

Annex 1
referred to in Chapter 2

Schedules in relation to Article 2.4

Part 1
General Notes

1. For the purposes of Article 2.4, the following categories indicated in Column 4 and applicable terms and conditions set out in the notes indicated in Column 5 in each Party's Schedule, in Section 2 of Part 2 and Section 2 of Part 3, shall apply:

- (a) customs duties on originating goods classified under the tariff lines indicated with "A" shall be eliminated entirely, and such goods shall be duty free on the date of entry into force of this Agreement;
- (b) customs duties on originating goods classified under the tariff lines indicated with "B3" shall be eliminated, from the Base Rate to free, in four equal annual instalments beginning on the date of entry into force of this Agreement;
- (c) customs duties on originating goods classified under the tariff lines indicated with "B5" shall be eliminated, from the Base Rate to free, in six equal annual instalments beginning on the date of entry into force of this Agreement;
- (d) customs duties on originating goods classified under the tariff lines indicated with "B7" shall be eliminated, from the Base Rate to free, in eight equal annual instalments beginning on the date of entry into force of this Agreement;
- (e) customs duties on originating goods classified under the tariff lines indicated with "B10" shall be eliminated, from the Base Rate to free, in 11 equal annual instalments beginning on the date of entry into force of this Agreement;

- (f) customs duties on originating goods classified under the tariff lines indicated with "B10*" shall be eliminated, from the Base Rate to free, effective on the first day of the 11th year;
- (g) customs duties on originating goods classified under the tariff lines indicated with "B15" shall be eliminated, from the Base Rate to free, in 16 equal annual instalments beginning on the date of entry into force of this Agreement;
- (h) customs duties on originating goods classified under the tariff lines indicated with "B20" shall be eliminated, from the Base Rate to free, in 21 equal annual instalments beginning on the date of entry into force of this Agreement;
- (i) customs duties on originating goods classified under the tariff lines indicated with "P" shall be reduced in accordance with the terms and conditions set out in the notes indicated in Column 5 in each Party's Schedule;
- (j) customs duties on originating goods classified under the tariff lines indicated with "Q" shall be as provided for in the terms and conditions set out in the notes indicated in Column 5 in each Party's Schedule;
- (k) originating goods classified under the tariff lines indicated with "R" shall be excluded from any tariff commitment referred to in subparagraphs (a) through (j), and the customs duties on those originating goods shall be subject to negotiations provided for in the terms and conditions set out in the notes indicated in Column 5 in each Party's Schedule; and
- (l) originating goods classified under the tariff lines indicated with "X" shall be excluded from any tariff commitment referred to in subparagraphs (a) through (k).

2. Unless otherwise provided for in this Annex, for the purposes of the elimination or reduction of customs duties in accordance with this Annex, in the case of *ad valorem* duties any fraction less than 0.1 of a percentage point shall be rounded to the nearest one decimal place (in the case of 0.05 percent, the fraction is rounded to 0.1 percent), and in the case of specific duties any fraction smaller than 0.01 of the official monetary unit of each Party shall be rounded to the nearest two decimal places (in the case of 0.005, the fraction is rounded to 0.01).

3. This Annex is made based on the Harmonized System, as amended on January 1, 2012.

4. For the purposes of this Annex, the term "Base Rate", as specified in Column 3 of each Party's Schedule means the starting point of elimination or reduction of customs duties.

5. For the purposes of implementing equal annual instalments, the following shall apply:

- (a) the reduction for the first year shall take place on the date of entry into force of this Agreement; and
- (b) the subsequent annual reductions shall take place on April 1 of each following year.

6. For the purposes of this Annex, the term "year" means, with respect to the first year, the period from the date of entry into force of this Agreement until the following March 31 and, with respect to each subsequent year, the twelve-month period which starts on April 1 of that year.

Part 2

Section 1
Notes for Schedule of Japan

1. The terms and conditions in the following notes indicated with (1) through (16) shall apply to originating goods with the corresponding number in Column 5 of Section 2.

- (1) The rate of customs duty shall be reduced, from 13.20 yen per kilogram to 11.88 yen per kilogram, in six equal annual instalments beginning on the date of entry into force of this Agreement.
- (2) The rate of customs duty shall be reduced, from 8.50 yen per kilogram to 3.78 yen per kilogram, in six equal annual instalments beginning on the date of entry into force of this Agreement.
- (3) The rate of customs duty shall be reduced, from 29.8 percent to 25 percent, in six equal annual instalments beginning on the date of entry into force of this Agreement.
- (4) The rate of customs duty shall be reduced, from 24 yen per kilogram to 12 yen per kilogram, in 11 equal annual instalments beginning on the date of entry into force of this Agreement.
- (5) The rate of customs duty shall be reduced, from 18 percent to 10 percent, in six equal annual instalments beginning on the date of entry into force of this Agreement.
- (6) The rate of customs duty shall be reduced, from 24 percent to 15 percent, in 11 equal annual instalments beginning on the date of entry into force of this Agreement.
- (7) The rate of customs duty shall be reduced, from 23.8 percent to 19 percent, in six equal annual instalments beginning on the date of entry into force of this Agreement.

- (8) The rate of customs duty shall be reduced, from 21.3 percent to 17 percent, in six equal annual instalments beginning on the date of entry into force of this Agreement.
- (9) (a) A tariff rate quota shall be applied in accordance with the following:
- (i) the aggregate quota quantity for each year shall be one metric ton;
 - (ii) the in-quota rate of customs duty on the originating goods shall be free; and
 - (iii) for the purposes of subparagraphs (i) and (ii), the tariff rate quota shall be implemented through a certificate of tariff rate quota issued by the importing Party on the basis of the certificate issued by the exporting Party for each export.
- (b) The originating goods classified under the tariff lines indicated with "(9)" shall be accompanied by a certificate of a good for the preferential tariff treatment in accordance with this Annex.
- (c) In accordance with paragraph 2 of Article 2.4, the Parties shall negotiate on issues such as improving market access conditions in the fifth year and, in the year following a year when the imported amount of the originating goods classified under the tariff lines indicated with "(9)" exceeds one metric ton, shall negotiate on the aggregate quota quantity thereafter.
- (d) The originating goods classified under the tariff lines indicated with "(9)" other than those imported under the tariff rate quota shall be excluded from any tariff commitment referred to in subparagraphs 1(a) through (k) of Part 1.

- (10) (a) A tariff rate quota shall be applied in accordance with the following:
- (i) the aggregate quota quantity for each year shall be one metric ton;
 - (ii) the in-quota rate of customs duty on the originating goods shall be free; and
 - (iii) for the purposes of subparagraphs (i) and (ii), the tariff rate quota shall be implemented through a certificate of tariff rate quota issued by the importing Party on the basis of the certificate issued by the exporting Party for each export.
- (b) In accordance with paragraph 2 of Article 2.4, the Parties shall negotiate on issues such as improving market access conditions in the fifth year and, in the year following a year when the imported amount of the originating goods classified under the tariff line indicated with "(10)" exceeds one metric ton, shall negotiate on the aggregate quota quantity thereafter.
- (c) The originating goods classified under the tariff line indicated with "(10)" other than those imported under the tariff rate quota shall be excluded from any tariff commitment referred to in subparagraphs 1(a) through (k) of Part 1.
- (11) (a) A tariff rate quota shall be applied in accordance with the following:
- (i) the aggregate quota quantity for each year shall be as follows:
 - (A) one metric ton for the first year;
 - (B) 1.1 metric tons for the second year;

- (C) 1.2 metric tons for the third year;
 - (D) 1.3 metric tons for the fourth year;
 - (E) 1.4 metric tons for the fifth year; and
 - (F) 1.5 metric tons for the sixth year and for each subsequent year;
- (ii) the in-quota rate of customs duty on the originating goods shall be 12.8 percent; and
 - (iii) for the purposes of subparagraphs (i) and (ii), the tariff rate quota shall be implemented through a certificate of tariff rate quota issued by the importing Party on the basis of the certificate issued by the exporting Party for each export.
- (b) In accordance with paragraph 2 of Article 2.4, the Parties shall negotiate, in the fifth year, on issues such as improving market access conditions.
 - (c) The originating goods classified under the tariff line indicated with "(11)" other than those imported under the tariff rate quota shall be excluded from any tariff commitment referred to in subparagraphs 1(a) through (k) of Part 1.
- (12) (a) A tariff rate quota shall be applied in accordance with the following:
 - (i) the aggregate quota quantity for each year shall be as follows:
 - (A) 60 metric tons for the first year;
 - (B) 88 metric tons for the second year;

- (C) 116 metric tons for the third year;
 - (D) 144 metric tons for the fourth year;
 - (E) 172 metric tons for the fifth year; and
 - (F) 200 metric tons for the sixth year and for each subsequent year;
- (ii) the in-quota rate of customs duty on the originating goods shall be as follows:
- (A) the in-quota rate of customs duty on the originating goods indicated with one asterisk ("*") in Column 2 shall be 17 percent;
 - (B) the in-quota rate of customs duty on the originating goods indicated with two asterisks ("**") in Column 2 shall be 20 percent;
 - (C) the in-quota rate of customs duty on the originating goods indicated with three asterisks ("***") in Column 2 shall be 8 percent;
 - (D) the in-quota rate of customs duty on the originating goods indicated with four asterisks ("****") in Column 2 shall be 36 percent; and
 - (E) the in-quota rate of customs duty on the originating goods indicated with five asterisks ("*****") in Column 2 shall be 40 percent; and

- (iii) for the purposes of subparagraphs (i) and (ii), the tariff rate quota shall be implemented through a certificate of tariff rate quota issued by the importing Party on the basis of the certificate issued by the exporting Party for each export.
 - (b) In accordance with paragraph 2 of Article 2.4, the Parties shall negotiate on issues such as improving market access conditions, in the fifth year or the year when the Government of Japan designates, upon receiving an application by the Government of Mongolia, Mongolian heat-processing facilities of meat derived from cloven-hoofed animals and its products as the facilities which are eligible to conduct heat-processing of such meat and its products for exportation to Japan through necessary procedures including on-site inspection, whichever comes first.
 - (c) The originating goods classified under the tariff lines indicated with "(12)" other than those imported under the tariff rate quota shall be excluded from any tariff commitment referred to in subparagraphs 1(a) through (k) of Part 1.
- (13) (a) A tariff rate quota shall be applied in accordance with the following:
- (i) the aggregate quota quantity for each year shall be one metric ton;
 - (ii) the in-quota rate of customs duty on the originating goods shall be free; and
 - (iii) for the purposes of subparagraphs (i) and (ii), the tariff rate quota shall be implemented through a certificate of tariff rate quota issued by the importing Party on the basis of the certificate issued by the exporting Party for each export.

- (b) The originating goods classified under the tariff lines indicated with "(13)" shall be accompanied by a certificate of a good for the preferential tariff treatment in accordance with this Annex.
 - (c) In accordance with paragraph 2 of Article 2.4, the Parties shall negotiate on issues such as improving market access conditions in the fifth year and, in the year following a year when the imported amount of the originating goods classified under the tariff lines indicated with "(13)" exceeds one metric ton, shall negotiate on the aggregate quota quantity thereafter.
 - (d) The originating goods classified under the tariff lines indicated with "(13)" other than those imported under the tariff rate quota shall be excluded from any tariff commitment referred to in subparagraphs 1(a) through (k) of Part 1.
- (14) In accordance with paragraph 2 of Article 2.4, the Parties shall negotiate, in the fifth year, on issues such as improving market access conditions.
- (15) In accordance with paragraph 2 of Article 2.4, the Parties shall negotiate on issues such as improving market access conditions, in the fifth year or the year when the Parties agree, after Mongolia or a part of it is officially recognized by the International Office of Epizootics as a Foot and Mouth Disease free country or zone respectively and based on the risk assessment conducted by the Government of Japan, that the import of meat derived from cloven-hoofed animals and its products from Mongolia involves no disease risk, whichever comes first.
- (16) The originating goods classified under the tariff line indicated with "(16)" shall be accompanied by a certificate of a good for the preferential tariff treatment in accordance with this Annex.

2. Paragraph 2 of Part 1 shall not be applied to the case of customs duties on originating goods classified in HS 0703.10, 7403.11, 7403.12, 7403.13, 7403.19, 7801.10, 7901.11 and 7901.12, derived from the difference between the value for customs duty and the value specified in Column 3 of Section 2.

3. For the purposes of implementing tariff rate quota, where the first year is less than 12 months, the aggregate quota quantity for the first year set out in this Section shall be reduced to a part of the aggregate quota quantity that is proportional to the number of complete months remaining in the first year. For the purposes of this note, any fraction of less than 1.0 shall be rounded to the nearest whole number (in the case of 0.5, the fraction is rounded to 1.0), provided that the unit specified in relevant notes in this Section shall apply.

4. For the purposes of implementing tariff rate quota and certificate of a good under this Section, the detailed regulations will be provided for in the Operational Procedures.

