

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
9013.20	- Lasers, other than diodes	3%	B5	
9013.80	- Other devices, appliances and instruments	10%	B5	
9013.90	- Parts and accessories	10%	B5	
9014	Direction finding compasses; other navigational instruments and appliances.	10%	B5	
9014.10	- Direction finding compasses	3%	B5	
9014.20	- Instruments and appliances for aeronautical or space navigation (other than compasses)	3%	B5	
9014.80	- Other instruments and appliances	3%	B5	
9014.90	- Parts and accessories	3%	B5	
90.15	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses, rangefinders.	3%		
9015.10	- Rangefinders	3%	B5	
9015.20	- Theodolites and tachymeters (tachometers)	3%	B5	
9015.30	- Levels	3%	B5	
9015.40	- Photogrammetrical surveying instruments and appliances	3%	B5	
9015.80	- Other instruments and appliances	3%	B5	
9015.90	- Parts and accessories	3%	B5	
9016.00	Balances of a sensitivity of 5 cg or better, with or without weights.	3%	B5	
90.17	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors); 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.	3%		
9017.10	- Drafting tables and machines, whether or not automatic	3%	B5	
9017.20	- Other drawing, marking-out or mathematical calculating instruments	3%	B5	
9017.30	- Micrometers, callipers and gauges	3%	B5	
9017.80	- Other instruments	3%	B5	
9017.90	- Parts and accessories	3%	B5	
90.18	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scientific apparatus, other electro-medical apparatus and sight-testing instruments.	3%		
9018.11	- Electro-diagnostic apparatus (including apparatus for functional, exploratory examination or for checking physiological parameters) :	1%	B3	
9018.12	- - Electro-cardiographs	1%	B3	
9018.13	- - Ultrasonic scanning apparatus	1%	B3	
9018.14	- - Magnetic resonance imaging apparatus	1%	B3	
9018.19	- - Scintigraphic apparatus	1%	B3	
9018.20	- - Other	1%	B3	
9018.31	- Ultra-violet or infra-red ray apparatus like :	5%	B5	
	- - Syringes, with or without needles	5%	B5	

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
9018.32	- - Tubular metal needles and needles for sutures	5%	B5	
9018.39	- - Other	5%	B5	
9018.41	- Other instruments and appliances, used in dental sciences :	1%	B3	
9018.49	- - Dental drill engines, whether or not combined on a single base with other dental equipment	1%	B3	
9018.50	- - Other	1%	B3	
9018.90	- Other ophthalmic instruments and appliances	1%	B3	
90.19	- Other instruments and appliances	1%	B3	
9019.10	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.	1%	B3	
9019.20	- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	1%	B3	
9020.00	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	1%	B3	
90.21	Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.	1%	B3	
9021.10	- Orthopaedic or fracture appliances	1%	A	
9021.21	- Artificial teeth and dental fillings :	1%	A	
9021.29	- - Artificial teeth	1%	A	
9021.31	- - Other	1%	A	
9021.39	- Other artificial parts of the body :	1%	A	
9021.40	- - Artificial joints	1%	A	
9021.50	- Hearing aids, excluding parts and accessories	1%	A	
9021.90	- Prosthesis for stimulating heart muscles, excluding parts and accessories	1%	A	
90.22	- Other	1%	A	
9022.12	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.	1%	A	
9022.13	- Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus :	1%	A	
	- - Computed tomography apparatus	1%	A	
	- - Other, for dental uses	1%	A	

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
9022.14	- - Other, for medical, surgical or veterinary uses		A	
9022.19	- - For other uses - Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus : - - For medical, surgical, dental or veterinary uses	3%	B5	
9022.29	- - For other uses	3%	B5	
9022.30	- X-ray tubes	1%	B3	
9022.90	- Other, including parts and accessories	1%	B3	
9023.00	Instruments, apparatus and models, designed for demonstration purposes (for example, in education or exhibitions), unsuitable for other uses.	10%	B5	
90.24	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).			
9024.10	- Machines and appliances for testing metals	3%	B5	
9024.80	- Other machines and appliances	3%	B5	
9024.90	- Parts and accessories	3%	B5	
90.25	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 :			
9025.11	- Liquid-filled, for direct reading	3%	B5	
9025.19	- Other	3%	B5	
9025.80	- Other instruments	3%	B5	
9025.90	- Parts and accessories	3%	B5	
90.26	Instruments and apparatus for measuring or checking the flow, level, pressure or other mechanical, liquid, gaseous or other properties (flow meters, level gauges, manometers, barometers, etc.) excluding instruments and apparatus of heading 90.14, 90.15, 90.28 or 90.32.			
9026.10	- For measuring or checking the flow or level or liquids	3%	B5	
9026.20	- For measuring or checking pressure	3%	B3	
9026.80	- Other instruments of apparatus	3%	B3	
9026.90	- Parts and accessories	3%	B3	
90.27	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.			
9027.10	- Gas or smoke analysis apparatus	3%	B5	
9027.20	- Chromatographs and electrophoresis instruments	3%	B3	

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
9027.30	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	3%	B3	
9027.40	- Exposure meters	10%	B5	
9027.50	- Other instruments and apparatus using optical radiations (UV, visible, IR)	3%	B3	
9027.80	- Other instruments and apparatus	3%	B3	
9027.90	- Microtomes; parts and accessories	3%	B5	
90.28	Gas, liquid or electricity supply or production meters, including calibrating meters therefor.			
9028.10	- Gas meters	10%	B5	
9028.20	- Liquid meters	10%	B5	
9028.30	- Electricity meters	10%	B5	
9028.90	- Parts and accessories	10%	B5	
90.29	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.			
9029.10	- Revolution counters, production counters, taximeters, mileometers, pedometers and the like	10%	B5	
9029.20	- Speed indicators and tachometers; stroboscopes	10%	B5	
9029.90	- Parts and accessories	10%	B5	
90.30	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 ionising radiations.			
9030.10	- Instruments and apparatus for measuring or detecting ionising radiations	3%	B5	
9030.20	- Cathode-ray oscilloscopes and cathode-ray oscillographs	3%	B5	
9030.31	- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power, without a recording device :			
9030.39	- - Multimeters	3%	B5	
9030.40	- - Other	3%	B5	
9030.83	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psychometers)	3%	B3	
9030.89	- Other instruments and apparatus :			
9030.90	- - For measuring or checking semiconductor wafers or devices	3%	A	
	- - Other, with a recording device	3%	A	
	- - Other	3%	B5	
9031.10	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter, profile projectors.	3%	B5	
9031.20	- Machines for balancing mechanical parts	3%	B5	
9031.30	- Test benches	3%	B5	
	- Profile projectors	3%	B5	
	- Other optical instruments and appliances :			

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
9031.41	- - For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	3%	B3	
9031.49	- - Other	3%	B5	
9031.80	- Other instruments, appliances and machines	3%	B5	
9031.90	- Parts and accessories	3%	B5	
90.32	Automatic regulating or controlling instruments and apparatus.	10%	B5	
9032.10	- Thermostats	10%	B5	
9032.20	- Manostats	10%	B5	
9032.81	- Other instruments and apparatus :	10%	B5	
9032.89	- - Hydraulic or pneumatic	10%	B5	
9032.90	- - Other	10%	B5	
9033.00	- Parts and accessories	10%	B5	
	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.	10%	B5	
Chapter 91				
91.01	Clocks and watches and parts thereof. 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 :			
9101.11	- - With mechanical display only	5%	B3	
9101.12	- - With opto-electronic display only	5%	B3	
9101.19	- - Other	5%	B3	
9101.21	- Other wrist-watches, whether or not incorporating a stop-watch facility :	5%	B3	
9101.29	- - With automatic winding	5%	B3	
	- - Other :			
9101.91	- - Electrically operated	5%	B3	
9101.99	- - Other	5%	B3	
91.02	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 :			
9102.11	- - With mechanical display only	5%	B3	
9102.12	- - With opto-electronic display only	5%	B3	
9102.19	- - Other	5%	B3	
	- Other wrist-watches, whether or not incorporating a stop-watch facility :			
9102.21	- - With automatic winding	5%	B3	
	- - Other :			
9102.29	- - Electrically operated	5%	B3	
9102.91	- - Other	5%	B3	
9102.99	- - Other	5%	B3	
	Clock with watch movements, excluding clocks of heading 91.04.			
9103.10	- Electrically operated	20%	B5	
9103.90	- Other	20%	B5	
9104.00	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.	10%	B5	
91.05	Other clocks.			

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
9105.11	- Alarm clocks :	20%	B5	
	- - Electrically operated			
9105.19	- - Other	20%	B5	
	- Wall clocks :			
9105.21	- - Electrically operated	20%	B5	
9105.29	- - Other	20%	B5	
	- Other :			
9105.91	- - Electrically operated	20%	B5	
9105.99	- - Other	20%	B5	
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).			
	- Time-registers; time-recorders	10%	B5	
9106.10	- - Parking meters	10%	B5	
9106.20	- - Other	10%	B5	
9106.90	- - Other	10%	B5	
9107.00	Time switches with clock or watch movement or with synchronous motor.			
91.08	Watches, complete and assembled.			
	- Electrically operated :			
9108.11	- - With mechanical display only or with a device to which a mechanical display can be incorporated	5%	B3	
	- - With opto-electronic display only			
9108.12	- - -	5%	B3	
9108.19	- - - Other	5%	B3	
9108.20	- With automatic winding	5%	B3	
9108.90	- - Other	5%	B3	
91.09	Clock movements, complete and assembled.			
	- Electrically operated :			
9109.11	- - Of alarm clocks	10%	B3	
9109.19	- - - Other	10%	B3	
9109.90	- - Other	10%	B3	
91.10	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.			
	- Of watches :			
9110.11	- - Complete movements, unassembled or partly assembled (movement sets)	5%	B3	
9110.12	- - - Incomplete movements, assembled	5%	B3	
9110.19	- - - Rough movements	5%	B3	
9110.90	- - Other	10%	B3	
91.11	Watch cases and parts thereof.			
9111.10	- Cases of precious metal or of metal clad with precious metal	5%	B3	
9111.20	- Cases of base metal, whether or not gold- or silver-plated	5%	B3	
9111.80	- - Parts	10%	B3	
9111.90	- - Other cases	5%	B3	
91.12	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.			
9112.20	- Cases	10%	B3	
9112.90	- Parts	10%	B3	
91.13	Watch straps, watch bands and watch bracelets, and parts thereof.			

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
913.10	- Of precious metal or of metal clad with precious metal	5%	B3	
913.20	- Of base metal, whether or not gold- or silver-plated	5%	B3	
913.90	- Other	5%	B7	
914.10	Other clock or watch parts.	5%	B3	
914.20	- Springs, including hair-springs	5%	B3	
914.30	- Jewels	5%	B3	
914.40	- Dials	5%	B3	
914.90	- Plates and bridges	5%	B3	
914.90	- Other	5%	B3	
Chapter 92	Musical instruments; parts and accessories of such articles			
92.01	Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.	10%	B3	
9201.10	- Upright pianos	10%	B3	
9201.20	- Grand pianos	10%	B3	
9201.90	- Other	10%	B3	
92.02	Other string musical instruments (for example, guitars, violins, harps).	10%	B3	
9202.10	- Played with a bow	10%	B3	
9202.90	- Other	10%	B3	
9203.00	Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds.	10%	B3	
92.04	Accordions and similar instruments; mouth organs.			
9204.10	- Accordions and similar instruments	10%	B3	
9204.20	- Mouth organs	10%	B3	
92.05	Other wind musical instruments (for example, clarinets, trumpets, bagpipes).	10%	B3	
9205.10	- Brass-wind instruments	10%	B3	
9205.90	- Other	10%	B3	
9206.00	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).	10%	B3	
92.07	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).			
9207.10	- Keyboard instruments, other than accordions	10%	B3	
9207.90	- Other	10%	B3	
92.08	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments.			
9208.10	- Musical boxes	20%	B3	
9208.90	- Other	20%	B3	
92.09	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds.			
9209.10	- Metronomes, tuning forks and pitch pipes	10%	B3	
9209.20	- Mechanisms for musical boxes	10%	B3	
9209.30	- Musical instrument strings	10%	B3	
9209.91	- Other :	10%	B3	
9209.91	- Parts and accessories for pianos	10%	B3	

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
9209.92	- - Parts and accessories for the musical instruments of heading 92.02	10%	B3	
9209.93	- - Parts and accessories for the musical instruments of heading 92.03	10%	B3	
9209.94	- - Parts and accessories for the musical instruments of heading 92.07	10%	B3	
9209.99	- - Other	10%	B3	
Chapter 93	Arms and ammunition; parts and accessories thereof			
93.01	Military weapons, other than revolvers, pistols and the arms of heading 93.07.			
9301.11	- Artillery weapons (for example, guns, howitzers and mortars) :			
9301.19	- - Self-propelled		A	
9301.20	- - Other		A	
9301.90	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors		A	
9302.00	- Other		A	
93.03	Revolvers and pistols, other than those of heading 93.03 or 93.04.			
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).			
9303.10	- Muzzle-loading firearms		A	
9303.20	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles		A	
9303.30	- Other sporting, hunting or target-shooting rifles		A	
9303.90	- Other		A	
9304.00	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.			
93.05	Parts and accessories of articles of headings 93.01 to 93.04.			
9305.10	- Of revolvers or pistols		A	
9305.21	- Of shotguns or rifles of heading 93.03 :		A	
9305.29	- - Shotgun barrels		A	
9305.91	- Other :		A	
9305.99	- - Of military weapons of heading 93.01		A	
93.06	- - Other		A	
9306.10	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.			
9306.21	- Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof		A	
9306.21	- Shotgun cartridges and parts thereof; air gun pellets :		A	
9306.21	- - Cartridges		A	

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
9306.29 9306.30 9306.90 9307.00	- - Other - Other carriages and parts thereof - Other Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths thereof.		A A A A	
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 9401.20 9401.30 9401.40 9401.50	- Seats of a kind used for aircraft - Seats of a kind used for motor vehicles - Swivel seats with variable height adjustment - Seats other than garden seats or camping equipment, convertible into beds - Seats of cane, osier, bamboo or similar materials	10% 10% 20% 20% 20%	B3 B5 B3 B3 B3	
9401.61 9401.69	- Upholstered - Other seats, with wooden frames :	20% 20%	B3 B3	
9401.71 9401.79 9401.80 9401.90	- Upholstered - Other - Other seats - Parts 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.	20% 20% 20% 10%	B3 B3 B3 B7	
9402.10	- Dentists', barbers' or similar chairs and parts thereof	20%	B3	
9402.90	- Other	20%	B3	
9403.10 9403.20 9403.30 9403.40 9403.50 9403.60 9403.70 9403.80 9403.90	- Other furniture and parts thereof; - Metal furniture of a kind used in offices - Other metal furniture - Wooden furniture of a kind used in offices - Wooden furniture of a kind used in the kitchen - Wooden furniture of a kind used in the bedroom - Other wooden furniture - Furniture of other materials, including cane, osier, bamboo or similar materials - Parts	20% 20% 20% 20% 20% 20% 20% 20% 10%	B3 B3 B3 B3 B3 B3 B3 B3	

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
94.04	Mattress supports, articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdown, covers, bedspreads, duvets and pillows) filled with springs or stuffed or internally fitted with any material or of cellular rubber or plastic, whether or not covered.			
9404.10 9404.21 9404.29 9404.30 9404.90	- Mattress supports - Mattresses : - Of cellular rubber or plastics, whether or not covered - Of other materials - Sleeping bags - Other	20% 20% 20% 20% 20%	B5 B5 B5 B5 B5	
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.			
9405.10 9405.20 9405.30 9405.40 9405.50 9405.60	- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or cinematheaters - Electric table, desk, bedside or floor-standing lamps - Lighting sets of a kind used for Christmas trees - Other electric lamps and lighting fittings - Non-electrical lamps and lighting fittings - Illuminated signs, illuminated name-plates and the like	20% 20% 20% 20% 20% 20%	B5 B5 B5 B5 B5 B5	
9405.91 9405.92 9405.99 9406.00	- Parts : - Of glass - Of plastics - Other Prefabricated buildings.	10% 10% 10% 20%	B5 B5 B5 B5	
Chapter 95	Toys, games and sports requisites; parts and accessories thereof			
9501.00	Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages.	20%	B5	
95.02	Dolls representing only human beings.			
9502.10 9502.91 9502.99	- Dolls, whether or not dressed - Parts and accessories : - Garments and accessories therefor, footwear and headgear - Other	20% 20% 10%	B5 B5 B5	
9503.10 9503.20	- Electric trains, including tracks, signals and other accessories therefor - Reduced-size ("scale") model assembly kits, whether or not working models, excluding those of subheading 9503.10	20% 20%	B5 B5	

