

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 - Frozen:		A X	
0203.21	-- 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</i> spp., <i>Cirrhinus</i> spp., <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</i> spp.), Tara (<i>Gadus</i> spp., <i>Theragra</i> spp. and <i>Merluccius</i> spp.), Buri (<i>Seriola</i> spp.), Saba (<i>Scomber</i> spp.), Iwashi (<i>Etrumeus</i> spp., <i>Sardinops</i> spp. and <i>Engraulis</i> spp.), Aji (<i>Trachurus</i> spp. and <i>Decapterus</i> spp.) and Samma (<i>Cololabis</i> spp.)		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</i> spp.)	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</i> (<i>Katsuwonus</i>) <i>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</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:		X	
0302.41	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)		X	
0302.42	-- Anchovies (<i>Engraulis</i> spp.)		X	
0302.43	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), 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
0303.19	-- Other - 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:		X	
0303.23	-- Tilapias (<i>Oreochromis</i> spp.)	3.5%	B10	
0303.24	-- Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	3.5%	B10	
0303.25	-- 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	
0303.26	-- Eels (<i>Anguilla</i> spp.)	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</i> spp.)	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</i> (<i>Katsuwonus</i>) <i>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</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.)	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</i> spp., <i>Theragra</i> spp. and <i>Merluccius</i> spp.) Other	3.5%	X B10	
0304.54	-- Swordfish (<i>Xiphias gladius</i>)		X	
0304.55	-- Toothfish (<i>Dissostichus</i> spp.)	3.5%	B10	
0304.59	-- Other: Nishin (<i>Clupea</i> spp.), Buri (<i>Seriola</i> spp.), Saba (<i>Scomber</i> spp.), Iwashi (<i>Etrumeus</i> spp., <i>Sardinops</i> spp. and <i>Engraulis</i> spp.), Aji (<i>Trachurus</i> spp. and <i>Decapterus</i> spp.) and Samma (<i>Cololabis</i> spp.) Other: Barracouta (<i>Sphyraenidae</i> and <i>Gempylidae</i>), king-clip (<i>Genypterus</i> spp.) 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%	X B10 B10 X B10	
	- 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.):			

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	3.5%	B10	
	- 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> :			
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>		X	
	Of <i>Urophycis spp.</i>	3.5%	B10	
0304.75	-- Alaska Pollack (<i>Theragra chalcogramma</i>)		X	
0304.79	-- Other:			
	Tara (<i>Gadus spp.</i> and <i>Theragra spp.</i>)		X	
	Other	3.5%	B10	
	- Frozen fillets of other fish:			
0304.81	-- 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>)		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
0304.87	-- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus</i> (<i>Katsuwonus</i>) <i>pelamis</i>)		X	
0304.89	-- Other: Nishin (<i>Clupea</i> spp.), Buri (<i>Seriola</i> spp.), Saba (<i>Scomber</i> spp.), Iwashi (<i>Etrumeus</i> spp., <i>Sardinops</i> spp. and <i>Engraulis</i> spp.), Aji (<i>Trachurus</i> spp. and <i>Decapterus</i> spp.) and Samma (<i>Cololabis</i> spp.) Other: Marlin (<i>Istiophoridae</i>) and Salmonidae Other		X	
	- Other, frozen:	3.5%	B10	
0304.91	-- Swordfish (<i>Xiphias gladius</i>)		X	
0304.92	-- Toothfish (<i>Dissostichus</i> spp.)	3.5%	B10	
0304.93	-- 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.)	3.5%	B10	
0304.94	-- Alaska Pollack (<i>Theragra chalcogramma</i>)		X	
0304.95	-- 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>): Tara (<i>Gadus</i> spp., <i>Theragra</i> spp. and <i>Merluccius</i> spp.) Other		X	
		3.5%	B10	
0304.99	-- Other: Nishin (<i>Clupea</i> spp.), Buri (<i>Seriola</i> spp.), Saba (<i>Scomber</i> spp.), Iwashi (<i>Etrumeus</i> spp., <i>Sardinops</i> spp. and <i>Engraulis</i> spp.), Aji (<i>Trachurus</i> spp. and <i>Decapterus</i> spp.) and Samma (<i>Cololabis</i> spp.) Other:		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	
	Other	10.5%	B10	
0305.39	-- Other:			
	Salmonidae		X	
	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	10.5%	B10	
	- Smoked fish, including fillets, other than edible fish offal:			
0305.41	-- 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	
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	10%	B10	
	- Dried fish, other than edible fish offal, whether or not salted but not smoked:			
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</i> spp.), Tara (<i>Gadus</i> spp., <i>Theragra</i> spp. and <i>Merluccius</i> spp.), Buri (<i>Seriola</i> spp.), Saba (<i>Scomber</i> spp.), Iwashi (<i>Etrumeus</i> spp., <i>Sardinops</i> spp. and <i>Engraulis</i> spp.), Aji (<i>Trachurus</i> spp. and <i>Decapterus</i> spp.) and Samma (<i>Cololabis</i> spp.)		X	
	Other	10.5%	B10	
	- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal:			
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</i> spp.)		X	
0305.64	-- 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.)		X	
0305.69	-- Other		X	
	- Fish fins, heads, tails, maws and other edible fish offal:			
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>)		X	
	Other:			