Section 2
Schedule of Japan

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| Chapter 1 | Live animals | | | |
| 01.01 | Live horses, asses, mules and hinnies. | | | |
| | - Horses: | | | |
| 0101.21 | -- Pure-bred breeding animals: | | | |
| | Certified as being those other than Thoroughbred, Thoroughbred-grade, Arab, Anglo-Arab or Arab-grade horses (hereinafter referred to as "light-breed horses") in accordance with the provisions of a Cabinet Order | | A | |
| | Other: | | | |
| | "Light-breed horses" certified as being those used for purposes other than horse-race and as being not pregnant in accordance with the provisions of a Cabinet Order | | A | |
| | Other | | X | |
| 0101.29 | -- Other: | | | |
| | Certified as being not "light-breed horses" in accordance with the provisions of a Cabinet Order | | A | |
| | Other: | | | |
| | "Light-breed horses" certified as being those used for purposes other than horse-race and as being not pregnant in accordance with the provisions of a Cabinet Order | | A | |
| | Other | | X | |
| 0101.30 | - Asses | | A | |
| 0101.90 | - Other | | A | |
| 01.02 | Live bovine animals. | | | |
| | - Cattle: | | | |
| 0102.21 | -- Pure-bred breeding animals | | A | |
| 0102.29 | -- Other | | X | |
| | - Buffalo: | | | |
| 0102.31 | -- Pure-bred breeding animals | | A | |
| 0102.39 | -- Other | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 0102.90 | - Other: Pure-bred breeding animals Other | | A X | |
| 01.03 | Live swine. | | | |
| 0103.10 | - Pure-bred breeding animals - Other: | | A | |
| 0103.91 | -- Weighing less than 50 kg | | X | |
| 0103.92 | -- Weighing 50 kg or more | | X | |
| 01.04 | Live sheep and goats. | | A | |
| 01.05 | Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i> , ducks, geese, turkeys and guinea fowls. | | A | |
| 01.06 | Other live animals. | | A | |
| Chapter 2 | Meat and edible meat offal | | | |
| 02.01 | Meat of bovine animals, fresh or chilled. | | X | |
| 02.02 | Meat of bovine animals, frozen. | | | |
| 0202.10 | - Carcasses and half-carcasses | | X | |
| 0202.20 | - Other cuts with bone in | | R | (15) |
| 0202.30 | - Boneless | | R | (15) |
| 02.03 | Meat of swine, fresh, chilled or frozen. - Fresh or chilled: | | | |
| 0203.11 | -- Carcasses and half-carcasses: Of wild boars Other | | A X | |
| 0203.12 | -- Hams, shoulders and cuts thereof, with bone in: Of wild boars Other | | A X | |
| 0203.19 | -- Other: Of wild boars Other | | A X | |
| 0203.21 | - Frozen: -- Carcasses and half-carcasses: Of wild boars | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | Other | | X | |
| 0203.22 | -- Hams, shoulders and cuts thereof, with bone in: | | | |
| | Of wild boars | | A | |
| | Other | | X | |
| 0203.29 | -- Other: | | | |
| | Of wild boars | | A | |
| | Other | | X | |
| 02.04 | Meat of sheep or goats, fresh, chilled or frozen. | | A | |
| 0205.00 | Meat of horses, asses, mules or hinnies, fresh, chilled or frozen. | | A | |
| 02.06 | Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen. | | | |
| 0206.10 | - Of bovine animals, fresh or chilled | | X | |
| | - Of bovine animals, frozen: | | | |
| 0206.21 | -- Tongues | | X | |
| 0206.22 | -- Livers | | X | |
| 0206.29 | -- Other | | X | |
| 0206.30 | - Of swine, fresh or chilled: | | | |
| | Of wild boars | | A | |
| | Other | | X | |
| | - Of swine, frozen: | | | |
| 0206.41 | -- Livers: | | | |
| | Of wild boars | | A | |
| | Other | | X | |
| 0206.49 | -- Other: | | | |
| | Of wild boars | | A | |
| | Other | | X | |
| 0206.80 | - Other, fresh or chilled | | A | |
| 0206.90 | - Other, frozen | | A | |
| 02.07 | Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen. | | | |
| | - Of fowls of the species <i>Gallus domesticus</i> : | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 0207.11 | -- Not cut in pieces, fresh or chilled | | X | |
| 0207.12 | -- Not cut in pieces, frozen | | X | |
| 0207.13 | -- Cuts and offal, fresh or chilled | | X | |
| 0207.14 | -- Cuts and offal, frozen: | | | |
| | Livers | | A | |
| | Other | | X | |
| | - Of turkeys: | | | |
| 0207.24 | -- Not cut in pieces, fresh or chilled | | A | |
| 0207.25 | -- Not cut in pieces, frozen | | A | |
| 0207.26 | -- Cuts and offal, fresh or chilled | | A | |
| 0207.27 | -- Cuts and offal, frozen | | A | |
| | - Of ducks: | | | |
| 0207.41 | -- Not cut in pieces, fresh or chilled | 9.6% | B10 | |
| 0207.42 | -- Not cut in pieces, frozen | | A | |
| 0207.43 | -- Fatty livers, fresh or chilled | | A | |
| 0207.44 | -- Other, fresh or chilled | 9.6% | B10 | |
| 0207.45 | -- Other, frozen | | A | |
| | - Of geese: | | | |
| 0207.51 | -- Not cut in pieces, fresh or chilled | | A | |
| 0207.52 | -- Not cut in pieces, frozen | | A | |
| 0207.53 | -- Fatty livers, fresh or chilled | | A | |
| 0207.54 | -- Other, fresh or chilled | | A | |
| 0207.55 | -- Other, frozen | | A | |
| 0207.60 | - Of guinea fowls | | A | |
| 02.08 | Other meat and edible meat offal, fresh, chilled or frozen. | | A | |
| 02.09 | Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked. | | A | |
| 02.10 | Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal. | | | |
| | - Meat of swine: | | | |
| 0210.11 | -- Hams, shoulders and cuts thereof, with bone in | | X | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 0210.12 | -- Bellies (streaky) and cuts thereof | | X | |
| 0210.19 | -- Other | | X | |
| 0210.20 | - Meat of bovine animals | | X | |
| | - Other, including edible flours and meals of meat or meat offal: | | | |
| 0210.91 | -- Of primates | | A | |
| 0210.92 | -- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia): | | | |
| | Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia) | 4.2% | B10 | |
| | Other | | X | |
| 0210.93 | -- Of reptiles (including snakes and turtles) | | A | |
| 0210.99 | -- Other: | | | |
| | Of swine | | X | |
| | Of bovine animals | | R | (15) |
| | Other | 4.2% | B10 | |
| Chapter 3 | Fish and crustaceans, molluscs and other aquatic invertebrates | | | |
| 03.01 | Live fish. | | | |
| | - Ornamental fish: | | | |
| 0301.11 | -- Freshwater: | | | |
| | Carp (<i>Cyprinus spp.</i>) and gold-fish (<i>Carassius auratus</i>) | 3.5% | B10 | |
| | Other | | A | |
| 0301.19 | -- Other | | A | |
| | - Other live fish: | | | |
| 0301.91 | -- 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>): | | | |
| | Fry for fish culture | | A | |
| | Other | 3.5% | B10 | |
| 0301.92 | -- Eels (<i>Anguilla spp.</i>): | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | Fry for fish culture | | A | |
| | Other | | X | |
| 0301.93 | -- Carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>): | | | |
| | Fry for fish culture | | A | |
| | Other | 3.5% | B7 | |
| 0301.94 | -- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>): | | | |
| | Fry for fish culture | | A | |
| | Other | | X | |
| 0301.95 | -- Southern bluefin tunas (<i>Thunnus maccoyii</i>): | | | |
| | Fry for fish culture | | A | |
| | Other | | X | |
| 0301.99 | -- Other: | | | |
| | Fry for fish culture | | A | |
| | Other: | | | |
| | Nishin (<i>Clupea spp.</i>), Tara (<i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i>), Buri (<i>Seriola spp.</i>), Saba (<i>Scomber spp.</i>), Iwashi (<i>Etrumeus spp.</i> , <i>Sardinops spp.</i> and <i>Engraulis spp.</i>), Aji (<i>Trachurus spp.</i> and <i>Decapterus spp.</i>) and Samma (<i>Cololabis spp.</i>) | | X | |
| | Other | 3.5% | B10 | |
| 03.02 | Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04. | | | |
| | - Salmonidae, excluding livers and roes: | | | |
| 0302.11 | -- 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>) | | X | |
| 0302.13 | -- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>) | | X | |
| 0302.14 | -- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>) | | X | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 0302.19 | -- Other - 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: | | X | |
| 0302.21 | -- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>) | 3.5% | B10 | |
| 0302.22 | -- Plaice (<i>Pleuronectes platessa</i>) | 3.5% | B10 | |
| 0302.23 | -- Sole (<i>Solea spp.</i>) | 3.5% | B10 | |
| 0302.24 | -- Turbots (<i>Psetta maxima</i>) | 3.5% | B10 | |
| 0302.29 | -- Other - Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes: | 3.5% | B10 | |
| 0302.31 | -- Albacore or longfinned tunas (<i>Thunnus alalunga</i>) | | X | |
| 0302.32 | -- Yellowfin tunas (<i>Thunnus albacares</i>) | | X | |
| 0302.33 | -- Skipjack or stripe-bellied bonito | | X | |
| 0302.34 | -- Bigeye tunas (<i>Thunnus obesus</i>) | | X | |
| 0302.35 | -- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> and <i>Thunnus orientalis</i>) | | X | |
| 0302.36 | -- Southern bluefin tunas (<i>Thunnus maccoyii</i>) | | X | |
| 0302.39 | -- Other - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis spp.</i>), sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), jack and horse mackerel (<i>Trachurus spp.</i>), cobia (<i>Rachycentron canadum</i>) and swordfish (<i>Xiphias gladius</i>), excluding livers and roes: | | X | |
| 0302.41 | -- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>) | | X | |
| 0302.42 | -- Anchovies (<i>Engraulis spp.</i>) | | X | |
| 0302.43 | -- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>): | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | Of <i>Sardinops</i> spp. | | X | |
| | Other | 3.5% | B10 | |
| 0302.44 | -- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>) | | X | |
| 0302.45 | -- Jack and horse mackerel (<i>Trachurus</i> spp.) | | X | |
| 0302.46 | -- Cobia (<i>Rachycentron canadum</i>) | 3.5% | B10 | |
| 0302.47 | -- Swordfish (<i>Xiphias gladius</i>) | | X | |
| | - Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , excluding livers and roes: | | | |
| 0302.51 | -- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>) | | X | |
| 0302.52 | -- Haddock (<i>Melanogrammus aeglefinus</i>) | 3.5% | B10 | |
| 0302.53 | -- Coalfish (<i>Pollachius virens</i>) | 3.5% | B10 | |
| 0302.54 | -- Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.) | | X | |
| 0302.55 | -- Alaska Pollack (<i>Theragra chalcogramma</i>) | | X | |
| 0302.56 | -- Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>) | 3.5% | B10 | |
| 0302.59 | -- Other | | X | |
| | - Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.), excluding livers and roes: | | | |
| 0302.71 | -- Tilapias (<i>Oreochromis</i> spp.) | 3.5% | B10 | |
| 0302.72 | -- Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.) | 3.5% | B10 | |
| 0302.73 | -- Carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>) | 3.5% | B10 | |
| 0302.74 | -- Eels (<i>Anguilla</i> spp.) | 3.5% | B10 | |
| 0302.79 | -- Other | 3.5% | B10 | |
| | - Other fish, excluding livers and roes: | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|--|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 0302.81 | -- Dogfish and other sharks | 2.5% | B10 | |
| 0302.82 | -- Rays and skates (<i>Rajidae</i>) | 3.5% | B10 | |
| 0302.83 | -- Toothfish (<i>Dissostichus spp.</i>) | 3.5% | B10 | |
| 0302.84 | -- Seabass (<i>Dicentrarchus spp.</i>) | 3.5% | B10 | |
| 0302.85 | -- Sea bream (<i>Sparidae</i>) | 2% | B10 | |
| 0302.89 | -- Other: Nishin (<i>Clupea spp.</i>), Buri (<i>Seriola spp.</i>), Saba (<i>Scomber spp.</i>), Iwashi (<i>Etrumeus spp.</i>), Aji (<i>Decapterus spp.</i>) and Samma (<i>Cololabis spp.</i>) Other: Barracouta (<i>Sphyraenidae</i> and <i>Gempylidae</i>) and king-clip (<i>Genypterus spp.</i>) Other: Marlin (<i>Istiophoridae</i>) Other | | X B10 X B10 | |
| 0302.90 | - Livers and roes: Hard roes of Nishin (<i>Clupea spp.</i>) and Tara (<i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i>): Hard roes of Nishin (<i>Clupea spp.</i>) Hard roes of Tara (<i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i>) Other | | | |
| 03.03 | Fish, frozen, excluding fish fillets and other fish meat of heading 03.04. - Salmonidae, excluding livers and roes: | | | |
| 0303.11 | -- Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>) | | X | |
| 0303.12 | -- Other Pacific salmon (<i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>) | | X | |
| 0303.13 | -- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>) | | X | |
| 0303.14 | -- 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>) | | X | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 0303.19 | -- Other - Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>), excluding livers and roes: | | X | |
| 0303.23 | -- Tilapias (<i>Oreochromis spp.</i>) | 3.5% | B10 | |
| 0303.24 | -- Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>) | 3.5% | B10 | |
| 0303.25 | -- Carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>) | 3.5% | B10 | |
| 0303.26 | -- Eels (<i>Anguilla spp.</i>) | 3.5% | B10 | |
| 0303.29 | -- Other - 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: | 3.5% | B10 | |
| 0303.31 | -- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>) | 3.5% | B10 | |
| 0303.32 | -- Plaice (<i>Pleuronectes platessa</i>) | 3.5% | B10 | |
| 0303.33 | -- Sole (<i>Solea spp.</i>) | 3.5% | B10 | |
| 0303.34 | -- Turbots (<i>Psetta maxima</i>) | 3.5% | B10 | |
| 0303.39 | -- Other - Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes: | 3.5% | B10 | |
| 0303.41 | -- Albacore or longfinned tunas (<i>Thunnus alalunga</i>) | | X | |
| 0303.42 | -- Yellowfin tunas (<i>Thunnus albacares</i>) | | X | |
| 0303.43 | -- Skipjack or stripe-bellied bonito | | X | |
| 0303.44 | -- Bigeye tunas (<i>Thunnus obesus</i>) | | X | |
| 0303.45 | -- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>) | | X | |
| 0303.46 | -- Southern bluefin tunas (<i>Thunnus maccoyii</i>) | | X | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|--------------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 0303.49 | -- Other - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), jack and horse mackerel (<i>Trachurus</i> spp.), cobia (<i>Rachycentron canadum</i>) and swordfish (<i>Xiphias gladius</i>), excluding livers and roes: | | X | |
| 0303.51 | -- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>) | | X | |
| 0303.53 | -- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>): Of <i>Sardinops</i> spp. Other | 3.5% | X B10 | |
| 0303.54 | -- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>) | | X | |
| 0303.55 | -- Jack and horse mackerel (<i>Trachurus</i> spp.) | | X | |
| 0303.56 | -- Cobia (<i>Rachycentron canadum</i>) | 3.5% | B10 | |
| 0303.57 | -- Swordfish (<i>Xiphias gladius</i>) - Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , excluding livers and roes: | | X | |
| 0303.63 | -- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>) | | X | |
| 0303.64 | -- Haddock (<i>Melanogrammus aeglefinus</i>) | 3.5% | B10 | |
| 0303.65 | -- Coalfish (<i>Pollachius virens</i>) | 3.5% | B10 | |
| 0303.66 | -- Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.): Of <i>Merluccius</i> spp. Of <i>Urophycis</i> spp. | 3.5% | X B10 | |
| 0303.67 | -- Alaska Pollack (<i>Theragra chalcogramma</i>) | | X | |
| 0303.68 | -- Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>) | 3.5% | B10 | |
| 0303.69 | -- Other: Tara (<i>Gadus</i> spp., <i>Theragra</i> spp.) | | X | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | Other | 3.5% | B10 | |
| | - Other fish, excluding livers and roes: | | | |
| 0303.81 | -- Dogfish and other sharks | 2.5% | B10 | |
| 0303.82 | -- Rays and skates (<i>Rajidae</i>) | 3.5% | B10 | |
| 0303.83 | -- Toothfish (<i>Dissostichus spp.</i>) | 3.5% | B10 | |
| 0303.84 | -- Seabass (<i>Dicentrarchus spp.</i>) | 3.5% | B10 | |
| 0303.89 | -- Other: | | | |
| | Nishin (<i>Clupea spp.</i>), Buri (<i>Seriola spp.</i>), Saba (<i>Scomber spp.</i>), Iwashi (<i>Etrumeus spp.</i> and <i>Engraulis spp.</i>), Aji (<i>Decapterus spp.</i>) and Samma (<i>Cololabis spp.</i>) | | X | |
| | Other: | | | |
| | Barracouta (<i>Sphyraenidae</i> and <i>Gempylidae</i>), king-clip (<i>Genypterus spp.</i>) and sea breams (<i>Sparidae</i>) | 2% | B10 | |
| | Shishamo | 2.8% | B10 | |
| | Other: | | | |
| | Marlin (<i>Istiophoridae</i>) | | X | |
| | Other | 3.5% | B10 | |
| 0303.90 | - Livers and roes: | | | |
| | Hard roes of Nishin (<i>Clupea spp.</i>) | 4% | B10 | |
| | Hard roes of Tara (<i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i>) | | X | |
| | Other | 3.5% | B10 | |
| 03.04 | Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen. | | | |
| | - Fresh or chilled fillets of tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>): | | | |
| 0304.31 | -- Tilapias (<i>Oreochromis spp.</i>) | 3.5% | B10 | |
| 0304.32 | -- Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>) | 3.5% | B10 | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 0304.33 | -- Nile perch (<i>Lates niloticus</i>) | 3.5% | B10 | |
| 0304.39 | -- Other | | X | |
| | - Fresh or chilled fillets of other fish: | | | |
| 0304.41 | -- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</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>) | | X | |
| 0304.42 | -- 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>) | | X | |
| 0304.43 | -- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>) | 3.5% | B10 | |
| 0304.44 | -- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> : | | | |
| | Tara (<i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i>) | | X | |
| | Other | 3.5% | B10 | |
| 0304.45 | -- Swordfish (<i>Xiphias gladius</i>) | | X | |
| 0304.46 | -- Toothfish (<i>Dissostichus spp.</i>) | 3.5% | B10 | |
| 0304.49 | -- Other: | | | |
| | Nishin (<i>Clupea spp.</i>), Buri (<i>Seriola spp.</i>), Saba (<i>Scomber spp.</i>), Iwashi (<i>Etrumeus spp.</i> , <i>Sardinops spp.</i> and <i>Engraulis spp.</i>), Aji (<i>Trachurus spp.</i> and <i>Decapterus spp.</i>) and Samma (<i>Cololabis spp.</i>) | | X | |
| | Other: | | | |
| | Bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>) and Southern bluefin tunas (<i>Thunnus maccoyii</i>) | | X | |
| | Other | 3.5% | B10 | |
| | - Other, fresh or chilled: | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|----------------------------|------------------------------------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 0304.51 | -- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>) | 3.5% | B10 | |
| 0304.52 | -- Salmonidae | | X | |
| 0304.53 | -- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> : Tara (<i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i>) Other | 3.5% | B10 | |
| 0304.54 | -- Swordfish (<i>Xiphias gladius</i>) | | X | |
| 0304.55 | -- Toothfish (<i>Dissostichus spp.</i>) | 3.5% | B10 | |
| 0304.59 | -- Other: Nishin (<i>Clupea spp.</i>), Buri (<i>Seriola spp.</i>), Saba (<i>Scomber spp.</i>), Iwashi (<i>Etrumeus spp.</i> , <i>Sardinops spp.</i> and <i>Engraulis spp.</i>), Aji (<i>Trachurus spp.</i> and <i>Decapterus spp.</i>) and Samma (<i>Cololabis spp.</i>) Other: Barracouta (<i>Sphyraenidae</i> and <i>Gempylidae</i>), king-clip (<i>Genypterus spp.</i>) and sea breams (<i>Sparidae</i>) Dogfish and other sharks Other: Bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>) and Southern bluefin tunas (<i>Thunnus maccoyii</i>) Other | 2% 2.5% 3.5% | B10 B10 X B10 | |
| | - Frozen fillets of tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>): | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|--------------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 0304.61 | -- Tilapias (<i>Oreochromis spp.</i>) | 3.5% | B10 | |
| 0304.62 | -- Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>) | 3.5% | B10 | |
| 0304.63 | -- Nile perch (<i>Lates niloticus</i>) | 3.5% | B10 | |
| 0304.69 | -- Other - Frozen fillets of fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> : | 3.5% | B10 | |
| 0304.71 | -- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>) | | X | |
| 0304.72 | -- Haddock (<i>Melanogrammus aeglefinus</i>) | 3.5% | B10 | |
| 0304.73 | -- Coalfish (<i>Pollachius virens</i>) | 3.5% | B10 | |
| 0304.74 | -- Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>): Of <i>Merluccius spp.</i> Of <i>Urophycis spp.</i> | | X B10 | |
| 0304.75 | -- Alaska Pollack (<i>Theragra chalcogramma</i>) | | X | |
| 0304.79 | -- Other: Tara (<i>Gadus spp.</i> and <i>Theragra spp.</i>) Other - Frozen fillets of other fish: | | X B10 | |
| 0304.81 | -- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tschawytscha</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>) | | X | |
| 0304.82 | -- 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>) | | X | |
| 0304.83 | -- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>) | 3.5% | B10 | |
| 0304.84 | -- Swordfish (<i>Xiphias gladius</i>) | | X | |
| 0304.85 | -- Toothfish (<i>Dissostichus spp.</i>) | | X | |
| 0304.86 | -- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>) | | X | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | Barracouta (<i>Sphyraenidae</i> and <i>Gempylidae</i>), king-clip (<i>Genypterus spp.</i>) and sea breams (<i>Sparidae</i>) | 2% | B10 | |
| | Dogfish and other sharks | 2.5% | B10 | |
| | Shishamo | 2.8% | B10 | |
| | Other: | | | |
| | Bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>), Itoyori, Surimi and Southern bluefin tunas (<i>Thunnus maccoyii</i>) | | X | |
| | Other | 3.5% | B10 | |
| 03.05 | 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. | | | |
| 0305.10 | - Flours, meals and pellets of fish, fit for human consumption | | X | |
| 0305.20 | - Livers and roes of fish, dried, smoked, salted or in brine: | | | |
| | Hard roes of Nishin (<i>Clupea spp.</i>) other than Nishin roes on the tangles | 8.4% | B10 | |
| | Hard roes of Salmonidae | | X | |
| | Hard roes of Tara (<i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i>) and Nishin roes on the tangles: | | | |
| | Hard roes of Tara (<i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i>) | | X | |
| | Nishin roes on the tangles | 10% | B10 | |
| | Other | | A | |
| | - Fish fillets, dried, salted or in brine, but not smoked: | | | |
| 0305.31 | -- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>) | 10.5% | B10 | |
| 0305.32 | -- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> : | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | Tara (<i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i>) | | X | |
| 0305.39 | Other -- Other: Salmonidae Other: Nishin (<i>Clupea spp.</i>), Buri (<i>Seriola spp.</i>), Saba (<i>Scomber spp.</i>), Iwashi (<i>Etrumeus spp.</i> , <i>Sardinops spp.</i> and <i>Engraulis spp.</i>), Aji (<i>Trachurus spp.</i> and <i>Decapterus spp.</i>) and Samma (<i>Cololabis spp.</i>) | 10.5% | B10 | |
| | Other | 10.5% | B10 | |
| 0305.41 | - Smoked fish, including fillets, other than edible fish offal: -- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</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>) | | X | |
| 0305.42 | -- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>) | 10% | B10 | |
| 0305.43 | -- 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>) | | X | |
| 0305.44 | -- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>) | 10% | B10 | |
| 0305.49 | -- Other - Dried fish, other than edible fish offal, whether or not salted but not smoked: | 10% | B10 | |
| 0305.51 | -- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>) | | X | |
| 0305.59 | -- Other: Salmonidae | | X | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | Other: Nishin (<i>Clupea spp.</i>), Tara (<i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i>), Buri (<i>Seriola spp.</i>), Saba (<i>Scomber spp.</i>), Iwashi (<i>Etrumeus spp.</i> , <i>Sardinops spp.</i> and <i>Engraulis spp.</i>), Aji (<i>Trachurus spp.</i> and <i>Decapterus spp.</i>) and Samma (<i>Cololabis spp.</i>) Other | | X | |
| | - Fish, salted but not dried or smoked and fish in brine, other than edible fish offal: | 10.5% | B10 | |
| 0305.61 | -- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>) | | X | |
| 0305.62 | -- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>) | | X | |
| 0305.63 | -- Anchovies (<i>Engraulis spp.</i>) | | X | |
| 0305.64 | -- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>) | | X | |
| 0305.69 | -- Other - Fish fins, heads, tails, maws and other edible fish offal: | | X | |
| 0305.71 | -- Shark fins: Smoked | 10% | B10 | |
| | Other | | X | |
| 0305.72 | -- Fish heads, tails and maws: Smoked: 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>) Other: | | X | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | |
|--|--|-----------|----------|----------|--|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note | |
| 0305.79 | Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>) and Tara (<i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i>) | 10% | B10 | | |
| | Other | 10% | B7 | | |
| | Dried: | | | | |
| | Salmonidae | | X | | |
| | Other: | | | | |
| | Nishin (<i>Clupea spp.</i>), Tara (<i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i>), Buri (<i>Seriola spp.</i>), Saba (<i>Scomber spp.</i>), Iwashi (<i>Etrumeus spp.</i> , <i>Sardinops spp.</i> and <i>Engraulis spp.</i>), Aji (<i>Trachurus spp.</i> and <i>Decapterus spp.</i>) and Samma (<i>Cololabis spp.</i>) | | | X | |
| | Other | 10.5% | B10 | | |
| | Salted or in brine | | | X | |
| | -- Other: | | | | |
| | Smoked: | | | | |
| | 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>) | | | X | |
| | Other | 10% | B10 | | |
| Dried: | | | | | |
| Salmonidae | | | X | | |
| Other: | | | | | |
| Nishin (<i>Clupea spp.</i>), Tara (<i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i>), Buri (<i>Seriola spp.</i>), Saba (<i>Scomber spp.</i>), Iwashi (<i>Etrumeus spp.</i> , <i>Sardinops spp.</i> and <i>Engraulis spp.</i>), Aji (<i>Trachurus spp.</i> and <i>Decapterus spp.</i>) and Samma (<i>Cololabis spp.</i>) | | | X | | |
| Other | 10.5% | B10 | | | |
| Salted or in brine | | | X | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 03.06 | Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; 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. | | | |
| | - Frozen: | | | |
| 0306.11 | -- Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>): | | | |
| | Smoked | 4.8% | B10 | |
| | Other | | A | |
| 0306.12 | -- Lobsters (<i>Homarus spp.</i>): | | | |
| | Smoked | 4.8% | B10 | |
| | Other | | A | |
| 0306.14 | -- Crabs: | | | |
| | Smoked | 9.6% | B10 | |
| | Other: | | | |
| | Tanner crabs (<i>Chionoecetes spp.</i>) | | X | |
| | Other | 4% | B10 | |
| 0306.15 | -- Norway lobsters (<i>Nephrops norvegicus</i>): | | | |
| | Smoked | 4.8% | B10 | |
| | Other | | A | |
| 0306.16 | -- Cold-water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>): | | | |
| | Smoked | 4.8% | B10 | |
| | Other | | A | |
| 0306.17 | -- Other shrimps and prawns: | | | |
| | Smoked | 4.8% | B10 | |
| | Other | | A | |
| 0306.19 | -- Other, including flours, meals and pellets of crustaceans, fit for human consumption: | | | |
| | Ebi: | | | |
| | Smoked | 4.8% | B10 | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | Other | | A | |
| | Other: | | | |
| | Smoked | 9.6% | B10 | |
| | Other | 7% | B10 | |
| | - Not frozen: | | | |
| 0306.21 | -- Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>): | | | |
| | Live, fresh or chilled | | A | |
| | Smoked | 4.8% | B10 | |
| | Other | 5% | B10 | |
| 0306.22 | -- Lobsters (<i>Homarus spp.</i>): | | | |
| | Live, fresh or chilled | | A | |
| | Smoked | 4.8% | B10 | |
| | Other | 5% | B10 | |
| 0306.24 | -- Crabs: | | | |
| | Live, fresh or chilled: | | | |
| | Tanner crabs (<i>Chionoecetes spp.</i>) | | X | |
| | Other | 4% | B10 | |
| | Smoked | 9.6% | B10 | |
| | Other | 10% | B10 | |
| 0306.25 | -- Norway lobsters (<i>Nephrops norvegicus</i>): | | | |
| | Live, fresh or chilled | | A | |
| | Smoked | 4.8% | B10 | |
| | Other | 5% | B10 | |
| 0306.26 | -- Cold-water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>): | | | |
| | Live, fresh or chilled | | A | |
| | Smoked | 4.8% | B10 | |
| | Other | 5% | B10 | |
| 0306.27 | -- Other shrimps and prawns: | | | |
| | Live, fresh or chilled | | A | |
| | Smoked | 4.8% | B10 | |
| | Other | 5% | B10 | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|--|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 0306.29 | -- Other, including flours, meals and pellets of crustaceans, fit for human consumption: Live, fresh or chilled: Ebi Other Smoked: Ebi Other Other: Ebi Other | | A B10 B10 B10 B10 B10 | |
| 03.07 | Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption. - Oysters: | | | |
| 0307.11 | -- Live, fresh or chilled | 7% | B10 | |
| 0307.19 | -- Other: Frozen Smoked Other - Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> : | | | |
| 0307.21 | -- Live, fresh or chilled | | X | |
| 0307.29 | -- Other - Mussels (<i>Mytilus spp.</i> , <i>Perna spp.</i>): | | X | |
| 0307.31 | -- Live, fresh or chilled | 7% | B10 | |
| 0307.39 | -- Other: Frozen Smoked: Adductors of shellfish Other Other | | | |
| | | 7% | B10 | |
| | | | | |
| | | | X | |
| | | 6.7% | B10 | |
| | | 10% | B10 | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | - Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola spp.</i>) and squid (<i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i>): | | | |
| 0307.41 | -- Live, fresh or chilled | | X | |
| 0307.49 | -- Other | | X | |
| | - Octopus (<i>Octopus spp.</i>): | | | |
| 0307.51 | -- Live, fresh or chilled | 7% | B10 | |
| 0307.59 | -- Other: | | | |
| | Frozen | 7% | B10 | |
| | Smoked | 6.7% | B10 | |
| | Other | 10% | B10 | |
| 0307.60 | - Snails, other than sea snails: | | | |
| | Live, fresh, chilled or frozen | 7% | B10 | |
| | Smoked | 6.7% | B10 | |
| | Other | 10% | B10 | |
| | - Clams, cockles and ark shells (families <i>Arcidae</i> , <i>Arctiidae</i> , <i>Cardiidae</i> , <i>Donacidae</i> , <i>Hiatellidae</i> , <i>Mactridae</i> , <i>Mesodesmatidae</i> , <i>Myidae</i> , <i>Semelidae</i> , <i>Solecurtidae</i> , <i>Solenidae</i> , <i>Tridacnidae</i> and <i>Veneridae</i>): | | | |
| 0307.71 | -- Live, fresh or chilled: | | | |
| | Adductors of shellfish | | X | |
| | Hard clam | 3.5% | B10 | |
| | Other: | | | |
| | Akagai (bloody clam), live and baby clam | 7% | B10 | |
| | Other | | X | |
| 0307.79 | -- Other: | | | |
| | Frozen: | | | |
| | Adductors of shellfish | | X | |
| | Hard clam | 3.5% | B10 | |
| | Other: | | | |
| | Baby clam | 7% | B10 | |
| | Other | | X | |
| | Smoked: | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | Adductors of shellfish | | X | |
| | Other | 6.7% | B10 | |
| | Other: | | | |
| | Adductors of shellfish | | X | |
| | Hard clam, salted or in brine | 5.3% | B10 | |
| | Other: | | | |
| | Hard clam, dried | 10% | B10 | |
| | Other | | X | |
| | - Abalone (<i>Haliotis spp.</i>): | | | |
| 0307.81 | -- Live, fresh or chilled | 7% | B10 | |
| 0307.89 | -- Other: | | | |
| | Frozen | 7% | B10 | |
| | Smoked | 6.7% | B10 | |
| | Other | | X | |
| | - Other, including flours, meals and pellets, fit for human consumption: | | | |
| 0307.91 | -- Live, fresh or chilled: | | | |
| | Adductors of shellfish, cuttle fish and squid | | X | |
| | Other: | | | |
| | Scallops (<i>Pectinidae</i>) | | X | |
| | Other: | | | |
| | Fresh water clam | 7% | B10 | |
| | Other | | X | |
| 0307.99 | -- Other: | | | |
| | Frozen: | | | |
| | Adductors of shellfish, cuttle fish and squid | | X | |
| | Other: | | | |
| | Scallops (<i>Pectinidae</i>) | | X | |
| | Other: | | | |
| | Fresh water clam | 7% | B10 | |
| | Other | | X | |
| | Smoked: | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | Cuttle fish and squid, scallops (<i>Pectinidae</i>) and adductors of shellfish | | X | |
| | Other | 6.7% | B10 | |
| | Other | | X | |
| 03.08 | Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption. | | | |
| | - Sea cucumbers (<i>Stichopus japonicus</i> , <i>Holothurioidae</i>): | | | |
| 0308.11 | -- Live, fresh or chilled: | | | |
| | Live | | A | |
| | Other | 7% | B10 | |
| 0308.19 | -- Other: | | | |
| | Smoked | 6.7% | B10 | |
| | Other | 7% | B10 | |
| | - Sea urchins (<i>Strongylocentrotus spp.</i> , <i>Paracentrotus lividus</i> , <i>Loxechinus albus</i> , <i>Echichinus esculentus</i>): | | | |
| 0308.21 | -- Live, fresh or chilled: | | | |
| | Live | | A | |
| | Other | 7% | B10 | |
| 0308.29 | -- Other: | | | |
| | Smoked | 6.7% | B10 | |
| | Other | 7% | B10 | |
| 0308.30 | - Jellyfish (<i>Rhopilema spp.</i>): | | | |
| | Live | | A | |
| | Smoked | 6.7% | B10 | |
| | Other | 7% | B10 | |
| 0308.90 | - Other: | | | |
| | Live | | A | |
| | Fresh, chilled or frozen: | | | |
| | Fresh or chilled | 7% | B10 | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | Frozen: | | | |
| | Sea urchins and jellyfish | 7% | B10 | |
| | Other | | X | |
| | Smoked | 6.7% | B10 | |
| | Other: | | | |
| | Sea urchins and jellyfish | 7% | B10 | |
| | Other | | X | |
| Chapter 4 | Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included | | | |
| 04.01 | Milk and cream, not concentrated nor containing added sugar or other sweetening matter. | | X | |
| 04.02 | Milk and cream, concentrated or containing added sugar or other sweetening matter. | | X | |
| 04.03 | 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 flavored or containing added fruit, nuts or cocoa. | | X | |
| 04.04 | 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. | | | |
| 0404.10 | - Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter | | X | |
| 0404.90 | - Other: | | | |
| | Sterilized, frozen, preserved, concentrated or containing added sugar or other sweetening matter: | | | |
| | Of a fat content, by weight, not exceeding 1.5%: | | | |
| | Containing added sugar: | | | |
| | For the quantity within the limits of an annual tariff quota stipulated by a Cabinet Order | | X | |
| | Other: | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | With a basis of curds, in the retail container not more than 1 liter | | Q | (9) |
| | Other | | X | |
| | Other | | X | |
| | Of a fat content, by weight, exceeding 1.5% but not exceeding 30%: | | | |
| | Containing added sugar: | | | |
| | For the quantity within the limits of an annual tariff quota stipulated by a Cabinet Order | | X | |
| | Other: | | | |
| | With a basis of curds, in the retail container not more than 1 liter | | Q | (9) |
| | Other | | X | |
| | Other | | X | |
| | Of a fat content, by weight, exceeding 30% | | X | |
| | Other | | X | |
| 04.05 | Butter and other fats and oils derived from milk; dairy spreads. | | X | |
| 04.06 | Cheese and curd. | | | |
| 0406.10 | - Fresh (unripened or uncured) cheese, including whey cheese, and curd: | | | |
| | A dry matter content, by weight, not exceeding 48%, chopped not exceeding 4 g per each, frozen, in immediate packings, of a content exceeding 5 kg | | R | (14) |
| | Other: | | | |
| | For the quantity within the limits of an annual tariff quota stipulated by a Cabinet Order | | X | |
| | Other | | R | (14) |
| 0406.20 | - Grated or powdered cheese, of all kinds | | X | |
| 0406.30 | - Processed cheese, not grated or powdered | | R | (14) |
| 0406.40 | - Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i> | | X | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|--|------------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 0406.90 | - Other cheese: For the quantity within the limits of an annual tariff quota stipulated by a Cabinet Order Other | | X Q | (10) |
| 04.07 | Birds' eggs, in shell, fresh, preserved or cooked. | | | |
| | - Fertilized eggs for incubation: | | | |
| 0407.11 | -- Of fowls of the species <i>Gallus domesticus</i> | | A | |
| 0407.19 | -- Other | | A | |
| | - Other fresh eggs: | | | |
| 0407.21 | -- Of fowls of the species <i>Gallus domesticus</i> | | X | |
| 0407.29 | -- Other | | X | |
| 0407.90 | - Other | | X | |
| 04.08 | Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, molded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter. | | | |
| | - Egg yolks: | | | |
| 0408.11 | -- Dried | 18.8% | B15 | |
| 0408.19 | -- Other | 20% or 48 yen/kg, whichever is the greater | B15 | |
| | - Other: | | | |
| 0408.91 | -- Dried | 21.3% | B15 | |
| 0408.99 | -- Other | 21.3% or 51 yen/kg, whichever is the greater | B15 | |
| 0409.00 | Natural honey. | | Q | (11) |
| 0410.00 | Edible products of animal origin, not elsewhere specified or included. | | A | |
| Chapter 5 | Products of animal origin, not elsewhere specified or included | | A | |
| Chapter 6 | Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|--|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| Chapter 7 | Edible vegetables and certain roots and tubers | | | |
| 07.01 | Potatoes, fresh or chilled. | | A | |
| 0702.00 | Tomatoes, fresh or chilled. | 3% | B7 | |
| 07.03 | Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled. | | | |
| 0703.10 | - Onions and shallots: | | | |
| | Onions: | | | |
| | Not more than 73.70 yen/kg in value for customs duty | 8.5% or the difference between 73.70 yen/kg and the value for customs duty per kilogram, whichever is the less | B10 | |
| | More than 73.70 yen/kg in value for customs duty | | A | |
| | Shallots | | A | |
| 0703.20 | - Garlic | 3% | B7 | |
| 0703.90 | - Leeks and other alliaceous vegetables: | | | |
| | Welsh onions (<i>Allium fistulosum</i> L.) | 3% | B10 | |
| | Other | | A | |
| 07.04 | Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled. | | | |
| 0704.10 | - Cauliflowers and headed broccoli | | A | |
| 0704.20 | - Brussels sprouts | | A | |
| 0704.90 | - Other: | | | |
| | Broccoli | | A | |
| | Other | 3% | B7 | |
| 07.05 | Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled. | | | |
| | - Lettuce: | | | |
| 0705.11 | -- Cabbage lettuce (head lettuce) | 3% | B7 | |
| 0705.19 | -- Other | 3% | B7 | |
| | - Chicory: | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 0705.21 | -- Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>) | | A | |
| 0705.29 | -- Other | | A | |
| 07.06 | Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled. | | | |
| 0706.10 | - Carrots and turnips | 3% | B7 | |
| 0706.90 | - Other: | | | |
| | Burdock | | A | |
| | Other | 3% | B7 | |
| 0707.00 | Cucumbers and gherkins, fresh or chilled. | 3% | B7 | |
| 07.08 | Leguminous vegetables, shelled or unshelled, fresh or chilled. | | A | |
| 07.09 | Other vegetables, fresh or chilled. | | | |
| 0709.20 | - Asparagus | | A | |
| 0709.30 | - Aubergines (egg-plants) | 3% | B7 | |
| 0709.40 | - Celery other than celeriac | | A | |
| | - Mushrooms and truffles: | | | |
| 0709.51 | -- Mushrooms of the genus <i>Agaricus</i> | | A | |
| 0709.59 | -- Other: | | | |
| | Matsutake and truffles | | A | |
| | Other: | | | |
| | Shiitake mushrooms | | X | |
| | Other | | A | |
| 0709.60 | - Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> | 3% | B7 | |
| 0709.70 | - Spinach, New Zealand spinach and orache spinach (garden spinach) | 3% | B7 | |
| | - Other: | | | |
| 0709.91 | -- Globe artichokes | | A | |
| 0709.92 | -- Olives | | A | |
| 0709.93 | -- Pumpkins, squash and gourds (<i>Cucurbita</i> spp.) | | A | |
| 0709.99 | -- Other: | | | |
| | Sweet corn | 6% | B5 | |
| | Other | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 07.10 | Vegetables (uncooked or cooked by steaming or boiling in water), frozen. | | | |
| 0710.10 | - Potatoes | 8.5% | B7 | |
| | - Leguminous vegetables, shelled or unshelled: | | | |
| 0710.21 | -- Peas (<i>Pisum sativum</i>) | 8.5% | B7 | |
| 0710.22 | -- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>) | 8.5% | B7 | |
| 0710.29 | -- Other: | | | |
| | Green soya beans | 6% | B5 | |
| | Other | 8.5% | B7 | |
| 0710.30 | - Spinach, New Zealand spinach and orache spinach (garden spinach) | 6% | B10 | |
| 0710.40 | - Sweet corn | 10.6% | B10 | |
| 0710.80 | - Other vegetables: | | | |
| | Burdock | 12% | B10 | |
| | Other | 6% | B7 | |
| 0710.90 | - Mixtures of vegetables: | | | |
| | Chiefly consisting of sweet corn | 10.6% | B10 | |
| | Other | 6% | B5 | |
| 07.11 | 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. | | | |
| 0711.20 | - Olives | 9% | B10 | |
| 0711.40 | - Cucumbers and gherkins | 9% | B5 | |
| | - Mushrooms and truffles: | | | |
| 0711.51 | -- Mushrooms of the genus <i>Agaricus</i> | 9% | B10 | |
| 0711.59 | -- Other | | A | |
| 0711.90 | - Other vegetables; mixtures of vegetables: | | | |
| | Aubergines (egg-plants), weighing not more than 20 g per piece, scallion and bracken | 6% | B10 | |
| | Other: | | | |
| | Burdock | 12% | B10 | |
| | Other: | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | Aubergines (egg-plants), lotus roots and capers | 9% | B10 | |
| | Other | 9% | B5 | |
| 07.12 | Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared. | | | |
| 0712.20 | - Onions | 9% | B5 | |
| | - Mushrooms, wood ears (<i>Auricularia</i> spp.), jelly fungi (<i>Tremella</i> spp.) and truffles: | | | |
| 0712.31 | -- Mushrooms of the genus <i>Agaricus</i> | 9% | B10 | |
| 0712.32 | -- Wood ears (<i>Auricularia</i> spp.) | | A | |
| 0712.33 | -- Jelly fungi (<i>Tremella</i> spp.) | | A | |
| 0712.39 | -- Other: | | | |
| | Shiitake mushrooms | | X | |
| | Other | | A | |
| 0712.90 | - Other vegetables; mixtures of vegetables: | | | |
| | Sweet corn: | | | |
| | Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination) | | A | |
| | Other | 9 yen/kg | B10 | |
| | Other: | | | |
| | Potatoes whether or not cut or sliced but not further prepared | 12.8% | B7 | |
| | Other: | | | |
| | Bamboo shoots | 9% | B7 | |
| | Other: | | | |
| | Osmund | 9% | B10 | |
| | Other | 9% | B7 | |
| 07.13 | Dried leguminous vegetables, shelled, whether or not skinned or split. | | | |
| 0713.10 | - Peas (<i>Pisum sativum</i>): | | | |
| | Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination) | | A | |
| | Other: | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | Certified as seeds for sowing vegetables in accordance with the provisions of a Cabinet Order | | A | |
| | Other | | X | |
| 0713.20 | - Chickpeas (garbanzos) | | A | |
| | - Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>): | | | |
| 0713.31 | -- Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek | | A | |
| 0713.32 | -- Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>) | | X | |
| 0713.33 | -- Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>): | | | |
| | Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination) | | A | |
| | Other: | | | |
| | Certified as seeds for sowing vegetables in accordance with the provisions of a Cabinet Order | | A | |
| | Other | | X | |
| 0713.34 | -- Bambara beans (<i>Vigna subterranea</i> or <i>Voandzeia subterranea</i>): | | | |
| | Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination) | | A | |
| | Other: | | | |
| | Certified as seeds for sowing vegetables in accordance with the provisions of a Cabinet Order | | A | |
| | Other | | X | |
| 0713.35 | -- Cow peas (<i>Vigna unguiculata</i>): | | | |
| | Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination) | | A | |
| | Other: | | | |
| | Certified as seeds for sowing vegetables in accordance with the provisions of a Cabinet Order | | A | |
| | Other | | X | |
| 0713.39 | -- Other: | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination) | | A | |
| | Other: | | | |
| | Certified as seeds for sowing vegetables in accordance with the provisions of a Cabinet Order | | A | |
| | Other | | X | |
| 0713.40 | - Lentils | | A | |
| 0713.50 | - Broad beans (<i>Vicia faba</i> var. <i>major</i>) and horse beans (<i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i>): | | | |
| | Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination) | | A | |
| | Other: | | | |
| | Certified as seeds for sowing vegetables in accordance with the provisions of a Cabinet Order | | A | |
| | Other | | X | |
| 0713.60 | - Pigeon peas (<i>Cajanus cajan</i>): | | | |
| | Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination) | | A | |
| | Other: | | | |
| | Certified as seeds for sowing vegetables in accordance with the provisions of a Cabinet Order | | A | |
| | Other | | X | |
| 0713.90 | - Other: | | | |
| | Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination) | | A | |
| | Other: | | | |
| | Certified as seeds for sowing vegetables in accordance with the provisions of a Cabinet Order | | A | |
| | Other | | X | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|------------------|---|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 07.14 | 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. | | | |
| 0714.10 | - Manioc (cassava): Frozen: For feeding purposes Note: The imports under this item are to be used as materials for fodder and feed under the supervision of the customs authority. Other Other: Pellets of flour or meal: For feeding purposes Note: The imports under this item are to be used as materials for fodder and feed under the supervision of the customs authority. Other Other: For feeding purposes Note: The imports under this item are to be used as materials for fodder and feed under the supervision of the customs authority. Other | 12% | A B10 A X A | |
| 0714.20 | - Sweet potatoes: Frozen Other | 12% 12.8% | B10 B10 | |
| 0714.30 | - Yams (<i>Dioscorea spp.</i>): Frozen Other | 12% 9% | B10 B5 | |
| 0714.40 | - Taro (<i>Colocasia spp.</i>): Frozen Other | 10% 9% | B10 B7 | |
| 0714.50 | - Yautia (<i>Xanthosoma spp.</i>): | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 0714.90 | Frozen | 12% | B10 | |
| | Other | 9% | B7 | |
| | - Other: | | | |
| | Frozen | 12% | B10 | |
| | Other | 9% | B7 | |
| Chapter 8 | Edible fruit and nuts; peel of citrus fruit or melons | | | |
| 08.01 | Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled. | | A | |
| 08.02 | Other nuts, fresh or dried, whether or not shelled or peeled. | | | |
| | - Almonds: | | | |
| 0802.11 | -- In shell | | A | |
| 0802.12 | -- Shelled | | A | |
| | - Hazelnuts or filberts (<i>Corylus spp.</i>): | | | |
| 0802.21 | -- In shell | | A | |
| 0802.22 | -- Shelled | | A | |
| | - Walnuts: | | | |
| 0802.31 | -- In shell | 10% | B10 | |
| 0802.32 | -- Shelled | 10% | B10 | |
| | - Chestnuts (<i>Castanea spp.</i>): | | | |
| 0802.41 | -- In shell | 9.6% | B15 | |
| 0802.42 | -- Shelled | 9.6% | B15 | |
| | - Pistachios: | | | |
| 0802.51 | -- In shell | | A | |
| 0802.52 | -- Shelled | | A | |
| | - Macadamia nuts: | | | |
| 0802.61 | -- In shell | | A | |
| 0802.62 | -- Shelled | | A | |
| 0802.70 | - Kola nuts (<i>Cola spp.</i>) | 12% | B10 | |
| 0802.80 | - Areca nuts | | A | |
| 0802.90 | - Other: | | | |
| | Pecans | | A | |
| | Other | 12% | B10 | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 08.03 | Bananas, including plantains, fresh or dried. | | | |
| 0803.10 | - Plantains: | | | |
| | Fresh: | | | |
| | If imported during the period from April 1 to September 30 | 20% | B10 | |
| | If imported during the period from October 1 to March 31 | 25% | B10 | |
| | Dried | | A | |
| 0803.90 | - Other: | | | |
| | Fresh: | | | |
| | If imported during the period from April 1 to September 30 | 20% | B10 | |
| | If imported during the period from October 1 to March 31 | 25% | B10 | |
| | Dried | | A | |
| 08.04 | Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried. | | | |
| 0804.10 | - Dates | | A | |
| 0804.20 | - Figs | 6% | B10 | |
| 0804.30 | - Pineapples | | X | |
| 0804.40 | - Avocados | | A | |
| 0804.50 | - Guavas, mangoes and mangosteens | | A | |
| 08.05 | Citrus fruit, fresh or dried. | | | |
| 0805.10 | - Oranges | | X | |
| 0805.20 | - Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids | | X | |
| 0805.40 | - Grapefruit, including pomelos | 10% | B15 | |
| 0805.50 | - Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>) | | A | |
| 0805.90 | - Other: | | | |
| | Limes (other than <i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>) | | A | |
| | Other | | X | |
| 08.06 | Grapes, fresh or dried. | | | |
| 0806.10 | - Fresh: | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | If imported during the period from March 1 to October 31 | 17% | B15 | |
| | If imported during the period from November 1 to the last day of February | 7.8% | B15 | |
| 0806.20 | - Dried | | A | |
| 08.07 | Melons (including watermelons) and papaws (papayas), fresh. | | | |
| | - Melons (including watermelons): | | | |
| 0807.11 | -- Watermelons | 6% | B7 | |
| 0807.19 | -- Other | 6% | B5 | |
| 0807.20 | - Papaws (papayas) | | A | |
| 08.08 | Apples, pears and quinces, fresh. | | | |
| 0808.10 | - Apples | 17% | B15 | |
| 0808.30 | - Pears | 4.8% | B5 | |
| 0808.40 | - Quinces | 4.8% | B7 | |
| 08.09 | Apricots, cherries, peaches (including nectarines), plums and sloes, fresh. | | | |
| 0809.10 | - Apricots | 6% | B7 | |
| | - Cherries: | | | |
| 0809.21 | -- Sour cherries (<i>Prunus cerasus</i>) | 8.5% | B7 | |
| 0809.29 | -- Other | 8.5% | B10 | |
| 0809.30 | - Peaches, including nectarines | 6% | B5 | |
| 0809.40 | - Plums and sloes | 6% | B7 | |
| 08.10 | Other fruit, fresh. | | | |
| 0810.10 | - Strawberries | 6% | B5 | |
| 0810.20 | - Raspberries, blackberries, mulberries and loganberries | | A | |
| 0810.30 | - Black, white or red currants and gooseberries | | A | |
| 0810.40 | - Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i> | | A | |
| 0810.50 | - Kiwifruit | 6.4% | B7 | |
| 0810.60 | - Durians | | A | |
| 0810.70 | - Persimmons | 6% | B5 | |
| 0810.90 | - Other | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 08.11 | Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter. | | | |
| 0811.10 | - Strawberries: | | | |
| | Containing added sugar | 9.6% | B7 | |
| | Other | 12% | B7 | |
| 0811.20 | - Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries | | A | |
| 0811.90 | - Other: | | | |
| | Containing added sugar: | | | |
| | Pineapples | | X | |
| | Berries | | A | |
| | Sour cherries (<i>Prunus cerasus</i>) | 13.8% | B10 | |
| | Peaches and pears | 7% | B7 | |
| | Other | 12% | B10 | |
| | Other: | | | |
| | Pineapples | | X | |
| | Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diambookaget, chicomamey, cherimoya, kehapi, sugar-apples, mangoes, bullock's-heart, passion-fruit, dookoo kokosan, mangosteens, soursop and litchi | 7.2% | B3 | |
| | Peaches, pears and berries: | | | |
| | Berries | | A | |
| | Peaches and pears | 7% | B7 | |
| | Other: | | | |
| | Camucamu | | A | |
| | Other | 12% | B10 | |
| 08.12 | 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. | | | |
| 0812.10 | - Cherries | 17% | B10 | |
| 0812.90 | - Other: | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | Bananas, oranges and grapefruit, including pomelos | | X | |
| | Other: | | | |
| | Lemons and limes, excluding those provisionally preserved in preservative solutions | | A | |
| | Chestnuts (<i>Castanea spp.</i>) | 9.6% | B10 | |
| | Other: | | | |
| | Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids | | X | |
| | Other | 12% | B10 | |
| 08.13 | Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter. | | | |
| 0813.10 | - Apricots | 9% | B7 | |
| 0813.20 | - Prunes | | A | |
| 0813.30 | - Apples | 9% | B10 | |
| 0813.40 | - Other fruit: | | | |
| | Berries | | A | |
| | Other: | | | |
| | Papayas, pawpaws, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diamboo-kaget, chicomamey, cherimoya, sugar-apples, bullock's-heart, passion-fruit, dookoo kokosan, soursop, litchi and kehapi | | A | |
| | Persimmons, dried | 9% | B10 | |
| | Other | 9% | B5 | |
| 0813.50 | - Mixtures of nuts or dried fruits of this Chapter: | | | |
| | Mixtures containing more than 50% by weight of a single nut or dried fruit constituent, excluding those containing chestnuts (<i>Castanea spp.</i>), walnuts, pistachios, kola nuts (<i>Cola spp.</i>), nuts of subheading 0802.90 or dried fruits of subheadings 0813.10 to 0813.40 | | A | |
| | Other | 12% | B10 | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-------------------------|-------------------------------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 0814.00 | 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 | |
| Chapter 9 | Coffee, tea, maté and spices | | | |
| 09.01 | Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion. - Coffee, not roasted: | | | |
| 0901.11 | -- Not decaffeinated | | A | |
| 0901.12 | -- Decaffeinated - Coffee, roasted: | | A | |
| 0901.21 | -- Not decaffeinated | 12% | B3 | |
| 0901.22 | -- Decaffeinated | 12% | B3 | |
| 0901.90 | - Other | | A | |
| 09.02 | Tea, whether or not flavored. | | | |
| 0902.10 | - Green tea (not fermented) in immediate packings of a content not exceeding 3 kg | 17% | B10 | |
| 0902.20 | - Other green tea (not fermented): Waste, unfit for beverage Other | 17% | A B10 | |
| 0902.30 | - Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg: Black tea Other | 12% 17% | B10 B10 | |
| 0902.40 | - Other black tea (fermented) and other partly fermented tea: Waste, unfit for beverage Other: Black tea Other | 17% | A A B10 | |
| 0903.00 | Maté. | 12% | B10 | |
| 09.04 | 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> . | | A | |
| 09.05 | Vanilla. | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 09.06 | Cinnamon and cinnamon-tree flowers. | | A | |
| 09.07 | Cloves (whole fruit, cloves and stems). | | A | |
| 09.08 | Nutmeg, mace and cardamoms. | | A | |
| 09.09 | Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries. | | A | |
| 09.10 | Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices. | | | |
| | - Ginger: | | | |
| 0910.11 | -- Neither crushed nor ground: | | | |
| | Provisionally preserved in brine, in sulphur water or in other preservative solutions | 9% | B7 | |
| | Other | | A | |
| 0910.12 | -- Crushed or ground: | | | |
| | Provisionally preserved in brine, in sulphur water or in other preservative solutions | 9% | B7 | |
| | Other | | A | |
| 0910.20 | - Saffron | | A | |
| 0910.30 | - Turmeric (curcuma) | | A | |
| | - Other spices: | | | |
| 0910.91 | -- Mixtures referred to in Note 1(b) to this Chapter: | | | |
| | Curry | 7.2% | B7 | |
| | Other | | A | |
| 0910.99 | -- Other | | A | |
| Chapter 10 | Cereals | | | |
| 10.01 | Wheat and meslin. | | X | |
| 10.02 | Rye. | | A | |
| 10.03 | Barley. | | X | |
| 10.04 | Oats. | | A | |
| 10.05 | Maize (corn). | | | |
| 1005.10 | - Seed | | A | |
| 1005.90 | - Other: | | | |
| | Popcorn, corn which is explosive with heating under normal air pressure | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|-------------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | Other: For feeding purposes Note: The imports under this item are to be used as materials for fodder and feed under the supervision of the customs authority. Other than that in application of the Paragraph 1 of Article 13 of the Customs Tariff Law (Law No. 54 of 1910) | | A | |
| 10.06 | Rice. | | X | |
| 10.07 | Grain sorghum. | | A | |
| 10.08 | Buckwheat, millet and canary seeds; other cereals. | | | |
| 1008.10 | - Buckwheat: Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination) Other | 9% | A B7 | |
| 1008.21 | -- Seed | | A | |
| 1008.29 | -- Other | | A | |
| 1008.30 | - Canary seeds | | A | |
| 1008.40 | - Fonio (<i>Digitaria spp.</i>) | | A | |
| 1008.50 | - Quinoa (<i>Chenopodium quinoa</i>) | | A | |
| 1008.60 | - Triticale: Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination) Other | | A X | |
| 1008.90 | - Other cereals | | A | |
| Chapter 11 | Products of the milling industry; malt; starches; inulin; wheat gluten | | | |
| 1101.00 | Wheat or meslin flour. | | X | |
| 11.02 | Cereal flours other than of wheat or meslin. | | | |
| 1102.20 | - Maize (corn) flour | | X | |
| 1102.90 | - Other: | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | Barley flour, triticale flour and rice flour | | X | |
| | Other: | | | |
| | Rye flour | 15% | B10 | |
| | Other | 21.3% | B10 | |
| 11.03 | Cereal groats, meal and pellets. | | | |
| | - Groats and meal: | | | |
| 1103.11 | -- Of wheat | | X | |
| 1103.13 | -- Of maize (corn) | | X | |
| 1103.19 | -- Of other cereals: | | | |
| | Of barley, triticale or rice | | X | |
| | Of oats | 12% | B10 | |
| | Other | 17% | B10 | |
| 1103.20 | - Pellets: | | | |
| | Of wheat, rice, barley or triticale | | X | |
| | Of oats | 12% | B10 | |
| | Of maize (corn) | 21.3% | B10 | |
| | Other | 17% | B10 | |
| 11.04 | Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground. | | | |
| | - Rolled or flaked grains: | | | |
| 1104.12 | -- Of oats | 12% | B10 | |
| 1104.19 | -- Of other cereals: | | | |
| | Of wheat, triticale, rice or barley | | X | |
| | Of maize (corn) | 21.3% | B10 | |
| | Other | 17% | B10 | |
| | - Other worked grains (for example, hulled, pearled, sliced or kibbled): | | | |
| 1104.22 | -- Of oats | 12% | B10 | |
| 1104.23 | -- Of maize (corn): | | | |
| | Intended for use in the manufacture of cornflakes | 16.2% | B10 | |
| | Other | 18% | B10 | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|------------|-----------------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 1104.29 | -- Of other cereals: Of wheat, triticale, rice or barley Other | 17% | X B10 | |
| 1104.30 | - Germ of cereals, whole, rolled, flaked or ground | | X | |
| 11.05 | Flour, meal, powder, flakes, granules and pellets of potatoes. | 20% | B10 | |
| 11.06 | 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. | | | |
| 1106.10 | - Of the dried leguminous vegetables of heading 07.13 | | X | |
| 1106.20 | - Of sago or of roots or tubers of heading 07.14: Of manioc: For feeding purposes Note: The imports under this item are to be used as materials for fodder and feed under the supervision of the customs authority. Other Other | 21.3% | A X B10 | |
| 1106.30 | - Of the products of Chapter 8: Flour, meal and powder of bananas: For feeding purposes Note: The imports under this item are to be used as materials for fodder and feed under the supervision of the customs authority. Other Other | 15% 15% | A B10 B10 | |
| 11.07 | Malt, whether or not roasted. | | X | |
| 11.08 | Starches; inulin. - Starches: | | | |
| 1108.11 | -- Wheat starch | | X | |
| 1108.12 | -- Maize (corn) starch | | X | |
| 1108.13 | -- Potato starch | | R | (14) |
| 1108.14 | -- Manioc (cassava) starch | | X | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 1108.19 | -- Other starches | | X | |
| 1108.20 | - Inulin | | X | |
| 1109.00 | Wheat gluten, whether or not dried. | | X | |
| Chapter 12 | Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder | | | |
| 12.01 | Soya beans, whether or not broken. | | A | |
| 12.02 | Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken. | | | |
| 1202.30 | - Seed | | X | |
| | - Other: | | | |
| 1202.41 | -- In shell: | | | |
| | For oil extraction | | A | |
| | Note: The imports under this item are to be used as materials for oil extraction under the supervision of the customs authority. | | | |
| | Other | | X | |
| 1202.42 | -- Shelled, whether or not broken: | | | |
| | For oil extraction | | A | |
| | Note: The imports under this item are to be used as materials for oil extraction under the supervision of the customs authority. | | | |
| | Other | | X | |
| 1203.00 | Copra. | | A | |
| 1204.00 | Linseed, whether or not broken. | | A | |
| 12.05 | Rape or colza seeds, whether or not broken. | | A | |
| 1206.00 | Sunflower seeds, whether or not broken. | | A | |
| 12.07 | Other oil seeds and oleaginous fruits, whether or not broken. | | A | |
| 12.08 | Flours and meals of oil seeds or oleaginous fruits, other than those of mustard. | | A | |
| 12.09 | Seeds, fruit and spores, of a kind used for sowing. | | A | |
| 12.10 | Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin. | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 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 | |
| 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. | | | |
| | - Seaweeds and other algae: | | | |
| 1212.21 | -- Fit for human consumption | | X | |
| 1212.29 | -- Other: | | | |
| | <i>Gloiopeltis spp., Porphyra spp., Enteromorpha spp., Monostroma spp., Kjellmaniella spp. or Laminaria spp.:</i> | | | |
| | Of <i>Gloiopeltis spp.</i> | | A | |
| | Other | 3.5% | B10 | |
| | Other | | A | |
| | - Other: | | | |
| 1212.91 | -- Sugar beet | | A | |
| 1212.92 | -- Locust beans (carob) | | A | |
| 1212.93 | -- Sugar cane | | A | |
| 1212.94 | -- Chicory roots | | A | |
| 1212.99 | -- Other: | | | |
| | Tubers of Konnyaku (<i>Amorphophalus</i>), whether or not cut, dried or powdered | | X | |
| | Other | | A | |
| 1213.00 | Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets. | | A | |
| 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 | |
| Chapter 13 | Lac; gums, resins and other vegetable saps and extracts | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 13.01 | Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams). | | A | |
| 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. - Vegetable saps and extracts: | | | |
| 1302.11 | -- Opium | | A | |
| 1302.12 | -- Of liquorice | | A | |
| 1302.13 | -- Of hops | | A | |
| 1302.19 | -- Other: Bases for beverage: Obtained from a single material of vegetable origin | 10% | B7 | |
| | Other | 16.5% | B10 | |
| | Other | | A | |
| 1302.20 | - Pectic substances, pectinates and pectates - Mucilages and thickeners, whether or not modified, derived from vegetable products: | | A | |
| 1302.31 | -- Agar-agar | | X | |
| 1302.32 | -- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds | | A | |
| 1302.39 | -- Other | | A | |
| Chapter 14 | Vegetable plaiting materials; vegetable products not elsewhere specified or included | | | |
| 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 bark). | | | |
| 1401.10 | - Bamboos | | A | |
| 1401.20 | - Rattans | | A | |
| 1401.90 | - Other: Rushes, Shichittoi (<i>Cyperus tegetiformis</i>) and wanguru (<i>Cyperus exaltatus</i>) | 8.5% | B10 | |
| | Other | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|---|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 14.04 | Vegetable products not elsewhere specified or included. | | A | |
| Chapter 15 | Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes | | | |
| 15.01 | Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03. | | | |
| 1501.10 | - Lard: Of an acid value exceeding 1.3 Other | | A X | |
| 1501.20 | - Other pig fat: Of an acid value exceeding 1.3 Other | | A X | |
| 1501.90 | - Other | 6.4% | B5 | |
| 15.02 | Fats of bovine animals, sheep or goats, other than those of heading 15.03. | | A | |
| 1503.00 | Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared. | | A | |
| 15.04 | Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified. | | | |
| 1504.10 | - Fish-liver oils and their fractions | 3.5% | B10 | |
| 1504.20 | - Fats and oils and their fractions, of fish, other than liver oils | 7% or 4.20 yen/kg, whichever is the greater | B5 | |
| 1504.30 | - Fats and oils and their fractions, of marine mammals: Whale oil Other | 3.5% | A B7 | |
| 1505.00 | Wool grease and fatty substances derived therefrom (including lanolin). | | A | |
| 1506.00 | Other animal fats and oils and their fractions, whether or not refined, but not chemically modified. | 6.4% | B5 | |
| 15.07 | Soya-bean oil and its fractions, whether or not refined, but not chemically modified. | | | |
| 1507.10 | - Crude oil, whether or not degummed | | R | (14) |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|--------------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 1507.90 | - Other | 13.20 yen/kg | P | (1) |
| 15.08 | Ground-nut oil and its fractions, whether or not refined, but not chemically modified. | | X | |
| 15.09 | Olive oil and its fractions, whether or not refined, but not chemically modified. | | A | |
| 1510.00 | 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 | |
| 15.11 | Palm oil and its fractions, whether or not refined, but not chemically modified. | | A | |
| 15.12 | Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified. | | | |
| | - Sunflower-seed or safflower oil and fractions thereof: | | | |
| 1512.11 | -- Crude oil: | | | |
| | Of an acid value exceeding 0.6: | | | |
| | Sunflower-seed oil | 8.50 yen/kg | B7 | |
| | Safflower oil | 8.50 yen/kg | B5 | |
| | Other: | | | |
| | Sunflower-seed oil | 10.40 yen/kg | B7 | |
| | Safflower oil | 10.40 yen/kg | B5 | |
| 1512.19 | -- Other: | | | |
| | Sunflower-seed oil and its fractions | 10.40 yen/kg | B7 | |
| | Safflower oil and its fractions | 10.40 yen/kg | B5 | |
| | - Cotton-seed oil and its fractions: | | | |
| 1512.21 | -- Crude oil, whether or not gossypol has been removed: | | | |
| | Intended for use in the manufacture of canned fish or shellfish for export | | A | |
| | Other | | R | (14) |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|----------------------------------|----------------|------------------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 1512.29 | -- Other: Intended for use in the manufacture of canned fish or shellfish for export Other | | A R | (14) |
| 15.13 | Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified. | | A | |
| 15.14 | Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified. - Low erucic acid rape or colza oil and its fractions: | | | |
| 1514.11 | -- Crude oil: Of an acid value exceeding 0.6 Other | 10.90 yen/kg 13.20 yen/kg | B10 B10 | |
| 1514.19 | -- Other - Other: | 13.20 yen/kg | B10 | |
| 1514.91 | -- Crude oil | | R | (14) |
| 1514.99 | -- Other | | R | (14) |
| 15.15 | Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified. - Linseed oil and its fractions: | | | |
| 1515.11 | -- Crude oil | | X | |
| 1515.19 | -- Other - Maize (corn) oil and its fractions: | | X | |
| 1515.21 | -- Crude oil | | X | |
| 1515.29 | -- Other | | X | |
| 1515.30 | - Castor oil and its fractions | | A | |
| 1515.50 | - Sesame oil and its fractions: Of an acid value exceeding 0.6 Other | 8.50 yen/kg 10.40 yen/kg | B7 B7 | |
| 1515.90 | - Other: | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-------------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | Oiticica oil, tung oil, camellia oil, urushi wax, Haze wax, jojoba oil and their fractions | | A | |
| | Other: | | | |
| | Of an acid value exceeding 0.6: | | | |
| | Rice bran oil and its fractions | 8.50 yen/kg | P | (2) |
| | Other | 8.50 yen/kg | B15 | |
| | Other: | | | |
| | Rice bran oil and its fractions | | X | |
| | Other | | A | |
| 15.16 | Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinized, whether or not refined, but not further prepared. | | A | |
| 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. | | | |
| 1517.10 | - Margarine, excluding liquid margarine | 29.8% | P | (3) |
| 1517.90 | - Other: | | | |
| | Mixtures of animal fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinized, whether or not refined, but not further prepared, not otherwise prepared: | | | |
| | Partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinized | | A | |
| | Other | 6.4% | B5 | |
| | Mixtures of vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinized, whether or not refined, but not further prepared, not otherwise prepared: | | | |
| | Partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinized | | A | |
| | Other | | X | |
| | Oils of a kind used as mold release | 2.9% | B5 | |
| | Other | | X | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 1518.00 | Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurized, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included. | | A | |
| 1520.00 | Glycerol, crude; glycerol waters and glycerol lyes. | | A | |
| 15.21 | Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or colored. | | | |
| 1521.10 | - Vegetable waxes | | A | |
| 1521.90 | - Other: | | | |
| | Beeswax | 12.8% | B10 | |
| | Other | | A | |
| 1522.00 | Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes. | | A | |
| Chapter 16 | Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates | | | |
| 1601.00 | Sausages and similar products, of meat, meat offal or blood; food preparations based on these products. | | X | |
| 16.02 | Other prepared or preserved meat, meat offal or blood. | | | |
| 1602.10 | - Homogenized preparations | | X | |
| 1602.20 | - Of liver of any animal: | | | |
| | Of bovine animals or swine | | X | |
| | Other | 6% | B15 | |
| | - Of poultry of heading 01.05: | | | |
| 1602.31 | -- Of turkeys: | | | |
| | Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water | | A | |
| | Other: | | | |
| | Containing meat or meat offal of bovine animals or swine | | X | |
| | Other | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|---------------------------------------|------------------------------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 1602.32 | -- Of fowls of the species <i>Gallus domesticus</i> : Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water Other | | A X | |
| 1602.39 | -- Other: Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water Other: Containing meat or meat offal of bovine animals or swine Other | 6% | A X B5 | |
| 1602.41 | -- Hams and cuts thereof | | X | |
| 1602.42 | -- Shoulders and cuts thereof | | X | |
| 1602.49 | -- Other, including mixtures: Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water Other | | A X | |
| 1602.50 | - Of bovine animals: Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water Other: Internal organs and tongues of bovine animals: In airtight containers, containing vegetables * Other: Simply boiled in water ** Other * Other: Containing less than 30% by weight of a meat and edible meat offal other than internal organs and tongues: Containing rice | | A Q Q Q X | (12) (12) (12) |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | Other * | | Q | (12) |
| | Other: | | | |
| | Dried after simply boiled in water: | | | |
| | In airtight containers ** | | Q | (12) |
| | Other * | | Q | (12) |
| | Beef jerky *** | | Q | (12) |
| | Corned beef * | | Q | (12) |
| | Other: | | | |
| | In airtight containers, containing vegetables * | | Q | (12) |
| | In airtight containers, otherwise containing vegetables, but not chilled or frozen: | | | |
| | Simply boiled in water **** | | Q | (12) |
| | Other | | R | (14) |
| | Other ***** | | Q | (12) |
| 1602.90 | - Other, including preparations of blood of any animal: | | | |
| | Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water | | A | |
| | Other | | X | |
| 1603.00 | Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates: | | | |
| | Extracts and juices of meat | | X | |
| | Other | 9.6% | B7 | |
| 16.04 | Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs. | | | |
| | - Fish, whole or in pieces, but not minced: | | | |
| 1604.11 | -- Salmon | 9.6% | B7 | |
| 1604.12 | -- Herrings | | X | |
| 1604.13 | -- Sardines, sardinella and brisling or sprats | 9.6% | B10 | |
| 1604.14 | -- Tunas, skipjack and bonito (<i>Sarda spp.</i>) | | X | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 1604.15 | -- Mackerel | 9.6% | B10 | |
| 1604.16 | -- Anchovies | 9.6% | B10 | |
| 1604.17 | -- Eels | | X | |
| 1604.19 | -- Other: | | | |
| | Boiled and dried fish | 9.6% | B7 | |
| | Other | 9.6% | B10 | |
| 1604.20 | - Other prepared or preserved fish: | | | |
| | Hard roes: | | | |
| | Of Nishin (<i>Clupea spp.</i>) and Tara (<i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i>): | | | |
| | Of Nishin (<i>Clupea spp.</i>) | 11% | B10 | |
| | Of Tara (<i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i>) | | X | |
| | Other | 6.4% | B10 | |
| | Other | 9.6% | B10 | |
| | - Caviar and caviar substitutes: | | | |
| 1604.31 | -- Caviar | 6.4% | B10 | |
| 1604.32 | -- Caviar substitutes: | | | |
| | Ikura | 6.4% | B10 | |
| | Other | 6.4% | B7 | |
| 16.05 | Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved. | | | |
| 1605.10 | - Crab: | | | |
| | In airtight containers | 5% | B10 | |
| | Other: | | | |
| | Containing rice | | X | |
| | Other | 9.6% | B10 | |
| | - Shrimps and prawns: | | | |
| 1605.21 | -- Not in airtight container: | | | |
| | Simply boiled in water or in brine; chilled, frozen, salted, in brine or dried, after simply boiled in water or in brine | 4.8% | B10 | |
| | Other: | | | |
| | Containing rice | | X | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | Other | 5.3% | B10 | |
| 1605.29 | -- Other: | | | |
| | Simply boiled in water or in brine; chilled, frozen, salted, in brine or dried, after simply boiled in water or in brine | 4.8% | B10 | |
| | Other: | | | |
| | Containing rice | | X | |
| | Other | 5.3% | B10 | |
| 1605.30 | - Lobster: | | | |
| | Simply boiled in water or in brine; chilled, frozen, salted, in brine or dried, after simply boiled in water or in brine | 4.8% | B10 | |
| | Other | 5% | B10 | |
| 1605.40 | - Other crustaceans: | | | |
| | Ebi: | | | |
| | Simply boiled in water or in brine; chilled, frozen, salted, in brine or dried, after simply boiled in water or in brine | 4.8% | B10 | |
| | Other | 5% | B10 | |
| | Other | 9.6% | B10 | |
| | - Molluscs: | | | |
| 1605.51 | -- Oysters | 9.6% | B10 | |
| 1605.52 | -- Scallops, including queen scallops | | X | |
| 1605.53 | -- Mussels | 9.6% | B10 | |
| 1605.54 | -- Cuttle fish and squid | | X | |
| 1605.55 | -- Octopus | 9.6% | B10 | |
| 1605.56 | -- Clams, cockles and arkshells | 9.6% | B10 | |
| 1605.57 | -- Abalone | | X | |
| 1605.58 | -- Snails, other than sea snails | 9.6% | B10 | |
| 1605.59 | -- Other: | | | |
| | Cuttle fish and squid | | X | |
| | Other: | | | |
| | Scallops (<i>Pectinidae</i>), other than those of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> and queen scallops | | X | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | Other | 9.6% | B10 | |
| | - Other aquatic invertebrates: | | | |
| 1605.61 | -- Sea cucumbers | 10% | B10 | |
| 1605.62 | -- Sea urchins | 10% | B10 | |
| 1605.63 | -- Jellyfish | 10% | B10 | |
| 1605.69 | -- Other: | | | |
| | Sea urchins and jellyfish | 10% | B10 | |
| | Other | 9.6% | B10 | |
| Chapter 17 | Sugars and sugar confectionery | | | |
| 17.01 | Cane or beet sugar and chemically pure sucrose, in solid form. | | X | |
| 17.02 | Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavoring or coloring matter; artificial honey, whether or not mixed with natural honey; caramel. | | | |
| | - Lactose and lactose syrup: | | | |
| 1702.11 | -- Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter | | A | |
| 1702.19 | -- Other | | A | |
| 1702.20 | - Maple sugar and maple syrup | | X | |
| 1702.30 | - Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose | | X | |
| 1702.40 | - Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar | | X | |
| 1702.50 | - Chemically pure fructose | | A | |
| 1702.60 | - Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar | | X | |
| 1702.90 | - Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose: | | | |
| | Sugar, sugar syrup, artificial honey and caramel | | X | |
| | Hi-test molasses: | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | Intended for use in the manufacture of glutamic acid and its salts, yeast, lysine, 5'-ribonucleotide and its salts and other products stipulated by a Cabinet Order | | A | |
| | Other | | X | |
| | Other: | | | |
| | Containing added flavoring or coloring matter | | X | |
| | Other: | | | |
| | Containing added sugar | | X | |
| | Other: | | | |
| | Sorbose | 12% | B10 | |
| | Other | | X | |
| 17.03 | Molasses resulting from the extraction or refining of sugar. | | | |
| 1703.10 | - Cane molasses: | | | |
| | Intended for use in the manufacture of glutamic acid and its salts, yeast, lysine, 5'-ribonucleotide and its salts and other products stipulated by a Cabinet Order | 3% | B7 | |
| | Other: | | | |
| | For feeding purposes Note: The imports under this item are to be used as materials for fodder and feed under the supervision of the customs authority. | | A | |
| | Other | | X | |
| 1703.90 | - Other: | | | |
| | Intended for use in the manufacture of glutamic acid and its salts, yeast, lysine, 5'-ribonucleotide and its salts and other products stipulated by a Cabinet Order | 3% | B7 | |
| | Other: | | | |
| | For feeding purposes Note: The imports under this item are to be used as materials for fodder and feed under the supervision of the customs authority. | | A | |
| | Other | | X | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 17.04 | Sugar confectionery (including white chocolate), not containing cocoa. | | | |
| 1704.10 | - Chewing gum, whether or not sugar-coated | | X | |
| 1704.90 | - Other: | | | |
| | Liquorice extract, not put up as confectionery | | A | |
| | Other | | R | (14) |
| Chapter 18 | Cocoa and cocoa preparations | | | |
| 1801.00 | Cocoa beans, whole or broken, raw or roasted. | | A | |
| 1802.00 | Cocoa shells, husks, skins and other cocoa waste. | | A | |
| 18.03 | Cocoa paste, whether or not defatted. | | | |
| 1803.10 | - Not defatted | 5% | B5 | |
| 1803.20 | - Wholly or partly defatted | 10% | B7 | |
| 1804.00 | Cocoa butter, fat and oil. | | A | |
| 1805.00 | Cocoa powder, not containing added sugar or other sweetening matter. | 12.9% | B7 | |
| 18.06 | Chocolate and other food preparations containing cocoa. | | | |
| 1806.10 | - Cocoa powder, containing added sugar or other sweetening matter: | | | |
| | Containing added sugar | | X | |
| | Other | 15% | B7 | |
| 1806.20 | - 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 | | X | |
| | - Other, in blocks, slabs or bars: | | | |
| 1806.31 | -- Filled | | X | |
| 1806.32 | -- Not filled: | | | |
| | Chocolate confectionery | | X | |
| | Other: | | | |
| | Containing added sugar | | X | |
| | Other | 21.3% | B15 | |
| 1806.90 | - Other: | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | Chocolate confectionery | | X | |
| | Other: | | | |
| | Food preparations of goods of headings 04.01 to 04.04, containing cocoa powder in a proportion by weight of less than 10% | | X | |
| | Other: | | | |
| | Containing added sugar: | | | |
| | Chewing gum and other sugar confectionery; foods, the largest single ingredient of which is sugar by weight | | X | |
| | Other | | R | (14) |
| | Other | | X | |
| Chapter 19 | Preparations of cereals, flour, starch or milk; pastrycooks' products | | | |
| 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. | | | |
| 1901.10 | - Preparations for infant use, put up for retail sale: | | | |
| | Food preparations of goods of headings 04.01 to 04.04, containing not less than 30% of natural milk constituents by weight, calculated on the dry matter | | X | |
| | Other: | | | |
| | Food preparations of goods of headings 04.01 to 04.04: | | | |
| | Containing added sugar | | X | |
| | Other | 21.3% | B15 | |
| | Other | | X | |
| 1901.20 | - Mixes and doughs for the preparation of bakers' wares of heading 19.05 | | X | |
| 1901.90 | - Other | | X | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 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. | | | |
| | - Uncooked pasta, not stuffed or otherwise prepared: | | | |
| 1902.11 | -- Containing eggs | | R | (14) |
| 1902.19 | -- Other: | | | |
| | Biefun | | X | |
| | Other: | | | |
| | Macaroni and spaghetti | | X | |
| | Other: | | | |
| | Udon, somen and soba: | | | |
| | Not containing rice and put up in packings for retail sale, by weight of 3 kg or less each including container | | Q | (13) |
| | Other | | X | |
| | Other: | | | |
| | Not containing rice and put up in packings for retail sale, by weight of 3 kg or less each including container | | Q | (13) |
| | Other | | R | (14) |
| 1902.20 | - Stuffed pasta, whether or not cooked or otherwise prepared | | X | |
| 1902.30 | - Other pasta | | R | (14) |
| 1902.40 | - Couscous | 24 yen/kg | P | (4) |
| 1903.00 | Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms. | 9.6% | B7 | |
| 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. | | X | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 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. | | | |
| 1905.10 | - Crispbread | 9% | B15 | |
| 1905.20 | - Gingerbread and the like | 18% | B15 | |
| | - Sweet biscuits; waffles and wafers: | | | |
| 1905.31 | -- Sweet biscuits | | R | (14) |
| 1905.32 | -- Waffles and wafers | 18% | P | (5) |
| 1905.40 | - Rusks, toasted bread and similar toasted products | 9% | B15 | |
| 1905.90 | - Other: | | | |
| | Bread, ship's biscuits, other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit, communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products | | X | |
| | Other: | | | |
| | Containing added sugar: | | | |
| | Arare, Senbei and similar rice products | | X | |
| | Biscuits, cookies and crackers | | R | (14) |
| | Crisp savoury food products, made from a dough based on potato powder | 9% | B7 | |
| | Other: | | | |
| | Pizza, chilled or frozen | 24% | P | (6) |
| | Other | | X | |
| | Other: | | | |
| | Arare, Senbei and similar rice products | | X | |
| | Biscuits, cookies and crackers | | R | (14) |
| | Crisp savoury food products, made from a dough based on potato powder | 9% | B7 | |
| | Other | | X | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| Chapter 20 | Preparations of vegetables, fruit, nuts or other parts of plants | | | |
| 20.01 | Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid. | | | |
| 2001.10 | - Cucumbers and gherkins: | | | |
| | Containing added sugar | 15% | B10 | |
| | Other | 12% | B10 | |
| 2001.90 | - Other: | | | |
| | Containing added sugar: | | | |
| | Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diambookaget, chicomamey, cherimoya, kehapi, sugar-apples, bullock's-heart, passion-fruit, dookoo kokosan, soursop, litchi, mangoes and mangosteens | | A | |
| | Sweet corn | 10.5% | B10 | |
| | Young corncobs | 16.8% | B10 | |
| | Other | 15% | B10 | |
| | Other: | | | |
| | Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diambookaget, chicomamey, cherimoya, kehapi, sugar-apples, bullock's-heart, passion-fruit, dookoo kokosan, soursop, litchi, mangoes and mangosteens | | A | |
| | Sweet corn | 7.5% | B10 | |
| | Young corncobs | 15% | B10 | |
| | Other: | | | |
| | Ginger | 12% | B5 | |
| | Other | 12% | B10 | |
| 20.02 | Tomatoes prepared or preserved otherwise than by vinegar or acetic acid. | | | |
| 2002.10 | - Tomatoes, whole or in pieces | 9% | B5 | |
| 2002.90 | - Other: | | | |
| | Containing added sugar | 13.4% | B7 | |
| | Other: | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | Tomato purée and tomato paste | | X | |
| | Other | 9% | B5 | |
| 20.03 | Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid. | | | |
| 2003.10 | - Mushrooms of the genus <i>Agaricus</i> : | | | |
| | Containing added sugar | | A | |
| | Other: | | | |
| | In airtight containers not more than 10 kg each including container: | | | |
| | French mushrooms | 13.6% | B10 | |
| | Other | | A | |
| | Other | | A | |
| 2003.90 | - Other | | A | |
| 20.04 | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06. | | | |
| 2004.10 | - Potatoes: | | | |
| | Cooked, not otherwise prepared | 8.5% | B7 | |
| | Other: | | | |
| | Mashed potatoes | 13.6% | B10 | |
| | Other | 9% | B7 | |
| 2004.90 | - Other vegetables and mixtures of vegetables: | | | |
| | Containing added sugar: | | | |
| | Sweet corn | 10.5% | B10 | |
| | Other | 23.8% | B10 | |
| | Other: | | | |
| | Asparagus and leguminous vegetables: | | | |
| | Asparagus | 17% | B10 | |
| | Leguminous vegetables | | X | |
| | Bamboo shoots | 13.6% | B10 | |
| | Sweet corn | 7.5% | B10 | |
| | Young corncobs | 15% | B10 | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | Other | 9% | B7 | |
| 20.05 | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06. | | | |
| 2005.10 | - Homogenized vegetables: | | | |
| | Containing added sugar | 16.8% | B10 | |
| | Other | 12% | B10 | |
| 2005.20 | - Potatoes: | | | |
| | Mashed potatoes and potato flakes | 13.6% | B10 | |
| | Other: | | | |
| | In airtight containers not more than 10 kg each including container | 12% | B10 | |
| | Other | 9% | B7 | |
| 2005.40 | - Peas (<i>Pisum sativum</i>): | | | |
| | Containing added sugar | | X | |
| | Other: | | | |
| | In airtight containers not more than 10 kg each including container: | | | |
| | Unshelled | 12% | B10 | |
| | Other | 15% | B10 | |
| | Other: | | | |
| | Unshelled | 9% | B10 | |
| | Other | 13.6% | B10 | |
| | - Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>): | | | |
| 2005.51 | -- Beans, shelled: | | | |
| | Containing added sugar: | | | |
| | In airtight containers, containing tomato purée or other kind of tomato preparation and meat of swine, lard or other pig fat | 14% | B10 | |
| | Other | | X | |
| | Other | | X | |
| 2005.59 | -- Other: | | | |
| | Containing added sugar | | X | |
| | Other: | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | In airtight containers not more than 10 kg each including container | 12% | B10 | |
| | Other | 9% | B5 | |
| 2005.60 | - Asparagus: | | | |
| | In airtight containers not more than 10 kg each including container | 16% | B10 | |
| | Other | 12% | B10 | |
| 2005.70 | - Olives | | A | |
| 2005.80 | - Sweet corn (<i>Zea mays var. saccharata</i>): | | | |
| | Containing added sugar | 14.9% | B10 | |
| | Other | 10% | B10 | |
| | - Other vegetables and mixtures of vegetables: | | | |
| 2005.91 | -- Bamboo shoots: | | | |
| | Containing added sugar | 13.4% | B10 | |
| | Other | 13.6% | B10 | |
| 2005.99 | -- Other: | | | |
| | Containing added sugar: | | | |
| | Leguminous vegetables (podded out): | | | |
| | In airtight containers, containing tomato purée or other kind of tomato preparation and meat of swine, lard or other pig fat | 14% | B10 | |
| | Other | | X | |
| | Other | | X | |
| | Other: | | | |
| | Young corncobs | 15% | B10 | |
| | Leguminous vegetables (podded out) | 17% | B10 | |
| | Sauerkraut | 12% | B10 | |
| | Other: | | | |
| | In airtight containers not more than 10 kg each including container: | | | |
| | Garlic powder | 9.6% | B10 | |
| | Other | 12% | B5 | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | Other: | | | |
| | Garlic powder | 10.5% | B10 | |
| | Other | 9% | B5 | |
| 2006.00 | Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized): | | | |
| | Marrons glacé | 12.6% | B15 | |
| | Other | 18% | B10 | |
| 20.07 | 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. | | | |
| 2007.10 | - Homogenized preparations: | | | |
| | Containing added sugar | 34% | B15 | |
| | Other | 21.3% | B10 | |
| | - Other: | | | |
| 2007.91 | -- Citrus fruit: | | | |
| | Jams, fruit jellies and marmalades: | | | |