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
9503.30	- Other construction sets and constructional toys	20%	B5	
9503.41	- Toys representing animals or non-human creatures :	20%	B5	
9503.49	- - Stuffed	20%	B5	
9503.49	- - Other	20%	B5	
9503.50	- Toy musical instruments and apparatus	20%	B5	
9503.60	- Puzzles	20%	B5	
9503.70	- Other toys, put up in sets or outfits	20%	B5	
9503.80	- Other toys and models, incorporating a motor	20%	B5	
9503.90	- Other	20%	B5	
95.04	Articles for funfair, table or parlour games, including pinball, billiards, special tables for casino games and automatic bowling alley equipment.			
9504.10	- Video games of a kind used with a television receiver	20%	B5	
9504.201	- Articles and accessories for billiards :	10.00	B8	
9504.209	- - - Billiard tables	Baht/Kg.	B8	
9504.30	- - - Other	20%	B5	
9504.30	- - Other games, operated by coins, banknotes (paper currency), discs or other similar articles, other than bowling alley	20%	B5	
9504.40	- Playing cards	70.00	B8	
9504.40	- Baht/Kg.			
9504.901	- Other :			
9504.901	- - - Tables for games	10.00	B8	
9504.909	- - - Other	Baht/Kg.	B5	
95.05	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.	20%	B5	
9505.10	- Articles for Christmas festivities	20%	B5	
9505.90	- Other	20%	B5	
95.06	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.			
9506.11	- Snow-skis and other snow-ski equipment :	10%	B3	
9506.12	- - Skis	10%	B3	
9506.12	- - Ski-fastenings (ski-bindings)	10%	B3	
9506.19	- Other	10%	B3	
9506.19	- Water-skis, surf-boards, sailboards and other water-sport equipment :	10%	B3	
9506.21	- - Sailboards	10%	B3	
9506.29	- - Other	10%	B5	
9506.31	- Golf clubs and other golf equipment :	10%	B3	
9506.32	- - Clubs, complete	10%	B3	
9506.39	- - Balls	10%	B3	
9506.39	- - Other	10%	B3	
9506.401	- Articles and equipment for table-tennis :	10.00	B3	
9506.401	- - - Tables for games	Baht/Kg.	B3	
9506.409	- - - Other	10%	B2	

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
	- Tennis, badminton or similar rackets, whether or not strung :			
9506.51	- - Lawn-tennis rackets, whether or not strung	10%	B3	
9506.59	- - Other	10%	B3	
	- Balls, other than golf balls and table-tennis balls :			
9506.61	- - Lawn-tennis balls	10%	B2	
9506.62	- - Inflatable	10%	B2	
9506.69	- - Other	10%	B2	
9506.70	- Ice skates and roller skates, including skating boots with skates attached	10%	B3	
	- Other :			
9506.91	- Articles and equipment for general physical exercise, gymnastics or athletics	10%	B3	
9506.99	- - Other	10%	B3	
95.07	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.			
9507.10	- Fishing rods	20%	B5	
9507.20	- Fish-hooks, whether or not smelted	5%	B2	
9507.30	- Fishing reels	20%	B5	
9507.90	- Other	20%	B5	
95.08	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries; travelling theatres.			
9508.10	- Travelling circuses and travelling menageries	20%	B5	
9508.90	- Other	20%	B5	
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 moulding).			
9601.10	- Worked ivory and articles of ivory	20%	B5	
9601.90	- Other	20%	B5	
9602.00	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, or of natural gums or natural resins or of solidifying pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin.	20%	B5	
96.03	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).			
9603.10	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	20%	B5	

Tariff Item number	Description of goods	Base Rate	Category	Note
9603.21	- Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes, including the pressor, and other such brushes constituting parts of appliances ; - Tooth brushes, including dental-plate brushes	20%	B5	
9603.29	- - Other	20%	B5	
9603.30	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics	20%	B5	
9603.40	- Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30) ; paint pads and rollers - Other brushes constituting parts of machines, appliances or vehicles - Other :	20%	B5	
9603.901	- - - Hand-operated mechanical floor sweepers, not motorised	20%	B5	
9603.902	- - - Prepared knots and tufts for broom or brush making	20%	B5	
9603.909	- - - Other	20%	B5	
9604.00	Hand sleeves and hand riddles. Tactical bags for personal toilet, sewing or shoe or clothes cleaning. Buttons, press-fasteners, snap-fasteners and press-articels, button moulds and other parts of these articles; button blanks.	20%	B5	
96.06	- Press-fasteners, snap-fasteners and press-studs and parts therefor - Buttons :	10%	B5	
9606.10	- - Of plastics, not covered with textile material	10%	B5	
9606.21	- - - Of base metal, not covered with textile material	10%	B5	
9606.22	- - - Other	10%	B5	
9606.29	- Button moulds and other parts of buttons; button blanks	10%	B3	
9606.30	Slide fasteners and parts thereof.	10%	B5	
96.07	- Slide fasteners :	10%	B5	
9607.11	- - Fitted with chain scoops of base metal	10%	B5	
9607.19	- - Other	10%	B5	
9607.20	- Parts 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.	10%	B2	
9608.10	- Ball point pens	5%	B3	
9608.20	- Felt tipped and other porous-tipped pens and markers	5%	B2	
9608.31	- Fountain pens, stylograph pens and other pens	5%	B3	
9608.39	- Indian ink drawing pens	5%	B3	
9608.40	- Propelling or sliding pencils	5%	B3	

Tariff Item number	Description of goods	Base Rate	Category	Note
9608.50	- Sets of articles from two or more of the foregoing subheadings	5%	B2	
9608.60	- Refills for ball point pens, comprising the ball point and ink-reservoir	5%	B2	
9608.91	- Other :	5%	B3	
9608.99	- - Pen nibs and nib points - - Other Pencils (other than pencils of heading 96.08), crayons, pencil leads, pencils, drawing charcoals, writing or drawing chalks and tailors' chalks.	5%	B2	
9609.10	- Pencils and crayons, with leads encased in a rigid sheath	20%	B5	
9609.20	- Pencil leads, black or coloured	10%	B3	
9609.90	- Other	20%	B5	
9610.00	Stamps and boards, with writing or drawing surfaces, whether or not framed.	20%	B5	
9611.00	Date, sealing or numbering stamps, and the like (including those for printing on the hand-labels) designed for insertion in the hand-operated composing sticks and hand printing sets incorporating such composing sticks.	20%	B5	
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.	20%	B5	
9612.10	- Ribbons	20%	B5	
9612.20	- Ink-pads	20%	B5	
96.13	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.	20%	B5	
9613.10	- Pocket lighters, gas fuelled, non-refillable	20%	B5	
9613.20	- Pocket lighters, gas fuelled, refillable	5%	B2	
9613.80	- Other lighters	5%	B2	
9613.90	- Parts Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.	10%	B2	
96.14	- Pipes and pipe bowls	20%	B5	
9614.20	- Combs, hair-slides and the like; hairpins, curling brushes, styling grips, hair-combs and the like, other than those of heading 85.16, and parts thereof.	20%	B5	
96.15	- Combs, hair-slides and the like :	20%	B5	
9615.11	- - Of hard rubber or plastics	20%	B5	
9615.19	- - Other	20%	B5	
9615.90	- Other Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.	20%	B5	
9616.10	- Scent sprays and similar toilet sprays, and mounts and heads therefor	10%	B5	
9616.20	- Powder-puffs and pads for the application of cosmetics or toilet preparations	10%	B5	

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
9617.00	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners.	20%	B5	
9618.00	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.	20%	B5	
Chapter 97	Works of art, collectors' pieces and antiques			
97.01	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.			
9701.101	- Paintings, drawings and pastels : - - - Works of art, imported for perpetual public exhibition by public institution not conducted for profit		A	
9701.109	- - - Other		A	
9701.901	- Other : - - - Works of art, imported for perpetual public exhibition by public institution not conducted for profit		A	
9701.909	- - - Other		A	
97.02	Original engravings, prints and lithographs.			
9702.001	- - - Works of art, imported for perpetual public exhibition by public institution not conducted for profit		A	
9702.009	- - - Other		A	
97.03	Original sculptures and statuary, in any material.			
9703.001	- - - Works of art, imported for perpetual public exhibition by public institution not conducted for profit		A	
9703.009	- - - Other		A	
9704.00	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.			
97.05	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.			
9705.001	- - - Imported by public institution for the purpose of said institution		A	
9705.009	- - - Other		A	
9706.00	Antiques of an age exceeding one hundred years.		A	

Part 11

Section 1

Notes for Schedule of the Socialist Republic of Viet Nam

1. For the purposes of Article 16, the following categories indicated in Column 4 in the Schedule of the Socialist Republic of Viet Nam, in Section 2 of this Part, shall apply:

- (a) customs duties on originating goods classified under the tariff lines indicated with "A" shall be eliminated upon entry into force of this Agreement;
- (b) customs duties on originating goods classified under the tariff lines indicated with "B2" shall be eliminated in three (3) equal annual instalments from the Base Rate to free;
- (c) customs duties on originating goods classified under the tariff lines indicated with "B4" shall be eliminated in five (5) equal annual instalments from the Base Rate to free;
- (d) customs duties on originating goods classified under the tariff lines indicated with "B5*" shall be applied at the Base Rate and eliminated as from the first day of the sixth year;
- (e) customs duties on originating goods classified under the tariff lines indicated with "B6" shall be eliminated in seven (7) equal annual instalments from the Base Rate to free;
- (f) customs duties on originating goods classified under the tariff lines indicated with "B8" shall be eliminated in nine (9) equal annual instalments from the Base Rate to free;
- (g) customs duties on originating goods classified under the tariff lines indicated with "B10" shall be eliminated in eleven (11) equal annual instalments from the Base Rate to free;
- (h) customs duties on originating goods classified under the tariff lines indicated with "B10*" shall be applied at the Base Rate and eliminated as from the first day of the eleventh year;

- (i) customs duties on originating goods classified under the tariff lines indicated with "B10**" shall be eliminated in accordance with the terms and conditions set out in the note indicated in Column 5 in the Schedule of the Socialist Republic of Viet Nam, in Section 2 of this Part;

- (j) customs duties on originating goods classified under the tariff lines indicated with "B15" shall be eliminated in sixteen (16) equal annual instalments from the Base Rate to free;
- (k) customs duties on originating goods classified under the tariff lines indicated with "B15*" shall be applied at the Base Rate and eliminated as from the first day of the sixteenth year;
- (l) customs duties on originating goods classified under the tariff lines indicated with "B16" shall be eliminated in seventeen (17) equal annual instalments from the Base Rate to free;
- (m) customs duties on originating goods classified under the tariff lines indicated with "B16*" shall be applied at the Base Rate and eliminated as from the first day of the seventeenth year;
- (n) customs duties on originating goods classified under the tariff lines indicated with "C" shall be applied at the Base Rate;
- (o) customs duties on originating goods classified under the tariff lines indicated with "R1" shall be applied at the Base Rate and be reduced to 5.0 per cent as from the first day of the eighteenth year;
- (p) customs duties on originating goods classified under the tariff lines indicated with "R2" shall be applied at the Base rate and be reduced to 50.0 per cent as from the first day of the sixteenth year;
- (q) the originating goods classified under the tariff lines indicated with "X" shall be excluded from any tariff commitment referred to in subparagraphs (a) through (p); and

(r) customs duties on originating goods classified under the tariff lines indicated with "*" shall be determined in accordance with the corresponding domestic classification.

2. The terms and conditions in the following note indicated with (a) through (d) shall apply to originating goods specified with the corresponding letter in Column 5 of the Schedule of the Socialist Republic of Viet Nam, in Section 2 of this Part.

(a) The rate of customs duty shall be reduced to 2.0 per cent upon entry into force of this Agreement and eliminated as from the first day of the eleventh year;

(b) The rate of customs duty shall be reduced to 3.0 per cent upon entry into force of this Agreement and eliminated as from the first day of the eleventh year;

(c) The rate of customs duty shall be the Base Rate upon entry into force of this Agreement, reduced to 1.0 per cent as from the first day of the second year, and eliminated as from the first day of the eleventh year; or

(d) The rate of customs duty shall be the Base Rate upon entry into force of this Agreement, reduced to 3.0 per cent as from the first day of the second year, and eliminated as from the first day of the eleventh year.

3. Notwithstanding paragraph 1 of Part 1, for the purposes of the elimination or reduction of custom duties in accordance with this Part, any fraction less than 1.0 of a percentage point shall be rounded to the nearest whole number in cases of ad valorem duties (in the case of 0.5 per cent, the fraction rounded to 1.0 per cent).

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

5. In cases where the most-favoured-nation applied rate of

customs duty on a particular good is lower than the rate of customs duty to be applied in accordance with this Part on the originating good which is classified under the same tariff line as that particular good, the Socialist Republic of Viet Nam shall apply the most-favoured-nation applied rate with respect to that originating good in accordance with its domestic regulations and procedures.

