin, where they are authorized to practice their profession, the Costa Rican professional services suppliers can practice the profession under like circumstances. In some cases, the hiring of foreign professional services suppliers on behalf of State or private institutions can only happen when there are no Costa Rican professional services suppliers willing to supply the service in the required conditions, or under the declaration of <i>inopia</i>.</p>		
	<p>12. Costa Rica reserves the right to adopt or maintain any measure:</p> <ul style="list-style-type: none"> <li>(a) that grants rights or preferences to social or economic groups under disadvantage or to native groups;</li> <li>(b) with respect to the provision of law enforcement and correctional services, and the following services to the extent they are social services established or maintained for a public purpose: income security or insurance, social security or insurance, social welfare, public education, public training, health, child care, public sewage services, and water supply services; and</li> <li>(c) relating to land planning and development, including land zoning, land use and urban planning.</li> </ul>		
	<p>13. In services included in this Schedule, any market access and national treatment limitations maintained at local governments' level are consolidated; nevertheless such limitations are not scheduled.</p>		

<b>Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons</b>			
<b>Sector or subsector</b>	<b>Limitations on market access</b>	<b>Limitations on national treatment</b>	<b>Additional commitments</b>
14. The senior management, boards of directors and other related positions within public institutions and public enterprises are reserved to Costa Rican nationals.			
<b>II. SPECIFIC COMMITMENTS</b>			
<b><u>1. BUSINESS SERVICES:</u></b>			
<b>A. Professional services</b>			
(a) Legal services (CPC 861, excluding Costa Rican law practice, legal advisory and legal documentation and certification services supplied by legal professionals entrusted with public functions, such as notaries)	(1) Unbound. (2) None. (3) Unbound. (4) Unbound except as indicated in horizontal commitments.	(1) Unbound. (2) None. (3) Unbound. (4) Unbound except as indicated in horizontal commitments.	
(b) Accounting, auditing and bookkeeping services (CPC 862)	(1) Unbound. (2) None. (3) Unbound. (4) Unbound except as indicated in horizontal commitments.	(1) Unbound. (2) None. (3) Unbound. (4) Unbound except as indicated in horizontal commitments.	
(c) Taxation services (CPC 8630)	(1) Unbound. (2) None.	(1) Unbound. (2) None.	

<b>Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons</b>			
<b>Sector or subsector</b>	<b>Limitations on market access</b>	<b>Limitations on national treatment</b>	<b>Additional commitments</b>
	(3) Unbound. (4) Unbound except as indicated in horizontal commitments.	(3) Unbound. (4) Unbound except as indicated in horizontal commitments.	
(d) Architectural services (CPC 8671)	(1) Unbound. (2) None. (3) Unbound. (4) Unbound except as indicated in horizontal commitments.	(1) Unbound. (2) None. (3) Unbound. (4) Unbound except as indicated in horizontal commitments.	
(e) Engineering services (CPC 8672)	(1) Unbound. (2) None. (3) Unbound. (4) Unbound except as indicated in horizontal commitments.	(1) Unbound. (2) None. (3) Unbound. (4) Unbound except as indicated in horizontal commitments.	
(f) Integrated engineering services (CPC 8673)	(1) Unbound. (2) None. (3) Unbound. (4) Unbound except as indicated in horizontal commitments.	(1) Unbound. (2) None. (3) Unbound. (4) Unbound except as indicated in horizontal commitments.	
(g) Urban planning services (except general urban planning) (CPC 8674)	(1) Unbound. (2) None. (3) Unbound.	(1) Unbound. (2) None. (3) Unbound.	