| | Containing added sugar | 16.8% | B10 | |
| | Other | 12% | B10 | |
| | Fruit purée and fruit pastes: | | | |
| | Containing added sugar | 34% | B15 | |
| | Other | 21.3% | B10 | |
| 2007.99 | -- Other: | | | |
| | Jams and fruit jellies: | | | |
| | Containing added sugar | 16.8% | B10 | |
| | Other | 12% | B10 | |
| | Other: | | | |
| | Containing added sugar: | | | |
| | Fruit purée and fruit pastes | 34% | B5 | |
| | Other | 34% | B10 | |
| | Other: | | | |
| | Fruit purée and fruit pastes | 21.3% | B5 | |
| | Other | 21.3% | B10 | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 20.08 | 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. | | | |
| | - Nuts, ground-nuts and other seeds, whether or not mixed together: | | | |
| 2008.11 | -- Ground-nuts: | | | |
| | Containing added sugar: | | | |
| | Peanut butter | 12% | B10 | |
| | Other | 23.8% | P | (7) |
| | Other: | | | |
| | Peanut butter | 10% | B10 | |
| | Other | 21.3% | P | (8) |
| 2008.19 | -- Other, including mixtures: | | | |
| | Containing added sugar: | | | |
| | In pulp form | 21% | B10 | |
| | Other: | | | |
| | Cashew nuts and other roasted nuts | 11% | B10 | |
| | Other | 16.8% | B10 | |
| | Other: | | | |
| | In pulp form | | A | |
| | Other: | | | |
| | Macadamia nuts and cashew nuts | | A | |
| | Coconuts, Brazil nuts, paradise nuts and hazel nuts (<i>Corylus spp.</i>) | 10% | B7 | |
| | Gingko nuts | 12% | B10 | |
| | Other: | | | |
| | Roasted | | A | |
| | Other | 12% | B10 | |
| 2008.20 | - Pineapples | | X | |
| 2008.30 | - Citrus fruit: | | | |
| | Containing added sugar: | | | |
| | In pulp form | 29.8% | B15 | |
| | Other | 23.8% | B10 | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | Other: | | | |
| | In pulp form | 21.3% | B10 | |
| | Other | 17% | B10 | |
| 2008.40 | - Pears: | | | |
| | Containing added sugar: | | | |
| | In pulp form: | | | |
| | In airtight containers | 15% | B10 | |
| | Other | 21% | B10 | |
| | Other: | | | |
| | In airtight containers | 10.8% | B10 | |
| | Other | 15% | B10 | |
| | Other: | | | |
| | In pulp form: | | | |
| | In airtight containers | 12% | B10 | |
| | Other | 15% | B10 | |
| | Other: | | | |
| | In airtight containers | 9% | B7 | |
| | Other | 10.8% | B10 | |
| 2008.50 | - Apricots: | | | |
| | Containing added sugar | 15% | B10 | |
| | Other | 12% | B10 | |
| 2008.60 | - Cherries: | | | |
| | Containing added sugar | 15% | B10 | |
| | Other | 12% | B10 | |
| 2008.70 | - Peaches, including nectarines: | | | |
| | Containing added sugar: | | | |
| | In pulp form: | | | |
| | In airtight containers | 21.3% | B10 | |
| | Other | 29.8% | B10 | |
| | Other: | | | |
| | In airtight containers: | | | |
| | Not less than 2 kg each including container | 6.7% | B7 | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | Other | 8% | B10 | |
| | Other | 13.4% | B10 | |
| | Other: | | | |
| | In pulp form: | | | |
| | In airtight containers | 17% | B10 | |
| | Other | 21.3% | B10 | |
| | Other: | | | |
| | In airtight containers | 6.7% | B7 | |
| | Other | 9.6% | B10 | |
| 2008.80 | - Strawberries: | | | |
| | Containing added sugar: | | | |
| | In pulp form | 21% | B10 | |
| | Other | 11% | B10 | |
| | Other: | | | |
| | In pulp form | 15% | B10 | |
| | Other | 12% | B10 | |
| | - Other, including mixtures other than those of subheading 2008.19: | | | |
| 2008.91 | -- Palm hearts | 15% | B10 | |
| 2008.93 | -- Cranberries (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>): | | | |
| | Containing added sugar: | | | |
| | In pulp form | 29.8% | B15 | |
| | Other | 11% | B10 | |
| | Other: | | | |
| | In pulp form | 21.3% | B10 | |
| | Other | 12% | B10 | |
| 2008.97 | -- Mixtures: | | | |
| | Mixed fruit, fruit salad and fruit cocktail: | | | |
| | Containing added sugar | 6% | B5 | |
| | Other | | A | |
| | Other: | | | |
| | Containing added sugar: | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 2008.99 | In pulp form | 29.8% | B15 | |
| | Other | 23.8% | B10 | |
| | Other: | | | |
| | In pulp form | 21.3% | B10 | |
| | Other | 17% | B10 | |
| | -- Other: | | | |
| | Ume (fruit of Mume plum) | 12% | B10 | |
| | Other: | | | |
| | Containing added sugar: | | | |
| | In pulp form: | | | |
| | Bananas and avocados | 21% | B10 | |
| | Other | 29.8% | B15 | |
| | Other: | | | |
| | Berries and prunes | 11% | B10 | |
| | Bananas, avocados, mangoes, guavas and mangosteens: | | | |
| | In airtight containers | 11% | B7 | |
| | Other | 11% | B10 | |
| | Other: | | | |
| | Durians, rambutan, passion-fruit, litchi and carambola (star-fruit) | 14% | B10 | |
| | Other | 16.8% | B10 | |
| | Other: | | | |
| | In pulp form: | | | |
| Bananas, avocados and prunes | 15% | B10 | | |
| Other: | | | | |
| Mangoes, guavas and mangosteens | 15% | B10 | | |
| Camucamu | | A | | |
| Other | 21.3% | B10 | | |
| Other: | | | | |
| Prunes, bananas, avocados, mangoes, guavas and mangosteens | | A | | |
| Frozen taros (<i>Colocasia spp.</i>) | 10% | B10 | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|--|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | Other: DURIANS, rambutan, passion-fruit, litchi, carambola (star-fruit), camucamu and popcorn (corn which is explosive with heating under normal air pressure) | | A | |
| 20.09 | Other Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter. | 12% | B10 | |
| | - Orange juice: | | | |
| 2009.11 | -- Frozen | | X | |
| 2009.12 | -- Not frozen, of a Brix value not exceeding 20 | | X | |
| 2009.19 | -- Other | | X | |
| | - Grapefruit (including pomelo) juice: | | | |
| 2009.21 | -- Of a Brix value not exceeding 20: Containing added sugar: Not more than 10% by weight of sucrose, naturally and artificially contained | | X | |
| | Other | 29.8% or 23 yen/kg, whichever is the greater | B15 | |
| | Other: | | | |
| | Not more than 10% by weight of sucrose | | X | |
| | Other | 25.5% | B15 | |
| 2009.29 | -- Other: Containing added sugar: Not more than 10% by weight of sucrose, naturally and artificially contained | | X | |
| | Other | 29.8% or 23 yen/kg, whichever is the greater | B15 | |
| | Other: | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|--|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | Not more than 10% by weight of sucrose | 19.1% | B15 | |
| | Other | 25.5% | B15 | |
| | - Juice of any other single citrus fruit: | | | |
| 2009.31 | -- Of a Brix value not exceeding 20: | | | |
| | Containing added sugar | | X | |
| | Other: | | | |
| | Not more than 10% by weight of sucrose: | | | |
| | Lemon juice | 6% | B7 | |
| | Lime juice | 12% | B10 | |
| | Other | | X | |
| | Other | | X | |
| 2009.39 | -- Other: | | | |
| | Containing added sugar | | X | |
| | Other: | | | |
| | Not more than 10% by weight of sucrose: | | | |
| | Lemon juice | 6% | B7 | |
| | Lime juice | 12% | B10 | |
| | Other | | X | |
| | Other | | X | |
| | - Pineapple juice: | | | |
| 2009.41 | -- Of a Brix value not exceeding 20 | | X | |
| 2009.49 | -- Other | | X | |
| 2009.50 | - Tomato juice | | X | |
| | - Grape juice (including grape must): | | | |
| 2009.61 | -- Of a Brix value not exceeding 30: | | | |
| | Containing added sugar: | | | |
| | Not more than 10% by weight of sucrose, naturally and artificially contained | 23% | B15 | |
| | Other | 29.8% or 23 yen/kg, whichever is the greater | B15 | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|--|---|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 2009.69 | Other -- Other: Containing added sugar: Not more than 10% by weight of sucrose, naturally and artificially contained Other Other: Not more than 10% by weight of sucrose Other | 19.1% 23% 29.8% or 23 yen/kg, whichever is the greater 19.1% 25.5% | B15 B15 B15 B15 B15 | |
| 2009.71 | - Apple juice: -- Of a Brix value not exceeding 20 | | X | |
| 2009.79 | -- Other - Juice of any other single fruit or vegetable: | | X | |
| 2009.81 | -- Cranberry (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>) juice: Containing added sugar: Not more than 10% by weight of sucrose, naturally and artificially contained Other Other: Not more than 10% by weight of sucrose Other | 23% 29.8% or 23 yen/kg, whichever is the greater 19.1% 25.5% | B15 B15 B10 B10 | |
| 2009.89 | -- Other: Fruit juices: Containing added sugar: Not more than 10% by weight of sucrose, naturally and artificially contained | 23% | B10 | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|--|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | Other | 29.8% or 23 yen/kg, whichever is the greater | B10 | |
| | Other: | | | |
| | Not more than 10% by weight of sucrose: | | | |
| | Prune juice | 14.4% | B10 | |
| | Other | 19.1% | B5 | |
| | Other | 25.5% | B10 | |
| | Vegetable juices: | | | |
| | Containing added sugar | 8.1% | B10 | |
| | Other: | | | |
| | In airtight containers | 9% | B10 | |
| | Other | 7.2% | B7 | |
| 2009.90 | - Mixtures of juices: | | | |
| | Mixtures of fruit juices: | | | |
| | Containing added sugar: | | | |
| | Not more than 10% by weight of sucrose, naturally and artificially contained | 23% | B10 | |
| | Other | 29.8% or 23 yen/kg, whichever is the greater | B10 | |
| | Other: | | | |
| | Not more than 10% by weight of sucrose | 19.1% | B10 | |
| | Other | 25.5% | B10 | |
| | Mixtures of vegetable juices: | | | |
| | Containing added sugar | 8.1% | B7 | |
| | Other | 5.4% | B7 | |
| Chapter 21 | Miscellaneous edible preparations | | | |
| 21.01 | 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. | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|--------------------------|---------------------------------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 2101.11 | - Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee: -- Extracts, essences and concentrates: Containing added sugar Other | | X A | |
| 2101.12 | -- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee: Preparations with a basis of extracts, essences or concentrates: Containing added sugar Other Preparations with a basis of coffee: Containing not less than 30% of natural milk constituents by weight, calculated on the dry matter Other: Containing added sugar Other | | X A X A X | |
| 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: Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates: Instant tea Other Preparations with a basis of tea or maté: Containing not less than 30% of natural milk constituents by weight, calculated on the dry matter Other: Containing added sugar Other | 15% 8% 15% | B10 A B7 X X B10 | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 2101.30 | - Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof | | X | |
| 21.02 | 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 | 10.5% | B10 | |
| 2102.20 | - Inactive yeasts; other single-cell micro-organisms, dead | | A | |
| 2102.30 | - Prepared baking powders | | A | |
| 21.03 | Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard. | | | |
| 2103.10 | - Soya sauce | 7.2% | B7 | |
| 2103.20 | - Tomato ketchup and other tomato sauces | | X | |
| 2103.30 | - Mustard flour and meal and prepared mustard: | | | |
| | Put up in containers for retail sale | 9% | B5 | |
| | Other | 7.5% | B7 | |
| 2103.90 | - Other: | | | |
| | Sauces: | | | |
| | Mayonnaise | 12.8% | B7 | |
| | French dressings and salad dressings | 10.5% | B7 | |
| | Other | 7.2% | B5 | |
| | Other: | | | |
| | Instant curry and other curry preparations | 7.2% | B5 | |
| | Other: | | | |
| | Consisting chiefly of sodiumglutamate | 9.6% | B5 | |
| | Other | 10.5% | B7 | |
| 21.04 | Soups and broths and preparations therefor; homogenized composite food preparations. | | | |
| 2104.10 | - Soups and broths and preparations therefor: | | | |
| | Of vegetable, in airtight containers | 7% | B7 | |
| | Other | 8.4% | B5 | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|--|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 2104.20 | - Homogenized composite food preparations | | A | |
| 2105.00 | Ice cream and other edible ice, whether or not containing cocoa. | | X | |
| 21.06 | Food preparations not elsewhere specified or included. | | | |
| 2106.10 | - Protein concentrates and textured protein substances: | | | |
| | Preparations containing not less than 30% of natural milk constituents by weight, calculated on the dry matter, excluding protein concentrates containing not less than 80% protein by weight, the largest ingredient is vegetable protein and put up in containers for retail sale by weight of less than 500 g each excluding container | | X | |
| | Other: | | | |
| | Containing added sugar | | X | |
| | Other: | | | |
| | Vegetable protein | 10.6% | B7 | |
| | Other | 15% | B10 | |
| 2106.90 | - Other: | | | |
| | Preparations containing not less than 30% of natural milk constituents by weight, calculated on the dry matter | | X | |
| | Other: | | | |
| | Food preparations containing more than 30% by weight of one of those, rice, wheat including triticale or barley | | X | |
| | Other: | | | |
| | Sugar syrup, containing added flavoring or coloring matter and Konnyaku | | X | |
| | Chewing gum | 5% | B5 | |
| | Compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume of higher than 0.5% vol.: | | | |
| | Preparations with a basis of fruit juices, of an alcoholic strength by volume of less than 1% vol. | 29.8% or 23 yen/kg, whichever is the greater | B10 | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | Other | | A | |
| | Other: | | | |
| | Containing added sugar: | | | |
| | Bases for beverage, containing <i>Panax ginseng</i> or its extract: | | | |
| | Those, the largest single ingredient of which is sugar by weight | | X | |
| | Other | 23.8% | B10 | |
| | Food supplement with a basis of vitamins | 12.5% | B10 | |
| | Other | | X | |
| | Other: | | | |
| | Prepared edible fats and oils, containing more than 15% and less than 30% by weight of those of heading 04.05 | | X | |
| | Bases for beverage, non-alcoholic: | | | |
| | Containing <i>Panax ginseng</i> or its extract | 12% | B10 | |
| | Other | 10% | B10 | |
| | Other: | | | |
| | Of products specified in heading 04.10 | 9% | B7 | |
| | Other: | | | |
| | Food supplement with a basis of vitamins or hydrolyzed vegetable protein: | | | |
| | Food supplement with a basis of vitamins | 12.5% | B7 | |
| | Hydrolyzed vegetable protein | 12.5% | B10 | |
| | Other: | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|--|---|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 2204.21 | -- In containers holding 2 l or less: Sherry, port and other fortified wines Other | | X B10 | |
| 2204.29 | -- Other: In containers holding 150 l or less Other | 15% or 125 yen/l, whichever is the less, subject to a minimum customs duty of 67 yen/l 45 yen/l | B10 B10 | |
| 2204.30 | - Other grape must: Of an alcoholic strength by volume of less than 1% vol.: Containing added sugar: Not more than 10% by weight of sucrose, naturally and artificially contained Other Other: Not more than 10% by weight of sucrose Other Other | 23% 29.8% or 23 yen/kg, whichever is the greater 19.1% 25.5% | B15 B15 B15 B15 A | |
| 22.05 | Vermouth and other wine of fresh grapes flavored with plants or aromatic substances. | | | |
| 2205.10 | - In containers holding 2 l or less | | X | |
| 2205.90 | - Other: | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | |
|--------------------|--|--|----------|----------|--|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note | |
| 2206.00 | Of an alcoholic strength by volume of less than 1% vol. | 19.1% | B15 | | |
| | Other | | X | | |
| | 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: | | | | |
| | Of an alcoholic strength by volume of less than 1% vol. | 29.8% or 23 yen/kg, whichever is the greater | B15 | | |
| | Other: | | | | |
| | Sake (Seishu and Dakushu) | | X | | |
| | Other: | | | | |
| | Mixtures of fermented beverages (excluding Seishu), and products of heading 20.09 or 22.02 | | X | | |
| | Other: | | | | |
| | Sparkling beverages made, in part, from malt | | A | | |
| 22.07 | Other: | | | | |
| | Fermented beverages prepared from Seabuckthorn | | A | (16) | |
| | Other | | X | | |
| | Udenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher; ethyl alcohol and other spirits, denatured, of any strength. | | | | |
| | 2207.10 | - Udenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher: | | | |
| | | Of an alcoholic strength by volume of 90% vol. or higher: | | | |
| | | Intended for use in manufacturing industrial alcohol, ethyl acetate or ethylamine | | A | |
| | | Other: | | | |
| | | Intended for use in distilling alcohol for making alcoholic beverages through the continuous still | | A | |
| | | Other | | X | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | Other: | | | |
| | Intended for use in distilling alcohol for making alcoholic beverages through the continuous still | | A | |
| | Other | | X | |
| 2207.20 | - Ethyl alcohol and other spirits, denatured, of any strength | | X | |
| 22.08 | 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 | |
| 2208.30 | - Whiskies | | A | |
| 2208.40 | - Rum and other spirits obtained by distilling fermented sugar-cane products | | A | |
| 2208.50 | - Gin and Geneva | | A | |
| 2208.60 | - Vodka | | A | |
| 2208.70 | - Liqueurs and cordials | | A | |
| 2208.90 | - Other: | | | |
| | Ethyl alcohol and distilled alcoholic beverages: | | | |
| | Fruit brandy | | A | |
| | Other: | | | |
| | Ethyl alcohol: | | | |
| | Intended for use in distilling alcohol for making alcoholic beverages through the continuous still | | A | |
| | Other | | X | |
| | Other: | | | |
| | Intended for use in distilling alcohol for making alcoholic beverages through the continuous still | | A | |
| | Other | | X | |
| | Other spirituous beverages: | | | |
| | Imitation sake and white sake | | X | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|--|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | Beverages with a basis of fruit juices, of an alcoholic strength by volume of less than 1% vol. | 29.8% or 23 yen/kg, whichever is the greater | B15 | |
| | Other | 88 yen/l | B5 | |
| 2209.00 | Vinegar and substitutes for vinegar obtained from acetic acid. | 7.5% | B5 | |
| Chapter 23 | Residues and waste from the food industries; prepared animal fodder | | | |
| 23.01 | 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 | |
| 23.02 | 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 | |
| 23.03 | 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 | |
| 2304.00 | Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil. | | A | |
| 2305.00 | 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 | |
| 23.06 | 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 | |
| 2307.00 | Wine lees; argol. | | A | |
| 2308.00 | 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 | |
| 23.09 | Preparations of a kind used in animal feeding. | | | |
| 2309.10 | - Dog or cat food, put up for retail sale: | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|---|---|---|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 2309.90 | Containing not less than 10% of lactose by weight | Per each kilogram, 59.50 yen + 6 yen for every 1% exceeding 10% by weight of lactose contained | B10 | |
| | Other | | A | |
| | - Other: | | | |
| | Preparations of a kind used in animal feeding, excluding those directly used as feed or fodder | | A | |
| | Other: | | | |
| | Containing not less than 10% of lactose by weight: | | | |
| | Intended for feeding calves suitable for white veal | | A | |
| | Other | Per each kilogram, 52.50 yen + 5.30 yen for every 1% exceeding 10% by weight of lactose contained | B10 | |
| | Other: | | | |
| | Those with a basis of products specified in heading 12.14 or 23.03, in pellets, cubes or similar forms, alfalfa green leaf protein concentrates or fish or marine mammal solubles | | A | |
| Other: | | | | |
| In airtight containers not more than 10 kg each including container | | A | | |
| Other: | | | | |
| More than 70 yen/kg in value for customs duty, put up in containers for retail sale but not in airtight containers, excluding those containing 35% or more by weight of crude protein | | A | | |
| Other: | | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------------------------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | <p>In powders, meals, flakes, pellets, cubes or similar forms, containing less than 5% by weight of sugars evaluated as sucrose, less than 20% by weight of free starch, less than 35% by weight of crude protein, other than those be separable 10% or more by weight of broken rice and flour or meal of rice taken together when determined by means of separating methods stipulated by a Cabinet Order:</p> <p>For dogs, cats and other similar kind of ornamental animals and pet animals</p> <p>Other</p> <p>Other</p> | | <p>A</p> <p>X</p> <p>X</p> | |
| Chapter 24 | Tobacco and manufactured tobacco substitutes | | | |
| 24.01 | Unmanufactured tobacco; tobacco refuse. | | A | |
| 24.02 | Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes. | | | |
| 2402.10 | - Cigars, cheroots and cigarillos, containing tobacco | | X | |
| 2402.20 | - Cigarettes containing tobacco | | X | |
| 2402.90 | - Other | | X | |
| 24.03 | Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences. | | | |
| | - Smoking tobacco, whether or not containing tobacco substitutes in any proportion: | | | |
| 2403.11 | -- Water pipe tobacco specified in Subheading Note 1 to this Chapter | | X | |
| 2403.19 | -- Other | | X | |
| | - Other: | | | |
| 2403.91 | -- "Homogenized" or "reconstituted" tobacco | | A | |
| 2403.99 | -- Other: | | | |
| | Tobacco extracts and essences | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-------------|--------------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | Other | | X | |
| Chapter 25 | Salt; sulphur; earths and stone; plastering materials, lime and cement | | | |
| 2501.00 | 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: Salt and pure sodium chloride, of which at least 70% by weight passes through a woven metal wire cloth sieve with an aperture of 2.8 mm, or agglomerated, other than those in aqueous solution Other | 0.50 yen/kg | B10 A | |
| 2502.00 | Unroasted iron pyrites. | | A | |
| 2503.00 | Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur. | | A | |
| 25.04 | Natural graphite. | | A | |
| 25.05 | Natural sands of all kinds, whether or not colored, other than metalbearing sands of Chapter 26. | | A | |
| 25.06 | 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. | | A | |
| 2507.00 | Kaolin and other kaolinic clays, whether or not calcined. | | A | |
| 25.08 | Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths. | | A | |
| 2509.00 | Chalk. | | A | |
| 25.10 | Natural calcium phosphates, natural aluminum calcium phosphates and phosphatic chalk. | | A | |
| 25.11 | Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16. | | A | |
| 2512.00 | 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 | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 25.13 | Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated. | | A | |
| 2514.00 | Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape. | | A | |
| 25.15 | Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape. | | A | |
| 25.16 | 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 | |
| 25.17 | 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 | |
| 25.18 | 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. | | A | |
| 25.19 | 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. | | A | |
| 25.20 | Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not colored, with or without small quantities of accelerators or retarders. | | A | |
| 2521.00 | Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement. | | A | |
| 25.22 | Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25. | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 25.23 | Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not colored or in the form of clinkers. | | A | |
| 25.24 | Asbestos. | | A | |
| 25.25 | Mica, including splittings; mica waste. | | A | |
| 25.26 | 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 | |
| 2528.00 | Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H ₃ BO ₃ calculated on the dry weight. | | A | |
| 25.29 | Feldspar; leucite, nepheline and nepheline syenite; fluorspar. | | A | |
| 25.30 | Mineral substances not elsewhere specified or included. | | A | |
| Chapter 26 | Ores, slag and ash | | A | |
| Chapter 27 | Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes | | | |
| 27.01 | Coal; briquettes, ovoids and similar solid fuels manufactured from coal. | | A | |
| 27.02 | Lignite, whether or not agglomerated, excluding jet. | | A | |
| 2703.00 | Peat (including peat litter), whether or not agglomerated. | | A | |
| 2704.00 | Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon. | | A | |
| 2705.00 | Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons. | | A | |
| 2706.00 | Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars. | | A | |
| 27.07 | 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 | |
| 27.08 | Pitch and pitch coke, obtained from coal tar or from other mineral tars. | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|---|---|------------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 2710.19 | Normal paraffins (containing not less than 95% by weight of saturated straight chain hydrocarbon) | | A | |
| | Other: | | | |
| | Intended for use in the manufacture of petrochemical products stipulated by a Cabinet Order | | A | |
| | Other | 346 yen/kl | B10 | |
| | Gas oils: | | | |
| | Intended for use in the manufacture of petrochemical products stipulated by a Cabinet Order | | A | |
| | Other | 750 yen/kl | B10 | |
| | Other | | A | |
| | -- Other: | | | |
| | Petroleum oils and oils obtained from bituminous minerals, including those containing less than 5% by weight of goods other than petroleum oils and oils obtained from bituminous minerals: | | | |
| | Kerosenes: | | | |
| | Mixed alkylenes with a very low degree of polymerization | | A | |
| | Other: | | | |
| | Normal paraffins (containing not less than 95% by weight of saturated straight chain hydrocarbon) | | A | |
| Other: | | | | |
| Intended for use in the manufacture of petrochemical products stipulated by a Cabinet Order | | A | | |
| Other | 346 yen/kl | B10 | | |
| Gas oils: | | | | |
| Intended for use in the manufacture of petrochemical products stipulated by a Cabinet Order | | A | | |
| Other | 750 yen/kl | B10 | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | |
|--------------------|---|------------|----------|----------|--|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note | |
| 2710.20 | Heavy fuel oils and raw oils: Of a specific gravity not more than 0.9037 at 15 °C: Intended for use as raw materials in refining, including those manufactured from the oil under the supervision of the customs authority | | A | | |
| | Other: Intended for use in agriculture, forestry and fishery, having a specific gravity of not less than 0.83 at 15 °C and a flash point not exceeding 130 °C when arrived at Japan or when mixed with other petroleum oils by the method stipulated in a Cabinet Order | | A | | |
| | Other | 459 yen/kl | B10 | | |
| | Of a specific gravity more than 0.9037 at 15 °C: Intended for use as raw materials in refining, including those manufactured from the oil under the supervision of the customs authority | | A | | |
| | Other | 249 yen/kl | B10 | | |
| | Other | | A | | |
| | Other | | A | | |
| | - Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils: | | | | |
| | Petroleum oils and oils obtained from bituminous minerals, including those containing less than 5% by weight of goods other than petroleum oils and oils obtained from bituminous minerals: | | | | |
| | Petroleum spirits: | | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|------------|--------------------------------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | <p>Mixed alkylenes with a very low degree of polymerization</p> <p>Of which the fraction 5% to 95% by volume including distillation loss distils within not more than 2 °C, when determined by the testing method for distillation stipulated by a Cabinet Order, other than mixed alkylenes with a very low degree of polymerization</p> <p>Other:</p> <p>Intended for use in the manufacture of petrochemical products stipulated by a Cabinet Order</p> <p>Other</p> | 934 yen/kl | A A B10 | |
| | <p>Kerosenes:</p> <p>Mixed alkylenes with a very low degree of polymerization</p> <p>Other:</p> <p>Normal paraffins (containing not less than 95% by weight of saturated straight chain hydrocarbon)</p> <p>Other:</p> <p>Intended for use in the manufacture of petrochemical products stipulated by a Cabinet Order</p> <p>Other</p> | 346 yen/kl | A A A B10 | |
| | <p>Gas oils:</p> <p>Intended for use in the manufacture of petrochemical products stipulated by a Cabinet Order</p> <p>Other</p> | 750 yen/kl | A B10 | |
| | <p>Heavy fuel oils and raw oils:</p> <p>Of a specific gravity not more than 0.9037 at 15 °C:</p> <p>Intended for use as raw materials in refining, including those manufactured from the oil under the supervision of the customs authority</p> <p>Other:</p> | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|------------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | Intended for use in agriculture, forestry and fishery, having a specific gravity of not less than 0.83 at 15 °C and a flash point not exceeding 130 °C when arrived at Japan or when mixed with other petroleum oils by the method stipulated in a Cabinet Order | | A | |
| | Other | 459 yen/kl | B10 | |
| | Of a specific gravity more than 0.9037 at 15 °C: | | | |
| | Intended for use as raw materials in refining, including those manufactured from the oil under the supervision of the customs authority | | A | |
| | Other | 249 yen/kl | B10 | |
| | Other | | A | |
| | Other | | A | |
| | - Waste oils: | | | |
| 2710.91 | -- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs) | | A | |
| 2710.99 | -- Other | | A | |
| 27.11 | Petroleum gases and other gaseous hydrocarbons. | | A | |
| 27.12 | 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 colored. | | A | |
| 27.13 | Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals. | | A | |
| 27.14 | Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks. | | A | |
| 2715.00 | 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). | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| Chapter 28 | Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes | | A | |
| Chapter 29 | Organic chemicals | | | |
| 29.01 | Acyclic hydrocarbons. | | A | |
| 29.02 | Cyclic hydrocarbons. | | A | |
| 29.03 | Halogenated derivatives of hydrocarbons. | | A | |
| 29.04 | Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated. | | A | |
| 29.05 | Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives. | | | |
| | - Saturated monohydric alcohols: | | | |
| 2905.11 | -- Methanol (methyl alcohol) | | A | |
| 2905.12 | -- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol) | | A | |
| 2905.13 | -- Butan-1-ol (<i>n</i> -butyl alcohol) | | A | |
| 2905.14 | -- Other butanols | | A | |
| 2905.16 | -- Octanol (octyl alcohol) and isomers thereof | | A | |
| 2905.17 | -- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol) | | A | |
| 2905.19 | -- Other | | A | |
| | - Unsaturated monohydric alcohols: | | | |
| 2905.22 | -- Acyclic terpene alcohols | | A | |
| 2905.29 | -- Other | | A | |
| | - Diols: | | | |
| 2905.31 | -- Ethylene glycol (ethanediol) | | A | |
| 2905.32 | -- Propylene glycol (propane-1,2-diol) | | A | |
| 2905.39 | -- Other | | A | |
| | - Other polyhydric alcohols: | | | |
| 2905.41 | -- 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane) | | A | |
| 2905.42 | -- Pentaerythritol | | A | |
| 2905.43 | -- Mannitol | | A | |
| 2905.44 | -- D-glucitol (sorbitol) | | X | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 2905.45 | -- Glycerol | | A | |
| 2905.49 | -- Other | | A | |
| | - Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols: | | | |
| 2905.51 | -- Ethchlorvynol (INN) | | A | |
| 2905.59 | -- Other | | A | |
| 29.06 | Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives. | | | |
| | - Cyclanic, cyclenic or cycloterpenic: | | | |
| 2906.11 | -- Menthol | 5.5% | B10 | |
| 2906.12 | -- Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols | | A | |
| 2906.13 | -- Sterols and inositols | | A | |
| 2906.19 | -- Other | | A | |
| | - Aromatic: | | | |
| 2906.21 | -- Benzyl alcohol | | A | |
| 2906.29 | -- Other | | A | |
| 29.07 | Phenols; phenol-alcohols. | | A | |
| 29.08 | Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols. | | A | |
| 29.09 | 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. | | A | |
| 29.10 | Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives. | | A | |
| 2911.00 | Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives. | | A | |
| 29.12 | Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde. | | A | |
| 2913.00 | Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12. | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 29.14 | Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives. | | A | |
| 29.15 | Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives. | | A | |
| 29.16 | Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives. | | A | |
| 29.17 | Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives. | | A | |
| 29.18 | Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives. | | | |
| | - Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: | | | |
| 2918.11 | -- Lactic acid, its salts and esters | | A | |
| 2918.12 | -- Tartaric acid | | A | |
| 2918.13 | -- Salts and esters of tartaric acid | | A | |
| 2918.14 | -- Citric acid | | X | |
| 2918.15 | -- Salts and esters of citric acid: | | | |
| | Calcium citrate | | X | |
| | Other | | A | |
| 2918.16 | -- Gluconic acid, its salts and esters | | A | |
| 2918.18 | -- Chlorobenzilate (ISO) | | A | |
| 2918.19 | -- Other | | A | |
| | - Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: | | | |
| 2918.21 | -- Salicylic acid and its salts | | A | |
| 2918.22 | -- O-Acetylsalicylic acid, its salts and esters | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 2918.23 | -- Other esters of salicylic acid and their salts | | A | |
| 2918.29 | -- Other | | A | |
| 2918.30 | - Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives - Other: | | A | |
| 2918.91 | -- 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters | | A | |
| 2918.99 | -- Other | | A | |
| 29.19 | Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives. | | A | |
| 29.20 | Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives. | | A | |
| 29.21 | Amine-function compounds. | | A | |
| 29.22 | Oxygen-function amino-compounds. - Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof: | | | |
| 2922.11 | -- Monoethanolamine and its salts | | A | |
| 2922.12 | -- Diethanolamine and its salts | | A | |
| 2922.13 | -- Triethanolamine and its salts | | A | |
| 2922.14 | -- Dextropropoxyphene (INN) and its salts | | A | |
| 2922.19 | -- Other - Amino-naphthols and other aminophenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof: | | A | |
| 2922.21 | -- Aminohydroxynaphthalenesulphonic acids and their salts | | A | |
| 2922.29 | -- Other - Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof: | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 2922.31 | -- Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof | | A | |
| 2922.39 | -- Other - Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof: | | A | |
| 2922.41 | -- Lysine and its esters; salts thereof | | A | |
| 2922.42 | -- Glutamic acid and its salts: Sodium glutamates Other | 6.5% | B5 A | |
| 2922.43 | -- Anthranilic acid and its salts | | A | |
| 2922.44 | -- Tilidine (INN) and its salts | | A | |
| 2922.49 | -- Other | | A | |
| 2922.50 | - Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function | | A | |
| 29.23 | Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined. | | A | |
| 29.24 | Carboxamide-function compounds; amide-function compounds of carbonic acid. | | A | |
| 29.25 | Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds. | | A | |
| 29.26 | Nitrile-function compounds. | | A | |
| 2927.00 | Diazo-, azo- or azoxy-compounds. | | A | |
| 2928.00 | Organic derivatives of hydrazine or of hydroxylamine. | | A | |
| 29.29 | Compounds with other nitrogen function. | | A | |
| 29.30 | Organo-sulphur compounds. | | A | |
| 29.31 | Other organo-inorganic compounds. | | A | |
| 29.32 | Heterocyclic compounds with oxygen hetero-atom(s) only. | | A | |
| 29.33 | Heterocyclic compounds with nitrogen hetero-atom(s) only. | | A | |
| 29.34 | Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds. | | A | |
| 2935.00 | Sulphonamides. | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 29.36 | 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. | | A | |
| 29.37 | Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones. | | A | |
| 29.38 | Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives. | | A | |
| 29.39 | Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives. | | A | |
| 2940.00 | Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39. | | A | |
| 29.41 | Antibiotics. | | A | |
| 2942.00 | Other organic compounds. | | A | |
| Chapter 30 | Pharmaceutical products | | A | |
| Chapter 31 | Fertilizers | | A | |
| Chapter 32 | Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other coloring matter; paints and varnishes; putty and other mastics; inks | | A | |
| Chapter 33 | Essential oils and resinoids; perfumery, cosmetic or toilet preparations | | | |
| 33.01 | 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 oils. | | | |
| | - Essential oils of citrus fruit: | | | |
| 3301.12 | -- Of orange | | A | |
| 3301.13 | -- Of lemon | | A | |
| 3301.19 | -- Other | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | - Essential oils other than those of citrus fruit: | | | |
| 3301.24 | -- Of peppermint (<i>Mentha piperita</i>) | | A | |
| 3301.25 | -- Of other mints: | | | |
| | Peppermint oils obtained from <i>Mentha arvensis</i> : | | | |
| | Containing more than 65% by weight of total menthol when determined by the testing method stipulated by a Cabinet Order | | A | |
| | Other | 9% | E7 | |
| | Other | | A | |
| 3301.29 | -- Other | | A | |
| 3301.30 | - Resinoids | | A | |
| 3301.90 | - Other | | A | |
| 33.02 | 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. | | A | |
| 3303.00 | Perfumes and toilet waters. | | A | |
| 33.04 | 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 | |
| 33.05 | Preparations for use on the hair. | | A | |
| 33.06 | 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 | |
| 33.07 | 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 deodorizers, whether or not perfumed or having disinfectant properties. | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|------------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| Chapter 34 | Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster | | A | |
| Chapter 35 | Albuminoidal substances; modified starches; glues; enzymes | | | |
| 35.01 | Casein, caseinates and other casein derivatives; casein glues. | | A | |
| 35.02 | 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 | |
| 3503.00 | Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or colored) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01: Fish glues and isinglass Other | | A X | |
| 3504.00 | Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed. | | A | |
| 35.05 | Dextrins and other modified starches (for example, pregelatinized or esterified starches); glues based on starches, or on dextrins or other modified starches. | | X | |
| 35.06 | 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 | |
| 35.07 | Enzymes; prepared enzymes not elsewhere specified or included. | | A | |
| Chapter 36 | Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations | | A | |
| Chapter 37 | Photographic or cinematographic goods | | A | |
| Chapter 38 | Miscellaneous chemical products | | A | |
| Chapter 39 | Plastics and articles thereof | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|---|----------------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 39.01 | Polymers of ethylene, in primary forms. | | | |
| 3901.10 | - Polyethylene having a specific gravity of less than 0.94: In blocks of irregular shape, lumps, powders (including molding powders), granules, flakes and similar bulk forms Other | 6.5% or 22.40 yen/kg, whichever is the less 2.8% | B10 B10 | |
| 3901.20 | - Polyethylene having a specific gravity of 0.94 or more | 6.5% or 22.40 yen/kg, whichever is the less | B10 | |
| 3901.30 | - Ethylene-vinyl acetate copolymers | 2.8% | B10 | |
| 3901.90 | - Other | 2.8% | B10 | |
| 39.02 | Polymers of propylene or of other olefins, in primary forms. | | | |
| 3902.10 | - Polypropylene | 6.5% or 25.60 yen/kg, whichever is the less | B10 | |
| 3902.20 | - Polyisobutylene | 2.8% | B10 | |
| 3902.30 | - Propylene copolymers | 2.8% | B10 | |
| 3902.90 | - Other | 2.8% | B10 | |
| 39.03 | Polymers of styrene, in primary forms. | | | |
| | - Polystyrene: | | | |
| 3903.11 | -- Expansible | 3.9% | B10 | |
| 3903.19 | -- Other: In blocks of irregular shape, lumps, powders (including molding powders), granules, flakes and similar bulk forms Other | 6.5% 2.8% | B10 B10 | |
| 3903.20 | - Styrene-acrylonitrile (SAN) copolymers | 3.1% | B10 | |
| 3903.30 | - Acrylonitrile-butadiene-styrene (ABS) copolymers | 3.1% | B10 | |
| 3903.90 | - Other | 3.1% | B10 | |
| 39.04 | Polymers of vinyl chloride or of other halogenated olefins, in primary forms. | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 39.05 | Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms. | | A | |
| 39.06 | Acrylic polymers in primary forms. | | A | |
| 39.07 | Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms. | | A | |
| 39.08 | Polyamides in primary forms. | | A | |
| 39.09 | Amino-resins, phenolic resins and polyurethanes, in primary forms. | | A | |
| 3910.00 | Silicones in primary forms. | | A | |
| 39.11 | 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 | |
| 39.12 | Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms. | | A | |
| 39.13 | 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 | |
| 3914.00 | Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms. | | A | |
| 39.15 | Waste, parings and scrap, of plastics. | | A | |
| 39.16 | 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 | |
| 39.17 | Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics. | | A | |
| 39.18 | 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 | |
| 39.19 | Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls. | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|------------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 39.20 | Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials. | | A | |
| 39.21 | Other plates, sheets, film, foil and strip, of plastics. | | A | |
| 39.22 | Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics. | | A | |
| 39.23 | Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics. | | A | |
| 39.24 | Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics. | | A | |
| 39.25 | Builders' ware of plastics, not elsewhere specified or included. | | A | |
| 39.26 | Other articles of plastics and articles of other materials of headings 39.01 to 39.14. | | A | |
| Chapter 40 | Rubber and articles thereof | | A | |
| Chapter 41 | Raw hides and skins (other than furskins) and leather | | | |
| 41.01 | 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 | - Whole hides and skins, unsplit, 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: Of which have undergone a chrome tanning (including pre-tanning) process which is reversible, or of which have not yet undergone any tanning process Other | | A X | |
| 4101.50 | - Whole hides and skins, of a weight exceeding 16 kg: Of which have undergone a chrome tanning (including pre-tanning) process which is reversible, or of which have not yet undergone any tanning process Other | | A X | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|------------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 4101.90 | - Other, including butts, bends and bellies: Of which have undergone a chrome tanning (including pre-tanning) process which is reversible, or of which have not yet undergone any tanning process Other | | A X | |
| 41.02 | 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 | |
| 41.03 | 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. | | | |
| 4103.20 | - Of reptiles | | A | |
| 4103.30 | - Of swine: Of which have not yet undergone any tanning process Other | | A X | |
| 4103.90 | - Other | | A | |
| 41.04 | Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared. - In the wet state (including wet-blue): | | | |
| 4104.11 | -- Full grains, unsplit; grain splits: Chrome tanned hides and skins Other | | A X | |
| 4104.19 | -- Other: Chrome tanned hides and skins Other | | A X | |
| 4104.41 | - In the dry state (crust): -- Full grains, unsplit; grain splits: Tanned (including retanned) but not further prepared: Chrome tanned hides and skins | | | |
| | | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | Other | | X | |
| | Other | | X | |
| 4104.49 | -- Other: | | | |
| | Tanned (including retanned) but not further prepared: | | | |
| | Chrome tanned hides and skins | | A | |
| | Other | | X | |
| | Other | | X | |
| 41.05 | Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared. | | | |
| 4105.10 | - In the wet state (including wet-blue) | | A | |
| 4105.30 | - In the dry state (crust): | | | |
| | Dyed or colored | | X | |
| | Other | | A | |
| 41.06 | Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared. | | | |
| | - Of goats or kids: | | | |
| 4106.21 | -- In the wet state (including wet-blue) | | A | |
| 4106.22 | -- In the dry state (crust): | | | |
| | Dyed or colored | | X | |
| | Other | | A | |
| | - Of swine: | | | |
| 4106.31 | -- In the wet state (including wet-blue) | | X | |
| 4106.32 | -- In the dry state (crust) | | X | |
| 4106.40 | - Of reptiles: | | | |
| | Vegetable pre-tanned | | A | |
| | Other: | | | |
| | Dyed or colored | | X | |
| | Other | | A | |
| | - Other: | | | |
| 4106.91 | -- In the wet state (including wet-blue) | | A | |
| 4106.92 | -- In the dry state (crust): | | | |
| | Dyed or colored | | X | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | Other | | A | |
| 41.07 | 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. | | X | |
| 4112.00 | 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: | | | |
| | Parchment-dressed | | X | |
| | Other: | | | |
| | Dyed, colored, stamped or embossed | | X | |
| | Other | | A | |
| 41.13 | 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. | | | |
| 4113.10 | - Of goats or kids: | | | |
| | Parchment-dressed | | X | |
| | Other: | | | |
| | Dyed, colored, stamped or embossed | | X | |
| | Other | | A | |
| 4113.20 | - Of swine | | X | |
| 4113.30 | - Of reptiles: | | | |
| | Parchment-dressed | | X | |
| | Other: | | | |
| | Dyed, colored, stamped or embossed | | X | |
| | Other | | A | |
| 4113.90 | - Other: | | | |
| | Parchment-dressed | | X | |
| | Other: | | | |
| | Dyed, colored, stamped or embossed | | X | |
| | Other | | A | |
| 41.14 | Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallized leather. | | X | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|-------------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 41.15 | Composition leather with a basis of leather or leather fiber, 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. | | X | |
| Chapter 42 | Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut) | | | |
| 4201.00 | Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material. | 5.3% | B10 | |
| 42.02 | 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, jewelry boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanized fiber or of paperboard, or wholly or mainly covered with such materials or with paper. - Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers: | | | |
| 4202.11 | -- With outer surface of leather or of composition leather: Vanity-cases, combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty Other | 10% | X B7 | |
| 4202.12 | -- With outer surface of plastics or of textile materials | | X | |
| 4202.19 | -- Other - Handbags, whether or not with shoulder strap, including those without handle: | | X | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|------------------------------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 4202.21 | -- With outer surface of leather or of composition leather: Combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty Other: Of leather Other | 8% | X B7 X | |
| 4202.22 | -- With outer surface of plastic sheeting or of textile materials | | X | |
| 4202.29 | -- Other | | X | |
| | - Articles of a kind normally carried in the pocket or in the handbag: | | | |
| 4202.31 | -- With outer surface of leather or of composition leather: Wallets and purses, combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty Other | 10% | X B10 | |
| 4202.32 | -- With outer surface of plastic sheeting or of textile materials | | X | |
| 4202.39 | -- Other | | X | |
| | - Other: | | | |
| 4202.91 | -- With outer surface of leather or of composition leather | 10% | B10 | |
| 4202.92 | -- With outer surface of plastic sheeting or of textile materials | | X | |
| 4202.99 | -- Other | | X | |
| 42.03 | Articles of apparel and clothing accessories, of leather or of composition leather. | | | |
| 4203.10 | - Articles of apparel: | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | Trimmed with furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko | | X | |
| | Other | 10% | B10 | |
| 4203.21 | - Gloves, mittens and mitts: -- Specially designed for use in sports | | X | |
| 4203.29 | -- Other: Containing furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko: | | | |
| | Of leather | 14% | B10 | |
| | Of composition leather | 16% | B10 | |
| | Other | | X | |
| 4203.30 | - Belts and bandoliers: Trimmed with furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko | 16% | B10 | |
| | Other | | X | |
| 4203.40 | - Other clothing accessories | | X | |
| 4205.00 | Other articles of leather or of composition leather: Of a kind used in machinery or mechanical appliances or for other technical uses: | | | |
| | Belts and beltings, combing leathers and intergill-leathers | 18% | B7 | |
| | Other | 3.3% | B7 | |
| | Other | 10% | B7 | |
| 4206.00 | Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons. | | X | |
| Chapter 43 | Furskins and artificial fur; manufactures thereof | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 43.01 | 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. | | | |
| 4301.10 | - Of mink, whole, with or without head, tail or paws | | X | |
| 4301.30 | - 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 | | A | |
| 4301.60 | - Of fox, whole, with or without head, tail or paws | | A | |
| 4301.80 | - Other furskins, whole, with or without head, tail or paws | | A | |
| 4301.90 | - Heads, tails, paws and other pieces or cuttings, suitable for furriers' use: | | | |
| | Of mink | | X | |
| | Other | | A | |
| 43.02 | 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. | | X | |
| 43.03 | Articles of apparel, clothing accessories and other articles of furskin. | | X | |
| 4304.00 | Artificial fur and articles thereof. | | X | |
| Chapter 44 | Wood and articles of wood; wood charcoal | | | |
| 44.01 | 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. | | A | |
| 44.02 | Wood charcoal (including shell or nut charcoal), whether or not agglomerated. | | A | |
| 44.03 | Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared. | | A | |
| 44.04 | 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 | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|--------------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 4405.00 | Wood wool; wood flour. | | A | |
| 44.06 | Railway or tramway sleepers (cross-ties) of wood. | | A | |
| 44.07 | Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm. | | | |
| 4407.10 | - Coniferous: Of <i>Pinus</i> spp., <i>Abies</i> spp. (other than California red fir, grand fir, noble fir and pacific silver fir) or <i>Picea</i> spp. (other than Sitka spruce), not more than 160 mm in thickness Other | 4.8% | B10 A | |
| | - Of tropical wood specified in Subheading Note 2 to this Chapter: | | | |
| 4407.21 | -- Mahogany (<i>Swietenia</i> spp.) | | A | |
| 4407.22 | -- Virola, Iambuia and Balsa | | A | |
| 4407.25 | -- Dark Red Meranti, Light Red Meranti and Meranti Bakau | | A | |
| 4407.26 | -- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan | | A | |
| 4407.27 | -- Sapelli | | A | |
| 4407.28 | -- Iroko | | A | |
| 4407.29 | -- Other | | A | |
| | - Other: | | | |
| 4407.91 | -- Of oak (<i>Quercus</i> spp.) | | A | |
| 4407.92 | -- Of beech (<i>Fagus</i> spp.) | | A | |
| 4407.93 | -- Of maple (<i>Acer</i> spp.) | | A | |
| 4407.94 | -- Of cherry (<i>Prunus</i> spp.) | | A | |
| 4407.95 | -- Of ash (<i>Fraxinus</i> spp.) | | A | |
| 4407.99 | -- Other | | A | |
| 44.08 | Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for 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. | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 44.09 | Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, molded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed. | | | |
| 4409.10 | - Coniferous | | A | |
| | - Non-coniferous: | | | |
| 4409.21 | -- Of bamboo: | | | |
| | Drawn wood | 7.5% | B15 | |
| | Beadings and moldings | 3.6% | B15 | |
| | Other | | A | |
| 4409.29 | -- Other | | A | |
| 44.10 | Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances. | | | |
| | - Of wood: | | | |
| 4410.11 | -- Particle board | | A | |
| 4410.12 | -- Oriented strand board (OSB): | | | |
| | In sheets or in boards | 6% | B3 | |
| | Other | 5% | B3 | |
| 4410.19 | -- Other | | A | |
| 4410.90 | - Other | | A | |
| 44.11 | Fiberboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances. | 2.6% | B5 | |
| 44.12 | Plywood, veneered panels and similar laminated wood. | | | |
| 4412.10 | - Of bamboo: | | | |
| | Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness | | X | |
| | Other | 6% | B5 | |
| | - Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness: | | | |
| 4412.31 | -- With at least one outer ply of tropical wood specified in Subheading Note 2 to this Chapter | | X | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 4412.32 | -- Other, with at least one outer ply of non-coniferous wood | | X | |
| 4412.39 | -- Other | | X | |
| | - Other: | | | |
| 4412.94 | -- Blockboard, laminboard and battenboard | 6% | B5 | |
| 4412.99 | -- Other | 6% | B5 | |
| 4413.00 | Densified wood, in blocks, plates, strips or profile shapes. | | A | |
| 4414.00 | Wooden frames for paintings, photographs, mirrors or similar objects. | | A | |
| 44.15 | 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. | | A | |
| 4416.00 | Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves. | | A | |
| 4417.00 | Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood. | | A | |
| 44.18 | Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes. | | | |
| 4418.10 | - Windows, French-windows and their frames | | A | |
| 4418.20 | - Doors and their frames and thresholds | | A | |
| 4418.40 | - Shuttering for concrete constructional work | | A | |
| 4418.50 | - Shingles and shakes | | A | |
| 4418.60 | - Posts and beams | | A | |
| | - Assembled flooring panels: | | | |
| 4418.71 | -- For mosaic floors | | A | |
| 4418.72 | -- Other, multilayer | | A | |
| 4418.79 | -- Other | | A | |
| 4418.90 | - Other: | | | |
| | Cellular wood panels | | A | |
| | Other: | | | |
| | Tategu (door, window sash and the like) and Tokobashira | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | Other: Transom; other flooring panels and panels other than assembled flooring panels | | A | |
| | Other: Structural laminated lumber | 3.9% | B10 | |
| | Other | | A | |
| 4419.00 | Tableware and kitchenware, of wood: Half splited disposable chopsticks (Waribashi): | | | |
| | Of bamboo | | X | |
| | Other | 4.7% | B10 | |
| | Other | | A | |
| 44.20 | Wood marquetry and inlaid wood; caskets and cases for jewelry or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94. | | A | |
| 44.21 | Other articles of wood. | | | |
| 4421.10 | - Clothes hangers | | A | |
| 4421.90 | - Other: | | | |
| | Kushi of bamboo | 10% | B15 | |
| | Other | | A | |
| Chapter 45 | Cork and articles of cork | | A | |
| Chapter 46 | Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork | | | |
| 46.01 | 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). - Mats, matting and screens of vegetable materials: | | | |
| 4601.21 | -- Of bamboo | | A | |
| 4601.22 | -- Of rattan | | A | |
| 4601.29 | -- Other: | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | Of Igusa (<i>Juncus effusus</i>) or of Shichittoi (<i>Cyperus tegetiformis</i>) | 6% | B10 | |
| | Other | | A | |
| | - Other: | | | |
| 4601.92 | -- Of bamboo | | A | |
| 4601.93 | -- Of rattan | | A | |
| 4601.94 | -- Of other vegetable materials: | | | |
| | Mushiro, Komo and rushmats; plaits and similar products of plaiting materials, whether or not assembled into strips | | A | |
| | Other: | | | |
| | Of Igusa (<i>Juncus effusus</i>) or of Shichittoi (<i>Cyperus tegetiformis</i>) | 6% | B5 | |
| | Other | | A | |
| 4601.99 | -- Other | | A | |
| 46.02 | Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah. | | | |
| | - Of vegetable materials: | | | |
| 4602.11 | -- Of bamboo | | A | |
| 4602.12 | -- Of rattan | | A | |
| 4602.19 | -- Other: | | | |
| | Straw envelopes for bottles | | A | |
| | Other: | | | |
| | Tatamidoko | | A | |
| | Other: | | | |
| | Tatami, of the thickness not less than 8 mm, of the surface area less than 1 m ² and containing tatami facing of Igusa (<i>Juncus effusus</i>) or of Shichittoi (<i>Cyperus tegetiformis</i>) | 7.9% | B5 | |
| | Other | | A | |
| 4602.90 | - Other | | A | |
| Chapter 47 | Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| Chapter 48 | Paper and paperboard; articles of paper pulp, of paper or of paperboard | | A | |
| Chapter 49 | Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans | | A | |
| Chapter 50 | Silk | | | |
| 5001.00 | Silk-worm cocoons suitable for reeling. | | X | |
| 5002.00 | Raw silk (not thrown): | | | |
| | Wild silk | | A | |
| | Other | | X | |
| 5003.00 | Silk waste (including cocoons unsuitable for reeling, yarn waste and garneted stock). | | A | |
| 5004.00 | Silk yarn (other than yarn spun from silk waste) not put up for retail sale. | | A | |
| 5005.00 | Yarn spun from silk waste, not put up for retail sale. | | A | |
| 5006.00 | Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut. | | A | |
| 50.07 | Woven fabrics of silk or of silk waste. | | A | |
| Chapter 51 | Wool, fine or coarse animal hair; horsehair yarn and woven fabric | | A | |
| Chapter 52 | Cotton | | A | |
| Chapter 53 | Other vegetable textile fibers; paper yarn and woven fabrics of paper yarn | | A | |
| Chapter 54 | Man-made filaments; strip and the like of man-made textile materials | | A | |
| Chapter 55 | Man-made staple fibers | | A | |
| Chapter 56 | Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof | | A | |
| Chapter 57 | Carpets and other textile floor coverings | | A | |
| Chapter 58 | Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery | | A | |
| Chapter 59 | Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use | | A | |
| Chapter 60 | Knitted or crocheted fabrics | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| Chapter 61 | Articles of apparel and clothing accessories, knitted or crocheted | | A | |
| Chapter 62 | Articles of apparel and clothing accessories, not knitted or crocheted | | A | |
| Chapter 63 | Other made up textile articles; sets; worn clothing and worn textile articles; rags | | | |
| 63.01 | Blankets and travelling rugs. | | A | |
| 63.02 | Bed linen, table linen, toilet linen and kitchen linen. | | A | |
| 63.03 | Curtains (including drapes) and interior blinds; curtain or bed valances. | | A | |
| 63.04 | Other furnishing articles, excluding those of heading 94.04. | | A | |
| 63.05 | Sacks and bags, of a kind used for the packing of goods. | | A | |
| 63.06 | Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods. | | A | |
| 63.07 | Other made up articles, including dress patterns. | | A | |
| 6308.00 | 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 | |
| 6309.00 | Worn clothing and other worn articles. | | X | |
| 63.10 | Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials. | | A | |
| Chapter 64 | Footwear, gaiters and the like; parts of such articles | | | |
| 64.01 | 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. | | X | |
| 64.02 | Other footwear with outer soles and uppers of rubber or plastics. | | X | |
| 64.03 | Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather. - Sports footwear: | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 6403.12 | -- Ski-boots, cross-country ski footwear and snowboard boots | | X | |
| 6403.19 | -- Other | | X | |
| 6403.20 | - Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe: | | | |
| | House footwear | 24% | B10 | |
| | Other | 21.6% | B10 | |
| 6403.40 | - Other footwear, incorporating a protective metal toe-cap | | X | |
| | - Other footwear with outer soles of leather: | | | |
| 6403.51 | -- Covering the ankle: | | | |
| | House footwear | | X | |
| | Other: | | | |
| | Footwear for gymnastics, athletics or similar activities | | X | |
| | Other | 21.6% | B10 | |
| 6403.59 | -- Other | | X | |
| | - Other footwear: | | | |
| 6403.91 | -- Covering the ankle | | X | |
| 6403.99 | -- Other | | X | |
| 64.04 | Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials. | | X | |
| 64.05 | Other footwear. | | | |
| 6405.10 | - With uppers of leather or composition leather | | X | |
| 6405.20 | - With uppers of textile materials | 3.4% | B10 | |
| 6405.90 | - Other | | X | |
| 64.06 | 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 | | X | |
| 6406.20 | - Outer soles and heels, of rubber or plastics | | X | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|---------------------------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 6406.90 | - Other: Of leather or containing furskin Other: Of wood Of other materials | 3.4% | X X B10 | |
| Chapter 65 | Headgear and parts thereof | | A | |
| Chapter 66 | Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof | | A | |
| Chapter 67 | Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair | | A | |
| Chapter 68 | Articles of stone, plaster, cement, asbestos, mica or similar materials | | A | |
| Chapter 69 | Ceramic products | | A | |
| Chapter 70 | Glass and glassware | | | |
| 7001.00 | Cullet and other waste and scrap of glass; glass in the mass. | | A | |
| 70.02 | Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked. | | A | |
| 70.03 | 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 | |
| 70.04 | Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked. | | A | |
| 70.05 | 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 | |
| 7006.00 | Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enameled or otherwise worked, but not framed or fitted with other materials. | | A | |
| 70.07 | Safety glass, consisting of toughened (tempered) or laminated glass. | | A | |
| 7008.00 | Multiple-walled insulating units of glass. | | A | |
| 70.09 | Glass mirrors, whether or not framed, including rear-view mirrors. | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 70.10 | 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 | |
| 70.11 | Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like. | | A | |
| 70.13 | 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 | |
| 7014.00 | Signaling glassware and optical elements of glass (other than those of heading 70.15), not optically worked. | | A | |
| 70.15 | 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 | |
| 70.16 | Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or molded 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. | | A | |
| 70.17 | Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated. | | A | |
| 70.18 | Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewelry; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewelry; glass microspheres not exceeding 1 mm in diameter. | | | |
| 7018.10 | - Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares | | X | |
| 7018.20 | - Glass microspheres not exceeding 1 mm in diameter | | A | |
| 7018.90 | - Other: Combined with precious metal or metal plated with precious metal | | X | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | Other | | A | |
| 70.19 | Glass fibers (including glass wool) and articles thereof (for example, yarn, woven fabrics). | | A | |
| 7020.00 | Other articles of glass. | | A | |
| Chapter 71 | Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewelry; coin | | A | |
| Chapter 72 | Iron and steel | | | |
| 72.01 | Pig iron and spiegeleisen in pigs, blocks or other primary forms. | | A | |
| 72.02 | Ferro-alloys. | | | |
| | - Ferro-manganese: | | | |
| 7202.11 | -- Containing by weight more than 2% of carbon | 6.3% | B10 | |
| 7202.19 | -- Other | 6.3% | B10 | |
| | - Ferro-silicon: | | | |
| 7202.21 | -- Containing by weight more than 55% of silicon | | A | |
| 7202.29 | -- Other | | A | |
| 7202.30 | - Ferro-silico-manganese | | A | |
| | - Ferro-chromium: | | | |
| 7202.41 | -- Containing by weight more than 4% of carbon | | A | |
| 7202.49 | -- Other | | A | |
| 7202.50 | - Ferro-silico-chromium | | A | |
| 7202.60 | - Ferro-nickel | | A | |
| 7202.70 | - Ferro-molybdenum | | A | |
| 7202.80 | - Ferro-tungsten and ferro-silico-tungsten | | A | |
| | - Other: | | | |
| 7202.91 | -- Ferro-titanium and ferro-silico-titanium | | A | |
| 7202.92 | -- Ferro-vanadium | | X | |
| 7202.93 | -- Ferro-niobium | | A | |
| 7202.99 | -- Other | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 72.03 | 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 | |
| 72.04 | Ferrous waste and scrap; remelting scrap ingots of iron or steel. | | A | |
| 72.05 | Granules and powders, of pig iron, spiegeleisen, iron or steel. | | A | |
| 72.06 | Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03). | | A | |
| 72.07 | Semi-finished products of iron or non-alloy steel. | | A | |
| 72.08 | 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 | |
| 72.09 | 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 | |
| 72.10 | Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated. | | A | |
| 72.11 | Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated. | | A | |
| 72.12 | Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated. | | A | |
| 72.13 | Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel. | | A | |
| 72.14 | 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 | |
| 72.15 | Other bars and rods of iron or non-alloy steel. | | A | |
| 72.16 | Angles, shapes and sections of iron or non-alloy steel. | | A | |
| 72.17 | Wire of iron or non-alloy steel. | | A | |
| 72.18 | Stainless steel in ingots or other primary forms; semi-finished products of stainless steel. | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|---|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 72.19 | Flat-rolled products of stainless steel, of a width of 600 mm or more. | | A | |
| 72.20 | Flat-rolled products of stainless steel, of a width of less than 600 mm. | | A | |
| 7221.00 | Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel. | | A | |
| 72.22 | Other bars and rods of stainless steel; angles, shapes and sections of stainless steel. | | A | |
| 7223.00 | Wire of stainless steel. | | A | |
| 72.24 | Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel. | | A | |
| 72.25 | Flat-rolled products of other alloy steel, of a width of 600 mm or more. | | A | |
| 72.26 | Flat-rolled products of other alloy steel, of a width of less than 600 mm. | | A | |
| 72.27 | Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel. | | A | |
| 72.28 | 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 | |
| 72.29 | Wire of other alloy steel. | | A | |
| Chapter 73 | Articles of iron or steel | | A | |
| Chapter 74 | Copper and articles thereof | | | |
| 7401.00 | Copper mattes; cement copper (precipitated copper). | | A | |
| 7402.00 | Unrefined copper; copper anodes for electrolytic refining. | | A | |
| 74.03 | Refined copper and copper alloys, unwrought. | | | |
| | - Refined copper: | | | |
| 7403.11 | -- Cathodes and sections of cathodes: | | | |
| | Not more than 500 yen/kg in value for customs duty | 3% or the difference between 500 yen and the value for customs duty per kilogram, whichever is the less | B10 | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|---|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | More than 500 yen/kg in value for customs duty | | A | |
| 7403.12 | -- Wire-bars: Not more than 500 yen/kg in value for customs duty | 3% or the difference between 500 yen and the value for customs duty per kilogram, whichever is the less | B10 | |
| | More than 500 yen/kg in value for customs duty | | A | |
| 7403.13 | -- Billets: Not more than 500 yen/kg in value for customs duty | 3% or the difference between 500 yen and the value for customs duty per kilogram, whichever is the less | B10 | |
| | More than 500 yen/kg in value for customs duty | | A | |
| 7403.19 | -- Other: Not more than 500 yen/kg in value for customs duty | 3% or the difference between 500 yen and the value for customs duty per kilogram, whichever is the less | B10 | |
| | More than 500 yen/kg in value for customs duty | | A | |
| | - Copper alloys: | | | |
| 7403.21 | -- Copper-zinc base alloys (brass) | | A | |
| 7403.22 | -- Copper-tin base alloys (bronze) | | A | |
| 7403.29 | -- Other copper alloys (other than master alloys of heading 74.05) | | A | |
| 7404.00 | Copper waste and scrap. | | A | |
| 7405.00 | Master alloys of copper. | | A | |
| 74.06 | Copper powders and flakes. | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 74.07 | Copper bars, rods and profiles. | | | |
| 7407.10 | - Of refined copper | 3% | B10 | |
| | - Of copper alloys: | | | |
| 7407.21 | -- Of copper-zinc base alloys (brass) | 3% | B10 | |
| 7407.29 | -- Other: | | | |
| | Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver) | | A | |
| | Other: | | | |
| | Of copper-tin base alloys (bronze) | 3% | B3 | |
| | Other | | A | |
| 74.08 | Copper wire. | | | |
| | - Of refined copper: | | | |
| 7408.11 | -- Of which the maximum cross-sectional dimension exceeds 6 mm | 3% | B3 | |
| 7408.19 | -- Other | 3% | B3 | |
| | - Of copper alloys: | | | |
| 7408.21 | -- Of copper-zinc base alloys (brass) | | A | |
| 7408.22 | -- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver) | | A | |
| 7408.29 | -- Other: | | | |
| | Of copper-tin base alloys (bronze) | 3% | B3 | |
| | Other | | A | |
| 74.09 | Copper plates, sheets and strip, of a thickness exceeding 0.15 mm. | | | |
| | - Of refined copper: | | | |
| 7409.11 | -- In coils | 3% | B3 | |
| 7409.19 | -- Other | 3% | B3 | |
| | - Of copper-zinc base alloys (brass): | | | |
| 7409.21 | -- In coils | | A | |
| 7409.29 | -- Other | | A | |
| | - Of copper-tin base alloys (bronze): | | | |
| 7409.31 | -- In coils | | A | |
| 7409.39 | -- Other | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 7409.40 | - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver) | | A | |
| 7409.90 | - Of other copper alloys | | A | |
| 74.10 | 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 | |
| 74.11 | Copper tubes and pipes. | | | |
| 7411.10 | - Of refined copper - Of copper alloys: | 3% | B3 | |
| 7411.21 | -- Of copper-zinc base alloys (brass) | | A | |
| 7411.22 | -- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver) | | A | |
| 7411.29 | -- Other | | A | |
| 74.12 | Copper tube or pipe fittings (for example, couplings, elbows, sleeves). | | A | |
| 7413.00 | Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated. | | A | |
| 74.15 | 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. | | A | |
| 74.18 | 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 | |
| 74.19 | Other articles of copper. | | A | |
| Chapter 75 | Nickel and articles thereof | | A | |
| Chapter 76 | Aluminum and articles thereof | | A | |
| Chapter 78 | Lead and articles thereof | | | |
| 78.01 | Unwrought lead. | | | |
| 7801.10 | - Refined lead: | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|--|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | Not more than 180 yen/kg in value for customs duty | 2.70 yen/kg or the difference between 180 yen and the value for customs duty per kilogram, whichever is the less | B10 | |
| | More than 180 yen/kg in value for customs duty | | A | |
| | - Other: | | | |
| 7801.91 | -- Containing by weight antimony as the principal other element | | A | |
| 7801.99 | -- Other | | A | |
| 7802.00 | Lead waste and scrap. | | A | |
| 78.04 | Lead plates, sheets, strip and foil; lead powders and flakes. | | A | |
| 7806.00 | Other articles of lead. | | A | |
| Chapter 79 | Zinc and articles thereof | | | |
| 79.01 | Unwrought zinc. | | | |
| | - Zinc, not alloyed: | | | |
| 7901.11 | -- Containing by weight 99.99% or more of zinc: | | | |
| | Not more than 250 yen/kg in value for customs duty | 4.30 yen/kg or the difference between 250 yen and the value for customs duty per kilogram, whichever is the less | B10 | |
| | More than 250 yen/kg in value for customs duty | | A | |
| 7901.12 | -- containing by weight less than 99.99% of zinc: | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|--|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | Not more than 250 yen/kg in value for customs duty | 4.30 yen/kg or the difference between 250 yen and the value for customs duty per kilogram, whichever is the less | B10 | |
| | More than 250 yen/kg in value for customs duty | | A | |
| 7901.20 | - Zinc alloys: | | | |
| | Containing by weight more than 3% of aluminum | 4.30 yen/kg | B10 | |
| | Other: | | | |
| | Containing by weight 95% or more of zinc | 4.20 yen/kg | B10 | |
| | Other | | A | |
| 7902.00 | Zinc waste and scrap. | | A | |
| 79.03 | Zinc dust, powders and flakes. | | A | |
| 7904.00 | Zinc bars, rods, profiles and wire. | | A | |
| 7905.00 | Zinc plates, sheets, strip and foil. | | A | |
| 7907.00 | Other articles of zinc. | | A | |
| Chapter 80 | Tin and articles thereof | | A | |
| Chapter 81 | Other base metals; cermets; articles thereof | | A | |
| Chapter 82 | Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal | | A | |
| Chapter 83 | Miscellaneous articles of base metal | | A | |
| Chapter 84 | Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof | | A | |
| Chapter 85 | Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles | | | |
| 85.01 | Electric motors and generators (excluding generating sets). | | A | |
| 85.02 | Electric generating sets and rotary converters. | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 8503.00 | Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02. | | A | |
| 85.04 | Electrical transformers, static converters (for example, rectifiers) and inductors. | | A | |
| 85.05 | Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetization; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads. | | A | |
| 85.06 | Primary cells and primary batteries. | | A | |
| 85.07 | Electric accumulators, including separators therefor, whether or not rectangular (including square). | | A | |
| 85.08 | Vacuum cleaners. | | A | |
| 85.09 | Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08. | | A | |
| 85.10 | Shavers, hair clippers, and hair-removing appliances with self-contained electric motor. | | A | |
| 85.11 | 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. | | A | |
| 85.12 | Electrical lighting or signaling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles. | | A | |
| 85.13 | Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12. | | A | |
| 85.14 | 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. | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 85.15 | 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. | | A | |
| 85.16 | 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. | | A | |
| 85.17 | 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. | | A | |
| 85.18 | 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. | | A | |
| 85.19 | Sound recording or reproducing apparatus. | | A | |
| 85.21 | Video recording or reproducing apparatus, whether or not incorporating a video tuner. | | A | |
| 85.22 | Parts and accessories suitable for use solely or principally with the apparatus of heading 85.19 or 85.21. | | A | |
| 85.23 | Disks, 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 disks, but excluding products of Chapter 37. | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 85.25 | 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 recorders. | | A | |
| 85.26 | Radar apparatus, radio navigational aid apparatus and radio remote control apparatus. | | A | |
| 85.27 | Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock. | | A | |
| 85.28 | 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. | | A | |
| 85.29 | Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28. | | A | |
| 85.30 | Electrical signaling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08). | | A | |
| 85.31 | 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. | | A | |
| 85.32 | Electrical capacitors, fixed, variable or adjustable (pre-set). | | A | |
| 85.33 | Electrical resistors (including rheostats and potentiometers), other than heating resistors. | | A | |
| 8534.00 | Printed circuits. | | A | |
| 85.35 | 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 1,000 V. | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 85.36 | 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 V; connectors for optical fibers, optical fiber bundles or cables. | | A | |
| 85.37 | 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 85.17. | | A | |
| 85.38 | Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37. | | A | |
| 85.39 | Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps. | | A | |
| 85.40 | Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapor or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes). | | A | |
| 85.41 | 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. | | A | |
| 85.42 | Electronic integrated circuits. | | A | |
| 85.43 | Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter. | | A | |
| 85.44 | Insulated (including enameled or anodized) wire, cable (including coaxial 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. | | | |
| | - Winding wire: | | | |
| 8544.11 | -- Of copper | 4.8% | B10 | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 8544.19 | -- Other | 4.8% | B10 | |
| 8544.20 | - Co-axial cable and other co-axial electric conductors | | A | |
| 8544.30 | - Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships | | A | |
| | - Other electric conductors, for a voltage not exceeding 1,000 V: | | | |
| 8544.42 | -- Fitted with connectors | | A | |
| 8544.49 | -- Other | | A | |
| 8544.60 | - Other electric conductors, for a voltage exceeding 1,000 V | | A | |
| 8544.70 | - Optical fiber cables | | A | |
| 85.45 | 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. | | A | |
| 85.46 | Electrical insulators of any material. | | A | |
| 85.47 | 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 molding 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 | |
| 85.48 | 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. | | A | |
| Chapter 86 | Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signaling equipment of all kinds | | A | |
| Chapter 87 | Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof | | A | |
| Chapter 88 | Aircraft, spacecraft, and parts thereof | | A | |
| Chapter 89 | Ships, boats and floating structures | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| Chapter 90 | Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof | | A | |
| Chapter 91 | Clocks and watches and parts thereof | | | |
| 91.01 | Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal. | | A | |
| 91.02 | Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01. | | A | |
| 91.03 | Clocks with watch movements, excluding clocks of heading 91.04. | | A | |
| 9104.00 | Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels. | | A | |
| 91.05 | Other clocks. | | A | |
| 91.06 | 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 | |
| 9107.00 | Time switches with clock or watch movement or with synchronous motor. | | A | |
| 91.08 | Watch movements, complete and assembled. | | A | |
| 91.09 | Clock movements, complete and assembled. | | A | |
| 91.10 | Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements. | | A | |
| 91.11 | Watch cases and parts thereof. | | A | |
| 91.12 | Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof. | | A | |
| 91.13 | Watch straps, watch bands and watch bracelets, and parts thereof. | | | |
| 9113.10 | - Of precious metal or of metal clad with precious metal | | A | |
| 9113.20 | - Of base metal, whether or not gold- or silver-plated | | A | |
| 9113.90 | - Other: Of leather or of composition leather Other: | | X | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | Composed of two or more materials, no account being taken of materials (for example, strings) used only for assembly | | X | |
| | Other | | A | |
| 91.14 | Other clock or watch parts. | | A | |
| Chapter 92 | Musical instruments; parts and accessories of such articles | | A | |
| Chapter 93 | Arms and ammunition; parts and accessories thereof | | | |
| 93.01 | Military weapons, other than revolvers, pistols and the arms of heading 93.07. | | A | |
| 9302.00 | Revolvers and pistols, other than those of heading 93.03 or 93.04. | | A | |
| 93.03 | 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 | |
| 9304.00 | Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07. | | A | |
| 93.05 | Parts and accessories of articles of headings 93.01 to 93.04. | | | |
| 9305.10 | - Of revolvers or pistols | | A | |
| 9305.20 | - Of shotguns or rifles of heading 93.03 | | A | |
| | - Other: | | | |
| 9305.91 | -- Of military weapons of heading 93.01 | | A | |
| 9305.99 | -- Other: | | | |
| | Of leather or of composition leather | 8.2% | B10 | |
| | Other | | A | |
| 93.06 | 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 | |
| 9307.00 | Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor. | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| Chapter 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 | | | |
| 94.01 | Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof. | | | |
| 9401.10 | - Seats of a kind used for aircraft | | A | |
| 9401.20 | - Seats of a kind used for motor vehicles | | A | |
| 9401.30 | - Swivel seats with variable height adjustment | | A | |
| 9401.40 | - Seats other than garden seats or camping equipment, convertible into beds | | A | |
| | - Seats of cane, osier, bamboo or similar materials: | | | |
| 9401.51 | -- Of bamboo or rattan | | A | |
| 9401.59 | -- Other | | A | |
| | - Other seats, with wooden frames: | | | |
| 9401.61 | -- Upholstered | | A | |
| 9401.69 | -- Other | | A | |
| | - Other seats, with metal frames: | | | |
| 9401.71 | -- Upholstered | | A | |
| 9401.79 | -- Other | | A | |
| 9401.80 | - Other seats | | A | |
| 9401.90 | - Parts: | | | |
| | Of leather | | X | |
| | Other | | A | |
| 94.02 | 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. | | A | |
| 94.03 | Other furniture and parts thereof. | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 94.04 | Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, poufs and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered. | | A | |
| 94.05 | 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. | | A | |
| 9406.00 | Prefabricated buildings. | | A | |
| Chapter 95 | Toys, games and sports requisites; parts and accessories thereof | | A | |
| Chapter 96 | Miscellaneous manufactured articles | | | |
| 96.01 | 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 molding). | | A | |
| 9602.00 | Worked vegetable or mineral carving material and articles of these materials; molded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other molded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin. | | A | |
| 96.03 | 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). | | A | |
| 9604.00 | Hand sieves and hand riddles. | | A | |
| 9605.00 | Travel sets for personal toilet, sewing or shoe or clothes cleaning. | | X | |
| 96.06 | Buttons, press-fasteners, snap-fasteners and press-studs, button molds and other parts of these articles; button blanks. | | A | |
| 96.07 | Slide fasteners and parts thereof. | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 96.08 | Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09. | | A | |
| 96.09 | Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks. | | A | |
| 9610.00 | Slates and boards, with writing or drawing surfaces, whether or not framed. | | A | |
| 9611.00 | 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 | |
| 96.12 | 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 | |
| 96.13 | Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks. | | A | |
| 9614.00 | Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof. | | A | |
| 96.15 | 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. | | A | |
| 96.16 | Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations. | | A | |
| 9617.00 | Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inner. | | A | |
| 9618.00 | Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing. | | A | |
| 9619.00 | Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material. | | A | |
| Chapter 97 | Works of art, collectors' pieces and antiques | | A | |