Section 2 Schedule of the Socialist Republic of Viet Nam				
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.			
0101.10.00.00	- Pure-bred breeding animals		A	
0101.90	- Other:			
0101.90.10.00	- Race horses	5%	B10*	
0101.90.20.00	- Other horses	5%	B10*	
0101.90.90.00	- Other	5%	B10*	
01.02	Live bovine animals.			
0102.10.00.00	- Pure-bred breeding animals		A	
0102.90	- Other:			
0102.90.10.00	- Oxen	5%	B10*	
0102.90.20.00	- Buffaloes	5%	B10*	
0102.90.90.00	- Other	5%	B10*	
01.03	Live swine.			
0103.10.00.00	- Pure-bred breeding animals		A	
0103.91.00.00	- Other:			
0103.92.00.00	- Weighing less than 50 kg	5%	B10*	
0103.92.00.00	- Weighing 50 kg or more	5%	B10*	
01.04	Live sheep and goats.			
0104.10	- Sheep:			
0104.10.10.00	- Pure-bred breeding animals		A	
0104.10.90.00	- Other	5%	B10*	
0104.20	- Goats:			
0104.20.10.00	- Pure-bred breeding animals		A	
0104.20.90.00	- Other	5%	B10*	
01.05	Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i> , ducks, geese, turkeys and guinea fowls.			
0105.11	- Weighing not more than 185 g:			
0105.11.10.00	- Fowls of the species <i>Gallus domesticus</i> :			
0105.11.90.00	- - Breeding fowls		A	
0105.12	- - Other	5%	B10*	
0105.12.10.00	- - Turkeys:			
0105.12.90.00	- - - Breeding turkeys		A	
0105.19	- - Other:	5%	B10*	
0105.19.10.00	- - Breeding ducklings		A	
0105.19.20.00	- - Other ducklings	5%	B10*	
0105.19.30.00	- - Breeding goslings		A	
0105.19.40.00	- - Other goslings	5%	B10*	
0105.19.50.00	- - Breeding guinea fowls		A	
0105.19.90.00	- - Other	5%	B10*	
0105.92	- Fowls of the species <i>Gallus domesticus</i> , weighing not more than 2,000 g:			
0105.92.10.00	- - Breeding fowls		A	
0105.92.20.00	- - Fighting cocks	5%	B10*	
0105.92.90.00	- - Other	5%	B10*	
0105.93	- Fowls of the species <i>Gallus domesticus</i> , weighing more than 2,000 g:			
0105.93.10.00	- - Breeding fowls		A	
0105.93.20.00	- - Fighting cocks	5%	B10*	
0105.93.90.00	- - Other	5%	B10*	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
0105.99	- Other:			
0105.99.10.00	- - Breeding ducks		A	
0105.99.20.00	- - Other ducks	5%	B10*	
0105.99.30.00	- - Breeding geese, turkeys and guinea fowls		A	
0105.99.40.00	- - Other geese, turkeys and guinea fowls	5%	B10*	
01.06	Other live animals.			
0106.11.00.00	- Mammals:			
0106.12.00.00	- - Primates	5%	B10*	
0106.19.00.00	- - Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia)	5%	B10*	
0106.20.00.00	- Reptiles (including snakes and turtles)	5%	B10*	
0106.31.00.00	- Birds:			
0106.32.00.00	- - Birds of prey	5%	B10*	
0106.39.00.00	- - Psittaciformes (including parrots, parakeets, macaws and cockatoos)	5%	B10*	
0106.90	- Other:	5%	B10*	
0106.90.10.00	- - For human consumption	5%	B10*	
0106.90.90.00	- - Other	5%	B10*	
Chapter 2	Meat and edible meat offal			
02.01	Meat of bovine animals, fresh or chilled.			
0201.10.00.00	- Carcasses and half-carcasses	20%	B15	
0201.20.00.00	- Other cuts with bone in	20%	B15	
0201.30.00.00	- Boneless	20%	B15	
02.02	Meat of bovine animals, frozen.			
0202.10.00.00	- Carcasses and half-carcasses	20%	B15	
0202.20.00.00	- Other cuts with bone in	20%	B15	
0202.30.00.00	- Boneless	20%	B15	
02.03	Meat of swine, fresh, chilled or frozen.			
0203.11.00.00	- Fresh or chilled:			
0203.12.00.00	- - Carcasses and half-carcasses	30%	B15	
0203.19.00.00	- - Hams, shoulders and cuts thereof, with bone in	30%	B15	
0203.21.00.00	- - Other	30%	B15	
0203.21.00.00	- Frozen:			
0203.22.00.00	- - Carcasses and half-carcasses	30%	B15	
0203.22.00.00	- - Hams, shoulders and cuts thereof, with bone in	30%	B15	
0203.29.00.00	- - Other	30%	B15	
02.04	Meat of sheep or goats, fresh, chilled or frozen.			
0204.10.00.00	- Carcasses and half-carcasses of lamb, fresh or chilled	10%	B10	
0204.21.00.00	- Other meat of sheep, fresh or chilled:			
0204.22.00.00	- - Carcasses and half-carcasses	10%	B10	
0204.23.00.00	- - Other cuts with bone in	10%	B10	
0204.30.00.00	- Boneless	10%	B10	
0204.41.00.00	- Carcasses and half-carcasses of lamb, frozen	10%	B10	
0204.41.00.00	- Other meat of sheep, frozen:			
0204.41.00.00	- - Carcasses and half-carcasses	10%	B10	

Column 1		Column 2		Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note		
0204.42.00.00	- - Other cuts with bone in	10%	B10			
0204.43.00.00	- - Boneless	10%	B10			
0204.50.00.00	- Meat of goats	10%	B10			
0205.00.00.00	- Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	10%	B10			
02.06	- Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.	10%	B10			
0206.10.00.00	- Of bovine animals, fresh or chilled	15%	B10			
0206.21.00.00	- Of bovine animals, frozen:	15%	B10			
0206.22.00.00	- - Tongues	15%	B10			
0206.29.00.00	- - Livers	15%	B10			
0206.30.00.00	- - Other	15%	B10			
0206.41.00.00	- Of swine, fresh or chilled	15%	B10			
0206.49.00.00	- - Livers	15%	B10			
0206.80.00.00	- - Other, fresh or chilled	15%	B10			
0206.90.00.00	- Other, frozen	10%	B10			
02.07	- Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.	10%	B10			
0207.11.00.00	- Of fowls of the species <i>Gallus domesticus</i> :	20%	B15			
0207.12.00.00	- - Not cut in pieces, fresh or chilled	20%	B15			
0207.13.00.00	- - Cuts and offal, fresh or chilled	20%	B15			
0207.14	- - Cuts and offal, frozen:	20%	B15			
0207.14.10.00	- - - Wings	20%	B15			
0207.14.20.00	- - - Thighs	20%	B15			
0207.14.30.00	- - - Livers	20%	B15			
0207.14.90.00	- - - Other	20%	B15			
0207.24.00.00	- Of turkeys:	20%	B15			
0207.25.00.00	- - Not cut in pieces, frozen	20%	B15			
0207.26.00.00	- - Cuts and offal, fresh or chilled	20%	B15			
0207.27	- - Cuts and offal, frozen:	20%	B15			
0207.27.10.00	- - - Livers	20%	B15			
0207.27.90.00	- - - Other	20%	B15			
0207.32	- Of ducks, geese or guinea fowls:	20%	B15			
0207.32.10.00	- - Not cut in pieces, fresh or chilled:	20%	B15			
0207.32.20.00	- - - Of ducks	20%	B15			
0207.33	- - Not cut in pieces, frozen:	20%	B15			
0207.33.10.00	- - - Of ducks	20%	B15			
0207.33.20.00	- - - Of geese or guinea fowls	20%	B15			
0207.34.00.00	- - Fatty livers, fresh or chilled	15%	B10			
0207.35.00.00	- - Other, fresh or chilled	15%	B10			
0207.36	- Other, frozen:	15%	B10			
0207.36.10.00	- - Fatty livers	15%	B10			
0207.36.20.00	- - Cuts of ducks	15%	B10			
0207.36.30.00	- - Cuts of geese or guinea fowls	15%	B10			
02.08	- Other meat and edible meat offal, fresh, chilled or frozen.	10%	B10			
0208.10.00.00	- Of rabbits or hares	10%	B10			
0208.20.00.00	- Frogs' legs	10%	B10			