<b>Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons</b>			
<b>Sector or subsector</b>	<b>Limitations on market access</b>	<b>Limitations on national treatment</b>	<b>Additional commitments</b>
	(4) Unbound except as indicated in horizontal commitments.	(4) Unbound except as indicated in horizontal commitments.	
(h) Medical and dental services (CPC 9312)	(1) Unbound. (2) None. (3) Unbound. (4) Unbound except as indicated in horizontal commitments.	(1) Unbound. (2) None. (3) Unbound. (4) Unbound except as indicated in horizontal commitments.	
<b>B. Computer and related services</b> (CPC 84)	(1) None. (2) None. (3) None. (4) Unbound except as indicated in horizontal commitments.	(1) None. (2) None. (3) None. (4) Unbound except as indicated in horizontal commitments.	
<b>D. Real estate services</b>			
(a) Real estate services involving own or leased property (CPC 821)  (b) Real estate services on a fee or contract basis (CPC 822)	(1) None. (2) None. (3) None. (4) Unbound except as indicated in horizontal commitments.	(1) None. (2) None. (3) None. (4) Unbound except as indicated in horizontal commitments.	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
<b>F. Other business services</b>			
(a) Advertising services (CPC 871 except for CPC 8719)	<p>(1) Unbound.</p> <p>(2) None.</p> <p>(3) Incorporation and specific types of legal entity are required. Anonymous societies and foreign natural or juridical persons shall be subject to limitations for the encumbrance of shares or quotas.</p> <p>Broadcasting in radio, television and cinema of foreign commercials and jingles shall be subject to limitations. Preferential treatment shall be granted to commercials from Central American countries.</p> <p>(4) Unbound except as indicated in horizontal commitments.</p>	<p>(1) Unbound.</p> <p>(2) None.</p> <p>(3) Broadcasters of radio, television and cinema commercials shall be subject to nationality, residency and registration requirements.</p> <p>Commercial breaks, spots and commercials sponsored by the State, any other institution of the State or other entities supported by the State shall be subject to nationality requirements.</p> <p>(4) Unbound except as indicated in horizontal commitments.</p>	
(b) Market research services and opinion polling (CPC 864)	<p>(1) None.</p> <p>(2) None.</p> <p>(3) None.</p>	<p>(1) None.</p> <p>(2) None.</p> <p>(3) None.</p>	

<b>Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons</b>			
<b>Sector or subsector</b>	<b>Limitations on market access</b>	<b>Limitations on national treatment</b>	<b>Additional commitments</b>
	(4) Unbound except as indicated in horizontal commitments.	(4) Unbound except as indicated in horizontal commitments.	
(c) Management consulting services (CPC 865)	(1) None. (2) None. (3) None. (4) Unbound except as indicated in horizontal commitments.	(1) None. (2) None. (3) None. (4) Unbound except as indicated in horizontal commitments.	
(d) Services related to management consulting (CPC 866)	(1) None. (2) None. (3) None. (4) Unbound except as indicated in horizontal commitments.	(1) None. (2) None. (3) None. (4) Unbound except as indicated in horizontal commitments.	
(e) Technical testing and analysis services (CPC 8676)	(1) Unbound. (2) None. (3) None. (4) Unbound except as indicated in horizontal commitments.	(1) Unbound. (2) None. (3) None. (4) Unbound except as indicated in horizontal commitments.	
(f) Advisory and consulting services incidental to agriculture, hunting, forestry, and fishing (part of	(1) Unbound. (2) None. (3) None.	(1) Unbound. (2) None. (3) None.	

<b>Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons</b>			
<b>Sector or subsector</b>	<b>Limitations on market access</b>	<b>Limitations on national treatment</b>	<b>Additional commitments</b>
CPC 881 and part of CPC 882)	(4) Unbound except as indicated in horizontal commitments.	(4) Unbound except as indicated in horizontal commitments.	
(g) Services incidental to mining (CPC 883)	(1) Unbound. (2) None. (3) Unbound. (4) Unbound except as indicated in horizontal commitments.	(1) Unbound. (2) None. (3) Unbound. (4) Unbound except as indicated in horizontal commitments.	
(h) Related scientific and technical consulting services (CPC 8675 except for CPC 86751)	(1) None. (2) None. (3) None. (4) Unbound except as indicated in horizontal commitments.	(1) None. (2) None. (3) None. (4) Unbound except as indicated in horizontal commitments.	
(i) Rental and leasing services (CPC 83101, 83102, 83103, 83104 and 83105)	(1) Unbound. (2) None. (3) Unbound. (4) Unbound except as indicated in horizontal commitments.	(1) Unbound. (2) None. (3) Unbound. (4) Unbound except as indicated in horizontal commitments.	
(j) Rental and leasing services relating to other machinery and equipment (CPC 83106, 83107, 83108)	(1) None. (2) None. (3) None.	(1) None. (2) None. (3) None.	