Part 3

Section 1
Notes for Schedule of Mongolia

In accordance with paragraph 2 of Article 2.4, in relation to the originating goods classified under the tariff lines indicated with "r" in Column 5 of Section 2, the Parties shall negotiate on issues such as improving market access conditions in the year agreed upon by the Parties.

Section 2
Schedule of Mongolia

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| SECTION I | LIVE ANIMALS; ANIMAL PRODUCTS | | | |
| Chapter 1 | Live animals | | | |
| 0101 | Live horses, asses, mules and hinnies. | | | |
| | - Horses: | | | |
| 01012100 | -- Pure-bred breeding animals | | A | |
| 01012900 | -- Other | | A | |
| 01013000 | - Asses | | A | |
| 01019000 | - Other | | A | |
| 0102 | Live bovine animals. | | | |
| | - Cattle: | | | |
| 01022100 | -- Pure-bred breeding animals | | A | |
| 01022900 | -- Other | | A | |
| | - Buffalo: | | | |
| 01023100 | -- Pure-bred breeding animals | | A | |
| 01023900 | -- Other | | A | |
| 01029000 | - Other | | A | |
| 0103 | Live swine. | | | |
| 01031000 | - Pure-bred breeding animals | | A | |
| | - Other: | | | |
| 01039100 | -- Weighing less than 50 kg | | A | |
| 01039200 | -- Weighing 50 kg or more | | A | |
| 0104 | Live sheep and goats. | | | |
| 01041000 | - Sheep | | A | |
| 01042000 | - Goats | | A | |
| 0105 | Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls. | | | |
| | - Weighing not more than 185 g: | | | |
| 01051100 | -- Fowls of the species Gallus domesticus | | A | |
| 01051200 | -- Turkeys | | A | |
| 01051300 | -- Ducks | | A | |
| 01051400 | -- Geese | | A | |
| 01051500 | -- Guinea fowls | | A | |
| | - Other: | | | |
| 01059400 | -- Fowls of the species Gallus domesticus | | A | |
| 01059900 | -- Other | | A | |
| 0106 | Other live animals. | | | |
| | - Mammals: | | | |
| 01061100 | -- Primates | | A | |
| 01061200 | -- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia) | | A | |
| 01061300 | -- Camels and other camelids (Camelidae) | | A | |
| 01061400 | -- Rabbits and hares | | A | |
| 01061900 | -- Other | | A | |
| 01062000 | - Reptiles (including snakes and turtles) | | A | |
| | - Birds: | | | |
| 010631 | -- Birds of prey: | | | |
| 01063110 | --- Saker falcon | | A | |
| 01063190 | --- Other | | A | |
| 01063200 | -- Psittaciformes (including parrots, parakeets, macaws and cockatoos) | | A | |
| 01063300 | -- Ostriches; emus (Dromaius novaehollandiae) | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 01063900 | -- Other | | A | |
| | - Insects: | | | |
| 01064100 | -- Bees | | A | |
| 01064900 | -- Other | | A | |
| 01069000 | - Other | | R | r |
| Chapter 2 | Meat and edible meat offal | | | |
| 0201 | Meat of bovine animals, fresh or chilled. | | | |
| 02011000 | - Carcasses and half-carcasses | | X | |
| 02012000 | - Other cuts with bone in | | X | |
| 02013000 | - Boneless | | X | |
| 0202 | Meat of bovine animals, frozen. | | | |
| 02021000 | - Carcasses and half-carcasses | | X | |
| 02022000 | - Other cuts with bone in | | X | |
| 02023000 | - Boneless | | X | |
| 0203 | Meat of swine, fresh, chilled or frozen. | | | |
| | - Fresh or chilled: | | | |
| 02031100 | -- Carcasses and half-carcasses | | X | |
| 02031200 | -- Hams, shoulders and cuts thereof, with bone in | | X | |
| 02031900 | -- Other | | X | |
| | - Frozen: | | | |
| 02032100 | -- Carcasses and half-carcasses | | X | |
| 02032200 | -- Hams, shoulders and cuts thereof, with bone in | | X | |
| 02032900 | -- Other | | X | |
| 0204 | Meat of sheep or goats, fresh, chilled or frozen. | | | |
| 02041000 | - Carcasses and half-carcasses of lamb, fresh or chilled | | X | |
| | - Other meat of sheep, fresh or chilled: | | | |
| 02042100 | -- Carcasses and half-carcasses | | X | |
| 02042200 | -- Other cuts with bone in | | X | |
| 02042300 | -- Boneless | | X | |
| 02043000 | - Carcasses and half-carcasses of lamb, frozen | | X | |
| | - Other meat of sheep, frozen: | | | |
| 02044100 | -- Carcasses and half-carcasses | | X | |
| 02044200 | -- Other cuts with bone in | | X | |
| 02044300 | -- Boneless | | X | |
| 02045000 | - Meat of goats | | X | |
| 020500 | Meat of horses, asses, mules or hinnies, fresh, chilled or frozen. | | | |
| 02050010 | --- Meat of horses | | X | |
| 02050090 | --- Meat of asses, mules or hinnies | | X | |
| 0206 | Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen. | | | |
| 02061000 | - Of bovine animals, fresh or chilled | | X | |
| | - Of bovine animals, frozen: | | | |
| 02062100 | -- Tongues | | X | |
| 02062200 | -- Livers | | X | |
| 02062900 | -- Other | | X | |
| 02063000 | - Of swine, fresh or chilled | | X | |
| | - Of swine, frozen: | | | |
| 02064100 | -- Livers | | X | |
| 02064900 | -- Other | | X | |
| 02068000 | - Other, fresh or chilled | | X | |
| 020690 | - Other, frozen: | | | |
| 02069010 | --- Of sheep or goats | | X | |
| 02069020 | --- Of horses | | X | |
| 02069090 | --- Other | | X | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 0207 | Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen. | | | |
| | - Of fowls of the species Gallus domesticus: | | | |
| 02071100 | -- Not cut in pieces, fresh or chilled | | X | |
| 02071200 | -- Not cut in pieces, frozen | | X | |
| 02071300 | -- Cuts and offal, fresh or chilled | | X | |
| 02071400 | -- Cuts and offal, frozen | | X | |
| | - Of turkeys: | | | |
| 02072400 | -- Not cut in pieces, fresh or chilled | | X | |
| 02072500 | -- Not cut in pieces, frozen | | X | |
| 02072600 | -- Cuts and offal, fresh or chilled | | X | |
| 02072700 | -- Cuts and offal, frozen | | X | |
| | - Of ducks: | | | |
| 02074100 | -- Not cut in pieces, fresh or chilled | | X | |
| 02074200 | -- Not cut in pieces, frozen | | X | |
| 02074300 | -- Fatty livers, fresh or chilled | | X | |
| 02074400 | -- Other, fresh or chilled | | X | |
| 02074500 | -- Other, frozen | | X | |
| | - Of geese: | | | |
| 02075100 | -- Not cut in pieces, fresh or chilled | | X | |
| 02075200 | -- Not cut in pieces, frozen | | X | |
| 02075300 | -- Fatty livers, fresh or chilled | | X | |
| 02075400 | -- Other, fresh or chilled | | X | |
| 02075500 | -- Other, frozen | | X | |
| 02076000 | - Of guinea fowls | | X | |
| 0208 | Other meat and edible meat offal, fresh, chilled or frozen. | | | |
| 02081000 | - Of rabbits or hares | | X | |
| 02083000 | - Of primates | | X | |
| 02084000 | - Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia) | | A | |
| 02085000 | - Of reptiles (including snakes and turtles) | | X | |
| 02086000 | - Of camels and other camelids (Camelidae) | | X | |
| 020890 | - Other: | | | |
| 02089020 | --- Meat of wild animals | 5% | B5 | |
| 02089090 | --- Other | 5% | B5 | |
| 0209 | Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked. | | | |
| 02091000 | - Of pigs | | X | |
| 02099000 | - Other | | X | |
| 0210 | Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal. | | | |
| | - Meat of swine: | | | |
| 02101100 | -- Hams, shoulders and cuts thereof, with bone in | | X | |
| 02101200 | -- Bellies (streaky) and cuts thereof | | X | |
| 02101900 | -- Other | | X | |
| 02102000 | - Meat of bovine animals | | X | |
| | - Other, including edible flours and meals of meat or meat offal: | | | |
| 02109100 | -- Of primates | | X | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 02109200 | -- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia) | 5% | B10 | |
| 02109300 | -- Of reptiles (including snakes and turtles) | | X | |
| 02109900 | -- Other | | X | |
| Chapter 3 | Fish and crustaceans, molluscs and other aquatic invertebrates | | | |
| 0301 | Live fish. | | | |
| | - Ornamental fish: | | | |
| 03011100 | -- Freshwater | | A | |
| 03011900 | -- Other | | A | |
| | - Other live fish: | | | |
| 03019100 | -- 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>) | | A | |
| 03019200 | -- Eels (<i>Anguilla</i> spp.) | | A | |
| 03019300 | -- Carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>) | | A | |
| 03019400 | -- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>) | | A | |
| 03019500 | -- Southern bluefin tunas (<i>Thunnus maccoyii</i>) | | A | |
| 03019900 | -- Other | | A | |
| 0302 | Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04. | | | |
| | - 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> , <i>Oncorhynchus chrysogaster</i>) | | A | |
| 03021300 | -- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>) | | A | |
| 03021400 | -- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>) | | A | |
| 03021900 | -- Other | | A | |
| | - 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: | | | |
| 03022100 | -- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>) | | A | |
| 03022200 | -- Plaice (<i>Pleuronectes platessa</i>) | | A | |
| 03022300 | -- Sole (<i>Solea</i> spp.) | | A | |
| 03022400 | -- Turbots (<i>Psetta maxima</i>) | | A | |
| 03022900 | -- Other | | A | |
| | - Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes: | | | |
| 03023100 | -- Albacore or longfinned tunas (<i>Thunnus alalunga</i>) | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 03023200 | -- Yellowfin tunas (<i>Thunnus albacares</i>) | | A | |
| 03023300 | -- Skipjack or stripe-bellied bonito | | A | |
| 03023400 | -- Bigeye tunas (<i>Thunnus obesus</i>) | | A | |
| 03023500 | -- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>) | | A | |
| 03023600 | -- Southern bluefin tunas (<i>Thunnus maccoyii</i>) | | A | |
| 03023900 | -- Other | | A | |
| | - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis</i> spp.), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), jack and horse mackerel (<i>Trachurus</i> spp.), cobia (<i>Rachycentron canadum</i>) and swordfish (<i>Xiphias gladius</i>), excluding livers and roes: | | | |
| 03024100 | -- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>) | | A | |
| 03024200 | -- Anchovies (<i>Engraulis</i> spp.) | | A | |
| 03024300 | -- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>) | | A | |
| 03024400 | -- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>) | | A | |
| 03024500 | -- Jack and horse mackerel (<i>Trachurus</i> spp.) | | A | |
| 03024600 | -- Cobia (<i>Rachycentron canadum</i>) | | A | |
| 03024700 | -- Swordfish (<i>Xiphias gladius</i>) | | A | |
| | - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers and roes: | | | |
| 03025100 | -- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>) | | A | |
| 03025200 | -- Haddock (<i>Melanogrammus aeglefinus</i>) | | A | |
| 03025300 | -- Coalfish (<i>Pollachius virens</i>) | | A | |
| 03025400 | -- Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.) | | A | |
| 03025500 | -- Alaska Pollack (<i>Theragra chalcogramma</i>) | | A | |
| 03025600 | -- Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>) | | A | |
| 03025900 | -- Other | | A | |
| | - Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.), excluding livers and roes: | | | |
| 03027100 | -- Tilapias (<i>Oreochromis</i> spp.) | | A | |
| 03027200 | -- Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.) | | A | |
| 03027300 | -- Carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>) | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 03027400 | -- Eels (<i>Anguilla</i> spp.) | | A | |
| 03027900 | -- Other | | A | |
| | - Other fish, excluding livers and roes: | | | |
| 03028100 | -- Dogfish and other sharks | | A | |
| 03028200 | -- Rays and skates (<i>Rajidae</i>) | | A | |
| 03028300 | -- Toothfish (<i>Dissostichus</i> spp.) | | A | |
| 03028400 | -- Seabass (<i>Dicentrarchus</i> spp.) | | A | |
| 03028500 | -- Seabream (<i>Sparidae</i>) | | A | |
| 03028900 | -- Other | | A | |
| 03029000 | - Livers and roes | | A | |
| 0303 | Fish, frozen, excluding fish fillets and other fish meat of heading 03.04. | | | |
| | - <i>Salmonidae</i> , excluding livers and roes: | | | |
| 03031100 | -- Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>) | | A | |
| 03031200 | -- Other Pacific salmon (<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>) | | A | |
| 03031300 | -- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>) | | A | |
| 03031400 | -- 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>) | | A | |
| 03031900 | -- Other | 5% | B10 | |
| | - <i>Tilapias</i> (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.), excluding livers and roes: | | | |
| 03032300 | -- <i>Tilapias</i> (<i>Oreochromis</i> spp.) | | A | |
| 03032400 | -- Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.) | | A | |
| 03032500 | -- Carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>) | | A | |
| 03032600 | -- Eels (<i>Anguilla</i> spp.) | | A | |
| 03032900 | -- Other | | A | |
| | - 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>) | | A | |
| 03033200 | -- Plaice (<i>Pleuronectes platessa</i>) | | A | |
| 03033300 | -- Sole (<i>Solea</i> spp.) | | A | |
| 03033400 | -- Turbots (<i>Psetta maxima</i>) | | A | |
| 03033900 | -- Other | | A | |
| | - Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes: | | | |
| 03034100 | -- Albacore or longfinned tunas (<i>Thunnus alalunga</i>) | | A | |
| 03034200 | -- Yellowfin tunas (<i>Thunnus albacares</i>) | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 03034300 | -- Skipjack or stripe-bellied bonito | | A | |
| 03034400 | -- Bigeye tunas (<i>Thunnus obesus</i>) | | A | |
| 03034500 | -- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>) | | A | |
| 03034600 | -- Southern bluefin tunas (<i>Thunnus maccoyii</i>) | | A | |
| 03034900 | -- Other | 5% | B10 | |
| | - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), jack and horse mackerel (<i>Trachurus</i> spp.), cobia (<i>Rachycentron canadum</i>) and swordfish (<i>Xiphias gladius</i>), excluding livers and roes: | | | |
| 03035100 | -- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>) | | A | |
| 03035300 | -- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>) | | A | |
| 03035400 | -- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>) | | A | |
| 03035500 | -- Jack and horse mackerel (<i>Trachurus</i> spp.) | | A | |
| 03035600 | -- Cobia (<i>Rachycentron canadum</i>) | | A | |
| 03035700 | -- Swordfish (<i>Xiphias gladius</i>) | | A | |
| | - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers and roes: | | | |
| 03036300 | -- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>) | | A | |
| 03036400 | -- Haddock (<i>Melanogrammus aeglefinus</i>) | | A | |
| 03036500 | -- Coalfish (<i>Pollachius virens</i>) | | A | |
| 03036600 | -- Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.) | | A | |
| 03036700 | -- Alaska Pollack (<i>Theragra chalcogramma</i>) | | A | |
| 03036800 | -- Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>) | | A | |
| 03036900 | -- Other | | A | |
| | - Other fish, excluding livers and roes: | | | |
| 03038100 | -- Dogfish and other sharks | | A | |
| 03038200 | -- Rays and skates (<i>Rajidae</i>) | | A | |
| 03038300 | -- Toothfish (<i>Dissostichus</i> spp.) | | A | |
| 03038400 | -- Seabass (<i>Dicentrarchus</i> spp.) | | A | |
| 03038900 | -- Other | 5% | B10 | |
| 03039000 | - Livers and roes | | A | |
| 0304 | Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen. | | | |
| | - Fresh or chilled fillets of tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.): | | | |
| 03043100 | -- Tilapias (<i>Oreochromis</i> spp.) | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 03043200 | -- Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.) | | A | |
| 03043300 | -- Nile Perch (<i>Lates niloticus</i>) | | A | |
| 03043900 | -- Other | | A | |
| | - Fresh or chilled fillets of other fish: | | | |
| 03044100 | -- 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>) | | A | |
| 03044200 | -- 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>) | | A | |
| 03044300 | -- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>) | | A | |
| 03044400 | -- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> | | A | |
| 03044500 | -- Swordfish (<i>Xiphias gladius</i>) | | A | |
| 03044600 | -- Toothfish (<i>Dissostichus</i> spp.) | | A | |
| 03044900 | -- Other | | A | |
| | - Other, fresh or chilled: | | | |
| 03045100 | -- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.) | | A | |
| 03045200 | -- Salmonidae | | A | |
| 03045300 | -- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> | | A | |
| 03045400 | -- Swordfish (<i>Xiphias gladius</i>) | | A | |
| 03045500 | -- Toothfish (<i>Dissostichus</i> spp.) | | A | |
| 03045900 | -- Other | | A | |
| | - Frozen fillets of tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.): | | | |
| 03046100 | -- Tilapias (<i>Oreochromis</i> spp.) | | A | |
| 03046200 | -- Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.) | | A | |
| 03046300 | -- Nile Perch (<i>Lates niloticus</i>) | | A | |
| 03046900 | -- Other | | A | |
| | - Frozen fillets of fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> : | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 03047100 | -- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>) | | A | |
| 03047200 | -- Haddock (<i>Melanogrammus aeglefinus</i>) | | A | |
| 03047300 | -- Coalfish (<i>Pollachius virens</i>) | | A | |
| 03047400 | -- Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.) | | A | |
| 03047500 | -- Alaska Pollack (<i>Theragra chalcogramma</i>) | | A | |
| 03047900 | -- Other | | A | |
| | - Frozen fillets of other fish: | | | |
| 03048100 | -- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</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>) | | A | |
| 03048200 | -- 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>) | | A | |
| 03048300 | -- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>) | | A | |
| 03048400 | -- Swordfish (<i>Xiphias gladius</i>) | | A | |
| 03048500 | -- Toothfish (<i>Dissostichus</i> spp.) | | A | |
| 03048600 | -- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>) | | A | |
| 03048700 | -- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>) | | A | |
| 03048900 | -- Other | | A | |
| | - Other, frozen: | | | |
| 03049100 | -- Sword fish (<i>Xiphias gladius</i>) | | A | |
| 03049200 | -- Toothfish (<i>Dissostichus</i> spp.) | | A | |
| 03049300 | -- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.) | | A | |
| 03049400 | -- Alaska Pollack (<i>Theragra chalcogramma</i>) | | A | |
| 03049500 | -- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , other than Alaska Pollack (<i>Theragra chalcogramma</i>) | | A | |
| 03049900 | -- Other | | A | |
| 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 | | A | |
| 03052000 | - Livers and roes of fish, dried smoked, salted or in brine | | A | |
| | - Fish fillets, dried, salted or in brine, but not smoked: | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 03053100 | -- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.) | | A | |
| 03053200 | -- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae | | A | |
| 03053900 | -- Other | | A | |
| | - Smoked fish, including fillets, other than edible fish offal: | | | |
| 03054100 | -- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</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>) | | A | |
| 03054200 | -- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>) | | A | |
| 03054300 | -- 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>) | | A | |
| 03054400 | -- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius Carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.) | | A | |
| 03054900 | -- Other | 5% | B10 | |
| | - Dried fish, other than edible fish offal, whether or not salted, but not smoked: | | | |
| 03055100 | -- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>) | | A | |
| 03055900 | -- Other | | A | |
| | - Fish, salted but not dried or smoked and fish in brine, other than edible fish offal: | | | |
| 03056100 | -- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>) | | A | |
| 03056200 | -- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>) | | A | |
| 03056300 | -- Anchovies (<i>Engraulis</i> spp.) | | A | |
| 03056400 | -- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.) | | A | |
| 03056900 | -- Other | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | - Fish fins, heads, tails, maws and other edible fish offal: | | | |
| 03057100 | -- Shark fins | | A | |
| 03057200 | -- Fish heads, tails and maws | | A | |
| 03057900 | -- Other | | A | |
| 0306 | Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; 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. | | | |
| | - Frozen: | | | |
| 03061100 | -- Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.) | | A | |
| 03061200 | -- Lobsters (Homarus spp.) | | A | |
| 03061400 | -- Crabs | | A | |
| 03061500 | -- Norway lobsters (Nephrops norvegicus) | | A | |
| 03061600 | -- Cold-water shrimps and prawns (Pandalus spp., Crangon crangon) | | A | |
| 03061700 | -- Other shrimps and prawns | | A | |
| 03061900 | -- Other, including flours, meals and pellets of crustaceans, fit for human consumption | | A | |
| | - Not frozen: | | | |
| 03062100 | -- Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.) | | A | |
| 03062200 | -- Lobsters (Homarus spp.) | | A | |
| 03062400 | -- Crabs | | A | |
| 03062500 | -- Norway lobsters (Nephrops norvegicus) | | A | |
| 03062600 | -- Cold-water shrimps and prawns (Pandalus spp., Crangon crangon) | | A | |
| 03062700 | -- Other shrimps and prawns | | A | |
| 03062900 | -- Other, including flours, meals and pellets of crustaceans, fit for human consumption | | A | |
| 0307 | Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption. | | | |
| | - Oysters: | | | |
| 03071100 | -- Live, fresh or chilled | | A | |
| 03071900 | -- Other | 5% | B10 | |
| | - Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten: | | | |
| 03072100 | -- Live, fresh or chilled | | A | |
| 03072900 | -- Other | | A | |
| | - Mussels (Mytilus spp., Perna spp.): | | | |
| 03073100 | -- Live, fresh or chilled | | A | |
| 03073900 | -- Other | | A | |
| | - Cuttle fish (Sepia officinalis, Rossia macrosoma, Sepiola spp.) and squid (Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.): | | | |
| 03074100 | -- Live, fresh or chilled | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 03074900 | -- Other | | A | |
| | - Octopus (<i>Octopus</i> spp.): | | | |
| 03075100 | -- Live, fresh or chilled | | A | |
| 03075900 | -- Other | 5% | B10 | |
| 03076000 | - Snails, other than sea snails | | A | |
| | - Clams, cockles and ark shells (families Arcidae, Arctiidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae): | | | |
| 03077100 | -- Live, fresh or chilled | | A | |
| 03077900 | -- Other | | A | |
| | - Abalone (<i>Haliotis</i> spp.): | | | |
| 03078100 | -- Live, fresh or chilled | | A | |
| 03078900 | -- Other | | A | |
| | - Other, including flours, meals and pellets, fit for human consumption: | | | |
| 03079100 | -- Live, fresh or chilled | | A | |
| 03079900 | -- Other | | A | |
| 0308 | Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption. | | | |
| | - Sea cucumbers (<i>Stichopus japonicus</i> , <i>Holothurioidea</i>): | | | |
| 03081100 | -- Live, fresh or chilled | | A | |
| 03081900 | -- Other | | A | |
| | - Sea urchins (<i>Strongylocentrotus</i> spp., <i>Paracentrotus lividus</i> , <i>Loxechinus albus</i> , <i>Echichinus esculentus</i>): | | | |
| 03082100 | -- Live, fresh or chilled | | A | |
| 03082900 | -- Other | | A | |
| 03083000 | - Jellyfish (<i>Rhopilema</i> spp.) | | A | |
| 03089000 | - Other | | A | |
| Chapter 4 | 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% | | X | |
| 04012000 | - Of a fat content, by weight, exceeding 1% but not exceeding 6% | | X | |
| 04014000 | - Of a fat content, by weight, exceeding 6% but not exceeding 10% | | X | |
| 04015000 | - Of a fat content, by weight, exceeding 10% | | X | |
| 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% | | X | |
| | - In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%: | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 040221 | -- Not containing added sugar or other sweetening matter: | | | |
| 04022110 | --- Milk in powder | | X | |
| 04022190 | --- Other | | X | |
| 04022900 | -- Other | | X | |
| | - Other: | | | |
| 04029100 | -- Not containing added sugar or other sweetening matter | | X | |
| 040299 | -- Other: | | | |
| 04029910 | --- Concentrated milk | | X | |
| 04029990 | --- Other | | X | |
| 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 flavored or containing added fruit, nuts or cocoa. | | | |
| 04031000 | - Yogurt | | X | |
| 040390 | - Other: | | | |
| | --- Mongolian national fermented milk and cream: | | | |
| 04039011 | ---- Kumiss | | X | |
| 04039019 | ---- Other | | X | |
| 04039090 | --- Other | | X | |
| 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 | | X | |
| 04049000 | - Other | | X | |
| 0405 | Butter and other fats and oils derived from milk; dairy spreads. | | | |
| 04051000 | - Butter | | X | |
| 04052000 | - Dairy spreads | | X | |
| 04059000 | - Other | | X | |
| 0406 | Cheese and curd. | | | |
| 040610 | - Fresh (unripened or uncured) cheese, including whey cheese, and curd: | | | |
| 04061010 | --- Fresh cheese | | X | |
| 04061020 | --- Curd | | X | |
| 04061090 | --- Other | | X | |
| 04062000 | - Grated or powdered cheese, of all kinds | | X | |
| 04063000 | - Processed cheese, not grated or powdered | | X | |
| 04064000 | - Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i> | | X | |
| 04069000 | - Other cheese | | X | |
| 0407 | Birds' eggs, in shell, fresh, preserved or cooked. | | | |
| | - Fertilized eggs for incubation: | | | |
| 04071100 | -- Of fowls of the species <i>Gallus domesticus</i> | | X | |
| 04071900 | -- Other | | X | |
| | - Other fresh eggs: | | | |
| 04072100 | -- Of fowls of the species <i>Gallus domesticus</i> | | X | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 04072900 | -- Other | | X | |
| 04079000 | - Others | | X | |
| 0408 | Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, molded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter. | | | |
| | - Egg yolks: | | | |
| 04081100 | -- Dried | | A | |
| 04081900 | -- Other | | X | |
| | - Other: | | | |
| 04089100 | -- Dried | | A | |
| 04089900 | -- Other | | X | |
| 04090000 | Natural honey. | 5% | B10 | |
| 04100000 | Edible products of animal origin, not elsewhere specified or included. | | R | r |
| Chapter 5 | Products of animal origin, not elsewhere specified or included | | | |
| 05010000 | Human hair, unworked, whether or not washed or scoured; waste of human hair. | | A | |
| 0502 | Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair. | | | |
| 050210 | - Pigs', hogs' or boars' bristles and hair and waste thereof: | | | |
| 05021010 | --- Pigs', hogs' or boars' bristles and hair | 5% | B10 | |
| 05021020 | --- Waste thereof | | R | r |
| 05029000 | - Other | | R | r |
| 050400 | Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked. | | | |
| | --- Casings of animals: | | | |
| 05040011 | ---- Of sheep and goats | | X | |
| 05040012 | ---- Of horse | | X | |
| 05040019 | ---- Casings of other animals | | X | |
| 05040020 | --- Bladders and stomachs of animals | | X | |
| 0505 | Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers. | | | |
| 05051000 | - Feathers of a kind used for stuffing; down | 5% | B5 | |
| 05059000 | - Other | 5% | B15 | |
| 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 | | X | |
| 050690 | - Other: | | | |
| 05069010 | --- Bones | | X | |
| 05069020 | --- Bone flour | | X | |
| 05069090 | --- Other | | X | |
| 0507 | Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products. | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 05071000 | - Ivory; ivory powder and waste | | R | r |
| 050790 | - Other: | | | |
| | --- Antlers, filled with blood: | | | |
| 05079011 | ---- Of deer | | R | r |
| 05079019 | ---- Other | | R | r |
| | --- Horns: | | | |
| 05079021 | ---- Of deer | | R | r |
| 05079022 | ---- Of Saiga antelope | | R | r |
| 05079029 | ---- Other | | R | r |
| 05079030 | --- Animal horns and hooves | | R | r |
| 05079080 | --- Other | | R | r |
| 05079090 | --- Powder and waste of horns, antlers, hooves, nails, claws and beaks | | R | r |
| 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. | | A | |
| 051000 | Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved. | | | |
| | --- Animal products used in the preparation of pharmaceutical products: | | | |
| 05100011 | ---- Musk | | A | |
| 05100012 | ---- Penis | | A | |
| 05100019 | ---- Other | | A | |
| 05100090 | --- Other | | A | |
| 0511 | Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption. | | | |
| 05111000 | - Bovine semen | | X | |
| | - Other: | | | |
| 05119100 | -- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3 | | X | |
| 051199 | -- Other: | | | |
| 05119910 | --- Animal semen (other than bovine semen) | | X | |
| | --- Horsehair: | | | |
| 05119921 | ---- Mane | | X | |
| 05119922 | ---- Tail of horse | | X | |
| 05119930 | --- Hair of bovine animals | | X | |
| 05119940 | --- Hair waste of equine or bovine animals | | X | |
| 05119990 | --- Other | | X | |
| SECTION II | VEGETABLE PRODUCTS | | | |
| Chapter 6 | Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage | | | |
| 0601 | Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12. | | | |
| 06011000 | - Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant | | A | |
| 06012000 | - Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 0602 | Other live plants (including their roots), cuttings and slips; mushroom spawn. | | | |
| 06021000 | - Unrooted cuttings and slips | | A | |
| 06022000 | - Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts | | A | |
| 06023000 | - Rhododendrons and azaleas, grafted or not | | A | |
| 06024000 | - Roses, grafted or not | | A | |
| 06029000 | - Other | | 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. | | | |
| | - Fresh: | | | |
| 06031100 | -- Roses | | A | |
| 06031200 | -- Carnations | | A | |
| 06031300 | -- Orchids | | A | |
| 06031400 | -- Chrysanthemums | | A | |
| 06031500 | -- Lilies (Lilium spp.) | | A | |
| 06031900 | -- Other | | A | |
| 06039000 | - Other | | A | |
| 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. | | | |
| 06042000 | - Fresh | | A | |
| 06049000 | - Other | | X | |
| Chapter 7 | Edible vegetables and certain roots and tubers | | | |
| 0701 | Potatoes, fresh or chilled. | | | |
| 07011000 | - Seed | | X | |
| 070190 | - Other: | | | |
| 07019010 | --- Of young harvesting | | X | |
| 07019090 | --- Other | | X | |
| 07020000 | Tomatoes, fresh or chilled. | | X | |
| 0703 | Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled. | | | |
| 07031000 | - Onions and shallots | | X | |
| 07032000 | - Garlic | | X | |
| 07039000 | - Leeks and other alliaceous vegetables | | X | |
| 0704 | Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled. | | | |
| 07041000 | - Cauliflowers and headed broccoli | | X | |
| 07042000 | - Brussels sprouts | | X | |
| 070490 | - Other: | | | |
| 07049010 | --- Cabbages | | X | |
| 07049090 | --- Other | | X | |
| 0705 | Lettuce (Lactuca sativa) and chicory (Cichorium spp.), fresh or chilled. | | | |
| | - Lettuce: | | | |
| 07051100 | -- Cabbage lettuce (head lettuce) | | X | |
| 07051900 | -- Other | | X | |
| | - Chicory: | | | |
| 07052100 | -- Witloof chicory (Cichorium intybus var. foliosum) | | X | |
| 07052900 | -- Other | | X | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 0706 | Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled. | | | |
| 070610 | - Carrots and turnips: | | | |
| 07061010 | --- Carrots | | X | |
| 07061020 | --- Turnips | | X | |
| 07069000 | - Other | | X | |
| 07070000 | Cucumbers and gherkins, fresh or chilled. | | X | |
| 0708 | Leguminous vegetables, shelled or unshelled, fresh or chilled. | | | |
| 07081000 | - Peas (<i>Pisum sativum</i>) | | X | |
| 07082000 | - Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.) | | X | |
| 07089000 | - Other leguminous vegetables | | X | |
| 0709 | Other vegetables, fresh or chilled. | | | |
| 07092000 | - Asparagus | | X | |
| 07093000 | - Aubergines (egg-plants) | | X | |
| 07094000 | - Celery other than celeriac | | X | |
| | - Mushrooms and truffles: | | | |
| 07095100 | -- Mushrooms of the genus <i>Agaricus</i> | | X | |
| 07095900 | -- Other | | X | |
| 07096000 | - Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> | | X | |
| 07097000 | - Spinach, New Zealand spinach and orache spinach (garden spinach) | | X | |
| | - Other: | | | |
| 07099100 | -- Globe artichokes | | X | |
| 07099200 | -- Olives | | X | |
| 07099300 | -- Pumpkins, squash and gourds (<i>Cucurbita</i> spp.) | | X | |
| 07099900 | -- Other | | X | |
| 0710 | Vegetables (uncooked or cooked by steaming or boiling in water), frozen. | | | |
| 07101000 | - Potatoes | | X | |
| | - Leguminous vegetables, shelled or unshelled: | | | |
| 07102100 | -- Peas (<i>Pisum sativum</i>) | | X | |
| 07102200 | -- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.) | | X | |
| 07102900 | -- Other | | X | |
| 07103000 | - Spinach, New Zealand spinach and orache spinach (garden spinach) | | X | |
| 07104000 | - Sweet corn | | X | |
| 07108000 | - Other vegetables | | X | |
| 07109000 | - Mixtures of vegetables | | X | |
| 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 | | A | |
| 07114000 | - Cucumbers and gherkins | | X | |
| | - Mushrooms and truffles: | | | |
| 07115100 | -- Mushrooms of the genus <i>Agaricus</i> | | X | |
| 07115900 | -- Other | | X | |
| 07119000 | - Other vegetables; mixtures of vegetables | 5% | B10 | |
| 0712 | Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared. | | | |
| 07122000 | - Onions | | X | |
| | - Mushrooms, wood ears (<i>Auricularia</i> spp.), jelly fungi (<i>Tremella</i> spp.) and truffles: | | | |
| 07123100 | -- Mushrooms of the genus <i>Agaricus</i> | | X | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 07123200 | -- Wood ears (<i>Auricularia</i> spp.) | | X | |
| 07123300 | -- Jelly fungi (<i>Tremella</i> spp.) | | X | |
| 07123900 | -- Other | | X | |
| 07129000 | - Other vegetables; mixture of vegetables | 5% | B15 | |
| 0713 | Dried leguminous vegetables, shelled, whether or not skinned or split. | | | |
| 07131000 | - Peas (<i>Pisum sativum</i>) | | A | |
| 07132000 | - Chickpeas (<i>garbanzos</i>) | | A | |
| | - Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.): | | | |
| 07133100 | -- Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek | | A | |
| 07133200 | -- Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>) | | A | |
| 07133300 | -- Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>) | | A | |
| 07133400 | -- Bambara beans (<i>Vigna subterranea</i> or <i>Voandzeia subterranea</i>) | | A | |
| 07133500 | -- Cow peas (<i>Vigna unguiculata</i>) | | A | |
| 07133900 | -- Other | | A | |
| 07134000 | - Lentils | | A | |
| 07135000 | - Broad beans (<i>Vicia faba</i> var. <i>major</i>) and horse beans (<i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i>) | | A | |
| 07136000 | - Pigeon peas (<i>Cajanus cajan</i>) | | A | |
| 07139000 | - Other | | A | |
| 0714 | 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. | | | |
| 07141000 | - Manioc (cassava) | | A | |
| 07142000 | - Sweet potatoes | | A | |
| 07143000 | - Yams (<i>Dioscorea</i> spp.) | | A | |
| 07144000 | - Taro (<i>Colocasia</i> spp.) | | A | |
| 07145000 | - Yautia (<i>Xanthosoma</i> spp.) | | A | |
| 07149000 | - Other | | A | |
| Chapter 8 | Edible fruit and nuts; peel of citrus fruit or melons | | | |
| 0801 | Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled. | | | |
| | - Coconuts: | | | |
| 08011100 | -- Desiccated | | A | |
| 08011200 | -- In the inner shell (endocarp) | | A | |
| 08011900 | -- Other | | A | |
| | - Brazil nuts: | | | |
| 08012100 | -- In shell | | A | |
| 08012200 | -- Shelled | | A | |
| | - Cashew nuts: | | | |
| 08013100 | -- In shell | | A | |
| 08013200 | -- Shelled | | A | |
| 0802 | Other nuts, fresh or dried, whether or not shelled or peeled. | | | |
| | - Almonds: | | | |
| 08021100 | -- In shell | | A | |
| 08021200 | -- Shelled | | A | |
| | - Hazelnuts or filberts (<i>Corylus</i> spp.): | | | |
| 08022100 | -- In shell | | A | |
| 08022200 | -- Shelled | | A | |
| | - Walnuts: | | | |
| 08023100 | -- In shell | | A | |
| 08023200 | -- Shelled | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | - Chestnuts (<i>Castanea spp.</i>): | | | |
| 08024100 | -- In shell | | A | |
| 08024200 | -- Shelled | | A | |
| | - Pistachios: | | | |
| 08025100 | -- In shell | | A | |
| 08025200 | -- Shelled | | A | |
| | - Macadamia nuts: | | | |
| 08026100 | -- In shell | | A | |
| 08026200 | -- Shelled | | A | |
| 08027000 | - Kola nuts (<i>Cola spp.</i>) | | A | |
| 08028000 | - Areca nuts | | A | |
| 080290 | - Other: | | | |
| 08029010 | --- Pine nuts-seeds (cedar nuts) | | A | |
| 08029090 | --- Other | | A | |
| 0803 | Bananas, including plantains, fresh or dried. | | | |
| | - Plantains: | | | |
| 08031010 | --- Fresh | | A | |
| 08031020 | --- Dried | | A | |
| 080390 | - Other: | | | |
| 08039010 | --- Fresh | | A | |
| 08039020 | --- Dried | | A | |
| 0804 | Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried. | | | |
| | - Dates: | | | |
| 08041010 | --- Fresh | | A | |
| 08041020 | --- Dried | | A | |
| 08042000 | - Figs | | A | |
| 08043000 | - Pineapples | | A | |
| 08044000 | - Avocados | | A | |
| 08045000 | - Guavas, mangoes and mangosteens | | A | |
| 0805 | Citrus fruit, fresh or dried. | | | |
| | - Oranges | | A | |
| 08052000 | - Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids | | A | |
| 08054000 | - Grapefruit, including pomelos | | A | |
| 08055000 | - Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>) | | A | |
| 08059000 | - Other | | A | |
| 0806 | Grapes, fresh or dried. | | | |
| | - Fresh | | A | |
| 08062000 | - Dried | | A | |
| 0807 | Melons (including watermelons) and papaws (papayas), fresh. | | | |
| | - Melons (including watermelons): | | | |
| 08071100 | -- Watermelons | | X | |
| 08071900 | -- Other | 5% | B10 | |
| 08072000 | - Papaws (papayas) | | A | |
| 0808 | Apples, pears and quinces, fresh. | | | |
| | - Apples | | A | |
| 08083000 | - Pears | | A | |
| 08084000 | - Quinces | | A | |
| 0809 | Apricots, cherries, peaches (including nectarines), plums and sloes, fresh. | | | |
| | - Apricots | | A | |
| | - Cherries: | | | |
| 08092100 | -- Sour cherries (<i>Prunus cerasus</i>) | | A | |
| 08092900 | -- Other | | A | |
| 08093000 | - Peaches, including nectarines | | A | |
| 08094000 | - Plums and sloes | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 0810 | Other fruit, fresh. | | | |
| 08101000 | - Strawberries | 5% | B5 | |
| 08102000 | - Raspberries, blackberries, mulberries and loganberries | | X | |
| 08103000 | - Black, white or red currants and gooseberries | | X | |
| 08104000 | - Cranberries, bilberries and other fruits of the genus Vaccinium | | A | |
| 08105000 | - Kiwifruit | | A | |
| 08106000 | - Durians | | A | |
| 08107000 | - Persimmons | | A | |
| 081090 | - Other: | | | |
| 08109010 | --- Seabuckthorn (Hippophae. L) | | X | |
| 08109090 | --- Other | | X | |
| 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 | | X | |
| 08112000 | - Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries | | X | |
| 08119000 | - Other | | A | |
| 0812 | Fruit and nuts provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption. | | | |
| 08121000 | - Cherries | | A | |
| 08129000 | - Other | | A | |
| 0813 | Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruit of this Chapter. | | | |
| 08131000 | - Apricots | | A | |
| 08132000 | - Prunes | | A | |
| 08133000 | - Apples | | A | |
| 08134000 | - Other fruit | | A | |
| 08135000 | - Mixtures of nuts or dried fruits of this Chapter | | A | |
| 08140000 | 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 | |
| Chapter 9 | Coffee, tea, maté and spices | | | |
| 0901 | Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion. | | | |
| | - Coffee, not roasted: | | | |
| 09011100 | -- Not decaffeinated | | A | |
| 09011200 | -- Decaffeinated | | A | |
| | - Coffee, roasted: | | | |
| 09012100 | -- Not decaffeinated | | A | |
| 09012200 | -- Decaffeinated | | A | |
| 09019000 | - Other | | A | |
| 0902 | Tea, whether or not flavored. | | | |
| 090210 | - Green tea (not fermented) in immediate packings of a content not exceeding 3 kg: | | | |
| 09021010 | --- Green tea in bricks | 5% | B10 | |
| 09021020 | --- Green tea in leaves | | A | |
| 09021090 | --- Other | 5% | B10 | |
| 09022000 | - Other green tea (not fermented) | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 09023000 | - Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg | | A | |
| 09024000 | - Other black tea (fermented) and other partly fermented tea | | A | |
| 09030000 | Maté. | | A | |
| 0904 | Pepper of the genus <i>Piper</i> ; dried or crushed or ground fruits of the genus <i>Capsicum</i> or the genus <i>Pimenta</i> . | | | |
| | - Pepper: | | | |
| 09041100 | -- Neither crushed nor ground | 5% | B5 | |
| 09041200 | -- Crushed or ground | 5% | B5 | |
| | - Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> : | | | |
| 09042100 | -- Dried, neither crushed nor ground | 5% | B5 | |
| 09042200 | -- Crushed or ground | 5% | B5 | |
| 0905 | Vanilla. | | | |
| 09051000 | - Neither crushed nor ground | | A | |
| 09052000 | - Crushed or ground | | A | |
| 0906 | Cinnamon and cinnamon-tree flowers. | | | |
| | - Neither crushed nor ground: | | | |
| 09061100 | -- Cinnamon (<i>Cinnamomum zeylanicum</i> Blume) | | A | |
| 09061900 | -- Other | | A | |
| 09062000 | - Crushed or ground | | A | |
| 0907 | Cloves (whole fruit, cloves and stems). | | | |
| 09071000 | - Neither crushed nor ground | | A | |
| 09072000 | - Crushed or ground | | A | |
| 0908 | Nutmeg, mace and cardamoms. | | | |
| | - Nutmeg: | | | |
| 09081100 | -- Neither crushed nor ground | | A | |
| 09081200 | -- Crushed or ground | | A | |
| | - Mace: | | | |
| 09082100 | -- Neither crushed nor ground | | A | |
| 09082200 | -- Crushed or ground | | A | |
| | - Cardamoms: | | | |
| 09083100 | -- Neither crushed nor ground | | A | |
| 09083200 | -- Crushed or ground | | A | |
| 0909 | Seeds of anise, badian, fennel, coriander, cumin, caraway; juniper, berries. | | | |
| | - Seeds of coriander: | | | |
| 09092100 | -- Neither crushed nor ground | | A | |
| 09092200 | -- Crushed or ground | | A | |
| | - Seeds of cumin: | | | |
| 09093100 | -- Neither crushed nor ground | | A | |
| 09093200 | -- Crushed or ground | | A | |
| | - Seeds of anise, badian, caraway or fennel; juniper berries: | | | |
| 09096100 | -- Neither crushed nor ground | | A | |
| 09096200 | -- Crushed or ground | | A | |
| 0910 | Ginger, saffron turmeric (<i>curcuma</i>), thyme, bay leaves, curry and other spices. | | | |
| | - Ginger: | | | |
| 09101100 | -- Neither crushed nor ground | | A | |
| 09101200 | -- Crushed or ground | | A | |
| 09102000 | - Saffron | | A | |
| 09103000 | - Turmeric (<i>curcuma</i>) | | A | |
| | - Other spices: | | | |
| 09109100 | -- Mixtures referred to in Note 1(b) to this Chapter | | A | |
| 091099 | -- Other: | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 09109910 | --- Thyme, bay leaves | | A | |
| 09109920 | --- Curry | | A | |
| 09109990 | --- Other | | A | |
| Chapter 10 | Cereals | | | |
| 1001 | Wheat and meslin. | | | |
| | - Durum wheat: | | | |
| 10011100 | -- Seed | | A | |
| 10011900 | -- Other | 5% | B15 | |
| | - Other: | | | |
| 100191 | -- Seed: | | | |
| 10019110 | --- Soft wheat | 5% | B15 | |
| 10019120 | --- Meslin | 5% | B15 | |
| 100199 | -- Other: | | | |
| 10019910 | --- Soft wheat | 5% | B15 | |
| 10019920 | --- Meslin | 5% | B15 | |
| 1002 | Rye. | | | |
| 10021000 | - Seed | | A | |
| 10029000 | - Other | | X | |
| 1003 | Barley. | | | |
| 10031000 | - Seed | | A | |
| 10039000 | - Other | | X | |
| 1004 | Oats. | | | |
| 10041000 | - Seed | | A | |
| 10049000 | - Other | | X | |
| 1005 | Maize (corn). | | | |
| 10051000 | - Seed | | A | |
| 10059000 | - Other | | X | |
| 1006 | Rice. | | | |
| 10061000 | - Rice in the husk (paddy or rough) | | A | |
| 10062000 | - Husked (brown) rice | 5% | B10 | |
| 10063000 | - Semi-milled or wholly milled rice, whether or not polished or glazed | 5% | B10 | |
| 10064000 | - Broken rice | | A | |
| 1007 | Grain sorghum. | | | |
| 10071000 | - Seed | | A | |
| 10079000 | - Other | 5% | B10 | |
| 1008 | Buckwheat, millet and canary seed; other cereals. | | | |
| 10081000 | - Buckwheat | 5% | B7 | |
| | - Millet: | | | |
| 10082100 | -- Seed | | A | |
| 10082900 | -- Other | | X | |
| 10083000 | - Canary seed | | A | |
| 10084000 | - Fonio (<i>Digitaria</i> spp.) | | A | |
| 10085000 | - Quinoa (<i>Chenopodium quinoa</i>) | | A | |
| 10086000 | - Triticale | | A | |
| 10089000 | - Other cereals | | A | |
| Chapter 11 | Products of the milling industry; malt; starches; inulin; wheat gluten | | | |
| 110100 | Wheat or meslin flour. | | | |
| | --- Wheat flour: | | | |
| 11010011 | ---- Flour of high grade | | R | r |
| 11010012 | ---- Flour of grade I | | R | r |
| 11010013 | ---- Flour of grade II | | R | r |
| 11010020 | --- Meslin flour | | R | r |
| 1102 | Cereal flours other than of wheat or meslin. | | | |
| 11022000 | - Maize (corn) flour | | R | r |
| 11029000 | - Other | | R | r |
| 1103 | Cereal groats, meal and pellets. | | | |
| | - Groats and meal: | | | |
| 11031100 | -- Of wheat | | R | r |
| 11031300 | -- Of maize (corn) | | X | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 11031900 | -- Of other cereals | | X | |
| 11032000 | - Pellets | | X | |
| 1104 | Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground. | | | |
| | - Rolled or flaked grains: | | | |
| 11041200 | -- Of oats | | X | |
| 11041900 | -- Of other cereals | | X | |
| | - Other worked grains (for example, hulled, pearled, sliced or kibbled): | | | |
| 11042200 | -- Of oats | | X | |
| 11042300 | -- Of maize (corn) | | X | |
| 110429 | -- Of other cereals: | | | |
| 11042910 | --- Of barley | | X | |
| 11042990 | --- Other | | X | |
| 11043000 | - Germ of cereals, whole, rolled, flaked or ground | | X | |
| 1105 | Flour, meal, powder, flakes, granules and pellets of potatoes. | | | |
| 11051000 | - Flour, meal and powder | | X | |
| 11052000 | - Flakes, granules and pellets | | X | |
| 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 dried leguminous vegetables of heading 07.13 | | X | |
| 11062000 | - Of sago or of roots or tubers of heading 07.14 | | X | |
| 11063000 | - Of the products of Chapter 8 | | X | |
| 1107 | Malt, whether or not roasted. | | | |
| 11071000 | - Not roasted | | X | |
| 11072000 | - Roasted | | X | |
| 1108 | Starches; inulin. | | | |
| | - Starches: | | | |
| 11081100 | -- Wheat starch | | X | |
| 11081200 | -- Maize (corn) starch | | X | |
| 11081300 | -- Potato starch | | X | |
| 11081400 | -- Manioc (cassava) starch | | X | |
| 11081900 | -- Other starches | | X | |
| 11082000 | - Inulin | | X | |
| 11090000 | Wheat gluten, whether or not dried. | | X | |
| Chapter 12 | Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder | | | |
| 1201 | Soya beans, whether or not broken. | | | |
| 12011000 | - Seed | | A | |
| 12019000 | - Other | | A | |
| 1202 | Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken. | | | |
| 12023000 | - Seed | | A | |
| | - Other: | | | |
| 12024100 | -- In shell | | A | |
| 12024200 | -- Shelled, whether or not broken | | A | |
| 12030000 | Copra. | | A | |
| 12040000 | Linseed, whether or not broken. | | X | |
| 1205 | Rape or colza seeds, whether or not broken. | | | |
| 12051000 | - Low erucic acid rape or colza seeds | | X | |
| 12059000 | - Other | | X | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 12060000 | Sunflower seeds, whether or not broken. | | X | |
| 1207 | Other oil seeds and oleaginous fruits, whether or not broken. | | | |
| 12071000 | - Palm nuts and kernels | | A | |
| | - Cotton seeds: | | | |
| 12072100 | -- Seed | | A | |
| 12072900 | -- Other | | A | |
| 12073000 | - Castor oil seeds | | A | |
| 12074000 | - Sesamum seeds | | A | |
| 12075000 | - Mustard seeds | | A | |
| 12076000 | - Safflower (Carthamus tinctorius) seeds | | A | |
| 12077000 | - Melon seeds | | X | |
| | - Other: | | | |
| 12079100 | -- Poppy seeds | | X | |
| 12079900 | -- Other | | X | |
| 1208 | Flours and meals of oil seeds or oleaginous fruits, other than those of mustard. | | | |
| 12081000 | - Of soya beans | | X | |
| 12089000 | - Other | | X | |
| 1209 | Seeds, fruit and spores, of a kind used for sowing. | | | |
| 12091000 | - Sugar beet seeds | | A | |
| | - Seeds of forage plants: | | | |
| 12092100 | -- Lucerne (alfalfa) seeds | | A | |
| 12092200 | -- Clover (Trifolium spp.) seeds | | A | |
| 12092300 | -- Fescue seeds | | A | |
| 12092400 | -- Kentucky blue grass (Poa pratensis L.) seeds | | A | |
| 12092500 | -- Rye grass (Lolium multiflorum Lam., Lolium perenne L.) seeds | | A | |
| 12092900 | -- Other | | A | |
| 12093000 | - Seeds of herbaceous plants cultivated principally for their flowers | | A | |
| | - Other: | | | |
| 12099100 | -- Vegetable seeds | | A | |
| 12099900 | -- Other | | A | |
| 1210 | Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin. | | | |
| 12101000 | - Hop cones, neither ground nor powdered nor in the form of pellets | | A | |
| 12102000 | - Hop cones, ground, powdered or in the form of pellets; lupulin | | A | |
| 1211 | Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered. | | | |
| 12112000 | - Ginseng roots | | A | |
| 12113000 | - Coca leaf | | A | |
| 12114000 | - Poppy straw | | A | |
| 121190 | - Other: | | | |
| 12119010 | --- Liquorice roots | | A | |
| 12119090 | --- Other | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 1212 | Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Chicorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included. | | | |
| | - Seaweeds and other algae: | | | |
| 12122100 | -- Fit for human consumption | | A | |
| 12122900 | -- Other | | A | |
| | - Other: | | | |
| 12129100 | -- Sugar beet | | A | |
| 12129200 | -- Locust beans (carob) | | A | |
| 12129300 | -- Sugar cane | | A | |
| 12129400 | -- Chicory roots | | A | |
| 12129900 | -- Other | | A | |
| 12130000 | Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets. | | X | |
| 1214 | Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets. | | | |
| 12141000 | - Lucerne (alfalfa) meal and pellets | | X | |
| 121490 | - Other: | | | |
| 12149010 | --- Hay | | X | |
| 12149090 | --- Other | | X | |
| Chapter 13 | Lac; gums, resins and other vegetable saps and extracts | | | |
| 1301 | Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams). | | | |
| 13012000 | - Gum Arabic | | A | |
| 13019000 | - Other | | A | |
| 1302 | Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products. | | | |
| | - Vegetable saps and extracts: | | | |
| 130211 | -- Opium: | | | |
| 13021110 | --- Concentrate of poppy straw | | X | |
| 13021120 | --- Opium | | X | |
| 13021200 | -- Of liquorice | | X | |
| 13021300 | -- Of hops | | X | |
| 13021900 | -- Other | | X | |
| 13022000 | - Pectic substances, pectinates and pectates | | X | |
| | - Mucilages and thickeners, whether or not modified, derived from vegetable products: | | | |
| 13023100 | -- Agar-agar | | A | |
| 13023200 | -- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds | | A | |
| 13023900 | -- Other | | A | |
| Chapter 14 | Vegetable plaiting materials; vegetable products not elsewhere specified or included | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 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 | | A | |
| 14012000 | - Rattans | | A | |
| 14019000 | - Other | | A | |
| 1404 | Vegetable products not elsewhere specified or included. | | | |
| 14042000 | - Cotton linters | | A | |
| 14049000 | - Other | | A | |
| SECTION III | ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES | | | |
| Chapter 15 | Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes | | | |
| 1501 | Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03. | | | |
| 15011000 | - Lard | | A | |
| 15012000 | - Other pig fat | | A | |
| 15019000 | - Other | | A | |
| 1502 | Fats of bovine animals, sheep or goats, other than those of heading 15.03. | | | |
| 15021000 | - Tallow | | X | |
| 15029000 | - Other | | X | |
| 15030000 | Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared. | | X | |
| 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 | | A | |
| 15042000 | - Fats and oils and their fractions, of fish, other than liver oils | | A | |
| 15043000 | - Fats and oils and their fractions, of marine mammals | | A | |
| 15050000 | Wool grease and fatty substances derived therefrom (including lanolin). | | A | |
| 15060000 | Other animal fats and oils and their fractions, whether or not refined, but not chemically modified. | | X | |
| 1507 | Soya-bean oil and its fractions, whether or not refined, but not chemically modified. | | | |
| 15071000 | - Crude oil, whether or not degummed | | A | |
| 15079000 | - Other | | A | |
| 1508 | Ground-nut oil and its fractions, whether or not refined, but not chemically modified. | | | |
| 15081000 | - Crude oil | | A | |
| 15089000 | - Other | | A | |
| 1509 | Olive oil and its fractions, whether or not refined, but not chemically modified. | | | |
| 15091000 | - Virgin | | A | |
| 15099000 | - Other | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 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. | | A | |
| 1511 | Palm oil and its fractions, whether or not refined, but not chemically modified. | | | |
| 15111000 | - Crude oil | | A | |
| 15119000 | - Other | | A | |
| 1512 | Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified. | | | |
| | - Sunflower-seed or safflower oil and fractions thereof: | | | |
| 15121100 | -- Crude oil | 5% | B5 | |
| 15121900 | -- Other | | X | |
| | - Cotton-seed oil and its fractions: | | | |
| 15122100 | -- Crude oil, whether or not gossypol has been removed | 5% | B10 | |
| 15122900 | -- Other | 5% | B10 | |
| 1513 | Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified. | | | |
| | - Coconut (copra) oil and its fractions: | | | |
| 15131100 | -- Crude oil | | A | |
| 15131900 | -- Other | | A | |
| | - Palm kernel or babassu oil and fractions thereof: | | | |
| 15132100 | -- Crude oil | | A | |
| 15132900 | -- Other | | A | |
| 1514 | Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified. | | | |
| | - Low erucic acid rape or colza oil and its fractions: | | | |
| 15141100 | -- Crude oil | | X | |
| 15141900 | -- Other | | X | |
| | - Other: | | | |
| 15149100 | -- Crude oil | | X | |
| 15149900 | -- Other | | X | |
| 1515 | Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified. | | | |
| | - Linseed oil and its fractions: | | | |
| 15151100 | -- Crude oil | | A | |
| 15151900 | -- Other | | A | |
| | - Maize (corn) oil and its fractions: | | | |
| 15152100 | -- Crude oil | | A | |
| 15152900 | -- Other | | A | |
| 15153000 | - Castor oil and its fractions | | A | |
| 15155000 | - Sesame oil and its fractions | | A | |
| 15159000 | - Other | | A | |
| 1516 | Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinized, whether or not refined, but not further prepared. | | | |
| 15161000 | - Animal fats and oils and their fractions | | X | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 15162000 | - Vegetable fats and oils and their fractions | 5% | B10 | |
| 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 | | X | |
| 15179000 | - Other | | X | |
| 15180000 | Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurized, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included. | | X | |
| 15200000 | Glycerol, crude; glycerol waters and glycerol lyes. | 5% | B5 | |
| 1521 | Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or colored. | | | |
| 15211000 | - Vegetable waxes | 5% | B10 | |
| 15219000 | - Other | | X | |
| 15220000 | Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes. | | X | |
| SECTION IV | PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES | | | |
| Chapter 16 | Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates | | | |
| 160100 | Sausages and similar products, of meat, meat offal or blood; food preparations based on these products. | | | |
| 16010010 | --- Sausages | | X | |
| 16010090 | --- Other | | X | |
| 1602 | Other prepared or preserved meat, meat offal or blood. | | | |
| 16021000 | - Homogenized preparations | | X | |
| 16022000 | - Of liver of any animal | | X | |
| | - Of poultry of heading 01.05: | | | |
| 16023100 | -- Of turkeys | | X | |
| 16023200 | -- Of fowls of the species Gallus domesticus | | X | |
| 16023900 | -- Other | | X | |
| | - Of swine: | | | |
| 16024100 | -- Hams and cuts thereof | | X | |
| 16024200 | -- Shoulders and cuts thereof | | X | |
| 16024900 | -- Other, including mixtures | | X | |
| 16025000 | - Of bovine animals | | X | |
| 16029000 | - Other, including preparations of blood of any animal | | X | |
| 16030000 | Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates. | 5% | B10 | |
| 1604 | Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs. | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | - Fish, whole or in pieces, but not minced: | | | |
| 16041100 | -- Salmon | | A | |
| 16041200 | -- Herrings | | A | |
| 16041300 | -- Sardines, sardinella and brisling or sprats | | A | |
| 16041400 | -- Tunas, skipjack and bonito (Sarda spp.) | | A | |
| 16041500 | -- Mackerel | | A | |
| 16041600 | -- Anchovies | | A | |
| 16041700 | -- Eels | | A | |
| 16041900 | -- Other | | A | |
| 16042000 | - Other prepared or preserved fish | | A | |
| | - Caviar and caviar substitutes: | | | |
| 16043100 | -- Caviar | | A | |
| 16043200 | -- Caviar substitutes | | A | |
| 1605 | Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved. | | | |
| 16051000 | - Crab | | A | |
| | - Shrimps and prawns: | | | |
| 16052100 | -- Not in airtight container | | A | |
| 16052900 | -- Other | | A | |
| 16053000 | - Lobster | | A | |
| 16054000 | - Other crustaceans | | A | |
| | - Molluscs: | | | |
| 16055100 | -- Oysters | | A | |
| 16055200 | -- Scallops, including queen scallops | | A | |
| 16055300 | -- Mussels | | A | |
| 16055400 | -- Cuttle fish and squid | | A | |
| 16055500 | -- Octopus | | A | |
| 16055600 | -- Clams, cockles and arkshells | | A | |
| 16055700 | -- Abalone | | A | |
| 16055800 | -- Snails, other than sea snails | | A | |
| 16055900 | -- Other | | A | |
| | - Other aquatic invertebrates: | | | |
| 16056100 | -- Sea cucumbers | | A | |
| 16056200 | -- Sea urchins | | A | |
| 16056300 | -- Jellyfish | | A | |
| 16056900 | -- Other | | A | |
| Chapter 17 | Sugars and sugar confectionery | | | |
| 1701 | Cane or beet sugar and chemically pure sucrose, in solid form. | | | |
| | - Raw sugar not containing added flavoring or coloring matter: | | | |
| 17011200 | -- Beet sugar | | A | |
| 17011300 | -- Cane sugar specified in Subheading Note 2 to this Chapter | | A | |
| 17011400 | -- Other cane sugar | | A | |
| | - Other: | | | |
| 17019100 | -- Containing added flavoring or coloring matter | | A | |
| 170199 | -- Other: | | | |
| 17019910 | --- Granulated sugar | | A | |
| 17019920 | --- Refined sugar (in the form of small cubes) | 5% | B10 | |
| 17019990 | --- Other | | A | |
| 1702 | Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavoring or coloring matter; artificial honey, whether or not mixed with natural honey; caramel. | | | |
| | - Lactose and lactose syrup: | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 17021100 | -- Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter | | A | |
| 17021900 | -- Other | | A | |
| 17022000 | - Maple sugar and maple syrup | | A | |
| 17023000 | - Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose | | A | |
| 17024000 | - Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar | | A | |
| 17025000 | - Chemically pure fructose | | A | |
| 17026000 | - Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar | | A | |
| 17029000 | - Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose | | A | |
| 1703 | Molasses resulting from the extraction or refining of sugar. | | | |
| 17031000 | - Cane molasses | | A | |
| 17039000 | - Other | | A | |
| 1704 | Sugar confectionery (including white chocolate), not containing cocoa. | | | |
| 17041000 | - Chewing gum, whether or not sugar-coated | | A | |
| 170490 | - Other: | | | |
| 17049010 | --- Candies | 5% | B10 | |
| 17049090 | --- Other sugar confectionery | 5% | B10 | |
| Chapter 18 | Cocoa and cocoa preparations | | | |
| 18010000 | Cocoa beans, whole or broken, raw or roasted. | | A | |
| 18020000 | Cocoa shells, husks, skins and other cocoa waste. | | A | |
| 1803 | Cocoa paste, whether or not defatted. | | | |
| 18031000 | - Not defatted | | A | |
| 18032000 | - Wholly or partly defatted | | A | |
| 18040000 | Cocoa butter, fat and oil. | | A | |
| 18050000 | Cocoa powder, not containing added sugar or other sweetening matter. | | A | |
| 1806 | Chocolate and other food preparations containing cocoa. | | | |
| 18061000 | - Cocoa powder, containing added sugar or other sweetening matter | | A | |
| 18062000 | - 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 | | A | |
| | - Other, in blocks, slabs or bars: | | | |
| 18063100 | -- Filled | | A | |
| 18063200 | -- Not filled | 5% | B10 | |
| 18069000 | - Other | 5% | B10 | |
| Chapter 19 | Preparations of cereals, flour, starch or milk; pastrycooks' products | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 1901 | Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included. | | | |
| 19011000 | - Preparations for infant use, put up for retail sale | | A | |
| 19012000 | - Mixes and doughs for the preparation of bakers' wares of heading 19.05 | | A | |
| 19019000 | - Other | | A | |
| 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. | | | |
| | - Uncooked pasta, not stuffed or otherwise prepared: | | | |
| 19021100 | -- Containing eggs | | X | |
| 19021900 | -- Other | | X | |
| 19022000 | - Stuffed pasta, whether or not cooked or otherwise prepared | | X | |
| 19023000 | - Other pasta | | X | |
| 19024000 | - Couscous | | A | |
| 190300 | Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms. | | | |
| 19030010 | --- Starch noodle | | X | |
| 19030090 | --- Other | | X | |
| 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, not elsewhere specified or included. | | | |
| 19041000 | - Prepared foods obtained by the swelling or roasting of cereals or cereal products | | A | |
| 19042000 | - Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals | | A | |
| 19043000 | - Bulgur wheat | | X | |
| 190490 | - Other: | | | |
| 19049010 | --- Flour of roasting barley | | X | |
| 19049090 | --- Other | | X | |
| 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 | | X | |
| 19052000 | - Gingerbread and the like | | X | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | - Sweet biscuits; waffles and wafers: | | | |
| 19053100 | -- Sweet biscuits | | X | |
| 19053200 | -- Waffles and wafers | | X | |
| 19054000 | - Rusks, toasted bread and similar toasted products | | X | |
| 190590 | - Other: | | | |
| 19059010 | --- Bread and other bakers' wares | | X | |
| 19059020 | --- Pastries and cakes | | X | |
| 19059090 | --- Other | | X | |
| Chapter 20 | Preparations of vegetables, fruit, nuts or other parts of plants | | | |
| 2001 | Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid. | | | |
| 20011000 | - Cucumbers and gherkins | | X | |
| 20019000 | - Other | | X | |
| 2002 | Tomatoes prepared or preserved otherwise than by vinegar or acetic acid. | | | |
| 20021000 | - Tomatoes, whole or in pieces | | X | |
| 20029000 | - Other | | X | |
| 2003 | Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid. | | | |
| 20031000 | - Mushrooms of the genus Agaricus | 5% | B10 | |
| 20039000 | - Other | | R | r |
| 2004 | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06. | | | |
| 20041000 | - Potatoes | | X | |
| 20049000 | - Other vegetables and mixtures of vegetables | | X | |
| 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 | | X | |
| 20052000 | - Potatoes | | X | |
| 20054000 | - Peas (Pisum sativum) | | A | |
| | - Beans (Vigna spp., Phaseolus spp.): | | | |
| 20055100 | -- Beans, shelled | | A | |
| 20055900 | -- Other | | A | |
| 20056000 | - Asparagus | | A | |
| 20057000 | - Olives | | A | |
| 20058000 | - Sweet corn (Zea mays var. saccharata) | | A | |
| | - Other vegetables and mixtures of vegetables: | | | |
| 20059100 | -- Bamboo shoots | | A | |
| 20059900 | -- Other | | A | |
| 20060000 | Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized). | | X | |
| 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 | | X | |
| | - Other: | | | |
| 20079100 | -- Citrus fruit | | X | |
| 20079900 | -- Other | | X | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 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. | | | |
| | - Nuts, ground-nuts and other seeds, whether or not mixed together: | | | |
| 20081100 | -- Ground-nuts | | A | |
| 20081900 | -- Other, including mixtures | | A | |
| 20082000 | - Pineapples | | A | |
| 20083000 | - Citrus fruit | | A | |
| 20084000 | - Pears | | A | |
| 20085000 | - Apricots | | A | |
| 20086000 | - Cherries | | A | |
| 20087000 | - Peaches, including nectarines | | A | |
| 20088000 | - Strawberries | | X | |
| | - Other, including mixtures other than those of subheading 2008.19: | | | |
| 20089100 | -- Palm hearts | | A | |
| 20089300 | -- Cranberries (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea) | | A | |
| 20089700 | -- Mixtures | | A | |
| 20089900 | -- Other | | X | |
| 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. | | | |
| | - Orange juice: | | | |
| 20091100 | -- Frozen | | X | |
| 20091200 | -- Not frozen, of a Brix value not exceeding 20 | | X | |
| 20091900 | -- Other | | X | |
| | - Grapefruit (including pomelo) juice: | | | |
| 20092100 | -- Of a Brix value not exceeding 20 | | X | |
| 20092900 | -- Other | | X | |
| | - Juice of any other single citrus fruit: | | | |
| 20093100 | -- Of a Brix value not exceeding 20 | | X | |
| 20093900 | -- Other | | X | |
| | - Pineapple juice: | | | |
| 20094100 | -- Of a Brix value not exceeding 20 | | X | |
| 20094900 | -- Other | | X | |
| 20095000 | - Tomato juice | | X | |
| | - Grape juice (including grape must): | | | |
| 20096100 | -- Of a Brix value not exceeding 30 | | X | |
| 20096900 | -- Other | | X | |
| | - Apple juice: | | | |
| 20097100 | -- Of a Brix value not exceeding 20 | | X | |
| 20097900 | -- Other | | X | |
| | - Juice of any other single fruit or vegetable: | | | |
| 20098100 | -- Cranberry (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea) juice | | X | |
| 20098900 | -- Other | | X | |
| 20099000 | - Mixtures of juices | | X | |
| Chapter 21 | Miscellaneous edible preparations | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 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. | | | |
| | - 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 | 5% | B5 | |
| 21011200 | -- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee | | A | |
| 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 | 5% | B10 | |
| 21013000 | - Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof | 5% | B10 | |
| 2102 | Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders. | | | |
| 21021000 | - Active yeasts | | A | |
| 21022000 | - Inactive yeasts; other single-cell micro-organisms, dead | | A | |
| 21023000 | - Prepared baking powders | | A | |
| 2103 | Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard. | | | |
| 21031000 | - Soya sauce | 5% | B10 | |
| 21032000 | - Tomato ketchup and other tomato sauces | | X | |
| 21033000 | - Mustard flour and meal and prepared mustard | 5% | B5 | |
| 21039000 | - Other: | | | |
| | -- Soybean paste | 5% | B5 | |
| | -- Other | | X | |
| 2104 | Soups and broths and preparations therefor; homogenized composite food preparations. | | | |
| 21041000 | - Soups and broths and preparations therefor | 5% | B5 | |
| 21042000 | - Homogenized composite food preparations | 5% | B5 | |
| 21050000 | Ice cream and other edible ice, whether or not containing cocoa. | | X | |
| 2106 | Food preparations not elsewhere specified or included. | | | |
| 21061000 | - Protein concentrates and textured protein substances | | X | |
| 210690 | - Other: | | | |
| | --- Food supplements: | | | |
| 21069011 | ---- In liquid form | 5% | B10 | |
| 21069019 | ---- Other | | X | |
| 21069090 | --- Other | | X | |
| Chapter 22 | Beverages, spirits and vinegar | | | |
| 2201 | Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter not flavored; ice and snow. | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 22011000 | - Mineral waters and aerated waters | | X | |
| 22019000 | - Other | | X | |
| 2202 | Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavored, and other non-alcoholic 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 flavored | | X | |
| 22029000 | - Other | | X | |
| 22030000 | Beer made from malt. | 25% | B15 | |
| 2204 | Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09. | | | |
| 220410 | - Sparkling wine: | | | |
| 22041010 | --- Of an alcoholic strength by volume less than 35% vol | 5% | B10 | |
| 22041020 | --- Of an alcoholic strength by volume 35% vol or more | 5% | B10 | |
| | - Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: | | | |
| 220421 | -- In containers holding 2 l or less: | | | |
| 22042110 | --- Of an alcoholic strength by volume less than 35% vol | 5% | B10 | |
| 22042120 | --- Of an alcoholic strength by volume 35% vol or more | 5% | B10 | |
| 220429 | -- Other: | | | |
| 22042910 | --- Of an alcoholic strength by volume less than 35% vol | 5% | B15 | |
| 22042920 | --- Of an alcoholic strength by volume 35% vol or more | 5% | B15 | |
| 220430 | - Other grape must: | | | |
| 22043010 | --- Of an alcoholic strength by volume less than 35% vol | 5% | B15 | |
| 22043020 | --- Of an alcoholic strength by volume 35% vol or more | 5% | B15 | |
| 2205 | Vermouth and other wine of fresh grapes flavored with plants or aromatic substances. | | | |
| 220510 | - In containers holding 2 l or less: | | | |
| 22051010 | --- Of an alcoholic strength by volume less than 35% vol | 5% | B10 | |
| 22051020 | --- Of an alcoholic strength by volume 35% vol or more | 5% | B10 | |
| 220590 | - Other: | | | |
| 22059010 | --- Of an strength by volume less than 35% vol | 5% | B15 | |
| 22059020 | --- Of an alcoholic strength by volume 35% vol or more | 5% | B15 | |
| 220600 | Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included. | | | |
| 22060010 | --- Of an alcoholic strength by volume less than 35% vol | | A | |
| 22060020 | --- Of an alcoholic strength by volume 35% vol or more | 5% | B15 | |
| 2207 | Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength. | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 22071000 | - Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher | | X | |
| 22072000 | - Ethyl alcohol and other spirits, denatured, of any strength | | X | |
| 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: | | | |
| | --- Cognac (brandy): | | | |
| 22082015 | ---- Of an alcoholic strength by volume less than 25% vol | 5% | B15 | |
| 22082016 | ---- Of an alcoholic strength by volume 25% vol or more, but less than 40% vol | 5% | B15 | |
| 22082017 | ---- Of an alcoholic strength by volume 40% vol or more | 5% | B15 | |
| | --- Other: | | | |
| 22082095 | ---- Of an alcoholic strength by volume less than 25% vol | 5% | B15 | |
| 22082096 | ---- Of an alcoholic strength by volume 25% vol or more, but less than 40% vol | 5% | B15 | |
| 22082097 | ---- Of an alcoholic strength by volume 40% vol or more | 5% | B15 | |
| 220830 | - Whiskies: | | | |
| 22083030 | --- Of an alcoholic strength by volume less than 25% vol | 5% | B10 | |
| 22083040 | --- Of an alcoholic strength by volume 25% vol or more, but less than 40% vol | 5% | B10 | |
| 22083050 | --- Of an alcoholic strength by volume 40% vol or more | 5% | B10 | |
| 220840 | - Rum and other spirits obtained by distilling fermented sugar-cane products: | | | |
| 22084030 | --- Of an alcoholic strength by volume less than 25% vol | | R | r |
| 22084040 | --- Of an alcoholic strength by volume 25% vol or more, but less than 40% vol | | R | r |
| 22084050 | --- Of an alcoholic strength by volume 40% vol or more | | R | r |
| 220850 | - Gin and Geneva: | | | |
| 22085030 | --- Of an alcoholic strength by volume less than 25% vol | 5% | B10 | |
| 22085040 | --- Of an alcoholic strength by volume 25% vol or more, but less than 40% vol | 5% | B10 | |
| 22085050 | --- Of an alcoholic strength by volume 40% vol or more | 5% | B10 | |
| 220860 | - Vodka: | | | |
| 22086030 | --- Of an alcoholic strength by volume less than 25% vol | | R | r |
| 22086040 | --- Of an alcoholic strength by volume 25% vol or more, but less than 40% vol | | R | r |
| 22086050 | --- Of an alcoholic strength by volume 40% vol or more | | R | r |
| 220870 | - Liqueurs and cordials: | | | |
| 22087030 | --- Of an alcoholic strength by volume less than 25% vol | 5% | B10 | |
| 22087040 | --- Of an alcoholic strength by volume 25% vol or more, but less than 40% vol | 5% | B10 | |
| 22087050 | --- Of an alcoholic strength by volume 40% vol or more | 5% | B10 | |
| 220890 | - Other: | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 22089010 | --- Undenatured ethyl alcohol of an alcoholic strength by volume less than 80% vol | | X | |
| | --- Other spirituous beverages: | | | |
| 22089023 | ---- Of an alcoholic strength by volume less than 25% vol | | A | |
| 22089024 | ---- Of an alcoholic strength by volume 25% vol or more, but less than 40% vol | | A | |
| 22089025 | ---- Of an alcoholic strength by volume 40% vol or more | | A | |
| 22090000 | Vinegar and substitutes for vinegar obtained from acetic acid. | 5% | B5 | |
| Chapter 23 | Residues and waste from the food industries; prepared animal fodder | | | |
| 2301 | Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves. | | | |
| 23011000 | - Flours, meals and pellets, of meat or meat offal; greaves | | R | r |
| 23012000 | - Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates | | R | r |
| 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) | | X | |
| 23023000 | - Of wheat | | X | |
| 23024000 | - Of other cereals | | X | |
| 23025000 | - Of leguminous plants | | X | |
| 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. | | | |
| 23031000 | - Residues of starch manufacture and similar residues | | X | |
| 23032000 | - Beet-pulp, bagasse and other waste of sugar manufacture | | X | |
| 23033000 | - Brewing or distilling dregs and waste | | X | |
| 23040000 | Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya bean oil. | | X | |
| 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. | | X | |
| 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 | | X | |
| 23062000 | - Of linseed | | X | |
| 23063000 | - Of sunflower seeds | | X | |
| | - Of rape or colza seeds: | | | |
| 23064100 | -- Of low erucic acid rape or colza seeds | | X | |
| 23064900 | -- Other | | X | |
| 23065000 | - Of coconut or copra | | X | |
| 23066000 | - Of palm nuts or kernels | | X | |
| 23069000 | - Other | | X | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 23070000 | Wine lees; argol. | | X | |
| 23080000 | 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. | | X | |
| 2309 | Preparations of a kind used in animal feeding. | | | |
| 23091000 | - Dog or cat food, put up for retail sale | 5% | B10 | |
| 23099000 | - Other: | | | |
| | -- Vitamin preparations for feedstuffs | | A | |
| | -- Other | 5% | B10 | |
| Chapter 24 | Tobacco and manufactured tobacco substitutes | | | |
| 2401 | Unmanufactured tobacco; tobacco refuse. | | | |
| 24011000 | - Tobacco, not stemmed/stripped | | R | r |
| 24012000 | - Tobacco, partly or wholly stemmed/stripped | | R | r |
| 24013000 | - Tobacco refuse | | R | r |
| 2402 | Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes. | | | |
| 24021000 | - Cigars, cheroots and cigarillos, containing tobacco | 5% | B15 | |
| 240220 | - Cigarettes containing tobacco: | | | |
| 24022010 | --- With tar content less than 11 mg/cig | | R | r |
| 24022020 | --- With tar content 11 mg/cig or more, but not more than 15 mg/cig | | R | r |
| 24022030 | --- With tar content more than 15 mg/cig | | R | r |
| 24029000 | - Other | | R | r |
| 2403 | Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences. | | | |
| | - Smoking tobacco, whether or not containing tobacco substitutes in any proportion: | | | |
| 24031100 | -- Water pipe tobacco specified in Subheading Note 1 to this Chapter | 5% | B15 | |
| 240319 | -- Other: | | | |
| 24031910 | --- For use in pipes | 5% | B15 | |
| 24031920 | --- For making cigarettes | 5% | B15 | |
| | - Other: | | | |
| 24039100 | -- "Homogenized" or "reconstituted" tobacco | | R | r |
| 240399 | -- Other: | | | |
| 24039930 | --- Snuff | 5% | B15 | |
| 24039990 | --- Other | | R | r |
| SECTION V | MINERAL PRODUCTS | | | |
| Chapter 25 | Salt; sulphur; earths and stone; plastering materials, lime and cement | | | |
| 250100 | Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water. | | | |
| | --- Table salt: | | | |
| 25010011 | ---- Iodized | 5% | B10 | |
| 25010019 | ---- Other | 5% | B10 | |
| 25010020 | --- Pure sodium chloride | 5% | B10 | |
| 25010030 | --- Denatured salt | | R | r |
| 25010040 | --- Sea water | | A | |
| 25020000 | Unroasted iron pyrites. | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 25030000 | Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur. | | R | r |
| 2504 | Natural graphite. | | | |
| 25041000 | - In powder or in flakes | | A | |
| 25049000 | - Other | | A | |
| 2505 | Natural sands of all kinds, whether or not colored, other than metalbearing sands of Chapter 26. | | | |
| 25051000 | - Silica sands and quartz sands | | X | |
| 25059000 | - Other | | X | |
| 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 | | X | |
| 25062000 | - Quartzite | | X | |
| 25070000 | Kaolin and other kaolinic clays, whether or not calcined. | 5% | B10 | |
| 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 | | X | |
| 25083000 | - Fire-clay | 5% | B10 | |
| 25084000 | - Other clays | 5% | B10 | |
| 25085000 | - Andalusite, kyanite and sillimanite | | X | |
| 25086000 | - Mullite | | X | |
| 25087000 | - Chamotte or dinas earths | | X | |
| 25090000 | Chalk. | 5% | B5 | |
| 2510 | Natural calcium phosphates, natural aluminum calcium phosphates and phosphatic chalk. | | | |
| 25101000 | - Unground | 5% | B5 | |
| 25102000 | - Ground | 5% | B5 | |
| 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) | 5% | B10 | |
| 25112000 | - Natural barium carbonate (witherite) | 5% | B10 | |
| 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. | 5% | B10 | |
| 2513 | Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated. | | | |
| 25131000 | - Pumice stone | | X | |
| 25132000 | - Emery, natural corundum, natural garnet and other natural abrasives | | X | |
| 25140000 | Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape. | | X | |
| 2515 | Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape. | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | - Marble and travertine: | | | |
| 25151100 | -- Crude or roughly trimmed | | X | |
| 25151200 | -- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape | | X | |
| 25152000 | - Ecaussine and other calcareous monumental or building stone; alabaster | 5% | B10 | |
| 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. | | | |
| | - Granite: | | | |
| 25161100 | -- Crude or roughly trimmed | | X | |
| 25161200 | -- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape | | X | |
| 25162000 | - Sandstone | 5% | B10 | |
| 25169000 | - Other monumental or building stone | 5% | B5 | |
| 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. | | | |
| 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 | | X | |
| 25172000 | - Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10 | | X | |
| 25173000 | - Tarred macadam | | X | |
| | - Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated: | | | |
| 25174100 | -- Of marble | | X | |
| 25174900 | -- Other | | X | |
| 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. | | | |
| 25181000 | - Dolomite, not calcined or sintered | 5% | B10 | |
| 25182000 | - Calcined or sintered dolomite | 5% | B10 | |
| 25183000 | - Dolomite ramming mix | | X | |
| 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) | | X | |
| 25199000 | - Other | | X | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 2520 | Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not colored, with or without small quantities of accelerators or retarders. | | | |
| 25201000 | - Gypsum; anhydrite | 5% | B10 | |
| 25202000 | - Plasters | | X | |
| 25210000 | Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement. | | X | |
| 2522 | Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25. | | | |
| 25221000 | - Quicklime | 5% | B10 | |
| 25222000 | - Slaked lime | 5% | B10 | |
| 25223000 | - Hydraulic lime | 5% | B10 | |
| 2523 | Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not colored or in the form of clinkers. | | | |
| 25231000 | - Cement clinkers | | X | |
| | - Portland cement: | | | |
| 25232100 | -- White cement, whether or not artificially colored | | X | |
| 25232900 | -- Other | 5% | B10 | |
| 25233000 | - Aluminous cement | | X | |
| 25239000 | - Other hydraulic cements | 5% | B10 | |
| 2524 | Asbestos. | | | |
| 25241000 | - Crocidolite | 5% | B10 | |
| 25249000 | - Other | 5% | B10 | |
| 2525 | Mica, including splittings; mica waste. | | | |
| 25251000 | - Crude mica and mica rifted into sheets or splittings | | X | |
| 25252000 | - Mica powder | 5% | B5 | |
| 25253000 | - Mica waste | | X | |
| 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 | | X | |
| 25262000 | - Crushed or powdered | | X | |
| 25280000 | 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 H3BO3 calculated on the dry weight. | 5% | B10 | |
| 2529 | Feldspar; leucite, nepheline and nepheline syenite; fluorspar. | | | |
| 25291000 | - Feldspar | | A | |
| | - Fluorspar: | | | |
| 252921 | -- Containing by weight 97% or less of calcium fluoride: | | | |
| 25292110 | --- Ores of fluorspar, containing by weight 20-55% of calcium fluoride | | A | |
| 25292120 | --- Fluorite concentrates, containing by weight 97% or less of calcium fluoride | | A | |
| 25292130 | --- Fluorite in lump, containing by weight 55-97% of calcium fluoride | | A | |
| 252922 | -- Containing by weight more than 97% of calcium fluoride: | | | |
| 25292220 | --- Fluorite concentrates, containing by weight more than 97% of calcium fluoride | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 25292230 | --- Fluorite in lump | | A | |
| 25293000 | - Leucite; nepheline and nepheline syenite | 5% | B10 | |
| 2530 | Mineral substances not elsewhere specified or included. | | | |
| 25301000 | - Vermiculite, perlite and chlorites, unexpanded | 5% | B10 | |
| 25302000 | - Kieserite, epsomite (natural magnesium sulphates) | 5% | B10 | |
| 25309000 | - Other | 5% | B10 | |
| Chapter 26 | Ores, slag and ash | | | |
| 2601 | Iron ores and concentrates, including roasted iron pyrites. | | | |
| | - Iron ores and concentrates, other than roasted iron pyrites: | | | |
| | -- Non-agglomerated: | | | |
| 260111 | --- Iron ores | | A | |
| 26011110 | --- Iron concentrates | | A | |
| 260112 | -- Agglomerated: | | | |
| 26011210 | --- Iron ores | | A | |
| 26011220 | --- Iron concentrates | | A | |
| 26012000 | - Roasted iron pyrites | | A | |
| 260200 | Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight. | | | |
| 26020010 | --- Ores of manganese | | A | |
| 26020020 | --- Concentrates of manganese | | A | |
| 260300 | Copper ores and concentrates. | | | |
| 26030010 | --- Copper ores | | A | |
| 26030020 | --- Copper concentrates | | A | |
| 260400 | Nickel ores and concentrates. | | | |
| 26040010 | --- Nickel ores | | A | |
| 26040020 | --- Nickel concentrates | | A | |
| 260500 | Cobalt ores and concentrates. | | | |
| 26050010 | --- Cobalt ores | | A | |
| 26050020 | --- Cobalt concentrates | | A | |
| 260600 | Aluminum ores and concentrates. | | | |
| 26060010 | --- Aluminum ores | | A | |
| 26060020 | --- Aluminum concentrates | | A | |
| 260700 | Lead ores and concentrates. | | | |
| 26070010 | --- Lead ores | | A | |
| 26070020 | --- Lead concentrates | | A | |
| 260800 | Zinc ores and concentrates. | | | |
| 26080010 | --- Zinc ores | | A | |
| 26080020 | --- Zinc concentrates | | A | |
| 260900 | Tin ores and concentrates. | | | |
| 26090010 | --- Tin ores | | A | |
| 26090020 | --- Tin concentrates | | A | |
| 261000 | Chromium ores and concentrates. | | | |
| 26100010 | --- Chromium ores | | A | |
| 26100020 | --- Chromium concentrates | | A | |
| 261100 | Tungsten ores and concentrates. | | | |
| 26110010 | --- Tungsten ores | | A | |
| 26110020 | --- Tungsten concentrates | | A | |
| 2612 | Uranium or thorium ores and concentrates. | | | |
| 26121000 | - Uranium ores and concentrates | | X | |
| 26122000 | - Thorium ores and concentrates | | X | |
| 2613 | Molybdenum ores and concentrates. | | | |
| 261310 | - Roasted: | | | |
| 26131010 | --- Molybdenum ores /roasted/ | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 26131020 | --- Molybdenum concentrates /roasted/ | | A | |
| 261390 | - Other: | | | |
| 26139010 | --- Molybdenum ores /other than roasted/ | | A | |
| 26139020 | --- Molybdenum concentrates /other than roasted/ | | A | |
| 26140000 | Titanium ores and concentrates. | | A | |
| 2615 | Niobium, tantalum, vanadium or zirconium ores and concentrates. | | | |
| 26151000 | - Zirconium ores and concentrates | | A | |
| 26159000 | - Other | 5% | B10 | |
| 2616 | Precious metal ores and concentrates. | | | |
| 26161000 | - Silver ores and concentrates | | A | |
| 261690 | - Other: | | | |
| 26169010 | --- Sand or earth, containing gold | | A | |
| 26169020 | --- Sand or earth, containing platinum | | A | |
| 26169090 | --- Other | 5% | B10 | |
| 2617 | Other ores and concentrates. | | | |
| 26171000 | - Antimony ores and concentrates | 5% | B10 | |
| 26179000 | - Other | 5% | B10 | |
| 26180000 | Granulated slag (slag sand) from the manufacture of iron or steel. | | X | |
| 26190000 | Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel. | | X | |
| 2620 | Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds. | | | |
| | - Containing mainly zinc: | | | |
| 26201100 | -- Hard zinc spelter | | X | |
| 26201900 | -- Other | | X | |
| | - Containing mainly lead: | | | |
| 26202100 | -- Leaded gasoline sludges and leaded anti-knock compound sludges | | X | |
| 26202900 | -- Other | | X | |
| 26203000 | - Containing mainly copper | | X | |
| 26204000 | - Containing mainly aluminum | | X | |
| 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 | | X | |
| | - Other: | | | |
| 26209100 | -- Containing antimony, beryllium, cadmium, chromium or their mixtures | | X | |
| 26209900 | -- Other | | X | |
| 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 | | X | |
| 26219000 | - Other | | X | |
| Chapter 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. | | | |
| | - Coal, whether or not pulverized, but not agglomerated: | | | |
| 27011100 | -- Anthracite | | A | |
| 270112 | -- Bituminous coal: | | | |
| 27011210 | --- Coking coal | | A | |
| 27011220 | --- Washed coal | | A | |
| 27011290 | --- Other | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 27011900 | -- Other coal | | A | |
| 27012000 | - Briquettes, ovoids and similar solid fuels manufactured from coal | | R | r |
| 2702 | Lignite, whether or not agglomerated, excluding jet. | | | |
| 27021000 | - Lignite, whether or not pulverized, but not agglomerated | | A | |
| 27022000 | - Agglomerated lignite | | A | |
| 27030000 | Peat (including peat litter), whether or not agglomerated. | | A | |
| 270400 | Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon. | | | |
| 27040010 | --- Coke and semi-coke of coal | | X | |
| 27040020 | --- Coke and semi-coke of lignite | | X | |
| 27040030 | --- Coke and semi-coke of peat | | X | |
| 27040040 | --- Retort carbon | | A | |
| 27050000 | Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons. | | X | |
| 27060000 | Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars. | | X | |
| 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) | | R | r |
| 27072000 | - Toluol (toluene) | | R | r |
| 27073000 | - Xylol (xylenes) | | R | r |
| 27074000 | - Naphthalene | | R | r |
| 27075000 | - Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250 °C by the ASTM D 86 method | | R | r |
| | - Other: | | | |
| 27079100 | -- Creosote oils | | R | r |
| 27079900 | -- Other | | R | r |
| 2708 | Pitch and pitch coke, obtained from coal tar or from other mineral tars. | | | |
| 27081000 | - Pitch | | X | |
| 27082000 | - Pitch coke | | X | |
| 270900 | Petroleum oils and oils obtained from bituminous minerals, crude. | | | |
| 27090010 | --- Gas condense | 5% | B10 | |
| 27090020 | --- Petroleum oils, crude | 5% | B10 | |
| 27090030 | --- Oils obtained from bituminous minerals, crude | | A | |
| 2710 | Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils. | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | - Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils: | | | |
| 271012 | -- Light oils and preparations: | | | |
| | --- Petroleum spirit for motor vehicles: | | | |
| 27101211 | ---- Of an octane number 90 or less: | | | |
| | ----- If imported for the use of exploration and mining license holders as in accordance with the Minerals Law | 3% | B5 | |
| | ----- If imported for other use than stated above | | A | |
| 27101212 | ---- Of an octane number exceeding 90: | | | |
| | ----- If imported for the use of exploration and mining license holders as in accordance with the Minerals Law | 3% | B5 | |
| | ----- If imported for other use than stated above | | A | |
| 27101220 | --- Petroleum spirit for aircrafts | 5% | B5 | |
| 27101290 | --- Other | 5% | B5 | |
| 271019 | -- Other: | | | |
| 27101910 | --- Kerosene | 5% | B5 | |
| | --- Diesel fuel: | | | |
| 27101921 | ---- For winter season: | | | |
| | ----- If imported for the use of exploration and mining license holders as in accordance with the Minerals Law | 3% | B5 | |
| | ----- If imported for other use than stated above | | A | |
| 27101922 | ---- For summer season: | | | |
| | ----- If imported for the use of exploration and mining license holders as in accordance with the Minerals Law | 3% | B5 | |
| | ----- If imported for other use than stated above | | A | |
| 27101930 | --- Jet fuel for aircrafts | 5% | B5 | |
| 27101940 | --- Black oils | 5% | B5 | |
| 27101950 | --- Lubricating oils; other oils | 5% | B5 | |
| 27101990 | --- Other | 5% | B5 | |
| 271020 | - Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils: | | | |
| | --- Petroleum spirit for motor vehicles: | | | |
| 27102011 | ---- Of an octane number 90 or less: | | | |
| | ----- If imported for the use of exploration and mining license holders as in accordance with the Minerals Law | 3% | B5 | |
| | ----- If imported for other use than stated above | | A | |
| 27102012 | ---- Of an octane number exceeding 90: | | | |
| | ----- If imported for the use of exploration and mining license holders as in accordance with the Minerals Law | 3% | B5 | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | ----- If imported for other use than stated above | | A | |
| 27102020 | --- Petroleum spirit for aircrafts | 5% | B5 | |