Column 1		Column 2		Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note		
0208.30.00.00	- Of primates	10%	B10			
0208.40.00.00	- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	10%	B10			
0208.50.00.00	- Of reptiles (including snakes and turtles)	10%	B10			
0208.90.00.00	- Other	10%	B10			
0209.00.00.00	- Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.	20%	B10			
02.10	- Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.	20%	B15			
0210.11.00.00	- Meat of swine:	20%	B15			
0210.12.00.00	- - Hams, shoulders and cuts thereof, with bone in	20%	B15			
0210.19	- - Bellies (streaky) and cuts thereof	20%	B15			
0210.19.10.00	- - - Other:	20%	B15			
0210.19.20.00	- - - Bacon	20%	B15			
0210.19.90.00	- - - Ham, boneless	20%	B15			
0210.20.00.00	- - - Other	20%	B15			
0210.91.00.00	- Meat of bovine animals	20%	B15			
0210.92.00.00	- - Other, including edible flours and meals of meat and meat offal:	20%	B15			
0210.99.10.00	- - - Of primates	20%	B15			
0210.99.20.00	- - - Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	20%	B15			
0210.99.90.00	- - - Of reptiles (including snakes and turtles)	20%	B15			
0210.99.99.10.00	- - - - Other:	20%	B15			
0210.99.99.20.00	- - - - Freeze dried chicken dice	20%	B15			
0210.99.99.20.00	- - - - Dried pork skin	20%	B15			
0210.99.99.90.00	- - - - Other	20%	B15			
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	20%	B15			
03.01	- Live fish.	20%	B15			
0301.10	- Ornamental fish:	20%	B15			
0301.10.10.00	- - Fish fry	20%	B15			
0301.10.20.00	- - Other, marine fish	20%	B15			
0301.10.30.00	- - Other, freshwater fish	20%	B15			
0301.91.00.00	- Other live fish:	20%	B15			
0301.92.00.00	- - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarkii</i> , <i>Oncorhynchus aquabonita</i> , <i>Oncorhynchus gilleti</i> , <i>Oncorhynchus asotus</i> and <i>Oncorhynchus chrysogaster</i>)	20%	B15			
0301.93	- - Bels (<i>Anguilla spp.</i>)	20%	B15			
0301.93	- - Carp:	20%	B15			
0301.93.10.00	- - - Carp breeder	20%	B15			
0301.93.90.00	- - - Other	20%	B15			
0301.99	- - Other:	20%	B15			
0301.99	- - - Milkfish or lapu lapu fry:	20%	B15			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
0301.99.11.00	- - - - For breeding	30%	A	
0301.99.19.00	- - - - Other	30%	B15	
0301.99.21.00	- - - - Other fish fry:			
0301.99.29.00	- - - - For breeding	30%	A	
0301.99.30.00	- - - - Other	30%	B15	
0301.99.40.00	- - - - Other marine fish	30%	B15	
03.02	- - - - Other fresh water fish	30%	B15	
	- - - - Other fresh water fish fillets, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.			
0302.11.00.00	- - Salmonidae, excluding livers and roes:			
	- - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aquabonita</i> , <i>Oncorhynchus gillae</i> , <i>Oncorhynchus asotus</i> and <i>Oncorhynchus chrysogaster</i>)	30%	B15	
0302.12.00.00	- - 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>)	30%	B15	
0302.19.00.00	- - Other	30%	B15	
	- - 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:	30%		
0302.21.00.00	- - Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	30%	B15	
0302.22.00.00	- - Plaice (<i>Pleuronectes platessa</i>)	30%	B15	
0302.23.00.00	- - Sole (<i>Solea</i> spp.)	30%	B15	
0302.29.00.00	- - Other	30%	B15	
	- - Tuna (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes:			
0302.31.00.00	- - Albacore or longfinned tuna (<i>Thunnus alalunga</i>)	30%	B15	
0302.32.00.00	- - Yellowfin tuna (<i>Thunnus albacares</i>)	30%	B15	
0302.33.00.00	- - Skipjack or stripe-bellied bonito	30%	B15	
0302.34.00.00	- - Bigeye tuna (<i>Thunnus obesus</i>)	30%	B15	
0302.35.00.00	- - Bluefin tuna (<i>Thunnus thynnus</i>)	30%	B15	
0302.36.00.00	- - Southern bluefin tuna (<i>Thunnus maccoyii</i>)	30%	B15	
0302.39.00.00	- - Other	30%	B15	
0302.40.00.00	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasi</i>), excluding livers and roes	30%	B15	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
0302.59.00.00	- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes	30%	B15	
0302.61.00.00	- Other fish, excluding livers and roes:			
	- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella spp.</i>), bristling or sprats (<i>Sprattus sprattus</i>)	30%	B15	
0302.62.00.00	- Haddock (<i>Merluccius aeglefinus</i>)	30%	B15	
0302.63.00.00	- Coalfish (<i>Pollichius virens</i>)	30%	B15	
0302.64.00.00	- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	30%	B15	
0302.65.00.00	- Dogfish and other sharks	30%	B15	
0302.66.00.00	- Eels (<i>Anguilla</i> spp.)	30%	B15	
0302.69	- Other:	30%	B15	
0302.69.10.00	- - Marine fish	30%	B15	
0302.69.20.00	- - Freshwater fish	30%	B15	
0302.70.00.00	- Livers and roes	30%	B15	
03.03	- Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.	30%	B15	
0303.11.00.00	- 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>), excluding livers and roes:	30%		
0303.19.00.00	- - Sockeye salmon (<i>Oncorhynchus nerka</i>)	30%	B15	
	- - Other	30%	B15	
0303.21.00.00	- - Other salmonidae, excluding livers and roes:	30%		
	- - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aquabonita</i> , <i>Oncorhynchus gillae</i> , <i>Oncorhynchus asotus</i> and <i>Oncorhynchus chrysogaster</i>)	30%	B15	
0303.22.00.00	- - Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	30%	B15	
0303.29.00.00	- - Other	30%	B15	
	- - 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:			
0303.31.00.00	- - Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	30%	B15	
0303.32.00.00	- - Plaice (<i>Pleuronectes platessa</i>)	30%	B15	
0303.33.00.00	- - Sole (<i>Solea</i> spp.)	30%	B15	
0303.39.00.00	- - Other	30%	B15	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
0303.41.00.00	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes:			
	- - Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	30%	B15	
0303.42.00.00	- - Yellowfin tunas (<i>Thunnus albacares</i>)	30%	B15	
0303.43.00.00	- - Skipjack or stripe-bellied bonito	30%	B15	
0303.44.00.00	- - Bigeye tunas (<i>Thunnus obesus</i>)	30%	B15	
0303.45.00.00	- - Bluefin tunas (<i>Thunnus thynnus</i>)	30%	B15	
0303.46.00.00	- - Southern bluefin tunas (<i>Thunnus maccoyii</i>)	30%	B15	
0303.49.00.00	- - Other	30%	C	
0303.50.00.00	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasi</i>), excluding livers and roes	30%	B15	
0303.60.00.00	- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes	30%	B15	
	- Other fish, excluding livers and roes:	30%	B15	
0303.71.00.00	- - Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardineella (<i>Sardinella spp.</i>), bristling or spratts (<i>Sprattus sprattus</i>)	30%	B15	
0303.72.00.00	- - Haddock (<i>Melanogrammus aeglefinus</i>)	30%	B15	
0303.73.00.00	- - Coalfish (<i>Pollachius virens</i>)	30%	B15	
0303.74.00.00	- - Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	30%	B15	
0303.75.00.00	- - Dogfish and other sharks	30%	B15	
0303.76.00.00	- - Eels (<i>Anguilla spp.</i>)	30%	B15	
0303.77.00.00	- - Sea bass (<i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i>)	30%	B15	
0303.78.00.00	- - Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	30%	B15	
0303.79	- - Other:	30%	C	
0303.79.10.00	- - - Marine fish	30%	B15	
0303.79.20.00	- - - Freshwater fish	30%	B15	
0303.80	- - Livers and roes:	30%	B15	
0303.80.10.00	- - - Livers	30%	B15	
0303.80.20.00	- - - Roes	30%	B15	
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.			
0304.10.00.00	- Fresh or chilled	30%	B15	
0304.20.00.00	- Frozen fillets	30%	B15	
0304.90.00.00	- Other	30%	B15	
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.			
0305.10.00.00	- Flours, meals and pellets of fish, fit for human consumption	30%	B15	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
0305.20.00.00	- Livers and roes of fish, dried, smoked, salted or in brine	30%	B15	
0305.30.00.00	- Fish fillets, dried, salted or in brine, but not smoked	30%	B15	
0305.41.00.00	- Smoked fish, including fillets:			
	- - 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>)	30%	B15	
0305.42.00.00	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasi</i>)	30%	B15	
0305.49.00.00	- - Other	30%	B15	
0305.51.00.00	- Dried fish, whether or not salted but not smoked:			
	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	30%	B15	
0305.59	- - Other:	30%	B15	
0305.59.10.00	- - - Sharks' fins	30%	B15	
0305.59.90.00	- - - Other	30%	B15	
0305.61.00.00	- Fish, salted but not dried or smoked and fish in brine:			
	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasi</i>)	30%	B15	
0305.62.00.00	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	30%	B15	
0305.63.00.00	- - Anchovies (<i>Engraulis spp.</i>)	30%	B15	
0305.69.00.00	- - Other	30%	B15	
03.06	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine (whether or not cooking liquid added), whether or not 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.			
0306.11.00.00	- Frozen:			
	- - Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Penaeus spp.</i> , <i>Decapoda spp.</i>)	30%	B15	
0306.12.00.00	- - Lobsters (<i>Homarus spp.</i>)	30%	B15	
0306.13.00.00	- - Shrimps and prawns	30%	B15	
0306.14.00.00	- - Crabs	30%	B15	
0306.19.00.00	- - Other, including flours, meals and pellets of crustaceans, fit for human consumption	30%	B15	
0306.21	- Not frozen:			
	- - Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Penaeus spp.</i> , <i>Decapoda spp.</i>)	30%	A	
0306.21.10.00	- - - Breeder	30%	B15	
0306.21.20.00	- - - Other, live	30%	B15	
0306.21.30.00	- - - Fresh or chilled	30%	B15	
0306.21.90.00	- - - Other	30%	B15	
0306.22	- Lobsters (<i>Homarus spp.</i>):			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
0306.22.10.00	- - Breeder	30%	A	
0306.22.20.00	- - Other, live	30%	B15	
0306.22.30.00	- - Fresh or chilled	30%	B15	
0306.22.40.00	- - Dried	30%	B15	
0306.22.90.00	- - Other	30%	B15	
0306.23	- Shrimps and prawns:			
0306.23.10.00	- - Breeder	30%	A	
0306.23.20.00	- - Other, live	30%	B15	
0306.23.30.00	- - Fresh or chilled	30%	B15	
0306.23.40.00	- - Dried	30%	B15	
0306.23.90.00	- - Other	30%	B15	
0306.24	- Crabs:			
0306.24.10.00	- - Live	30%	B15	
0306.24.20.00	- - Fresh or chilled	30%	B15	
0306.24.90.00	- - Other	30%	B15	
0306.29	- Other, including flours, meals and pellets of crustaceans, fit for human consumption:			
0306.29.10.00	- - Live	30%	B15	
0306.29.20.00	- - Fresh or chilled	30%	B15	
0306.29.90.00	- - Other	30%	B15	
03.07	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine, aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine, flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption.			
0307.10	- Oysters:			
0307.10.10.00	- - Live	30%	B15	
0307.10.20.00	- - Fresh, chilled or frozen	30%	B15	
0307.10.30.00	- - Dried, salted or in brine	30%	B15	
	- Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :			
0307.21	- - Live, fresh or chilled:	30%	B15	
0307.21.10.00	- - Live	30%	B15	
0307.21.20.00	- - Fresh or chilled	30%	B15	
0307.29	- Other:			
0307.29.10.00	- - Frozen	30%	B15	
0307.29.20.00	- - Dried, salted or in brine	30%	B15	
	- Mussels (<i>Mytilus</i> spp., <i>Perna</i> spp.):			
0307.31	- - Live, fresh or chilled:	30%	B15	
0307.31.10.00	- - Live	30%	B15	
0307.31.20.00	- - Fresh or chilled	30%	B15	
0307.39	- Other:			
0307.39.10.00	- - Frozen	30%	B15	
0307.39.20.00	- - Dried, salted or in brine	30%	B15	
	- Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrostrophes</i> spp., <i>Loligo</i> spp., <i>Nautilus</i> spp., <i>Sepioctenidia</i> spp.):			
0307.41	- - Live, fresh or chilled:	30%	B15	
0307.41.10.00	- - Live	30%	B15	
0307.41.20.00	- - Fresh or chilled	30%	B15	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
0307.49	- Other:	30%	B15	
0307.49.10.00	- - Frozen	30%	B15	
0307.49.20.00	- - Dried, salted or in brine	30%	B15	
	- Octopus (<i>Octopus</i> spp.):			
0307.51	- - Live, fresh or chilled:	30%	B15	
0307.51.10.00	- - Live	30%	B15	
0307.51.20.00	- - Fresh or chilled	30%	B15	
0307.59	- Other:			
0307.59.10.00	- - Frozen	30%	B15	
0307.59.20.00	- - Dried, salted or in brine	30%	B15	
0307.60	- Snails, other than sea snails:			
0307.60.10.00	- - Live	30%	B15	
0307.60.20.00	- - Fresh, chilled or frozen	30%	B15	
0307.60.30.00	- - Dried, salted or in brine	30%	B15	
	- Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:			
0307.91	- - Live, fresh or chilled:	30%	B15	
0307.91.10.00	- - Live	30%	B15	
0307.91.20.00	- - Fresh or chilled	30%	B15	
0307.99	- Other:			
0307.99.10.00	- - Frozen	30%	B15	
0307.99.20.00	- - Beche-de-mer (trepang), dried, salted or in brine	30%	B15	
0307.99.30.00	- - Other	30%	B15	
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.			
0401.10.00.00	- Of a fat content, by weight, not exceeding 1%	20%	B15	
0401.20.00.00	- Of a fat content, by weight, exceeding 1% but not exceeding 6%	20%	B15	
0401.30.00.00	- Of a fat content, by weight, exceeding 6%	20%	B15	
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter.			
0402.10	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%:			
	- - Fit for human consumption:			
0402.10.11.00	- - Not containing added sugar or other sweetening matter, in powder form	10%	B10	
0402.10.12.00	- - Not containing added sugar or other sweetening matter, in other form	10%	B10	
0402.10.13.00	- - Other, in powder form	15%	B10	
0402.10.19.00	- - Other, in other form	30%	B15	
0402.10.21.00	- - Not containing added sugar or other sweetening matter, in powder form	10%	B10	
0402.10.22.00	- - Not containing added sugar or other sweetening matter, in other form	15%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
0402.10.23.00	- - - Other, in powder form	30%	B15	
0402.10.20.00	- - - Other, in other form	30%	B15	
0402.21	- In powder, granules or other solid forms, of a net content, by weight, exceeding 1.5%.			
0402.21.10.00	- - Not containing added sugar or other sweetening matter:	15%	B10	
0402.21.90.00	- - - In powder form	15%	B10	
0402.29	- - - Other:	15%	B10	
0402.29.10.00	- - - In powder form	30%	B15	
0402.29.90.00	- - - In other form	30%	B15	
0402.91.00.00	- - - Other:			
0402.91.00.00	- - Not containing added sugar or other sweetening matter	15%	B10	
04.03	- - - Other	30%	C	
0403.10	- Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.			
0403.10.11.00	- - - In liquid form, including condensed form	30%	B15	
0403.10.19.00	- - - Other:	30%	B15	
0403.10.91.00	- - - In condensed form	30%	B15	
0403.10.99.00	- - - Other:	30%	B15	
0403.90	- - - Buttermilk	30%	B15	
0403.90.10.00	- - - Other:	30%	B15	
04.04	- Whey, whey or not concentrated or containing added sugar or other sweetening matter, 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:			
0404.10.11.00	- - Fit for human consumption:	20%	B15	
0404.10.19.00	- - - Other	30%	B15	
0404.10.91.00	- - - Fit for animal feeding:	20%	B15	
0404.10.99.00	- - - Other	30%	B15	
0404.90	- - - Other:			
0404.90.10.00	- - Concentrated, sweetened, with added preservative, or in hermetically sealed cans	30%	B15	
0404.90.90.00	- - - Other	30%	B15	
04.05	- Butter and other fats and oils derived from milk; dairy spreads.	20%	B15	
0405.10.00.00	- Butter	20%	B15	
0405.20.00.00	- Dairy spreads	20%	B15	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
0405.90	- Other:			
0405.90.10.00	- - Ambyrous butterfat	5%	B10+	
0405.90.20.00	- - Butter oil	5%	B10+	
0405.90.30.00	- - Ghee	20%	B15	
0405.90.90.00	- - Other	20%	B15	
04.06	- Cheese and curd.			
0406.10.00.00	- Fresh (unripened or uncurd) cheese, including whey cheese, and curd	10%	B10	
0406.20	- Grated or powdered cheese, of all kinds:			
0406.20.10.00	- - In packages of a gross weight exceeding 20 kg	10%	B10	
0406.20.90.00	- - Other	10%	B10	
0406.30.00.00	- Processed cheese, not grated or powdered	10%	B10	
0406.40.00.00	- Blue-veined cheese	10%	B10	
0406.90.00.00	- Other cheese	10%	B10	
04.07	- Birds' eggs, in shell, fresh, preserved or cooked.			
0407.00.11.00	- - For hatching:			
0407.00.12.00	- - - Hens' eggs	40%	A	
0407.00.13.00	- - - Ducks' eggs	40%	A	
0407.00.19.00	- - - Other:	40%	A	
0407.00.91.00	- - - Hens' eggs	40%	B15	
0407.00.92.00	- - - Ducks' eggs	40%	B15	
0407.00.99.00	- - - Other	40%	B15	
04.08	- Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.			
0408.11.00.00	- - Egg yolks:	20%	B15	
0408.19.00.00	- - - Dried	20%	B15	
0408.91.00.00	- - - Other:	20%	B15	
0408.99.00.00	- - - Dried	20%	B15	
0409.00.00.00	- - - Other	10%	B10	
04.10	- Natural honey.			
0410.00.10.00	- Edible products of animal origin, not elsewhere specified or included.	5%	B10+	
0410.00.90.00	- - Birds' nests	5%	B10+	
0410.00.90.00	- - Other	5%	B10+	
Chapter 5	Products of animal origin, not elsewhere specified or included			
0501.00.00.00	- Human hair, unworled, whether or not washed or scoured; waste of human hair.	5%	B10+	
05.02	- Pigs' , dogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.			
0502.10.00.00	- - Pigs' , dogs' or boars' bristles and hair and waste thereof	5%	B10+	
0502.90.00.00	- - Other	5%	B10+	
0503.00.00.00	- Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.	5%	B10+	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
0504.00.00.00	Guts, bladders and stomachs of animals (other than fish) whole and pieces thereof, fresh chilled, frozen, salted, in brine, dried or smoked.			
05.05	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.	5%	B10**	(d)
0505.10	- Feathers of a kind used for stuffing; down:			
0505.10.10.00	- - Duck feathers	5%	B10*	
0505.10.90.00	- - Other	5%	B10*	
0505.90	- Other:			
0505.90.10.00	- - Duck feathers	5%	B10*	
0505.90.90.00	- - Other	5%	B10*	
05.06	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.			
0506.10.00.00	- Casein and bones treated with acid	5%	B10*	
0506.90.00.00	- Other	5%	B10**	(d)
05.07	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.			
0507.10	- Ivory, ivory powder and waste:			
0507.10.10.00	- - Rhinoceros horns, ivory powder and waste	5%	B10*	
0507.10.90.00	- - Other	5%	B10*	
0507.90	- Other:			
0507.90.10.00	- - Horns, antlers, hooves, nails, claws and beaks	5%	B10**	(d)
0507.90.20.00	- - Tortoise-shell	5%	B10**	(d)
0507.90.90.00	- - Other	5%	B10**	(d)
05.08	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.			