<b>Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons</b>			
<b>Sector or subsector</b>	<b>Limitations on market access</b>	<b>Limitations on national treatment</b>	<b>Additional commitments</b>
and 83109)	(4) Unbound except as indicated in horizontal commitments.	(4) Unbound except as indicated in horizontal commitments.	
(k) Rental and leasing services relating to personal and household goods (CPC 832 except for CPC 83202)	(1) None. (2) None. (3) None. (4) Unbound except as indicated in horizontal commitments.	(1) None. (2) None. (3) None. (4) Unbound except as indicated in horizontal commitments.	
(l) Photographic services (CPC 875 except for CPC 87504)	(1) None. (2) None. (3) None. (4) Unbound except as indicated in horizontal commitments.	(1) None. (2) None. (3) None. (4) Unbound except as indicated in horizontal commitments.	
(m) Packaging services (CPC 876)	(1) None. (2) None. (3) None. (4) Unbound except as indicated in horizontal commitments.	(1) None. (2) None. (3) None. (4) Unbound except as indicated in horizontal commitments.	
(n) Convention services (CPC 87909)	(1) None. (2) None. (3) None.	(1) None. (2) None. (3) None.	



<b>Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons</b>			
<b>Sector or subsector</b>	<b>Limitations on market access</b>	<b>Limitations on national treatment</b>	<b>Additional commitments</b>
	(4) Unbound except as indicated in horizontal commitments.	(4) Unbound except as indicated in horizontal commitments.	
(o) Translation and interpretation services (CPC 87905, except for official translation and interpretation)	(1) None. (2) None. (3) None. (4) Unbound except as indicated in horizontal commitments.	(1) None. (2) None. (3) None. (4) Unbound except as indicated in horizontal commitments.	
(p) Maintenance and repair services (CPC 633, 6112 and 6122)	(1) None. (2) None. (3) None. (4) Unbound except as indicated in horizontal commitments.	(1) None. (2) None. (3) None. (4) Unbound except as indicated in horizontal commitments.	
(q) Maintenance and repair services of office machinery and equipment (CPC 886 except for CPC 8863 and 8868)	(1) None. (2) None. (3) None. (4) Unbound except as indicated in horizontal commitments.	(1) None. (2) None. (3) None. (4) Unbound except as indicated in horizontal commitments.	
<b><u>2. COMMUNICATION SERVICES:</u></b>			
<b>B. Courier services</b> (CPC 75121, except for the	(1) None. (2) None.	(1) None. (2) None.	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
services reserved to the State and its enterprises in accordance with the national legislation)	(3) None. (4) Unbound except as indicated in horizontal commitments.	(3) None. (4) Unbound except as indicated in horizontal commitments.	
<b>C. Telecommunications services</b>  all services consisting entirely or mainly of signal transportation through telecommunications networks, excluding broadcasting <sup>2</sup>	(1) Unbound. (2) None. (3) Concessions, authorizations and permits shall be required to supply telecommunications services in Costa Rica. Economic needs tests are required to grant such concessions, authorizations and permits.  A special concession granted by the Legislative Assembly shall be required to supply traditional basic telephone services.  Participation of capital in enterprises constituted or acquired by the Costa Rican Electricity Institute ( <i>Instituto</i>	(1) Unbound. (2) None. (3) Trust agreements of the National Telecommunication Fund ( <i>Fondo Nacional de Telecomunicaciones</i> ) shall be signed with public banks of the National Banking System.	

<sup>2</sup> Telecommunications services do not cover the economic activity consisting of the provision of content which require telecommunications networks or services for its transport.