| 27102030 | --- Kerosene | 5% | B5 | |
| | --- Diesel fuel: | | | |
| 27102041 | ---- For winter season: | | | |
| | ----- If imported for the use of exploration and mining license holders as in accordance with the Minerals Law | 3% | B5 | |
| | ----- If imported for other use than stated above | | A | |
| 27102042 | ---- For summer season: | | | |
| | ----- If imported for the use of exploration and mining license holders as in accordance with the Minerals Law | 3% | B5 | |
| | ----- If imported for other use than stated above | | A | |
| 27102050 | --- Jet fuel for aircrafts | 5% | B5 | |
| 27102060 | --- Black oils | 5% | B5 | |
| 27102070 | --- Lubricating oils; other oils | 5% | B5 | |
| 27102090 | --- Other | 5% | B5 | |
| | - Waste oils: | | | |
| 27109100 | -- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs) | 5% | B15 | |
| 27109900 | -- Other | 5% | B15 | |
| 2711 | Petroleum gases and other gaseous hydrocarbons. | | | |
| | - Liquefied: | | | |
| 27111100 | -- Natural gas | | A | |
| 27111200 | -- Propane | 5% | B5 | |
| 27111300 | -- Butanes | 5% | B5 | |
| 27111400 | -- Ethylene, propylene, butylene and butadiene | | A | |
| 27111900 | -- Other | | A | |
| | - In gaseous state: | | | |
| 27112100 | -- Natural gas | | A | |
| 27112900 | -- Other | | A | |
| 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 colored. | | | |
| 27121000 | - Petroleum jelly | 5% | B15 | |
| 27122000 | - Paraffin wax containing by weight less than 0.75% of oil | 5% | B15 | |
| 27129000 | - Other | 5% | B15 | |
| 2713 | Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals. | | | |
| | - Petroleum coke: | | | |
| 27131100 | -- Not calcined | 5% | B10 | |
| 27131200 | -- Calcined | 5% | B10 | |
| 27132000 | - Petroleum bitumen | | A | |
| 27139000 | - Other residues of petroleum oils or of oils obtained from bituminous minerals | | R | r |
| 2714 | Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks. | | | |
| 27141000 | - Bituminous or oil shale and tar sands | | A | |
| 271490 | - Other: | | | |
| 27149010 | --- Bitumen, natural | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 27149020 | --- Asphalt, natural | | A | |
| 27149090 | --- Other | | 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). | | A | |
| 27160000 | Electrical energy. (optional heading) | | A | |
| SECTION VI | PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES | | | |
| Chapter 28 | Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes | | | |
| 2801 | Fluorine, chlorine, bromine and iodine. | | | |
| 28011000 | - Chlorine | | R | r |
| 28012000 | - Iodine | | R | r |
| 28013000 | - Fluorine; bromine | | R | r |
| 28020000 | Sulphur, sublimed or precipitated; colloidal sulphur. | | R | r |
| 28030000 | Carbon (carbon blacks and other forms of carbon not elsewhere specified or included). | | R | r |
| 2804 | Hydrogen, rare gases and other non-metals. | | | |
| 28041000 | - Hydrogen | 5% | B10 | |
| | - Rare gases: | | | |
| 28042100 | -- Argon | 5% | B10 | |
| 28042900 | -- Other | 5% | B10 | |
| 28043000 | - Nitrogen | | A | |
| 28044000 | - Oxygen | 5% | B10 | |
| 28045000 | - Boron; tellurium | 5% | B10 | |
| | - Silicon: | | | |
| 28046100 | -- Containing by weight not less than 99.99% of silicon | | R | r |
| 28046900 | -- Other | | R | r |
| 28047000 | - Phosphorus | | R | r |
| 28048000 | - Arsenic | | R | r |
| 28049000 | - Selenium | | R | r |
| 2805 | Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury. | | | |
| | - Alkali or alkaline-earth metals: | | | |
| 28051100 | -- Sodium | | R | r |
| 28051200 | -- Calcium | | R | r |
| 28051900 | -- Other | | R | r |
| 28053000 | - Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed | | R | r |
| 28054000 | - Mercury | | R | r |
| 2806 | Hydrogen chloride (hydrochloric acid); chlorosulphuric acid. | | | |
| 28061000 | - Hydrogen chloride (hydrochloric acid) | | R | r |
| 28062000 | - Chlorosulphuric acid | | R | r |
| 28070000 | Sulphuric acid; oleum. | | R | r |
| 28080000 | Nitric acid; sulphonitric acids. | | R | r |
| 2809 | Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined. | | | |
| 28091000 | - Diphosphorus pentaoxide | | R | r |
| 28092000 | - Phosphoric acid and polyphosphoric acids | | R | r |
| 28100000 | Oxides of boron; boric acids. | | R | r |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 2811 | Other inorganic acids and other inorganic oxygen compounds of non-metals. | | | |
| | - Other inorganic acids: | | | |
| 28111100 | -- Hydrogen fluoride (hydrofluoric acid) | 5% | B10 | |
| 28111900 | -- Other | 5% | B10 | |
| | - Other inorganic oxygen compounds of non-metals: | | | |
| 28112100 | -- Carbon dioxide | 5% | B10 | |
| 28112200 | -- Silicon dioxide | 5% | B10 | |
| 28112900 | -- Other | 5% | B10 | |
| 2812 | Halides and halide oxides of non-metals. | | | |
| 28121000 | - Chlorides and chloride oxides | 5% | B10 | |
| 28129000 | - Other | 5% | B10 | |
| 2813 | Sulphides of non-metals; commercial phosphorus trisulphide. | | | |
| 28131000 | - Carbon disulphide | | R | r |
| 28139000 | - Other | | R | r |
| 2814 | Ammonia, anhydrous or in aqueous solution. | | | |
| 28141000 | - Anhydrous ammonia | | R | r |
| 28142000 | - Ammonia in aqueous solution | | R | r |
| 2815 | Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium. | | | |
| | - Sodium hydroxide (caustic soda): | | | |
| 28151100 | -- Solid | | R | r |
| 28151200 | -- In aqueous solution (soda lye or liquid soda) | | R | r |
| 28152000 | - Potassium hydroxide (caustic potash) | | R | r |
| 28153000 | - Peroxides of sodium or potassium | | R | r |
| 2816 | Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium. | | | |
| 28161000 | - Hydroxide and peroxide of magnesium | | R | r |
| 28164000 | - Oxides, hydroxides and peroxides, of strontium or barium | | R | r |
| 28170000 | Zinc oxide; zinc peroxide. | | R | r |
| 2818 | Artificial corundum, whether or not chemically defined; aluminum oxide; aluminum hydroxide. | | | |
| 28181000 | - Artificial corundum, whether or not chemically defined | 5% | B10 | |
| 28182000 | - Aluminum oxide, other than artificial corundum | 5% | B10 | |
| 28183000 | - Aluminum hydroxide | 5% | B10 | |
| 2819 | Chromium oxides and hydroxides. | | | |
| 28191000 | - Chromium trioxide | 5% | B10 | |
| 28199000 | - Other | 5% | B10 | |
| 2820 | Manganese oxides. | | | |
| 28201000 | - Manganese dioxide | 5% | B10 | |
| 28209000 | - Other | 5% | B10 | |
| 2821 | Iron oxides and hydroxides; earth colors containing 70% or more by weight of combined iron evaluated as Fe ₂ O ₃ . | | | |
| 28211000 | - Iron oxides and hydroxides | | A | |
| 28212000 | - Earth colors | | A | |
| 28220000 | Cobalt oxides and hydroxides; commercial cobalt oxides. | | A | |
| 28230000 | Titanium oxides. | | A | |
| 2824 | Lead oxides; red lead and orange lead. | | | |
| 28241000 | - Lead monoxide (litharge, massicot) | | R | r |
| 28249000 | - Other | | R | r |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 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 | | R | r |
| 28252000 | - Lithium oxide and hydroxide | | R | r |
| 28253000 | - Vanadium oxides and hydroxides | | R | r |
| 28254000 | - Nickel oxides and hydroxides | | R | r |
| 28255000 | - Copper oxides and hydroxides | | R | r |
| 28256000 | - Germanium oxides and zirconium dioxide | | R | r |
| 28257000 | - Molybdenum oxides and hydroxides | | R | r |
| 28258000 | - Antimony oxides | | R | r |
| 28259000 | - Other | | R | r |
| 2826 | Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts. | | | |
| | - Fluorides: | | | |
| 28261200 | -- Of aluminum | | R | r |
| 28261900 | -- Other | | R | r |
| 28263000 | - Sodium hexafluoroaluminate (synthetic cryolite) | | R | r |
| 28269000 | - Other | | R | r |
| 2827 | Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides. | | | |
| 28271000 | - Ammonium chloride | | R | r |
| 28272000 | - Calcium chloride | | R | r |
| | - Other chlorides: | | | |
| 28273100 | -- Of magnesium | | A | |
| 28273200 | -- Of aluminum | | R | r |
| 28273500 | -- Of nickel | | R | r |
| 28273900 | -- Other | | R | r |
| | - Chloride oxides and chloride hydroxides: | | | |
| 28274100 | -- Of copper | | R | r |
| 28274900 | -- Other | | R | r |
| | - Bromides and bromide oxides: | | | |
| 28275100 | -- Bromides of sodium or of potassium | | R | r |
| 28275900 | -- Other | | R | r |
| 28276000 | - Iodides and iodide oxides | | R | r |
| 2828 | Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites. | | | |
| 28281000 | - Commercial calcium hypochlorite and other calcium hypochlorites | 5% | B10 | |
| 28289000 | - Other | 5% | B10 | |
| 2829 | Chlorates and perchlorates; bromates and perbromates; iodates and periodates. | | | |
| | - Chlorates: | | | |
| 28291100 | -- Of sodium | | R | r |
| 28291900 | -- Other | | R | r |
| 28299000 | - Other | | R | r |
| 2830 | Sulphides; polysulphides, whether or not chemically defined. | | | |
| 28301000 | - Sodium sulphides | 5% | B10 | |
| 28309000 | - Other | | R | r |
| 2831 | Dithionites and sulphonylates. | | | |
| 28311000 | - Of sodium | | R | r |
| 28319000 | - Other | | R | r |
| 2832 | Sulphites; thiosulphates. | | | |
| 28321000 | - Sodium sulphites | 5% | B10 | |
| 28322000 | - Other sulphites | | R | r |
| 28323000 | - Thiosulphates | | R | r |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 2833 | Sulphates; alums; peroxosulphates (persulphates). | | | |
| | - Sodium sulphates: | | | |
| 28331100 | -- Disodium sulphate | | R | r |
| 28331900 | -- Other | | A | |
| | - Other sulphates: | | | |
| 28332100 | -- Of magnesium | | R | r |
| 28332200 | -- Of aluminum | | R | r |
| 28332400 | -- Of nickel | | R | r |
| 28332500 | -- Of copper | | R | r |
| 28332700 | -- Of barium | | R | r |
| 28332900 | -- Other | | R | r |
| 28333000 | - Alums | | R | r |
| 28334000 | - Peroxosulphates (persulphates) | | R | r |
| 2834 | Nitrites; nitrates. | | | |
| 28341000 | - Nitrites | | R | r |
| | - Nitrates: | | | |
| 28342100 | -- Of potassium | | R | r |
| 28342900 | -- Other | | R | r |
| 2835 | Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined. | | | |
| 28351000 | - Phosphinates (hypophosphites) and phosphonates (phosphites) | | R | r |
| | - Phosphates: | | | |
| 28352200 | -- Of mono- or disodium | | R | r |
| 28352400 | -- Of potassium | | R | r |
| 28352500 | -- Calcium hydrogenorthophosphate ("dicalcium phosphate") | | R | r |
| 28352600 | -- Other phosphates of calcium | | R | r |
| 28352900 | -- Other | | R | r |
| | - Polyphosphates: | | | |
| 28353100 | -- Sodium triphosphate (sodium tripolyphosphate) | | R | r |
| 28353900 | -- Other | | R | r |
| 2836 | Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate. | | | |
| 28362000 | - Disodium carbonate | | R | r |
| 28363000 | - Sodium hydrogencarbonate (sodium bicarbonate) | 5% | B10 | |
| 28364000 | - Potassium carbonates | 5% | B10 | |
| 28365000 | - Calcium carbonate | 5% | B5 | |
| 28366000 | - Barium carbonate | 5% | B10 | |
| | - Other: | | | |
| 28369100 | -- Lithium carbonates | | R | r |
| 28369200 | -- Strontium carbonate | | R | r |
| 28369900 | -- Other | | R | r |
| 2837 | Cyanides, cyanide oxides and complex cyanides. | | | |
| | - Cyanides and cyanide oxides: | | | |
| 28371100 | -- Of sodium | | R | r |
| 28371900 | -- Other | | R | r |
| 28372000 | - Complex cyanides | | R | r |
| 2839 | Silicates; commercial alkali metal silicates. | | | |
| | - Of sodium: | | | |
| 28391100 | -- Sodium metasilicates | | R | r |
| 28391900 | -- Other | | R | r |
| 28399000 | - Other | | R | r |
| 2840 | Borates; peroxoborates (perborates). | | | |
| | - Disodium tetraborate (refined borax): | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 28401100 | -- Anhydrous | | R | r |
| 28401900 | -- Other | | R | r |
| 28402000 | - Other borates | | R | r |
| 28403000 | - Peroxoborates (perborates) | | R | r |
| 2841 | Salts of oxometallic or peroxometallic acids. | | | |
| 28413000 | - Sodium dichromate | 5% | B10 | |
| 28415000 | - Other chromates and dichromates; peroxochromates | 5% | B10 | |
| | - Manganites, manganates and permanganates: | | | |
| 28416100 | -- Potassium permanganate | 5% | B10 | |
| 28416900 | -- Other | 5% | B10 | |
| 28417000 | - Molybdates | | R | r |
| 28418000 | - Tungstates (wolframates) | | R | r |
| 28419000 | - Other | | R | r |
| 2842 | Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides. | | | |
| 28421000 | - Double or complex silicates, including aluminosilicates whether or not chemically defined | | R | r |
| 28429000 | - Other | | R | r |
| 2843 | Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals. | | | |
| 28431000 | - Colloidal precious metals | | R | r |
| | - Silver compounds: | | | |
| 28432100 | -- Silver nitrate | | R | r |
| 28432900 | -- Other | | R | r |
| 28433000 | - Gold compounds | | R | r |
| 28439000 | - Other compounds; amalgams | | R | r |
| 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 cermetes), ceramic products and mixtures containing natural uranium or natural uranium compounds | | X | |
| 28442000 | - Uranium enriched in U235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermetes), ceramic products and mixtures containing uranium enriched in U235, plutonium or compounds of these products | | X | |
| 28443000 | - Uranium depleted in U235 and its compounds; thorium and its compounds; alloys, dispersions (including cermetes), ceramic products and mixtures containing uranium depleted in U235, plutonium or compounds of these products | | X | |
| 28444000 | - Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermetes) ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues | | R | r |
| 28445000 | - Spent (irradiated) fuel elements (cartridges) of nuclear reactors | | X | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 2845 | Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined. | | | |
| 28451000 | - Heavy water (deuterium oxide) | | R | r |
| 28459000 | - Other | | R | r |
| 2846 | Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals. | | | |
| 28461000 | - Cerium compounds | | R | r |
| 28469000 | - Other | | R | r |
| 28470000 | Hydrogen peroxide, whether or not solidified with urea. | | R | r |
| 28480000 | Phosphides, whether or not chemically defined, excluding ferrophosphorus. | | R | r |
| 2849 | Carbides, whether or not chemically defined. | | | |
| 28491000 | - Of calcium | | R | r |
| 28492000 | - Of silicon | | R | r |
| 28499000 | - Other | | R | r |
| 28500000 | Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49. | | R | r |
| 2852 | Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams. | | | |
| 28521000 | - Chemically defined | | R | r |
| 28529000 | - Other | | R | r |
| 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. | | R | r |
| Chapter 29 | Organic chemicals | | | |
| 2901 | Acyclic hydrocarbons. | | | |
| 29011000 | - Saturated | | A | |
| | - Unsaturated: | | | |
| 29012100 | -- Ethylene | | A | |
| 29012200 | -- Propene (propylene) | | A | |
| 29012300 | -- Butene (butylene) and isomers thereof | | A | |
| 29012400 | -- Buta-1, 3-diene and isoprene | | A | |
| 29012900 | -- Other | | A | |
| 2902 | Cyclic hydrocarbons. | | | |
| | - Cyclanes, cyclenes and cycloterpenes: | | | |
| 29021100 | -- Cyclohexane | | A | |
| 29021900 | -- Other | | A | |
| 29022000 | - Benzene | | A | |
| 29023000 | - Toluene | | A | |
| | - Xylenes: | | | |
| 29024100 | -- o-Xylenes | | A | |
| 29024200 | -- m-Xylenes | | A | |
| 29024300 | -- p-Xylenes | | A | |
| 29024400 | -- Mixed xylene isomers | | A | |
| 29025000 | - Styrene | | A | |
| 29026000 | - Ethylbenzene | | A | |
| 29027000 | - Cumene | | A | |
| 29029000 | - Other | | A | |
| 2903 | Halogenated derivatives of hydrocarbons. | | | |
| | - Saturated chlorinated derivatives of acyclic hydrocarbons: | | | |
| 29031100 | -- Chloromethane (methyl chloride) and chloromethane (ethyl chloride) | 5% | B10 | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 29031200 | -- Dichloromethane (methylene chloride) | | A | |
| 29031300 | -- Chloroform (trichloromethane) | | R | r |
| 29031400 | -- Carbon tetrachloride | | R | r |
| 29031500 | -- Ethylene dichloride (ISO) (1,2-Dichloroethane) | | R | r |
| 290319 | -- Other: | | | |
| 29031910 | --- 1,1,1-trichloroethane (methyl chloroform) | | R | r |
| 29031990 | --- Other | | R | r |
| | - Unsaturated chlorinated derivatives of acyclic hydrocarbons: | | | |
| 29032100 | -- Vinyl chloride (chloroethylene) | | R | r |
| 29032200 | -- Trichloroethylene | | A | |
| 29032300 | -- Tetrachloroethylene (perchloroethylene) | | A | |
| 29032900 | -- Other | | R | r |
| | - Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons: | | | |
| 29033100 | -- Ethylene dibromide (ISO) (1,2-dibromoethane) | | R | r |
| 290339 | -- Other: | | | |
| 29033910 | --- Methyl bromide (bromomethane) | | R | r |
| 29033990 | --- Other | | R | r |
| | - Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens: | | | |
| 29037100 | -- Chlorodifluoromethane | | R | r |
| 29037200 | -- Dichlorotrifluoroethanes | | R | r |
| 29037300 | -- Dichlorofluoroethanes | | R | r |
| 29037400 | -- Chlorodifluoroethanes | | R | r |
| 29037500 | -- Dichloropentafluoropropanes | | R | r |
| 290376 | -- Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes: | | | |
| 29037610 | --- Bromochlorodifluoromethane (HALON-1211) | | R | r |
| 29037620 | --- Bromotrifluoromethane (HALON-1301) | | R | r |
| 29037630 | --- Dibromotetrafluoroethanes (HALON-2402) | | R | r |
| 290377 | -- Other, perhalogenated only with fluorine and chlorine: | | | |
| | --- Derivatives of methane: | | | |
| 29037711 | ---- Trichlorofluoromethane (CFC-11) | | R | r |
| 29037712 | ---- Dichlorodifluoromethane (CFC-12) | | R | r |
| 29037713 | ---- Chlorotrifluoromethane (CFC-13) | | R | r |
| 29037719 | ---- Other | | R | r |
| | --- Derivatives of ethane: | | | |
| 29037721 | ---- Pentachlorofluoroethane (CFC-111) | | R | r |
| 29037722 | ---- Tetrachlorodifluoroethane (CFC-112) | | R | r |
| 29037723 | ---- Trichlorotrifluoroethanes (CFC-113) | | R | r |
| 29037724 | ---- Dichlorotetrafluoroethane (CFC-114) | | R | r |
| 29037725 | ---- Chloropentafluoroethane (CFC-115) | | R | r |
| 29037729 | ---- Other | | R | r |
| | --- Derivatives of propane: | | | |
| 29037731 | ---- Heptachlorofluoropropane (CFC-211) | | R | r |
| 29037732 | ---- Hexachlorodifluoropropane (CFC-212) | | R | r |
| 29037733 | ---- Pentachlorotrifluoropropane (CFC-213) | | R | r |
| 29037734 | ---- Tetrachlorotetrafluoropropane (CFC-214) | | R | r |
| 29037735 | ---- Trichloropentafluoropropane (CFC-215) | | R | r |
| 29037736 | ---- Dichlorohexafluoropropane (CFC-216) | | R | r |
| 29037737 | ---- Chloroheptafluoropropane (CFC-217) | | R | r |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 29037739 | ---- Other | | R | r |
| 29037790 | --- Other | | R | r |
| 29037800 | -- Other perhalogenated derivatives | | R | r |
| 290379 | -- Other: | | | |
| 29037910 | --- Dichlorofluoromethane (HCFC-21) | | R | r |
| 29037920 | --- Chlorofluoromethane (HCFC-31) | | R | r |
| 29037930 | --- Chlorotetrafluoroethane (HCFC-124) | | R | r |
| 29037990 | --- Other | | R | r |
| | - Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons: | | | |
| 29038100 | -- 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN) | | R | r |
| 29038200 | -- Aldrin (ISO), chlordane (ISO) and heptachlor (ISO) | | R | r |
| 29038900 | -- Other | | R | r |
| | - Halogenated derivatives of aromatic hydrocarbons: | | | |
| 29039100 | -- Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene | | R | r |
| 29039200 | -- Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane) | | R | r |
| 29039900 | -- Other | | R | r |
| 2904 | Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated. | | | |
| 29041000 | - Derivatives containing only sulpho groups, their salts and ethyl esters | 5% | B10 | |
| 29042000 | - Derivatives containing only nitro or only nitroso groups | 5% | B10 | |
| 29049000 | - Other | | R | r |
| 2905 | Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives. | | | |
| | - Saturated monohydric alcohols: | | | |
| 29051100 | -- Methanol (methyl alcohol) | | R | r |
| 29051200 | -- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol) | 5% | B10 | |
| 29051300 | -- Butan-1-ol (n-butyl alcohol) | 5% | B10 | |
| 29051400 | -- Other butanols | 5% | B10 | |
| 29051600 | -- Octanol (octyl alcohol) and isomers thereof | 5% | B10 | |
| 29051700 | -- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol) | 5% | B10 | |
| 29051900 | -- Other | | R | r |
| | - Unsaturated monohydric alcohol: | | | |
| 29052200 | -- Acyclic terpene alcohols | 5% | B10 | |
| 29052900 | -- Other | | R | r |
| | - Diols: | | | |
| 29053100 | -- Ethylene glycol (ethanediol) | 5% | B10 | |
| 29053200 | -- Propylene glycol (propane-1,2-diol) | 5% | B10 | |
| 29053900 | -- Other | | R | r |
| | - Other polyhydric alcohols: | | | |
| 29054100 | -- 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane) | 5% | B10 | |
| 29054200 | -- Pentaerythritol | 5% | B10 | |
| 29054300 | -- Mannitol | | R | r |
| 29054400 | -- D-glucitol (sorbitol) | | R | r |
| 29054500 | -- Glycerol | | R | r |
| 29054900 | -- Other | | R | r |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | - Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols: | | | |
| 29055100 | -- Ethchlorvynol (INN) | | R | r |
| 29055900 | -- Other | | R | r |
| 2906 | Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives. | | | |
| | - Cyclanic, cyclenic or cycloterpenic: | | | |
| 29061100 | -- Menthol | | R | r |
| 29061200 | -- Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols | 5% | B10 | |
| 29061300 | -- Sterols and inositols | 5% | B10 | |
| 29061900 | -- Other | | R | r |
| | - Aromatic: | | | |
| 29062100 | -- Benzyl alcohol | 5% | B10 | |
| 29062900 | -- Other | | R | r |
| 2907 | Phenols; phenol-alcohols. | | | |
| | - Monophenols: | | | |
| 29071100 | -- Phenol (hydroxybenzene) and its salts | | A | |
| 29071200 | -- Cresols and their salts | 5% | B10 | |
| 29071300 | -- Octylphenol, nonylphenol and their isomers; salts thereof | 5% | B10 | |
| 29071500 | -- Naphthols and their salts | 5% | B10 | |
| 29071900 | -- Other | | R | r |
| | - Polyphenols; phenol-alcohols: | | | |
| 29072100 | -- Resorcinol and its salts | 5% | B10 | |
| 29072200 | -- Hydroquinone (quinol) and its salts | 5% | B10 | |
| 29072300 | -- 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts | 5% | B10 | |
| 29072900 | -- Other | | R | r |
| 2908 | Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols. | | | |
| | - Derivatives containing only halogen substituents and their salts: | | | |
| 29081100 | -- Pentachlorophenol (ISO) | | R | r |
| 29081900 | -- Other | | R | r |
| | - Other: | | | |
| 29089100 | -- Dinoseb (ISO) and its salts | | R | r |
| 29089200 | -- 4,6-Dinitro-o-cresol (DNOC (ISO)) and its salts | | R | r |
| 29089900 | -- Other | | R | r |
| 2909 | Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives. | | | |
| | - Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives: | | | |
| 29091100 | -- Diethyl ether | 5% | B10 | |
| 29091900 | -- Other | | R | r |
| 29092000 | - Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives | 5% | B10 | |
| 29093000 | - Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives | 5% | B10 | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
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| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | - Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives: | | | |
| 29094100 | -- 2,2'-Oxydiethanol (diethylene glycol, digol) | 5% | B10 | |
| 29094300 | -- Monobutyl ethers of ethylene glycol or of diethylene glycol | 5% | B10 | |
| 29094400 | -- Other monoalkylethers of ethylene glycol or of diethylene glycol | 5% | B10 | |
| 29094900 | -- Other | | R | r |
| 29095000 | - Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives | 5% | B10 | |
| 29096000 | - Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives | 5% | B10 | |
| 2910 | Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives. | | | |
| 29101000 | - Oxirane (ethylene oxide) | 5% | B10 | |
| 29102000 | - Methyloxirane (propylene oxide) | 5% | B10 | |
| 29103000 | - 1-Chloro-2,3-epoxypropane (epichlorohydrin) | 5% | B10 | |
| 29104000 | - Dieldrin (ISO, INN) | | R | r |
| 29109000 | - Other | | R | r |
| 29110000 | Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives. | 5% | B10 | |
| 2912 | Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde. | | | |
| | - Acyclic aldehydes without other oxygen function: | | | |
| 29121100 | -- Methanal (formaldehyde) | | A | |
| 29121200 | -- Ethanal (acetaldehyde) | 5% | B10 | |
| 29121900 | -- Other | | R | r |
| | - Cyclic aldehydes without other oxygen function: | | | |
| 29122100 | -- Benzaldehyde | 5% | B10 | |
| 29122900 | -- Other | | R | r |
| | - Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function: | | | |
| 29124100 | -- Vanillin (4-hydroxy-3-methoxybenzaldehyde) | 5% | B10 | |
| 29124200 | -- Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde) | 5% | B10 | |
| 29124900 | -- Other | | R | r |
| 29125000 | - Cyclic polymers of aldehydes | 5% | B10 | |
| 29126000 | - Paraformaldehyde | 5% | B10 | |
| 29130000 | Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12. | 5% | B10 | |
| 2914 | Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives. | | | |
| | - Acyclic ketones without other oxygen function: | | | |
| 29141100 | -- Acetone | 5% | B10 | |
| 29141200 | -- Butanone (methyl ethyl ketone) | 5% | B10 | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
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| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 29141300 | -- 4-Methylpentan-2-one (methyl isobutyl ketone) | 5% | B10 | |
| 29141900 | -- Other | | R | r |
| | - Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function: | | | |
| 29142200 | -- Cyclohexanone and methylcyclohexanones | 5% | B10 | |
| 29142300 | -- Ionones and methylionones | 5% | B10 | |
| 29142900 | -- Other | | R | r |
| | - Aromatic ketones without other oxygen function: | | | |
| 29143100 | -- Phenylacetone (phenylpropan-2-one) | 5% | B10 | |
| 29143900 | -- Other | | R | r |
| 29144000 | - Ketone-alcohols and ketone-aldehydes | 5% | B10 | |
| 29145000 | - Ketone-phenols and ketones with other oxygen function | 5% | B10 | |
| | - Quinones: | | | |
| 29146100 | -- Anthraquinone | 5% | B10 | |
| 29146900 | -- Other | | R | r |
| 29147000 | - Halogenated, sulphonated, nitrated or nitrosated derivatives | 5% | B10 | |
| 2915 | Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives. | | | |
| | - Formic acid, its salts and esters: | | | |
| 29151100 | -- Formic acid | 5% | B5 | |
| 29151200 | -- Salts of formic acid | 5% | B5 | |
| 29151300 | -- Esters of formic acid | 5% | B5 | |
| | - Acetic acid and its salts; acetic anhydride: | | | |
| 29152100 | -- Acetic acid | 5% | B5 | |
| 29152400 | -- Acetic anhydride | 5% | B5 | |
| 29152900 | -- Other | 5% | B5 | |
| | - Esters of acetic acid: | | | |
| 29153100 | -- Ethyl acetate | 5% | B5 | |
| 29153200 | -- Vinyl acetate | 5% | B5 | |
| 29153300 | -- n-Butyl acetate | 5% | B5 | |
| 29153600 | -- Dinoseb (ISO) acetate | | R | r |
| 29153900 | -- Other | | R | r |
| 29154000 | - Mono-, di- or trichloroacetic acids, their salts and esters | 5% | B10 | |
| 29155000 | - Propionic acid, its salts and esters | 5% | B10 | |
| 29156000 | - Butanoic acids, pentanoic acids, their salts and esters | 5% | B10 | |
| 29157000 | - Palmitic acid, stearic acid, their salts and esters | 5% | B10 | |
| 29159000 | - Other | | R | r |
| 2916 | Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives. | | | |
| | - Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: | | | |
| 29161100 | -- Acrylic acid and its salts | 5% | B10 | |
| 29161200 | -- Esters of acrylic acid | | A | |
| 29161300 | -- Methacrylic acid and its salts | 5% | B10 | |
| 29161400 | -- Esters of methacrylic acid | 5% | B10 | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
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| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 29161500 | -- Oleic, linoleic or linolenic acids, their salts and esters | 5% | B10 | |
| 29161600 | -- Binapacryl (ISO) | | R | r |
| 29161900 | -- Other | | R | r |
| 29162000 | - Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives | 5% | B10 | |
| | - Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: | | | |
| 29163100 | -- Benzoic acid, its salts and esters | 5% | B10 | |
| 29163200 | -- Benzoyl peroxide and benzoyl chloride | 5% | B10 | |
| 29163400 | -- Phenylacetic acid and its salts | 5% | B10 | |
| 29163900 | -- Other | | R | r |
| 2917 | Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives. | | | |
| | - Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: | | | |
| 29171100 | -- Oxalic acid, its salts and esters | 5% | B10 | |
| 29171200 | -- Adipic acid, its salts and esters | 5% | B10 | |
| 29171300 | -- Azelaic acid, sebacic acid, their salts and esters | 5% | B10 | |
| 29171400 | -- Maleic anhydride | 5% | B10 | |
| 29171900 | -- Other | | R | r |
| 29172000 | - Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives | 5% | B10 | |
| | - Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: | | | |
| 29173200 | -- Dioctyl orthophthalates | 5% | B10 | |
| 29173300 | -- Dinonyl or didecyl orthophthalates | 5% | B10 | |
| 29173400 | -- Other esters of orthophthalic acid | 5% | B10 | |
| 29173500 | -- Phthalic anhydride | 5% | B10 | |
| 29173600 | -- Terephthalic acid and its salts | 5% | B10 | |
| 29173700 | -- Dimethyl terephthalate | 5% | B10 | |
| 29173900 | -- Other | | R | r |
| 2918 | Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives. | | | |
| | - 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 | 5% | B10 | |
| 29181200 | -- Tartaric acid | 5% | B10 | |
| 29181300 | -- Salts and esters of tartaric acid | 5% | B10 | |
| 29181400 | -- Citric acid | | R | r |
| 29181500 | -- Salts and esters of citric acid | | R | r |
| 29181600 | -- Gluconic acid, its salts and esters | 5% | B10 | |
| 29181800 | -- Chlorobenzilate (ISO) | | R | r |
| 29181900 | -- Other | | R | r |
| | - Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: | | | |
| 29182100 | -- Salicylic acid and its salts | 5% | B10 | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
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| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 29182200 | -- O-Acetylsalicylic acid, its salts and esters | 5% | B10 | |
| 29182300 | -- Other esters of salicylic acid and their salts | 5% | B10 | |
| 29182900 | -- Other | | R | r |
| 29183000 | - Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives | 5% | B10 | |
| | - Other: | | | |
| 29189100 | -- 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters | | R | r |
| 29189900 | -- Other | | R | r |
| 2919 | Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives. | | | |
| 29191000 | - Tris (2,3-dibromopropyl) phosphate | 5% | B10 | |
| 29199000 | - Other | | R | r |
| 2920 | Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives. | | | |
| | - Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives: | | | |
| 29201100 | -- Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion) | | R | r |
| 29201900 | -- Other | | R | r |
| 29209000 | - Other | | R | r |
| 2921 | Amine-function compounds. | | | |
| | - Acyclic monoamines and their derivatives; salts thereof: | | | |
| 29211100 | -- Methylamine, di- or trimethylamine and their salts | 5% | B10 | |
| 29211900 | -- Other | | R | r |
| | - Acyclic polyamines and their derivatives; salts thereof: | | | |
| 29212100 | -- Ethylenediamine and its salts | 5% | B10 | |
| 29212200 | -- Hexamethylenediamine and its salts | 5% | B10 | |
| 29212900 | -- Other | | R | r |
| 29213000 | - Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof | 5% | B10 | |
| | - Aromatic monoamines and their derivatives; salts thereof: | | | |
| 29214100 | -- Aniline and its salts | 5% | B10 | |
| 29214200 | -- Aniline derivatives and their salts | 5% | B10 | |
| 29214300 | -- Toluidines and their derivatives; salts thereof | 5% | B10 | |
| 29214400 | -- Diphenylamine and its derivatives; salts thereof | 5% | B10 | |
| 29214500 | -- 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof | 5% | B10 | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
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| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 29214600 | -- Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof | | R | r |
| 29214900 | -- Other | | R | r |
| | - Aromatic polyamines and their derivatives; salts thereof: | | | |
| 29215100 | -- o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof | 5% | B10 | |
| 29215900 | -- Other | | R | r |
| 2922 | Oxygen-function amino-compounds. | | | |
| | - Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof: | | | |
| 29221100 | -- Monoethanolamine and its salts | 5% | B10 | |
| 29221200 | -- Diethanolamine and its salts | 5% | B10 | |
| 29221300 | -- Triethanolamine and its salts | 5% | B10 | |
| 29221400 | -- Dextropropoxyphene (INN) and its salts | | R | r |
| 29221900 | -- Other | | R | r |
| | - 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 | 5% | B10 | |
| 29222900 | -- Other | | R | r |
| | - 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 | | R | r |
| 29223900 | -- Other | | R | r |
| | - 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 | 5% | B10 | |
| 29224200 | -- Glutamic acid and its salts | | R | r |
| 29224300 | -- Anthranilic acid and its salts | 5% | B10 | |
| 29224400 | -- Tilidine (INN) and its salts | | R | r |
| 29224900 | -- Other | | R | r |
| 29225000 | - Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function | | R | r |
| 2923 | Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined. | | | |
| 29231000 | - Choline and its salts | 5% | B10 | |
| 29232000 | - Lecithins and other phosphoaminolipids | | R | r |
| 29239000 | - Other | | R | r |
| 2924 | Carboxamide-function compounds; amide-function compounds of carbonic acid. | | | |
| | - Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof: | | | |
| 29241100 | -- Meproamate (INN) | | R | r |
| 29241200 | -- Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO) | | R | r |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
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| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 29241900 | -- Other | | R | r |
| | - Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof: | | | |
| 29242100 | -- Ureines and their derivatives; salts thereof | | A | |
| 29242300 | -- 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts | 5% | B10 | |
| 29242400 | -- Ethinamate (INN) | | R | r |
| 29242900 | -- Other | | R | r |
| 2925 | Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds. | | | |
| | - Imides and their derivatives; salts thereof: | | | |
| 29251100 | -- Saccharin and its salts | 5% | B10 | |
| 29251200 | -- Glutethimide (INN) | | R | r |
| 29251900 | -- Other | | R | r |
| | - Imines and their derivatives; salts thereof: | | | |
| 29252100 | -- Chlordimeform (ISO) | | R | r |
| 29252900 | -- Other | | R | r |
| 2926 | Nitrile-function compounds. | | | |
| 29261000 | - Acrylonitrile | 5% | B10 | |
| 29262000 | - 1-Cyanoguanidine (dicyandiamide) | 5% | B10 | |
| 29263000 | - Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane) | | R | r |
| 29269000 | - Other | | R | r |
| 29270000 | Diazo-, azo- or azoxy-compounds. | 5% | B10 | |
| 29280000 | Organic derivatives of hydrazine or of hydroxylamine. | 5% | B10 | |
| 2929 | Compounds with other nitrogen-functions. | | | |
| 29291000 | - Isocyanates | 5% | B10 | |
| 29299000 | - Other | | R | r |
| 2930 | Organo-sulphur compounds. | | | |
| 29302000 | - Thiocarbamates and dithiocarbamates | 5% | B10 | |
| 29303000 | - Thiuram mono-, di-, or tetrasulphides | 5% | B10 | |
| 29304000 | - Methionine | 5% | B10 | |
| 29305000 | - Captafol (ISO) and methamidophos (ISO) | | R | r |
| 29309000 | - Other | | R | r |
| 2931 | Other organo-inorganic compounds. | | | |
| 29311000 | - Tetramethyl lead and tetraethyl lead | 5% | B10 | |
| 29312000 | - Tributyltin compounds | 5% | B10 | |
| 29319000 | - Other | | R | r |
| 2932 | Heterocyclic compounds with oxygen hetero-atom(s) only. | | | |
| | - Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure: | | | |
| 29321100 | -- Tetrahydrofuran | 5% | B10 | |
| 29321200 | -- 2-Furaldehyde (furfuraldehyde) | 5% | B10 | |
| 29321300 | -- Furfuryl alcohol and tetrahydrofurfuryl alcohol | 5% | B10 | |
| 29321900 | -- Other | | R | r |
| 29322000 | - Lactones | 5% | B10 | |
| | - Other: | | | |
| 29329100 | -- Isosafrole | 5% | B10 | |
| 29329200 | -- 1-(1,3-Benzodioxol-5-yl)propan-2-one | 5% | B10 | |
| 29329300 | -- Piperonal | 5% | B10 | |
| 29329400 | -- Safrole | 5% | B10 | |
| 29329500 | -- Tetrahydrocannabinols (all isomers) | 5% | B10 | |
| 29329900 | -- Other | | R | r |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
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| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 2933 | Heterocyclic compounds with nitrogen hetero-atom(s) only. | | | |
| | - Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure: | | | |
| 29331100 | -- Phenazone (antipyrin) and its derivatives | 5% | B10 | |
| 29331900 | -- Other | | R | r |
| | - Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure: | | | |
| 29332100 | -- Hydantoin and its derivatives | 5% | B10 | |
| 29332900 | -- Other | | R | r |
| | - Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure: | | | |
| 29333100 | -- Pyridine and its salts | 5% | B10 | |
| 29333200 | -- Piperidine and its salts | 5% | B10 | |
| 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, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof | | R | r |
| 29333900 | -- Other | | R | r |
| | - Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused: | | | |
| 29334100 | -- Levorphanol (INN) and its salts | | R | r |
| 29334900 | -- Other | | R | r |
| | - Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure: | | | |
| 29335200 | -- Malonylurea (barbituric acid) and its salts | 5% | B10 | |
| 29335300 | -- Allobarbitol (INN), amobarbitol (INN), barbitol (INN), butalbitol (INN), butobarbitol, cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutabarbitol (INN), secobarbitol (INN) and vinylbitol (INN); salts thereof | | R | r |
| 29335400 | -- Other derivatives of malonylurea (barbituric acid); salts thereof | | R | r |
| 29335500 | -- Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof | | R | r |
| 29335900 | -- Other | | R | r |
| | - Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure: | | | |
| 29336100 | -- Melamine | | R | r |
| 29336900 | -- Other | | R | r |
| | - Lactams: | | | |
| 29337100 | -- 6-Hexanelactam (epsilon-caprolactam) | 5% | B10 | |
| 29337200 | -- Clobazam (INN) and methyprylon (INN) | | R | r |
| 29337900 | -- Other lactams | | R | r |
| | - Other: | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 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), 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 | 5% | B10 | |
| 29339900 | --Other | | R | r |
| 2934 | Nucleic acids their salts, whether or not chemically defined; other heterocyclic compounds. | | | |
| 29341000 | - Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure | 5% | B10 | |
| 29342000 | - Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused | 5% | B10 | |
| 29343000 | - Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused | 5% | B10 | |
| | - Other: | | | |
| 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 | | R | r |
| 29349900 | -- Other | | R | r |
| 29350000 | Sulphonamides. | 5% | B10 | |
| 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. | | | |
| | - Vitamins and their derivatives, unmixed: | | | |
| 29362100 | -- Vitamins A and their derivatives | 5% | B10 | |
| 29362200 | -- Vitamin B ₁ and its derivatives | 5% | B10 | |
| 29362300 | -- Vitamin B ₂ and its derivatives | 5% | B10 | |
| 29362400 | -- D- or DL-Pantothenic acid (Vitamin B ₃ or Vitamin B ₅) and its derivatives | 5% | B10 | |
| 29362500 | -- Vitamin B ₆ and its derivatives | 5% | B10 | |
| 29362600 | -- Vitamin B ₁₂ and its derivatives | 5% | B10 | |
| 29362700 | -- Vitamin C and its derivatives | 5% | B10 | |
| 29362800 | -- Vitamin E and its derivatives | 5% | B10 | |
| 29362900 | -- Other vitamins and their derivatives | 5% | B10 | |
| 29369000 | - Other, including natural concentrates | 5% | B10 | |
| 2937 | Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones. | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | - Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues: | | | |
| 29371100 | -- Somatotropin, its derivatives and structural analogues | 5% | B10 | |
| 29371200 | -- Insulin and its salts | 5% | B10 | |
| 29371900 | -- Other | | R | r |
| | - Steroidal hormones, their derivatives and structural analogues: | | | |
| 29372100 | -- Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone) | 5% | B10 | |
| 29372200 | -- Halogenated derivatives of corticosteroidal hormones | 5% | B10 | |
| 29372300 | -- Oestrogens and progestogens | 5% | B10 | |
| 29372900 | -- Other | | R | r |
| 29375000 | - Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues | 5% | B10 | |
| 29379000 | - Other | | R | r |
| 2938 | Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives. | | | |
| 29381000 | - Rutoside (rutin) and its derivatives | 5% | B10 | |
| 29389000 | - Other | | R | r |
| 2939 | Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives. | | | |
| | - 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 | | R | r |
| 29391900 | -- Other | | R | r |
| 29392000 | - Alkaloids of cinchona and their derivatives; salts thereof | | R | r |
| 29393000 | - Caffeine and its salts | 5% | B10 | |
| | - Ephedrines and their salts: | | | |
| 29394100 | -- Ephedrines and its salts | 5% | B10 | |
| 29394200 | -- Pseudoephedrine (INN) and its salts | | R | r |
| 29394300 | -- Cathine (INN) and its salts | | R | r |
| 29394400 | -- Norephedrine and its salts | | R | r |
| 29394900 | -- Other | | R | r |
| | - Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof: | | | |
| 29395100 | -- Fenetylline (INN) and its salts | | R | r |
| 29395900 | -- Other | | R | r |
| | - Alkaloids of rye ergot and their derivatives; salt thereof: | | | |
| 29396100 | -- Ergometrine (INN) and its salts | | R | r |
| 29396200 | -- Ergotamine (INN) and its salts | | R | r |
| 29396300 | -- Lysergic acid and its salts | | R | r |
| 29396900 | -- Other | | R | r |
| | - Other: | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 29399100 | -- Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof | | R | r |
| 29399900 | -- Other | | R | r |
| 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 29.37, 29.38 or 29.39. | | R | r |
| 2941 | Antibiotics. | | | |
| 29411000 | - Penicillins and their derivatives with a penicillanic acid structure; salts thereof | 5% | B10 | |
| 29412000 | - Streptomycins and their derivatives; salts thereof | 5% | B10 | |
| 29413000 | - Tetracyclines and their derivatives; salts thereof | 5% | B10 | |
| 29414000 | - Chloramphenicol and its derivatives; salts thereof | 5% | B10 | |
| 29415000 | - Erythromycin and its derivatives; salts thereof | 5% | B10 | |
| 29419000 | - Other | | R | r |
| 29420000 | Other organic compounds. | | R | r |
| Chapter 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 | | A | |
| 30019000 | - Other | | A | |
| 3002 | Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products. | | | |
| 30021000 | - Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes | | A | |
| 30022000 | - Vaccines for human medicine | | A | |
| 30023000 | - Vaccines for veterinary medicine | | A | |
| 30029000 | - Other | | 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. | | | |
| 30031000 | - Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives | | A | |
| 30032000 | - Containing other antibiotics | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | - Containing hormones or other products of heading 29.37 but not containing antibiotics: | | | |
| 30033100 | -- Containing insulin | | A | |
| 30033900 | -- Other | | A | |
| 30034000 | - Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics | | A | |
| 30039000 | - Other | | A | |
| 3004 | Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale. | | | |
| 300410 | - Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives: | | | |
| 30041010 | --- In the form of liquid | | A | |
| 30041090 | --- Other | | A | |
| 300420 | - Containing other antibiotics: | | | |
| 30042010 | --- In the form of liquid | | A | |
| 30042090 | --- Other | | A | |
| | - Containing hormones or other products of heading 29.37 but not containing antibiotics: | | | |
| 300431 | -- Containing insulin: | | | |
| 30043110 | --- In the form of liquid | | A | |
| 30043190 | --- Other | | A | |
| 300432 | -- Containing corticosteroid hormones, their derivatives or structural analogues: | | | |
| 30043210 | --- In the form of liquid | | A | |
| 30043290 | --- Other | | A | |
| 300439 | -- Other: | | | |
| 30043910 | --- In the form of liquid | | A | |
| 30043990 | --- Other | | A | |
| 300440 | - Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics: | | | |
| 30044010 | --- In the form of liquid | | A | |
| 30044090 | --- Other | | A | |
| 300450 | - Other medicaments containing vitamins or other products of heading 29.36: | | | |
| 30045010 | --- In the form of liquid | | A | |
| 30045090 | --- Other | | A | |
| 300490 | - Other: | | | |
| 30049010 | --- In the form of liquid | | A | |
| 30049090 | --- Other | | A | |
| 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 | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 300590 | - Other: | | | |
| 30059010 | --- Wadding | | A | |
| 30059030 | --- Bandages | | A | |
| 30059040 | --- Adhesive plasters | | A | |
| 30059090 | --- Other dressings | | A | |
| 3006 | Pharmaceutical goods specified in Note 4 to this Chapter. | | | |
| 30061000 | - Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable | | A | |
| 30062000 | - Blood-grouping reagents | | A | |
| 30063000 | - Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient | | A | |
| 30064000 | - Dental cements and other dental fillings; bone reconstruction cements | | A | |
| 30065000 | - First-aid boxes and kits | | A | |
| 30066000 | - Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides | | 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 examination or as a coupling agent between the body and medical instruments | | A | |
| | - Other: | | | |
| 30069100 | -- Appliances identifiable for ostomy use | | A | |
| 30069200 | -- Waste pharmaceuticals | | X | |
| Chapter 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. | | A | |
| 3102 | Mineral or chemical fertilizers, nitrogenous. | | | |
| 31021000 | - Urea, whether or not in aqueous solution | | A | |
| | - Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate: | | | |
| 31022100 | -- Ammonium sulphate | | A | |
| 31022900 | -- Other | | A | |
| 31023000 | - Ammonium nitrate, whether or not in aqueous solution | | A | |
| 31024000 | - Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilizing substances | | A | |
| 31025000 | - Sodium nitrate | | A | |
| 31026000 | - Double salts and mixtures of calcium nitrate and ammonium nitrate | | A | |
| 31028000 | - Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution | | A | |
| 31029000 | - Other, including mixtures not specified in the foregoing subheadings | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 3103 | Mineral or chemical fertilizers, phosphatic. | | | |
| 31031000 | - Superphosphates | | A | |
| 31039000 | - Other | | A | |
| 3104 | Mineral or chemical fertilizers, potassic. | | | |
| 31042000 | - Potassium chloride | | A | |
| 31043000 | - Potassium sulphate | | A | |
| 31049000 | - Other | | A | |
| 3105 | Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorous 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 | | A | |
| 31052000 | - Mineral or chemical fertilizers containing the three fertilizing elements nitrogen, phosphorus and potassium | | A | |
| 31053000 | - Diammonium hydrogenorthophosphate (diammonium phosphate) | | A | |
| 31054000 | - Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate) | | A | |
| | - Other mineral or chemical fertilizers containing the two fertilizing elements nitrogen and phosphorus: | | | |
| 31055100 | -- Containing nitrates and phosphates | | A | |
| 31055900 | -- Other | | A | |
| 31056000 | - Mineral or chemical fertilizers containing the two fertilizing elements phosphorus and potassium | | A | |
| 31059000 | - Other | | A | |
| Chapter 32 | Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other coloring matter; paints and varnishes; putty and other mastics; inks | | | |
| 3201 | Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives. | | | |
| 32011000 | - Quebracho extract | 5% | B5 | |
| 32012000 | - Wattle extract | 5% | B5 | |
| 32019000 | - Other | 5% | B5 | |
| 3202 | Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning. | | | |
| 32021000 | - Synthetic organic tanning substances | 5% | B5 | |
| 32029000 | - Other | 5% | B5 | |
| 32030000 | Coloring 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 coloring matter of vegetable or animal origin. | 5% | B5 | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 3204 | Synthetic organic coloring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic coloring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined. | | | |
| | - Synthetic organic coloring matter and preparations based thereon as specified in Note 3 to this Chapter: | | | |
| 32041100 | -- Disperse dyes and preparations based thereon | 5% | B5 | |
| 32041200 | -- Acid dyes, whether or not premetallized, and preparations based thereon; mordant dyes and preparations based thereon | 5% | B5 | |
| 32041300 | -- Basic dyes and preparations based thereon | 5% | B5 | |
| 32041400 | -- Direct dyes and preparations based thereon | 5% | B5 | |
| 32041500 | -- Vat dyes (including those usable in that state as pigments) and preparations based thereon | 5% | B5 | |
| 32041600 | -- Reactive dyes and preparations based thereon | 5% | B5 | |
| 32041700 | -- Pigments and preparations based thereon | | A | |
| 32041900 | -- Other, including mixtures of coloring matter of two or more of the subheadings 3204.11 to 3204.19 | | A | |
| 32042000 | - Synthetic organic products of a kind used as fluorescent brightening agents | | A | |
| 32049000 | - Other | 5% | B5 | |
| 32050000 | Color lakes; preparations as specified in Note 3 to this Chapter based on color lakes. | | A | |
| 3206 | Other coloring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined. | | | |
| | - Pigments and preparations based on titanium dioxide: | | | |
| 32061100 | -- Containing 80% or more by weight of titanium dioxide calculated on the dry matter | | A | |
| 32061900 | -- Other | 5% | B5 | |
| 32062000 | - Pigments and preparations based on chromium compounds | 5% | B5 | |
| | - Other coloring matter and other preparations: | | | |
| 32064100 | -- Ultramarine and preparations based thereon | 5% | B5 | |
| 32064200 | -- Lithopone and other pigments and preparations based on zinc sulphide | 5% | B5 | |
| 32064900 | -- Other | | A | |
| 32065000 | - Inorganic products of a kind used as luminophores | 5% | B5 | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 3207 | Prepared pigments, prepared opacifiers and prepared colors, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enameling or glass industry; glass frit and other glass, in the form of powder, granules or flakes. | | | |
| 32071000 | - Prepared pigments, prepared opacifiers, prepared colors and similar preparations | 5% | B5 | |
| 32072000 | - Vitrifiable enamels and glazes, engobes (slips) and similar preparations | 5% | B5 | |
| 32073000 | - Liquid lustres and similar preparations | 5% | B5 | |
| 32074000 | - Glass frit and other glass, in the form of powder, granules or flakes | 5% | B5 | |
| 3208 | Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter. | | | |
| 32081000 | - Based on polyesters | 5% | B5 | |
| 32082000 | - Based on acrylic or vinyl polymers | 5% | B5 | |
| 32089000 | - Other | 5% | B5 | |
| 3209 | Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium. | | | |
| 32091000 | - Based on acrylic or vinyl polymers | 5% | B5 | |
| 32099000 | - Other | 5% | B5 | |
| 32100000 | Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather. | 5% | B5 | |
| 321100 | Prepared driers. | | | |
| 32110010 | --- Drying oil | | A | |
| 32110090 | --- Other | | A | |
| 3212 | Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other coloring matter put up in forms of packings for retail sale. | | | |
| 32121000 | - Stamping foils | 5% | B5 | |
| 32129000 | - Other | 5% | B5 | |
| 3213 | Artists', students' or signboard painters' colors, modifying tints, amusement colors and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings. | | | |
| 32131000 | - Colors in sets | | A | |
| 32139000 | - Other | 5% | B5 | |
| 3214 | 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. | | | |
| 32141000 | - Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 32149000 | - Other | 5% | B10 | |
| 3215 | Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid. | | | |
| | - Printing ink: | | | |
| 32151100 | -- Black | 5% | B5 | |
| 32151900 | -- Other | 5% | B5 | |
| 32159000 | - Other | 5% | B5 | |
| Chapter 33 | Essential oils and resinoids; perfumery, cosmetic or toilet preparations | | | |
| 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 deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils. | | | |
| | - Essential oils of citrus fruit: | | | |
| 33011200 | -- Of orange | 5% | B10 | |
| 33011300 | -- Of lemon | 5% | B10 | |
| 33011900 | -- Other | 5% | B10 | |
| | - Essential oils other than those of citrus fruit: | | | |
| 33012400 | -- Of peppermint (<i>Mentha piperita</i>) | 5% | B10 | |
| 33012500 | -- Of other mints | 5% | B10 | |
| 33012900 | -- Other | 5% | B10 | |
| 33013000 | - Resinoids | 5% | B10 | |
| 33019000 | - Other | 5% | B10 | |
| 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. | | | |
| 33021000 | - Of a kind used in the food or drink industries | 5% | B10 | |
| 33029000 | - Other | 5% | B10 | |
| 330300 | Perfumes and toilet waters. | | | |
| 33030010 | --- Perfumes | 5% | B10 | |
| 33030020 | --- Toilet waters | 5% | B10 | |
| 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. | | | |
| 33041000 | - Lip make-up preparations | 5% | B10 | |
| 33042000 | - Eye make-up preparations | 5% | B10 | |
| 33043000 | - Manicure or pedicure preparations | 5% | B10 | |
| | - Other: | | | |
| 33049100 | -- Powders, whether or not compressed | 5% | B10 | |
| 33049900 | -- Other | 5% | B10 | |
| 3305 | Preparations for use on the hair. | | | |
| 33051000 | - Shampoos | 5% | B10 | |
| 33052000 | - Preparations for permanent waving or straightening | 5% | B10 | |
| 33053000 | - Hair lacquers | 5% | B10 | |
| 33059000 | - Other | 5% | B10 | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 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 | 5% | B10 | |
| 33062000 | - Yarn used to clean between the teeth (dental floss) | 5% | B10 | |
| 33069000 | - Other | 5% | B10 | |
| 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 deodorizers, whether or not perfumed or having disinfectant properties. | | | |
| 33071000 | - Pre-shave, shaving or after-shave preparations | 5% | B10 | |
| 33072000 | - Personal deodorants and antiperspirants | 5% | B10 | |
| 33073000 | - Perfumed bath salts and other bath preparations | 5% | B10 | |
| | - Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites: | | | |
| 33074100 | -- "Agarbatti" and other odoriferous preparations which operate by burning | 5% | B10 | |
| 33074900 | -- Other | 5% | B10 | |
| 33079000 | - Other | 5% | B10 | |
| Chapter 34 | Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparation with a basis of plaster | | | |
| 3401 | Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, molded 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. | | | |
| | - Soap and organic surface-active products and preparations, in the form of bars, cakes, molded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent: | | | |
| 34011100 | -- For toilet use (including medicated products) | 5% | B5 | |
| 340119 | -- Other: | | | |
| 34011910 | --- Laundry soap | 5% | B5 | |
| 34011990 | --- Other | 5% | B5 | |
| 34012000 | - Soap in other forms | 5% | B5 | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 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 | 5% | B5 | |
| 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. | | | |
| | - Organic surface-active agents, whether or not put up for retail sale: | | | |
| 34021100 | -- Anionic | 5% | B5 | |
| 34021200 | -- Cationic | 5% | B5 | |
| 34021300 | -- Non-ionic | 5% | B5 | |
| 34021900 | -- Other | 5% | B5 | |
| 340220 | - Preparations put up for retail sale: | | | |
| 34022010 | --- Washing preparations in powder | 5% | B5 | |
| 34022020 | --- Preparations in the form of liquid | 5% | B5 | |
| 34022090 | --- Other | 5% | B5 | |
| 34029000 | - Other | 5% | B5 | |
| 3403 | Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mold 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. | | | |
| | - Containing petroleum oils or oils obtained from bituminous minerals: | | | |
| 34031100 | -- Preparations for the treatment of textile materials, leather, furskins or other materials | 5% | B5 | |
| 34031900 | -- Other | 5% | B5 | |
| | - Other: | | | |
| 34039100 | -- Preparations for the treatment of textile materials, leather, furskins or other materials | 5% | B5 | |
| 34039900 | -- Other | 5% | B5 | |
| 3404 | Artificial waxes and prepared waxes. | | | |
| 34042000 | - Of poly (oxyethylene) (polyethylene glycol) | 5% | B5 | |
| 34049000 | - Other | 5% | B5 | |
| 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. | | | |
| 34051000 | - Polishes, creams and similar preparations for footwear or leather | 5% | B5 | |
| 34052000 | - Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork | 5% | B5 | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 34053000 | - Polishes and similar preparations for coachwork, other than metal polishes | 5% | B5 | |
| 34054000 | - Scouring pastes and powders and other scouring preparations | 5% | B5 | |
| 34059000 | - Other | 5% | B5 | |
| 34060000 | Candles, tapers and the like. | 5% | B5 | |
| 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, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate). | 5% | B5 | |
| Chapter 35 | Albuminoidal substances; modified starches; glues; enzymes | | | |
| 3501 | Casein, caseinates and other casein derivatives; casein glues. | | | |
| 35011000 | - Casein | 5% | B10 | |
| 35019000 | - Other | 5% | B10 | |
| 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. | | | |
| | - Egg albumin: | | | |
| 35021100 | -- Dried | 5% | B10 | |
| 35021900 | -- Other | 5% | B10 | |
| 35022000 | - Milk albumin, including concentrates of two or more whey proteins | 5% | B10 | |
| 35029000 | - Other | 5% | B10 | |
| 35030000 | Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or colored) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01. | 5% | B10 | |
| 35040000 | Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed. | 5% | B10 | |
| 3505 | Dextrins and other modified starches (for example, pregelatinized or esterified starches); glues based on starches, or on dextrins or other modified starches. | | | |
| 35051000 | - Dextrins and other modified starches | 5% | B10 | |
| 35052000 | - Glues | 5% | B10 | |
| 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 | 5% | B10 | |
| | - Other: | | | |
| 35069100 | -- Adhesives based on polymers of headings 39.01 to 39.13 or on rubber | 5% | B10 | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 35069900 | -- Other | 5% | B10 | |
| 3507 | Enzymes; prepared enzymes not elsewhere specified or included. | | | |
| 35071000 | - Rennet and concentrates thereof | 5% | B10 | |
| 35079000 | - Other | 5% | B10 | |
| Chapter 36 | Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations | | | |
| 36010000 | Propellant powders. | 5% | B10 | |
| 36020000 | Prepared explosives, other than propellant powders. | 5% | B10 | |
| 36030000 | Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators. | 5% | B10 | |
| 3604 | Fireworks, signaling flares, rain rockets, fog signals and other pyrotechnic articles. | | | |
| 36041000 | - Fireworks | 5% | B10 | |
| 36049000 | - Other | 5% | B10 | |
| 36050000 | Matches, other than pyrotechnic articles of heading 36.04. | 5% | B10 | |
| 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 ³ | 5% | B10 | |
| 36069000 | - Other | 5% | B10 | |
| Chapter 37 | Photographic or cinematographic goods | | | |
| 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-ray | | A | |
| 37012000 | - Instant print film | | A | |
| 37013000 | - Other plates and film, with any side exceeding 255 mm | | A | |
| | - Other: | | | |
| 37019100 | -- For color photography (polychrome) | | A | |
| 37019900 | -- Other | | 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-ray | | A | |
| | - Other film, without perforations, of a width not exceeding 105 mm: | | | |
| 37023100 | -- For color photography (polychrome) | | A | |
| 37023200 | -- Other, with silver halide emulsion | | A | |
| 37023900 | -- Other | | A | |
| | - Other film, without perforations, of a width exceeding 105 mm: | | | |
| 37024100 | -- Of a width exceeding 610 mm and of a length exceeding 200 m, for color photography (polychrome) | | A | |
| 37024200 | -- Of a width exceeding 610 mm and of a length exceeding 200 m, other than for color photography | | A | |
| 37024300 | -- Of a width exceeding 610 mm and of a length not exceeding 200 m | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 37024400 | -- Of a width exceeding 105 mm and but not exceeding 610 mm | | A | |
| | - Other film, for color photography (polychrome): | | | |
| 37025200 | -- Of a width not exceeding 16 mm | | A | |
| 37025300 | -- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides | | A | |
| 37025400 | -- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides | | A | |
| 37025500 | -- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m | | A | |
| 37025600 | -- Of a width exceeding 35 mm | | A | |
| | - Other: | | | |
| 37029600 | -- Of a width not exceeding 35 mm and of a length not exceeding 30 m | | A | |
| 37029700 | -- Of a width not exceeding 35 mm and of a length exceeding 30 m | | A | |
| 37029800 | -- Of a width exceeding 35 mm | | A | |
| 3703 | Photographic paper, paperboard and textiles, sensitized, unexposed. | | | |
| 37031000 | - In rolls of a width exceeding 610 mm | | A | |
| 37032000 | - Other, for color photography (polychrome) | | A | |
| 37039000 | - Other | | A | |
| 37040000 | Photographic plates, film, paper, paperboard and textiles, exposed but not developed. | | A | |
| 3705 | Photographic plates and film, exposed and developed, other than cinematographic film. | | | |
| 37051000 | - For offset reproduction | | A | |
| 37059000 | - Other | | A | |
| 3706 | Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track. | | | |
| 37061000 | - Of a width of 35 mm or more | | A | |
| 37069000 | - Other | | A | |
| 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 | | A | |
| 37079000 | - Other | | A | |
| Chapter 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 | | A | |
| 38012000 | - Colloidal or semi-colloidal graphite | | A | |
| 38013000 | - Carbonaceous pastes for electrodes and similar pastes for furnace linings | | A | |
| 38019000 | - Other | 5% | B10 | |
| 3802 | Activated carbon; activated natural mineral products; animal black, including spent animal black. | | | |
| 38021000 | - Activated carbon | | R | r |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 38029000 | - Other | | R | r |
| 38030000 | Tall oil, whether or not refined. | | 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. | | A | |
| 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. | | | |
| 38051000 | - Gum, wood or sulphate turpentine oils | | A | |
| 38059000 | - Other | | A | |
| 3806 | Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums. | | | |
| 38061000 | - Rosin and resin acids | 5% | B10 | |
| 38062000 | - Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts | 5% | B10 | |
| 38063000 | - Ester gums | 5% | B5 | |
| 38069000 | - Other | 5% | B5 | |
| 38070000 | 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 | |
| 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). | | | |
| 38085000 | -- Goods specified in Subheading Note 1 to this Chapter | | A | |
| | - Other: | | | |
| 38089100 | -- Insecticides | | A | |
| 38089200 | -- Fungicides | | A | |
| 38089300 | -- Herbicides, anti-sprouting products and plant-growth regulators | | A | |
| 38089400 | -- Disinfectants | | A | |
| 38089900 | -- Other | 5% | B10 | |
| 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 amylaceous substances | | A | |
| | - Other: | | | |
| 38099100 | -- Of a kind used in the textile or like industries | 5% | B10 | |
| 38099200 | -- Of a kind used in the paper or like industries | 5% | B10 | |
| 38099300 | -- Of a kind used in the leather or like industries | 5% | B10 | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 3810 | Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods. | | | |
| 38101000 | - Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials | 5% | B10 | |
| 38109000 | - Other | 5% | B10 | |
| 3811 | Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils. | | | |
| | - Anti-knock preparations: | | | |
| 38111100 | -- Based on lead compounds | 5% | B10 | |
| 38111900 | -- Other | 5% | B10 | |
| | - Additives for lubricating oils: | | | |
| 38112100 | -- Containing petroleum oils or oils obtained from bituminous minerals | 5% | B10 | |
| 38112900 | -- Other | | R | r |
| 38119000 | - Other | | R | r |
| 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 | 5% | B10 | |
| 38122000 | - Compound plasticizers for rubber or plastics | 5% | B10 | |
| 38123000 | - Anti-oxidizing preparations and other compound stabilizers for rubber or plastics | 5% | B10 | |
| 38130000 | Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades. | | A | |
| 38140000 | Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers. | 5% | B10 | |
| 3815 | Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included. | | | |
| | - Supported catalysts: | | | |
| 38151100 | -- With nickel or nickel compounds as the active substance | | A | |
| 38151200 | -- With precious metal or precious metal compounds as the active substance | | A | |
| 38151900 | -- Other | 5% | B10 | |
| 38159000 | - Other | 5% | B10 | |
| 38160000 | Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01. | 5% | B10 | |
| 38170000 | Mixed alkylbenzenes and mixed alkyl-naphthalenes, other than those of heading 27.07 or 29.02. | 5% | B10 | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 38180000 | Chemical elements doped for use in electronics, in the form of disks, wafers or similar forms; chemical compounds doped for use in electronics. | | 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. | | A | |
| 38200000 | Anti-freezing preparations and prepared de-icing fluids. | 5% | B10 | |
| 38210000 | Prepared culture media for development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells. | | R | r |
| 38220000 | Diagnostic or laboratory reagents on a backing and prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials. | 5% | B10 | |
| 3823 | Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols. | | | |
| | - Industrial monocarboxylic fatty acids; acid oils from refining: | | | |
| 38231100 | -- Stearic acid | | R | r |
| 38231200 | -- Oleic acid | | R | r |
| 38231300 | -- Tall oil fatty acids | | R | r |
| 38231900 | -- Other | | R | r |
| 38237000 | - Industrial fatty alcohols | | R | r |
| 3824 | Prepared binders for foundry molds 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. | | | |
| 38241000 | - Prepared binders for foundry molds or cores | 5% | B10 | |
| 38243000 | - Non-agglomerated metal carbides mixed together or with metallic binders | 5% | B10 | |
| 38244000 | - Prepared additives for cements, mortars or concretes | | A | |
| 38245000 | - Non-refractory mortars and concretes | | A | |
| 38246000 | - Sorbitol other than that of subheading 2905.44 | | R | r |
| | - Mixtures containing halogenated derivatives of methane, ethane or propane: | | | |
| 38247100 | -- Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs) | | R | r |
| 38247200 | -- Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes | 5% | B10 | |
| 38247300 | -- Containing hydrobromofluorocarbons (HBFCs) | | R | r |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 38247400 | -- Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) | | R | r |
| 38247500 | -- Containing carbon tetrachloride | 5% | B10 | |
| 38247600 | -- Containing 1,1,1-trichloroethane (methyl chloroform) | 5% | B10 | |
| 38247700 | -- Containing bromomethane (methyl bromide) or bromochloromethane | 5% | B10 | |
| 38247800 | -- Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs) | | R | r |
| 38247900 | -- Other | | R | r |
| | - Mixtures and preparations containing oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or tris(2,3-dibromopropyl) phosphate: | | | |
| 38248100 | -- Containing oxirane (ethylene oxide) | 5% | B10 | |
| 38248200 | -- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs) | | R | r |
| 38248300 | -- Containing tris(2,3-dibromopropyl) phosphate | 5% | B10 | |
| 38249000 | - Other | | R | r |
| 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 | | X | |
| 38252000 | - Sewage sludge | | X | |
| 38253000 | - Clinical waste | | X | |
| | - Waste organic solvents: | | | |
| 38254100 | -- Halogenated | | X | |
| 38254900 | -- Other | | X | |
| 38255000 | - Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freezing fluids | | X | |
| | - Other wastes from chemical or allied industries: | | | |
| 38256100 | -- Mainly containing organic constituents | | X | |
| 38256900 | -- Other | | X | |
| 38259000 | - Other | | X | |
| 38260000 | Biodiesel and mixtures thereof, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals. | 5% | B10 | |
| SECTION VII | PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF | | | |
| Chapter 39 | Plastics and articles thereof | | | |
| 3901 | Polymers of ethylene, in primary forms. | | | |
| 39011000 | - Polyethylene having a specific gravity of less than 0.94 | 5% | B10 | |
| 39012000 | - Polyethylene having a specific gravity of 0.94 or more | 5% | B10 | |
| 39013000 | - Ethylene-vinyl acetate copolymers | 5% | B10 | |
| 39019000 | - Other | 5% | B10 | |
| 3902 | Polymers of propylene or of other olefins, in primary forms. | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 39021000 | - Polypropylene | 5% | B10 | |
| 39022000 | - Polyisobutylene | 5% | B10 | |
| 39023000 | - Propylene copolymers | 5% | B10 | |
| 39029000 | - Other | 5% | B10 | |
| 3903 | Polymers of styrene, in primary forms. | | | |
| | - Polystyrene: | | | |
| 39031100 | -- Expansible | 5% | B10 | |
| 39031900 | -- Other | 5% | B10 | |
| 39032000 | - Styrene-acrylonitrile (SAN) copolymers | 5% | B10 | |
| 39033000 | - Acrylonitrile-butadiene-styrene (ABS) copolymers | 5% | B10 | |
| 39039000 | - Other | 5% | B15 | |
| 3904 | Polymers of vinyl chloride or of other halogenated olefins, in primary forms. | | | |
| 39041000 | - Poly(vinyl chloride), not mixed with any other substances | 5% | B10 | |
| | - Other poly(vinyl chloride): | | | |
| 39042100 | -- Non-plasticized | 5% | B10 | |
| 39042200 | -- Plasticized | 5% | B10 | |
| 39043000 | - Vinyl chloride-vinyl acetate copolymers | 5% | B10 | |
| 39044000 | - Other vinyl chloride copolymers | 5% | B10 | |
| 39045000 | - Vinylidene chloride polymers | 5% | B10 | |
| | - Fluoro-polymers: | | | |
| 39046100 | -- Polytetrafluoroethylene | 5% | B10 | |
| 39046900 | -- Other | 5% | B10 | |
| 39049000 | - Other | 5% | B10 | |
| 3905 | Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms. | | | |
| | - Poly(vinyl acetate): | | | |
| 39051200 | -- In aqueous dispersion | 5% | B10 | |
| 39051900 | -- Other | 5% | B15 | |
| | - Vinyl acetate copolymers: | | | |
| 39052100 | -- In aqueous dispersion | 5% | B10 | |
| 39052900 | -- Other | 5% | B15 | |
| 39053000 | - Poly(vinyl alcohol), whether or not containing unhydrolyzed acetate groups | 5% | B10 | |
| | - Other: | | | |
| 39059100 | -- Copolymers | 5% | B10 | |
| 39059900 | -- Other | 5% | B15 | |
| 3906 | Acrylic polymers in primary forms. | | | |
| 39061000 | - Poly(methyl methacrylate) | 5% | B10 | |
| 39069000 | - Other | 5% | B10 | |
| 3907 | Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms. | | | |
| 39071000 | - Polyacetals | 5% | B10 | |
| 39072000 | - Other polyethers | 5% | B10 | |
| 39073000 | - Epoxide resins | 5% | B10 | |
| 39074000 | - Polycarbonates | 5% | B10 | |
| 39075000 | - Alkyd resins | 5% | B10 | |
| 39076000 | - Poly(ethylene terephthalate) | 5% | B10 | |
| 39077000 | - Poly (lactic acid) | 5% | B10 | |
| | - Other polyesters: | | | |
| 39079100 | -- Unsaturated | 5% | B10 | |
| 39079900 | -- Other | 5% | B10 | |
| 3908 | Polyamides in primary forms. | | | |
| 39081000 | - Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12 | 5% | B10 | |
| 39089000 | - Other | 5% | B10 | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 3909 | Amino-resins, phenolic resins and polyurethanes, in primary forms. | | | |
| 39091000 | - Urea resins; thiourea resins | 5% | B10 | |
| 39092000 | - Melamine resins | 5% | B10 | |
| 39093000 | - Other amino-resins | 5% | B10 | |
| 39094000 | - Phenolic resins | 5% | B10 | |
| 39095000 | - Polyurethanes | 5% | B10 | |
| 39100000 | Silicones in primary forms. | 5% | B10 | |
| 3911 | Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms. | | | |
| 39111000 | - Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes | 5% | B10 | |
| 39119000 | - Other | 5% | B10 | |
| 3912 | Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms. | | | |
| | - Cellulose acetates: | | | |
| 39121100 | -- Non-plasticized | 5% | B10 | |
| 39121200 | -- Plasticized | 5% | B10 | |
| 39122000 | - Cellulose nitrates (including collodions) | 5% | B10 | |
| | - Cellulose ethers: | | | |
| 39123100 | -- Carboxymethylcellulose and its salts | 5% | B10 | |
| 39123900 | -- Other | 5% | B10 | |
| 39129000 | - Other | 5% | B10 | |
| 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 | 5% | B10 | |
| 39139000 | - Other | 5% | B15 | |
| 39140000 | Ion exchangers based on polymers of headings 39.01 to 39.13, in primary forms. | 5% | B10 | |
| 3915 | Waste, parings and scrap, of plastics. | | | |
| 39151000 | - Of polymers of ethylene | | R | r |
| 39152000 | - Of polymers of styrene | | R | r |
| 39153000 | - Of polymers of vinyl chloride | | R | r |
| 39159000 | - Of other plastics | | R | r |
| 3916 | 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. | | | |
| 39161000 | - Of polymers of ethylene | 5% | B10 | |
| 39162000 | - Of polymers of vinyl chloride | 5% | B10 | |
| 39169000 | - Of other plastics | 5% | B10 | |
| 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 materials | | A | |
| | - Tubes, pipes and hoses, rigid: | | | |
| 39172100 | -- Of polymers of ethylene | 5% | B10 | |
| 39172200 | -- Of polymers of propylene | 5% | B10 | |
| 39172300 | -- Of polymers of vinyl chloride | 5% | B10 | |
| 39172900 | -- Of other plastics | 5% | B10 | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | - Other tubes, pipes and hoses: | | | |
| 39173100 | -- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa | 5% | B10 | |
| 39173200 | -- Other, not reinforced or otherwise combined with other materials, without fittings | 5% | B10 | |
| 39173300 | -- Other, not reinforced or otherwise combined with other materials, with fittings | 5% | B10 | |
| 39173900 | -- Other | 5% | B10 | |
| 39174000 | - Fittings | 5% | B10 | |
| 3918 | Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter. | | | |
| 39181000 | - Of polymers of vinyl chloride | 5% | B10 | |
| 39189000 | - Of other plastics | 5% | B15 | |
| 3919 | Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls. | | | |
| 39191000 | - In rolls of a width not exceeding 20 cm | | A | |
| 39199000 | - Other | | A | |
| 3920 | Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials. | | | |
| 39201000 | - Of polymers of ethylene | 5% | B10 | |
| 39202000 | - Of polymers of propylene | 5% | B10 | |
| 39203000 | - Of polymers of styrene | 5% | B10 | |
| | - Of polymers of vinyl chloride: | | | |
| 39204300 | -- Containing by weight not less than 6% of plasticizers | 5% | B10 | |
| 39204900 | -- Other | 5% | B15 | |
| | - Of acrylic polymers: | | | |
| 39205100 | -- Of poly(methyl methacrylate) | 5% | B10 | |
| 39205900 | -- Other | 5% | B15 | |
| | - Of polycarbonates, alkyd resins, polyallyl esters or other polyesters: | | | |
| 39206100 | -- Of polycarbonates | 5% | B10 | |
| 39206200 | -- Of poly(ethylene terephthalate) | 5% | B10 | |
| 39206300 | -- Of unsaturated polyesters | 5% | B10 | |
| 39206900 | -- Of other polyesters | 5% | B10 | |
| | - Of cellulose or its chemical derivatives: | | | |
| 39207100 | -- Of regenerated cellulose | 5% | B10 | |
| 39207300 | -- Of cellulose acetate | 5% | B10 | |
| 39207900 | -- Of other cellulose derivatives | 5% | B10 | |
| | - Of other plastics: | | | |
| 39209100 | -- Of poly(vinyl butyral) | 5% | B10 | |
| 39209200 | -- Of polyamides | 5% | B10 | |
| 39209300 | -- Of amino-resins | 5% | B10 | |
| 39209400 | -- Of phenolic resins | 5% | B10 | |
| 39209900 | -- Of other plastics | 5% | B10 | |
| 3921 | Other plates, sheets, film, foil and strip, of plastics. | | | |
| | - Cellular: | | | |
| 39211100 | -- Of polymers of styrene | 5% | B10 | |
| 39211200 | -- Of polymers of vinyl chloride | 5% | B10 | |
| 39211300 | -- Of polyurethanes | 5% | B10 | |
| 39211400 | -- Of regenerated cellulose | 5% | B10 | |
| 39211900 | -- Of other plastics | 5% | B10 | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 39219000 | - Other | 5% | B10 | |
| 3922 | Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics. | | | |
| 39221000 | - Bath, shower-baths, sinks and wash-basins | | A | |
| 39222000 | - Lavatory seats and covers | | A | |
| 39229000 | - Other | | A | |
| 3923 | Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics. | | | |
| 39231000 | - Boxes, cases, crates and similar articles | | A | |
| | - Sacks and bags (including cones): | | | |
| 39232100 | -- Of polymers of ethylene | | A | |
| 39232900 | -- Of other plastics | | A | |
| 39233000 | - Carboys, bottles, flasks and similar articles | 5% | B5 | |
| 39234000 | - Spools, cops, bobbins and similar supports | 5% | B5 | |
| 39235000 | - Stoppers, lids, caps and other closures | 5% | B10 | |
| 39239000 | - Other | 5% | B15 | |
| 3924 | Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics. | | | |
| 39241000 | - Tableware and kitchenware | | A | |
| 39249000 | - Other | 5% | B10 | |
| 3925 | Builders' ware of plastics, not elsewhere specified or included. | | | |
| 39251000 | - Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l | 5% | B10 | |
| 392520 | - Doors, windows and their frames and thresholds for doors: | | | |
| 39252010 | --- Doors | | X | |
| 39252020 | --- Windows | | X | |
| 39252030 | --- Frames for doors and windows, thresholds for doors | 5% | B15 | |
| 39253000 | - Shutters, blinds (including Venetian blinds) and similar articles and parts thereof | 5% | B15 | |
| 39259000 | - Other | 5% | B15 | |
| 3926 | Other articles of plastics and articles of other materials of headings 39.01 to 39.14. | | | |
| 39261000 | - Office or school supplies | 5% | B10 | |
| 39262000 | - Articles of apparel and clothing accessories (including gloves, mittens and mitts) | 5% | B10 | |
| 39263000 | - Fittings for furniture, coachwork or the like | 5% | B10 | |
| 39264000 | - Statuettes and other ornamental articles | 5% | B10 | |
| 39269000 | - Other | | A | |
| Chapter 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 pre-vulcanized | 5% | B10 | |
| | - Natural rubber in other forms: | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 40012100 | -- Smoked sheets | 5% | B10 | |
| 40012200 | -- Technically specified natural rubber (TSNR) | 5% | B10 | |
| 40012900 | -- Other | 5% | B10 | |
| 40013000 | - Balata, gutta-percha, guayule, chicle and similar natural gums | 5% | B10 | |
| 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. | | | |
| | - Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR): | | | |
| 40021100 | -- Latex | 5% | B10 | |
| 40021900 | -- Other | 5% | B10 | |
| 40022000 | - Butadiene rubber (BR) | 5% | B10 | |
| | - Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR): | | | |
| 40023100 | -- Isobutene-isoprene (butyl) rubber (IIR) | 5% | B10 | |
| 40023900 | -- Other | 5% | B10 | |
| | - Chloroprene (chlorobutadiene) rubber (CR): | | | |
| 40024100 | -- Latex | 5% | B10 | |
| 40024900 | -- Other | 5% | B10 | |
| | - Acrylonitrile-butadiene rubber (NBR): | | | |
| 40025100 | -- Latex | 5% | B10 | |
| 40025900 | -- Other | 5% | B10 | |
| 40026000 | - Isoprene rubber (IR) | 5% | B10 | |
| 40027000 | - Ethylene-propylene-non-conjugated diene rubber (EPDM) | 5% | B10 | |
| 40028000 | - Mixtures of any product of heading 40.01 with any product of this heading | 5% | B10 | |
| | - Other: | | | |
| 40029100 | -- Latex | 5% | B10 | |
| 40029900 | -- Other | 5% | B10 | |
| 40030000 | Reclaimed rubber in primary forms or in plates, sheets or strip. | 5% | B10 | |
| 400400 | Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom. | | | |
| 40040010 | --- Waste of tires | | X | |
| 40040090 | --- Other waste | | X | |
| 4005 | Compounded rubber, unvulcanized, in primary forms or in plates, sheets or strip. | | | |
| 40051000 | - Compounded with carbon black or silica | 5% | B5 | |
| 40052000 | - Solutions; dispersions other than those of subheading 4005.10 | 5% | B5 | |
| | - Other: | | | |
| 40059100 | -- Plates, sheets and strip | 5% | B5 | |
| 40059900 | -- Other | 5% | B5 | |
| 4006 | Other forms (for example, rods, tubes and profile shapes) and articles (for example, disks and rings), of unvulcanized rubber. | | | |
| 40061000 | - "Camel-back" strips for retreading rubber tires | | A | |
| 40069000 | - Other | 5% | B10 | |
| 40070000 | Vulcanized rubber thread and cord. | 5% | B10 | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 4008 | Plates, sheets, strip, rods and profile shapes, of vulcanized rubber other than hard rubber. | | | |
| | - Of cellular rubber: | | | |
| 40081100 | -- Plates, sheets and strip | 5% | B10 | |
| 40081900 | -- Other | 5% | B10 | |
| | - Of non-cellular rubber: | | | |
| 40082100 | -- Plates, sheets and strip | 5% | B10 | |
| 40082900 | -- Other | 5% | B10 | |
| 4009 | Tubes, pipes and hoses, of vulcanized rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges). | | | |
| | - Not reinforced or otherwise combined with other materials: | | | |
| 40091100 | -- Without fittings | 5% | B10 | |
| 40091200 | -- With fittings | 5% | B10 | |
| | - Reinforced or otherwise combined only with metal: | | | |
| 40092100 | -- Without fittings | 5% | B10 | |
| 40092200 | -- With fittings | 5% | B10 | |
| | - Reinforced or otherwise combined only with textile materials: | | | |
| 40093100 | -- Without fittings | 5% | B10 | |
| 40093200 | -- With fittings | 5% | B10 | |
| | - Reinforced or otherwise combined with other materials: | | | |
| 40094100 | -- Without fittings | 5% | B10 | |
| 40094200 | -- With fittings | 5% | B10 | |
| 4010 | Conveyor or transmission belts or belting, of vulcanized rubber. | | | |
| | - Conveyor belts or belting: | | | |
| 40101100 | -- Reinforced only with metal | | A | |
| 40101200 | -- Reinforced only with textile materials | | A | |
| 40101900 | -- Other | | A | |
| | - Transmission belts or belting: | | | |
| 40103100 | -- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm | | 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 180 cm | | 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 | | A | |
| 40103400 | -- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm | | A | |
| 40103500 | -- Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm | | A | |
| 40103600 | -- Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm | | A | |
| 40103900 | -- Other | 5% | B10 | |
| 4011 | New pneumatic tires, of rubber. | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 40111000 | - Of a kind used on motor cars (including station wagons and racing cars) | | A | |
| 401120 | - Of a kind used on buses or lorries: | | | |
| 40112010 | --- Of a kind used on buses | | A | |
| 40112020 | --- Of a kind used on trolley-buses | | A | |
| 40112030 | --- Of a kind used on lorries | | A | |
| 40113000 | - Of a kind used on aircraft | | A | |
| 40114000 | - Of a kind used on motorcycles | | A | |
| 40115000 | - Of a kind used on bicycles | | A | |
| | - Other, having a "herring-bone" or similar tread: | | | |
| 40116100 | -- Of a kind used on agricultural or forestry vehicles and machines | | A | |
| 40116200 | -- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm | | A | |
| 40116300 | -- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm | | A | |
| 40116900 | -- Other | | A | |
| | - Other: | | | |
| 40119200 | -- Of a kind used on agricultural or forestry vehicles and machines | | A | |
| 40119300 | -- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm | | A | |
| 40119400 | -- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm | | A | |
| 40119900 | -- Other | | A | |
| 4012 | Retreaded or used pneumatic tires of rubber; solid or cushion tires, tire treads and tire flaps of rubber. | | | |
| | - Retreaded tires: | | | |
| 40121100 | -- Of a kind used on motor cars (including station wagons and racing cars) | 5% | B10 | |
| 40121200 | -- Of a kind used on buses or lorries | 5% | B10 | |
| 40121300 | -- Of a kind used on aircraft | 5% | B10 | |
| 40121900 | -- Other | 5% | B10 | |
| 40122000 | - Used pneumatic tires | | X | |
| 40129000 | - Other | | X | |
| 4013 | Inner tubes, of rubber. | | | |
| 401310 | - Of a kind used on motor cars (including station wagons and racing cars), buses or lorries: | | | |
| 40131010 | --- Of a kind used on motor cars | 5% | B10 | |
| 40131020 | --- Of a kind used on buses | | A | |
| 40131030 | --- Of a kind used on lorries | | A | |
| 40132000 | - Of a kind used on bicycles | | A | |
| 40139000 | - Other | 5% | B10 | |
| 4014 | Hygienic or pharmaceutical articles (including teats), of vulcanized rubber other than hard rubber, with or without fittings of hard rubber. | | | |
| 40141000 | - Sheath contraceptives | | A | |
| 40149000 | - Other | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 4015 | Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanized rubber other than hard rubber. | | | |
| | - Gloves, mittens and mitts: | | | |
| 40151100 | -- Surgical | | A | |
| 40151900 | -- Other | 5% | B10 | |
| 40159000 | - Other | 5% | B10 | |
| 4016 | Other articles of vulcanized rubber other than hard rubber. | | | |
| 40161000 | - Of cellular rubber | 5% | B10 | |
| | - Other: | | | |
| 40169100 | -- Floor coverings and mats | | A | |
| 40169200 | -- Erasers | | A | |
| 40169300 | -- Gaskets, washers and other seals | | A | |
| 40169400 | -- Boat or dock fenders, whether or not inflatable | | A | |
| 40169500 | -- Other inflatable articles | | A | |
| 40169900 | -- Other | | A | |
| 40170000 | Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber. | | R | r |
| SECTION VIII | RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT) | | | |
| Chapter 41 | Raw hides or skins (other than furskins) and leather | | | |
| 4101 | Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split. | | | |
| 410120 | - Whole hides and skins, unsplit, 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: | | | |
| | --- Simply dried: | | | |
| 41012011 | ---- Of bovine animals | | A | |
| 41012012 | ---- Of equine animals | | A | |
| | --- Dry-salted: | | | |
| 41012021 | ---- Of bovine animals | | A | |
| 41012022 | ---- Of equine animals | | A | |
| | --- Fresh or wet-salted: | | | |
| 41012031 | ---- Of bovine animals | | A | |
| 41012032 | ---- Of equine animals | | A | |
| | --- Otherwise preserved: | | | |
| 41012091 | ---- Of bovine animals | | A | |
| 41012092 | ---- Of equine animals | | A | |
| 410150 | - Whole hides and skins, of a weight exceeding 16 kg: | | | |
| 41015010 | --- Of bovine animals | | A | |
| 41015020 | --- Of equine animals | | A | |
| 410190 | - Other, including butts, bends and bellies: | | | |
| 41019010 | --- Of bovine animals | | A | |
| 41019020 | --- Of equine animals | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 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. | | | |
| 410210 | - With wool on: | | | |
| | --- Raw skins of Mongolian sheeps (other than skins of lambs) with wool on: | | | |
| 41021011 | ---- Salted and dried | | A | |
| 41021012 | ---- Wet-salted | | A | |
| 41021013 | ---- Wet | | A | |
| 41021014 | ---- Frozen | | A | |
| 41021015 | ---- Dried | | A | |
| 41021090 | --- Raw skins of other sheep or lambs with wool on, other than those excluded by Note 1(c) to this Chapter | | A | |
| | - Without wool on: | | | |
| 41022100 | -- Pickled | | A | |
| 410229 | -- Other: | | | |
| | --- Raw skins of Mongolian sheeps (other than skins of lambs) without wool on: | | | |
| 41022911 | ---- Salted and dried | | A | |
| 41022912 | ---- Wet-salted | | A | |
| 41022913 | ---- Wet | | A | |
| 41022914 | ---- Frozen | | A | |
| 41022915 | ---- Dried | | A | |
| 41022990 | --- Raw skins of other sheep or lambs, other than those excluded by Note 1(c) to this Chapter | | A | |
| 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. | | | |
| 41032000 | - Of reptiles | | A | |
| 41033000 | - Of swine | | A | |
| 410390 | - Other: | | | |
| 41039010 | --- Of camel | | A | |
| 41039030 | --- Of deer | | A | |
| 41039040 | --- Skins of goats | | A | |
| 41039050 | --- Skins of goats' kids | | A | |
| 41039090 | --- Other | | A | |
| 4104 | Tanned or crust hides and skins of bovine animals (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared. | | | |
| | - In the wet state (including wet-blue): | | | |
| 410411 | -- Full grains, unsplit; grain splits: | | | |
| | --- Full grains, unsplit: | | | |
| 41041111 | ---- Of bovine animals | | R | r |
| 41041112 | ---- Of equine animals | | R | r |
| | --- Grain splits: | | | |
| 41041121 | ---- Of bovine animals | | R | r |
| 41041122 | ---- Of equine animals | | R | r |
| 410419 | -- Other: | | | |
| 41041910 | --- Of bovine animals | | R | r |
| 41041920 | --- Of equine animals | | R | r |
| | - In the dry state (crust): | | | |
| 410441 | -- Full grains, unsplit; grain splits: | | | |
| | --- Full grains, unsplit: | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 41044111 | ---- Of bovine animals | | R | r |
| 41044112 | ---- Of equine animals | | R | r |
| | --- Grain splits: | | | |
| 41044121 | ---- Of bovine animals | | R | r |
| 41044122 | ---- Of equine animals | | R | r |
| 410449 | -- Other: | | | |
| 41044910 | --- Of bovine animals | | R | r |
| 41044920 | --- Of equine animals | | R | r |
| 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) | | R | r |