0508.00.10.00	- Coral and similar material	5%	B10*	
0508.00.20.00	- Shells of molluscs, crustaceans or echinoderms	5%	B10*	
0509.00.90.00	- Other	5%	B10*	
05.10	Natural sponges of animal origin, including: cascareum, clive 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.	5%	B10*	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
0510.00.10.00	- Cantharides		A	
0510.00.20.00	- Musk		A	
0510.00.90.00	- Other		A	
05.11	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.			
0511.10.00.00	- Bovine semen		A	
0511.91	- Other:			
	- - Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3:			
0511.91.10.00	- - - Dead animals of Chapter 3	5%	B10*	
0511.91.20.00	- - - Roes	5%	B10*	
0511.91.30.00	- - - Artemia eggs (brine shrimp eggs)	5%	B10*	
0511.91.40.00	- - - Fish bladder	5%	B10*	
0511.91.90.00	- - - Other	5%	B10*	
0511.99	- - Other:			
	- - - Domestic animal semen:			
0511.99.11.00	- - - - Of swine, sheep or goats		A	
0511.99.13.00	- - - - Of silkworms		A	
0511.99.20.00	- - - - Other		A	
0511.99.90.00	- - - Other	5%	B10*	
Chapter 6	Live trees and other plants; bulbs, roots and the like, cut flowers and ornamental foliage			
06.01	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower, chicory plants and roots other than roots of heading 12.12.			
0601.10.00.00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant		A	
0601.20	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower, chicory plants and roots:			
0601.20.10.00	- - Chicory plants		A	
0601.20.20.00	- - Chicory roots		A	
0601.20.90.00	- - Other		A	
06.02	Other live plants (including their roots), cuttings and slips; mushroom spawn.			
0602.10	- Uncroed cuttings and slips:			
0602.10.10.00	- - Orchid cuttings and slips		A	
0602.10.20.00	- - Rubber wood		A	
0602.10.90.00	- - Other		A	
0602.20.00.00	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts		A	
0602.30.00.00	- Rhododendrons and azaleas, grafted or not		A	
0602.40.00.00	- Roses, grafted or not		A	
0602.90	- Other:			
0602.90.10.00	- - Rooted orchid cuttings and slips		A	
0602.90.20.00	- - Orchid seedlings		A	
0602.90.30.00	- - Aquatic plants		A	
0602.90.40.00	- - Budded rubber stumps		A	
0602.90.50.00	- - Rubber seedlings		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
0602.90.60.00	- Rubber budwood		A	
0602.90.90.00	- Other			
06.03	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.			
0603.10	- Fresh:	30%	B15	
0603.10.10.00	- - Orchids	30%	B15	
0603.10.90.00	- - Other	30%	B15	
0603.90.00.00	- Other	30%	B15	
06.04	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.			
0604.10.00.00	- Mosses and lichens	30%	B15	
0604.91.00.00	- Other:			
0604.99.00.00	- - Fresh	30%	B15	
	- - Other	30%	B15	
Chapter 7	Edible vegetables and certain roots and tubers			
07.01	Potatoes, fresh or chilled.			
0701.10.00.00	- Seed	20%	A	
0701.90.00.00	- Other	20%	B15	
0702.00.00.00	Tomatoes, fresh or chilled.			
07.03	Onions, shallots, garlic, leeks and other allaceous vegetables, fresh or chilled.	20%	B15	
0703.10	- Onions and shallots:			
0703.10.11.00	- - Onions:			
0703.10.19.00	- - - Bulbs for propagation		A	
	- - - Other	20%	B15	
0703.10.21.00	- - Shallots:			
0703.10.29.00	- - - Bulbs for propagation		A	
0703.20	- Garlic:	20%	B15	
0703.20.10.00	- - Bulbs for propagation		A	
0703.20.90.00	- - Other	20%	B15	
0703.90	- Leeks and other allaceous vegetables:			
0703.90.10.00	- - Bulbs for propagation		A	
0703.90.90.00	- - Other	20%	B15	
07.04	Cabbages, cauliflowers, konjaki, kale and similar edible brassicas, fresh or chilled.			
0704.10	- Cauliflowers and headed broccoli:	20%	B15	
0704.10.10.00	- - Cauliflowers	20%	B15	
0704.10.20.00	- - Headed broccoli	20%	B15	
0704.20.00.00	- Brussels sprouts	20%	B15	
0704.90	- Other:			
0704.90.10.00	- - Cabbages	20%	B15	
0704.90.90.00	- - Other	20%	B15	
07.05	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.			
0705.11.00.00	- Lettuce:			
	- - Cabbage lettuce (head lettuce)	20%	B15	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
0705.19.00.00	- Other	20%	B15	
0705.21.00.00	- Chicory:			
	- - Chicory	20%	B15	
	- - Multiloof chicory (<i>Cichorium larybus</i> var. <i>foliosum</i>)	20%	B15	
0705.29.00.00	- Other	20%	B15	
07.06	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.			
0706.10	- Carrots and turnips:	20%	B15	
0706.10.10.00	- - Carrots	20%	B15	
0706.10.20.00	- - Turnips	20%	B15	
0706.90.00.00	- Other	20%	B15	
0707.00.00.00	Cucumbers and gherkins, fresh or chilled.	20%	B15	
07.08	Leguminous vegetables, shelled or unshelled, fresh or chilled.			
0708.10.00.00	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	30%	B15	
0708.20.00.00	- Peas (<i>Pisum sativum</i>)	30%	B15	
0708.90.00.00	- Other leguminous vegetables	30%	B15	
07.09	Other vegetables, fresh or chilled.			
0709.10.00.00	- Globe artichokes	15%	B10	
0709.20.00.00	- Asparagus	15%	B10	
0709.30.00.00	- Aubergines (egg-plants)	15%	B10	
0709.40.00.00	- Celery other than celeriac	15%	B10	
0709.51.00.00	- Mushrooms of the genus <i>Agaricus</i>	15%	B10	
0709.52.00.00	- - Truffles	15%	B10	
0709.59.00.00	- - Other	15%	B10	
0709.60	- Fruit of the genus <i> Capsicum</i> or of the genus <i> Pimenta</i> :			
0709.60.10.00	- - Chillies, other than giant chillies	15%	B10	
0709.60.90.00	- - Other	15%	B10	
0709.70.00.00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	15%	B10	
0709.90.00.00	- Other	15%	B10	
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.			
0710.10.00.00	- Potatoes	20%	B15	
	- Leguminous vegetables, shelled or unshelled:			
0710.21.00.00	- - Peas (<i>Pisum sativum</i>)	25%	B15	
0710.22.00.00	- - Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	25%	B15	
0710.29.00.00	- - Other	25%	B15	
0710.30.00.00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	15%	B10	
0710.40.00.00	- Sweet corn	25%	B15	
0710.60.00.00	- Other vegetables	25%	B15	
0710.90.00.00	- Mixtures of 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.	25%	B15	
0711.20	- Olives:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
0711.20.10.00	- Preserved by sulphur dioxide gas	15%	B10	
0711.20.90.00	- Other	15%	B10	
0711.30	- Capers:			
0711.30.10.00	- Preserved by sulphur dioxide gas	15%	B10	
0711.30.90.00	- Other	15%	B10	
0711.40	- Cucumbers and gherkins:			
0711.40.10.00	- Preserved by sulphur dioxide gas	30%	B15	
0711.40.90.00	- Other	30%	B15	
0711.51.00.00	- Mushrooms and truffles:			
0711.51.00.00	- Mushrooms of the genus <i>Agaricus</i>	30%	B15	
0711.59.00.00	- Other	30%	B15	
0711.90	- Other vegetables; mixtures of vegetables:			
0711.90.10.00	- Sweet corn	30%	B15	
0711.90.20.00	- Chillies	30%	B15	
0711.90.30.00	- Onions, preserved by sulphur dioxide gas	30%	B15	
0711.90.40.00	- Onions, preserved other than by sulphur dioxide gas	30%	B15	
0711.90.50.00	- Other, preserved by sulphur dioxide gas	30%	B15	
0711.90.90.00	- Other	30%	B15	
07.12	- Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.			
0712.20.00.00	- Onions	30%	B15	
0712.31.00.00	- Mushrooms, wood ears (<i>Auricularia</i> spp.), jelly fungi (<i>Tremella</i> spp.) and truffles:			
0712.32.00.00	- Mushrooms of the genus <i>Agaricus</i>	30%	B15	
0712.33.00.00	- Wood ears (<i>Auricularia</i> spp.)	30%	B15	
0712.39	- Other:			
0712.39.10.00	- Truffles	30%	B15	
0712.39.20.00	- Shikake (dong-qu)	30%	B15	
0712.39.90.00	- Other	30%	B15	
0712.90.00.00	- Other vegetables; mixtures of vegetables	25%	B15	
07.13	- Dried leguminous vegetables, shelled, whether or not skinned or split.			
0713.10	- Peas (<i>Pisum sativum</i>):			
0713.10.10.00	- For sowing	25%	A	
0713.10.90.00	- Other	25%	B15	
0713.20	- Chickpeas (<i>garbanzos</i>):			
0713.20.10.00	- For sowing	25%	A	
0713.20.90.00	- Other	25%	B15	
0713.31	- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.):			
0713.31.10.00	- Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek:			
0713.31.90.00	- For sowing	25%	A	
0713.32	- Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>):			
0713.32.10.00	- For sowing	25%	A	
0713.32.90.00	- Other	25%	B15	
0713.33	- Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>):			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
0713.33.10.00	- For sowing	25%	A	
0713.33.90.00	- Other	25%	B15	
0713.39	- For sowing			
0713.39.10.00	- For sowing	25%	A	
0713.39.90.00	- Other	25%	B15	
0713.40	- Lentils:			
0713.40.10.00	- For sowing	25%	A	
0713.40.90.00	- Other	25%	B15	
0713.50	- Broad beans (<i>Vicia faba</i> var. <i>major</i>) and horse beans (<i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i>):			
0713.50.10.00	- For sowing	25%	A	
0713.50.90.00	- Other	25%	B15	
0713.90	- Other:			
0713.90.10.00	- For sowing	25%	A	
0713.90.90.00	- Other	25%	B15	
07.14	- Manioc, arrowroot, tapioca, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.			
0714.10	- Manioc (cassava):			
0714.10.10.00	- Sliced or in form of pellets	10%	B10	
0714.10.90.00	- Other	10%	B10	
0714.20.00.00	- Sweet potatoes	10%	B10	
0714.90	- Other:			
0714.90.10.00	- Sago pith	10%	B10	
0714.90.90.00	- Other	10%	B10	
Chapter 8	- Edible fruit and nuts; peel of citrus fruit or melons			
08.01	- Coconut, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.			
0801.11.00.00	- Coconuts:	40%	B15	
0801.19.00.00	- Desiccated	40%	B15	
0801.21.00.00	- Other	40%	B15	
0801.21.00.00	- Brazil nuts:			
0801.22.00.00	- In shell	30%	B15	
0801.22.00.00	- Shelled	30%	B15	
0801.31.00.00	- Cashew nuts:			
0801.32.00.00	- In shell	5%	B10+	
0801.32.00.00	- Shelled	40%	B15	
0802	- Other nuts, fresh or dried, whether or not shelled or peeled.			
0802.11.00.00	- Almonds:	40%	B15	
0802.12.00.00	- In shell	40%	B15	
0802.12.00.00	- Shelled	40%	B15	
0802.21.00.00	- Hazelnuts or filberts (<i>Corylus</i> spp.):			
0802.22.00.00	- In shell	40%	B15	
0802.22.00.00	- Shelled	40%	B15	
0802.31.00.00	- Walnuts:	40%	B15	
0802.32.00.00	- In shell	40%	B15	
0802.32.00.00	- Shelled	40%	B15	
0802.40.00.00	- Chestnuts (<i>Castanea</i> spp.):	40%	B15	
0802.50.00.00	- Pistachios	40%	B15	
0802.90	- Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
0802.90.10.00	- - Areca nuts (betel nuts)	40%	B15	
0802.90.90.00	- - Other	40%	B15	
0803.00.00.00	Bananas, including plantains, fresh or dried	40%	B15	
08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.			
0804.10.00.00	- Dates	40%	B15	
0804.20.00.00	- Figs	40%	B15	
0804.30.00.00	- Pineapples	40%	B15	
0804.40.00.00	- Avocados	30%	B15	
0804.50.00.00	- Guavas, mangoes and mangosteens	40%	B15	
08.05	Citrus fruit, fresh or dried.			
0805.10.00.00	- Oranges	30%	B15	
0805.20.00.00	- Mandarins (including tangerines and satsumas), Clementines, tangelos and similar citrus hybrids	30%	B15	
0805.40.00.00	- Grapefruit	30%	B15	
0805.50.00.00	- Lemons (<i>Citrus limon</i> , <i>Citrus limonium</i>) and limes (<i>Citrus aurantiifolia</i> , <i>Citrus latifolia</i>)	30%	B15	
0805.90.00.00	- Other	30%	B15	
08.06	Grapes, fresh or dried.			
0806.10.00.00	- Fresh	25%	B15	
0806.20.00.00	- Dried	25%	B15	
08.07	Melons (including watermelons) and papaws (papayas), fresh.			
0807.11.00.00	- Melons (including watermelons):	40%	B15	
0807.19.00.00	- - Watermelons	40%	B15	
0807.20.00.00	- - Other	40%	B15	
08.08	Papaws (papayas)	40%	B15	
0808.10.00.00	Apples, pears and quinces, fresh.	20%	B15	
0808.20.00.00	- Apples	25%	B15	
08.09	Pears and quinces			
0809.10.00.00	- Apricots	35%	B15	
0809.20.00.00	- Cherries	35%	B15	
0809.30.00.00	- Peaches, including nectarines	40%	B15	
0809.40.00.00	- Plums and sloes	40%	B15	
08.10	Other fruit, fresh.			
0810.10.00.00	- Strawberries	15%	B10	
0810.20.00.00	- Raspberries, blackberries, mulberries and loganberries	15%	B10	
0810.30.00.00	- Black, white or red currants and gooseberries	15%	B10	
0810.40.00.00	- Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	15%	B10	
0810.50.00.00	- Kiwifruit	10%	B10	
0810.60.00.00	- Durians	40%	B15	
0810.90	- Other:			
0810.90.10.00	- - Longans	40%	B15	
0810.90.20.00	- - Lychees	40%	B15	
0810.90.90.00	- - Other	40%	B15	
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.			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
0811.10.00.00	- Strawberries	40%	B15	
0811.20.00.00	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	40%	B15	
0811.90.00.00	- Other	40%	B15	
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.			
0812.10.00.00	- Cherries	40%	B15	
0812.90.00.00	- Other	40%	B15	
08.13	Fruit, dried, other than that of headings Nos. 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.			
0813.10.00.00	- Apricots	40%	B15	
0813.20.00.00	- Prunes	40%	B15	
0813.30.00.00	- Apples	40%	B15	
0813.40.00.00	- Other fruit	40%	B15	
0813.50.00.00	- Mixtures of nuts or dried fruits of this Chapter	40%	B15	
0814.00.00.00	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried, or provisionally preserved in brine, in sulphur water or in other preservative solutions.	20%	B15	
Chapter 9	Coffee, tea, mate and spices			
09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.			
0901.11	- Coffee, not roasted:			
0901.11.10.00	- - Not decaffeinated:	20%	B15	
0901.11.90.00	- - Arabica WTB or Robusta OIB	20%	B15	
0901.12	- Other	20%	B15	
0901.12.10.00	- - Decaffeinated:	20%	B15	
0901.12.10.00	- - Arabica WTB or Robusta OIB	20%	B15	
0901.12.90.00	- - Other	20%	B15	
0901.21	- Coffee roasted:			
0901.21.10.00	- - Not decaffeinated:	40%	B15	
0901.21.20.00	- - Ground	40%	B15	
0901.22	- Decaffeinated:			
0901.22.10.00	- - Ground	40%	B15	
0901.22.20.00	- - Unground	40%	B15	
0901.22.20.00	- - Other	40%	B15	
09.02	Tea, whether or not flavoured.			
0902.10	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg:			
0902.10.10.00	- - Leaf	40%	B15	
0902.10.90.00	- - Other	40%	B15	
0902.20	- Other green tea (not fermented):			
0902.20.10.00	- - Leaf	40%	B15	
0902.20.90.00	- - Other	40%	B15	
0902.30	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
0902.30.10.00	- Leaf	40%	B15	
0902.30.90.00	- Other	40%	B15	
0902.40	- Other black tea (fermented) and other partly fermented tea:			
0902.40.10.00	- Leaf	40%	B15	
0902.40.90.00	- Other	40%	B15	
0903.00.00.00	- Mate.	30%	B15	
09.04	Pepper of the genus <i>Piper</i> ; dried or crushed or ground fruits of the genus <i>Capiscum</i> or of the genus <i>Pimenta</i> .			
0904.11	- Pepper:			
0904.11.10.00	- - Neither crushed nor ground:			
0904.11.20.00	- - White	30%	B15	
0904.11.90.00	- - Black	30%	B15	
0904.12	- - Other	30%	B15	
0904.12.10.00	- - Crushed or ground:			
0904.12.20.00	- - White	30%	B15	
0904.12.90.00	- - Black	30%	B15	
0904.20	- - Other	30%	B15	
0904.20.10.00	- Fruits of the genus <i>Capiscum</i> or of the genus <i>Pimenta</i> , dried or crushed or ground:			
0904.20.20.00	- - Chillies, dried	30%	B15	
0904.20.30.00	- - Chillies, crushed or ground	30%	B15	
0905.00.00.00	- - Other	30%	B15	
09.06	Vanilla.			
0906.10.00.00	- Cinnamon and cinnamon-tree flowers.			
0906.20.00.00	- Neither crushed nor ground	20%	B15	
0907.00.00.00	- Crushed or ground	20%	B15	
09.08	Cloves (whole fruit, cloves and stems).			
0908.10.00.00	- Nutmeg, mace and cardamoms.	20%	B15	
0908.20.00.00	- Nutmeg	20%	B15	
0909.00.00.00	- Mace	20%	B15	
09.09	Cardamoms			
0909.10	- Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.			
0909.10.10.00	- - Seeds of anise or badian:			
0909.10.20.00	- - - Of anise	20%	B15	
0909.20.00.00	- - - Of badian	20%	B15	
0909.30.00.00	- - Seeds of coriander	20%	B15	
0909.40.00.00	- - Seeds of cumin	20%	B15	
0909.50.00.00	- - Seeds of caraway	20%	B15	
09.10	Seeds of fennel; juniper berries			
0910.10.00.00	- Ginger, saffron, turmeric (curcuma), tumeric, bay leaves, curry and other spices.			
0910.20.00.00	- Ginger	20%	B15	
0910.30.00.00	- Saffron	20%	B15	
0910.40.00.00	- Turmeric (curcuma)	20%	B15	
0910.50.00.00	- Tumeric, bay leaves	20%	B15	
0910.91.00.00	- Other spices:			
0910.91.00.00	- - Mixtures referred to in Note 1(b) to this Chapter	20%	B15	
0910.99.00.00	- - Other	20%	B15	
Chapter 10	Cereals			
10.01	Wheat and meslin.			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
1001.10.00.00	- Durum wheat	5%	B10*	
1001.90	- Other:			
1001.90.11.00	- - For human consumption:			
1001.90.19.00	- - Meslin	5%	B10*	
1001.90.91.00	- - Other:			
1001.90.99.00	- - Meslin	5%	B10*	
1002.00.00.00	- - Other			
1003.00.00.00	- Rye.			
1004.00.00.00	- Barley.			
10.05	Oats.			
1005.10.00.00	- Maize (corn).			
1005.90	- Seed			
1005.90.10.00	- - Other:			
1005.90.90.00	- - - Forage corn	30%	B15	
10.06	- - Other	5%	B10*	
1006.10	- Rice.			
1006.10.10.00	- - Rice in the husk (paddy or rough):			
1006.10.90.00	- - - Suitable for sowing	40%	A	
1006.20	- - Other	40%	B15	
1006.20.10.00	- - Husked (brown) rice:			
1006.20.90.00	- - - That from Mali rice	40%	B15	
1006.30	- - Other	40%	B15	
1006.30.11.00	- - Semi-milled or wholly milled rice, whether or not polished or glazed:			
1006.30.12.00	- - - Fragrant rice:			
1006.30.13.00	- - - Whole	40%	B15	
1006.30.14.00	- - - Not more than 5% broken	40%	B15	
1006.30.19.00	- - - More than 5% but not more than 10% broken	40%	B15	
1006.30.20.00	- - - More than 10% but not more than 25% broken	40%	B15	
1006.30.30.00	- - - Other	40%	B15	
1006.30.40.00	- - - Parboiled rice	40%	B15	
1006.30.50.00	- - - Glutinous rice (pulo)	40%	B15	
1006.30.61.00	- - - Basmati rice	40%	B15	
1006.30.62.00	- - - That from Mali rice	40%	B15	
1006.30.63.00	- - - Other:			
1006.30.64.00	- - - Whole	40%	B15	
1006.30.65.00	- - - Not more than 5% broken	40%	B15	
1006.30.66.00	- - - More than 5% but not more than 10% broken	40%	B15	
1006.30.67.00	- - - More than 10% but not more than 25% broken	40%	B15	
1006.30.68.00	- - - Other	40%	B15	
1006.40.00.00	- - Broken rice	40%	B15	
1007.00.00.00	- Grain sorghum.	5%	B10*	
10.08	Buckwheat, millet and canary seed; other cereals.			
1008.10.00.00	- Buckwheat	5%	B10*	
1008.20.00.00	- Millet	5%	B10*	
1008.30.00.00	- Canary seed	10%	B10	
Chapter 11	Other cereals	5%	B10*	
11.01	Products of the milling industry: malt; starches; inulin; wheat gluten			
1101.00.10.00	- Wheat or meslin flour.	20%	B15	
1101.00.20.00	- Wheat flour	20%	B15	
11.02	Cereal flours other than of wheat or meslin.			
1102.10.00.00	- Rye flour	15%	B10	