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p><i>Costarricense de Electricidad</i>) shall be limited to 49%. Participation of foreign capital in joint ventures with the Public Services Company of Heredia (<i>Empresa de Servicios Públicos de Heredia</i>) shall be limited to 49%.</p> <p>(4) Unbound except as indicated in horizontal commitments.</p>	<p>(4) Unbound except as indicated in horizontal commitments.</p>	
<p><b><u>3. CONSTRUCTION AND RELATED ENGINEERING SERVICES:</u></b> (CPC 511, 512, 513, 514, 515, 516, 517 and 518<sup>3</sup>)</p>	<p>(1) None. (2) None. (3) None. (4) Unbound except as indicated in horizontal commitments.</p>	<p>(1) None. (2) None. (3) None. (4) Unbound except as indicated in horizontal commitments.</p>	
<p><b><u>4. DISTRIBUTION SERVICES:</u></b> <b>(excluding distribution of arms, munitions, explosives and other war material)</b></p>			
<p><b>A. Commission agents' services</b> (CPC 621 except</p>	<p>(1) Unbound. (2) None.</p>	<p>(1) Unbound. (2) None.</p>	

<sup>3</sup> Coverage of CPC 518 is limited only to the rental and leasing services of construction and/or demolition machines with operator which are owned and used by foreign construction enterprises in their supply of services.

<b>Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons</b>			
<b>Sector or subsector</b>	<b>Limitations on market access</b>	<b>Limitations on national treatment</b>	<b>Additional commitments</b>
for CPC 62112, 62113 and 62117)	(3) None. (4) Unbound except as indicated in horizontal commitments.	(3) None. (4) Unbound except as indicated in horizontal commitments.	
<b>B. Wholesale trade services</b> (CPC 622 except for CPC 6222, 6225 and 6227)	(1) Unbound. (2) None. (3) None. (4) Unbound except as indicated in horizontal commitments.	(1) Unbound. (2) None. (3) None. (4) Unbound except as indicated in horizontal commitments.	
<b>C. Food retailing services</b> (CPC 631)	(1) Unbound. (2) None. (3) Unbound. (4) Unbound except as indicated in horizontal commitments.	(1) Unbound. (2) None. (3) Unbound. (4) Unbound except as indicated in horizontal commitments.	
<b>D. Non-food retailing services</b> (CPC 632 except for CPC 63211 and 63297)	(1) Unbound. (2) None. (3) None. (4) Unbound except as indicated in horizontal commitments.	(1) Unbound. (2) None. (3) None. (4) Unbound except as indicated in horizontal commitments.	
<b>E. Franchising</b> (CPC 8929)	(1) Unbound. (2) None. (3) None.	(1) Unbound. (2) None. (3) None.	

<b>Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons</b>			
<b>Sector or subsector</b>	<b>Limitations on market access</b>	<b>Limitations on national treatment</b>	<b>Additional commitments</b>
	(4) Unbound except as indicated in horizontal commitments.	(4) Unbound except as indicated in horizontal commitments.	
<b>5. EDUCATIONAL SERVICES: (only privately funded services)</b>			
<b>A. Primary education services</b> (CPC 921)	(1) Unbound. (2) None. (3) Unbound.	(1) Unbound. (2) None. (3) Unbound.	
<b>B. Secondary education services</b> (CPC 922)	(4) Unbound except as indicated in horizontal commitments.	(4) Unbound except as indicated in horizontal commitments.	
<b>C. Higher education services</b> (CPC 923)			
<b>D. Adult education services</b> (CPC 924)			
<b>E. Other education services</b> (CPC 929)			
<b>6. ENVIRONMENTAL SERVICES: (excluding environmental quality monitoring and pollution source inspection)</b>			
<b>A. Sewage services</b> (CPC 9401)	(1) Unbound, except for consulting services. (2) None.	(1) Unbound, except for consulting services. (2) None.	
<b>B. Refuse disposal</b>	(3) Unbound.	(3) Unbound.	

<b>Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons</b>			
<b>Sector or subsector</b>	<b>Limitations on market access</b>	<b>Limitations on national treatment</b>	<b>Additional commitments</b>
<b>services</b> (CPC 9402) <b>C. Sanitation and similar services</b> (CPC 9403) <b>D. Cleaning services of exhaust gases</b> (CPC 9404) <b>E. Noise abatement services</b> (CPC 9405) <b>F. Nature and landscape protection services</b> (CPC 9406) <b>G. Other environmental protection services</b> (CPC 9409)	(4) Unbound except as indicated in horizontal commitments.	(4) Unbound except as indicated in horizontal commitments.	
<b><u>9. TOURISM AND TRAVEL RELATED SERVICES:</u></b>			
<b>A. Hotel and other lodging services</b> (CPC 641) <b>B. Food serving services</b> (CPC 642): as per Costa Rica's commitments under GATS.	(1) Unbound. (2) None. (3) Unbound. (4) Unbound except as indicated in horizontal commitments.	(1) Unbound. (2) None. (3) Unbound. (4) Unbound except as indicated in horizontal commitments.	