| 41053000 | - In the dry state (crust) | | R | r |
| 4106 | Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared. | | | |
| | - Of goats or kids: | | | |
| 41062100 | -- In the wet state (including wet-blue) | | R | r |
| 41062200 | -- In the dry state (crust) | | R | r |
| | - Of swine: | | | |
| 41063100 | -- In the wet state (including wet-blue) | | R | r |
| 41063200 | -- In the dry state (crust) | | R | r |
| 41064000 | - Of reptiles | | R | r |
| | - Other: | | | |
| 41069100 | -- In the wet state (including wet-blue) | | R | r |
| 41069200 | -- In the dry state (crust) | | R | r |
| 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. | | | |
| | - Whole hides and skins: | | | |
| 410711 | -- Full grains, unsplit: | | | |
| 41071110 | --- Of bovine animals | | R | r |
| 41071120 | --- Of equine animals | | R | r |
| 410712 | -- Grain splits: | | | |
| 41071210 | --- Of bovine animals | | R | r |
| 41071220 | --- Of equine animals | | R | r |
| 410719 | -- Other: | | | |
| 41071910 | --- Russian leather | | R | r |
| 41071920 | --- Yuft | | R | r |
| 41071930 | --- Box-calf | | R | r |
| 41071940 | --- Sole leather | | R | r |
| 41071990 | --- Other | | R | r |
| | - Other, including sides: | | | |
| 410791 | -- Full grains, unsplit: | | | |
| 41079110 | --- Of bovine animals | | R | r |
| 41079120 | --- Of equine animals | | R | r |
| 410792 | -- Grain splits: | | | |
| 41079210 | --- Of bovine animals | | R | r |
| 41079220 | --- Of equine animals | | R | r |
| 410799 | -- Other: | | | |
| 41079910 | --- Of bovine animals | | R | r |
| 41079920 | --- Of equine animals | | R | r |
| 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. | | R | r |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 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 or kids | | A | |
| 41132000 | - Of swine | | A | |
| 41133000 | - Of reptiles | | A | |
| 41139000 | - Other | | A | |
| 4114 | Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallized leather. | | | |
| 411410 | - Chamois (including combination chamois) leather: | | | |
| 41141010 | --- Chamois leather | | A | |
| 41141020 | --- Combination chamois | | A | |
| 41142000 | - Patent leather and patent laminated leather; metallized leather | | A | |
| 4115 | Composition leather with a basis of leather or leather fiber, 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 fiber, in slabs, sheets or strip, whether or not in rolls | | A | |
| 41152000 | - Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour | | A | |
| Chapter 42 | Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm 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. | 5% | B10 | |
| 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, jewelry boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanized fiber or of paperboard, or wholly or mainly covered with such materials or with paper. | | | |
| | - Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers: | | | |
| 42021100 | -- With outer surface of leather or of composition leather | 5% | B7 | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 42021200 | -- With outer surface of plastics or of textile materials | | R | r |
| 42021900 | -- Other | | R | r |
| | - Handbags, whether or not with shoulder strap, including those without handle: | | | |
| 42022100 | -- With outer surface of leather or of composition leather | 5% | B7 | |
| 42022200 | -- With outer surface of plastic sheeting or of textile materials | | R | r |
| 42022900 | -- Other | | R | r |
| | - Articles of a kind normally carried in the pocket or in the handbag: | | | |
| 42023100 | -- With outer surface of leather or of composition leather | 5% | B10 | |
| 42023200 | -- With outer surface of plastic sheeting or of textile materials | | R | r |
| 42023900 | -- Other | | R | r |
| | - Other: | | | |
| 42029100 | -- With outer surface of leather or of composition leather | 5% | B10 | |
| 42029200 | -- With outer surface of plastic sheeting or of textile materials | | R | r |
| 42029900 | -- Other | | R | r |
| 4203 | Articles of apparel and clothing accessories, of leather or of composition leather. | | | |
| 420310 | - Articles of apparel: | | | |
| 42031010 | --- Coats of whole leather | 5% | B10 | |
| 42031020 | --- Jackets of whole leather | 5% | B10 | |
| 42031030 | --- Coats of cut skins | 5% | B10 | |
| 42031040 | --- Leather jackets of cut skins | 5% | B10 | |
| 42031050 | --- Other leather coats | 5% | B10 | |
| | --- Clothes of chamois: | | | |
| 42031061 | ---- Coats | 5% | B10 | |
| 42031062 | ---- Jackets | 5% | B10 | |
| 42031063 | ---- Other clothes | 5% | B10 | |
| 42031070 | --- Clothes of composition leather | 5% | B10 | |
| 42031080 | --- Clothes of patent leather | 5% | B10 | |
| | - Gloves, mittens and mitts: | | | |
| 42032100 | -- Specially designed for use in sports | | A | |
| 42032900 | -- Other | 5% | B10 | |
| 42033000 | - Belts and bandoliers | 5% | B10 | |
| 42034000 | - Other clothing accessories | | A | |
| 42050000 | Other articles of leather or of composition leather. | 5% | B7 | |
| 42060000 | Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons. | | R | r |
| Chapter 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 | | A | |
| 430130 | - 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: | | | |
| 43013010 | --- Of Caracul lamb | | A | |
| 43013020 | --- Of Mongolian lamb | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 43013090 | --- Of Astrakhan, Broadtail, Persian, Indian, Chinese or Tibetan lamb | | A | |
| 43016000 | - Of fox, whole, with or without head, tail or paws | | A | |
| 430180 | - Of furskins, whole, with or without head, tail or paws: | | | |
| | --- Raw furskins of Mongolian goats or kids: | | | |
| 43018012 | ---- Of Mongolian goats | | A | |
| 43018013 | ---- Of Mongolian kids | | A | |
| 43018020 | --- Raw furskins of marmot | | A | |
| 43018090 | --- Other | | A | |
| 43019000 | - Heads, tails, paws and other pieces or cuttings, suitable for furriers' use | | 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. | | | |
| | - Whole skins, with or without head, tail or paws, not assembled: | | | |
| 43021100 | -- Of mink | | A | |
| 430219 | -- Other: | | | |
| 43021910 | --- Mongolian sheepskin | | A | |
| 43021920 | --- Of Mongolian goats or kids | | A | |
| 43021930 | --- Dressed furskins of fox | | A | |
| 43021940 | --- Dressed furskins of marmot | | A | |
| 43021950 | --- Of Caracul lamb | | A | |
| 43021960 | --- Of Mongolian lamb | | A | |
| 43021990 | --- Other | 5% | B20 | |
| 43022000 | - Heads, tails, paws and other pieces or cuttings, not assembled | | A | |
| 43023000 | - Whole skins and pieces or cuttings thereof, assembled | | A | |
| 4303 | Articles of apparel, clothing accessories and other articles of fur skin. | | | |
| 430310 | - Articles of apparel and clothing accessories: | | | |
| | --- Clothes of sheepskin: | | | |
| 43031011 | ---- Coats | 5% | B20 | |
| 43031012 | ---- Jackets | 5% | B20 | |
| 43031013 | ---- Coats, lining of which is made of furskins and covered by fabrics and other materials | | R | r |
| 43031019 | ---- Other | | R | r |
| | --- Coats of furskins: | | | |
| 43031021 | ---- Of Caracul fur skin | 5% | B20 | |
| 43031022 | ---- Of Mongolian lamb or kid fur skin | 5% | B20 | |
| 43031023 | ---- Of Marmot fur skin | 5% | B15 | |
| 43031024 | ---- Of Mink fur skin | 5% | B15 | |
| 43031025 | ---- Mongolian national dress "Deel" | | R | r |
| 43031029 | ---- Other coats | | R | r |
| 43031050 | --- Gloves of sheepskin or of furskins | 5% | B20 | |
| 43031090 | --- Other | | R | r |
| 43039000 | - Other | | R | r |
| 43040000 | Artificial fur and articles thereof. | | R | r |
| SECTION IX | WOOD AND ARTICLES OF WOOD; WOOD CHAPCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK | | | |
| Chapter 44 | Wood and articles of wood; wood charcoal | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 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. | | | |
| 44011000 | - Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms | | A | |
| | - Wood in chips or particles: | | | |
| 44012100 | -- Coniferous | | A | |
| 44012200 | -- Non-coniferous | | A | |
| | - Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms: | | | |
| 44013100 | -- Wood pellets | | A | |
| 44013900 | -- Other | 5% | B10 | |
| 4402 | Wood charcoal (including shell and nut charcoal), whether or not agglomerated. | | | |
| 44021000 | - Of bamboo | | A | |
| 44029000 | - Other | | 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 | | A | |
| 44032000 | - Other, coniferous | | A | |
| | - Other, of tropical wood specified in Subheading Note 2 to this Chapter: | | | |
| 44034100 | -- Dark Red Meranti, Light Red Meranti and Meranti Bakau | | A | |
| 44034900 | -- Other | | A | |
| 44039 | - Other: | | | |
| 44039100 | -- Of oak (Quercus spp.) | | A | |
| 44039200 | -- Of beech (Fagus spp.) | | A | |
| 44039900 | -- Other | | 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 manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like. | | | |
| 44041000 | - Coniferous | | A | |
| 44042000 | - Non-coniferous | | A | |
| 44050000 | Wood wool; wood flour. | | A | |
| 4406 | Railway or tramway sleepers (cross-ties) of wood. | | | |
| 44061000 | - Not impregnated | | A | |
| 44069000 | - Other | | A | |
| 4407 | Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm. | | | |
| 440710 | - Coniferous: | | | |
| 44071010 | --- Planks | | A | |
| 44071020 | --- Flitches | | A | |
| 44071090 | --- Other | | A | |
| | - Of tropical wood specified in Subheading Note 2 to this Chapter: | | | |
| 44072100 | -- Mahogany (Swietenia spp.) | | A | |
| 44072200 | -- Virola, Imbuia and Balsa | | A | |
| 44072500 | -- Dark Red Meranti, Light Red Meranti and Meranti Bakau | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 44072600 | -- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan | | A | |
| 44072700 | -- Sapelli | | A | |
| 44072800 | -- Iroko | | A | |
| 44072900 | -- Other | | A | |
| | - Other: | | | |
| 44079100 | -- Of oak (<i>Quercus</i> spp.) | | A | |
| 44079200 | -- Of beech (<i>Fagus</i> spp.) | | A | |
| 44079300 | -- Of maple (<i>Acer</i> spp.) | | A | |
| 44079400 | -- Of cherry (<i>Prunus</i> spp.) | | A | |
| 44079500 | -- Of ash (<i>Fraxinus</i> spp.) | | A | |
| 44079900 | -- Other | | A | |
| 4408 | Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for 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. | | | |
| 44081000 | - Coniferous | | A | |
| | - Of tropical wood specified in Subheading Note 2 to this Chapter: | | | |
| 44083100 | -- Dark Red Meranti, Light Meranti and Meranti Bakau | | A | |
| 44083900 | -- Other | | A | |
| 44089000 | - Other | 5% | B5 | |
| 4409 | Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, molded, rounded the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed. | | | |
| 44091000 | - Coniferous | | A | |
| | - Non-coniferous: | | | |
| 44092100 | -- Of bamboo | | A | |
| 44092900 | -- Other | | A | |
| 4410 | Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances. | | | |
| | - Of wood: | | | |
| 44101100 | -- Particle board | | A | |
| 44101200 | -- Oriented strand board (OSB) | | A | |
| 44101900 | -- Other | | A | |
| 44109000 | - Other | | A | |
| 4411 | Fiberboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances. | | | |
| | - Medium density fiberboard (MDF): | | | |
| 44111200 | -- Of a thickness not exceeding 5 mm | 5% | B10 | |
| 44111300 | -- Of a thickness exceeding 5 mm but not exceeding 9 mm | 5% | B10 | |
| 44111400 | -- Of a thickness exceeding 9 mm | 5% | B5 | |
| | - Other: | | | |
| 44119200 | -- Of a density exceeding 0.8 g/cm ³ | 5% | B10 | |
| 44119300 | -- Of a density exceeding 0.5 g/cm ³ , but not exceeding 0.8 g/cm ³ | 5% | B10 | |
| 44119400 | -- Of a density not exceeding 0.5 g/cm ³ | 5% | B10 | |
| 4412 | Plywood, veneered panels and similar laminated wood. | | | |
| 44121000 | - Of bamboo | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | - Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness: | | | |
| 44123100 | -- With at least one outer ply of the tropical wood specified in Subheading Note 2 to this Chapter | | A | |
| 44123200 | -- Other, with at least one outer ply of non-coniferous wood | | A | |
| 44123900 | -- Other | | A | |
| | - Other: | | | |
| 44129400 | -- Blockboard, laminboard and battenboard | | A | |
| 44129900 | -- Other | 5% | B5 | |
| 44130000 | Densified wood, in blocks, plates, strips or profile shapes. | | A | |
| 44140000 | Wooden frames for paintings, photographs, mirrors or similar objects. | 5% | B10 | |
| 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. | | | |
| 44151000 | - Cases, boxes, crates, drums and similar packings; cable-drums | | X | |
| 44152000 | - Pallets, box pallets and other load boards; pallet collars | | A | |
| 44160000 | Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves. | | A | |
| 44170000 | Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood. | | A | |
| 4418 | Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes. | | | |
| 441810 | - Windows, French-windows and their frames: | | | |
| 44181010 | --- Windows | | A | |
| 44181020 | --- French-windows | | A | |
| 44181030 | --- Frames for windows and French-windows | | A | |
| 441820 | - Doors and their frames and thresholds: | | | |
| 44182010 | --- Doors | | X | |
| 44182020 | --- Frames and thresholds for doors | | X | |
| 44184000 | - Shuttering for concrete constructional work | | X | |
| 44185000 | - Shingles and shakes | | A | |
| 44186000 | - Posts and beams | | A | |
| | - Assembled flooring panels: | | | |
| 44187100 | -- For mosaic floors | | A | |
| 44187200 | -- Other, multilayer | | A | |
| 44187900 | -- Other | | A | |
| 44189000 | - Other | | A | |
| 44190000 | Tableware and kitchenware, of wood. | | X | |
| 4420 | Wood marquetry and inlaid wood; caskets and cases for jewelry 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 | | A | |
| 44209000 | - Other | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 4421 | Other articles of wood. | | | |
| 44211000 | - Clothes hangers | | A | |
| 44219000 | - Other | 5% | B10 | |
| Chapter 45 | Cork and articles of cork | | | |
| 4501 | Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork. | | | |
| 45011000 | - Natural cork, raw or simply prepared | | A | |
| 45019000 | - Other | | A | |
| 45020000 | 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 | |
| 4503 | Articles of natural cork. | | | |
| 45031000 | - Corks and stoppers | | A | |
| 45039000 | - Other | | 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 disks | | A | |
| 45049000 | - Other | | A | |
| Chapter 46 | Manufactures of straw, of esparto or of other plaiting materials; 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). | | | |
| | - Mats, matting and screens of vegetable materials: | | | |
| 46012100 | -- Of bamboo | | A | |
| 46012200 | -- Of rattan | | A | |
| 46012900 | -- Other | | A | |
| | - Other: | | | |
| 46019200 | -- Of bamboo | | A | |
| 46019300 | -- Of rattan | | A | |
| 46019400 | -- Of other vegetable materials | | A | |
| 46019900 | -- Other | | A | |
| 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. | | | |
| | - Of vegetable materials: | | | |
| 46021100 | -- Of bamboo | | A | |
| 46021200 | -- Of rattan | | A | |
| 46021900 | -- Other | | A | |
| 46029000 | - Other | | A | |
| SECTION X | PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF | | | |
| Chapter 47 | Pulp of wood or of other fibrous cellulosic materials; recovered (waste and scrap) paper or paperboard | | | |
| 47010000 | Mechanical wood pulp. | | A | |
| 47020000 | Chemical wood pulp, dissolving grades. | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 4703 | Chemical wood pulp, soda or sulphate, other than dissolving grades. | | | |
| | - Unbleached: | | | |
| 47031100 | -- Coniferous | | A | |
| 47031900 | -- Non-coniferous | | A | |
| | - Semi-bleached or bleached: | | | |
| 47032100 | -- Coniferous | | A | |
| 47032900 | -- Non-coniferous | | A | |
| 4704 | Chemical wood pulp, sulphite, other than dissolving grades. | | | |
| | - Unbleached: | | | |
| 47041100 | -- Coniferous | | A | |
| 47041900 | -- Non-coniferous | | A | |
| | - Semi-bleached or bleached: | | | |
| 47042100 | -- Coniferous | | A | |
| 47042900 | -- Non-coniferous | | A | |
| 47050000 | Wood pulp obtained by a combination of mechanical and chemical pulping processes. | | A | |
| 4706 | Pulps of fibers derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material. | | | |
| 47061000 | - Cotton linters pulp | | A | |
| 47062000 | - Pulps of fibers derived from recovered (waste and scrap) paper or paperboard | | X | |
| 47063000 | - Other, of bamboo | | A | |
| | - Other: | | | |
| 47069100 | -- Mechanical | | A | |
| 47069200 | -- Chemical | | A | |
| 47069300 | -- Obtained by a combination of mechanical and chemical processes | | A | |
| 4707 | Recovered (waste and scrap) of paper or paperboard. | | | |
| 47071000 | - Unbleached kraft paper or paperboard or corrugated paper or paperboard | 5% | B10 | |
| 47072000 | - Other paper or paperboard made mainly of bleached chemical pulp, not colored in the mass | 5% | B10 | |
| 47073000 | - Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter) | 5% | B10 | |
| 47079000 | - Other, including unsorted waste and scrap | | X | |
| Chapter 48 | Paper and paperboard; articles of paper pulp, of paper or of paperboard | | | |
| 48010000 | Newsprint, in rolls or sheets. | 5% | B5 | |
| 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. | | | |
| 48021000 | - Hand-made paper and paperboard | | A | |
| 48022000 | - Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard | | A | |
| 48024000 | - Wallpaper base | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | - Other paper and paperboard, not containing fibers obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fiber content consists of such fibers: | | | |
| 48025400 | -- Weighing less than 40 g/m ² | | A | |
| 48025500 | -- Weighing 40 g/m ² or more but not more than 150 g/m ² , in rolls | | A | |
| 48025600 | -- Weighing 40 g/m ² or more but not more than 150 g/m ² , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state | | A | |
| 48025700 | -- Other, weighing 40 g/m ² or more but not more than 150 g/m ² | | A | |
| 48025800 | -- Weighing more than 150 g/m ² | | A | |
| | - Other paper and paperboard, of which more than 10% by weight of the total fiber content consists of fibers obtained by a mechanical or chemi-mechanical process: | | | |
| 48026100 | -- In rolls | | A | |
| 48026200 | -- In sheets with one side not exceeding 435 mm and the other side nor exceeding 297 mm in the unfolded state | | A | |
| 48026900 | -- Other | | A | |
| 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 fibers, whether or not creped, crinkled, embossed, perforated, surface-colored, surface-decorated or printed, in rolls or sheets. | | A | |
| 4804 | Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03. | | | |
| | - Kraftliner: | | | |
| 48041100 | -- Unbleached | 5% | B10 | |
| 48041900 | -- Other | 5% | B10 | |
| | - Sack kraft paper: | | | |
| 48042100 | -- Unbleached | | A | |
| 48042900 | -- Other | | A | |
| | - Other kraft paper and paperboard weighing 150 g/m ² or less: | | | |
| 48043100 | -- Unbleached | | A | |
| 48043900 | -- Other | | A | |
| | - Other kraft paper and paperboard weighing more than 150g/m ² but less than 225 g/m ² : | | | |
| 48044100 | -- Unbleached | | A | |
| 48044200 | -- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fiber content consists of wood fibers obtained by a chemical process | | A | |
| 48044900 | -- Other | | A | |
| | - Other kraft paper and paperboard weighing 225 g/m ² or more: | | | |
| 48045100 | -- Unbleached | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 48045200 | -- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fiber content consists of wood obtained by a chemical process | | A | |
| 48045900 | -- Other | | 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. | | | |
| | - Fluting paper: | | | |
| 48051100 | -- Semi-chemical fluting paper | | A | |
| 48051200 | -- Straw fluting paper | | A | |
| 48051900 | -- Other | | A | |
| | - Testliner (recycled liner board): | | | |
| 48052400 | -- Weighing 150 g/m ² or less | | A | |
| 48052500 | -- Weighing more than 150 g/m ² | | A | |
| 48053000 | - Sulphite wrapping paper | | A | |
| 48054000 | - Filter paper and paperboard | | A | |
| 48055000 | - Felt paper and paperboard | | A | |
| | - Other: | | | |
| 48059100 | -- Weighing 150 g/m ² or less | | A | |
| 48059200 | -- Weighing more than 150 g/m ² but less than 225 g/m ² | | A | |
| 48059300 | -- Weighing 225 g/m ² or more | | A | |
| 4806 | Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets. | | | |
| 48061000 | - Vegetable parchment | | A | |
| 48062000 | - Greaseproof papers | | A | |
| 48063000 | - Tracing papers | | A | |
| 48064000 | - Glassine and other glazed transparent or translucent papers | | A | |
| 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. | | A | |
| 4808 | Paper or paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kinds described in heading 48.03. | | | |
| 48081000 | - Corrugated paper and paperboard, whether or not perforated | | A | |
| 48084000 | - Kraft paper, creped or crinkled, whether or not embossed or perforated | | A | |
| 48089000 | - Other | | 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 | | A | |
| 48099000 | - Other | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 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-colored, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size. | | | |
| | - Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibers obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fiber content consists of such fibers: | | | |
| 48101300 | -- In rolls | | A | |
| 48101400 | -- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state | | A | |
| 48101900 | -- Other | 5% | B10 | |
| | - Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fiber content consists of fibers obtained by a mechanical or chemi-mechanical process: | | | |
| 48102200 | -- Light-weight coated paper | | A | |
| 48102900 | -- Other | 5% | B10 | |
| | - Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes: | | | |
| 48103100 | -- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fiber content consists of wood fibers obtained by a chemical process, and weighing 150 g/m ² or less | | A | |
| 48103200 | -- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fiber content consists of wood fibers obtained by a chemical process, and weighing more than 150 g/m ² | | A | |
| 48103900 | -- Other | | A | |
| | - Other paper and paperboard: | | | |
| 48109200 | -- Multi-ply | | A | |
| 48109900 | -- Other | | A | |
| | Paper, paperboard, cellulose wadding and webs of cellulose fibers, coated, impregnated, covered, surface-colored, 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. | | | |
| 48111000 | - Tarred, bituminized or asphalted paper and paperboard | | A | |
| | - Gummed or adhesive paper and paperboard: | | | |
| 48114100 | -- Self-adhesive | | A | |
| 48114900 | -- Other | | A | |
| | - Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives): | | | |
| 48115100 | -- Bleached, weighing more than 150 g/m ² | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 48115900 | -- Other | | A | |
| 48116000 | - Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol | | A | |
| 48119000 | - Other paper, paperboard, cellulose wadding and webs of cellulose fibers | | A | |
| 48120000 | Filter blocks, slabs and plates, of paper pulp. | | 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 | | A | |
| 48132000 | - In rolls of a width not exceeding 5 cm | | A | |
| 48139000 | - Other | | A | |
| 4814 | Wallpaper and similar wall coverings; window transparencies of paper. | | | |
| 48142000 | - Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, colored, design-printed or otherwise decorated layer of plastics | | A | |
| 48149000 | - Other | | A | |
| 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. | | | |
| 48162000 | - Self-copy paper | | A | |
| 48169000 | - Other | | A | |
| 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. | | | |
| 48171000 | - Envelopes | 5% | B15 | |
| 48172000 | - Letter cards, plain postcards and correspondence cards | 5% | B15 | |
| 48173000 | - Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery | 5% | B15 | |
| 4818 | Toilet paper and similar paper, cellulose wadding or webs of cellulose fibers, 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, 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 fibers. | | | |
| 48181000 | - Toilet paper | | X | |
| 48182000 | - Handkerchiefs, cleansing or facial tissues and towels | | X | |
| 48183000 | - Tablecloths and serviettes | | X | |
| 48185000 | - Articles of apparel and clothing accessories | 5% | B10 | |
| 48189000 | - Other | | X | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 4819 | Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibers; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like. | | | |
| 48191000 | - Cartons, boxes and cases, of corrugated paper or paperboard | | X | |
| 48192000 | - Folding cartons, boxes and cases, of non-corrugated paper or paperboard | | X | |
| 48193000 | - Sacks and bags, having a base of a width of 40 cm or more | | X | |
| 48194000 | - Other sacks and bags, including cones | | X | |
| 48195000 | - Other packing containers, including record sleeves | | X | |
| 48196000 | - Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like | | X | |
| 4820 | Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard. | | | |
| 48201000 | - Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles | | X | |
| 48202000 | - Exercise books | | X | |
| 48203000 | - Binders (other than book covers), folders and file covers | | X | |
| 48204000 | - Manifold business forms and interleaved carbon sets | | X | |
| 48205000 | - Albums for samples or for collections | | X | |
| 48209000 | - Other | | X | |
| 4821 | Paper or paperboard labels of all kinds, whether or not printed. | | | |
| 48211000 | - Printed | | X | |
| 48219000 | - Other | | X | |
| 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 | 5% | B10 | |
| 48229000 | - Other | 5% | B10 | |
| 4823 | Other paper, paperboard, cellulose wadding and webs of cellulose fibers, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibers. | | | |
| 48232000 | - Filter paper and paperboard | | A | |
| 48234000 | - Rolls, sheets and dials, printed for self-recording apparatus | | A | |
| | - Trays, dishes, plates, cups and the like, of paper or paperboard: | | | |
| 48236100 | -- Of bamboo | | A | |
| 48236900 | -- Other | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 48237000 | - Molded or pressed articles of paper pulp | | X | |
| 48239000 | - Other | | A | |
| Chapter 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 | 5% | B10 | |
| | - Other: | | | |
| 49019100 | -- Dictionaries and encyclopaedias, and serial instalments thereof | 5% | B10 | |
| 49019900 | -- Other | 5% | B10 | |
| 4902 | Newspapers, journals and periodicals, whether or not illustrated or containing advertising material. | | | |
| 49021000 | - Appearing at least four times a week | 5% | B10 | |
| 49029000 | - Other | 5% | B10 | |
| 49030000 | Children's picture, drawing or coloring books. | | A | |
| 49040000 | Music, printed or in manuscript, whether or not bound or illustrated. | 5% | B10 | |
| 4905 | Maps and hydrographic and similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed. | | | |
| 49051000 | - Globes | | A | |
| | - Other: | | | |
| 49059100 | -- In book-form | 5% | B10 | |
| 49059900 | -- Other | 5% | B10 | |
| 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. | 5% | B10 | |
| 490700 | 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 stamps | | X | |
| 49070020 | --- Stamp-impressed paper, banknotes and stick share certificates | 5% | B5 | |
| 49070090 | --- Other | 5% | B5 | |
| 4908 | Transfers (decalcomanias). | | | |
| 49081000 | - Transfers (decalcomanias), vitrifiable | | A | |
| 49089000 | - Other | 5% | B10 | |
| 49090000 | Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings. | 5% | B10 | |
| 49100000 | Calendars of any kind, printed, including calendar blocks. | 5% | B10 | |
| 4911 | Other printed matter, including printed pictures and photographs. | | | |
| 49111000 | - Trade advertising material, commercial catalogues and the like | 5% | B5 | |
| | - Other: | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 49119100 | -- Pictures, designs and photographs | 5% | B5 | |
| 49119900 | -- Other | 5% | B5 | |
| SECTION XI | TEXTILES AND TEXTILE ARTICLES | | | |
| Chapter 50 | Silk | | | |
| 50010000 | Silk-worm cocoons suitable for reeling. | | A | |
| 50020000 | Raw silk (not thrown). | | A | |
| 50030000 | Silk waste (including cocoons unsuitable for reeling, yarn waste and garneted stock). | | X | |
| 50040000 | Silk yarn (other than yarn spun from silk waste) not put up for retail sale. | | A | |
| 50050000 | Yarn spun from silk waste, not put up for retail sale. | | A | |
| 50060000 | Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut. | | A | |
| 5007 | Woven fabrics of silk or of silk waste. | | | |
| 50071000 | - Fabrics of noil silk | | A | |
| 50072000 | - Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk | | A | |
| 50079000 | - Other fabrics | | A | |
| Chapter 51 | Wool, fine or coarse animal hair; horsehair yarn and woven fabric | | | |
| 5101 | Wool, not carded or combed. | | | |
| | - Greasy, including fleece-washed wool: | | | |
| 51011100 | -- Shorn wool | | X | |
| 51011900 | -- Other | | X | |
| | - Degreased, not carbonized: | | | |
| 51012100 | -- Shorn wool | | X | |
| 51012900 | -- Other | | X | |
| 51013000 | - Carbonized | | X | |
| 5102 | Fine or coarse animal hair, not carded or combed. | | | |
| | - Fine animal hair: | | | |
| 510211 | -- Of Kashmir (cashmere) goats: | | | |
| 51021110 | --- Cashmere, not washed | | X | |
| 51021120 | --- Cashmere, washed | | X | |
| | --- The scoured tanner wool of goats: | | | |
| 51021141 | ---- Containing 12.0% or less by weight of cashmere | | X | |
| 51021142 | ---- Containing more than 12.0% by weight of cashmere | | X | |
| 51021150 | --- Hair of goats | | X | |
| 510219 | -- Other: | | | |
| 51021930 | --- Long and molt hair of yak | | X | |
| | --- Camel wool: | | | |
| 51021941 | ---- Camel mane wool, not washed | | X | |
| 51021942 | ---- Camel mane wool, washed | | X | |
| 51021943 | ---- Camel wool, other than mane wool, not washed | | X | |
| 51021944 | ---- Camel wool, other than mane wool, washed | | X | |
| | --- The scoured tanner wool of camel: | | | |
| 51021951 | ---- Containing 22.0% or less by weight of fine hair | | X | |
| 51021952 | ---- Containing more than 22.0% by weight of fine hair | | X | |
| 51021990 | --- Other | | X | |
| 510220 | - Coarse animal hair: | | | |
| 51022040 | --- Hair of bovine animals | | X | |
| 51022050 | --- Molt hair of equine animals | | X | |
| 51022090 | --- Other | | X | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 5103 | Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garneted stock. | | | |
| 51031000 | - Noils of wool or of fine animal hair | | X | |
| 510320 | - Other waste of wool or of fine animal hair: | | | |
| | --- Noils of cashmere: | | | |
| 51032011 | ---- Containing 12.0% or less by weight of cashmere | | X | |
| 51032012 | ---- Containing more than 12.0% by weight of cashmere | | X | |
| | --- Noils of camel wool: | | | |
| 51032021 | ---- Containing 22.0% or less by weight of fine hair | | X | |
| 51032022 | ---- Containing more than 22.0% of fine hair | | X | |
| 51032090 | --- Other | | X | |
| 51033000 | - Waste of coarse animal hair | | X | |
| 51040000 | Garneted stock of wool or of fine or coarse animal hair. | | A | |
| 5105 | Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments). | | | |
| 51051000 | - Carded wool | | A | |
| | - Wool tops and other combed wool: | | | |
| 51052100 | -- Combed wool in fragments | | A | |
| 510529 | -- Other: | | | |
| 51052910 | --- Wool tops | | A | |
| 51052990 | --- Other | | A | |
| | - Fine animal hair, carded or combed: | | | |
| 510531 | -- Of Kashmir (cashmere) goats: | | | |
| 51053110 | --- Combed cashmere | | A | |
| 51053120 | --- Tops | | A | |
| 51053130 | --- Short cashmere from re-processing | | A | |
| 510539 | -- Other: | | | |
| | --- Camel wool: | | | |
| 51053911 | ---- Combed camel wool | | A | |
| 51053912 | ---- Tops | | A | |
| 51053990 | --- Other | | A | |
| 51054000 | - Coarse animal hair, carded or combed | | A | |
| 5106 | Yarn of carded wool, not put up for retail sale. | | | |
| 51061000 | - Containing 85% or more by weight of wool | | A | |
| 51062000 | - Containing less than 85% by weight of wool | | A | |
| 5107 | Yarn of combed wool, not put up for retail sale. | | | |
| 51071000 | - Containing 85% or more by weight of wool | | A | |
| 51072000 | - Containing less than 85% by weight of wool | | A | |
| 5108 | Yarn of fine animal hair (carded or combed), not put up for retail sale. | | | |
| 51081000 | - Carded | | A | |
| 51082000 | - Combed | | 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 of fine animal hair | | A | |
| 51099000 | - Other | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 51100000 | Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale. | | A | |
| 5111 | Woven fabrics of carded wool or of carded fine animal hair. | | | |
| | - Containing 85% or more by weight of wool or of fine animal hair: | | | |
| 51111100 | -- Of a weight not exceeding 300 g/m ² | | A | |
| 51111900 | -- Other | | A | |
| 51112000 | - Other, mixed mainly or solely with man-made filaments | | A | |
| 51113000 | - Other, mixed mainly or solely with man-made staple fibers | | A | |
| 51119000 | - Other | | A | |
| 5112 | Woven fabrics of combed wool or of combed fine animal hair. | | | |
| | - Containing 85% or more by weight of wool or of fine animal hair: | | | |
| 51121100 | -- Of a weight not exceeding 200 g/m ² | | A | |
| 51121900 | -- Other | | A | |
| 51122000 | - Other, mixed mainly or solely with man-made filaments | | A | |
| 51123000 | - Other, mixed mainly or solely with man-made staple fibers | | A | |
| 51129000 | - Other | | A | |
| 51130000 | Woven fabrics of coarse animal hair or of horsehair. | | A | |
| Chapter 52 | Cotton | | | |
| 52010000 | Cotton, not carded or combed. | | A | |
| 5202 | Cotton waste (including yarn waste and garneted stock). | | | |
| 52021000 | - Yarn waste (including thread waste) | | X | |
| | - Other: | | | |
| 52029100 | -- Garneted stock | | X | |
| 52029900 | -- Other | | X | |
| 52030000 | Cotton, carded or combed. | | A | |
| 5204 | Cotton sewing thread, whether or not put up for retail sale. | | | |
| | - Not put up for retail sale: | | | |
| 52041100 | -- Containing 85% or more by weight of cotton | | A | |
| 52041900 | -- Other | | A | |
| 52042000 | - Put up for retail sale | | A | |
| 5205 | Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale. | | | |
| | - Single yarn, of uncombed fibers: | | | |
| 52051100 | -- Measuring 714.29 decitex or more (not exceeding 14 metric number) | | 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) | | 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) | | A | |
| 52051400 | -- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number) | | A | |
| 52051500 | -- Measuring less than 125 decitex (exceeding 80 metric number) | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | - Single yarn, of combed fibers: | | | |
| 52052100 | -- Measuring 714.29 decitex or more (not exceeding 14 metric number) | | A | |
| 52052200 | -- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number) | | A | |
| 52052300 | -- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number) | | A | |
| 52052400 | -- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number) | | A | |
| 52052600 | -- Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number) | | 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) | | A | |
| 52052800 | -- Measuring less than 83.33 decitex (exceeding 120 metric number) | | A | |
| | - Multiple (folded) or cabled yarn, of uncombed fibers: | | | |
| 52053100 | -- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) | | 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) | | 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) | | 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) | | A | |
| 52053500 | -- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) | | A | |
| | - Multiple (folded) or cabled yarn, of combed fibers: | | | |
| 52054100 | -- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) | | 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) | | 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) | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 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) | | 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) | | 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) | | A | |
| 52054800 | -- Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn) | | A | |
| 5206 | Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale. | | | |
| | - Single yarn, of uncombed fibers: | | | |
| 52061100 | -- Measuring 714.29 decitex or more (not exceeding 14 metric number) | | A | |
| 52061200 | -- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number) | | 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) | | A | |
| 52061400 | -- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number) | | A | |
| 52061500 | -- Measuring less than 125 decitex (exceeding 80 metric number) | | A | |
| | - Single yarn, of combed fibers: | | | |
| 52062100 | -- Measuring 714.29 decitex or more (not exceeding 14 metric number) | | A | |
| 52062200 | -- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number) | | 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) | | A | |
| 52062400 | -- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number) | | A | |
| 52062500 | -- Measuring less than 125 decitex (exceeding 80 metric number) | | A | |
| | - Multiple (folded) or cabled yarn, of uncombed fibers: | | | |
| 52063100 | -- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) | | 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) | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 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) | | A | |
| 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) | | A | |
| 52063500 | -- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) | | A | |
| | - Multiple (folded) or cabled yarn, of combed fibers: | | | |
| 52064100 | -- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) | | 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) | | A | |
| 52064300 | -- 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) | | 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) | | A | |
| 52064500 | -- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) | | A | |
| 5207 | Cotton yarn (other than sewing thread) put up for retail sale. | | | |
| 52071000 | - Containing 85% or more by weight of cotton | | A | |
| 52079000 | - Other | | A | |
| 5208 | Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m ² . | | | |
| | - Unbleached: | | | |
| 52081100 | -- Plain weave, weighing not more than 100 g/m ² | | A | |
| 52081200 | -- Plain weave, weighing more than 100 g/m ² | | A | |
| 52081300 | -- 3-thread or 4-thread twill, including cross twill | | A | |
| 52081900 | -- Other fabrics | | A | |
| | - Bleached: | | | |
| 52082100 | -- Plain weave, weighing not more than 100 g/m ² | | A | |
| 52082200 | -- Plain weave, weighing more than 100 g/m ² | | A | |
| 52082300 | -- 3-thread or 4-thread twill, including cross twill | | A | |
| 52082900 | -- Other fabrics | | A | |
| | - Dyed: | | | |
| 52083100 | -- Plain weave, weighing not more than 100 g/m ² | | A | |
| 52083200 | -- Plain weave, weighing more than 100 g/m ² | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 52083300 | -- 3-thread or 4-thread twill, including cross twill | | A | |
| 52083900 | -- Other fabrics | | A | |
| | - Of yarns of different colors: | | | |
| 52084100 | -- Plain weave, weighing not more than 100 g/m ² | | A | |
| 52084200 | -- Plain weave, weighing more than 100 g/m ² | | A | |
| 52084300 | -- 3-thread or 4-thread twill, including cross twill | | A | |
| 52084900 | -- Other fabrics | | A | |
| | - Printed: | | | |
| 52085100 | -- Plain weave, weighing not more than 100 g/m ² | | A | |
| 52085200 | -- Plain weave, weighing more than 100 g/m ² | | A | |
| 52085900 | -- Other fabrics | | A | |
| 5209 | Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² . | | | |
| | - Unbleached: | | | |
| 52091100 | -- Plain weave | | A | |
| 52091200 | -- 3-thread or 4-thread twill, including cross twill | | A | |
| 52091900 | -- Other fabrics | | A | |
| | - Bleached: | | | |
| 52092100 | -- Plain weave | | A | |
| 52092200 | -- 3-thread or 4-thread twill, including cross twill | | A | |
| 52092900 | -- Other fabrics | | A | |
| | - Dyed: | | | |
| 52093100 | -- Plain weave | | A | |
| 52093200 | -- 3-thread or 4-thread twill, including cross twill | | A | |
| 52093900 | -- Other fabrics | | A | |
| | - Of yarns of different colors: | | | |
| 52094100 | -- Plain weave | | A | |
| 52094200 | -- Denim | | A | |
| 52094300 | -- Other fabrics of 3-thread or 4-thread twill, including cross twill | | A | |
| 52094900 | --Other fabrics | | A | |
| | - Printed: | | | |
| 52095100 | -- Plain weave | | A | |
| 52095200 | -- 3-thread or 4-thread twill, including cross twill | | A | |
| 52095900 | -- Other fabrics | | A | |
| 5210 | Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibers, weighing not more than 200 g/m ² . | | | |
| | - Unbleached: | | | |
| 52101100 | -- Plain weave | | A | |
| 52101900 | -- Other fabrics | | A | |
| | - Bleached: | | | |
| 52102100 | -- Plain weave | | A | |
| 52102900 | -- Other fabrics | | A | |
| | - Dyed: | | | |
| 52103100 | -- Plain weave | | A | |
| 52103200 | -- 3-thread or 4-thread twill, including cross twill | | A | |
| 52103900 | -- Other fabrics | | A | |
| | - Of yarns of different colors: | | | |
| 52104100 | -- Plain weave | | A | |
| 52104900 | -- Other fabrics | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | - Printed: | | | |
| 52105100 | -- Plain weave | | A | |
| 52105900 | -- Other fabrics | | A | |
| 5211 | Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibers, weighing more than 200 g/m ² . | | | |
| | - Unbleached: | | | |
| 52111100 | -- Plain weave | | A | |
| 52111200 | -- 3-thread or 4-thread twill, including cross twill | | A | |
| 52111900 | -- Other fabrics | | A | |
| 52112000 | - Bleached | | A | |
| | - Dyed: | | | |
| 52113100 | -- Plain weave | | A | |
| 52113200 | -- 3-thread or 4-thread twill, including cross twill | | A | |
| 52113900 | -- Other fabrics | | A | |
| | - Of yarns of different colors: | | | |
| 52114100 | -- Plain weave | | A | |
| 52114200 | -- Denim | | A | |
| 52114300 | -- Other fabrics of 3-thread or 4-thread twill, including cross twill | | A | |
| 521149 | -- Other fabrics: | | | |
| 52114910 | --- Furnishing fabrics | | A | |
| 52114990 | --- Other | | A | |
| | - Printed: | | | |
| 52115100 | -- Plain weave | | A | |
| 52115200 | -- 3-thread or 4-thread twill, including cross twill | | A | |
| 52115900 | -- Other fabrics | | A | |
| 5212 | Other woven fabrics of cotton. | | | |
| | - Weighing not more than 200 g/m ² : | | | |
| 52121100 | -- Unbleached | | A | |
| 52121200 | -- Bleached | | A | |
| 52121300 | -- Dyed | | A | |
| 52121400 | -- Of yarns of different colors | | A | |
| 52121500 | -- Printed | | A | |
| | - Weighing more than 200 g/m ² : | | | |
| 52122100 | -- Unbleached | | A | |
| 52122200 | -- Bleached | | A | |
| 52122300 | -- Dyed | | A | |
| 52122400 | -- Of yarns of different colors | | A | |
| 52122500 | -- Printed | | A | |
| Chapter 53 | Other vegetable textile fibers; paper yarn and woven fabrics of paper yarn | | | |
| 5301 | Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garneted stock). | | | |
| 53011000 | - Flax, raw or retted | | A | |
| | - Flax, broken, scutched, hackled or otherwise processed, but not spun: | | | |
| 53012100 | -- Broken or scutched | | A | |
| 53012900 | -- Other | | A | |
| 53013000 | - Flax tow and waste | | A | |
| 5302 | True hemp (Cannabis sativa L), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garneted stock). | | | |
| 53021000 | - True hemp, raw or retted | | A | |
| 53029000 | - Other | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 5303 | Jute and other textile bast fibers (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibers (including yarn waste and garneted stock). | | | |
| 53031000 | - Jute and other textile bast fibers, raw or retted | | A | |
| 53039000 | - Other | | A | |
| 53050000 | Coconut, abaca (Manila hemp or Musa textilis Nee), ramie and other vegetable textile fibers, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibers (including yarn waste and garneted stock). | | A | |
| 5306 | Flax yarn. | | | |
| 53061000 | - Single | | A | |
| 53062000 | - Multiple (folded) or cabled | | A | |
| 5307 | Yarn of jute or of other textile bast fibers of heading 53.03. | | | |
| 53071000 | - Single | | A | |
| 53072000 | - Multiple (folded) or cabled | | A | |
| 5308 | Yarn of other vegetable textile fibers; paper yarn. | | | |
| 53081000 | - Coir yarn | | A | |
| 53082000 | - True hemp yarn | | A | |
| 53089000 | - Other | | A | |
| 5309 | Woven fabrics of flax. | | | |
| | - Containing 85% or more by weight of flax: | | | |
| 53091100 | -- Unbleached or bleached | | A | |
| 53091900 | -- Other | | A | |
| | - Containing less than 85% by weight of flax: | | | |
| 53092100 | -- Unbleached or bleached | | A | |
| 53092900 | -- Other | | A | |
| 5310 | Woven fabrics of jute or of other textile bast fibers of heading 53.03. | | | |
| 53101000 | - Unbleached | | A | |
| 53109000 | - Other | | A | |
| 53110000 | Woven fabrics of other vegetable textile fibers; woven fabrics of paper yarn. | | A | |
| Chapter 54 | Man-made filaments; strip and the like of man-made textile materials | | | |
| 5401 | Sewing thread of man-made filaments, whether or not put up for retail sale. | | | |
| 54011000 | - Of synthetic filaments | | A | |
| 54012000 | - Of artificial filaments | | A | |
| 5402 | Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex. | | | |
| | - High tenacity yarn of nylon or other polyamides: | | | |
| 54021100 | -- Of aramids | | A | |
| 54021900 | -- Other | | A | |
| 54022000 | - High tenacity yarn of polyesters | | A | |
| | - Textured yarn: | | | |
| 54023100 | -- Of nylon or other polyamides, measuring per single yarn not more than 50 tex | | A | |
| 54023200 | -- Of nylon or other polyamides, measuring per single yarn more than 50 tex | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 54023300 | -- Of polyesters | | A | |
| 54023400 | -- Of polypropylene | | A | |
| 54023900 | -- Other | | A | |
| | - Other yarn, single, untwisted or with a twist not exceeding 50 turns per meter: | | | |
| 54024400 | -- Elastomeric | | A | |
| 54024500 | -- Other, of nylon or other polyamides | | A | |
| 54024600 | -- Other, of polyesters, partially oriented | | A | |
| 54024700 | -- Other, of polyesters | | A | |
| 54024800 | -- Other, of polypropylene | | A | |
| 54024900 | -- Other | | A | |
| | - Other yarn, single, with a twist exceeding 50 turns per meter: | | | |
| 54025100 | -- Of nylon or other polyamides | | A | |
| 54025200 | -- Of polyesters | | A | |
| 54025900 | -- Other | | A | |
| | - Other yarn, multiple (folded) or cabled: | | | |
| 54026100 | -- Of nylon or other polyamides | | A | |
| 54026200 | -- Of polyesters | | A | |
| 54026900 | -- Other | | 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 | | A | |
| | - Other yarn, single: | | | |
| 54033100 | -- Of viscose rayon, untwisted or with a twist not exceeding 120 turns per meter | | A | |
| 54033200 | -- Of viscose rayon, with a twist exceeding 120 turns per meter | | A | |
| 54033300 | -- Of cellulose acetate | | A | |
| 54033900 | -- Other | | A | |
| | - Other yarn, multiple (folded) or cabled: | | | |
| 54034100 | -- Of viscose rayon | | A | |
| 54034200 | -- Of cellulose acetate | | A | |
| 54034900 | -- Other | | 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. | | | |
| | - Monofilament: | | | |
| 54041100 | -- Elastomeric | | A | |
| 54041200 | -- Other, of polypropylene | | A | |
| 54041900 | -- Other | | A | |
| 54049000 | - Other | | A | |
| 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. | | A | |
| 54060000 | Man-made filament yarn (other than sewing thread), put up for retail sale. | | A | |
| 5407 | Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04. | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 54071000 | - Woven fabrics obtained from high tenacity yarn of nylon or other polyamides, or of polyesters | | A | |
| 54072000 | - Woven fabrics obtained from strip or the like | | A | |
| 54073000 | - Fabrics specified in Note 9 to Section XI | | A | |
| | - Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides: | | | |
| 54074100 | -- Unbleached or bleached | | A | |
| 54074200 | -- Dyed | | A | |
| 54074300 | -- Of yarns of different colors | | A | |
| 54074400 | -- Printed | | A | |
| | - Other woven fabrics, containing 85% or more by weight of textured polyester filaments: | | | |
| 54075100 | -- Unbleached or bleached | | A | |
| 54075200 | -- Dyed | | A | |
| 54075300 | -- Of yarns of different colors | | A | |
| 54075400 | -- Printed | | A | |
| | - Other woven fabrics, containing 85% or more by weight of polyester filaments: | | | |
| 54076100 | -- Containing 85% or more by weight of non-textured polyester filaments | | A | |
| 54076900 | -- Other | | A | |
| | - Other woven fabrics, containing 85% or more by weight of synthetic filaments: | | | |
| 54077100 | -- Unbleached or bleached | | A | |
| 54077200 | -- Dyed | | A | |
| 54077300 | -- Of yarns of different colors | | A | |
| 54077400 | -- Printed | | A | |
| | - Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton: | | | |
| 54078100 | -- Unbleached or bleached | | A | |
| 54078200 | -- Dyed | | A | |
| 54078300 | -- Of yarns of different colors | | A | |
| 54078400 | -- Printed | | A | |
| | - Other woven fabrics: | | | |
| 54079100 | -- Unbleached or bleached | | A | |
| 54079200 | -- Dyed | | A | |
| 54079300 | -- Of yarns of different colors | | A | |
| 54079400 | -- Printed | | 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 | | A | |
| | - Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like: | | | |
| 54082100 | -- Unbleached or bleached | | A | |
| 54082200 | -- Dyed | | A | |
| 54082300 | -- Of yarns of different colors | | A | |
| 54082400 | -- Printed | | A | |
| | - Other woven fabrics: | | | |
| 54083100 | -- Unbleached or bleached | | A | |
| 54083200 | -- Dyed | | A | |
| 54083300 | -- Of yarns of different colors | | A | |
| 54083400 | -- Printed | | A | |
| Chapter 55 | Man-made staple fibers | | | |
| 5501 | Synthetic filament tow. | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 55011000 | - Of nylon or other polyamides | | A | |
| 55012000 | - Of polyesters | | A | |
| 55013000 | - Acrylic or modacrylic | | A | |
| 55014000 | - Of polypropylene | | A | |
| 55019000 | - Other | | A | |
| 55020000 | Artificial filament tow. | | A | |
| 5503 | Synthetic staple fibers, not carded, combed or otherwise processed for spinning. | | | |
| | - Of nylon or other polyamides: | | | |
| 55031100 | -- Of aramids | | A | |
| 55031900 | -- Other | | A | |
| 55032000 | - Of polyesters | | A | |
| 55033000 | - Acrylic or modacrylic | | A | |
| 55034000 | - Of polypropylene | | A | |
| 55039000 | - Other | | A | |
| 5504 | Artificial staple fibers, not carded, combed or otherwise processed for spinning. | | | |
| 55041000 | - Of viscose rayon | | A | |
| 55049000 | - Other | | A | |
| 5505 | Waste (including noils, yarn waste and garneted stock) of man-made fibers. | | | |
| 55051000 | - Of synthetic fibers | | A | |
| 55052000 | - Of artificial fibers | | A | |
| 5506 | Synthetic staple fibers, carded, combed or otherwise processed for spinning. | | | |
| 55061000 | - Of nylon or other polyamides | | A | |
| 55062000 | - Of polyesters | | A | |
| 55063000 | - Acrylic or modacrylic | | A | |
| 55069000 | - Other | | A | |
| 55070000 | Artificial staple fibers, carded, combed or otherwise processed for spinning. | | A | |
| 5508 | Sewing thread of man-made staple fibers, whether or not put up for retail sale. | | | |
| 55081000 | - Of synthetic staple fibers | | A | |
| 55082000 | - Of artificial staple fibers | | A | |
| 5509 | Yarn (other than sewing thread) of synthetic staple fibers, not put up for retail sale. | | | |
| | - Containing 85% or more by weight of staple fibers of nylon or other polyamides: | | | |
| 55091100 | -- Single yarn | | A | |
| 55091200 | -- Multiple (folded) or cabled yarn | | A | |
| | - Containing 85% or more by weight of polyester staple fibers: | | | |
| 55092100 | -- Single yarn | | A | |
| 55092200 | -- Multiple (folded) or cabled yarn | | A | |
| | - Containing 85% or more by weight of acrylic or modacrylic staple fibers: | | | |
| 55093100 | -- Single yarn | | A | |
| 55093200 | -- Multiple (folded) or cabled yarn | | A | |
| | - Other yarn, containing 85% or more by weight of synthetic staple fibers: | | | |
| 55094100 | -- Single yarn | | A | |
| 55094200 | -- Multiple (folded) or cabled yarn | | A | |
| | - Other yarn, of polyester staple fibers: | | | |
| 55095100 | -- Mixed mainly or solely with artificial staple fibers | | A | |
| 55095200 | -- Mixed mainly or solely with wool or fine animal hair | | A | |
| 55095300 | -- Mixed mainly or solely with cotton | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 55095900 | -- Other | | A | |
| | - Other yarn, of acrylic or modacrylic staple fibers: | | | |
| 55096100 | -- Mixed mainly or solely with wool or fine animal hair | | A | |
| 55096200 | -- Mixed mainly or solely with cotton | | A | |
| 55096900 | -- Other | | A | |
| | - Other yarn: | | | |
| 55099100 | -- Mixed mainly or solely with wool or fine animal hair | | A | |
| 55099200 | -- Mixed mainly or solely with cotton | | A | |
| 55099900 | -- Other | | A | |
| 5510 | Yarn (other than sewing thread) of artificial staple fibers, not put up for retail sale. | | | |
| | - Containing 85% or more by weight of artificial staple fibers: | | | |
| 55101100 | -- Single yarn | | A | |
| 55101200 | -- Multiple (folded) or cabled yarn | | A | |
| 55102000 | - Other yarn, mixed mainly or solely with wool or fine animal hair | | A | |
| 55103000 | - Other yarn, mixed mainly or solely with cotton | | A | |
| 55109000 | - Other yarn | | A | |
| 5511 | Yarn (other than sewing thread) of man-made staple fibers, put up for retail sale. | | | |
| 55111000 | - Of synthetic staple fibers, containing 85% or more by weight of such fibers | | A | |
| 55112000 | - Of synthetic staple fibers, containing less than 85% by weight of such fibers | | A | |
| 55113000 | - Of artificial staple fibers | | A | |
| 5512 | Woven fabrics of synthetic staple fibers, containing 85% or more by weight of synthetic staple fibers. | | | |
| | - Containing 85% or more by weight of polyester staple fibers: | | | |
| 55121100 | -- Unbleached or bleached | | A | |
| 55121900 | -- Other | | A | |
| | - Containing 85% or more by weight of acrylic or modacrylic staple fibers: | | | |
| 55122100 | -- Unbleached or bleached | | A | |
| 55122900 | -- Other | | A | |
| | - Other: | | | |
| 55129100 | -- Unbleached or bleached | | A | |
| 55129900 | -- Other | | A | |
| 5513 | Woven fabrics of synthetic staple fibers containing less than 85% by weight of such fibers, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² . | | | |
| | - Unbleached or bleached: | | | |
| 55131100 | -- Of polyester staple fibers, plain weave | | A | |
| 55131200 | -- 3-thread or 4-thread twill, including cross twill, of polyester staple fibers | | A | |
| 55131300 | -- Other woven fabrics of polyester staple fibers | | A | |
| 55131900 | -- Other woven fabrics | | A | |
| | - Dyed: | | | |
| 55132100 | -- Of polyester staple fibers, plain weave | | A | |
| 55132300 | -- Other woven fabrics of polyester staple fibers | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 55132900 | -- Other woven fabrics | | A | |
| | - Of yarns of different colors: | | | |
| 55133100 | -- Of polyester staple fibers, plain weave | | A | |
| 55133900 | -- Other woven fabrics | | A | |
| | - Printed: | | | |
| 55134100 | -- Of polyester staple fibers, plain weave | | A | |
| 55134900 | -- Other woven fabrics | | A | |
| 5514 | Woven fabrics of synthetic staple fibers, containing less than 85% by weight of such fibers, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² . | | | |
| | - Unbleached or bleached: | | | |
| 55141100 | -- Of polyester staple fibers, plain weave | | A | |
| 55141200 | -- 3-thread or 4-thread twill, including cross twill, of polyester staple fibers | | A | |
| 55141900 | -- Other woven fabrics | | A | |
| | - Dyed: | | | |
| 55142100 | -- Of polyester staple fibers, plain weave | | A | |
| 55142200 | -- 3-thread or 4-thread twill, including cross twill, of polyester staple fibers | | A | |
| 55142300 | -- Other woven fabrics of polyester staple fibers | | A | |
| 55142900 | -- Other woven fabrics | | A | |
| 55143000 | - Of yarns of different colors | | A | |
| | - Printed: | | | |
| 55144100 | -- Of polyester staple fibers, plain weave | | A | |
| 55144200 | -- 3-thread or 4-thread twill, including cross twill, of polyester staple fibers | | A | |
| 55144300 | -- Other woven fabrics of polyester staple fibers | | A | |
| 55144900 | -- Other woven fabrics | | A | |
| 5515 | Other woven fabrics of synthetic staple fibers. | | | |
| | - Of polyester staple fibers: | | | |
| 55151100 | -- Mixed mainly or solely with viscose rayon staple fibers | | A | |
| 55151200 | -- Mixed mainly or solely with man-made filaments | | A | |
| 55151300 | -- Mixed mainly or solely with wool or fine animal hair | | A | |
| 55151900 | -- Other | | A | |
| | - Of acrylic or modacrylic staple fibers: | | | |
| 55152100 | -- Mixed mainly or solely with man-made filaments | | A | |
| 55152200 | -- Mixed mainly or solely with wool or fine animal hair | | A | |
| 55152900 | -- Other | | A | |
| | - Other woven fabrics: | | | |
| 55159100 | -- Mixed mainly or solely with man-made filaments | | A | |
| 55159900 | -- Other | | A | |
| 5516 | Woven fabrics of artificial staple fibers. | | | |
| | - Containing 85% or more by weight of artificial staple fibers: | | | |
| 55161100 | -- Unbleached or bleached | | A | |
| 55161200 | -- Dyed | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 55161300 | -- Of yarns of different colors | | A | |
| 55161400 | -- Printed | | A | |
| | - Containing less than 85% by weight of artificial staple fibers, mixed mainly or solely with man-made filaments: | | | |
| 55162100 | -- Unbleached or bleached | | A | |
| 55162200 | -- Dyed | | A | |
| 55162300 | -- Of yarns of different colors | | A | |
| 55162400 | -- Printed | | A | |
| | - Containing less than 85% by weight of artificial staple fibers, mixed mainly or solely with wool or fine animal hair: | | | |
| 55163100 | -- Unbleached or bleached | | A | |
| 55163200 | -- Dyed | | A | |
| 55163300 | -- Of yarns of different colors | | A | |
| 55163400 | -- Printed | | A | |
| | - Containing less than 85% by weight of artificial staple fibers, mixed mainly or solely with cotton: | | | |
| 55164100 | -- Unbleached or bleached | | A | |
| 55164200 | -- Dyed | | A | |
| 55164300 | -- Of yarns of different colors | | A | |
| 55164400 | -- Printed | | A | |
| | - Other: | | | |
| 55169100 | -- Unbleached or bleached | | A | |
| 55169200 | -- Dyed | | A | |
| 55169300 | -- Of yarns of different colors | | A | |
| 55169400 | -- Printed | | A | |
| Chapter 56 | Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof | | | |
| 5601 | Wadding of textile materials and articles thereof; textile fibers, not exceeding 5 mm in length (flock), textile dust and mill neps. | | | |
| | - Wadding; other articles of wadding: | | | |
| 56012100 | -- Of cotton | | A | |
| 56012200 | -- Of man-made fibers | | A | |
| 560129 | -- Other: | | | |
| 56012910 | --- Sheet wadding | | A | |
| 56012990 | --- Other | | A | |
| 56013000 | - Textile flock and dust and mill neps | | A | |
| 5602 | Felt, whether or not impregnated, coated, covered or laminated. | | | |
| 56021000 | - Needleloom felt and stitch-bonded fiber fabrics | | A | |
| | - Other felt, not impregnated, coated, covered or laminated: | | | |
| 56022100 | -- Of wool or fine animal hair | | A | |
| 56022900 | -- Of other textile materials | | A | |
| 56029000 | - Other | | A | |
| 5603 | Nonwovens, whether or not impregnated, coated, covered or laminated. | | | |
| | - Of man-made filament: | | | |
| 56031100 | -- Weighing not more than 25 g/m ² | | A | |
| 56031200 | -- Weighing more than 25 g/m ² but not more than 70 g/m ² | | A | |
| 56031300 | -- Weighing more than 70 g/m ² but not more than 150 g/m ² | | A | |
| 56031400 | -- Weighing more than 150 g/m ² | | A | |
| | - Other: | | | |
| 56039100 | -- Weighing not more than 25 g/m ² | | A | |
| 56039200 | -- Weighing more than 25 g/m ² but not more than 70 g/m ² | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 56039300 | -- Weighing more than 70 g/m ² but not more than 150 g/m ² | | A | |
| 56039400 | -- Weighing more than 150 g/m ² | | 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 | | A | |
| 560490 | - Other: | | | |
| 56049010 | --- Elastic bands | | A | |
| 56049090 | --- Other | | A | |
| 56050000 | Metallized 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 | |
| 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. | | A | |
| 5607 | Twine, cordage, rope and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics. | | | |
| | - Of sisal or other textile fibers of the genus Agave: | | | |
| 56072100 | -- Binder or baler twine | | A | |
| 56072900 | -- Other | | A | |
| | - Of polyethylene or polypropylene: | | | |
| 56074100 | -- Binder or baler twine | | A | |
| 56074900 | -- Other | | A | |
| 56075000 | - Of other synthetic fibers | | A | |
| 56079000 | - Other | | A | |
| 5608 | Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials. | | | |
| | - Of man-made textile materials: | | | |
| 56081100 | -- Made up fishing nets | | A | |
| 56081900 | -- Other | | A | |
| 56089000 | - Other | | A | |
| 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. | | A | |
| Chapter 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 | | A | |
| 57019000 | - Of other textile materials | | A | |
| 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 | | A | |
| 57022000 | - Floor coverings of coconut fibers (coir) | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | - Other, of pile construction, not made up: | | | |
| 57023100 | -- Of wool or fine animal hair | | A | |
| 57023200 | -- Of man-made textile materials | | A | |
| 57023900 | -- Of other textile materials | | A | |
| | - Other, of pile construction, made up: | | | |
| 57024100 | -- Of wool or fine animal hair | | A | |
| 57024200 | -- Of man-made textile materials | | A | |
| 57024900 | -- Of other textile materials | | A | |
| 57025000 | - Other, not of pile construction, not made up | | A | |
| | - Other, not of pile construction, made up: | | | |
| 57029100 | -- Of wool or fine animal hair | | A | |
| 57029200 | -- Of man-made textile materials | | A | |
| 57029900 | -- Of other textile materials | | A | |
| 5703 | Carpets and other textile floor coverings, tufted, whether or not made up. | | | |
| 57031000 | - Of wool or fine animal hair | | A | |
| 57032000 | - Of nylon or other polyamides | | A | |
| 57033000 | - Of other man-made textile materials | | A | |
| 57039000 | - Of other textile materials | | A | |
| 5704 | Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up. | | | |
| 57041000 | - Tiles, having a maximum surface area of 0.3 m ² | | A | |
| 570490 | - Other: | | | |
| 57049010 | --- Floor covering of felt | | A | |
| 57049090 | --- Other | | A | |
| 57050000 | Other carpets and other textile floor coverings, whether or not made up. | | A | |
| Chapter 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 | | A | |
| | - Of cotton: | | | |
| 58012100 | -- Uncut weft pile fabrics | | A | |
| 580122 | -- Cut corduroy: | | | |
| 58012210 | --- Velvet | | A | |
| 58012290 | --- Other | | A | |
| 58012300 | -- Other weft pile fabrics | | A | |
| 58012600 | -- Chenille fabrics | | A | |
| 58012700 | -- Warp pile fabrics | | A | |
| | - Of man-made fibers: | | | |
| 58013100 | -- Uncut weft pile fabrics | | A | |
| 58013200 | -- Cut corduroy | | A | |
| 58013300 | -- Other weft pile fabrics | | A | |
| 58013600 | -- Chenille fabrics | | A | |
| 58013700 | -- Warp pile fabrics | | A | |
| 580190 | - Of other textile materials: | | | |
| 58019010 | --- Fine velvet | | A | |
| 58019090 | --- Other | | A | |
| 5802 | Terry toweling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03. | | | |
| | - Terry toweling and similar woven terry fabrics, of cotton: | | | |
| 58021100 | -- Unbleached | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 58021900 | -- Other | | A | |
| 58022000 | - Terry toweling and similar woven terry fabrics, of other textile materials | | A | |
| 58023000 | - Tufted textile fabrics | | A | |
| 58030000 | Gauze, other than narrow fabrics of heading 58.06. | | A | |
| 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 | - Tulles and other net fabrics | | A | |
| | - Mechanically made lace: | | | |
| 58042100 | -- Of man-made fibers | | A | |
| 58042900 | -- Of other textile materials | | A | |
| 58043000 | - Hand-made lace | | A | |
| 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. | | A | |
| 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). | | | |
| 58061000 | - Woven pile fabrics (including terry toweling and similar terry fabrics) and chenille fabrics | | A | |
| 58062000 | - Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread | | A | |
| | - Other woven fabrics: | | | |
| 58063100 | -- Of cotton | | A | |
| 58063200 | -- Of man-made fibers | | A | |
| 58063900 | -- Of other textile materials | | A | |
| 58064000 | - Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs) | | A | |
| 5807 | Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered. | | | |
| 58071000 | - Woven | | A | |
| 58079000 | - Other | | A | |
| 5808 | Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles. | | | |
| 58081000 | - Braids in the piece | | A | |
| 58089000 | - Other | | A | |
| 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. | | A | |
| 5810 | Embroidery in the piece, in strips or in motifs. | | | |
| 58101000 | - Embroidery without visible ground | | A | |
| | - Other embroidery: | | | |
| 58109100 | -- Of cotton | | A | |
| 58109200 | -- Of man-made fibers | | A | |
| 58109900 | -- Of other textile materials | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 58110000 | 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 | |
| Chapter 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 amylaceous substances, of a kind used for the outer covers of books or the like | | A | |
| 59019000 | - Other | | A | |
| 5902 | Tire cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon. | | | |
| 59021000 | - Of nylon or other polyamides | | A | |
| 59022000 | - Of polyesters | | A | |
| 59029000 | - Other | | A | |
| 5903 | Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02. | | | |
| 59031000 | - With poly (vinyl chloride) | | A | |
| 59032000 | - With polyurethane | | A | |
| 59039000 | - Other | | A | |
| 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 | | A | |
| 59049000 | - Other | | A | |
| 59050000 | Textile wall coverings. | | A | |
| 5906 | Rubberized textile fabrics, other than those of heading 59.02. | | | |
| 59061000 | - Adhesive tape of a width not exceeding 20 cm | | A | |
| | - Other: | | | |
| 59069100 | -- Knitted or crocheted | | A | |
| 59069900 | -- Other | | A | |
| 59070000 | Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like. | | A | |
| 59080000 | 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 | |
| 59090000 | Textile hosepiping and similar textile tubing, with or without lining, armor or accessories of other materials. | | A | |
| 59100000 | 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 | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 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) | | A | |
| 59112000 | - Bolting cloth, whether or not made up | | A | |
| | - 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/m ² | | A | |
| 59113200 | -- Weighing 650 g/m ² or more | | A | |
| 59114000 | - Straining cloth of a kind used in oil presses or the like, including that of human hair | | A | |
| 59119000 | - Other | | A | |
| Chapter 60 | Knitted or crocheted fabrics | | | |
| 6001 | Pile fabrics, including "long-pile" fabrics and terry fabrics knitted or crocheted. | | | |
| 60011000 | - "Long pile" fabrics | | A | |
| | - Looped pile fabrics: | | | |
| 60012100 | -- Of cotton | | A | |
| 60012200 | -- Of man-made fibers | | A | |
| 60012900 | -- Of other textile materials | | A | |
| | - Other: | | | |
| 60019100 | -- Of cotton | | A | |
| 60019200 | -- Of man-made fibers | | A | |
| 60019900 | -- Of other textile materials | | A | |
| 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. | | | |
| 60024000 | - Containing by weight 5% or more of elastomeric yarn but not containing rubber thread | | A | |
| 60029000 | - Other | | A | |
| 6003 | Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02. | | | |
| 60031000 | - Of wool or fine animal hair | | A | |
| 60032000 | - Of cotton | | A | |
| 60033000 | - Of synthetic fibers | | A | |
| 60034000 | - Of artificial fibers | | A | |
| 60039000 | - Other | | A | |
| 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. | | | |
| 60041000 | - Containing by weight 5% or more of elastomeric yarn but not containing rubber thread | | A | |
| 60049000 | - Other | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 6005 | Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04. | | | |
| | - Of cotton: | | | |
| 60052100 | -- Unbleached or bleached | | A | |
| 60052200 | -- Dyed | | A | |
| 60052300 | -- Of yarns of different colors | | A | |
| 60052400 | -- Printed | | A | |
| | - Of synthetic fibers: | | | |
| 60053100 | -- Unbleached or bleached | | A | |
| 60053200 | -- Dyed | | A | |
| 60053300 | -- Of yarns of different colors | | A | |
| 60053400 | -- Printed | | A | |
| | - Of artificial fibers: | | | |
| 60054100 | -- Unbleached or bleached | | A | |
| 60054200 | -- Dyed | | A | |
| 60054300 | -- Of yarns of different colors | | A | |
| 60054400 | -- Printed | | A | |
| 60059000 | - Other | | A | |
| 6006 | Other knitted or crocheted fabrics. | | | |
| 60061000 | - Of wool or fine animal hair | | A | |
| | - Of cotton: | | | |
| 60062100 | -- Unbleached or bleached | | A | |
| 60062200 | -- Dyed | | A | |
| 60062300 | -- Of yarns of different colors | | A | |
| 60062400 | -- Printed | | A | |
| | - Of synthetic fibers: | | | |
| 60063100 | -- Unbleached or bleached | | A | |
| 60063200 | -- Dyed | | A | |
| 60063300 | -- Of yarns of different colors | | A | |
| 60063400 | -- Printed | | A | |
| | - Of artificial fibers: | | | |
| 60064100 | -- Unbleached or bleached | | A | |
| 60064200 | -- Dyed | | A | |
| 60064300 | -- Of yarns of different colors | | A | |
| 60064400 | -- Printed | | A | |
| 60069000 | - Other | | A | |
| Chapter 61 | Articles of apparel and clothing accessories, knitted or crocheted | | | |
| 6101 | Men's and 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. | | | |
| 61012000 | - Of cotton | | A | |
| 61013000 | - Of man-made fibers | | A | |
| 610190 | - Of other textile materials: | | | |
| 61019010 | --- Of wool | | A | |
| 61019020 | --- Of cashmere | | A | |
| 61019030 | --- Of camel wool | | A | |
| 61019090 | --- Of other materials | | A | |
| 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. | | | |
| 610210 | - Of wool or fine animal hair: | | | |
| 61021010 | --- Of wool | | A | |
| 61021020 | --- Of cashmere | | A | |
| 61021030 | --- Of camel wool | | A | |
| 61021090 | --- Other | | A | |
| 61022000 | - Of cotton | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 61023000 | - Of man-made fibers | | A | |
| 61029000 | - Of other textile materials | | A | |
| 6103 | Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted. | | | |
| 61031000 | - Suits | | A | |
| | - Ensembles: | | | |
| 61032200 | -- Of cotton | | A | |
| 61032300 | -- Of synthetic fibers | | A | |
| 610329 | -- Of other textile materials: | | | |
| 61032910 | --- Of wool | | A | |
| 61032920 | --- Of cashmere | | A | |
| 61032930 | --- Of camel wool | | A | |
| 61032990 | --- Other | | A | |
| | - Jackets and blazers: | | | |
| 610331 | -- Of wool or fine animal hair: | | | |
| 61033110 | --- Of wool | | A | |
| 61033120 | --- Of cashmere | | A | |
| 61033130 | --- Of camel wool | | A | |
| 61033190 | --- Other | | A | |
| 61033200 | -- Of cotton | | A | |
| 61033300 | -- Of synthetic fibers | | A | |
| 61033900 | -- Of other textile materials | | A | |
| | - Trousers, bib and brace overalls, breeches and shorts: | | | |
| 610341 | -- Of wool or fine animal hair: | | | |
| 61034110 | --- Of wool | | A | |
| 61034120 | --- Of cashmere | | A | |
| 61034130 | --- Of camel wool | | A | |
| 61034190 | --- Other | | A | |
| 61034200 | -- Of cotton | | A | |
| 61034300 | -- Of synthetic fibers | | A | |
| 61034900 | -- Of other textile materials | | A | |
| 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. | | | |
| | - Suits: | | | |
| 61041300 | -- Of synthetic fibers | | A | |
| 61041900 | -- Of other textile materials | | A | |
| | - Ensembles: | | | |
| 61042200 | -- Of cotton | | A | |
| 61042300 | -- Of synthetic fibers | | A | |
| 610429 | -- Of other textile materials: | | | |
| 61042910 | --- Of wool | | A | |
| 61042920 | --- Of cashmere | | A | |
| 61042930 | --- Of camel wool | | A | |
| 61042990 | --- Other | | A | |
| | - Jackets and blazers: | | | |
| 610431 | -- Of wool or fine animal hair: | | | |
| 61043110 | --- Of wool | | A | |
| 61043120 | --- Of cashmere | | A | |
| 61043130 | --- Of camel wool | | A | |
| 61043190 | --- Other | | A | |
| 61043200 | -- Of cotton | | A | |
| 61043300 | -- Of synthetic fibers | | A | |
| 61043900 | -- Of other textile materials | | A | |
| | - Dresses: | | | |
| 610441 | -- Of wool or fine animal hair: | | | |
| 61044110 | --- Of wool | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 61044120 | --- Of cashmere | | A | |
| 61044130 | --- Of camel wool | | A | |
| 61044190 | --- Other | | A | |
| 61044200 | -- Of cotton | | A | |
| 61044300 | -- Of synthetic fibers | | A | |
| 61044400 | -- Of artificial fibers | | A | |
| 61044900 | -- Of other textile materials | | A | |
| | - Skirts and divided skirts: | | | |
| 610451 | -- Of wool or fine animal hair: | | | |
| 61045110 | --- Of wool | | A | |
| 61045120 | --- Of cashmere | | A | |
| 61045130 | --- Of camel wool | | A | |
| 61045190 | --- Other | | A | |
| 61045200 | -- Of cotton | | A | |
| 61045300 | -- Of synthetic fibers | | A | |
| 61045900 | -- Of other textile materials | | A | |
| | - Trousers, bib and brace overalls breeches and shorts: | | | |
| 610461 | -- Of wool or fine animal hair: | | | |
| 61046110 | --- Of wool | | A | |
| 61046120 | --- Of cashmere | | A | |
| 61046130 | --- Of camel wool | | A | |
| 61046190 | --- Other | | A | |
| 61046200 | -- Of cotton | | A | |
| 61046300 | -- Of synthetic fibers | | A | |
| 61046900 | -- Of other textile materials | | A | |
| 6105 | Men's or boys' shirts, knitted or crocheted. | | | |
| 61051000 | - Of cotton | | A | |
| 61052000 | - Of man-made fibers | | A | |
| 610590 | - Of other textile materials: | | | |
| 61059010 | --- Of wool | | A | |
| 61059020 | --- Of cashmere | | A | |
| 61059030 | --- Of camel wool | | A | |
| 61059090 | --- Other | | A | |
| 6106 | Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted. | | | |
| 61061000 | - Of cotton | | A | |
| 61062000 | - Of man-made fibers | | A | |
| 610690 | - Of other textile materials: | | | |
| 61069010 | --- Of wool | | A | |
| 61069020 | --- Of cashmere | | A | |
| 61069030 | --- Of camel wool | | A | |
| 61069090 | --- Other | | A | |
| 6107 | Men's or boys' underpants, briefs, nightshirts, pajamas, bathrobes, dressing gowns and similar articles, knitted or crocheted. | | | |
| | - Underpants and briefs: | | | |
| 61071100 | -- Of cotton | | A | |
| 61071200 | -- Of man-made fibers | | A | |
| 61071900 | -- Of other textile materials | | A | |
| | - Nightshirts and pajamas: | | | |
| 61072100 | -- Of cotton | | A | |
| 61072200 | -- Of man-made fibers | | A | |
| 61072900 | -- Of other textile materials | | A | |
| | - Other: | | | |
| 61079100 | -- Of cotton | | A | |
| 61079900 | -- Of other textile materials | | A | |
| 6108 | Women's or girls' slips, petticoats, briefs, panties, nightdresses, pajamas, negligees, bathrobes, dressing gowns and similar articles, knitted or crocheted. | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | - Slips and petticoats: | | | |
| 61081100 | -- Of man-made fibers | | A | |
| 61081900 | -- Of other textile materials | | A | |
| | - Briefs and panties: | | | |
| 61082100 | -- Of cotton | | A | |
| 61082200 | -- Of man-made fibers | | A | |
| 61082900 | -- Of other textile materials | | A | |
| | - Nightdresses and pajamas: | | | |
| 61083100 | -- Of cotton | | A | |
| 61083200 | -- Of man-made fibers | | A | |
| 61083900 | -- Of other textile materials | | A | |
| | - Other: | | | |
| 61089100 | -- Of cotton | | A | |
| 61089200 | -- Of man-made fibers | | A | |
| 61089900 | -- Of other textile materials | | A | |
| 6109 | T-shirts, singlets and other vests, knitted or crocheted. | | | |
| 61091000 | - Of cotton | | A | |
| 610990 | - Of other textile materials: | | | |
| 61099010 | --- Of wool | | A | |
| 61099020 | --- Of cashmere | | A | |
| 61099030 | --- Of camel wool | | A | |
| 61099090 | --- Other | | A | |
| 6110 | Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted. | | | |
| | - Of wool or fine animal hair: | | | |
| 61101100 | -- Of wool | | A | |
| 61101200 | -- Of Kashmir (cashmere) goats | | A | |
| 61101900 | -- Other | | A | |
| 61102000 | - Of cotton | | A | |
| 61103000 | - Of man-made fibers | | A | |
| 61109000 | - Of other textile materials | | A | |
| 6111 | Babies' garments and clothing accessories, knitted or crocheted. | | | |
| 61112000 | - Of cotton | | A | |
| 61113000 | - Of synthetic fibers | | A | |
| 611190 | - Of other textile materials: | | | |
| 61119010 | --- Of wool | | A | |
| 61119020 | --- Of cashmere | | A | |
| 61119030 | --- Of camel wool | | A | |
| 61119090 | --- Other | | A | |
| 6112 | Track suits, ski suits and swimwear, knitted or crocheted. | | | |
| | - Track suits: | | | |
| 61121100 | -- Of cotton | | A | |
| 61121200 | -- Of synthetic fibers | | A | |
| 61121900 | -- Of other textile materials | | A | |
| 61122000 | - Ski suits | | A | |
| | - Men's or boys' swimwear: | | | |
| 61123100 | -- Of synthetic fibers | | A | |
| 61123900 | -- Of other textile materials | | A | |
| | - Women's or girls' swimwear: | | | |
| 61124100 | -- Of synthetic fibers | | A | |
| 61124900 | -- Of other textile materials | | A | |
| 61130000 | Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07. | | A | |
| 6114 | Other garments, knitted or crocheted. | | | |
| 61142000 | - Of cotton | | A | |
| 61143000 | - Of man-made fibers | | A | |
| 611490 | - Of other textile materials: | | | |
| 61149010 | --- Of wool | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 61149020 | --- Of cashmere | | A | |
| 61149030 | --- Of camel wool | | A | |
| 61149090 | --- Other | | A | |
| 6115 | Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted. | | | |
| 61151000 | - Graduated compression hosiery (for example, stockings for varicose veins) | | A | |
| | - Other panty hose and tights: | | | |
| 61152100 | -- Of synthetic fibers, measuring per single yarn less than 67 decitex | | A | |
| 61152200 | -- Of synthetic fibers, measuring per single yarn 67 decitex or more | | A | |
| 61152900 | -- Of other textile materials | | A | |
| 61153000 | - Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex | | A | |
| | - Other: | | | |
| 611594 | -- Of wool or fine animal hair: | | | |
| 61159410 | --- Of wool | | A | |
| 61159420 | --- Of cashmere | | A | |
| 61159430 | --- Of camel wool | | A | |
| 61159490 | --- Other | | A | |
| 61159500 | -- Of cotton | | A | |
| 61159600 | -- Of synthetic fibers | | A | |
| 61159900 | -- Of other textile materials | | A | |
| 6116 | Gloves, mittens and mitts, knitted or crocheted. | | | |
| 61161000 | - Impregnated, coated or covered with plastics or rubber | | A | |
| | - Other: | | | |
| 611691 | -- Of wool or fine animal hair: | | | |
| 61169110 | --- Of wool | | A | |
| 61169120 | --- Of cashmere | | A | |
| 61169130 | --- Of camel wool | | A | |
| 61169190 | --- Other | | A | |
| 61169200 | -- Of cotton | | A | |
| 61169300 | -- Of synthetic fibers | | A | |
| 61169900 | -- Of other textile materials | | A | |
| 6117 | Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories. | | | |
| 611710 | - Shawls, scarves, mufflers, mantillas, veils and the like: | | | |
| 61171010 | --- Of wool | | A | |
| 61171020 | --- Of cashmere | | A | |
| 61171030 | --- Of camel wool | | A | |
| 61171090 | --- Other | | A | |
| 61178000 | - Other accessories | | A | |
| 61179000 | - Parts | | A | |
| Chapter 62 | Articles of apparel and clothing accessories, not knitted or crocheted | | | |
| 6201 | Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03. | | | |
| | - Overcoats, raincoats, car-coats, capes, cloaks and similar articles: | | | |
| 62011100 | -- Of wool of fine animal hair | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 62011200 | -- Of cotton | | A | |
| 62011300 | -- Of man-made fibers | | A | |
| 62011900 | -- Of other textile materials | | A | |
| | - Other: | | | |
| 62019100 | -- Of wool or fine animal hair | | A | |
| 62019200 | -- Of cotton | | A | |
| 62019300 | -- Of man-made fibers | | A | |
| 62019900 | -- Of other textile materials | | A | |
| 6202 | Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04. | | | |
| | - Overcoats, raincoats, car-coats, capes, cloaks and similar articles: | | | |
| 62021100 | -- Of wool or fine animal hair | | A | |
| 62021200 | -- Of cotton | | A | |
| 62021300 | -- Of man-made fibers | | A | |
| 62021900 | -- Of other textile materials | | A | |
| | - Other: | | | |
| 62029100 | -- Of wool or fine animal hair | | A | |
| 62029200 | -- Of cotton | | A | |
| 62029300 | -- Of man-made fibers | | A | |
| 62029900 | -- Of other textile materials | | A | |
| 6203 | Men's and boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear). | | | |
| | - Suits: | | | |
| 62031100 | -- Of wool or fine animal hair | | A | |
| 62031200 | -- Of synthetic fibers | | A | |
| 62031900 | -- Of other textile materials | | A | |
| | - Ensembles: | | | |
| 62032200 | -- Of cotton | | A | |
| 62032300 | -- Of synthetic fibers | | A | |
| 62032900 | -- Of other textile materials | | A | |
| | - Jackets and blazers: | | | |
| 62033100 | -- Of wool or fine animal hair | | A | |
| 62033200 | -- Of cotton | | A | |
| 62033300 | -- Of synthetic fibers | | A | |
| 62033900 | -- Of other textile materials | | A | |
| | - Trousers, bib and brace overalls, breeches and shorts: | | | |
| 62034100 | -- Of wool or fine animal hair | | A | |
| 62034200 | -- Of cotton | | A | |
| 62034300 | -- Of synthetic fibers | | A | |
| 62034900 | -- Of other textile materials | | A | |
| 6204 | Women's or girls' suits, ensembles, jackets, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear). | | | |
| | - Suits: | | | |
| 62041100 | -- Of wool or fine animal hair | | A | |
| 62041200 | -- Of cotton | | A | |
| 62041300 | -- Of synthetic fibers | | A | |
| 62041900 | -- Of other textile materials | | A | |
| | - Ensembles: | | | |
| 62042100 | -- Of wool or fine animal hair | | A | |
| 62042200 | -- Of cotton | | A | |
| 62042300 | -- Of synthetic fibers | | A | |
| 62042900 | -- Of other textile materials | | A | |
| | - Jackets and blazers: | | | |
| 62043100 | -- Of wool or fine animal hair | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 62043200 | -- Of cotton | | A | |
| 62043300 | -- Of synthetic fibers | | A | |
| 62043900 | -- Of other textile materials | | A | |
| | - Dresses: | | | |
| 62044100 | -- Of wool or fine animal hair | | A | |
| 62044200 | -- Of cotton | | A | |
| 62044300 | -- Of synthetic fibers | | A | |
| 62044400 | -- Of artificial fibers | | A | |
| 62044900 | -- Of other textile materials | | A | |
| | - Skirts and divided skirts: | | | |
| 62045100 | -- Of wool or fine animal hair | | A | |
| 62045200 | -- Of cotton | | A | |
| 62045300 | -- Of synthetic fibers | | A | |
| 62045900 | -- Of other textile materials | | A | |
| | - Trousers, bib and brace overalls, breeches and shorts: | | | |
| 62046100 | -- Of wool or fine animal hair | | A | |
| 62046200 | -- Of cotton | | A | |
| 62046300 | -- Of synthetic fibers | | A | |
| 62046900 | -- Of other textile materials | | A | |
| 6205 | Men's or boys' shirts. | | | |
| 62052000 | - Of cotton | | A | |
| 62053000 | - Of man-made fibers | | A | |
| 62059000 | - Of other textile materials | | A | |
| 6206 | Women's or girls' blouses, shirts and shirt-blouses. | | | |
| 62061000 | - Of silk or silk waste | | A | |
| 62062000 | - Of wool or fine animal hair | | A | |
| 62063000 | - Of cotton | | A | |
| 62064000 | - Of man-made fibers | | A | |
| 62069000 | - Of other textile materials | | A | |
| 6207 | Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pajamas, bathrobes, dressing gowns and similar articles. | | | |
| | - Underpants and briefs: | | | |
| 62071100 | -- Of cotton | | A | |
| 62071900 | -- Of other textile materials | | A | |
| | - Nightshirts and pajamas: | | | |
| 62072100 | -- Of cotton | | A | |
| 62072200 | -- Of man-made fibers | | A | |
| 62072900 | -- Of other textile materials | | A | |
| | - Other: | | | |
| 62079100 | -- Of cotton | | A | |
| 62079900 | -- Of other textile materials | | A | |
| 6208 | Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pajamas, negligees, bathrobes, dressing gowns and similar articles. | | | |
| | - Slips and petticoats: | | | |
| 62081100 | -- Of man-made fibers | | A | |
| 62081900 | -- Of other textile materials | | A | |
| | - Nightdresses and pajamas: | | | |
| 62082100 | -- Of cotton | | A | |
| 62082200 | -- Of man-made fibers | | A | |
| 62082900 | -- Of other textile materials | | A | |
| | - Other: | | | |
| 62089100 | -- Of cotton | | A | |
| 62089200 | -- Of man-made fibers | | A | |
| 62089900 | -- Of other textile materials | | A | |
| 6209 | Babies' garments and clothing accessories. | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 62092000 | - Of cotton | | A | |
| 62093000 | - Of synthetic fibers | | A | |
| 62099000 | - Of other textile materials | | A | |
| 6210 | Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07. | | | |
| 62101000 | - Of fabrics of heading 56.02 or 56.03 | | A | |
| 62102000 | - Other garments, of the type described in subheadings 6201.11 to 6201.19 | | A | |
| 62103000 | - Other garments, of the type described in subheadings 6202.11 to 6202.19 | | A | |
| 62104000 | - Other men's or boys' garments | | A | |
| 62105000 | - Other women's or girls' garments | | A | |
| 6211 | Track suits, ski suits and swimwear; other garments. | | | |
| | - Swimwear: | | | |
| 62111100 | -- Men's or boys' | | A | |
| 62111200 | -- Women's or girls' | | A | |
| 62112000 | - Ski suits | | A | |
| | - Other garments, men's or boys': | | | |
| 62113200 | -- Of cotton | | A | |
| 62113300 | -- Of man-made fibers | | A | |
| 62113900 | -- Of other textile materials | | A | |
| | - Other garments, women's or girls': | | | |
| 62114200 | -- Of cotton | | A | |
| 62114300 | -- Of man-made fibers | | A | |
| 62114900 | -- Of other textile materials | | A | |
| 6212 | Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted. | | | |
| 62121000 | - Brassieres | | A | |
| 62122000 | - Girdles and panty-girdles | | A | |
| 62123000 | - Corselettes | | A | |
| 62129000 | - Other | | A | |
| 6213 | Handkerchiefs. | | | |
| 62132000 | - Of cotton | | A | |
| 62139000 | - Of other textile materials | | A | |
| 6214 | Shawls, scarves, mufflers, mantillas, veils and the like. | | | |
| 62141000 | - Of silk or silk waste | | A | |
| 62142000 | - Of wool or fine animal hair | | A | |
| 62143000 | - Of synthetic fibers | | A | |
| 62144000 | - Of artificial fibers | | A | |
| 62149000 | - Of other textile materials | | A | |
| 6215 | Ties, bow ties and cravats. | | | |
| 62151000 | - Of silk or silk waste | | A | |
| 62152000 | - Of man-made fibers | | A | |
| 62159000 | - Of other textile materials | | A | |
| 62160000 | Gloves, mittens and mitts. | | A | |
| 6217 | Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12. | | | |
| 62171000 | - Accessories | | A | |
| 62179000 | - Parts | | A | |
| Chapter 63 | Other made up textile articles; sets; worn clothing and worn textile articles; rags | | | |
| 6301 | Blankets and travelling rugs. | | | |
| 63011000 | - Electric blankets | | A | |
| 630120 | - Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair: | | | |
| 63012010 | --- Blankets of cashmere | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 63012020 | --- Blankets of camel wool | | A | |
| 63012090 | --- Other | | A | |
| 63013000 | - Blankets (other than electric blankets) and travelling rugs, of cotton | | A | |
| 63014000 | - Blankets (other than electric blankets) and traveling rugs, of synthetic fibers | | A | |
| 63019000 | - Other blankets and travelling rugs | | A | |
| 6302 | Bed linen, table linen, toilet linen and kitchen linen. | | | |
| 63021000 | - Bed linen, knitted or crocheted | | A | |
| | - Other bed linen, printed: | | | |
| 63022100 | -- Of cotton | | A | |
| 63022200 | -- Of man-made fibers | | A | |
| 63022900 | -- Of other textile materials | | A | |
| | - Other bed linen: | | | |
| 63023100 | -- Of cotton | | A | |
| 63023200 | -- Of man-made fibers | | A | |
| 63023900 | -- Of other textile materials | | A | |
| 63024000 | - Table linen, knitted or crocheted | | A | |
| | - Other table linen: | | | |
| 63025100 | -- Of cotton | | A | |
| 63025300 | -- Of man-made fibers | | A | |
| 63025900 | -- Of other textile materials | | A | |
| 63026000 | - Toilet linen and kitchen linen, of terry toweling or similar terry fabrics, of cotton | | A | |
| | - Other: | | | |
| 63029100 | -- Of cotton | | A | |
| 63029300 | -- Of man-made fibers | | A | |
| 63029900 | -- Of other textile materials | | A | |
| 6303 | Curtains (including drapes) and interior blinds; curtain or bed valances. | | | |
| | - Knitted or crocheted: | | | |
| 63031200 | -- Of synthetic fibers | | A | |
| 63031900 | -- Of other textile materials | | A | |
| | - Other: | | | |
| 63039100 | -- Of cotton | | A | |
| 63039200 | -- Of flax | | A | |
| 63039900 | -- Of other textile materials | | A | |