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Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
1102.20.00.00	- Maize (corn) flour	15%	B10	
1102.30.00.00	- Rice flour	20%	B15	
1102.90.00.00	- Other	15%	B10	
11.03	Cereal groats, meal and pellets.			
1103.11	- Of wheat:			
1103.11.10.00	- - Bulgur	20%	B15	
1103.11.90.00	- - Other	20%	B15	
1103.13.00.00	- Of maize (corn)	10%	B10	
1103.19	- Of other cereals:			
1103.19.10.00	- - Of meslin	20%	B15	
1103.19.20.00	- - Of rice	20%	B15	
1103.19.90.00	- - Other	20%	B15	
1103.20.00.00	- Pellets	20%	B15	
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.			
1104.12.00.00	- Rolled or flaked grains:			
1104.12.00.00	- - Of oats	20%	B15	
1104.19	- Of other cereals:			
1104.19.10.00	- - Of maize (corn)	20%	B15	
1104.19.90.00	- - Other	20%	B15	
1104.22.00.00	- Other worked grains (for example, hulled, pearled, sliced or kibbled):			
1104.22.00.00	- - Of oats	20%	B15	
1104.23.00.00	- - Of maize (corn)	10%	B10	
1104.29	- Of other cereals:			
1104.29.10.00	- - Bulgur	20%	B15	
1104.29.90.00	- - Other	20%	B15	
1104.30.00.00	- Germ of cereals, whole, rolled, flaked or ground	20%	B15	
11.05	Flour, meal, powder, flakes, granules and pellets of potatoes.			
1105.10.00.00	- Flour, meal and powder	30%	B15	
1105.20.00.00	- Flakes, granules and pellets	30%	B15	
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.			
1106.10.00.00	- Of the dried leguminous vegetables of heading 07.13	30%	B15	
1106.20	- Of sago, roots or tubers of heading 07.14:			
1106.20.10.00	- - Of manioc (cassava)	30%	B15	
1106.20.21.00	- - Of sago:			
1106.20.23.00	- - - Meal of sago	30%	B15	
1106.20.90.00	- - Other	30%	B15	
1106.30.00.00	- Of the products of Chapter 8	30%	B15	
11.07	Malt, whether or not roasted.			
1107.10.00.00	- Not roasted	5%	B10*	
1107.20.00.00	- Roasted	5%	B10*	
11.08	Starches; inulin.			
1108.11.00.00	- Wheat starch	20%	B15	
1108.12.00.00	- Maize (corn) starch	20%	B15	
1108.13.00.00	- Potato starch	20%	B15	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
1108.14.00.00	- Manioc (cassava) starch	20%	B15	
1108.19	- Other starches:			
1108.19.10.00	- - Sago starch	20%	B15	
1108.19.90.00	- - Other	20%	B15	
1108.20.00.00	- Inulin	20%	B15	
1109.00.00.00	- Wheat gluten, whether or not dried.	10%	B10	
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.			
1201.00.10.00	- Suitable for sowing	5%	A	
1201.00.90.00	- Other		B10*	
12.02	- Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.			
1202.10	- In shell:			
1202.10.10.00	- - Suitable for sowing	10%	A	
1202.10.90.00	- - Other	10%	B10	
1202.20.00.00	- Shelled, whether or not broken	10%	B10	
1203.00.00.00	- Copra.	10%	B10	
1204.00.00.00	- Linseed, whether or not broken.	10%	B10	
12.05	- Rape or colza seeds, whether or not broken.			
1205.10.00.00	- Low erucic acid rape or colza seeds	10%	B10	
1205.90.00.00	- Other	10%	B10	
1206.00.00.00	- Sunflower seeds, whether or not broken.	10%	B10	
12.07	- Other oil seeds and oleaginous fruits, whether or not broken.			
1207.10.00.00	- Palm nuts and kernels	10%	B10	
1207.20.00.00	- Cotton seeds	5%	B10*	
1207.30.00.00	- Castor oil seeds	10%	B10	
1207.40.00.00	- Sesamum seeds	10%	B10	
1207.50.00.00	- Mustard seeds	10%	B10	
1207.60.00.00	- Safflower seeds	10%	B10	
1207.91.00.00	- Other:			
1207.91	- - Poppy seeds		X	
1207.99.10.00	- - Other:			
1207.99.10.00	- - - Kapok seeds	10%	B10	
1207.99.90.00	- - Other	10%	B10	
12.08	- Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.			
1208.10.00.00	- Of soya beans	30%	B15	
1208.90.00.00	- Other	30%	B15	
12.09	- Seeds, fruit and spores, of a kind used for sowing.			
1209.10.00.00	- Sugar beet seed		A	
1209.21.00.00	- Seeds of forage plants:			
1209.22.00.00	- - Lucerne (alfalfa) seed		A	
1209.23.00.00	- - Clover (trifolium spp.) seed		A	
1209.24.00.00	- - Fescue seed		A	
1209.25.00.00	- Kentucky blue grass (poa pratensis L.) seed		A	
1209.26.00.00	- Rye grass (loium multiflorum Lam., loium perenne L.) seed		A	
1209.29.00.00	- Timothy grass seed		A	
	- Other		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
1209.30.00.00	- Seeds of herbaceous plants cultivated principally for their flowers			
1209.91.00.00	- Other:		A	
1209.99	- - Vegetable seeds		A	
1209.99.10.00	- - - Rubber seeds, kenaf seeds		A	
1209.99.90.00	- - - Other		A	
12.10	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.			
1210.10.00.00	- Hop cones, neither ground nor powdered nor in the form of pellets	3%	B10*	
1210.20.00.00	- Hop cones, ground, powdered or in the form of pellets; lupulin		B10*	
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.	5%		
1211.10	- Liquorice roots:			
1211.10.10.00	- - Cut, crushed or powdered form	10%	B10	
1211.10.90.00	- - Other		A	
1211.20	- Ginseng roots:			
1211.20.10.00	- - Cut, crushed or powdered form	10%	B10	
1211.20.90.00	- - Other		A	
1211.30	- Coca leaf:			
1211.30.10.00	- - Cut, crushed or powdered form	10%	B10	
1211.30.90.00	- - Other		A	
1211.40.00.00	- Poppy straw		A	
1211.90	- Other:			
	- - Of a kind used primarily in pharmacy:			
1211.90.11.00	- - - Cannabis, in cut, crushed or powdered form	10%	B10	
1211.90.12.00	- - - Cannabis, other form		A	
1211.90.13.00	- - - Other, in cut, crushed or powdered form	10%	B10	
1211.90.19.00	- - - Other		A	
1211.90.91.00	- - - Pyrethrum, in cut, crushed or powdered form	10%	B10	
1211.90.92.00	- - - Pyrethrum, other form		A	
1211.90.93.00	- - - Cannabis		A	
1211.90.94.00	- - - Sandalwood	10%	B10	
1211.90.95.00	- - - Gaharu wood chips	10%	B10	
1211.90.99.00	- - - Other		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.			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
1212.10	- Locust beans, including locust bean seeds:			
1212.10.10.00	- - Seeds	10%	B10	
1212.10.90.00	- - - Other	10%	B10	
1212.20	- Seaweeds and other algae:			
1212.20.10.00	- - Fresh, chilled or dried, of a kind used in dyeing, tanning, perfumery, pharmacy, or for insecticidal, fungicidal or similar purposes			
1212.20.20.00	- - Other, fresh, chilled or dried, unfit for human consumption	10%	B10	
1212.20.90.00	- - Other	10%	B10	
1212.30.00.00	- Apricot, peach (including nectarine) or plum stones and kernels			
1212.91.00.00	- Other:	10%	B10	
1212.99	- - Sugar beet	10%	B10	
	- - Other:			
1212.99.11.00	- - - Sugar cane:			
1212.99.19.00	- - - - For sowing	10%	A	
1212.99.90.00	- - - - Other	10%	B10	
1213.00.00.00	- Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	10%	B10	
12.14	Seeds, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.			
1214.10.00.00	- Lucerne (alfalfa) meal and pellets	1%	B10*	
1214.90.00.00	- Other	1%	B10*	
Chapter 13	Lac; gums, resins and other vegetable saps and extracts			
13.01	- Lac, natural gums, resins, gum-resins and oleoresins (for example, balsams).			
1301.10.00.00	- Lac	5%	B10*	
1301.20.00.00	- Gum Arabic	3%	B10*	
1301.90	- Other:			
1301.90.10.00	- - Gum benjamin	5%	B10*	
1301.90.20.00	- - Gum damar	5%	B10*	
1301.90.30.00	- - Cannabis resin	5%	B10*	
1301.90.90.00	- - Other	5%	B10*	
13.02	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilaginous substances, whether or not modified, derived from vegetable products.			
	- Vegetable saps and extracts:			
1302.11	- - Opium:			
1302.11.10.00	- - - Pulvis opii	X	X	
1302.11.90.00	- - - Other	5%	B10*	
1302.12.00.00	- - Of liquorice	5%	B10*	
1302.13.00.00	- - Of hops	5%	B10*	
1302.14.00.00	- - Of pyrethrum or of the roots of plants containing rotenone	5%	B10*	
1302.19	- - Other:			
1302.19.10.00	- - - Medicinal extracts	5%	B10*	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
1302.19.20.00	- - - Extracts and tinctures of cannabis			
1302.19.90.00	- - - Other	5%	B10+	
1302.20.00.00	- - - Pacific substances, pectinates and pectates	5%	B10+	
	- Mucilages and thickeners, whether or not modified, derived from vegetable products:	5%	B10+	
1302.31.00.00	- - Agar-agar			
1302.32.00.00	- - Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	5%	B10+	
1302.39	- - Other:	5%	B10+	
1302.39.10.00	- - - Carageenan	5%	B10+	
1302.39.90.00	- - - Other	5%	B10+	
Chapter 14	Vegetable plating materials; vegetable products not elsewhere specified or included			
14.01	Vegetable materials of a kind used primarily for plating (for example, bamboo, rattans, reeds, rushes, osier, willow, alder, birch, beech or dyed cereal straw, and lime bark).			
1401.10.00.00	- Bamboos	5%	B10+	
1401.20.00.00	- Rattans	5%	B10+	
1401.90.00.00	- Other	5%	B10+	
14.02	Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material.			
1402.00.10.00	- Kapok	5%	B10+	
1402.00.90.00	- Other	5%	B10+	
1403.00.00.00	Vegetable materials of a kind used primarily in brooms or in brushes (for example, broomcorn, pennisava, couch-grass andistle), whether or not in hanks or bundles.			
14.04	Vegetable products not elsewhere specified or included.	5%	B10+	
1404.10	- Raw vegetable materials of a kind used primarily in dyeing or tanning:			
1404.10.10.00	- - Barks for tanning	5%	B10+	
1404.10.90.00	- - Other	5%	B10+	
1404.20.00.00	- Cotton linters	5%	B10+	
1404.90	- Other:			
1404.90.10.00	- - Betel leaves, betel leaves and betel-nut leaves	5%	B10+	
1404.90.90.00	- - Other	5%	B10+	
Chapter 15	Animals or vegetable fats and oils and their fractions, whether prepared edible fats, animal or vegetable waxes			
1501.00.00.00	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.	15%	B10	
15.02	Fats of bovine animals, sheep or goats, other than those of heading 15.03.			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
1502.00.10.00	- Tallow	15%	B10	
1502.00.90.00	- Other	15%	B10	
15.03	Lard, tallow, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.			
1503.00.10.00	- Lard, tallow and oleostearin	15%	B10	
1503.00.90.00	- Other	15%	B10	
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:			
1504.10.10.00	- - Fit for human consumption	10%	B10	
1504.10.90.00	- - Other	10%	B10	
1504.20.00.00	- Fats and oils and their fractions, of fish, other than liver oils	10%	B10	
1504.30.00.00	- Fats and oils and their fractions, of marine mammals	10%	B10	
15.05	Wool, grease and fatty substances derived therefrom (including lanolin).			
1505.00.10.00	- Lanolin	15%	B10	
1505.00.90.00	- Other	15%	B10	
1506.00.00.00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.			
15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified.	15%	B10	
1507.10.00.00	- Crude oil, whether or not degummed	5%	B10+	
1507.90	- Other:			
1507.90.10.00	- - Refined oil	30%	B15	
1507.90.20.00	- - Fractions of unrefined soya-bean oil	5%	B10+	
1507.90.90.00	- - Other	30%	B15	
15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.			
1508.10.00.00	- Crude oil	5%	B10+	
1508.90	- Other:			
1508.90.10.00	- - Refined oil	30%	B15	
1508.90.20.00	- - Fractions of unrefined ground-nut oil	5%	B10+	
1508.90.90.00	- - Other	30%	B15	
15.09	Olive oil and its fractions, whether or not refined, but not chemically modified.			
1509.10	- Virgin:			
1509.10.10.00	- - In packing of net weight not exceeding 30 kg	5%	B10+	
1509.10.90.00	- - Other	5%	B10+	
1509.90	- Other:			
1509.90.10.00	- - In packing of net weight not exceeding 30 kg	30%	B15	
1509.90.19.00	- - Other	30%	B15	
1509.90.21.00	- - In packing of net weight not exceeding 30 kg	5%	B10+	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
1509.90.29.00	- - - Other:	5%	B10*	
1509.90.91.00	- - - In packing of net weight not exceeding 30 kg	30%	B15	
1509.90.99.00	- - - Other	30%	B15	
15.10	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.			
1510.00.10.00	- Crude oil	5%	B10*	
1510.00.91.00	- Other:			
1510.00.92.00	- - - Refined oil	30%	B15	
1510.00.99.00	- - - Fractions of unrefined oil	5%	B10*	
15.11	- Other	30%	B15	
1511.10.00	Palm oil and its fractions, whether or not refined, but not chemically modified.			
1511.10.00.10	- Crude oil:			
1511.10.00.10	- - Non-refined oil fractions	5%	B10*	
1511.10.00.90	- - Other	5%	B10*	
1511.90	- Other:			
1511.90.10.00	- - Concentrated palm stearin	30%	B15	
1511.90.90.00	- - Other	30%	B15	
15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.			
1512.11.00.00	- Sunflower-seed or safflower oil and fractions thereof:			
1512.11.00.00	- - Crude oil	5%	B10*	
1512.19	- - Other:			
1512.19.10.00	- - - Refined oil	30%	B15	
1512.19.20.00	- - - Fractions of unrefined sunflower-seed or safflower oil	5%	B10*	
1512.19.90.00	- - - Other	30%	B15	
1512.21.00.00	- Cotton-seed oil and its fractions:			
1512.21.00.00	- - Crude oil, whether or not gossypol has been removed	5%	B10*	
1512.29	- Other:			
1512.29.10.00	- - Refined oil	30%	B15	
1512.29.20.00	- - - Fractions of unrefined cotton-seed oil	5%	B10*	
1512.29.90.00	- - - Other	30%	B15	
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.			
1513.11.00.00	- Coconut (copra) oil and its fractions:			
1513.11.00.00	- - Crude oil	5%	B10*	
1513.19	- Other:			
1513.19.10.00	- - Refined oil	30%	B15	
1513.19.20.00	- - - Fractions of unrefined coconut oil	5%	B10*	
1513.19.90.00	- - - Other	30%	B15	
1513.21.00.00	- Palm kernel or babassu oil and fractions thereof:			
1513.29	- - Crude oil	5%	B10*	
1513.29	- - Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
1513.29.10.00	- - - Refined oil	30%	B15	
1513.29.20.00	- - - Fractions of unrefined palm kernel and babassu oil	5%	B10*	
1513.29.90.00	- - - Other	30%	B15	
15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.			
1514.11.00.00	- Low erucic acid rape or colza oil and its fractions:			
1514.19	- - Crude oil	5%	B10*	
1514.19.10.00	- - Other:			
1514.19.20.00	- - - Refined oil	5%	B10*	
1514.19.90.00	- - - Fractions of unrefined oil	5%	B10*	
1514.91	- Other:			
1514.91.10.00	- - Crude oil:			
1514.91.10.00	- - - Rape or colza oil and its fractions	5%	B10*	
1514.91.90.00	- - - Other	5%	B10*	
1514.99	- - Other:			
1514.99.10.00	- - - Refined oil	30%	B15	
1514.99.20.00	- - - Fractions of unrefined oil	5%	B10*	
1514.99.91.00	- - - Other:			