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</i> spp., <i>Theragra</i> spp. and <i>Merluccius</i> spp.)	10%	B10	
	Other	10%	B7	
	Dried:			
	Salmonidae		X	
	Other:			
	Nishin (<i>Clupea</i> spp.), Tara (<i>Gadus</i> spp., <i>Theragra</i> spp. and <i>Merluccius</i> spp.), Buri (<i>Seriola</i> spp.), Saba (<i>Scomber</i> spp.), Iwashi (<i>Etrumeus</i> spp., <i>Sardinops</i> spp. and <i>Engraulis</i> spp.), Aji (<i>Trachurus</i> spp. and <i>Decapterus</i> spp.) and Samma (<i>Cololabis</i> spp.)		X	
	Other	10.5%	B10	
	Salted or in brine		X	
	-- Other:			
	Smoked:			
	Pacific salmon (<i>Oncorhynchus</i> <i>nerka</i> , <i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus</i> <i>tschawytscha</i> , <i>Oncorhynchus</i> <i>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</i> spp.), Tara (<i>Gadus</i> spp., <i>Theragra</i> spp. and <i>Merluccius</i> spp.), Buri (<i>Seriola</i> spp.), Saba (<i>Scomber</i> spp.), Iwashi (<i>Etrumeus</i> spp., <i>Sardinops</i> spp. and <i>Engraulis</i> spp.), Aji (<i>Trachurus</i> spp. and <i>Decapterus</i> spp.) and Samma (<i>Cololabis</i> spp.)		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	 7% 4.8% 9.6% 5% 10%	 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> :	 7% 6.7% 10.5%	 B10 B10 B10	
0307.21	-- Live, fresh or chilled		X	
0307.29	-- Other - Mussels (<i>Mytilus</i> spp., <i>Perna</i> spp.):		X	
0307.31	-- Live, fresh or chilled	7%	B10	
0307.39	-- Other: Frozen Smoked: Adductors of shellfish Other Other	 7% 6.7% 10%	 B10 X B10 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 Other Smoked Other: Sea urchins and jellyfish Other	7% 6.7% 7%	B10 X B10 B10 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 Other:		X	