| 6304 | Other furnishing articles, excluding those of heading 94.04. | | | |
| | - Bedspreads: | | | |
| 63041100 | -- Knitted or crocheted | | A | |
| 63041900 | -- Other | | A | |
| | - Other: | | | |
| 63049100 | -- Knitted or crocheted | | A | |
| 63049200 | -- Not knitted or crocheted, of cotton | | A | |
| 63049300 | -- Not knitted or crocheted, of synthetic fibers | | A | |
| 63049900 | -- Not knitted or crocheted, of other textile materials | | A | |
| 6305 | Sacks and bags, of a kind used for the packing of goods. | | | |
| 63051000 | - Of jute or of other textile bast fibers of heading 53.03 | | A | |
| 63052000 | - Of cotton | | A | |
| | - Of man-made textile materials: | | | |
| 63053200 | -- Flexible intermediate bulk containers | | A | |
| 63053300 | -- Other, of polyethylene or polypropylene strip or the like | | A | |
| 63053900 | -- Other | | A | |
| 63059000 | - Of other textile materials | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 6306 | Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft, camping goods. | | | |
| | - Tarpaulins, awnings and sunblinds: | | | |
| 63061200 | -- Of synthetic fibers | | A | |
| 630619 | -- Of other textile materials: | | | |
| 63061910 | --- Tarpaulins | | A | |
| 63061990 | --- Other | | A | |
| | - Tents: | | | |
| 63062200 | -- Of synthetic fibers | | A | |
| 63062900 | -- Of other textile materials | | A | |
| 63063000 | - Sails | | A | |
| 63064000 | - Pneumatic mattresses | | A | |
| 63069000 | - Other | | A | |
| 6307 | Other made up articles, including dress patterns. | | | |
| 63071000 | - Floor-cloths, dish-cloths, dusters and similar cleaning cloths | | A | |
| 63072000 | - Life-jackets and life-belts | | A | |
| 63079000 | - Other | | A | |
| 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. | | A | |
| 63090000 | Worn clothing and other worn articles. | | X | |
| 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 | | X | |
| 63109000 | - Other | | X | |
| SECTION XII | FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR | | | |
| Chapter 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 | 5% | B5 | |
| | - Other footwear: | | | |
| 64019200 | -- Covering the ankle but not covering the knee | 5% | B5 | |
| 64019900 | -- Other | 5% | B5 | |
| 6402 | Other footwear with outer soles and uppers of rubber or plastics. | | | |
| | - Sports footwear: | | | |
| 64021200 | -- Ski-boots, cross-country ski footwear and snowboard boots | | A | |
| 64021900 | -- Other | | A | |
| 64022000 | - Footwear with upper straps or thongs assembled to the sole by means of plugs | | A | |
| | - Other footwear: | | | |
| 64029100 | -- Covering the ankle | | A | |
| 64029900 | -- Other | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 6403 | Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather. | | | |
| | - Sports footwear: | | | |
| 64031200 | -- Ski-boots, cross-country ski footwear and snowboard boots | | A | |
| 64031900 | -- Other | | A | |
| 64032000 | - Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe | 5% | B10 | |
| 64034000 | - Other footwear, incorporating a protective metal toe-cap | 5% | B20 | |
| | - Other footwear with outer soles of leather: | | | |
| 64035100 | -- Covering the ankle | 5% | B10 | |
| 64035900 | -- Other | 5% | B10 | |
| | - Other footwear: | | | |
| 64039100 | -- Covering the ankle | 5% | B20 | |
| 64039900 | -- Other | | X | |
| 6404 | Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials. | | | |
| | - Footwear with outer soles of rubber or plastics: | | | |
| 64041100 | -- Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like | | A | |
| 64041900 | -- Other | | A | |
| 64042000 | - Footwear with outer soles of leather or composition leather | 5% | B20 | |
| 6405 | Other footwear. | | | |
| 64051000 | - With uppers of leather or composition leather | 5% | B20 | |
| 64052000 | - With uppers of textile materials | 5% | B10 | |
| 640590 | - Other: | | | |
| 64059010 | --- Footwear of felt | 5% | B10 | |
| 64059020 | --- Footwear of furskin | 5% | B10 | |
| 64059030 | --- Mongolian national footwear | 5% | B10 | |
| 64059090 | --- Other footwear | 5% | B10 | |
| 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. | | | |
| 64061000 | - Uppers and parts thereof, other than stiffeners | 5% | B10 | |
| 64062000 | - Outer soles and heels, of rubber or plastics | | A | |
| 64069000 | - Other | 5% | B10 | |
| Chapter 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. | | 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. | 5% | B15 | |
| 65040000 | Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed. | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 650500 | 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. | | | |
| 65050010 | --- Headgear of wool | | A | |
| 65050020 | --- Headgear of cashmere | | A | |
| 65050030 | --- Headgear of camel wool | | A | |
| 65050040 | --- Headgear of felt | | A | |
| 65050090 | --- Other | | A | |
| 6506 | Other headgear, whether or not lined or trimmed. | | | |
| 65061000 | - Safety headgear | | A | |
| | - Other: | | | |
| 65069100 | -- Of rubber or of plastics | | A | |
| 650699 | -- Of other materials: | | | |
| | --- Of furskin: | | | |
| 65069911 | ---- Of mink furskin | 5% | B5 | |
| 65069912 | ---- Of fox furskin | 5% | B5 | |
| 65069913 | ---- Of marmot furskin | 5% | B10 | |
| 65069914 | ---- Of sheep or lamb furskin | 5% | B10 | |
| 65069919 | ---- Of other furskin | 5% | B10 | |
| 65069990 | --- Other | 5% | B10 | |
| 65070000 | Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear. | | A | |
| Chapter 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 | | A | |
| | - Other: | | | |
| 66019100 | -- Having a telescopic shaft | | A | |
| 66019900 | -- Other | | A | |
| 66020000 | Walking-sticks, seat-sticks, whips, riding-crops and the like. | | A | |
| 6603 | Parts, trimmings and accessories of articles of heading 66.01 or 66.02. | | | |
| 66032000 | - Umbrella frames, including frames mounted on shafts (sticks) | | A | |
| 66039000 | - Other | | A | |
| Chapter 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). | | A | |
| 6702 | Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit. | | | |
| 67021000 | - Of plastics | | A | |
| 67029000 | - Of other materials | | A | |
| 67030000 | 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. | 5% | B10 | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 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. | | | |
| | - Of synthetic textile materials: | | | |
| 67041100 | -- Complete wigs | | A | |
| 67041900 | -- Other | | A | |
| 67042000 | - Of human hair | | X | |
| 67049000 | - Of other materials | | X | |
| SECTION XIII | ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE | | | |
| Chapter 68 | Articles of stone, plaster, cement, asbestos, mica or similar materials | | | |
| 680100 | Setts, curbstones and flagstones, of natural stone (except slate). | | | |
| | --- Facing slabs of natural stone: | | | |
| 68010011 | ---- Of granite | | A | |
| 68010012 | ---- Of marble | | A | |
| 68010013 | ---- Of travertine | | A | |
| 68010019 | ---- Other | | A | |
| 68010020 | --- For paving | | A | |
| 68010030 | --- Flagstones of basalt | | A | |
| 68010090 | --- Other | | A | |
| 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 colored granules, chippings and powder, of natural stone (including slate). | | | |
| 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 colored granules, chippings and powder | | X | |
| | - Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface: | | | |
| 68022100 | -- Marble, travertine and alabaster | | A | |
| 68022300 | -- Granite | | A | |
| 68022900 | -- Other stone | | A | |
| | - Other: | | | |
| 68029100 | -- Marble, travertine and alabaster | | A | |
| 68029200 | -- Other calcareous stone | | A | |
| 68029300 | -- Granite | | A | |
| 68029900 | -- Other stone | | A | |
| 68030000 | Worked slate and articles of slate, or of agglomerated slate. | | A | |
| 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. | | | |
| 68041000 | - Millstones and grindstones for milling, grinding or pulping | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | - Other millstones, grindstones, grinding wheels and the like: | | | |
| 68042100 | -- Of agglomerated synthetic or natural diamond | | A | |
| 68042200 | -- Of other agglomerated abrasives or of ceramics | | A | |
| 68042300 | -- Of natural stone | | A | |
| 68043000 | - Hand sharpening or polishing stones | | 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 | | A | |
| 68052000 | - On a base of paper or paperboard only | | A | |
| 68053000 | - On a base of other materials | | 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, sound-insulating or sound-absorbing mineral materials, other than those of heading 68.11 or 68.12 or of Chapter 69. | | | |
| 680610 | - Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls: | | | |
| 68061010 | --- Mineral wools | | A | |
| 68061020 | --- Mineral wadding | | A | |
| 68061030 | --- Heat-insulating mineral material | 5% | B10 | |
| 68061040 | --- Sound-insulating mineral material | | X | |
| 68061050 | --- Felt, used for construction | | X | |
| 68061090 | --- Other mineral materials | 5% | B10 | |
| 68062000 | - Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof) | | X | |
| 68069000 | - Other | | R | r |
| 6807 | Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch). | | | |
| 680710 | - In rolls: | | | |
| 68071010 | --- Roofing paper | | A | |
| 68071020 | --- Tar-paper | | A | |
| 68071030 | --- Grease-proof paper | | A | |
| 68071090 | --- Other | | A | |
| 68079000 | - Other | | A | |
| 68080000 | Panels, boards, tiles, blocks and similar articles of vegetable fiber, of straw, of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders. | 5% | B10 | |
| 6809 | Articles of plaster or of compositions based on plaster. | | | |
| | - Boards, sheets, panels, tiles and similar articles, not ornamented: | | | |
| 68091100 | -- Faced or reinforced with paper or paperboard only | | A | |
| 68091900 | -- Other | 5% | B10 | |
| 68099000 | - Other articles | | A | |
| 6810 | Articles of cement, of concrete or of artificial stone, whether or not reinforced. | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | - Tiles, flagstones, bricks and similar articles: | | | |
| 681011 | -- Building blocks and bricks: | | | |
| 68101110 | --- Building blocks | 5% | B5 | |
| | --- Bricks: | | | |
| 68101121 | ---- Red | 5% | B5 | |
| 68101122 | ---- Silicate | 5% | B5 | |
| 68101129 | ---- Other | 5% | B5 | |
| 68101130 | --- Tiles, flagstones of cement, of concrete, of clay or of artificial stone | 5% | B5 | |
| 68101900 | -- Other | 5% | B5 | |
| | - Other articles: | | | |
| 681091 | -- Prefabricated structural components for building or civil engineering: | | | |
| 68109130 | --- Walls, sections of iron-concrete for building | 5% | B5 | |
| 68109140 | --- Ceiling and roofing sections of iron-concrete for building | 5% | B5 | |
| 68109150 | --- Prefabricated structural components of iron-concrete for civil engineering | 5% | B5 | |
| 68109160 | --- Stair treads of iron-concrete | 5% | B5 | |
| 68109190 | --- Other prefabricated structural components | 5% | B5 | |
| 68109900 | -- Other | 5% | B5 | |
| 6811 | Articles of asbestos-cement, of cellulose fiber-cement or the like. | | | |
| 68114000 | - Containing asbestos | 5% | B5 | |
| | - Not containing asbestos: | | | |
| 68118100 | -- Corrugated sheets | 5% | B5 | |
| 68118200 | -- Other sheets, panels, tiles and similar articles | 5% | B5 | |
| 68118900 | -- Other articles | 5% | B5 | |
| 6812 | Fabricated asbestos fibers; 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 fabrics, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 68.11 or 68.13. | | | |
| 68128000 | - Of crocidolite | | A | |
| | - Other: | | | |
| 68129100 | -- Clothing, clothing accessories, footwear and headgear | | A | |
| 68129200 | -- Paper, millboard and felt | | A | |
| 68129300 | -- Compressed asbestos fiber jointing, in sheets or rolls | | A | |
| 68129900 | -- Other | | A | |
| 6813 | Friction material and articles thereof (for example, sheets, rolls, strips, segments, disks, 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. | | | |
| 68132000 | - Containing asbestos | | A | |
| | - Not containing asbestos: | | | |
| 68138100 | -- Brake linings and pads | | A | |
| 68138900 | -- Other | | 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. | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 68141000 | - Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support | | A | |
| 68149000 | - Other | | A | |
| 6815 | Articles of stone or of other mineral substances (including carbon fibers, articles of carbon fibers and articles of peat), not elsewhere specified or included. | | | |
| 68151000 | - Non-electrical articles of graphite or other carbon | | A | |
| 68152000 | - Articles of peat | | A | |
| | - Other articles: | | | |
| 68159100 | -- Containing magnesite, dolomite or chromite | | A | |
| 68159900 | -- Other | | A | |
| Chapter 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. | 5% | B10 | |
| 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, Ca or Cr, expressed as MgO, CaO or Cr ₂ O ₃ | | A | |
| 69022000 | - Containing by weight more than 50% of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products. | | A | |
| 69029000 | - Other | 5% | B10 | |
| 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 | | A | |
| 69032000 | - Containing by weight more than 50% of alumina (Al ₂ O ₃) or of a mixture or compound of alumina and of silica (SiO ₂) | | A | |
| 69039000 | - Other | | A | |
| 6904 | Ceramic building bricks, flooring blocks, support or filler tiles and the like. | | | |
| 69041000 | - Building bricks | | A | |
| 69049000 | - Other | | A | |
| 6905 | Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods. | | | |
| 69051000 | - Roofing tiles | | A | |
| 69059000 | - Other | | A | |
| 69060000 | Ceramic pipes, conduits, guttering and pipe fittings. | | A | |
| 6907 | Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing. | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 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 | | A | |
| 69079000 | - Other | | A | |
| 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 | | A | |
| 69089000 | - Other | 5% | B10 | |
| 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. | | | |
| | - Ceramic wares for laboratory, chemical or other technical uses: | | | |
| 69091100 | -- Of porcelain or china | | A | |
| 69091200 | -- Articles having a hardness equivalent to 9 or more on the Mohs scale | | A | |
| 69091900 | -- Other | | A | |
| 69099000 | - Other | | A | |
| 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 | | A | |
| 691090 | - Other: | | | |
| 69109010 | --- Sinks, wash basins | | A | |
| 69109020 | --- Flushing cisterns | | A | |
| 69109030 | --- Urinals, bidets | | A | |
| 69109090 | --- Other | | A | |
| 6911 | Tableware, kitchenware, other household articles and toilet articles, of porcelain or china. | | | |
| 69111000 | - Tableware and kitchenware | 5% | B10 | |
| 69119000 | - Other | 5% | B10 | |
| 69120000 | Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china. | 5% | B10 | |
| 6913 | Statuettes and other ornamental ceramic articles. | | | |
| 69131000 | - Of porcelain or china | | A | |
| 69139000 | - Other | | A | |
| 6914 | Other ceramic articles. | | | |
| 69141000 | - Of porcelain or china | | A | |
| 69149000 | - Other | | A | |
| Chapter 70 | Glass and glassware | | | |
| 70010000 | Cullet and other waste and scrap of glass; glass in the mass. | | X | |
| 7002 | Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked. | | | |
| 70021000 | - Balls | | A | |
| 70022000 | - Rods | | A | |
| | - Tubes: | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 70023100 | -- Of fused quartz or other fused silica | | A | |
| 70023200 | -- Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C. | | A | |
| 70023900 | -- Other | | 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. | | | |
| | - Non wired sheets: | | | |
| 70031200 | -- Colored throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer | | A | |
| 70031900 | -- Other | | A | |
| 70032000 | - Wired sheets | | A | |
| 70033000 | - Profiles | | A | |
| 7004 | Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked. | | | |
| 70042000 | - Glass, colored throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer | | A | |
| 700490 | - Other glass: | | | |
| 70049010 | --- Window glass | | A | |
| 70049090 | --- Other glass in sheets | | 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 | | A | |
| | - Other non-wired glass: | | | |
| 70052100 | -- Colored throughout the mass (body tinted), opacified, flashed or merely surface ground | | A | |
| 70052900 | -- Other | | A | |
| 70053000 | - Wired glass | | A | |
| 70060000 | Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enameled or otherwise worked, but not framed or fitted with other materials. | | A | |
| 7007 | Safety glass, consisting of toughened (tempered) or laminated glass. | | | |
| | - Toughened (tempered) safety glass: | | | |
| 70071100 | -- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels | | A | |
| 70071900 | -- Other | | A | |
| | - Laminated safety glass: | | | |
| 70072100 | -- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels | | A | |
| 70072900 | -- Other | | A | |
| 70080000 | Multiple-walled insulating units of glass. | | A | |
| 7009 | Glass mirrors, whether or not framed, including rear-view mirrors. | | | |
| 70091000 | - Rear-view mirrors for vehicles | | A | |
| | - Other: | | | |
| 70099100 | -- Unframed | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 70099200 | -- Framed | | A | |
| 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 | | A | |
| 70102000 | - Stoppers, lids and other closures | | A | |
| 70109000 | - Other | | A | |
| 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 | | A | |
| 70112000 | - For cathode-ray tubes | | A | |
| 70119000 | - Other | | 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 | - Of glass-ceramics | 5% | B10 | |
| | - Stemware drinking glasses, other than of glass-ceramics: | | | |
| 70132200 | -- Of lead crystal | 5% | B10 | |
| 70132800 | -- Other | 5% | B10 | |
| | - Other drinking glasses, other than of glass-ceramics: | | | |
| 70133300 | -- Of lead crystal | 5% | B10 | |
| 70133700 | -- Other | 5% | B10 | |
| | - Glassware of a kind used for table (other than drinking glasses) or kitchen purposes, other than of glass-ceramics: | | | |
| 70134100 | -- Of lead crystal | 5% | B10 | |
| 70134200 | -- Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C | 5% | B10 | |
| 70134900 | -- Other | 5% | B10 | |
| | - Other glassware: | | | |
| 70139100 | -- Of lead crystal | 5% | B10 | |
| 70139900 | -- Other | 5% | B10 | |
| 70140000 | Signaling glassware and optical elements of glass (other than those of heading 70.15), not optically worked. | | 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 | | A | |
| 70159000 | - Other | | A | |
| 7016 | Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or molded 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. | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 70161000 | - Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes | 5% | B10 | |
| 70169000 | - Other | 5% | B10 | |
| 7017 | Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated. | | | |
| 70171000 | - Of fused quartz or other fused silica | | A | |
| 70172000 | - Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C | | A | |
| 70179000 | - Other | 5% | B10 | |
| 7018 | Glass beads, imitation pearls, imitation precious or semiprecious stones and similar glass smallwares, and articles thereof other than imitation jewelry; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewelry; glass microspheres not exceeding 1 mm in diameter. | | | |
| 70181000 | - Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares | 5% | B10 | |
| 70182000 | - Glass microspheres not exceeding 1 mm in diameter | 5% | B10 | |
| 70189000 | - Other | 5% | B10 | |
| 7019 | Glass fibers (including glass wool) and articles thereof (for example, yarn, woven fabrics). | | | |
| | - Slivers, rovings, yarn and chopped strands: | | | |
| 70191100 | -- Chopped strands, of a length of not more than 50 mm | 5% | B10 | |
| 70191200 | -- Rovings | 5% | B10 | |
| 70191900 | -- Other | 5% | B10 | |
| | - Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products: | | | |
| 70193100 | -- Mats | 5% | B10 | |
| 70193200 | -- Thin sheets (voiles) | 5% | B10 | |
| 70193900 | -- Other | 5% | B10 | |
| 70194000 | - Woven fabrics of rovings | 5% | B10 | |
| | - Other woven fabrics: | | | |
| 70195100 | -- Of a width not exceeding 30 cm | 5% | B10 | |
| 70195200 | -- Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m ² , of filaments measuring per single yarn not more than 136 tex | 5% | B10 | |
| 70195900 | -- Other | 5% | B10 | |
| 70199000 | - Other | 5% | B10 | |
| 702000 | Other articles of glass. | | | |
| 70200010 | --- Glass inners for vacuum flasks or for other vacuum vessels | 5% | B10 | |
| 70200090 | --- Other | 5% | B10 | |
| SECTION XIV | NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| Chapter 71 | Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewelry; 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 | 5% | B10 | |
| | - Cultured pearls: | | | |
| 71012100 | -- Unworked | 5% | B10 | |
| 71012200 | -- Worked | 5% | B10 | |
| 7102 | Diamonds, whether or not worked, but not mounted or set. | | | |
| 71021000 | - Unsorted | 5% | B10 | |
| | - Industrial: | | | |
| 71022100 | -- Unworked or simply sawn, cleaved or bruted | 5% | B10 | |
| 71022900 | -- Other | 5% | B10 | |
| | - Non-industrial: | | | |
| 71023100 | -- Unworked or simply sawn, cleaved or bruted | 5% | B10 | |
| 71023900 | -- Other | 5% | B10 | |
| 7103 | Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport. | | | |
| 71031000 | - Unworked or simply sawn or roughly shaped | 5% | B10 | |
| | - Otherwise worked: | | | |
| 71039100 | -- Rubies, sapphires and emeralds | 5% | B10 | |
| 71039900 | -- Other | 5% | B10 | |
| 7104 | Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport. | | | |
| 71041000 | - Piezo-electric quartz | 5% | B10 | |
| 71042000 | - Other, unworked or simply sawn or roughly shaped | 5% | B10 | |
| 71049000 | - Other | 5% | B10 | |
| 7105 | Dust and powder of natural or synthetic precious or semi-precious stones. | | | |
| 71051000 | - Of diamonds | 5% | B10 | |
| 71059000 | - Other | 5% | B10 | |
| 7106 | Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form. | | | |
| 71061000 | - Powder | 5% | B10 | |
| | - Other: | | | |
| 71069100 | -- Unwrought | 5% | B10 | |
| 71069200 | -- Semi-manufactured | 5% | B10 | |
| 71070000 | Base metals clad with silver, not further worked than semi-manufactured. | 5% | B10 | |
| 7108 | Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form. | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | - Non-monetary: | | | |
| 71081100 | -- Powder | 5% | B10 | |
| 71081200 | -- Other unwrought forms | 5% | B10 | |
| 71081300 | -- Other semi-manufactured forms | 5% | B10 | |
| 71082000 | - Monetary | 5% | B10 | |
| 71090000 | Base metals or silver, clad with gold, not further worked than semi-manufactured. | 5% | B10 | |
| 7110 | Platinum, unwrought or in semi-manufactured forms, or in powder form. | | | |
| | - Platinum: | | | |
| 71101100 | -- Unwrought or in powder form | | A | |
| 71101900 | -- Other | | A | |
| | - Palladium: | | | |
| 71102100 | -- Unwrought or in powder form | | A | |
| 71102900 | -- Other | | A | |
| | - Rhodium: | | | |
| 71103100 | -- Unwrought or in powder form | | A | |
| 71103900 | -- Other | | A | |
| | - Iridium, osmium and ruthenium: | | | |
| 71104100 | -- Unwrought or in powder form | | A | |
| 71104900 | -- Other | | A | |
| 71110000 | Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured. | | 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 | 5% | B10 | |
| | - Other: | | | |
| 71129100 | -- Of gold, including metal clad with gold but excluding sweepings containing other precious metals | 5% | B10 | |
| 71129200 | -- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals | 5% | B10 | |
| 71129900 | -- Other | 5% | B10 | |
| 7113 | Articles of jewelry and parts thereof, of precious metal or of metal clad with precious metal. | | | |
| | - Of precious metal whether or not plated or clad with precious metal: | | | |
| 711311 | -- Of silver, whether or not plated or clad with other precious metal: | | | |
| 71131120 | --- Earrings | 5% | B10 | |
| 71131130 | --- Rings, bracelets, brooches | 5% | B10 | |
| 71131190 | --- Other | 5% | B10 | |
| 711319 | -- Of other precious metal, whether or not plated or clad with precious metal: | | | |
| 71131920 | --- Earrings of gold or of platinum | 5% | B10 | |
| 71131930 | --- Rings, bracelets, brooches of gold or of platinum | 5% | B10 | |
| 71131990 | --- Other | 5% | B10 | |
| 71132000 | - Of base metal clad with precious metal | 5% | B10 | |
| 7114 | Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal. | | | |
| | - Of precious metal whether or not plated or clad with precious metal: | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 71141100 | -- Of silver, whether or not plated or clad with other precious metal | 5% | B10 | |
| 71141900 | -- Of other precious metal, whether or not plated or clad with precious metal | 5% | B10 | |
| 71142000 | - Of base metal clad with precious metal | 5% | B10 | |
| 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 | | A | |
| 71159000 | - Other | 5% | B10 | |
| 7116 | Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed). | | | |
| 71161000 | - Of natural or cultured pearls | 5% | B5 | |
| 71162000 | - Of precious or semi-precious stones (natural, synthetic, or reconstructed) | 5% | B5 | |
| 7117 | Imitation jewelry. | | | |
| | - Of base metal, whether or not plated with precious metal: | | | |
| 71171100 | -- Cuff-links and studs | 5% | B5 | |
| 71171900 | -- Other | | A | |
| 71179000 | - Other | | A | |
| 7118 | Coin. | | | |
| 71181000 | - Coin (other than gold coin), not being legal tender | 5% | B10 | |
| 71189000 | - Other | 5% | B10 | |
| SECTION XV | BASE METALS AND ARTICLES OF BASE METAL | | | |
| Chapter 72 | Iron and steel | | | |
| 7201 | Pig iron and spiegeleisen in pigs, blocks, or and other primary forms. | | | |
| 72011000 | - Non-alloy pig iron containing by weight 0.5% or less of phosphorus | 5% | B5 | |
| 72012000 | - Non-alloy pig iron containing by weight more than 0.5% of phosphorus | 5% | B5 | |
| 72015000 | - Alloy pig iron; spiegeleisen | 5% | B5 | |
| 7202 | Ferro-alloys. | | | |
| | - Ferro-manganese: | | | |
| 72021100 | -- Containing by weight more than 2% of carbon | 5% | B10 | |
| 72021900 | -- Other | 5% | B10 | |
| | - Ferro-silicon: | | | |
| 72022100 | -- Containing by weight more than 55% of silicon | | A | |
| 72022900 | -- Other | | A | |
| 72023000 | - Ferro-silico-manganese | | A | |
| | - Ferro-chromium: | | | |
| 72024100 | -- Containing by weight more than 4% of carbon | | A | |
| 72024900 | -- Other | | A | |
| 72025000 | - Ferro-silico-chromium | | A | |
| 72026000 | - Ferro-nickel | | A | |
| 72027000 | - Ferro-molybdenum | | A | |
| 72028000 | - Ferro-tungsten and ferro-silico-tungsten | | A | |
| | - Other: | | | |
| 72029100 | -- Ferro-titanium and ferro-silico-titanium | | A | |
| 72029200 | -- Ferro-vanadium | | A | |
| 72029300 | -- Ferro-niobium | | A | |
| 72029900 | -- Other | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 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 | | X | |
| 72039000 | - Other | | X | |
| 7204 | Ferrous waste and scrap; remelting scrap ingots of iron or steel. | | | |
| 72041000 | - Waste and scrap of cast iron | | X | |
| | - Waste and scrap of alloy steel: | | | |
| 72042100 | -- Of stainless steel | | X | |
| 720429 | -- Other: | | | |
| 72042910 | --- Waste of rails | | X | |
| 72042990 | --- Other | | X | |
| 72043000 | - Waste and scrap of tinned iron or steel | | X | |
| | - Other waste and scrap: | | | |
| 72044100 | -- Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles | | X | |
| 720449 | -- Other: | | | |
| 72044910 | --- Waste cans | | X | |
| 72044990 | --- Other | | X | |
| 72045000 | - Remelting scrap ingots | | X | |
| 7205 | Granules and powders, of pig iron, spiegeleisen, iron or steel. | | | |
| 72051000 | - Granules | | A | |
| | - Powders: | | | |
| 72052100 | -- Of alloy steel | | A | |
| 72052900 | -- Other | | A | |
| 7206 | Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03). | | | |
| 72061000 | - Ingots | | A | |
| 72069000 | - Other | | A | |
| 7207 | Semi-finished products of iron or non-alloy steel. | | | |
| | - Containing by weight less than 0.25% of carbon: | | | |
| 72071100 | -- Of rectangular (including square) cross-section, the width measuring less than twice the thickness | 5% | B15 | |
| 72071200 | -- Other, of rectangular (other than square) cross-section | 5% | B15 | |
| 72071900 | -- Other | | X | |
| 72072000 | - Containing by weight 0.25% or more of carbon | | X | |
| 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 | 5% | B15 | |
| | - Other, in coils, not further worked than hot-rolled, pickled: | | | |
| 72082500 | -- Of a thickness of 4.75 mm or more | 5% | B15 | |
| 72082600 | -- Of a thickness of 3 mm or more but less than 4.75 mm | 5% | B15 | |
| 72082700 | -- Of a thickness of less than 3 mm | 5% | B15 | |
| | - Other, in coils, not further worked than hot-rolled: | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 72083600 | -- Of a thickness exceeding 10 mm | 5% | B15 | |
| 72083700 | -- Of a thickness of 4.75 mm or more but not exceeding 10 mm | 5% | B15 | |
| 72083800 | -- Of a thickness of 3 mm or more but less than 4.75 mm | 5% | B15 | |
| 72083900 | -- Of a thickness of less than 3 mm | 5% | B15 | |
| 72084000 | - Not in coils, not further worked than hot-rolled, with patterns in relief | 5% | B15 | |
| | - Other, not in coils, not further worked than hot-rolled: | | | |
| 72085100 | -- Of a thickness exceeding 10 mm | 5% | B15 | |
| 72085200 | -- Of a thickness of 4.75 mm or more but not exceeding 10 mm | 5% | B15 | |
| 72085300 | -- Of a thickness of 3 mm or more but less than 4.75 mm | 5% | B15 | |
| 72085400 | -- Of a thickness of less than 3 mm | 5% | B15 | |
| 72089000 | - Other | 5% | B15 | |
| 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. | | | |
| | - In coils, not further worked than cold-rolled (cold-reduced): | | | |
| 72091500 | -- Of a thickness of 3 mm or more | | A | |
| 72091600 | -- Of a thickness exceeding 1 mm but less than 3 mm | | A | |
| 72091700 | -- Of a thickness of 0.5 mm or more but not exceeding 1 mm | | A | |
| 72091800 | -- Of a thickness of less than 0.5 mm | | A | |
| | - Not in coils, not further worked than cold-rolled (cold-reduced): | | | |
| 72092500 | -- Of a thickness of 3 mm or more | | A | |
| 72092600 | -- Of a thickness exceeding 1 mm but less than 3 mm | | A | |
| 72092700 | -- Of a thickness of 0.5 mm or more but not exceeding 1 mm | | A | |
| 72092800 | -- Of a thickness of less than 0.5 mm | | A | |
| 72099000 | - Other | | A | |
| 7210 | Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated. | | | |
| | - Plated or coated with tin: | | | |
| 72101100 | -- Of a thickness of 0.5 mm or more | 5% | B15 | |
| 72101200 | -- Of a thickness of less than 0.5 mm | 5% | B15 | |
| 72102000 | - Plated or coated with lead, including terne-plate | 5% | B15 | |
| 72103000 | - Electrolytically plated or coated with zinc | 5% | B15 | |
| | - Otherwise plated or coated with zinc: | | | |
| 72104100 | -- Corrugated | 5% | B15 | |
| 72104900 | -- Other | 5% | B15 | |
| 72105000 | - Plated or coated with chromium oxides or with chromium and chromium oxides | 5% | B15 | |
| | - Plated or coated with aluminum: | | | |
| 72106100 | -- Plated or coated with aluminum-zinc alloys | 5% | B15 | |
| 72106900 | -- Other | 5% | B15 | |
| 72107000 | - Painted, varnished or coated with plastics | 5% | B15 | |
| 72109000 | - Other | 5% | B15 | |
| 7211 | Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated. | | | |
| | - Not further worked than hot-rolled: | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 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 | 5% | B15 | |
| 72111400 | -- Other, of a thickness of 4.75 mm or more | 5% | B15 | |
| 72111900 | -- Other | 5% | B15 | |
| | - Not further worked than cold-rolled (cold-reduced): | | | |
| 72112300 | -- Containing by weight less than 0.25% of carbon | 5% | B15 | |
| 72112900 | -- Other | 5% | B15 | |
| 72119000 | - Other | 5% | B15 | |
| 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 | 5% | B5 | |
| 72122000 | - Electrolytically plated or coated with zinc | 5% | B5 | |
| 72123000 | - Otherwise plated or coated with zinc | 5% | B5 | |
| 72124000 | - Painted, varnished or coated with plastics | 5% | B5 | |
| 72125000 | - Otherwise plated or coated | 5% | B5 | |
| 72126000 | - Clad | 5% | B5 | |
| 7213 | Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel. | | | |
| 72131000 | - Containing indentations, ribs, grooves or other deformations produced during the rolling process | | A | |
| 72132000 | - Other, of free-cutting steel | | A | |
| | - Other: | | | |
| 72139100 | -- Of circular cross-section measuring less than 14 mm in diameter | | A | |
| 72139900 | -- Other | | A | |
| 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. | | | |
| 72141000 | - Forged | | A | |
| 72142000 | - Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling | | A | |
| 72143000 | - Other, of free-cutting steel | | A | |
| | - Other: | | | |
| 72149100 | -- Of rectangular (other than square) cross-section | | A | |
| 72149900 | -- Other | | A | |
| 7215 | Other bars and rods of iron or non-alloy steel. | | | |
| 72151000 | - Of free-cutting steel, not further worked than cold-formed or cold-finished | | A | |
| 72155000 | - Other, not further worked than cold-formed or cold-finished | | A | |
| 72159000 | - Other | | A | |
| 7216 | Angles, shapes and sections of iron or non-alloy steel. | | | |
| 72161000 | - U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | - L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm: | | | |
| 72162100 | -- L sections | | A | |
| 72162200 | -- T sections | | A | |
| | - U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more: | | | |
| 72163100 | -- U sections | | A | |
| 72163200 | -- I sections | | A | |
| 72163300 | -- H sections | | A | |
| 72164000 | - L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more | | A | |
| 72165000 | - Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded | | A | |
| | - Angles, shapes and sections, not further worked than cold-formed or cold-finished: | | | |
| 72166100 | -- Obtained from flat-rolled products | | A | |
| 72166900 | -- Other | | A | |
| | - Other: | | | |
| 72169100 | -- Cold-formed or cold-finished from flat-rolled products | | A | |
| 72169900 | -- Other | | A | |
| 7217 | Wire of iron or non-alloy steel. | | | |
| 72171000 | - Not plated or coated, whether or not polished | | A | |
| 72172000 | - Plated or coated with zinc | | A | |
| 72173000 | - Plated or coated with other base metals | | A | |
| 72179000 | - Other | | A | |
| 7218 | Stainless steel in ingots or other primary forms; semi-finished products of stainless steel. | | | |
| 72181000 | - Ingots and other primary forms | | A | |
| | - Other: | | | |
| 72189100 | -- Of rectangular (other than square) cross-section | | A | |
| 72189900 | -- Other | | A | |
| 7219 | Flat-rolled products of stainless steel, of a width of 600 mm or more. | | | |
| | - Not further worked than hot-rolled, in coils: | | | |
| 72191100 | -- Of a thickness exceeding 10 mm | | A | |
| 72191200 | -- Of a thickness of 4.75 mm or more but not exceeding 10 mm | | A | |
| 72191300 | -- Of a thickness of 3 mm or more but less than 4.75 mm | | A | |
| 72191400 | -- Of a thickness of less than 3 mm | | A | |
| | - Not further worked than hot-rolled, not in coils: | | | |
| 72192100 | -- Of a thickness exceeding 10 mm | | A | |
| 72192200 | -- Of a thickness of 4.75 mm or more but not exceeding 10 mm | | A | |
| 72192300 | -- Of a thickness of 3 mm or more but less than 4.75 mm | | A | |
| 72192400 | -- Of a thickness of less than 3 mm | | A | |
| | - Not further worked than cold-rolled (cold-reduced): | | | |
| 72193100 | -- Of a thickness of 4.75 mm or more | | A | |
| 72193200 | -- Of a thickness of 3 mm or more but less than 4.75 mm | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 72193300 | -- Of a thickness exceeding 1 mm but less than 3 mm | | A | |
| 72193400 | -- Of a thickness of 0.5 mm or more but not exceeding 1 mm | | A | |
| 72193500 | -- Of a thickness of less than 0.5 mm | | A | |
| 72199000 | - Other | 5% | B15 | |
| 7220 | Flat-rolled products of stainless steel, of a width of less than 600 mm. | | | |
| | - Not further worked than hot-rolled: | | | |
| 72201100 | -- Of a thickness of 4.75 mm or more | | A | |
| 72201200 | -- Of a thickness of less than 4.75 mm | | A | |
| 72202000 | - Not further worked than cold-rolled (cold-reduced) | | A | |
| 72209000 | - Other | | A | |
| 72210000 | Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel. | | A | |
| 7222 | Other bars and rods of stainless steel; angles, shapes and sections of stainless steel. | | | |
| | - Bars and rods, not further worked than hot-rolled, hot-drawn or extruded: | | | |
| 72221100 | -- Of circular cross-section | | A | |
| 72221900 | -- Other | | A | |
| 72222000 | - Bars and rods, not further worked than cold-formed or cold-finished | | A | |
| 72223000 | - Other bars and rods | | A | |
| 72224000 | - Angles, shapes and sections | | A | |
| 72230000 | Wire of stainless steel. | | A | |
| 7224 | Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel. | | | |
| 72241000 | - Ingots and other primary forms | | X | |
| 72249000 | - Other | | X | |
| 7225 | Flat-rolled products of other alloy steel, of a width of 600 mm or more. | | | |
| | - Of silicon-electrical steel: | | | |
| 72251100 | -- Grain-oriented | | A | |
| 72251900 | -- Other | | A | |
| 72253000 | - Other, not further worked than hot-rolled, in coils | | A | |
| 72254000 | - Other, not further worked than hot-rolled, not in coils | | A | |
| 72255000 | - Other, not further worked than cold-rolled (cold-reduced) | | A | |
| | - Other: | | | |
| 72259100 | -- Electrolytically plated or coated with zinc | | A | |
| 72259200 | -- Otherwise plated or coated with zinc | | A | |
| 72259900 | -- Other | | A | |
| 7226 | Flat-rolled products of other alloy steel, of a width of less than 600 mm. | | | |
| | - Of silicon-electrical steel: | | | |
| 72261100 | -- Grain-oriented | | A | |
| 72261900 | -- Other | | A | |
| 72262000 | - Of high speed steel | | A | |
| | - Other: | | | |
| 72269100 | -- Not further worked than hot-rolled | | A | |
| 72269200 | -- Not further worked than cold-rolled (cold-reduced) | | A | |
| 72269900 | -- Other | | A | |
| 7227 | Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel. | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 72271000 | - Of high speed steel | | A | |
| 72272000 | - Of silico-manganese steel | | A | |
| 72279000 | - Other | | A | |
| 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. | | | |
| 72281000 | - Bars and rods, of high speed steel | | A | |
| 72282000 | - Bars and rods, of silico-manganese steel | | A | |
| 72283000 | - Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded | | A | |
| 72284000 | - Other bars and rods, not further worked than forged | | A | |
| 72285000 | - Other bars and rods, not further worked than cold-formed or cold-finished | | A | |
| 72286000 | - Other bars and rods | | A | |
| 72287000 | - Angles, shapes and sections | | A | |
| 72288000 | - Hollow drill bars and rods | | A | |
| 7229 | Wire of other alloy steel. | | | |
| 72292000 | - Of silico-manganese steel | | A | |
| 72299000 | - Other | | A | |
| Chapter 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, of iron or steel. | | | |
| 73011000 | - Sheet piling | | A | |
| 73012000 | - Angles, shapes and sections | | A | |
| 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 | | A | |
| 73023000 | - Switch blades, crossing frogs, point rods and other crossing pieces | | A | |
| 73024000 | - Fish-plates and sole plates | | A | |
| 73029000 | - Other | | A | |
| 73030000 | Tubes, pipes and hollow profiles, of cast iron. | | A | |
| 7304 | Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel. | | | |
| | - Line pipe of a kind used for oil or gas pipelines: | | | |
| 73041100 | -- Of stainless steel | | A | |
| 73041900 | -- Other | | A | |
| | - Casing, tubing and drill pipe, of a kind used in drilling for oil or gas: | | | |
| 73042200 | -- Drill pipe of stainless steel | | A | |
| 73042300 | -- Other drill pipe | | A | |
| 73042400 | -- Other, of stainless steel | | A | |
| 73042900 | -- Other | | A | |
| | - Other, of circular cross-section, of iron or non-alloy steel: | | | |
| 73043100 | -- Cold-drawn or cold-rolled (cold-reduced) | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 73043900 | -- Other | | A | |
| | - Other, of circular cross-section, of stainless steel: | | | |
| 73044100 | -- Cold-drawn or cold-rolled (cold-reduced) | | A | |
| 73044900 | -- Other | | A | |
| | - Other, of circular cross-section, of other alloy steel: | | | |
| 73045100 | -- Cold-drawn or cold-rolled (cold-reduced) | | A | |
| 73045900 | -- Other | | A | |
| 73049000 | - Other | | 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. | | | |
| | - Line pipe of a kind used for oil or gas pipelines: | | | |
| 73051100 | -- Longitudinally submerged arc welded | | A | |
| 73051200 | -- Other, longitudinally welded | | A | |
| 73051900 | -- Other | | A | |
| 73052000 | - Casing of a kind used in drilling for oil or gas | | A | |
| | - Other, welded: | | | |
| 73053100 | -- Longitudinally welded | | A | |
| 73053900 | -- Other | | A | |
| 73059000 | - Other | 5% | B10 | |
| 7306 | Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel. | | | |
| | - Line pipe of a kind used for oil or gas pipelines: | | | |
| 73061100 | -- Welded, of stainless steel | | A | |
| 73061900 | -- Other | | A | |
| | - Casing and tubing of a kind used in the drilling for oil or gas: | | | |
| 73062100 | -- Welded, of stainless steel | | A | |
| 73062900 | -- Other | | A | |
| 73063000 | - Other, welded, of circular cross-section, of iron or non-alloy steel | | A | |
| 73064000 | - Other, welded, of circular cross-section, of stainless steel | | A | |
| 73065000 | - Other, welded, of circular cross-section, of other alloy steel | | A | |
| | - Other, welded, of non-circular cross-section: | | | |
| 73066100 | -- Of square or rectangular cross-section | | A | |
| 73066900 | -- Of other non-circular cross-section | | A | |
| 73069000 | - Other | 5% | B10 | |
| 7307 | Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel. | | | |
| | - Cast fittings: | | | |
| 73071100 | -- Of non-malleable cast iron | | A | |
| 73071900 | -- Other | | A | |
| | - Other, of stainless steel: | | | |
| 73072100 | -- Flanges | | A | |
| 73072200 | -- Threaded elbows, bends and sleeves | | A | |
| 73072300 | -- Butt welding fittings | | A | |
| 73072900 | -- Other | | A | |
| | - Other: | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 73079100 | -- Flanges | | A | |
| 73079200 | -- Threaded elbows, bends and sleeves | 5% | B10 | |
| 73079300 | -- Butt welding fittings | | A | |
| 73079900 | -- Other | 5% | B10 | |
| 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. | | | |
| 73081000 | - Bridges and bridge-sections | | A | |
| 73082000 | - Towers and lattice masts | | A | |
| 73083000 | - Doors, windows and their frames and thresholds for doors | | A | |
| 73084000 | - Equipment for scaffolding, shuttering, propping or pitpropping | | A | |
| 73089000 | - Other | 5% | B10 | |
| 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 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment. | | A | |
| 7310 | Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment. | | | |
| 73101000 | - Of a capacity of 50 l or more | 5% | B10 | |
| | - Of a capacity of less than 50 l: | | | |
| 73102100 | -- Cans which are to be closed by soldering or crimping | 5% | B10 | |
| 73102900 | -- Other | 5% | B10 | |
| 73110000 | Containers for compressed or liquefied gas, of iron or steel. | | A | |
| 7312 | Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated. | | | |
| 73121000 | - Stranded wire, ropes and cables | 5% | B5 | |
| 73129000 | - Other | 5% | B5 | |
| 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. | 5% | B5 | |
| 7314 | Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel. | | | |
| | - Woven cloth: | | | |
| 73141200 | -- Endless bands for machinery, of stainless steel | | A | |
| 73141400 | -- Other woven cloth, of stainless steel | | A | |
| 73141900 | -- Other | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 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 ² or more | | A | |
| | - Other, grill, netting and fencing, welded at the intersection: | | | |
| 73143100 | -- Plated or coated with zinc | | A | |
| 73143900 | -- Other | 5% | B10 | |
| | - Other cloth, grill, netting and fencing: | | | |
| 73144100 | -- Plated or coated with zinc | | A | |
| 73144200 | -- Coated with plastics | | A | |
| 73144900 | -- Other | 5% | B10 | |
| 73145000 | - Expanded metal | | A | |
| 7315 | Chain and parts thereof, of iron or steel. | | | |
| | - Articulated link chain and parts thereof: | | | |
| 73151100 | -- Roller chain | 5% | B5 | |
| 73151200 | -- Other chain | 5% | B5 | |
| 73151900 | -- Parts | 5% | B5 | |
| 73152000 | - Skid chain | 5% | B5 | |
| | - Other chain: | | | |
| 73158100 | -- Stud-link | 5% | B5 | |
| 73158200 | -- Other, welded link | 5% | B5 | |
| 73158900 | -- Other | 5% | B5 | |
| 73159000 | - Other parts | 5% | B5 | |
| 73160000 | Anchors, grapnels and parts thereof, of iron or steel. | | A | |
| 73170000 | 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. | 5% | B5 | |
| 7318 | Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel. | | | |
| | - Threaded articles: | | | |
| 73181100 | -- Coach screws | 5% | B5 | |
| 73181200 | -- Other wood screws | 5% | B5 | |
| 73181300 | -- Screw hooks and screw rings | 5% | B5 | |
| 73181400 | -- Self-tapping screws | 5% | B5 | |
| 73181500 | -- Other screws and bolts, whether or not with their nuts or washers | 5% | B5 | |
| 73181600 | -- Nuts | 5% | B5 | |
| 73181900 | -- Other | 5% | B5 | |
| | - Non-threaded articles: | | | |
| 73182100 | -- Spring washers and other lock washers | 5% | B5 | |
| 73182200 | -- Other washers | 5% | B5 | |
| 73182300 | -- Rivets | 5% | B5 | |
| 73182400 | -- Cotters and cotter-pins | 5% | B5 | |
| 73182900 | -- Other | 5% | B5 | |
| 7319 | Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included. | | | |
| 73194000 | - Safety pins and other pins | | A | |
| 73199000 | - Other | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 7320 | Springs and leaves for springs, of iron or steel. | | | |
| 73201000 | - Leaf-springs and leaves therefor | | A | |
| 73202000 | - Helical springs | 5% | B10 | |
| 73209000 | - Other | | 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. | | | |
| | - Cooking appliances and plate warmers: | | | |
| 73211100 | -- For gas fuel or for both gas and other fuels | | A | |
| 73211200 | -- For liquid fuel | | A | |
| 73211900 | -- Other, including appliances for solid fuel | | A | |
| | - Other appliances: | | | |
| 73218100 | -- For gas fuel or both gas and other fuels | | A | |
| 73218200 | -- For liquid fuel | | A | |
| 73218900 | -- Other, including appliances for solid fuel | | A | |
| 73219000 | - Parts | | A | |
| 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. | | | |
| | - Radiators and parts thereof: | | | |
| 73221100 | -- Of cast iron | | A | |
| 73221900 | -- Other | | A | |
| 73229000 | - Other | | 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 | | A | |
| | - Other: | | | |
| 73239100 | -- Of cast iron, not enameled | | A | |
| 73239200 | -- Of cast iron, enameled | | A | |
| 73239300 | -- Of stainless steel | | A | |
| 73239400 | -- Of iron (other than cast iron) or steel, enameled | | A | |
| 73239900 | -- Other | 5% | B10 | |
| 7324 | Sanitary ware and parts thereof, of iron or steel. | | | |
| 73241000 | - Sinks and wash basins, of stainless steel | | A | |
| | - Baths: | | | |
| 73242100 | -- Of cast iron, whether or not enameled | | A | |
| 73242900 | -- Other | 5% | B10 | |
| 73249000 | - Other, including parts | 5% | B10 | |
| 7325 | Other cast articles of iron or steel. | | | |
| 73251000 | - Of non-malleable cast iron | | A | |
| | - Other: | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 73259100 | -- Grinding balls and similar articles for mills | | X | |
| 73259900 | -- Other | | R | r |
| 7326 | Other articles of iron or steel. | | | |
| | - Forged or stamped, but not further worked: | | | |
| 73261100 | -- Grinding balls and similar articles for mills | | R | r |
| 73261900 | -- Other | | R | r |
| 73262000 | - Articles of iron or steel wire | | R | r |
| 73269000 | - Other | | R | r |
| Chapter 74 | Copper and articles thereof | | | |
| 740100 | Copper mattes; cement copper (precipitated copper). | | | |
| 74010010 | --- Copper mattes | 5% | B10 | |
| 74010020 | --- Cement copper (precipitated copper) | 5% | B10 | |
| 74020000 | Unrefined copper; copper anodes for electrolytic refining. | 5% | B10 | |
| 7403 | Refined copper and copper alloys, unwrought. | | | |
| | - Refined copper: | | | |
| 74031100 | -- Cathodes and sections of cathodes | 5% | B10 | |
| 74031200 | -- Wire-bars | 5% | B10 | |
| 74031300 | -- Billets | 5% | B10 | |
| 74031900 | -- Other | 5% | B10 | |
| | - Copper alloys: | | | |
| 74032100 | -- Copper-zinc base alloys (brass) | 5% | B10 | |
| 74032200 | -- Copper-tin base alloys (bronze) | 5% | B10 | |
| 74032900 | -- Other copper alloys (other than master alloys of heading 74.05) | 5% | B10 | |
| 740400 | Copper waste and scrap. | | | |
| 74040010 | --- Copper waste | 5% | B10 | |
| 74040020 | --- Brass waste | 5% | B10 | |
| 74050000 | Master alloys of copper. | 5% | B10 | |
| 7406 | Copper powders and flakes. | | | |
| 74061000 | - Powders of non-lamellar structure | 5% | B10 | |
| 74062000 | - Powders of lamellar structure, flakes | 5% | B10 | |
| 7407 | Copper bars, rods and profiles. | | | |
| 74071000 | - Of refined copper | 5% | B10 | |
| | - Of copper alloys: | | | |
| 74072100 | -- Of copper-zinc base alloys (brass) | 5% | B10 | |
| 74072900 | -- Other | 5% | B10 | |
| 7408 | Copper wire. | | | |
| | - Of refined copper: | | | |
| 74081100 | -- Of which the maximum cross-sectional dimension exceeds 6 mm | 5% | B10 | |
| 74081900 | -- Other | 5% | B10 | |
| | - Of copper alloys: | | | |
| 74082100 | -- Of copper-zinc base alloys (brass) | 5% | B10 | |
| 74082200 | -- Of copper-nickel base alloys (cupronickel) or copper-nickel-zinc base alloys (nickel silver) | | R | r |
| 74082900 | -- Other | 5% | B10 | |
| 7409 | Copper plates, sheets and strip, of a thickness exceeding 0.15 mm. | | | |
| | - Of refined copper: | | | |
| 74091100 | -- In coils | 5% | B10 | |
| 74091900 | -- Other | 5% | B10 | |
| | - Of copper-zinc base alloys (brass): | | | |
| 74092100 | -- In coils | | R | r |
| 74092900 | -- Other | | R | r |
| | - Of copper-tin base alloys (bronze): | | | |
| 74093100 | -- In coils | | R | r |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 74093900 | -- Other | | R | r |
| 74094000 | - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver) | | A | |
| 74099000 | - Of other copper alloys | | 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. | | | |
| | - Not backed: | | | |
| 74101100 | -- Of refined copper | 5% | B10 | |
| 74101200 | -- Of copper alloys | 5% | B10 | |
| | - Backed: | | | |
| 74102100 | -- Of refined copper | 5% | B10 | |
| 74102200 | -- Of copper alloys | 5% | B10 | |
| 7411 | Copper tubes and pipes. | | | |
| 74111000 | - Of refined copper | 5% | B10 | |
| | - Of copper alloys: | | | |
| 74112100 | -- Of copper-zinc base alloys (brass) | | R | r |
| 74112200 | -- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver) | | A | |
| 74112900 | -- Other | | R | r |
| 7412 | Copper tube or pipe fittings (for example, couplings, elbows, sleeves). | | | |
| 74121000 | - Of refined copper | | R | r |
| 74122000 | - Of copper alloys | | R | r |
| 74130000 | Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated. | | R | r |
| 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 | 5% | B10 | |
| | - Other articles, not threaded: | | | |
| 74152100 | -- Washers (including spring washers) | 5% | B10 | |
| 74152900 | -- Other | 5% | B10 | |
| | - Other threaded articles: | | | |
| 74153300 | -- Screws; bolts and nuts | 5% | B10 | |
| 74153900 | -- Other | 5% | B10 | |
| 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. | | | |
| 74181000 | - Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like | | A | |
| 74182000 | - Sanitary ware and parts thereof | | A | |
| 7419 | Other articles of copper. | | | |
| 74191000 | - Chain and parts thereof | | A | |
| | - Other: | | | |
| 74199100 | -- Cast, molded, stamped or forged, but not further worked | | A | |
| 74199900 | -- Other | | R | r |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| Chapter 75 | Nickel and articles thereof | | | |
| 7501 | Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy. | | | |
| 75011000 | - Nickel mattes | | A | |
| 75012000 | - Nickel oxides sinters and other intermediate products of nickel metallurgy | | A | |
| 7502 | Unwrought nickel. | | | |
| 75021000 | - Nickel, not alloyed | | A | |
| 75022000 | - Nickel alloys | | A | |
| 75030000 | Nickel waste and scrap. | | A | |
| 75040000 | Nickel powders and flakes. | | A | |
| 7505 | Nickel bars, rods, profiles and wire. | | | |
| | - Bars, rods and profiles: | | | |
| 75051100 | -- Of nickel, not alloyed | | A | |
| 75051200 | -- Of nickel alloys | | A | |
| | - Wire: | | | |
| 75052100 | -- Of nickel, not alloyed | | A | |
| 75052200 | -- Of nickel alloys | | A | |
| 7506 | Nickel plates, sheets, strip and foil. | | | |
| 75061000 | - Of nickel, not alloyed | | A | |
| 75062000 | - Of nickel alloys | | A | |
| 7507 | Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves). | | | |
| | - Tubes and pipes: | | | |
| 75071100 | -- Of nickel, not alloyed | | A | |
| 75071200 | -- Of nickel alloys | | A | |
| 75072000 | - Tube or pipe fittings | | A | |
| 7508 | Other articles of nickel. | | | |
| 75081000 | - Cloth, grill and netting, of nickel wire | | A | |
| 75089000 | - Other | | A | |
| Chapter 76 | Aluminum and articles thereof | | | |
| 7601 | Unwrought aluminum. | | | |
| 76011000 | - Aluminum, not alloyed | 5% | B5 | |
| 76012000 | - Aluminum alloys | 5% | B5 | |
| 76020000 | Aluminum waste and scrap. | | R | r |
| 7603 | Aluminum powders and flakes. | | | |
| 76031000 | - Powders of non-lamellar structure | 5% | B7 | |
| 76032000 | - Powders of lamellar structure; flakes | 5% | B7 | |
| 7604 | Aluminum bars, rods and profiles. | | | |
| 76041000 | - Of aluminum, not alloyed | 5% | B5 | |
| | - Of aluminum alloys: | | | |
| 76042100 | -- Hollow profiles | 5% | B5 | |
| 76042900 | -- Other | 5% | B5 | |
| 7605 | Aluminum wire. | | | |
| | - Of aluminum, not alloyed: | | | |
| 76051100 | -- Of which the maximum cross-sectional dimension exceeds 7 mm | 5% | B5 | |
| 76051900 | -- Other | 5% | B5 | |
| | - Of aluminum alloys: | | | |
| 76052100 | -- Of which the maximum cross-sectional dimension exceeds 7 mm | 5% | B5 | |
| 76052900 | -- Other | 5% | B5 | |
| 7606 | Aluminum plates, sheets and strip, of a thickness exceeding 0.2 mm. | | | |
| | - Rectangular (including square): | | | |
| 76061100 | -- Of aluminum, not alloyed | | A | |
| 76061200 | -- Of aluminum alloys | | A | |
| | - Other: | | | |
| 76069100 | -- Of aluminum, not alloyed | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 76069200 | -- Of aluminum alloys | | A | |
| 7607 | Aluminum 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. | | | |
| | - Not backed: | | | |
| 76071100 | -- Rolled but not further worked | | A | |
| 76071900 | -- Other | | A | |
| 76072000 | - Backed | | A | |
| 7608 | Aluminum tubes and pipes. | | | |
| 76081000 | - Of aluminum, not alloyed | | A | |
| 76082000 | - Of aluminum alloys | | A | |
| 76090000 | Aluminum tube or pipe fittings (for example, couplings, elbows, sleeves). | | A | |
| 7610 | Aluminum 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); aluminum plates, rods, profiles, tubes and the like, prepared for use in structures. | | | |
| 76101000 | - Doors, windows and their frames and thresholds for doors | | A | |
| 76109000 | - Other | 5% | B5 | |
| 76110000 | Aluminum 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 | |
| 7612 | Aluminum 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. | | | |
| 76121000 | - Collapsible tubular containers | | A | |
| 76129000 | - Other | 5% | B5 | |
| 76130000 | Aluminum containers for compressed or liquefied gas. | | A | |
| 7614 | Stranded wire, cables, plaited bands and the like, of aluminum, not electrically insulated. | | | |
| 76141000 | - With steel core | | A | |
| 76149000 | - Other | 5% | B5 | |
| 7615 | Table, kitchen or other household articles and parts thereof, of aluminum; pot scourers and scouring or polishing pads, gloves and the like, of aluminum; sanitary ware and parts thereof, of aluminum. | | | |
| 76151000 | - Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like | | A | |
| 76152000 | - Sanitary ware and parts thereof | | A | |
| 7616 | Other articles of aluminum. | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 76161000 | - Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles | | A | |
| | - Other: | | | |
| 76169100 | -- Cloth, grill, netting and fencing, of aluminum wire | | A | |
| 76169900 | -- Other | 5% | B10 | |
| Chapter 78 | Lead and articles thereof | | | |
| 7801 | Unwrought lead. | | | |
| 78011000 | - Refined lead | 5% | B10 | |
| | - Other: | | | |
| 78019100 | -- Containing by weight antimony as the principal other element | | R | r |
| 78019900 | -- Other | | R | r |
| 78020000 | Lead waste and scrap. | | R | r |
| 7804 | Lead plates, sheets, strip and foil; lead powders and flakes. | | | |
| | - Plates, sheets, strip and foil: | | | |
| 78041100 | -- Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm | 5% | B10 | |
| 78041900 | -- Other | 5% | B15 | |
| 78042000 | - Powders and flakes | 5% | B10 | |
| 78060000 | Other articles of lead. | | R | r |
| Chapter 79 | Zinc and articles thereof | | | |
| 7901 | Unwrought zinc. | | | |
| 79011100 | -- Containing by weight 99.99% or more of zinc | 5% | B10 | |
| 79011200 | -- Containing by weight less than 99.99% of zinc | 5% | B10 | |
| 79012000 | - Zinc alloys | 5% | B10 | |
| 79020000 | Zinc waste and scrap. | | R | r |
| 7903 | Zinc dust, powders and flakes. | | | |
| 79031000 | - Zinc dust | 5% | B10 | |
| 79039000 | - Other | 5% | B15 | |
| 79040000 | Zinc bars, rods, profiles and wire. | 5% | B10 | |
| 79050000 | Zinc plates, sheets, strip and foil. | 5% | B10 | |
| 79070000 | Other articles of zinc. | | R | r |
| Chapter 80 | Tin and articles thereof | | | |
| 8001 | Unwrought tin. | | | |
| 80011000 | - Tin, not alloyed | 5% | B15 | |
| 80012000 | - Tin alloys | 5% | B15 | |
| 80020000 | Tin waste and scrap. | 5% | B15 | |
| 80030000 | Tin bars, rods, profiles and wire. | 5% | B15 | |
| 80070000 | Other articles of tin. | 5% | B15 | |
| Chapter 81 | Other base metals; cermets; articles thereof | | | |
| 8101 | Tungsten (wolfram) and articles thereof, including waste and scrap. | | | |
| 81011000 | - Powders | | A | |
| | - Other: | | | |
| 81019400 | -- Unwrought tungsten, including bars and rods obtained simply by sintering | | A | |
| 81019600 | -- Wire | | A | |
| 81019700 | -- Waste and scrap | | A | |
| 81019900 | -- Other | | A | |
| 8102 | Molybdenum and articles thereof, including waste and scrap. | | | |
| 81021000 | - Powders | | A | |
| | - Other: | | | |
| 81029400 | -- Unwrought molybdenum, including bars and rods obtained simply by sintering | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 81029500 | -- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil | | A | |
| 81029600 | -- Wire | | A | |
| 81029700 | -- Waste and scrap | | A | |
| 81029900 | -- Other | | A | |
| 8103 | Tantalum and articles thereof, including waste and scrap. | | | |
| 81032000 | - Unwrought tantalum, including bars and rods obtained simply by sintering; powders | | A | |
| 81033000 | - Waste and scrap | | A | |
| 81039000 | - Other | | A | |
| 8104 | Magnesium and articles thereof, including waste and scrap. | | | |
| | - Unwrought magnesium: | | | |
| 81041100 | -- Containing at least 99.8% by weight of magnesium | | A | |
| 81041900 | -- Other | | A | |
| 81042000 | - Waste and scrap | | A | |
| 81043000 | - Raspings, turnings and granules, graded according to size; powders | | A | |
| 81049000 | - Other | | 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 | | A | |
| 81053000 | - Waste and scrap | | A | |
| 81059000 | - Other | | A | |
| 81060000 | Bismuth and articles thereof, including waste and scrap. | | A | |
| 8107 | Cadmium and articles thereof, including waste and scrap. | | | |
| 81072000 | - Unwrought cadmium; powders | | A | |
| 81073000 | - Waste and scrap | | A | |
| 81079000 | - Other | | A | |
| 8108 | Titanium and articles thereof, including waste and scrap. | | | |
| 81082000 | - Unwrought titanium; powders | | A | |
| 81083000 | - Waste and scrap | | A | |
| 81089000 | - Other | | A | |
| 8109 | Zirconium and articles thereof, including waste and scrap. | | | |
| 81092000 | - Unwrought zirconium; powders | | A | |
| 81093000 | - Waste and scrap | | A | |
| 81099000 | - Other | | A | |
| 8110 | Antimony and articles thereof, including waste and scrap. | | | |
| 81101000 | - Unwrought antimony; powders | 5% | B15 | |
| 81102000 | - Waste and scrap | 5% | B15 | |
| 81109000 | - Other | 5% | B15 | |
| 81110000 | Manganese and articles thereof, including waste and scrap. | 5% | B15 | |
| 8112 | Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap. | | | |
| | - Beryllium: | | | |
| 81121200 | -- Unwrought; powders | | A | |
| 81121300 | -- Waste and scrap | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 81121900 | -- Other | | A | |
| | - Chromium: | | | |
| 81122100 | -- Unwrought; powders | | A | |
| 81122200 | -- Waste and scrap | | A | |
| 81122900 | -- Other | | A | |
| | - Thallium: | | | |
| 81125100 | -- Unwrought; powders | | A | |
| 81125200 | -- Waste and scrap | | A | |
| 81125900 | -- Other | | A | |
| | - Other: | | | |
| 81129200 | -- Unwrought; waste and scrap; powders | | A | |
| 81129900 | -- Other | | A | |
| 81130000 | Cermets and articles thereof, including waste and scrap. | | A | |
| Chapter 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 | | A | |
| 82013000 | - Mattocks, picks, hoes and rakes | | A | |
| 82014000 | - Axes, bill hooks and similar hewing tools | | A | |
| 82015000 | - Secateurs and similar one-handed pruners and shears (including poultry shears) | | A | |
| 82016000 | - Hedge shears, two-handed pruning shears and similar two-handed shears | | A | |
| 82019000 | - Other hand tools of a kind used in agriculture, horticulture or forestry | | A | |
| 8202 | Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades). | | | |
| 82021000 | - Hand saws | | A | |
| 82022000 | - Band saw blades | | A | |
| | - Circular saw blades (including slitting or slotting saw blades): | | | |
| 82023100 | -- With working part of steel | | A | |
| 82023900 | -- Other, including parts | | A | |
| 82024000 | - Chain saw blades | | A | |
| | - Other saw blades: | | | |
| 82029100 | -- Straight saw blades, for working metal | | A | |
| 82029900 | -- Other | | A | |
| 8203 | Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools. | | | |
| 82031000 | - Files, rasps and similar tools | | A | |
| 82032000 | - Pliers (including cutting pliers), pincers, tweezers and similar tools | | A | |
| 82033000 | - Metal cutting shears and similar tools | | A | |
| 82034000 | - Pipe-cutters, bolt croppers, perforating punches and similar tools | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 8204 | Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles. | | | |
| | - Hand-operated spanners and wrenches: | | | |
| 82041100 | -- Non-adjustable | | A | |
| 82041200 | -- Adjustable | | A | |
| 82042000 | - Interchangeable spanner sockets, with or without handles | | A | |
| 8205 | Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lumps; 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 | | A | |
| 82052000 | - Hammers and sledge hammers | | A | |
| 82053000 | - Planes, chisels, gouges and similar cutting tools for working wood | | A | |
| 82054000 | - Screwdrivers | | A | |
| | - Other hand tools (including glaziers' diamonds): | | | |
| 82055100 | -- Household tools | | A | |
| 82055900 | -- Other | | A | |
| 82056000 | - Blow lamps | | A | |
| 82057000 | - Vices, clamps and the like | | A | |
| 82059000 | - Other, including sets of articles of two or more subheadings of this heading | | A | |
| 82060000 | Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale. | | 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. | | | |
| | - Rock drilling or earth boring tools: | | | |
| 82071300 | -- With working part of cermets | | A | |
| 82071900 | -- Other, including parts | | A | |
| 82072000 | - Dies for drawing or extruding metal | | A | |
| 82073000 | - Tools for pressing, stamping or punching | | A | |
| 82074000 | - Tools for tapping or threading | | A | |
| 82075000 | - Tools for drilling, other than for rock drilling | | A | |
| 82076000 | - Tools for boring or broaching | | A | |
| 82077000 | - Tools for milling | | A | |
| 82078000 | - Tools for turning | | A | |
| 82079000 | - Other interchangeable tools | | A | |
| 8208 | Knives and cutting blades, for machines or for mechanical appliances. | | | |
| 82081000 | - For metal working | | A | |
| 82082000 | - For wood working | | A | |
| 82083000 | - For kitchen appliances or for machines used by the food industry | | A | |
| 82084000 | - For agricultural, horticultural or forestry machines | | A | |
| 82089000 | - Other | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 82090000 | Plates, sticks, tips and the like for tools, unmounted, of cermets. | | A | |
| 82100000 | Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink. | | A | |
| 8211 | Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor. | | | |
| 82111000 | - Sets of assorted articles | 5% | B10 | |
| | - Other: | | | |
| 82119100 | -- Table knives having fixed blades | 5% | B10 | |
| 82119200 | -- Other knives having fixed blades | 5% | B10 | |
| 82119300 | -- Knives having other than fixed blades | 5% | B10 | |
| 82119400 | -- Blades | 5% | B10 | |
| 82119500 | -- Handles of base metal | 5% | B10 | |
| 8212 | Razors and razor blades (including razor blade blanks in strips). | | | |
| 82121000 | - Razors | | A | |
| 82122000 | - Safety razor blades, including razor blade blanks in strips | | A | |
| 82129000 | - Other parts | | A | |
| 82130000 | Scissors, tailors' shears and similar shears, and blades therefor. | | A | |
| 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 therefor | | A | |
| 82142000 | - Manicure or pedicure sets and instruments (including nail files) | | A | |
| 82149000 | - Other | | A | |
| 8215 | Spoons, forks, ladles, 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 | 5% | B10 | |
| 82152000 | - Other sets of assorted articles | 5% | B10 | |
| | - Other: | | | |
| 82159100 | -- Plated with precious metal | 5% | B10 | |
| 82159900 | -- Other | 5% | B10 | |
| Chapter 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 base metal. | | | |
| 83011000 | - Padlocks | | A | |
| 83012000 | - Locks of a kind used for motor vehicles | | A | |
| 83013000 | - Locks of a kind used for furniture | | A | |
| 83014000 | - Other locks | | A | |
| 83015000 | - Clasps and frames with clasps, incorporating locks | | A | |
| 83016000 | - Parts | | A | |
| 83017000 | - Keys presented separately | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 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. | | | |
| 83021000 | - Hinges | | A | |
| 83022000 | - Castors | | A | |
| 83023000 | - Other mountings, fittings and similar articles suitable for motor vehicles | | A | |
| | - Other mountings, fittings and similar articles: | | | |
| 83024100 | -- Suitable for buildings | | A | |
| 83024200 | -- Other, suitable for furniture | | A | |
| 83024900 | -- Other | | A | |
| 83025000 | - Hat-racks, hat-pegs, brackets and similar fixtures | | A | |
| 83026000 | - Automatic door closers | | A | |
| 83030000 | Armored 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 | |
| 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. | 5% | B10 | |
| 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 | 5% | B10 | |
| 83052000 | - Staples in strips | 5% | B10 | |
| 83059000 | - Other, including parts | 5% | B10 | |
| 8306 | Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal. | | | |
| 83061000 | - Bells, gongs and the like | 5% | B10 | |
| | - Statuettes and other ornaments: | | | |
| 83062100 | -- Plated with precious metal | 5% | B10 | |
| 83062900 | -- Other | 5% | B10 | |
| 83063000 | - Photograph, picture or similar frames; mirrors | 5% | B10 | |
| 8307 | Flexible tubing of base metal, with or without fittings. | | | |
| 83071000 | - Of iron or steel | 5% | B10 | |
| 83079000 | - Of other base metal | 5% | B10 | |
| 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 | 5% | B10 | |
| 83082000 | - Tubular or bifurcated rivets | 5% | B10 | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 83089000 | - Other, including parts | 5% | B10 | |
| 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 | | A | |
| 83099000 | - Other | 5% | B10 | |
| 83100000 | Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05. | 5% | B10 | |
| 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. | | | |
| 83111000 | - Coated electrodes of base metal, for electric arc-welding | | A | |
| 83112000 | - Cored wire of base metal, for electric arc-welding | | A | |
| 83113000 | - Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame | | A | |
| 83119000 | - Other | | A | |
| SECTION XVI | MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES | | | |
| Chapter 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 | | R | r |
| 84012000 | - Machinery and apparatus for isotopic separation, and parts thereof | | R | r |
| 84013000 | - Fuel elements (cartridges), non-irradiated | | R | r |
| 84014000 | - Parts of nuclear reactors | | R | r |
| 8402 | Steam or other vapor generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers. | | | |
| | - Steam or other vapor generating boilers: | | | |
| 84021100 | -- Watertube boilers with a steam production exceeding 45 t per hour | | A | |
| 84021200 | -- Watertube boilers with a steam production not exceeding 45 t per hour | 5% | B10 | |
| 84021900 | -- Other vapor generating boilers, including hybrid boilers | 5% | B10 | |
| 84022000 | - Super-heated water boilers | 5% | B10 | |
| 84029000 | - Parts | 5% | B10 | |
| 8403 | Central heating boilers other than those of heading 84.02. | | | |
| 84031000 | - Boilers | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 84039000 | - Parts | | A | |
| 8404 | Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economizers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapor power units. | | | |
| 84041000 | - Auxiliary plant for use with boilers of heading 84.02 or 84.03 | | A | |
| 84042000 | - Condensers for steam or other vapor power units | | A | |
| 84049000 | - Parts | | A | |
| 8405 | Producer gas and 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 | | A | |
| 84059000 | - Parts | | A | |
| 8406 | Steam turbines and other vapor turbines. | | | |
| 84061000 | - Turbines for marine propulsion | | A | |
| | - Other turbines: | | | |
| 84068100 | -- Of an output exceeding 40 MW | | A | |
| 84068200 | -- Of an output not exceeding 40 MW | | A | |
| 84069000 | - Parts | | A | |
| 8407 | Spark-ignition reciprocating or rotary internal combustion piston engines. | | | |
| 84071000 | - Aircraft engines | | A | |
| | - Marine propulsion engines: | | | |
| 84072100 | -- Outboard motors | | A | |
| 84072900 | -- Other | | A | |
| | - Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87: | | | |
| 84073100 | -- Of a cylinder capacity not exceeding 50 cc | 5% | B10 | |
| 84073200 | -- Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc | 5% | B10 | |
| 84073300 | -- Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc | 5% | B10 | |
| 84073400 | -- Of a cylinder capacity exceeding 1,000 cc | 5% | B10 | |
| 84079000 | - Other engines | 5% | B10 | |
| 8408 | Compression-ignition internal combustion piston engines (diesel or semi-diesel engines). | | | |
| 84081000 | - Marine propulsion engines | | A | |
| 84082000 | - Engines of a kind used for the propulsion of vehicles of Chapter 87 | 5% | B10 | |
| 84089000 | - Other engines | 5% | B10 | |
| 8409 | Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08. | | | |
| 84091000 | - For aircraft engines | | A | |
| | - Other: | | | |
| 84099100 | -- Suitable for use solely or principally with spark-ignition internal combustion piston engines | 5% | B10 | |
| 84099900 | -- Other | 5% | B10 | |
| 8410 | Hydraulic turbines, water wheels, and regulators therefor. | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | - Hydraulic turbines, and water wheels: | | | |
| 84101100 | -- Of a power not exceeding 1,000 kW | | A | |
| 84101200 | -- Of a power exceeding 1,000 kW but not exceeding 10,000 kW | | A | |
| 84101300 | -- Of a power exceeding 10,000 kW | | A | |
| 84109000 | - Parts, including regulators | | A | |
| 8411 | Turbo-jets, turbo-propellers and other gas turbines. | | | |
| | - Turbo-jets: | | | |
| 84111100 | -- Of a thrust not exceeding 25 kN | | A | |
| 84111200 | -- Of a thrust exceeding 25 kN | | A | |
| | - Turbo-propellers: | | | |
| 84112100 | -- Of a power not exceeding 1,100 kW | 5% | B10 | |
| 84112200 | -- Of a power exceeding 1,100 kW | 5% | B10 | |
| | - Other gas turbines: | | | |
| 84118100 | -- Of a power not exceeding 5,000 kW | | A | |
| 84118200 | -- Of a power exceeding 5,000 kW | | A | |
| | - Parts: | | | |
| 84119100 | -- Of turbo-jets or turbo-propellers | 5% | B10 | |
| 84119900 | -- Other | 5% | B10 | |
| 8412 | Other engines and motors. | | | |
| 84121000 | - Reaction engines other than turbo-jets | | A | |
| | - Hydraulic power engines and motors: | | | |
| 84122100 | -- Linear acting (cylinders) | | A | |
| 84122900 | -- Other | 5% | B10 | |
| | - Pneumatic power engines and motors: | | | |
| 84123100 | -- Linear acting (cylinders) | | A | |
| 84123900 | -- Other | 5% | B10 | |
| 841280 | - Other: | | | |
| 84128010 | --- Wind engines (windmills) | | A | |
| 84128090 | --- Other engines and motors | | A | |
| 841290 | - Parts: | | | |
| 84129010 | --- Of wind engines | | A | |
| 84129090 | --- Of other engines | | A | |
| 8413 | Pumps for liquids, whether or not fitted with a measuring device; liquid elevators. | | | |
| | - Pumps fitted or designed to be fitted with a measuring device: | | | |
| 84131100 | -- Pumps for dispensing fuel or lubricants, of the types used in filling-stations or in garages | | A | |
| 84131900 | -- Other | 5% | B5 | |
| 84132000 | - Hand pumps, other than those of subheading 8413.11 or 8413.19 | | A | |
| 84133000 | - Fuel, lubricating or cooling medium pumps for internal combustion piston engines | 5% | B5 | |
| 84134000 | - Concrete pumps | | A | |
| 84135000 | - Other reciprocating positive displacement pumps | | A | |
| 84136000 | - Other rotary positive displacement pumps | | A | |
| 84137000 | - Other centrifugal pumps | | A | |
| | - Other pumps; liquid elevators: | | | |
| 84138100 | -- Pumps | | A | |
| 84138200 | -- Liquid elevators | | A | |
| | - Parts: | | | |
| 84139100 | -- Of pumps | | A | |
| 84139200 | -- Of liquid elevators | | 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. | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 84141000 | - Vacuum pumps | | A | |
| 84142000 | - Hand- or foot-operated air pumps | | A | |
| 84143000 | - Compressors of a kind used in refrigerating equipment | | A | |
| 84144000 | - Air compressors mounted on a wheeled chassis for towing | | A | |
| | - Fans: | | | |
| 84145100 | -- Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W | | A | |
| 84145900 | -- Other | | A | |
| 84146000 | - Hoods having a maximum horizontal side not exceeding 120 cm | | A | |
| 84148000 | - Other | | A | |
| 84149000 | - Parts | | A | |
| 8415 | Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. | | | |
| 84151000 | - Window or wall types, self-contained or "split-system" | | A | |
| 84152000 | - Of a kind used for persons, in motor vehicles | | A | |
| | - Other: | | | |
| 84158100 | -- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps) | | A | |
| 84158200 | -- Other, incorporating a refrigerating unit | | A | |
| 84158300 | -- Not incorporating a refrigerating unit | | A | |
| 84159000 | - Parts | | 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 | | A | |
| 84162000 | - Other furnace burners, including combination burners | | A | |
| 84163000 | - Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances | | A | |
| 84169000 | - Parts | | A | |
| 8417 | Industrial or laboratory furnaces and ovens, including incinerators, non-electric. | | | |
| 84171000 | - Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals | | A | |
| 84172000 | - Bakery ovens, including biscuit ovens | | A | |
| 84178000 | - Other | | A | |
| 84179000 | - Parts | | 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 | | A | |
| | - Refrigerators, household type: | | | |
| 84182100 | -- Compression-type | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 84182900 | -- Other | 5% | B5 | |
| 84183000 | - Freezers of the chest type, not exceeding 800 l capacity | | A | |
| 84184000 | - Freezers of the upright type, not exceeding 900 l capacity | | A | |
| 841850 | - Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment: | | | |
| 84185010 | --- Show-cases | | A | |
| 84185020 | --- Display counters | 5% | B5 | |
| 84185030 | --- Cabinets | | A | |
| 84185090 | --- Other | 5% | B5 | |
| | - Other refrigerating or freezing equipment; heat pumps: | | | |
| 84186100 | -- Heat pumps other than air conditioning machines of heading 84.15 | | A | |
| 84186900 | -- Other | | A | |
| | - Parts: | | | |
| 84189100 | -- Furniture designed to receive refrigerating or freezing equipment | | A | |
| 841899 | -- Other: | | | |
| 84189910 | --- Parts suitable for refrigerating or freezing equipment | | A | |
| 84189990 | --- Other | 5% | B5 | |
| 8419 | Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, 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. | | | |
| | - Instantaneous or storage water heaters, non-electric: | | | |
| 84191100 | -- Instantaneous gas water heaters | | A | |
| 84191900 | -- Other | | A | |
| 84192000 | - Medical, surgical or laboratory sterilizers | | A | |
| | - Dryers: | | | |
| 84193100 | -- For agricultural products | | A | |
| 84193200 | -- For wood, paper pulp, paper or paperboard | | A | |
| 84193900 | -- Other | | A | |
| 84194000 | - Distilling or rectifying plant | | A | |
| 84195000 | - Heat exchange units | | A | |
| 84196000 | - Machinery for liquefying air or other gases | | A | |
| | - Other machinery, plant and equipment: | | | |
| 84198100 | -- For making hot drinks or for cooking or heating food | | A | |
| 84198900 | -- Other | 5% | B10 | |
| 84199000 | - Parts | | A | |
| 8420 | Calendering or other rolling machines, other than for metals or glass, and cylinders therefor. | | | |
| 84201000 | - Calendering or other rolling machines | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | - Parts: | | | |
| 84209100 | -- Cylinders | | A | |
| 84209900 | -- Other | | A | |
| 8421 | Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases. | | | |
| | - Centrifuges, including centrifugal dryers: | | | |
| 84211100 | -- Cream separators | | A | |
| 84211200 | -- Clothes-dryers | | A | |
| 84211900 | -- Other | | A | |
| | - Filtering or purifying machinery and apparatus for liquids: | | | |
| 84212100 | -- For filtering or purifying water | | A | |
| 84212200 | -- For filtering or purifying beverages other than water | | A | |
| 84212300 | -- Oil or petrol-filters for internal combustion engines | | A | |
| 84212900 | -- Other | | A | |
| | - Filtering or purifying machinery and apparatus for gases: | | | |
| 84213100 | -- Intake air filters for internal combustion engines | | A | |
| 84213900 | -- Other | | A | |
| | - Parts: | | | |
| 84219100 | -- Of centrifuges, including centrifugal dryers | | A | |
| 84219900 | -- Other | | 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 heat-shrink wrapping machinery); machinery for aerating beverages. | | | |
| | - Dish washing machines: | | | |
| 84221100 | -- Of the household type | | A | |
| 84221900 | -- Other | | A | |
| 84222000 | - Machinery for cleaning or drying bottles or other containers | | A | |
| 84223000 | - 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 | |
| 84224000 | - Other packing or wrapping machinery (including heat-shrink wrapping machinery) | | A | |
| 84229000 | - Parts | | A | |
| 8423 | Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds. | | | |
| 84231000 | - Personal weighing machines, including baby scales; household scales | | A | |
| 84232000 | - Scales for continuous weighing of goods on conveyors | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 84233000 | - Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales | | A | |
| | - Other weighing machinery: | | | |
| 84238100 | -- Having a maximum weighing capacity not exceeding 30 kg | | A | |
| 84238200 | -- Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg | | A | |
| 84238900 | -- Other | | A | |
| 842390 | - Weighing machine weights of all kinds; parts of weighing machinery: | | | |
| 84239010 | --- Weighing machine weights | | A | |
| 84239090 | --- Parts of weighing machinery | | A | |
| 8424 | Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines. | | | |
| 84241000 | - Fire extinguishers, whether or not charged | | A | |
| 84242000 | - Spray guns and similar appliances | | A | |
| 84243000 | - Steam or sand blasting machines and similar jet projecting machines | | A | |
| | - Other appliances: | | | |
| 84248100 | -- Agricultural or horticultural | | A | |
| 84248900 | -- Other | | A | |
| 84249000 | - Parts | | A | |
| 8425 | Pulley tackle and hoists, other than skip hoists; winches and capstans; jacks. | | | |
| | - Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles: | | | |
| 84251100 | -- Powered by electric motor | | A | |
| 84251900 | -- Other | | A | |
| | - Winches; capstans: | | | |
| 84253100 | -- Powered by electric motor | | A | |
| 84253900 | -- Other | | A | |
| | - Jacks; hoists of a kind used for raising vehicles: | | | |
| 84254100 | -- Built-in jacking systems of a type used in garages | | A | |
| 84254200 | -- Other jacks and hoists, hydraulic | | A | |
| 84254900 | -- Other | | A | |
| 8426 | Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane. | | | |
| | - Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers: | | | |
| 84261100 | -- Overhead travelling cranes on fixed support | | A | |
| 84261200 | -- Mobile lifting frames on tires and straddle carriers | | A | |
| 84261900 | -- Other | | A | |
| 84262000 | - Tower cranes | | A | |
| 84263000 | - Portal or pedestal jib cranes | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | - Other machinery, self-propelled: | | | |
| 84264100 | -- On tires | | A | |
| 84264900 | -- Other | | A | |
| | - Other machinery: | | | |
| 84269100 | -- Designed for mounting on road vehicles | | A | |
| 84269900 | -- Other | | A | |
| 8427 | Fork-lift trucks; other works trucks fitted with lifting or handling equipment. | | | |
| 84271000 | - Self-propelled trucks powered by an electric motor | | A | |
| 84272000 | - Other self-propelled trucks | 5% | B5 | |
| 84279000 | - Other trucks | | A | |
| 8428 | Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics). | | | |
| 84281000 | - Lifts and skip hoists | 5% | B5 | |
| 84282000 | - Pneumatic elevators and conveyors | | A | |
| | - Other continuous-action elevators and conveyors, for goods or materials: | | | |
| 84283100 | -- Specially designed for underground use | | A | |
| 84283200 | -- Other, bucket type | | A | |
| 84283300 | -- Other, belt type | | A | |
| 84283900 | -- Other | 5% | B5 | |
| 84284000 | - Escalators and moving walkways | 5% | B5 | |
| 84286000 | - Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars | | A | |
| 84289000 | - Other machinery | 5% | B5 | |
| 8429 | Self-propelled bulldozers, angledozers, graders, levelers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers. | | | |
| | - Bulldozers and angledozers: | | | |
| 84291100 | -- Track laying | | A | |
| 84291900 | -- Other | | A | |
| 84292000 | - Graders and levelers | | A | |
| 84293000 | - Scrapers | | A | |
| 84294000 | - Tamping machines and road rollers | | A | |
| | - Mechanical shovels, excavators and shovel loaders: | | | |
| 84295100 | -- Front-end shovel loaders | | A | |
| 84295200 | -- Machinery with a 360° revolving superstructure | | A | |
| 84295900 | -- Other | 5% | B5 | |
| 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 | | A | |
| 84302000 | - Snow-ploughs and snow-blowers | | A | |
| | - Coal or rock cutters and tunneling machinery: | | | |
| 84303100 | -- Self-propelled | | A | |
| 84303900 | -- Other | | A | |
| | - Other boring or sinking machinery: | | | |
| 84304100 | -- Self-propelled | 5% | B10 | |
| 84304900 | -- Other | | A | |
| 84305000 | - Other machinery, self-propelled | | A | |
| | - Other machinery, not self-propelled: | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 84306100 | -- Tamping or compacting machinery | | A | |
| 84306900 | -- Other | 5% | B10 | |
| 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 | | A | |
| 84312000 | - Of machinery of heading 84.27 | | A | |
| | - Of machinery of heading 84.28: | | | |
| 84313100 | -- Of lifts, skip hoists or escalators | | A | |
| 84313900 | -- Other | 5% | B10 | |
| | - Of machinery of heading 84.26, 84.29 or 84.30: | | | |
| 84314100 | -- Buckets, shovels, grabs and grips | 5% | B10 | |
| 84314200 | -- Bulldozer or angledozer blades | | A | |
| 84314300 | -- Parts of boring or sinking machinery of subheading 8430.41 or 8430.49 | | A | |
| 84314900 | -- Other | 5% | B10 | |
| 8432 | Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers. | | | |
| 84321000 | - Ploughs | | A | |
| | - Harrows, scarifiers, cultivators, weeders and hoes: | | | |
| 84322100 | -- Disk harrows | | A | |
| 84322900 | -- Other | | A | |
| 84323000 | - Seeders, planters and transplanters | | A | |
| 84324000 | - Manure spreaders and fertilizer distributors | | A | |
| 84328000 | - Other machinery | | A | |
| 84329000 | - Parts | | 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. | | | |
| | - Mowers for lawns, parks or sports-grounds: | | | |
| 84331100 | -- Powered, with the cutting device rotating in a horizontal plane | | A | |
| 84331900 | -- Other | | A | |
| 84332000 | - Other mowers, including cutter bars for tractor mounting | | A | |
| 84333000 | - Other haymaking machinery | | A | |
| 84334000 | - Straw or fodder balers, including pick-up balers | | A | |
| | - Other harvesting machinery; threshing machinery: | | | |
| 84335100 | -- Combine harvester-threshers | | A | |
| 84335200 | -- Other threshing machinery | | A | |
| 84335300 | -- Root or tuber harvesting machines | | A | |
| 84335900 | -- Other | | A | |
| 84336000 | - Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce | | A | |
| 84339000 | - Parts | | A | |
| 8434 | Milking machines and dairy machinery. | | | |
| 84341000 | - Milking machines | | A | |
| 84342000 | - Dairy machinery | | A | |
| 84349000 | - Parts | | A | |
| 8435 | Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages. | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 84351000 | - Machinery | | A | |
| 84359000 | - Parts | | 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 | | A | |
| | - Poultry-keeping machinery; poultry incubators and brooders: | | | |
| 84362100 | -- Poultry incubators and brooders | | A | |
| 84362900 | -- Other | | A | |
| 84368000 | - Other machinery | | A | |
| | - Parts: | | | |
| 84369100 | -- Of poultry-keeping machinery or poultry incubators and brooders | | A | |
| 84369900 | -- Other | 5% | B5 | |
| 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. | | | |
| 84371000 | - Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables | | A | |
| 843780 | - Other machinery: | | | |
| 84378010 | --- For milling industry | | A | |
| 84378020 | --- For the working of cereals or dried leguminous vegetables | | A | |
| 84378090 | --- Other | | A | |
| 84379000 | - Parts | | 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 | | A | |
| 84382000 | - Machinery for the manufacture of confectionery, cocoa or chocolate | | A | |
| 84383000 | - Machinery for sugar manufacture | | A | |
| 84384000 | - Brewery machinery | | A | |
| 84385000 | - Machinery for the preparation of meat or poultry | | A | |
| 84386000 | - Machinery for the preparation of fruits, nuts or vegetables | | A | |
| 843880 | - Other machinery: | | | |
| 84388010 | --- For the manufacture of ice-creams | | A | |
| 84388020 | --- For the manufacture of vodka | | A | |
| 84388090 | --- Other | | A | |
| 84389000 | - Parts | 5% | B10 | |
| 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 | | A | |
| 84392000 | - Machinery for making paper or paperboard | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 84393000 | - Machinery for finishing paper or paperboard | | A | |
| | - Parts: | | | |
| 84399100 | -- Of machinery for making pulp of fibrous cellulosic material | | A | |
| 84399900 | -- Other | | A | |
| 8440 | Book-binding machinery, including book-sewing machines. | | | |
| 84401000 | - Machinery | | A | |
| 84409000 | - Parts | | A | |
| 8441 | Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds. | | | |
| 84411000 | - Cutting machines | | A | |
| 84412000 | - Machines for making bags, sacks or envelopes | | A | |
| 84413000 | - Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by molding | | A | |
| 84414000 | - Machines for molding articles in paper pulp, paper or paperboard | | A | |
| 84418000 | - Other machinery | | A | |
| 84419000 | - Parts | | A | |
| 8442 | 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). | | | |
| 84423000 | - Machinery, apparatus and equipment | | A | |
| 84424000 | - Parts of the foregoing machinery, apparatus or equipment | | A | |
| 84425000 | - Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished) | | A | |
| 8443 | 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 accessories thereof. | | | |
| | - Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42: | | | |
| 84431100 | -- Offset printing machinery, reel-fed | | A | |
| 84431200 | -- 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 | |