1514.99.91.00	- - - Rape or colza oil and its fractions	30%	B15	
1514.99.99.00	- - - Other	30%	B15	
15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.			
1515.11.00.00	- Linseed oil and its fractions:			
1515.11.00.00	- - Crude oil	5%	B10*	
1515.19.00.00	- - Other	10%	B10	
1515.21.00.00	- Maize (corn) oil and its fractions:			
1515.21.00.00	- - Crude oil	5%	B10*	
1515.29	- - Other:			
1515.29.10.00	- - - Fractions of unrefined maize (corn) oil	5%	B10*	
1515.29.90.00	- - - Other	40%	B15	
1515.30	- Castor oil and its fractions:			
1515.30.10.00	- - Crude oil	5%	B10*	
1515.30.90.00	- - Other	10%	B10	
1515.40	- Tung oil and its fractions:			
1515.40.10.00	- - Crude oil	5%	B10*	
1515.40.20.00	- - Fractions of unrefined tung oil	5%	B10*	
1515.40.90.00	- - Other	10%	B10	
1515.50	- Sesame oil and its fractions:			
1515.50.10.00	- - Crude oil	5%	B10*	
1515.50.20.00	- - Fractions of unrefined sesame oil	5%	B10*	
1515.50.90.00	- - Other:	50%	B15	
1515.90	- Other:			
1515.90.11.00	- - Tangkawang oil:	5%	B10*	
1515.90.12.00	- - Crude oil	5%	B10*	
1515.90.13.00	- - Fractions of unrefined oil	5%	B10*	
1515.90.19.00	- - Other:	40%	B15	
1515.90.91.00	- - Crude oil	5%	B10*	
1515.90.92.00	- - Fractions of unrefined oil	5%	B10*	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
1515.90.99.00	- - - Other Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.	30%	B15	
1516.10	- Animal fats and oils and their fractions: - - In packings of 10 kg net weight or more - - Other - Vegetable fats and oils and their fractions: - - Re-esterified fats and oils and their fractions: - - Of soya bean - - Of palm oil, crude - - Other Palm oil, other than crude:	30%	B15	
1516.10.10.00	- - - In packings of a net weight not exceeding 20 Kg - - - Other - - - Of coconut - - - Of palm kernel oil: - - - Crude - - - Refined, bleached and deodorised (RBD)	30%	B15	
1516.20.21.00	- - - Of palm kernel olein: - - - Crude - - - Refined, bleached and deodorised (RBD)	30%	B15	
1516.20.29.00	- - - Of illipenut oil	30%	B15	
1516.20.30.00	- - - Other: - - - Hydrogenated fats in flakes, in packages of a net weight of less than 10 kg - - - Hydrogenated fats in flakes, in packages of a net weight of 10 kg or more	30%	B15	
1516.20.51.00	- - - Hydrogenated castor oil (opal wax)	30%	B15	
1516.20.52.00	- - - Of palm kernel stearin, crude - - - Of palm kernel stearin, refined, bleached and deodorised	30%	B15	
1516.20.61.00	- - - Other hydrogenated refined, bleached and deodorised palm kernel olein or stearin	30%	B15	
1516.20.69.00	- - - Of palm stearin of iodine value not exceeding 48: - - - Crude - - - Refined, bleached and deodorised	30%	B15	
1516.20.71.00	- - - Other	30%	B15	
1516.20.72.00	- - - Other	30%	B15	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
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.	25%	B15	
1517.10.00.00	- Margarine, excluding liquid margarine	25%	B15	
1517.90	- Other: - - Imitation ghee - - Liquid margarine - - Mould release preparation	40%	B15	
1517.90.10.00	- - - Imitation lard of animal origin	40%	B15	
1517.90.20.00	- - - Imitation lard of vegetable origin	40%	B15	
1517.90.30.00	- - - Shortening - - - Of mixtures or preparations of vegetable fats or oil or of their fractions: - - - Solid mixtures or preparations: - - - Liquid mixtures or preparations: - - - In which ground-nut oil predominates: - - - In which palm oil predominates:	40%	B15	
1517.90.41.00	- - - In which crude palm kernel olein predominates	40%	B15	
1517.90.42.00	- - - In which crude palm kernel olein predominates	40%	B15	
1517.90.43.00	- - - In which refined, bleached and deodorised (RBD) palm kernel olein predominates	40%	B15	
1517.90.71.00	- - - In which soya bean oil or coconut oil predominates	40%	B15	
1517.90.72.00	- - - In which illipenut oil predominates	40%	B15	
1517.90.79.00	- - - Other	40%	B15	
1517.90.81.00	- - - In which refined, bleached and deodorised (RBD) palm kernel oil predominates	40%	B15	
1517.90.82.00	- - - In which crude palm kernel olein predominates	40%	B15	
1517.90.83.00	- - - In which refined, bleached and deodorised (RBD) palm kernel olein predominates	40%	B15	
1517.90.84.00	- - - In which soya bean oil or coconut oil predominates	40%	B15	
1517.90.85.00	- - - In which illipenut oil predominates	40%	B15	
1517.90.86.00	- - - Other	40%	B15	
1517.90.89.00	- - - Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16;	40%	B15	
1517.90.90.00	- - - 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.	40%	B15	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
	- Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas, or otherwise chemically modified, excluding those of heading 15.16:			
1518.00.11.00	- - Linoleyn	5%	B10*	
1518.00.12.00	- - Animal fats and oils	5%	B10*	
1518.00.13.00	- - Vegetable fats and oils	5%	B10*	
1518.00.19.00	- - Other	5%	B10*	
1518.00.20.00	- Inedible mixtures or preparations of animal fats or oils or of fractions of different fats or oils	5%	B10*	
	- Inedible mixtures or preparations of vegetable fats or oils or of fractions of different fats or oils:			
1518.00.31.00	- - Of ground-nut oil	5%	B10*	
1518.00.32.00	- - Of linseed oil	5%	B10*	
1518.00.33.00	- - Of palm oil, crude	5%	B10*	
1518.00.34.00	- - Of palm oil, other than crude, in packings of net weight not exceeding 20 kg	5%	B10*	
1518.00.35.00	- - Of palm oil, other than crude, in packings of net weight exceeding 20 kg	5%	B10*	
1518.00.36.00	- - Of palm kernel oil, crude	5%	B10*	
1518.00.37.00	- - Of palm kernel oil, refined, bleached and deodorised (RBD)	5%	B10*	
1518.00.38.00	- - Of palm kernel olefin, crude	5%	B10*	
1518.00.41.00	- - Of palm kernel olefin, refined, bleached and deodorised (RBD)	5%	B10*	
1518.00.42.00	- - Of castor or sesame oil	5%	B10*	
1518.00.43.00	- - Of soya bean or cotton seed oil	5%	B10*	
1518.00.44.00	- - Of illipenut oil	5%	B10*	
1518.00.45.00	- - Of coconut oil	5%	B10*	
1518.00.49.00	- - Other	5%	B10*	
1518.00.60.00	- Inedible mixtures and preparations of animal fats or oils or fractions thereof and vegetable fats or oils or fractions thereof	5%	B10*	
1518.00.90.00	- Other	5%	B10*	
15.20	- Glycerol, crude; glycerol waters and glycerol lyes.	5%	B10*	
1520.00.10.00	- Crude glycerol	3%	B10*	
1520.00.90.00	- Other	3%	B10*	
15.21	- Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.	3%	B10*	
1521.10.00.00	- - Vegetable waxes	3%	B10*	
1521.90	- - Other:	3%	B10*	
1521.90.10.00	- - - Beeswax and other insect waxes	3%	B10*	
1521.90.20.00	- - - Spermaceti	3%	B10*	
15.22	- Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	3%	B10*	
1522.00.10.00	- - Degras	3%	B10*	
1522.00.90.00	- - Other	3%	B10*	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates			
16.01	Sausages and similar products, of meat, meat offal, blood, food preparations based on these products.			
1601.00.11.00	- Sausages:	40%	B15	
1601.00.12.00	- - Containing pork	40%	B15	
1601.00.13.00	- - Containing beef	40%	B15	
1601.00.19.00	- - Containing both pork and beef	40%	B15	
1601.00.90.00	- - Other	40%	B15	
16.02	- Other prepared or preserved meat, meat offal or blood.			
1602.10.00.00	- - Homogenised preparations	40%	B15	
1602.20.00.00	- - Of liver of any animal.	40%	B15	
1602.31.00.00	- - Of poultry of heading 01.05:	40%	B15	
1602.32	- - - Of turkeys	40%	B15	
	- - - Of fowls of the species <i>Gallus domesticus</i> :			
1602.32.10.00	- - - - Canned chicken curry	40%	B15	
1602.32.90.00	- - - - Other	40%	B15	
1602.39.00.00	- - - Other	40%	B15	
1602.41.00.00	- - Of swine:	40%	B15	
1602.42.00.00	- - - Hams and cuts thereof	40%	B15	
1602.49	- - - Shoulders and cuts thereof	40%	B15	
1602.49.10.00	- - - - Other, including mixtures:	40%	B15	
1602.49.90.00	- - - - - Luncheon meat	40%	B15	
1602.50	- - - - Other	40%	B15	
1602.50.10.00	- - - - Of bovine animals:	40%	B15	
1602.50.90.00	- - - - - Corned beef	40%	B15	
1602.90	- - - Other, including preparations of blood of any animal:	40%	B15	
1602.90.10.00	- - - - Canned mutton curry	40%	B15	
1602.90.90.00	- - - - Other	40%	B15	
16.03	- Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.			
1603.00.10.00	- - Of chicken, with herbs	30%	B15	
1603.00.20.00	- - Of chicken, without herbs	30%	B15	
1603.00.30.00	- - Other, with herbs	30%	B15	
1603.00.90.00	- - Other	30%	B15	
16.04	- Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.			
1604.11	- Fish, whole or in pieces, but not minced:			
1604.11.10.00	- - Salmon:	40%	B15	
1604.11.90.00	- - - In airtight containers	40%	B15	
1604.12	- - - Other	40%	B15	
1604.12.10.00	- - - Herring:	40%	B15	
1604.12.90.00	- - - - In airtight containers	40%	B15	
1604.13	- - - Other	40%	B15	
	- - Sardines, sardineella and brisling or sprats:			
1604.13.11.00	- - - Sardines:	40%	B15	
1604.13.19.00	- - - - In airtight containers	40%	B15	
	- - - Other:	40%	B15	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
1604.13.91.00	- - - In airtight containers	40%	B15	
1604.13.99.00	- - - Other	40%	B15	
1604.14	- Tunas, skipjack and bonito (<i>Sarda spp.</i>)			
1604.14.10.00	- - - In airtight containers	40%	B15	
1604.14.90.00	- - - Other	40%	B15	
1604.15	- Mackerel:			
1604.15.10.00	- - - In airtight containers	40%	B15	
1604.15.90.00	- - - Other	40%	B15	
1604.16	- Anchovies:			
1604.16.10.00	- - - In airtight containers	40%	B15	
1604.16.90.00	- - - Other	40%	B15	
1604.19	- Other:			
1604.19.10.00	- - - In airtight containers	40%	B15	
1604.19.90.00	- - - Other	40%	B15	
1604.20	- Other prepared or preserved fish:			
1604.20.10.00	- - - Sharks' fins, prepared and ready for use	40%	B15	
1604.20.20.00	- - - Fish sausages	40%	B15	
1604.20.91.00	- - - Other:			
1604.20.99.00	- - - In airtight containers	40%	B15	
1604.30	- Caviar and caviar substitutes:			
1604.30.10.00	- - - In airtight containers	40%	B15	
1604.30.90.00	- - - Other	40%	B15	
16.05	- Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.			
1605.10.00.00	- Crab	40%	B15	
1605.20	- Shrimps and prawns:			
1605.20.10.00	- - - Shrimps paste	40%	B15	
1605.20.90.00	- - - Other	40%	B15	
1605.30.00.00	- Lobster	40%	B15	
1605.40.00.00	- Other crustaceans	40%	B15	
1605.90	- Other:			
1605.90.10.00	- - Abalone	40%	B15	
1605.90.90.00	- - Other	40%	B15	
Chapter 17				
17.01	- Sugars and sugar confectionery			
	- Cane or beet sugar and chemically pure sucrose, in solid form.			
	- Raw sugar not containing added flavouring or colouring matter:			
1701.11.00.00	- - - Cane sugar		X	
1701.12.00.00	- - - Beet sugar		X	
	- Other:			
1701.91.00.00	- - - Containing added flavouring or colouring matter		X	
1701.99	- Other:			
	- - Refined sugar:			
1701.99.11.00	- - - White		X	
1701.99.19.00	- - - Other		X	
1701.99.90.00	- - - Other		X	
17.02	- Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form, except syrups not containing added flavouring or colouring 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
1702.11.00.00	- - - Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter			
1702.19.00.00	- - - Other			
1702.20.00.00	- Maple sugar and maple syrup			
1702.30	- Glucose and glucose syrup, not containing fructose containing in the dry state less than 20% by weight of fructose:	3%	A B10*	
1702.30.10.00	- - - Glucose	10%	B10	
1702.30.20.00	- - - Glucose syrup	10%	B10	
1702.40.00.00	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar	10%	B10	
1702.50.00.00	- Chemically pure fructose	3%	B10 B10*	
1702.60	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar:			
1702.60.10.00	- - - Fructose	3%	B10*	
1702.60.20.00	- - - Fructose syrup	3%	B10*	
1702.90	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:			
1702.90.10.00	- - - Maltose	3%	B10*	
1702.90.20.00	- - - Artificial honey, whether or not mixed with natural honey	5%	B10*	
1702.90.30.00	- - - Flavoured or coloured sugars (excluding maltose)	5%	B10*	
1702.90.40.00	- - - Caramel	5%	B10*	
1702.90.90.00	- - - Other	5%	B10*	
17.03	- Molasses resulting from the extraction or refining of sugar.			
1703.10.00.00	- Cane molasses	10%	B10	
1703.90.00.00	- Other	10%	B10	
17.04	- Sugar confectionery (including white chocolate), not containing cocoa.			
1704.10.00.00	- - - Chewing gum, whether or not sugar-coated	40%	B15	
1704.90	- Other:			
1704.90.10.00	- - - Medicated sweets	20%	B15	
1704.90.20.00	- - - White chocolate	40%	B15	
1704.90.90.00	- - - Other	40%	B15	
Chapter 18				
1801.00.00.00	- Cocoa and cocoa preparations			
1801.00.00.00	- Cocoa beans, whole or broken, raw or roasted.	10%	B10	
1802.00.00.00	- Cocoa shells, husks, skins and other cocoa waste.	10%	B10	
18.03	- Cocoa paste, whether or not defatted.			
1803.10.00.00	- - - Not defatted	10%	B10	
1803.20.00.00	- - - Molloy or partly defatted	10%	B10	
1804.00.00.00	- Cocoa butter, fat and oil.	10%	B10	
1805.00.00.00	- Cocoa powder, not containing added sugar or other sweetening matter.	20%	B15	
18.06	- Chocolate and other food preparations containing cocoa.			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
1806.10.00.00	- Cocoa powder, containing added sugar or other sweetening matter	20%	B15	
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:			
1806.20.10.00	- Chocolate confectionery in blocks, slabs or bars	20%	B15	
1806.20.90.00	- Other	20%	B15	
1806.31	- Other, in blocks, slabs or bars:			
1806.31.10.00	- Filled:			
1806.31.90.00	- Chocolate confectionery in blocks, slabs or bars	35%	B15	
1806.32	- Other	35%	B15	
1806.32.10.00	- Not filled:			
1806.32.90.00	- Chocolate confectionery in blocks, slabs or bars	35%	B15	
1806.90	- Other:	35%	B15	
1806.90.10.00	- Chocolate confectionery in tablets or pastilles	35%	B15	
1806.90.20.00	- Food preparations of flour, meal, starch or malt extract, containing 40% or more but less than 50% by weight of cocoa and food preparations of goods of headings 04.01 to 04.04, containing 5% or more but less than 10% by weight of cocoa, specially prepared for infant use, not put up for retail sale			