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 - Other fresh eggs:		A	
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 - Other:	20% or 48 yen/kg, whichever is the greater	B15	
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.) <i>Hepper</i> or <i>Vigna radiata</i> (L.) <i>Wilczek</i>		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
	<p>Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)</p> <p>Other:</p> <p>Certified as seeds for sowing vegetables in accordance with the provisions of a Cabinet Order</p> <p>Other</p>		A	
0713.40	- Lentils		A	
0713.50	<p>- 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>):</p> <p>Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)</p> <p>Other:</p> <p>Certified as seeds for sowing vegetables in accordance with the provisions of a Cabinet Order</p> <p>Other</p>		A	
0713.60	<p>- Pigeon peas (<i>Cajanus cajan</i>):</p> <p>Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)</p> <p>Other:</p> <p>Certified as seeds for sowing vegetables in accordance with the provisions of a Cabinet Order</p> <p>Other</p>		A	
0713.90	<p>- Other:</p> <p>Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)</p> <p>Other:</p> <p>Certified as seeds for sowing vegetables in accordance with the provisions of a Cabinet Order</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
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, wilkins 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
	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, triticales, 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 Note: The imports under this item are to be used as materials for oil extraction under the supervision of the customs authority.		A	
	Other		X	
1202.42	-- Shelled, whether or not broken:			
	For oil extraction Note: The imports under this item are to be used as materials for oil extraction under the supervision of the customs authority.		A	
	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</i> spp., <i>Porphyra</i> spp., <i>Enteromorpha</i> spp., <i>Monostroma</i> spp., <i>Kjellmaniella</i> spp. or <i>Laminaria</i> spp.:			
	Of <i>Gloiopeltis</i> spp.		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 Other Other	10% 16.5%	B7 B10 A	
1302.20	- Pectic substances, pectinates and pectates - Mucilages and thickeners, whether or not modified, derived from vegetable products:		A 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>) Other	8.5%	B10 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		A	
	Other		X	
1501.20	- Other pig fat:			
	Of an acid value exceeding 1.3		A	
	Other		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		A	
	Other	3.5%	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 diamboo-kaget, 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 diamboo-kaget, 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</i> var. <i>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	
	Ginkgo 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
2008.40	Other:			
	In pulp form	21.3%	B10	
	Other	17%	B10	
	- 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	
	Other	12%	B10	
20.09	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:			
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
	Other	19.1%	B15	
2009.69	-- Other:			
	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	
	Other:			
	Not more than 10% by weight of sucrose	19.1%	B15	
	Other	25.5%	B15	
	- Apple juice:			
2009.71	-- Of a Brix value not exceeding 20		X	
2009.79	-- Other		X	
	- Juice of any other single fruit or vegetable:			
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	23%	B15	
	Other	29.8% or 23 yen/kg, whichever is the greater	B15	
	Other:			
	Not more than 10% by weight of sucrose	19.1%	B10	
	Other	25.5%	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
2009.90	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	
	- 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	<p>- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:</p> <p>-- Extracts, essences and concentrates:</p> <p> Containing added sugar</p> <p> Other</p>		<p>X</p> <p>A</p>	
2101.12	<p>-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee:</p> <p> Preparations with a basis of extracts, essences or concentrates:</p> <p> Containing added sugar</p> <p> Other</p> <p> Preparations with a basis of coffee:</p> <p> Containing not less than 30% of natural milk constituents by weight, calculated on the dry matter</p> <p> Other:</p> <p> Containing added sugar</p> <p> Other</p>		<p>X</p> <p>A</p> <p>X</p> <p>X</p> <p>B10</p>	
2101.20	<p>- 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:</p> <p> Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates:</p> <p> Instant tea</p> <p> Other</p> <p> Preparations with a basis of tea or maté:</p> <p> Containing not less than 30% of natural milk constituents by weight, calculated on the dry matter</p> <p> Other:</p> <p> Containing added sugar</p> <p> Other</p>	<p>15%</p> <p>8%</p> <p>15%</p>	<p>A</p> <p>B7</p> <p>X</p> <p>X</p> <p>B10</p>	

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 Other: Containing added sugar Other: Vegetable protein Other		X	
		10.6%	B7	
		15%	B10	
2106.90	- Other: Preparations containing not less than 30% of natural milk constituents by weight, calculated on the dry matter Other: Food preparations containing more than 30% by weight of one of those, rice, wheat including triticale or barley Other: Sugar syrup, containing added flavoring or coloring matter and Konnyaku Chewing gum 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.		X	
			X	
			X	
		5%	B5	
		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
	Protein preservative of a kind used for manufacturing frozen minced fish, obtained from sorbitol and other materials stipulated by a Cabinet Order, which have been prepared by processes stipulated by a Cabinet Order		A	
	Other:			
	Hijiki (<i>Hijikia fusiformis</i>) and other those of products specified in subheading 1212.21		X	
	Other		R	(14)
Chapter 22	Beverages, spirits and vinegar			
22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavored; ice and snow.		A	
22.02	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.			
2202.10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavored:			
	Containing added sugar	13.4%	B10	
	Other	9.6%	B5	
2202.90	- Other:			
	Containing added sugar	13.4%	B7	
	Other	9.6%	B5	
2203.00	Beer made from malt.		A	
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.			
2204.10	- Sparkling wine		X	
	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:			

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	15% or 125 yen/l, whichever is the less, subject to a minimum customs duty of 67 yen/l	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	(16)
	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	
2207.10	Other		X	
	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher; ethyl alcohol and other spirits, denatured, of any strength.			
	- Undenatured 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	
2207.10	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
2709.00	Petroleum oils and oils obtained from bituminous minerals, crude.		A	
27.10	<p>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.</p> <p>- 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:</p>			
2710.12	<p>-- Light oils and preparations:</p> <p>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:</p> <p>Petroleum spirits:</p> <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> <p>Kerosenes:</p> <p>Mixed alkylenes with a very low degree of polymerization</p> <p>Other:</p>	934 yen/kl	<p>A</p> <p>A</p> <p>A</p> <p>B10</p> <p>A</p>	