<b>Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons</b>			
<b>Sector or subsector</b>	<b>Limitations on market access</b>	<b>Limitations on national treatment</b>	<b>Additional commitments</b>
<b>C. Travel agencies and tour operators services (CPC 7471)</b>	(1) Unbound. (2) None. (3) The number of travel agencies authorized to operate in Costa Rica shall be subject to economic needs test.  (4) Unbound except as indicated in horizontal commitments.	(1) Unbound. (2) None. (3) None.  (4) Unbound except as indicated in horizontal commitments.	
<b>D. Tourist guides services (CPC 7472)</b>	(1) Unbound. (2) None. (3) None.  (4) Unbound except as indicated in horizontal commitments.	(1) Unbound. (2) None. (3) Only Costa Rican nationals or residents shall apply for tourist guides licenses.  (4) Unbound except as indicated in horizontal commitments.	
<b><u>10. RECREATIONAL, CULTURAL AND SPORTING SERVICES:</u> (other than audio-visual services)</b>			
<b>D. Sporting and other recreational services</b>	(1) None. (2) None.	(1) None. (2) None.	

<b>Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons</b>			
<b>Sector or subsector</b>	<b>Limitations on market access</b>	<b>Limitations on national treatment</b>	<b>Additional commitments</b>
(CPC 9641)	(3) None. (4) Unbound except as indicated in horizontal commitments.	(3) None. (4) Unbound except as indicated in horizontal commitments.	
<b><u>11. TRANSPORT SERVICES:</u></b>			
<b>A. Maritime transport services</b>  International transport (freight and passengers) (CPC 7211 and 7212, less cabotage transport services)	(1) Unbound. (2) None. (3) Unbound. (4) Unbound except as indicated in horizontal commitments.	(1) Unbound. (2) None. (3) Unbound. (4) Unbound except as indicated in horizontal commitments.	
<b>B. Internal waterways transport</b>  Freight transportation (CPC 7222)	(1) Unbound. (2) None. (3) Unbound. (4) Unbound except as indicated in horizontal commitments.	(1) Unbound. (2) None. (3) Unbound. (4) Unbound except as indicated in horizontal commitments.	
<b>C. Air transport services</b>			
(a) Maintenance and repair of aircraft (part of CPC 8868)	(1) Unbound. (2) None. (3) Unbound. (4) Unbound except as	(1) Unbound. (2) None. (3) None. (4) Unbound except as	



<b>Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons</b>			
<b>Sector or subsector</b>	<b>Limitations on market access</b>	<b>Limitations on national treatment</b>	<b>Additional commitments</b>
	indicated in horizontal commitments.	indicated in horizontal commitments.	
(b) Computer reservation system (CRS) services	(1) Unbound. (2) None. (3) Unbound. (4) Unbound except as indicated in horizontal commitments.	(1) Unbound. (2) None. (3) Unbound. (4) Unbound except as indicated in horizontal commitments.	
<b>E. Rail transport services</b>  Freight transportation (CPC 7112)	(1) Unbound. (2) None. (3) Unbound. (4) Unbound except as indicated in horizontal commitments.	(1) Unbound. (2) None. (3) Unbound. (4) Unbound except as indicated in horizontal commitments.	
<b>F. Road transport services</b>  Freight transportation (CPC 7123)	(1) Unbound. (2) None. (3) Unbound. (4) Unbound except as indicated in horizontal commitments.	(1) Unbound. (2) None. (3) Unbound. (4) Unbound except as indicated in horizontal commitments.	
<b>H. Services auxiliary to all modes of transport except for air and maritime transport services</b>	(1) Unbound. (2) None. (3) Unbound. (4) Unbound except as indicated in horizontal	(1) Unbound. (2) None. (3) Unbound. (4) Unbound except as indicated in horizontal	