| 84431300 | -- Other offset printing machinery | | A | |
| 84431400 | -- Letterpress printing machinery, reel-fed, excluding flexographic printing | | A | |
| 84431500 | -- Letterpress printing machinery, other than reel-fed, excluding flexographic printing | | A | |
| 84431600 | -- Flexographic printing machinery | | A | |
| 84431700 | -- Gravure printing machinery | | A | |
| 84431900 | -- Other | 5% | B10 | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | - Other printers, copying machines and facsimile machines, whether or not combined: | | | |
| 844331 | -- 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: | | | |
| 84433110 | --- Facsimile machines | | A | |
| 84433190 | --- Other | 5% | B10 | |
| 844332 | -- Other, capable of connecting to an automatic data processing machine or to a network: | | | |
| 84433210 | --- Dot matrix printers | | A | |
| 84433220 | --- Laser printers | | A | |
| 84433290 | --- Other | 5% | B10 | |
| 84433900 | -- Other | | A | |
| | - Parts and accessories: | | | |
| 84439100 | -- Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42 | | A | |
| 84439900 | -- Other | | A | |
| 84440000 | Machines for extruding, drawing, texturing or cutting man-made textile materials. | | A | |
| 8445 | Machines for preparing textile fibers; 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. | | | |
| | - Machines for preparing textile fibers: | | | |
| 84451100 | -- Carding machines | | A | |
| 84451200 | -- Combing machines | | A | |
| 84451300 | -- Drawing or roving machines | | A | |
| 84451900 | -- Other | 5% | B10 | |
| 84452000 | - Textile spinning machines | | A | |
| 84453000 | - Textile doubling or twisting machines | | A | |
| 84454000 | - Textile winding (including weft-winding) or reeling machines | | A | |
| 84459000 | - Other | | A | |
| 8446 | Weaving machines (looms). | | | |
| 84461000 | - For weaving fabrics of a width not exceeding 30 cm | | A | |
| | - For weaving fabrics of a width exceeding 30 cm, shuttle type: | | | |
| 84462100 | -- Power looms | | A | |
| 84462900 | -- Other | | A | |
| 84463000 | - For weaving fabrics of a width exceeding 30 cm, shuttleless type | | A | |
| 8447 | Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting. | | | |
| | - Circular knitting machines: | | | |
| 84471100 | -- With cylinder diameter not exceeding 165 mm | | A | |
| 84471200 | -- With cylinder diameter exceeding 165 mm | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 844720 | - Flat knitting machines; stitch-bonding machines: | | | |
| 84472010 | --- Flat knitting machines | | A | |
| 84472020 | --- Stitch-bonding machines | | A | |
| 844790 | - Other: | | | |
| 84479010 | --- Machines for tufting | | A | |
| 84479090 | --- Other | 5% | B10 | |
| 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); part 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). | | | |
| | - 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 | | A | |
| 84481900 | -- Other | | A | |
| 84482000 | - Parts and accessories of machines of heading 84.44 or of their auxiliary machinery | | A | |
| | - Parts and accessories of machines of heading 84.45 or of their auxiliary machinery: | | | |
| 84483100 | -- Card clothing | | A | |
| 84483200 | -- Of machines for preparing textile fibers, other than card clothing | | A | |
| 84483300 | -- Spindles, spindle flyers, spinning rings and ring travelers | | A | |
| 84483900 | -- Other | | A | |
| | - Parts and accessories of weaving machines (looms) or of their auxiliary machinery: | | | |
| 84484200 | -- Reeds for looms, healds and heald-frames | | A | |
| 84484900 | -- Other | | A | |
| | - Parts and accessories of machines of heading 84.47 or of their auxiliary machinery: | | | |
| 84485100 | -- Sinkers, needles and other articles used in forming stitches | | A | |
| 84485900 | -- Other | 5% | B10 | |
| 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. | | A | |
| 8450 | Household or laundry-type washing machines, including machines which both wash and dry. | | | |
| | - Machines, each of a dry linen capacity not exceeding 10 kg: | | | |
| 84501100 | -- Fully-automatic machines | | A | |
| 84501200 | -- Other machines, with built-in centrifugal drier | | A | |
| 84501900 | -- Other | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 84502000 | - Machines, each of a dry linen capacity exceeding 10 kg | | A | |
| 84509000 | - Parts | | A | |
| 8451 | Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics. | | | |
| 84511000 | - Dry-cleaning machines | | A | |
| | - Drying machines: | | | |
| 84512100 | -- Each of a dry linen capacity not exceeding 10 kg | | A | |
| 84512900 | -- Other | | A | |
| 84513000 | - Ironing machines and presses (including fusing presses) | | A | |
| 84514000 | - Washing, bleaching or dyeing machines | | A | |
| 84515000 | - Machines for reeling, unreeling, folding, cutting or pinking textile fabrics | | A | |
| 84518000 | - Other machinery | | A | |
| 84519000 | - Parts | | A | |
| 8452 | Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles. | | | |
| 84521000 | - Sewing machines of the household type | | A | |
| | - Other sewing machines: | | | |
| 84522100 | -- Automatic units | | A | |
| 84522900 | -- Other | | A | |
| 84523000 | - Sewing machine needles | | A | |
| 84529000 | - Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines | | 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 | | A | |
| 84532000 | - Machinery for making or repairing footwear | | A | |
| 84538000 | - Other machinery | | A | |
| 84539000 | - Parts | | A | |
| 8454 | Converters, ladles, ingot molds and casting machines, of a kind used in metallurgy or in metal foundries. | | | |
| 84541000 | - Converters | | A | |
| 84542000 | - Ingot molds and ladles | | A | |
| 84543000 | - Casting machines | | A | |
| 84549000 | - Parts | | A | |
| 8455 | Metal-rolling mills and rolls therefor. | | | |
| 84551000 | - Tube mills | | A | |
| | - Other rolling mills: | | | |
| 84552100 | -- Hot or combination hot and cold | | A | |
| 84552200 | -- Cold | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 84553000 | - Rolls for rolling mills | | A | |
| 84559000 | - Other parts | | 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; water-jet cutting machines. | | | |
| 84561000 | - Operated by laser or other light or photon beam processes | | A | |
| 84562000 | - Operated by ultrasonic processes | | A | |
| 84563000 | - Operated by electro-discharge processes | | A | |
| 84569000 | - Other | | A | |
| 8457 | Machining centers, unit construction machines (single station) and multi-station transfer machines, for working metal. | | | |
| 84571000 | - Machining centers | | A | |
| 84572000 | - Unit construction machines (single station) | | A | |
| 84573000 | - Multi-station transfer machines | | A | |
| 8458 | Lathes (including turning centers) for removing metal. | | | |
| | - Horizontal lathes: | | | |
| 84581100 | -- Numerical controlled | | A | |
| 84581900 | -- Other | | A | |
| | - Other lathes: | | | |
| 84589100 | -- Numerically controlled | | A | |
| 84589900 | -- Other | | 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 centers) of heading 84.58. | | | |
| 84591000 | - Way-type unit head machines | | A | |
| | - Other drilling machines: | | | |
| 84592100 | -- Numerically controlled | | A | |
| 84592900 | -- Other | | A | |
| | - Other boring-milling machines: | | | |
| 84593100 | -- Numerically controlled | | A | |
| 84593900 | -- Other | | A | |
| 84594000 | - Other boring machines | | A | |
| | - Milling machines, knee-type: | | | |
| 84595100 | -- Numerically controlled | | A | |
| 84595900 | -- Other | | A | |
| | - Other milling machines: | | | |
| 84596100 | -- Numerically controlled | | A | |
| 84596900 | -- Other | | A | |
| 84597000 | - Other threading or tapping machines | | 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. | | | |
| | - 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 | | A | |
| 84601900 | -- Other | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | - 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 | | A | |
| 84602900 | -- Other | | A | |
| | - Sharpening (tool or cutter grinding) machines: | | | |
| 84603100 | -- Numerically controlled | | A | |
| 84603900 | -- Other | | A | |
| 84604000 | - Honing or lapping machines | | A | |
| 84609000 | - Other | | 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 | | A | |
| 84613000 | - Broaching machines | | A | |
| 84614000 | - Gear cutting, gear grinding or gear finishing machines | | A | |
| 84615000 | - Sawing or cutting-off machines | | A | |
| 84619000 | - Other | | 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 hammers | | A | |
| | - Bending, folding, straightening or flattening machines (including presses): | | | |
| 84622100 | -- Numerically controlled | | A | |
| 84622900 | -- Other | 5% | B5 | |
| | - Shearing machines (including presses), other than combined punching and shearing machines: | | | |
| 84623100 | -- Numerically controlled | | A | |
| 84623900 | -- Other | | A | |
| | - Punching or notching machines (including presses), including combined punching and shearing machines: | | | |
| 84624100 | -- Numerically controlled | | A | |
| 84624900 | -- Other | | A | |
| | - Other: | | | |
| 84629100 | -- Hydraulic presses | | A | |
| 84629900 | -- Other | | A | |
| 8463 | Other machine-tools for working metal or cermets, without removing material. | | | |
| 84631000 | - Draw-benches for bars, tubes, profiles, wire or the like | | A | |
| 84632000 | - Thread rolling machines | | A | |
| 84633000 | - Machines for working wire | | A | |
| 84639000 | - Other | | A | |
| 8464 | Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass. | | | |
| 84641000 | - Sawing machines | | A | |
| 84642000 | - Grinding or polishing machines | | A | |
| 84649000 | - Other | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 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 | | A | |
| | - Other: | | | |
| 84659100 | -- Sawing machines | | A | |
| 84659200 | -- Planing, milling or molding (by cutting) machines | | A | |
| 84659300 | -- Grinding, sanding or polishing machines | | A | |
| 84659400 | -- Bending or assembling machines | | A | |
| 84659500 | -- Drilling or morticing machines | | A | |
| 84659600 | -- Splitting, slicing or paring machines | | A | |
| 84659900 | -- Other | | A | |
| 8466 | Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand. | | | |
| 84661000 | - Tool holders and self-opening dieheads | | A | |
| 84662000 | - Work holders | | A | |
| 84663000 | - Dividing heads and other special attachments for machine-tools | | A | |
| | - Other: | | | |
| 84669100 | -- For machines of heading 84.64 | | A | |
| 84669200 | -- For machines of heading 84.65 | | A | |
| 84669300 | -- For machines of headings 84.56 to 84.61 | | A | |
| 84669400 | -- For machines of heading 84.62 or 84.63 | | A | |
| 8467 | Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor. | | | |
| | - Pneumatic: | | | |
| 84671100 | -- Rotary type (including combined rotary-percussion) | | A | |
| 84671900 | -- Other | 5% | B10 | |
| | - With self-contained electric motor: | | | |
| 84672100 | -- Drills of all kinds | | A | |
| 84672200 | -- Saws | | A | |
| 84672900 | -- Other | 5% | B5 | |
| | - Other tools: | | | |
| 84678100 | -- Chain saws | | A | |
| 84678900 | -- Other | 5% | B5 | |
| | - Parts: | | | |
| 84679100 | -- Of chain saws | | A | |
| 84679200 | -- Of pneumatic tools | | A | |
| 84679900 | -- Other | | A | |
| 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 blow pipes | | A | |
| 84682000 | - Other gas-operated machinery and apparatus | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 84688000 | - Other machinery and apparatus | | A | |
| 84689000 | - Parts | | A | |
| 84690000 | Typewriters other than printers of heading 84.43; word-processing machines. | | 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 | | A | |
| | - Other electronic calculating machines: | | | |
| 84702100 | -- Incorporating a printing device | | A | |
| 84702900 | -- Other | | A | |
| 84703000 | - Other calculating machines | | A | |
| 84705000 | - Cash registers | | A | |
| 84709000 | - Other | | 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 automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display | | A | |
| | - Other 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 | | A | |
| 84714900 | -- Other, presented in the form of systems | | A | |
| 84715000 | - Processing units other than those of subheading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units | | A | |
| 84716000 | - Input or output units, whether or not containing storage units in the same housing | | A | |
| 84717000 | - Storage units | | A | |
| 84718000 | - Other units of automatic data processing machines | | A | |
| 84719000 | - Other | | A | |
| 8472 | Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines). | | | |
| 84721000 | - Duplicating machines | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 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 | | A | |
| 84729000 | - Other | 5% | B10 | |
| 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 | | A | |
| | - 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 | | A | |
| 84732900 | -- Other | | A | |
| 84733000 | - Parts and accessories of the machines of heading 84.71 | | A | |
| 84734000 | - Parts and accessories of the machines of heading 84.72 | | A | |
| 84735000 | - Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72 | | 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 molding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry molds of sand. | | | |
| 84741000 | - Sorting, screening, separating or washing machines | | A | |
| 84742000 | - Crushing or grinding machines | | A | |
| | - Mixing or kneading machines: | | | |
| 84743100 | -- Concrete or mortar mixers | | A | |
| 84743200 | -- Machines for mixing mineral substances with bitumen | | A | |
| 84743900 | -- Other | | A | |
| 84748000 | - Other machinery | | A | |
| 84749000 | - Parts | | 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 | | A | |
| | - Machines for manufacturing or hot working glass or glassware: | | | |
| 84752100 | -- Machines for making optical fibers and preforms thereof | | A | |
| 84752900 | -- Other | | A | |
| 84759000 | - Parts | | A | |
| 8476 | Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines. | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | - Automatic beverage-vending machines: | | | |
| 84762100 | -- Incorporating heating or refrigerating devices | | A | |
| 84762900 | -- Other | | A | |
| | - Other machines: | | | |
| 84768100 | -- Incorporating heating or refrigerating devices | | A | |
| 84768900 | -- Other | | A | |
| 84769000 | - Parts | | 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-molding machines | | A | |
| 84772000 | - Extruders | | A | |
| 84773000 | - Blow molding machines | | A | |
| 84774000 | - Vacuum molding machines and other thermoforming machines | | A | |
| | - Other machinery for molding or otherwise forming: | | | |
| 84775100 | -- For molding or retreading pneumatic tires or for molding or otherwise forming inner tubes | | A | |
| 84775900 | -- Other | | A | |
| 84778000 | - Other machinery | | A | |
| 84779000 | - Parts | | A | |
| 8478 | Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter. | | | |
| 84781000 | - Machinery | 5% | B10 | |
| 84789000 | - Parts | 5% | B10 | |
| 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 | | A | |
| 84792000 | - Machinery for the extraction or preparation of animal or fixed vegetable fats or oils | | A | |
| 84793000 | - Presses for the manufacture of particle board or fiber building board of wood or other ligneous materials and other machinery for treating wood or cork | | A | |
| 84794000 | - Rope or cable-making machines | | A | |
| 84795000 | - Industrial robots, not elsewhere specified or included | | A | |
| 84796000 | - Evaporative air coolers | | A | |
| | - Passenger boarding bridges: | | | |
| 84797100 | -- Of a kind used in airports | | A | |
| 84797900 | -- Other | | A | |
| | - Other machines and mechanical appliances: | | | |
| 84798100 | -- For treating metal, including electric wire coil-winders | | A | |
| 84798200 | -- Mixing, kneading, crushing, grinding, screening, sifting, homogenizing, emulsifying or stirring machines | | A | |
| 84798900 | -- Other | 5% | B10 | |
| 84799000 | - Parts | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 8480 | Molding boxes for metal foundry; mold bases; molding patterns for metal (other than ingot molds), metal carbides, glass, mineral materials, rubber or plastics. | | | |
| 84801000 | - Molding boxes for metal foundry | | A | |
| 84802000 | - Mold bases | | A | |
| 84803000 | - Molding patterns | | A | |
| | - Molds for metal or metal carbides: | | | |
| 84804100 | -- Injection or compression types | | A | |
| 84804900 | -- Other | | A | |
| 84805000 | - Molds for glass | | A | |
| 84806000 | - Molds for mineral materials | | A | |
| | - Molds for rubber or plastics: | | | |
| 84807100 | -- Injection or compression types | | A | |
| 84807900 | -- Other | | 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 | | A | |
| 84812000 | - Valves for oleohydraulic or pneumatic transmissions | | A | |
| 84813000 | - Check (nonreturn) valves | | A | |
| 84814000 | - Safety or relief valves | | A | |
| 84818000 | - Other appliances | | A | |
| 84819000 | - Parts | | A | |
| 8482 | Ball or roller bearings. | | | |
| 84821000 | - Ball bearings | | A | |
| 84822000 | - Tapered roller bearings, including cone and tapered roller assemblies | | A | |
| 84823000 | - Spherical roller bearings | | A | |
| 84824000 | - Needle roller bearings | | A | |
| 84825000 | - Other cylindrical roller bearings | | A | |
| 84828000 | - Other, including combined ball/roller bearings | | A | |
| | - Parts: | | | |
| 84829100 | -- Balls, needles and rollers | | A | |
| 84829900 | -- Other | | A | |
| 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 | | A | |
| 84832000 | - Bearing housings, incorporating ball or roller bearings | | A | |
| 84833000 | - Bearing housings, not incorporating ball or roller bearings; plain shaft bearings | | 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 | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 84835000 | - Flywheels and pulleys, including pulley blocks | | A | |
| 84836000 | - Clutches and shaft couplings (including universal joints) | | A | |
| 84839000 | - Toothed wheels, chain sprockets and other transmission elements presented separately; parts | | A | |
| 8484 | Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals. | | | |
| 84841000 | - Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal | | A | |
| 84842000 | - Mechanical seals | | A | |
| 84849000 | - Other | | A | |
| 8486 | 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 accessories. | | | |
| 84861000 | - Machines and apparatus for the manufacture of boules or wafers | | A | |
| 84862000 | - Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits | | A | |
| 84863000 | - Machines and apparatus for the manufacture of flat panel displays | | A | |
| 84864000 | - Machines and apparatus specified in Note 9(C) to this Chapter | | A | |
| 84869000 | - Parts and accessories | | A | |
| 8487 | Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter. | | | |
| 84871000 | - Ships' or boats' propellers and blades therefor | | A | |
| 84879000 | - Other | 5% | B5 | |
| Chapter 85 | Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles | | | |
| 8501 | Electric motors and generators (excluding generating sets). | | | |
| 85011000 | - Motors of an output not exceeding 37.5 W | | A | |
| 85012000 | - Universal AC/DC motors of an output exceeding 37.5 W | | A | |
| | - Other DC motors; DC generators: | | | |
| 85013100 | -- Of an output not exceeding 750 W | | A | |
| 85013200 | -- Of an output exceeding 750 W but not exceeding 75 kW | | A | |
| 85013300 | -- Of an output exceeding 75 kW but not exceeding 375 kW | | A | |
| 85013400 | -- Of an output exceeding 375 kW | | A | |
| 85014000 | - Other AC motors, single-phase | | A | |
| | - Other AC motors, multi-phase: | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 85015100 | -- Of an output not exceeding 750 W | | A | |
| 85015200 | -- Of an output exceeding 750 W but not exceeding 75 kW | | A | |
| 85015300 | -- Of an output exceeding 75 kW | | A | |
| | - AC generators (alternators): | | | |
| 85016100 | -- Of an output not exceeding 75 kVA | | A | |
| 85016200 | -- Of an output exceeding 75 kVA but not exceeding 375 kVA | | A | |
| 85016300 | -- Of an output exceeding 375 kVA but not exceeding 750 kVA | | A | |
| 85016400 | -- Of an output exceeding 750 kVA | | A | |
| 8502 | Electric generating sets and rotary converters. | | | |
| | - Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines): | | | |
| 85021100 | -- Of an output not exceeding 75 kVA | | A | |
| 85021200 | -- Of an output exceeding 75 kVA but not exceeding 375 kVA | | A | |
| 85021300 | -- Of an output exceeding 375 kVA | | A | |
| 85022000 | - Generating sets with spark-ignition internal combustion piston engines | | A | |
| | - Other generating sets: | | | |
| 85023100 | -- Wind-powered | | A | |
| 85023900 | -- Other | | A | |
| 85024000 | - Electric rotary converters | | A | |
| 85030000 | Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02. | | A | |
| 8504 | Electrical transformers, static converters (for example, rectifiers) and inductors. | | | |
| 85041000 | - Ballasts for discharge lamps or tubes | | A | |
| | - Liquid dielectric transformers: | | | |
| 85042100 | -- Having a power handling capacity not exceeding 650 kVA | | A | |
| 85042200 | -- Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA | | A | |
| 85042300 | -- Having a power handling capacity exceeding 10,000 kVA | | A | |
| | - Other transformers: | | | |
| 85043100 | -- Having a power handling capacity not exceeding 1 kVA | | A | |
| 85043200 | -- Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA | | A | |
| 85043300 | -- Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA | | A | |
| 85043400 | -- Having a power handling capacity exceeding 500 kVA | | A | |
| 85044000 | - Static converters | | A | |
| 85045000 | - Other inductors | | A | |
| 85049000 | - Parts | | A | |
| 8505 | Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetization; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads. | | | |
| | - Permanent magnets and articles intended to become permanent magnets after magnetization: | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 85051100 | -- Of metal | | A | |
| 85051900 | -- Other | | A | |
| 85052000 | - Electro-magnetic couplings, clutches and brakes | | A | |
| 85059000 | - Other, including parts | | A | |
| 8506 | Primary cells and primary batteries. | | | |
| 85061000 | - Manganese dioxide | 5% | B5 | |
| 85063000 | - Mercuric oxide | 5% | B5 | |
| 85064000 | - Silver oxide | 5% | B5 | |
| 85065000 | - Lithium | 5% | B5 | |
| 85066000 | - Air-zinc | 5% | B5 | |
| 85068000 | - Other primary cells and primary batteries | 5% | B5 | |
| 85069000 | - Parts | 5% | B5 | |
| 8507 | Electric accumulators, including separators therefor, whether or not rectangular (including square). | | | |
| 85071000 | - Lead-acid, of a kind used for starting piston engines | 5% | B10 | |
| 85072000 | - Other lead-acid accumulators | 5% | B10 | |
| 85073000 | - Nickel-cadmium | | A | |
| 85074000 | - Nickel-iron | | A | |
| 85075000 | - Nickel-metal hydride | | A | |
| 85076000 | - Lithium-ion | 5% | B10 | |
| 85078000 | - Other accumulators | 5% | B10 | |
| 85079000 | - Parts | 5% | B10 | |
| 8508 | Vacuum cleaners. | | | |
| | - With self-contained electric motor: | | | |
| 85081100 | -- Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l | 5% | B10 | |
| 85081900 | -- Other | 5% | B10 | |
| 85086000 | - Other vacuum cleaners | 5% | B10 | |
| 85087000 | - Parts | 5% | B10 | |
| 8509 | Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08. | | | |
| 85094000 | - Food grinders and mixers; fruit or vegetable juice extractors | | A | |
| 85098000 | - Other appliances | | A | |
| 85099000 | - Parts | | A | |
| 8510 | Shavers and hair clippers and hair-removing appliances, with self-contained electric motor. | | | |
| 85101000 | - Shavers | | A | |
| 85102000 | - Hair clippers | | A | |
| 85103000 | - Hair-removing appliances | | A | |
| 85109000 | - Parts | | A | |
| 8511 | Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines. | | | |
| 85111000 | - Sparking plugs | 5% | B10 | |
| 85112000 | - Ignition magnetos; magneto-dynamos; magnetic flywheels | 5% | B10 | |
| 85113000 | - Distributors; ignition coils | 5% | B10 | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 85114000 | - Starter motors and dual purpose starter-generators | | A | |
| 85115000 | - Other generators | | A | |
| 85118000 | - Other equipment | 5% | B10 | |
| 85119000 | - Parts | 5% | B10 | |
| 8512 | Electrical lighting or signaling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles. | | | |
| 85121000 | - Lighting or visual signaling equipment of a kind used on bicycles | | A | |
| 85122000 | - Other lighting or visual signaling equipment | 5% | B10 | |
| 85123000 | - Sound signaling equipment | | A | |
| 85124000 | - Windscreen wipers, defrosters and demisters | | A | |
| 85129000 | - Parts | | A | |
| 8513 | Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12. | | | |
| 85131000 | - Lamps | 5% | B5 | |
| 85139000 | - Parts | 5% | B5 | |
| 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 | | A | |
| 85142000 | - Furnaces and ovens functioning by induction or dielectric loss | | A | |
| 85143000 | - Other furnaces and ovens | | A | |
| 85144000 | - Other equipment for the heat treatment of materials by induction or dielectric loss | | A | |
| 85149000 | - Parts | | 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. | | | |
| | - Brazing or soldering machines and apparatus: | | | |
| 85151100 | -- Soldering irons and guns | | A | |
| 85151900 | -- Other | | A | |
| | - Machines and apparatus for resistance welding of metal: | | | |
| 85152100 | -- Fully or partly automatic | | A | |
| 85152900 | -- Other | | A | |
| | - Machines and apparatus for arc (including plasma arc) welding of metals: | | | |
| 85153100 | -- Fully or partly automatic | | A | |
| 85153900 | -- Other | | A | |
| 85158000 | - Other machines and apparatus | | A | |
| 85159000 | - Parts | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 8516 | Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45. | | | |
| 85161000 | - Electric instantaneous or storage water heaters and immersion heaters | | A | |
| | - Electric space heating apparatus and electric soil heating apparatus: | | | |
| 85162100 | -- Storage heating radiators | | A | |
| 85162900 | -- Other | 5% | B10 | |
| | - Electro-thermic hair-dressing or hand-drying apparatus: | | | |
| 85163100 | -- Hair dryers | | A | |
| 85163200 | -- Other hair-dressing apparatus | | A | |
| 85163300 | -- Hand-drying apparatus | | A | |
| 85164000 | - Electric smoothing irons | | A | |
| 85165000 | - Microwave ovens | | A | |
| 85166000 | - Other ovens; cookers, cooking plates, boiling rings, grillers and roasters | | A | |
| | - Other electro-thermic appliances: | | | |
| 85167100 | -- Coffee or tea makers | | A | |
| 85167200 | -- Toasters | | A | |
| 85167900 | -- Other | 5% | B10 | |
| 85168000 | - Electric heating resistors | | A | |
| 85169000 | - Parts | | A | |
| 8517 | 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. | | | |
| | - Telephone sets, including telephones for cellular networks or for the other wireless networks: | | | |
| 85171100 | -- Line telephone sets with cordless handsets | | A | |
| 85171200 | -- Telephones for cellular networks or for other wireless networks | | A | |
| 85171800 | -- Other | | A | |
| | - Other apparatus for 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): | | | |
| 85176100 | -- Base stations | | A | |
| 851762 | -- Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus: | | | |
| 85176210 | --- Network interface card | | A | |
| 85176220 | --- Modems | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 85176230 | --- Routers, bridges, hubs, repeaters, adaptors | | A | |
| 85176240 | --- Multiplexers, transmitters, receivers, converters | | A | |
| 85176290 | --- Other | 5% | B10 | |
| 85176900 | -- Other | 5% | B10 | |
| 85177000 | - Parts | | A | |
| 8518 | Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets. | | | |
| 85181000 | - Microphones and stands therefor | 5% | B5 | |
| | - Loudspeakers, whether or not mounted in their enclosures: | | | |
| 85182100 | -- Single loudspeakers, mounted in their enclosures | 5% | B5 | |
| 85182200 | -- Multiple loudspeakers, mounted in the same enclosure | 5% | B5 | |
| 85182900 | -- Other | 5% | B5 | |
| 85183000 | - Headphones and earphones, whether or not combined with microphone, and sets consisting of a microphone and one or more loudspeakers | 5% | B5 | |
| 85184000 | - Audio-frequency electric amplifiers | 5% | B5 | |
| 85185000 | - Electric sound amplifier sets | 5% | B5 | |
| 85189000 | - Parts | 5% | B5 | |
| 8519 | Sound recording or reproducing apparatus. | | | |
| 85192000 | - Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment | 5% | B5 | |
| 85193000 | - Turntables (record-decks) | | A | |
| 85195000 | - Telephone answering machines | | A | |
| | - Other apparatus: | | | |
| 85198100 | -- Using magnetic, optical or semiconductor media | 5% | B5 | |
| 85198900 | -- Other | 5% | B5 | |
| 8521 | Video recording or reproducing apparatus, whether or not incorporating a video tuner. | | | |
| 85211000 | - Magnetic tape-type | | A | |
| 85219000 | - Other | 5% | B10 | |
| 8522 | Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 to 85.21. | | | |
| 85221000 | - Pick-up cartridges | | A | |
| 85229000 | - Other | | A | |
| 8523 | Disks, 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 disks, but excluding products of Chapter 37. | | | |
| | - Magnetic media: | | | |
| 85232100 | -- Cards incorporating a magnetic stripe | | A | |
| 85232900 | -- Other | | A | |
| | - Optical media: | | | |
| 85234100 | -- Unrecorded | | A | |
| 85234900 | -- Other | 5% | B10 | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | - Semiconductor media: | | | |
| 85235100 | -- Solid-state non-volatile storage devices | | A | |
| 85235200 | -- "Smart cards" | | A | |
| 85235900 | -- Other | | A | |
| 85238000 | - Other | | A | |
| 8525 | 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 recorders. | | | |
| 85255000 | - Transmission apparatus | | A | |
| 85256000 | - Transmission apparatus incorporating reception apparatus | | A | |
| 85258000 | - Television cameras, digital cameras and video camera recorders | 5% | B5 | |
| 8526 | Radar apparatus, radio navigational aid apparatus and radio remote control apparatus. | | | |
| 85261000 | - Radar apparatus | | A | |
| | - Other: | | | |
| 85269100 | -- Radio navigational aid apparatus | | A | |
| 85269200 | -- Radio remote control apparatus | | A | |
| 8527 | Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock. | | | |
| | - Radio-broadcast receivers capable of operating without an external source of power: | | | |
| 85271200 | -- Pocket-size radio cassette-players | | A | |
| 85271300 | -- Other apparatus combined with sound recording or reproducing apparatus | | A | |
| 85271900 | -- Other | | A | |
| | - Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles: | | | |
| 85272100 | -- Combined with sound recording or reproducing apparatus | | A | |
| 85272900 | -- Other | | A | |
| | - Other: | | | |
| 85279100 | -- Combined with sound recording or reproducing apparatus | | A | |
| 85279200 | -- Not combined with sound recording or reproducing apparatus but combined with a clock | | A | |
| 85279900 | -- Other | | A | |
| 8528 | 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. | | | |
| | - Cathode-ray tube monitors: | | | |
| 85284100 | -- Of a kind solely or principally used in an automatic data processing system of heading 84.71 | 5% | B10 | |
| 85284900 | -- Other | | X | |
| | - Other monitors: | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 85285100 | -- Of a kind solely or principally used in an automatic data processing system of heading 84.71 | | A | |
| 85285900 | -- Other | 5% | B10 | |
| | - Projectors: | | | |
| 85286100 | -- Of a kind solely or principally used in an automatic data processing system of heading 84.71 | | A | |
| 85286900 | -- Other | | A | |
| | - Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus: | | | |
| 85287100 | -- Not designed to incorporate a video display or screen | | A | |
| 852872 | -- Other, color: | | | |
| | --- Television receivers used in the home: | | | |
| 85287211 | ---- With cathode-ray tube | | A | |
| 85287212 | ---- With LCD display | | A | |
| 85287213 | ---- With plasma display | | A | |
| 85287219 | ---- Other | 5% | B10 | |
| 85287290 | --- Other | | A | |
| 85287300 | -- Other, monochrome | | A | |
| 8529 | Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28. | | | |
| 85291000 | - Aerials and aerial reflectors of all kinds; parts suitable for use therewith | | A | |
| 85299000 | - Other | | A | |
| 8530 | Electrical signaling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08). | | | |
| 85301000 | - Equipment for railways or tramways | | A | |
| 85308000 | - Other equipment | | A | |
| 85309000 | - Parts | | 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 | | A | |
| 85312000 | - Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED) | 5% | B5 | |
| 85318000 | - Other apparatus | 5% | B5 | |
| 85319000 | - Parts | 5% | B5 | |
| 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) | | A | |
| | - Other fixed capacitors: | | | |
| 85322100 | -- Tantalum | | A | |
| 85322200 | -- Aluminum electrolytic | | A | |
| 85322300 | -- Ceramic dielectric, single layer | | A | |
| 85322400 | -- Ceramic dielectric, multilayer | | A | |
| 85322500 | -- Dielectric of paper or plastics | | A | |
| 85322900 | -- Other | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 85323000 | - Variable or adjustable (pre-set) capacitors | | A | |
| 85329000 | - Parts | | A | |
| 8533 | Electrical resistors (including rheostats and potentiometers), other than heating resistors. | | | |
| 85331000 | - Fixed carbon resistors, composition or film types | | A | |
| | - Other fixed resistors: | | | |
| 85332100 | -- For a power handling capacity not exceeding 20 W | | A | |
| 85332900 | -- Other | | A | |
| | - Wirewound variable resistors, including rheostats and potentiometers: | | | |
| 85333100 | -- For a power handling capacity not exceeding 20 W | | A | |
| 85333900 | -- Other | | A | |
| 85334000 | - Other variable resistors, including rheostats and potentiometers | | A | |
| 85339000 | - Parts | | A | |
| 85340000 | Printed circuits. | | A | |
| 8535 | Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lighting arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 V. | | | |
| 85351000 | - Fuses | 5% | B5 | |
| | - Automatic circuit breakers: | | | |
| 85352100 | -- For a voltage of less than 72.5 kV | 5% | B5 | |
| 85352900 | -- Other | 5% | B5 | |
| 85353000 | - Isolating switches and make-and-break switches | 5% | B5 | |
| 85354000 | - Lightning arresters, voltage limiters and surge suppressors | 5% | B5 | |
| 85359000 | - Other | 5% | B5 | |
| 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 1,000 V; connectors for optical fibers, optical fiber bundles or cables. | | | |
| 85361000 | - Fuses | 5% | B5 | |
| 85362000 | - Automatic circuit breakers | 5% | B5 | |
| 85363000 | - Other apparatus for protecting electrical circuits | 5% | B5 | |
| | - Relays: | | | |
| 85364100 | -- For a voltage of less than 60 V | 5% | B5 | |
| 85364900 | -- Other | 5% | B5 | |
| 85365000 | - Other switches | 5% | B5 | |
| | - Lamp-holders, plugs and sockets: | | | |
| 85366100 | -- Lamp-holders | | A | |
| 85366900 | -- Other | 5% | B5 | |
| 85367000 | - Connectors for optical fibers, optical fiber bundles or cables | 5% | B5 | |
| 85369000 | - Other apparatus | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 8537 | Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or 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 | 5% | B5 | |
| 85372000 | - For a voltage exceeding 1,000 V | 5% | B5 | |
| 8538 | Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 84.37. | | | |
| 85381000 | - Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus | 5% | B5 | |
| 85389000 | - Other | 5% | B5 | |
| 8539 | Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps. | | | |
| 85391000 | - Sealed beam lamp units | 5% | B5 | |
| | - Other filament lamps, excluding ultra-violet or infra-red lamps: | | | |
| 85392100 | -- Tungsten halogen | 5% | B5 | |
| 85392200 | -- Other, of a power not exceeding 200 W and for a voltage exceeding 100 V | 5% | B5 | |
| 85392900 | -- Other | 5% | B5 | |
| | - Discharge lamps, other than ultra-violet lamps: | | | |
| 85393100 | -- Fluorescent, hot cathode | 5% | B5 | |
| 85393200 | -- Mercury or sodium vapor lamps; metal halide lamps | 5% | B5 | |
| 85393900 | -- Other | 5% | B5 | |
| | - Ultra-violet or infra-red lamps; arc-lamps: | | | |
| 85394100 | -- Arc-lamps | 5% | B5 | |
| 85394900 | -- Other | 5% | B5 | |
| 85399000 | - Parts | 5% | B5 | |
| 8540 | Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapor or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes). | | | |
| | - Cathode-ray television picture tubes, including video monitor cathode-ray tubes: | | | |
| 85401100 | -- Color | | A | |
| 85401200 | -- Monochrome | | A | |
| 85402000 | - Television camera tubes; image converters and intensifiers; other photo-cathode tubes | | A | |
| 85404000 | - Data/graphic display tubes, monochrome; data/graphic display tubes, color, with a phosphor dot screen pitch smaller than 0.4 mm | | A | |
| 85406000 | - Other cathode-ray tubes | | A | |
| | - Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes: | | | |
| 85407100 | -- Magnetrons | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 85407900 | -- Other | | A | |
| | - Other valves and tubes: | | | |
| 85408100 | -- Receiver or amplifier valves and tubes | | A | |
| 85408900 | -- Other | | A | |
| | - Parts: | | | |
| 85409100 | -- Of cathode-ray tubes | | A | |
| 85409900 | -- Other | | 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 piezo-electric crystals. | | | |
| 85411000 | - Diodes, other than photosensitive or light emitting diodes | | A | |
| | - Transistors, other than photosensitive transistors: | | | |
| 85412100 | -- With a dissipation rate of less than 1 W | | A | |
| 85412900 | -- Other | | A | |
| 85413000 | - Thyristors, diacs and triacs, other than photosensitive devices | | A | |
| 85414000 | - Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes | | A | |
| 85415000 | - Other semiconductor devices | | A | |
| 85416000 | - Mounted piezo-electric crystals | | A | |
| 85419000 | - Parts | | A | |
| 8542 | Electronic integrated circuits. | | | |
| | - Electronic integrated circuits: | | | |
| 85423100 | -- Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits | | A | |
| 85423200 | -- Memories | | A | |
| 85423300 | -- Amplifiers | | A | |
| 85423900 | -- Other | | A | |
| 85429000 | - Parts | | A | |
| 8543 | Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter. | | | |
| 85431000 | - Particle accelerators | | A | |
| 85432000 | - Signal generators | | A | |
| 85433000 | - Machines and apparatus for electroplating, electrolysis or electrophoresis | | A | |
| 85437000 | - Other machines and apparatus | | A | |
| 85439000 | - Parts | | A | |
| 8544 | Insulated (including enameled or anodized) wire, cable (including coaxial 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. | | | |
| | - Winding wire: | | | |
| 85441100 | -- Of copper | 5% | B10 | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 85441900 | -- Other | 5% | B10 | |
| 85442000 | - Co-axial cable and other co-axial electric conductors | | A | |
| 85443000 | - Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships | | A | |
| | - Other electric conductors, for a voltage not exceeding 1,000 V: | | | |
| 85444200 | -- Fitted with connectors | 5% | B10 | |
| 85444900 | -- Other | 5% | B10 | |
| 85446000 | - Other electric conductors, for a voltage exceeding 1,000 V | 5% | B10 | |
| 85447000 | - Optical fiber cables | | A | |
| 8545 | Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, a kind used for electrical purposes. | | | |
| | - Electrodes: | | | |
| 85451100 | -- Of a kind used for furnaces | 5% | B10 | |
| 85451900 | -- Other | 5% | B10 | |
| 85452000 | - Brushes | 5% | B10 | |
| 85459000 | - Other | 5% | B10 | |
| 8546 | Electrical insulators of any material. | | | |
| 85461000 | - Of glass | 5% | B10 | |
| 85462000 | - Of ceramics | 5% | B10 | |
| 85469000 | - Other | 5% | B10 | |
| 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 molding 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. | | | |
| 85471000 | - Insulating fittings of ceramics | 5% | B10 | |
| 85472000 | - Insulating fittings of plastics | 5% | B10 | |
| 85479000 | - Other | 5% | B10 | |
| 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. | | | |
| 85481000 | - Waste and scrap or primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators | | X | |
| 85489000 | - Other | | X | |
| SECTION XVII | VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT | | | |
| Chapter 86 | Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signaling equipment of all kinds | | | |
| 8601 | Rail locomotives powered from an external source of electricity or by electric accumulators. | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 86011000 | - Powered from an external source of electricity | | A | |
| 86012000 | - Powered by electric accumulators | | A | |
| 8602 | Other rail locomotives; locomotive tenders. | | | |
| 86021000 | - Diesel-electric locomotives | | A | |
| 86029000 | - Other | | A | |
| 8603 | Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04. | | | |
| 86031000 | - Powered from an external source of electricity | | A | |
| 86039000 | - Other | | A | |
| 86040000 | 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 | |
| 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 86.04). | | A | |
| 8606 | Railway or tramway goods vans and wagons, not self-propelled. | | | |
| 86061000 | - Tank wagons and the like | | A | |
| 86063000 | - Self-discharging vans and wagons, other than those of subheading 8606.10 | | A | |
| | - Other: | | | |
| 86069100 | -- Covered and closed | | A | |
| 86069200 | -- Open, with non-removable sides of a height exceeding 60 cm | | A | |
| 86069900 | -- Other | | A | |
| 8607 | Parts of railway or tramway locomotives or rolling-stock. | | | |
| | - Bogies, bissel-bogies, axles and wheels, and parts thereof: | | | |
| 86071100 | -- Driving bogies and bissel-bogies | | A | |
| 86071200 | -- Other bogies and bissel-bogies | | A | |
| 86071900 | -- Other, including parts | | A | |
| | - Brakes and parts thereof: | | | |
| 86072100 | -- Air brakes and parts thereof | | A | |
| 86072900 | -- Other | | A | |
| 86073000 | - Hooks and other coupling devices, buffers, and parts thereof | | A | |
| | - Other: | | | |
| 86079100 | -- Of locomotives | | A | |
| 86079900 | -- Other | | A | |
| 86080000 | Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signaling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing. | | A | |
| 86090000 | Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport. | | A | |
| Chapter 87 | Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 8701 | Tractors (other than tractors of heading 87.09). | | | |
| 87011000 | - Pedestrian controlled tractors | | A | |
| 87012000 | - Road tractors for semi-trailers | | A | |
| 87013000 | - Track-laying tractors | | A | |
| 87019000 | - Other | | 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): | | | |
| | --- Buses with 24 or more seats (including the drivers seat) and with a capacity for 48 or more passengers: | | | |
| 87021011 | ---- Period of the time is less than 3 years from the manufactured date | | A | |
| 87021012 | ---- Period of the time is 3 years or more from the manufactured date | | R | r |
| 87021090 | --- Other vehicles | | A | |
| 870290 | - Other: | | | |
| | --- Trolleybuses: | | | |
| 87029011 | ---- Period of the time is less than 3 years from the manufactured date | | A | |
| 87029012 | ---- Period of the time is 3 years or more from the manufactured date | | R | r |
| | --- Buses with 24 or more seats (including the drivers seat) and with a capacity for 48 or more passengers: | | | |
| 87029021 | ---- Period of the time is less than 3 years from the manufactured date | | A | |
| 87029022 | ---- Period of the time is 3 years or more from the manufactured date | | R | r |
| 87029090 | --- Other vehicles | | A | |
| 8703 | Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars. | | | |
| 87031000 | - Vehicles specially designed for travelling on snow; golf cars and similar vehicles | | A | |
| | - Other vehicles, with spark-ignition internal combustion reciprocating piston engine: | | | |
| 870321 | -- Of a cylinder capacity not exceeding 1,000 cc: | | | |
| 87032110 | --- Automobiles (period following the production year is 0-3 years) | | A | |
| 87032120 | --- Automobiles (period following the production year is 4-6 years) | 5% | B10 | |
| 87032160 | --- Automobiles (period following the production year is 7-9 years) | 5% | B10* | |
| 87032170 | --- Automobiles (period following the production year is 10 years or more) | | X | |
| 87032190 | --- Other, including ambulance | 5% | B10 | |
| 870322 | -- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc: | | | |
| 87032210 | --- Automobiles (period following the production year is 0-3 years) | | A | |
| 87032220 | --- Automobiles (period following the production year is 4-6 years) | 5% | B10 | |
| 87032260 | --- Automobiles (period following the production year is 7-9 years) | 5% | B10* | |
| 87032270 | --- Automobiles (period following the production year is 10 years or more) | | X | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 87032290 | --- Other, including ambulance | 5% | B10 | |
| 870323 | -- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc: | | | |
| | --- Of a cylinder capacity 1,501-2,500 cc: | | | |
| 87032334 | ---- Automobiles (period following the production year is 0-3 years) | | A | |
| 87032335 | ---- Automobiles (period following the production year is 4-6 years) | 5% | B10 | |
| 87032336 | ---- Automobiles (period following the production year is 7-9 years) | 5% | B10* | |
| 87032337 | ---- Automobiles (period following the production year is 10 years or more) | | X | |
| 87032339 | ---- Other, including ambulance | 5% | B10 | |
| | --- Of a cylinder capacity 2,501-3,000 cc: | | | |
| 87032344 | ---- Automobiles (period following the production year is 0-3 years) | | A | |
| 87032345 | ---- Automobiles (period following the production year is 4-6 years) | 5% | B10 | |
| 87032346 | ---- Automobiles (period following the production year is 7-9 years) | 5% | B10* | |
| 87032347 | ---- Automobiles (period following the production year is 10 years or more) | | X | |
| 87032349 | ---- Other, including ambulance | | R | r |
| 870324 | -- Of a cylinder capacity exceeding 3,000 cc: | | | |
| | --- Of a cylinder capacity 3,001-3,500 cc: | | | |
| 87032411 | ---- Automobiles (period following the production year is 0-3 years) | | A | |
| 87032412 | ---- Automobiles (period following the production year is 4-6 years) | 5% | B10 | |
| 87032413 | ---- Automobiles (period following the production year is 7-9 years) | 5% | B10* | |
| 87032414 | ---- Automobiles (period following the production year is 10 years or more) | | X | |
| 87032419 | ---- Other, including ambulance | | R | r |
| | --- Of a cylinder capacity 3,501-4,500 cc: | | | |
| 87032421 | ---- Automobiles (period following the production year is 0-3 years) | | A | |
| 87032422 | ---- Automobiles (period following the production year is 4-6 years) | 5% | B10 | |
| 87032423 | ---- Automobiles (period following the production year is 7-9 years) | 5% | B10* | |
| 87032424 | ---- Automobiles (period following the production year is 10 years or more) | | X | |
| 87032429 | ---- Other, including ambulance | | R | r |
| | --- Of a cylinder capacity 4,501 cc or more: | | | |
| 87032461 | ---- Automobiles (period following the production year is 0-3 years) | 5% | B10 | |
| 87032462 | ---- Automobiles (period following the production year is 4-6 years) | 5% | B10 | |
| 87032463 | ---- Automobiles (period following the production year is 7-9 years) | 5% | B10* | |
| 87032464 | ---- Automobiles (period following the production year is 10 years or more) | | X | |
| 87032469 | ---- Other, including ambulance | | R | r |
| | - Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel): | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 870331 | -- Of a cylinder capacity not exceeding 1,500 cc: | | | |
| 87033110 | --- Automobiles (period following the production year is 0-3 years) | | A | |
| 87033120 | --- Automobiles (period following the production year is 4-6 years) | 5% | B10 | |
| 87033160 | --- Automobiles (period following the production year is 7-9 years) | 5% | B10* | |
| 87033170 | --- Automobiles (period following the production year is 10 years or more) | | X | |
| 87033190 | --- Other, including ambulance | 5% | B10 | |
| 870332 | -- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc: | | | |
| 87033210 | --- Automobiles (period following the production year is 0-3 years) | | A | |
| 87033220 | --- Automobiles (period following the production year is 4-6 years) | 5% | B10 | |
| 87033260 | --- Automobiles (period following the production year is 7-9 years) | 5% | B10* | |
| 87033270 | --- Automobiles (period following the production year is 10 years or more) | | X | |
| 87033290 | --- Other, including ambulance | 5% | B10 | |
| 870333 | -- Of a cylinder capacity exceeding 2,500 cc: | | | |
| | --- Of a cylinder capacity 2,501-3,500 cc: | | | |
| 87033311 | ---- Automobiles (period following the production year is 0-3 years) | | A | |
| 87033312 | ---- Automobiles (period following the production year is 4-6 years) | 5% | B10 | |
| 87033313 | ---- Automobiles (period following the production year is 7-9 years) | 5% | B10* | |
| 87033314 | ---- Automobiles (period following the production year is 10 years or more) | | X | |
| 87033319 | ---- Other, including ambulance | | R | r |
| | --- Of a cylinder capacity 3,501-4,500 cc: | | | |
| 87033321 | ---- Automobiles (period following the production year is 0-3 years) | | A | |
| 87033322 | ---- Automobiles (period following the production year is 4-6 years) | 5% | B10 | |
| 87033323 | ---- Automobiles (period following the production year is 7-9 years) | 5% | B10* | |
| 87033324 | ---- Automobiles (period following the production year is 10 years or more) | | X | |
| 87033329 | ---- Other, including ambulance | | R | r |
| | --- Of a cylinder capacity 4,501 cc or more: | | | |
| 87033361 | ---- Automobiles (period following the production year is 0-3 years) | 5% | B10 | |
| 87033362 | ---- Automobiles (period following the production year is 4-6 years) | 5% | B10 | |
| 87033363 | ---- Automobiles (period following the production year is 7-9 years) | 5% | B10* | |
| 87033364 | ---- Automobiles (period following the production year is 10 years or more) | | X | |
| 87033369 | ---- Other, including ambulance | | R | r |
| 870390 | - Other: | | | |
| | --- Powered by gasoline-liquefied gas or diesel-liquefied gas engine of a cylinder capacity 1,500 cc or less: | | | |
| 87039011 | ---- Automobiles (period following the production year is 0-3 years) | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 87039012 | ---- Automobiles (period following the production year is 4-6 years) | 5% | B10 | |
| 87039013 | ---- Automobiles (period following the production year is 7-9 years) | 5% | B10* | |
| 87039014 | ---- Automobiles (period following the production year is 10 years or more) | | X | |
| 87039019 | ---- Other, including ambulance | 5% | B10 | |
| | --- Powered by gasoline-liquefied gas or diesel-liquefied gas engine of a cylinder capacity 1,501-2,500 cc: | | | |
| 87039021 | ---- Automobiles (period following the production year is 0-3 years) | | A | |
| 87039022 | ---- Automobiles (period following the production year is 4-6 years) | 5% | B10 | |
| 87039023 | ---- Automobiles (period following the production year is 7-9 years) | 5% | B10* | |
| 87039024 | ---- Automobiles (period following the production year is 10 years or more) | | X | |
| 87039029 | ---- Other, including ambulance | 5% | B10 | |
| | --- Motor vehicles with hybrid power system: | | | |
| 87039031 | ---- Powered by the gasoline- and electric engines | | A | |
| 87039032 | ---- Powered by the diesel and electric engines | | A | |
| 87039033 | ---- Powered by the gas and electric engines | | A | |
| | --- Powered by gasoline-liquefied gas or diesel-liquefied gas engine of a cylinder capacity 2,501-3,500 cc: | | | |
| 87039044 | ---- Automobiles (period following the production year is 0-3 years) | | A | |
| 87039045 | ---- Automobiles (period following the production year is 4-6 years) | 5% | B10 | |
| 87039046 | ---- Automobiles (period following the production year is 7-9 years) | 5% | B10* | |
| 87039047 | ---- Automobiles (period following the production year is 10 years or more) | | X | |
| 87039048 | ---- Other, including ambulance | | R | r |
| | --- Powered by gasoline-liquefied gas or diesel-liquefied gas engine of a cylinder capacity 3,501-4,500 cc: | | | |
| 87039054 | ---- Automobiles (period following the production year is 0-3 years) | | A | |
| 87039055 | ---- Automobiles (period following the production year is 4-6 years) | 5% | B10 | |
| 87039056 | ---- Automobiles (period following the production year is 7-9 years) | 5% | B10* | |
| 87039057 | ---- Automobiles (period following the production year is 10 years or more) | | X | |
| 87039058 | ---- Other, including ambulance | | R | r |
| | --- Powered by gasoline-liquefied gas or diesel-liquefied gas engine of a cylinder capacity 4,501 cc or more: | | | |
| 87039064 | ---- Automobiles (period following the production year is 0-3 years) | 5% | B10 | |
| 87039065 | ---- Automobiles (period following the production year is 4-6 years) | | X | |
| 87039066 | ---- Automobiles (period following the production year is 7-9 years) | 5% | B10* | |
| 87039067 | ---- Automobiles (period following the production year is 10 years or more) | | X | |
| 87039068 | ---- Other, including ambulance | | R | r |
| 87039070 | --- Vehicles with an electric engine | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 87039080 | --- Automobiles powered by liquefied gas | | A | |
| 8704 | Motor vehicles for the transport of goods. | | | |
| 87041000 | - Dumpers designed for off-highway use | | A | |
| | - Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel): | | | |
| 87042100 | -- g.v.w. not exceeding 5 tons | | A | |
| 87042200 | -- g.v.w. exceeding 5 tons but not exceeding 20 tons | | A | |
| 87042300 | -- g.v.w. exceeding 20 tons | 5% | B10 | |
| | - Other, with spark-ignition internal combustion piston engine: | | | |
| 87043100 | -- g.v.w. not exceeding 5 tons | | A | |
| 87043200 | -- g.v.w. exceeding 5 tons | | A | |
| 87049000 | - Other | | A | |
| 8705 | Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units). | | | |
| 87051000 | - Crane lorries | | A | |
| 87052000 | - Mobile drilling derricks | | A | |
| 87053000 | - Fire fighting vehicles | | A | |
| 87054000 | - Concrete-mixer lorries | 5% | B10 | |
| 87059000 | - Other | 5% | B10 | |
| 87060000 | Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05. | | A | |
| 8707 | Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05. | | | |
| 87071000 | - For the vehicles of heading 87.03 | | A | |
| 87079000 | - Other | | A | |
| 8708 | Parts and accessories of the motor vehicles of headings 87.01 to 87.05. | | | |
| 87081000 | - Bumpers and parts thereof | 5% | B10 | |
| | - Other parts and accessories of bodies (including cabs): | | | |
| 87082100 | -- Safety seat belts | | A | |
| 87082900 | -- Other | 5% | B10 | |
| 87083000 | - Brakes and servo-brakes; parts thereof | 5% | B10 | |
| 87084000 | - Gear boxes and parts thereof | | A | |
| 87085000 | - Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof | 5% | B10 | |
| 87087000 | - Road wheels and parts and accessories thereof | 5% | B10 | |
| 87088000 | - Suspension systems and parts thereof (including shock-absorbers) | | A | |
| | - Other parts and accessories: | | | |
| 87089100 | -- Radiators and parts thereof | 5% | B10 | |
| 87089200 | -- Silencers (mufflers) and exhaust pipes; parts thereof | | A | |
| 87089300 | -- Clutches and parts thereof | | A | |
| 87089400 | -- Steering wheels, steering columns and steering boxes; parts thereof | 5% | B10 | |
| 87089500 | -- Safety airbags with inflater system; parts thereof | | A | |
| 87089900 | -- Other | 5% | B10 | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 8709 | Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles. | | | |
| | - Vehicles: | | | |
| 87091100 | -- Electrical | | A | |
| 87091900 | -- Other | | A | |
| 87099000 | - Parts | | A | |
| 87100000 | Tanks and other armored fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles. | 5% | B10 | |
| 8711 | Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars. | | | |
| 87111000 | - With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc | | A | |
| 87112000 | - With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc | | A | |
| 87113000 | - With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc | | A | |
| 87114000 | - With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc | | A | |
| 87115000 | - With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc | | A | |
| 87119000 | - Other | | R | r |
| 87120000 | Bicycles and other cycles (including delivery tricycles), not motorized. | | A | |
| 8713 | Carriages for disabled persons, whether or not motorized or otherwise mechanically propelled. | | | |
| 87131000 | - Not mechanically propelled | | A | |
| 87139000 | - Other | | A | |
| 8714 | Parts and accessories of vehicles of headings 87.11 to 87.13. | | | |
| 87141000 | - Of motorcycles (including mopeds) | | A | |
| 87142000 | - Of carriages for disabled persons | | A | |
| | - Other: | | | |
| 87149100 | -- Frames and forks, and parts thereof | | A | |
| 87149200 | -- Wheel rims and spokes | | A | |
| 87149300 | -- Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels | | A | |
| 87149400 | -- Brakes, including coaster braking hubs and hub brakes, and parts thereof | | A | |
| 87149500 | -- Saddles | | A | |
| 87149600 | -- Pedals and crank-gear, and parts thereof | | A | |
| 87149900 | -- Other | | A | |
| 87150000 | Baby carriages and parts thereof. | | A | |
| 8716 | Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof. | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 87161000 | - Trailers and semi-trailers of the caravan type, for housing or camping | | A | |
| 87162000 | - Self-loading or self-unloading trailers and semi-trailers for agricultural purposes | | A | |
| | - Other trailers and semi-trailers for the transport of goods: | | | |
| 87163100 | -- Tanker trailers and tanker semi-trailers | | A | |
| 87163900 | -- Other | 5% | B10 | |
| 87164000 | - Other trailers and semi-trailers | | A | |
| 87168000 | - Other vehicles | | A | |
| 87169000 | - Parts | | A | |
| Chapter 88 | Aircraft, spacecraft, and parts thereof | | | |
| 88010000 | Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft. | | A | |
| 8802 | Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles. | | | |
| | - Helicopters: | | | |
| 88021100 | -- Of an unladen weight not exceeding 2,000 kg | | A | |
| 88021200 | -- Of an unladen weight exceeding 2,000 kg | | A | |
| 88022000 | - Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg | | A | |
| 88023000 | - Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg | | A | |
| 88024000 | - Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg. | | A | |
| 88026000 | - Spacecraft (including satellites) and suborbital and spacecraft launch vehicles | | A | |
| 8803 | Parts of goods of heading 88.01 or 88.02. | | | |
| 88031000 | - Propellers and rotors and parts thereof | | A | |
| 88032000 | - Under-carriages and parts thereof | | A | |
| 88033000 | - Other parts of aeroplanes or helicopters | | A | |
| 88039000 | - Other | | A | |
| 88040000 | Parachutes (including dirigible parachutes and paragliders) and rotachutes; parts thereof and accessories thereto. | | A | |
| 8805 | Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles. | | | |
| 88051000 | - Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof | | A | |
| | - Ground flying trainers and parts thereof: | | | |
| 88052100 | -- Air combat simulators and parts thereof | | A | |
| 88052900 | -- Other | | A | |
| Chapter 89 | Ships, boats and floating structures | | | |
| 8901 | Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods. | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 89011000 | - Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds | | A | |
| 89012000 | - Tankers | | A | |
| 89013000 | - Refrigerated vessels, other than those of subheading 8901.20 | | A | |
| 89019000 | - Other vessels for the transport of goods and other vessels for the transport of both persons and goods | | A | |
| 89020000 | Fishing vessels; factory ships and other vessels for processing or preserving fishery products. | | A | |
| 8903 | Yachts and other vessels for pleasure or sports; rowing boats and canoes. | | | |
| 89031000 | - Inflatable | | A | |
| | - Other: | | | |
| 89039100 | -- Sailboats, with or without auxiliary motor | | A | |
| 89039200 | -- Motorboats, other than outboard motorboats | | A | |
| 89039900 | -- Other | 5% | B10 | |
| 89040000 | Tugs and pusher craft. | | A | |
| 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 | | A | |
| 89052000 | - Floating or submersible drilling or production platforms | | A | |
| 89059000 | - Other | | A | |
| 8906 | Other vessels, including warships and lifeboats other than rowing boats. | | | |
| 89061000 | - Warships | | A | |
| 89069000 | - Other | | A | |
| 8907 | Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons). | | | |
| 89071000 | - Inflatable rafts | | A | |
| 89079000 | - Other | | A | |
| 89080000 | Vessels and other floating structures for breaking up. | | A | |
| SECTION XVIII | OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF | | | |
| Chapter 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 85.44; 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 fibers, optical fiber bundles and cables | | A | |
| 90012000 | - Sheets and plates of polarizing material | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 90013000 | - Contact lenses | | A | |
| 90014000 | - Spectacle lenses of glass | | A | |
| 90015000 | - Spectacle lenses of other materials | | A | |
| 90019000 | - Other | | A | |
| 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. | | | |
| | - Objective lenses: | | | |
| 90021100 | -- For cameras, projectors or photographic enlargers or reducers | | A | |
| 90021900 | -- Other | | A | |
| 90022000 | - Filters | | A | |
| 90029000 | - Other | | A | |
| 9003 | Frames and mountings for spectacles, goggles or the like, and parts thereof. | | | |
| | - Frames and mountings: | | | |
| 90031100 | -- Of plastics | | A | |
| 90031900 | -- Of other materials | | A | |
| 90039000 | - Parts | | A | |
| 9004 | Spectacles, goggles and the like, corrective, protective or other. | | | |
| 90041000 | - Sunglasses | | A | |
| 90049000 | - Other | | A | |
| 9005 | Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy. | | | |
| 90051000 | - Binoculars | | A | |
| 90058000 | - Other instruments | | A | |
| 90059000 | - Parts and accessories (including mountings) | | 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 | | 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 | | A | |
| 90064000 | - Instant print cameras | | A | |
| | - Other cameras: | | | |
| 90065100 | -- With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm | | A | |
| 90065200 | -- Other, for roll film of a width less than 35 mm | | A | |
| 90065300 | -- Other, for roll film of a width of 35 mm | | A | |
| 90065900 | -- Other | | A | |
| | - Photographic flashlight apparatus and flashbulbs: | | | |
| 90066100 | -- Discharge lamp ("electronic") flashlight apparatus | | A | |
| 90066900 | -- Other | | A | |
| | - Parts and accessories: | | | |
| 90069100 | -- For cameras | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 90069900 | -- Other | | A | |
| 9007 | Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus. | | | |
| 90071000 | - Cameras | | A | |
| 90072000 | - Projectors | | A | |
| | - Parts and accessories: | | | |
| 90079100 | -- For cameras | | A | |
| 90079200 | -- For projectors | | A | |
| 9008 | Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers. | | | |
| 90085000 | - Projectors, enlargers and reducers | | A | |
| 90089000 | - Parts and accessories | | A | |
| 9010 | Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens. | | | |
| 90101000 | - 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 | |
| 90105000 | - Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes | | A | |
| 90106000 | - Projection screens | | A | |
| 90109000 | - Parts and accessories | | A | |
| 9011 | Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection. | | | |
| 90111000 | - Stereoscopic microscopes | | A | |
| 90112000 | - Other microscopes, for photomicrography, cinephoto-micrography or microprojection | | A | |
| 90118000 | - Other microscopes | | A | |
| 90119000 | - Parts and accessories | | A | |
| 9012 | Microscopes other than optical microscopes; diffraction apparatus. | | | |
| 90121000 | - Microscopes other than optical microscopes; diffraction apparatus | | A | |
| 90129000 | - Parts and accessories | | 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, appliances, instruments or apparatus of this Chapter or Section XVI | | A | |
| 90132000 | - Lasers, other than laser diodes | | A | |
| 90138000 | - Other devices, appliance and instruments | | A | |
| 90139000 | - Parts and accessories | | A | |
| 9014 | Direction finding compasses; other navigational instruments and appliances. | | | |
| 90141000 | - Direction finding compasses | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 90142000 | - Instruments and appliances for aeronautical or space navigation (other than compasses) | | A | |
| 90148000 | - Other instruments and appliances | | A | |
| 90149000 | - Parts and accessories | | A | |
| 9015 | Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders. | | | |
| 90151000 | - Rangefinders | | A | |
| 90152000 | - Theodolites and tachymeters (tacheometers) | | A | |
| 90153000 | - Levels | | A | |
| 90154000 | - Photogrammetrical surveying instruments and appliances | | A | |
| 90158000 | - Other instruments and appliances | | A | |
| 90159000 | - Parts and accessories | | A | |
| 90160000 | Balances of a sensitivity of 5 cg or better, with or without weights. | | A | |
| 9017 | Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disk 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 | | A | |
| 90172000 | - Other drawing, marking-out or mathematical calculating instruments | | A | |
| 90173000 | - Micrometers, callipers and gauges | | A | |
| 90178000 | - Other instruments | | A | |
| 90179000 | - Parts and accessories | | A | |
| 9018 | Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments. | | | |
| | - Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters): | | | |
| 90181100 | -- Electro-cardiographs | | A | |
| 90181200 | -- Ultrasonic scanning apparatus | | A | |
| 90181300 | -- Magnetic resonance imaging apparatus | | A | |
| 90181400 | -- Scintigraphic apparatus | | A | |
| 90181900 | -- Other | | A | |
| 90182000 | - Ultra-violet or infra-red ray apparatus | | A | |
| | - Syringes, needles, catheters, cannulae and the like: | | | |
| 90183100 | -- Syringes, with or without needles | | R | r |
| 90183200 | -- Tubular metal needles and needles for sutures | | A | |
| 90183900 | -- Other | | A | |
| | - Other instruments and appliances, used in dental sciences: | | | |
| 90184100 | -- Dental drill engines, whether or not combined on a single base with other dental equipment | | A | |
| 90184900 | -- Other | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 90185000 | - Other ophthalmic instruments and appliances | | A | |
| 90189000 | - Other instruments and appliances | | 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 | | A | |
| 90192000 | - Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus | | A | |
| 90200000 | Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters. | | A | |
| 9021 | Orthopedic 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 appliances | | A | |
| | - Artificial teeth and dental fittings: | | | |
| 90212100 | -- Artificial teeth | | A | |
| 90212900 | -- Other | | A | |
| | - Other artificial parts of the body: | | | |
| 90213100 | -- Artificial joints | | A | |
| 90213900 | -- Other | | A | |
| 90214000 | - Hearing aids, excluding parts and accessories | | A | |
| 90215000 | - Pacemakers for stimulating heart muscles, excluding parts and accessories | | A | |
| 90219000 | - Other | | 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. | | | |
| | - Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus: | | | |
| 90221200 | -- Computed tomography apparatus | | A | |
| 90221300 | -- Other, for dental uses | | A | |
| 90221400 | -- Other, for medical, surgical or veterinary uses | | A | |
| 90221900 | -- For other uses | | A | |
| | - Apparatus based on 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 | | A | |
| 90222900 | -- For other uses | | A | |
| 90223000 | - X-ray tubes | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 90229000 | - Other, including parts and accessories | | A | |
| 90230000 | Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses. | | 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 | | A | |
| 90248000 | - Other machines and appliances | | A | |
| 90249000 | - Parts and accessories | | A | |
| 9025 | Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments. | | | |
| | - Thermometers and pyrometers, not combined with other instruments: | | | |
| 90251100 | -- Liquid-filled, for direct reading | | A | |
| 90251900 | -- Other | | A | |
| 90258000 | - Other instruments | | A | |
| 90259000 | - Parts and accessories | | A | |
| 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 liquids | | A | |
| 90262000 | - For measuring or checking pressure | | A | |
| 90268000 | - Other instruments or apparatus | | A | |
| 90269000 | - Parts and accessories | | 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 | | A | |
| 90272000 | - Chromatographs and electrophoresis instruments | | A | |
| 90273000 | - Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR) | | A | |
| 90275000 | - Other instruments and apparatus using optical radiations (UV, visible, IR) | | A | |
| 90278000 | - Other instruments and apparatus | | A | |
| 90279000 | - Microtomes; parts and accessories | | A | |
| 9028 | Gas, liquid or electricity supply or production meters, including calibrating meters therefor. | | | |
| 90281000 | - Gas meters | | A | |
| 90282000 | - Liquid meters | | A | |
| 90283000 | - Electricity meters | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 90289000 | - Parts and accessories | | 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 | | A | |
| 90292000 | - Speed indicators and tachometers; stroboscopes | | A | |
| 90299000 | - Parts and accessories | | A | |
| 9030 | Oscilloscopes, spectrum analyzers 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 ionizing radiations. | | | |
| 90301000 | - Instruments and apparatus for measuring or detecting ionizing radiations | | A | |
| 90302000 | - Oscilloscopes and oscillographs | | A | |
| | - Other instruments and apparatus, for measuring or checking voltage, current, resistance or power: | | | |
| 90303100 | -- Multimeters without a recording device | | A | |
| 90303200 | -- Multimeters with a recording device | | A | |
| 90303300 | -- Other, without a recording device | | A | |
| 90303900 | -- Other, with a recording device | | A | |
| 90304000 | - Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers) | | A | |
| | - Other instruments and apparatus: | | | |
| 90308200 | -- For measuring or checking semiconductor wafers or devices | | A | |
| 90308400 | -- Other, with a recording device | | A | |
| 90308900 | -- Other | 5% | B10 | |
| 90309000 | - Parts and accessories | | 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 | | A | |
| 90312000 | - Test benches | | A | |
| | - Other optical instruments and appliances: | | | |
| 90314100 | -- For inspecting semiconductor wafers or devices or for inspecting photomasks of reticles used in manufacturing semiconductor devices | | A | |
| 90314900 | -- Other | | A | |
| 90318000 | - Other instruments, appliances and machines | | A | |
| 90319000 | - Parts and accessories | | A | |
| 9032 | Automatic regulating or controlling instruments and apparatus. | | | |
| 90321000 | - Thermostats | | A | |
| 90322000 | - Manostats | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | - Other instruments and apparatus: | | | |
| 90328100 | -- Hydraulic or pneumatic | | A | |
| 90328900 | -- Other | 5% | B10 | |
| 90329000 | - Parts and accessories | | A | |
| 90330000 | Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90. | 5% | B10 | |
| Chapter 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. | | | |
| | - Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility: | | | |
| 91011100 | -- With mechanical display only | | A | |
| 91011900 | -- Other | | A | |
| | - Other wrist-watches, whether or not incorporating a stop-watch facility: | | | |
| 91012100 | -- With automatic winding | | A | |
| 91012900 | -- Other | | A | |
| | - Other: | | | |
| 91019100 | -- Electrically operated | | A | |
| 91019900 | -- Other | | A | |
| 9102 | Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01. | | | |
| | - Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility: | | | |
| 91021100 | -- With mechanical display only | | A | |
| 91021200 | -- With opto-electronic display only | | A | |
| 91021900 | -- Other | | A | |
| | - Other wrist-watches, whether or not incorporating a stop-watch facility: | | | |
| 91022100 | -- With automatic winding | | A | |
| 91022900 | -- Other | 5% | B10 | |
| | - Other: | | | |
| 91029100 | -- Electrically operated | | A | |
| 91029900 | -- Other | | A | |
| 9103 | Clocks with watch movements, excluding clocks of heading 91.04. | | | |
| 91031000 | - Electrically operated | | A | |
| 91039000 | - Other | | A | |
| 91040000 | Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels. | | A | |
| 9105 | Other clocks. | | | |
| | - Alarm clocks: | | | |
| 91051100 | -- Electrically operated | | A | |
| 91051900 | -- Other | | A | |
| | - Wall clocks: | | | |
| 91052100 | -- Electrically operated | | A | |
| 91052900 | -- Other | | A | |
| | - Other: | | | |
| 91059100 | -- Electrically operated | | A | |
| 91059900 | -- Other | | 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). | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|---|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 91061000 | - Time-registers; time-recorders | | A | |
| 91069000 | - Other | | A | |
| 91070000 | Time switches with clock or watch movement or with synchronous motor. | | A | |
| 9108 | Watch movements, complete and assembled. | | | |
| | - Electrically operated: | | | |
| 91081100 | -- With mechanical display only or with a device to which a mechanical display can be incorporated | | A | |
| 91081200 | -- With opto-electronic display only | | A | |
| 91081900 | -- Other | | A | |
| 91082000 | - With automatic winding | | A | |
| 91089000 | - Other | | A | |
| 9109 | Clock movements, complete and assembled. | | | |
| 91091000 | - Electrically operated | | A | |
| 91099000 | - Other | | A | |
| 9110 | Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements. | | | |
| | - Of watches: | | | |
| 91101100 | -- Complete movements, unassembled or partly assembled (movement sets) | | A | |
| 91101200 | -- Incomplete movements, assembled | | A | |
| 91101900 | -- Rough movements | | A | |
| 91109000 | - Other | | A | |
| 9111 | Watch cases and parts of thereof. | | | |
| 91111000 | - Cases of precious metal or of metal clad with precious metal | | A | |
| 91112000 | - Cases of base metal, whether or not gold- or silver-plated | | A | |
| 91118000 | - Other cases | | A | |
| 91119000 | - Parts | | A | |
| 9112 | Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof. | | | |
| 91122000 | - Cases | | A | |
| 91129000 | - Parts | | A | |
| 9113 | Watch straps, watch bands and watch bracelets, and parts thereof. | | | |
| 91131000 | - Of precious metal or of metal clad with precious metal | | R | r |
| 91132000 | - Of base metal, whether or not gold- or silver-plated | | R | r |
| 91139000 | - Other | | R | r |
| 9114 | Other clock or watch parts. | | | |
| 91141000 | - Springs, including hair-springs | | A | |
| 91143000 | - Dials | | A | |
| 91144000 | - Plates and bridges | | A | |
| 91149000 | - Other | | A | |
| Chapter 92 | Musical instruments; parts and accessories of such articles | | | |
| 9201 | Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments. | | | |
| 92011000 | - Upright pianos | | A | |
| 92012000 | - Grand pianos | | A | |
| 92019000 | - Other | 5% | B10 | |
| 9202 | Other string musical instruments (for example, guitars, violins, harps). | | | |
| 92021000 | - Played with a bow | | A | |
| 92029000 | - Other | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 9205 | Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs. | | | |
| 92051000 | - Brass-wind instruments | | A | |
| 92059000 | - Other | | A | |
| 92060000 | Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas). | | 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 | | A | |
| 92079000 | - Other | | 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 signaling instruments. | | | |
| 92081000 | - Musical boxes | | A | |
| 92089000 | - Other | | A | |
| 9209 | Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, disks and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds. | | | |
| 92093000 | - Musical instrument strings | | A | |
| | - Other: | | | |
| 92099100 | -- Parts and accessories for pianos | | A | |
| 92099200 | -- Parts and accessories for the musical instruments of heading 92.02 | | A | |
| 92099400 | -- Parts and accessories for the musical instruments of heading 92.07 | | A | |
| 92099900 | -- Other | | A | |
| SECTION XIX | ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF | | | |
| Chapter 93 | Arms and ammunition; parts and accessories thereof | | | |
| 9301 | Military weapons, other than revolvers, pistols and arms of heading 93.07. | | | |
| 93011000 | - Artillery weapons (for example, guns, howitzers and mortars) | 5% | B10 | |
| 93012000 | - Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors | 5% | B10 | |
| 93019000 | - Other | 5% | B10 | |
| 93020000 | Revolvers and pistols, other than those of heading 93.03 or 93.04. | 5% | B10 | |
| 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). | | | |
| 93031000 | - Muzzle-loading firearms | 5% | B10 | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 93032000 | - Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles | 5% | B10 | |
| 93033000 | - Other sporting, hunting or target-shooting rifles | 5% | B10 | |
| 93039000 | - Other | 5% | B10 | |
| 93040000 | Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07. | 5% | B10 | |
| 9305 | Parts and accessories of articles of headings 93.01 to 93.04. | | | |
| 93051000 | - Of revolvers or pistols | 5% | B10 | |
| 93052000 | - Of shotguns or rifles of heading 93.03 | 5% | B10 | |
| | - Other: | | | |
| 93059100 | -- Of military weapons of heading 93.01 | 5% | B10 | |
| 93059900 | -- Other | 5% | B10 | |
| 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. | | | |
| | - Shotgun cartridges and parts thereof; air gun pellets: | | | |
| 93062100 | -- Cartridges | 5% | B10 | |
| 93062900 | -- Other | 5% | B10 | |
| 93063000 | - Other cartridges and parts thereof | 5% | B10 | |
| 93069000 | - Other | 5% | B10 | |
| 93070000 | Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor. | 5% | B10 | |
| SECTION XX | MISCELLANEOUS MANUFACTURED ARTICLES | | | |
| Chapter 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 | 5% | B10 | |
| 94012000 | - Seats of a kind used for motor vehicles | 5% | B10 | |
| 94013000 | - Swivel seats with variable height adjustment | 5% | B10 | |
| 94014000 | - Seats other than garden seats or camping equipment, convertible into beds | 5% | B10 | |
| | - Seats of cane, osier, bamboo or similar materials: | | | |
| 94015100 | -- Of bamboo or rattan | 5% | B10 | |
| 94015900 | -- Other | | R | r |
| | - Other seats, with metal frames: | | | |
| 94016100 | -- Upholstered | 5% | B10 | |
| 94016900 | -- Other | | X | |
| | - Other seats, with metal frames: | | | |
| 94017100 | -- Upholstered | 5% | B10 | |
| 94017900 | -- Other | | X | |
| 94018000 | - Other seats | | X | |
| 94019000 | - Parts | | X | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 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 | 5% | B10 | |
| 94029000 | - Other | 5% | B10 | |
| 9403 | Other furniture and parts thereof. | | | |
| 94031000 | - Metal furniture of a kind used in offices | 5% | B15 | |
| 94032000 | - Other metal furniture | 5% | B15 | |
| 94033000 | - Wooden furniture of a kind used in offices | | R | r |
| 94034000 | - Wooden furniture of a kind used in the kitchen | | R | r |
| 94035000 | - Wooden furniture of a kind used in the bedroom | | R | r |
| 94036000 | - Other wooden furniture | | R | r |
| 94037000 | - Furniture of plastics | 5% | B5 | |
| | - Furniture of other materials, including cane, osier, bamboo or similar materials: | | | |
| 94038100 | -- Of bamboo or rattan | | A | |
| 94038900 | -- Other | | R | r |
| 94039000 | - Parts | | A | |
| 9404 | Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, poufs 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 | | A | |
| | - Mattresses: | | | |
| 94042100 | -- Of cellular rubber or plastics, whether or not covered | | A | |
| 94042900 | -- Of other materials | | A | |
| 94043000 | - Sleeping bags | | X | |
| 94049000 | - Other | | A | |
| 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. | | | |
| 94051000 | - Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares | 5% | B5 | |
| 94052000 | - Electric table, desk, bedside or floor-standing lamps | 5% | B5 | |
| 94053000 | - Lighting sets of a kind used for Christmas trees | 5% | B5 | |
| 94054000 | - Other electric lamps and lighting fittings | 5% | B5 | |
| 94055000 | - Non-electrical lamps and lighting fittings | 5% | B5 | |
| 94056000 | - Illuminated signs, illuminated name-plates and the like | 5% | B5 | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| | - Parts: | | | |
| 94059100 | -- Of glass | 5% | B5 | |
| 94059200 | -- Of plastics | 5% | B5 | |
| 94059900 | -- Other | 5% | B5 | |
| 9406 | Prefabricated buildings. | | | |
| | --- Wooden: | | | |
| 94060031 | ---- Mongolian "ger" | | X | |
| 94060032 | ---- Kazakh "ger" | | R | r |
| 94060039 | ---- Other | 5% | B10 | |
| 94060040 | --- Of pig-iron or steel | 5% | B10 | |
| 94060050 | --- Of other materials | 5% | B10 | |
| Chapter 95 | Toys, games and sports requisites; parts and accessories thereof | | | |
| 95030000 | Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds. | | A | |
| 9504 | Video game consoles and machines; articles for funfair, table or parlor games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment. | | | |
| 95042000 | - Articles and accessories for billiards of all kinds | | A | |
| 95043000 | - Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payment, other than automatic bowling alley equipment | 5% | B10 | |
| 95044000 | - Playing cards | | R | r |
| 95045000 | - Video game consoles and machines, other than those of subheading 9504.30 | 5% | B10 | |
| 95049000 | - Other | | R | r |
| 9505 | Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes. | | | |
| 95051000 | - Articles for Christmas festivities | | A | |
| 95059000 | - Other | | R | r |
| 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. | | | |
| | - Snow-skis and other snow-ski equipment: | | | |
| 95061100 | -- Skis | | A | |
| 95061200 | -- Ski-fastenings (ski-bindings) | | A | |
| 95061900 | -- Other | | A | |
| | - Water-skis, surf-boards, sailboards and other water-sport equipment: | | | |
| 95062100 | -- Sailboards | | A | |
| 95062900 | -- Other | | A | |
| | - Golf clubs and other golf equipment: | | | |
| 95063100 | -- Clubs, complete | | A | |
| 95063200 | -- Balls | | A | |
| 95063900 | -- Other | | A | |
| 95064000 | - Articles and equipment for table-tennis | | A | |
| | - Tennis, badminton or similar rackets, whether or not strung: | | | |
| 95065100 | -- Lawn-tennis rackets, whether or not strung | | A | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 95065900 | -- Other | | A | |
| | - Balls, other than golf balls and table-tennis balls: | | | |
| 95066100 | -- Lawn-tennis balls | | A | |
| 95066200 | -- Inflatable | | A | |
| 95066900 | -- Other | | A | |
| 95067000 | - Ice skates and roller skates, including skating boots with skates attached | | A | |
| | - Other: | | | |
| 95069100 | -- Articles and equipment for general physical exercise, gymnastics or athletics | | A | |
| 95069900 | -- Other | 5% | B10 | |
| 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 | | A | |
| 95072000 | - Fish-hooks, whether or not snelled | | A | |
| 95073000 | - Fishing reels | | A | |
| 95079000 | - Other | | A | |
| 9508 | Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries; travelling theatres. | | | |
| 95081000 | - Travelling circuses and travelling menageries | | A | |
| 95089000 | - Other | | A | |
| Chapter 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 molding). | | | |
| 96011000 | - Worked ivory and articles of ivory | | A | |
| 96019000 | - Other | | A | |
| 96020000 | Worked vegetable or mineral carving material and articles of these materials; molded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other molded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin. | | R | r |
| 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 | 5% | B10 | |
| | - 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: | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 96032100 | -- Tooth brushes | 5% | B10 | |
| 96032900 | -- Other | | R | r |
| 96033000 | - Artists' brushes, writing brushes and similar brushes for the application of cosmetics | 5% | B10 | |
| 96034000 | - Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers | 5% | B10 | |
| 96035000 | - Other brushes constituting parts of machines, appliances or vehicles | 5% | B10 | |
| 96039000 | - Other | | R | r |
| 96040000 | Hand sieves and hand riddles. | 5% | B10 | |
| 96050000 | Travel sets for personal toilet, sewing or shoe or clothes cleaning. | 5% | B10 | |
| 9606 | Buttons, press-fasteners, snap-fasteners and press-studs, button molds and other parts of these articles; button blanks. | | | |
| 96061000 | - Press-fasteners, snap-fasteners and press-studs and parts therefor | 5% | B10 | |
| | - Buttons: | | | |
| 96062100 | -- Of plastics, not covered with textile material | | A | |
| 96062200 | -- Of base metal, not covered with textile material | 5% | B10 | |
| 96062900 | -- Other | 5% | B10 | |
| 96063000 | - Button molds and other parts of buttons; button blanks | | A | |
| 9607 | Slide fasteners and parts thereof. | | | |
| | - Slide fasteners: | | | |
| 96071100 | -- Fitted with chain scoops of base metal | 5% | B10 | |
| 96071900 | -- Other | 5% | B10 | |
| 96072000 | - Parts | | A | |
| 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 96.09. | | | |
| 96081000 | - Ball point pens | | A | |
| 96082000 | - Felt tipped and other porous-tipped pens and markers | | A | |
| 96083000 | - Fountain pens, stylograph pens and other pens | | A | |
| 96084000 | - Propelling or sliding pencils | | A | |
| 96085000 | - Sets of articles from two or more of the foregoing subheadings | | A | |
| 96086000 | - Refills for ball point pens, comprising the ball point and ink-reservoir | | A | |
| | - Other: | | | |
| 96089100 | -- Pen nibs and nib points | | A | |
| 96089900 | -- Other | | R | r |
| 9609 | Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalk and tailors' chalks. | | | |
| 96091000 | - Pencils and crayons, with leads encased in a rigid sheath | 5% | B10 | |
| 96092000 | - Pencil leads, black or colored | 5% | B10 | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 96099000 | - Other | 5% | B10 | |
| 96100000 | Slates and boards, with writing or drawing surfaces, whether or not framed. | | A | |
| 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. | 5% | B10 | |
| 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. | | | |
| 96121000 | - Ribbons | | A | |
| 96122000 | - Ink-pads | | A | |
| 9613 | Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks. | | | |
| 96131000 | - Pocket lighters, gas fuelled, non-refillable | | A | |
| 96132000 | - Pocket lighters, gas fuelled, refillable | | A | |
| 96138000 | - Other lighters | 5% | B10 | |
| 96139000 | - Parts | | A | |
| 96140000 | Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof. | 5% | B10 | |
| 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. | | | |
| | - Combs, hair-slides and the like: | | | |
| 96151100 | -- Of hard rubber or plastics | 5% | B10 | |
| 96151900 | -- Other | | R | r |
| 96159000 | - Other | | R | r |
| 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 therefor | 5% | B10 | |
| 96162000 | - Powder-puffs and pads for the application of cosmetics or toilet preparations | 5% | B10 | |
| 96170000 | Vacuum flasks and other vacuum vessels, complete with cases; parts thereof, other than glass inners. | | A | |
| 96180000 | Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing. | | A | |
| 96190000 | Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material. | | A | |
| SECTION XXI | WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES | | | |
| Chapter 97 | Works of art, collectors' pieces and antiques | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|--------------------|--|-----------|----------|----------|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 9701 | Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques. | | | |
| 97011000 | - Paintings, drawings and pastels | | A | |
| 97019000 | - Other | | A | |
| 97020000 | Original engravings, prints and lithographs. | | A | |
| 97030000 | Original sculptures and statuary, in any material. | | A | |
| 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. | | R | r |
| 97050000 | Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest. | | A | |
| 97060000 | Antiques of an age exceeding one hundred years. | | A | |