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> <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> <p>Gas oils:</p> <p>Intended for use in the manufacture of petrochemical products stipulated by a Cabinet Order</p> <p>Other</p> <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>	<p>934 yen/kl</p> <p>346 yen/kl</p> <p>750 yen/kl</p>	<p>A</p> <p>A</p> <p>A</p> <p>B10</p> <p>A</p> <p>A</p> <p>A</p> <p>B10</p> <p>A</p> <p>B10</p> <p>A</p>	

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 Other		X A	
2918.16	-- Gluconic acid, its salts and esters		A	
2918.18	-- Chlorobenzilate (ISO)		A	
2918.19	-- Other - Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		A	
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 amino-phenols, 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	6.5%	A	
2922.39	-- Other		A	
	- Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof:			
2922.41	-- Lysine and its esters; salts thereof		A	
2922.42	-- Glutamic acid and its salts:			
	Sodium glutamates		B5	
	Other		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%	B7	
	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		A	
	Other		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	6.5% or 22.40 yen/kg, whichever is the less	B10	
	Other	2.8%	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	6.5%	B10	
	Other	2.8%	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	
	- In the dry state (crust):			
4104.41	-- 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	
	- Gloves, mittens and mitts:			
4203.21	-- 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, Imbuia 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 Other: Structural laminated lumber Other	3.9%	A B10 A	
4419.00	Tableware and kitchenware, of wood: Half splited disposable chopsticks (Waribashi): Of bamboo Other Other	4.7%	X B10 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 A	
44.21	Other articles of wood.			
4421.10	- Clothes hangers		A	
4421.90	- Other: Kushi of bamboo Other	10%	B15 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)	3%	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		B3	
	- Of copper alloys:			
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		X	
	Other:			

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</i> (<i>Katsuwonus</i>) <i>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.			
	- Salmonidae, excluding livers and roes:			
03031100	-- Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)		A	
03031200	-- 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>)		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	
	- 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:			
03032300	-- Tilapias (<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</i> (<i>Katsuwonus</i>) <i>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 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	
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 (Pisum sativum)		X	
07082000	- Beans (Vigna spp., Phaseolus 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 Agaricus		X	
07095900	-- Other		X	
07096000	- Fruits of the genus Capsicum or of the genus Pimenta		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 (Cucurbita 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 (Pisum sativum)		X	
07102200	-- Beans (Vigna spp., Phaseolus 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 Agaricus		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 (Auricularia spp.), jelly fungi (Tremella spp.) and truffles:			
07123100	-- Mushrooms of the genus Agaricus		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 (<i>Adzuki</i>) 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:			
080310	---			
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:			
080410	---			
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.			
08051000	- 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.			
08061000	- 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.			
08081000	- Apples		A	
08083000	- Pears		A	
08084000	- Quinces		A	
0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.			
08091000	- 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 (curcuma), thyme, bay leaves, curry and other spices.			
	- Ginger:			
09101100	-- Neither crushed nor ground		A	
09101200	-- Crushed or ground		A	
09102000	- Saffron		A	
09103000	- Turmeric (curcuma)		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 (Digitaria spp.)		A	
10085000	- Quinoa (Chenopodium quinoa)		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 <i>Agaricus</i>	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 (<i>Pisum sativum</i>)		A	
	- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.):			
20055100	-- Beans, shelled		A	
20055900	-- Other		A	
20056000	- Asparagus		A	
20057000	- Olives		A	
20058000	- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)		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:			
260111	-- Non-agglomerated:			
26011110	--- Iron ores		A	
26011120	--- 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 sulfoxylates.			
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; peroxychromates	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	-- Dichlorodifluoroethanes		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
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
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
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
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
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	Carboxyamide-function compounds; amide-function compounds of carbonic acid.			
	- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof:			
29241100	-- Meprobamate (INN)		R	r
29241200	-- Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)		R	r

Column 1	Column 2	Column 3	Column 4	Column 5
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
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, metamphetamine (INN), metamphetamine 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 furskin.			
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 (Quercus spp.)		A	
44079200	-- Of beech (Fagus spp.)		A	
44079300	-- Of maple (Acer spp.)		A	
44079400	-- Of cherry (Prunus spp.)		A	
44079500	-- Of ash (Fraxinus 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, includingterne-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 (cupro-nickel) 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	- Rasplings, 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 cermet		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 co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fiber cables, made up of individually sheathed fibers, whether or not assembled with electric conductors or fitted with connectors.			
	- 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 of 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 inflator 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 inner.		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	