<b>Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons</b>			
<b>Sector or subsector</b>	<b>Limitations on market access</b>	<b>Limitations on national treatment</b>	<b>Additional commitments</b>
(a) Storage and warehousing services (CPC 742)  (b) Freight transport agency services (CPC 748 and 749 excluding freight inspection)	commitments.	commitments.	
<b>I. Services auxiliary to maritime transport services</b>  (a) Maritime cargo handling services (CPC 741)  (b) Customs clearance services  (c) Container station and depot services  (d) Maritime agency services	(1) Unbound. (2) None. (3) Unbound. (4) Unbound except as indicated in horizontal commitments.	(1) Unbound. (2) None. (3) Unbound. (4) Unbound except as indicated in horizontal commitments.	

**Annex 8\***  
**Working Group on Temporary Entry of Business Persons**

The Working Group on Temporary Entry of Business Persons shall be composed of:

- (a) in the case of China, by the representatives of Ministry of Commerce, Ministry of Foreign Affairs, and Ministry of Public Security; and
- (b) in the case of Costa Rica, by the representatives of the Ministry of Foreign Trade (*Ministerio de Comercio Exterior*), the Ministry of Labour and Social Security (*Ministerio de Trabajo y Seguridad Social*) and the General Directorate of Migration and Foreigners (*Dirección General de Migración y Extranjería*);

or their successors.

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\* This is an Annex to Chapter 9 (Investment, Trade in Services and Temporary Entry of Business Persons).

**Annex 9\***  
**Geographical Indications as Referred to in Article 116.1**  
**(China's Geographical Indications)**

China's geographical indications shall be included in this Annex after the Commission reaches a consensus to that effect.

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\* This is an Annex to Chapter 10 (Intellectual Property).

**Annex 10\***  
**Geographical Indications as Referred to in Article 116.2**  
**(Costa Rica's Geographical Indications)<sup>1</sup>**

1. Banano de Costa Rica (Banana of Costa Rica)
2. Café de Costa Rica (Coffee of Costa Rica)
3. Guanacaste Madera (wood)
4. Orosi (coffee)
5. Tres Ríos (coffee)
6. Turrialba (coffee)
7. West Valley (coffee)
8. Brunca (coffee)
9. Central Valley (coffee)
10. Guanacaste (coffee)

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\* This is an Annex to Chapter 10 (Intellectual Property).

<sup>1</sup> The obligation to protect each individual geographical indication in Costa Rica's list only applies when Costa Rica formally and individually notifies China the conclusion of the procedures in Costa Rica for registration as a geographical indication of each of the names listed in this Annex, in accordance with relevant domestic laws.

**Annex 11\***  
**The Free Trade Commission**

The Free Trade Commission shall be composed of:

- (a) in the case of China, the Ministerial official of the Ministry of Commerce;
- (b) in the case of Costa Rica, the Minister of Foreign Trade (*Ministro de Comercio Exterior*),

or their successors.

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\* This is an Annex to Chapter 13 (Administration of the Agreement).

## **Annex 12\***

### **Implementation of Modifications Approved by the Free Trade Commission**

1. In the case of China, in accordance with its internal procedures and legal requirements.
  
2. In the case of Costa Rica, decisions of the Free Trade Commission under Article 135.3(b) will be equivalent to the instrument referred to in Article 121.4, third paragraph (*Protocolo de Menor Rango*) of the Political Constitution of the Republic of Costa Rica (*Constitución Política de la República de Costa Rica*).

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\* This is an Annex to Chapter 13 (Administration of the Agreement).

**Annex 13\***  
**Free Trade Agreement Coordinators**

The Free Trade Agreement Coordinators shall be:

- (a) in the case of China, the Director-General or Deputy Director-General from the Department of International Trade and Economic Affairs of the Ministry of Commerce;
- (b) in the case of Costa Rica, the Director General of Foreign Trade of the Ministry of Foreign Trade (*Director General de Comercio Exterior del Ministerio de Comercio Exterior*),

or their successors.

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\* This is an Annex to Chapter 13 (Administration of the Agreement).