1806.90.30.00	- Other food preparations of flour, meal, starch or malt extract, containing 40% or more but less than 50% by weight of cocoa; other food preparations of goods of headings 04.01 to 04.04, containing 5% or more but less than 10% by weight of cocoa; preparations of goods of headings 04.01 to 04.04, containing 5% or more but less than 10% by weight of cocoa	35%	B15	
1806.90.90.00	- Other	35%	B15	
Chapter 19	Preparations of cereals, flour, starch or milk; pasty cooks' products	35%	B15	
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:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
1901.10.10.00	- Of malt extract	30%	B15	
1901.10.21.00	- Of goods of headings 04.01 to 04.04:			
1901.10.29.00	- Medical foods	15%	B10	
1901.10.30.00	- Other	30%	B15	
1901.10.91.00	- Of soya bean powder	40%	B15	
1901.10.92.00	- Other:			
1901.10.93.00	- For lactase deficiency infants	30%	B15	
1901.10.95.00	- Other medical foods	15%	B10	
1901.10.99.00	- Other, containing cocoa	35%	B15	
1901.20	- Other	40%	B15	
1901.20.10.00	- Mixes and doughs for the preparation of bakers' wares of heading 19.05:			
1901.20.10.00	- Of flour, groats, meal, starch or malt extract, not containing cocoa	35%	B15	
1901.20.20.00	- Of flour, groats, meal, starch or malt extract, containing cocoa	35%	B15	
1901.20.30.00	- Of flour, groats, meal, starch or malt extract, not containing cocoa	35%	B15	
1901.20.40.00	- Other, containing cocoa	35%	B15	
1901.90	- Other:			
1901.90.11.00	- Infant food, not put up for retail sale:			
1901.90.12.00	- Of goods of heading 04.01 to 04.04	30%	B15	
1901.90.13.00	- For lactase deficiency infants	30%	B15	
1901.90.19.00	- Other medical foods	15%	B10	
1901.90.20.00	- Other	40%	B15	
1901.90.31.00	- Malt extract	30%	B15	
1901.90.32.00	- Other, of goods of heading 04.01 to 04.04:			
1901.90.33.00	- Filled milk	30%	B15	
1901.90.34.00	- Medical foods	15%	B10	
1901.90.41.00	- Other, not containing cocoa	25%	B15	
1901.90.42.00	- Other, containing cocoa	25%	B15	
1901.90.43.00	- Other soyabased preparations:			
1901.90.44.00	- In powder form	40%	B15	
1901.90.45.00	- In other form	40%	B15	
1901.90.51.00	- Other:			
1901.90.52.00	- Medical foods	15%	B10	
1901.90.53.00	- Other, not containing cocoa	40%	B15	
19.02	- Other, containing cocoa	40%	B15	
1902.11.00.00	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.			
1902.11.00.00	- Uncooked pasta, not stuffed or otherwise prepared:			
1902.11.00.00	- Containing eggs	40%	B15	
1902.11.00.00	- Other:			
1902.11.00.00	- Bean vermicelli (tong hoon)	40%	B15	
1902.11.00.00	- Rice vermicelli (bee hoon)	40%	B15	
1902.11.00.00	- Other	40%	B15	
1902.20.00.00	- Stuffed pasta, whether or not cooked or otherwise prepared	40%	B15	
1902.30	- Other pasta:			
1902.30.10.00	- Instant noodles	40%	B15	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
1902.30.90.00	- - Other	40%	B15	
1902.40.00.00	- Couscous	40%	B15	
1903.00.00.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.			
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.	40%	B15	
1904.10.00.00	- Prepared foods obtained by the swelling or roasting of cereals or cereal products			
1904.20	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals:	45%	B15	
1904.20.10.00	- - Mixtures of roasted or unroasted cereal flakes	45%	B15	
1904.20.90.00	- - Other	45%	B15	
1904.30.00.00	- Bulgur wheat	45%	B15	
1904.90	- Other:			
1904.90.10.00	- - Rice preparations, including pre-cooked rice	45%	B15	
1904.90.90.00	- - Other	45%	B15	
19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing sugar, cream, fruit, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.			
1905.10.00.00	- Crispbread	40%	B15	
1905.20.00.00	- Gingerbread and the like	40%	B15	
	- Sweet biscuits, waffles and wafers:			
1905.31	- - Sweet biscuits:			
1905.31.10.00	- - - Not containing cocoa	40%	B15	
1905.31.20.00	- - - Containing cocoa	40%	B15	
1905.32	- - Waffles and wafers:			
1905.32.10.00	- - - Waffles	40%	B15	
1905.32.20.00	- - - Wafers	40%	B15	
1905.40.00.00	- Rusks, toasted bread and similar toasted products	40%	B15	
1905.90	- Other:			
1905.90.10.00	- - Unsweetened leavening biscuits	40%	B15	
1905.90.20.00	- - Other unsweetened biscuits	40%	B15	
1905.90.30.00	- - Cakes	40%	B15	
1905.90.40.00	- - Pastries	40%	B15	
1905.90.50.00	- - Bakery products made without flour	40%	B15	
1905.90.60.00	- - Empty cachets of a kind suitable for pharmaceutical use	5%	B10*	
1905.90.70.00	- - Communion wafers, sealing wafers, rice paper and similar products	40%	B15	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
1905.90.80.00	- - Other crisp savoury food products	40%	B15	
1905.90.90.00	- - Other	40%	B15	
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.			
2001.10.00.00	- Cucumbers and gherkins	40%	B15	
2001.90	- Other:			
2001.90.10.00	- - Onions	40%	B15	
2001.90.90.00	- - Other	40%	B15	
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.			
2002.10.00.00	- Tomatoes, whole or in pieces	40%	B15	
2002.90	- Other:			
2002.90.10.00	- - Tomato paste	40%	B15	
2002.90.90.00	- - Other	40%	B15	
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.			
2003.10.00.00	- Mushrooms of the genus <i>Agaricus</i>	40%	B15	
2003.20.00.00	- Truffles	40%	B15	
2003.90.00.00	- Other	40%	B15	
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.			
2004.10.00.00	- Solatoes	35%	B15	
2004.90	- Other vegetables and mixtures of vegetables:			
2004.90.10.00	- - Infant food	40%	B15	
2004.90.20.00	- - Other preparations of sweet corn	40%	B15	
2004.90.90.00	- - Other	40%	B15	
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.			
2005.10.00.00	- Homogenised vegetables	40%	B15	
2005.20	- Solatoes:			
2005.20.10.00	- - Chips and sticks	40%	B15	
2005.20.90.00	- - Other	40%	B15	
2005.40.00.00	- Peas (<i>Pisum sativum</i>)	40%	B15	
	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):			
2005.51.00.00	- - Beans, shelled	40%	B15	
2005.59.00.00	- - Other	40%	B15	
2005.60.00.00	- - Asparagus	40%	B15	
2005.70.00.00	- - Olives	40%	B15	
2005.80.00.00	- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	40%	B15	
2005.90	- Other vegetables and mixtures of vegetables:			
2005.90.10.00	- - Smoked garlic	40%	B15	
2005.90.90.00	- - Other	40%	B15	
2006.00.00.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glazed or crystallised).	40%	B15	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
20.07	Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.			
	- Nuts, ground-nuts and other seeds, whether or not mixed together:			
2007.10.00.00	- Homogenised preparations	40%	B15	
2007.91.00.00	- Other:			
2007.99	- Citrus fruit	40%	B15	
2007.99.10.00	- Other:			
	- - Fruit grains and pastes other than of mango, pineapple or strawberries			
2007.99.90.00	- - Other	40%	B15	
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:	40%	B15	
2008.11.10.00	- - - Roasted nuts	40%	B15	
2008.11.20.00	- - - Peanut butter	40%	B15	
2008.11.90.00	- - - Other	40%	B15	
2008.19	- Other, including mixtures:			
2008.19.10.00	- - Cashew	40%	B15	
2008.19.90.00	- - - Other	40%	B15	
2008.20.00.00	- Pineapples	40%	B15	
2008.30	- Citrus fruit:			
	- - Containing added sugar or other sweetening matter or spirits:			
2008.30.11.00	- - - In airtight containers	40%	B15	
2008.30.19.00	- - - Other	40%	B15	
2008.30.91.00	- - - In airtight containers	40%	B15	
2008.30.99.00	- - - Other	40%	B15	
2008.40	- Peas:			
	- - Containing added sugar or other sweetening matter or spirits:			
2008.40.11.00	- - - In airtight containers	40%	B15	
2008.40.19.00	- - - Other	40%	B15	
2008.40.91.00	- - - In airtight containers	40%	B15	
2008.40.99.00	- - - Other	40%	B15	
2008.50	- Apricots:			
	- - Containing added sugar or other sweetening matter or spirits:			
2008.50.11.00	- - - In airtight containers	40%	B15	
2008.50.19.00	- - - Other	40%	B15	
2008.50.91.00	- - - In airtight containers	40%	B15	
2008.50.99.00	- - - Other	40%	B15	
2008.60	- Cherries:			
	- - Containing added sugar or other sweetening matter or spirits:			
2008.60.11.00	- - - In airtight containers	40%	B15	
2008.60.19.00	- - - Other	40%	B15	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
2008.60.91.00	- - - In airtight containers	40%	B15	
2008.60.99.00	- - - Other	40%	B15	
2008.70	- Peaches, including nectarines:			
	- - Containing added sugar or other sweetening matter or spirits:			
2008.70.11.00	- - - In airtight containers	40%	B15	
2008.70.19.00	- - - Other	40%	B15	
2008.70.91.00	- - - In airtight containers	40%	B15	
2008.70.99.00	- - - Other	40%	B15	
2008.80	- Strawberries:			
	- - Containing added sugar or other sweetening matter or spirits:			
2008.80.11.00	- - - In airtight containers	40%	B15	
2008.80.19.00	- - - Other	40%	B15	
2008.80.91.00	- - - In airtight containers	40%	B15	
2008.80.99.00	- - - Other	40%	B15	
	- Other, including mixtures other than those of subheading 2008.13:			
2008.91.00.00	- Palm hearts	40%	B15	
2008.92	- Mixtures:			
2008.92.10.00	- - Of stems, roots and other edible parts of plants	40%	B15	
	- - - Other, containing added sugar or other sweetening matter or spirits:			
2008.92.21.00	- - - In airtight containers	40%	B15	
2008.92.29.00	- - - Other	40%	B15	
2008.92.91.00	- - - In airtight containers	40%	B15	
2008.92.99.00	- - - Other	40%	B15	
2008.99	- Other:			
2008.99.10.00	- - Lycées	40%	B15	
2008.99.20.00	- - Longans	40%	B15	
2008.99.30.00	- - Of stems, roots and other edible parts of plants	40%	B15	
	- - - Other, containing added sugar or other sweetening matter or spirits:			
2008.99.41.00	- - - In airtight containers	35%	B15	
2008.99.49.00	- - - Other	35%	B15	
2008.99.91.00	- - - In airtight containers	35%	B15	
2008.99.99.00	- - - Other	35%	B15	
20.09	- Fruit juices (including grape must) and vegetable juices, unfermented and not containing added sugar, whether or not containing added sugar or other sweetening matter.			
	- Orange juice:			
2009.11.00.00	- - Frozen	35%	B15	
2009.12.00.00	- - Not frozen, of a Brix value not exceeding 20	35%	B15	
2009.19.00.00	- - Other	35%	B15	
2009.21.00.00	- Grapefruit juice:			
2009.29.00.00	- - Of a Brix value not exceeding 20	35%	B15	
	- - Other	35%	B15	
2009.31.00.00	- Juice of any other single citrus fruit:			
	- - Of a Brix value not exceeding 20	35%	B15	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
2009.39.00.00	- Other	35%	B15	
2009.41.00.00	- Pineapple juice:	35%	B15	
2009.49.00.00	- Of a Brix value not exceeding 20	35%	B15	
2009.50.00.00	- Other	35%	B15	
	- Tomato juice	35%	B15	
	- Grape juice (including grape must):	35%	B15	
2009.61.00.00	- Of a Brix value not exceeding 20	35%	B15	
2009.69.00.00	- Other	35%	B15	
2009.71.00.00	- Apple juice:	35%	B15	
2009.79.00.00	- Of a Brix value not exceeding 20	35%	B15	
2009.80	- Other	35%	B15	
	- Juice of any other single fruit or vegetable:	35%	B15	
2009.80.10.00	- Blackcurrant juice	35%	B15	
2009.80.90.00	- Other	35%	B15	
2009.90.00.00	- Mixtures of juices	35%	B15	
Chapter 21	Miscellaneous edible preparations	35%	B15	
21.01	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of 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:			
2101.11	- Extracts, essences and concentrates:			
2101.11.10.00	- - Instant coffee	50%	B15	
2101.11.90.00	- - Other	50%	B15	
2101.12.00.00	- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	50%	B15	
2101.20.00.00	- 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	50%	B15	
2101.30.00.00	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	50%	B15	
21.02	Yeast (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.			
2102.10	- Active yeasts:			
2102.10.10.00	- - Bread yeasts	20%	B15	
2102.10.90.00	- - Other	5%	B10*	
2102.20.00.00	- Inactive yeasts; other single-cell micro-organisms, dead	5%	B10*	
2102.30.00.00	- Prepared baking powders	5%	B10*	
21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
2103.10.00.00	- Soy sauce	45%	B15	
2103.20.00.00	- Tomato ketchup and other tomato sauces	45%	B15	
2103.30.00.00	- Mustard flour and meal and prepared mustard	45%	B15	
2103.90	- Other:			
2103.90.10.00	- - Chili sauce	45%	B15	
2103.90.20.00	- - Mixed condiments and mixed seasonings, including bala-chan	45%	B15	
2103.90.30.00	- - Fish sauce	45%	B15	
2103.90.90.00	- - Other	45%	C	
21.04	Soups and broths and preparations therefor; homogenised composite food preparations.			
2104.10	- Soups and broths and preparations therefor:			
2104.10.10.00	- - Containing meat	40%	B15	
2104.10.90.00	- - Other	40%	B15	
2104.20	- Homogenised composite food preparations:			
2104.20.10.00	- - Containing meat	40%	B15	
2104.20.90.00	- - Other	40%	B15	
2105.00.00.00	- Ice cream and other edible ice, whether or not containing cocoa.	45%	B15	
21.06	Food preparations not elsewhere specified or included.			
2106.10.00.00	- Protein concentrates and textured protein substances	10%	B10	
2106.90	- Other:			
2106.90.10.00	- - Dried bean curd and bean curd sticks	30%	B15	
2106.90.20.00	- - Flavoured or coloured syrups	30%	B15	
2106.90.30.00	- - Non-dairy creamer	30%	B15	
2106.90.40.00	- - Autolysed yeast preparations	20%	B15	
	- Preparations of a kind used in the manufacture of beverages:			
2106.90.51.00	- - - Non-alcoholic preparations:			
	- - - - Preparations to be used as raw material in preparing composite concentrates	30%	B15	
2106.90.52.00	- - - Composite concentrates for simple dilution with water to make beverages	30%	B15	
2106.90.53.00	- - - Ginseng based products	30%	B15	
2106.90.54.00	- - - Other mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used for food processing	20%	B15	
2106.90.59.00	- - - Other	30%	B15	
	- Alcoholic preparations:			
	- - - Preparations to be used as raw material in preparing composite concentrates:			
2106.90.61.00	- - - - Of a kind used for the manufacture of alcoholic beverages, in liquid form	30%	B15	
2106.90.62.00	- - - - Of a kind used for the manufacture of alcoholic beverages, in other form	30%	B15	
2106.90.63.00	- - - - Other	30%	B15	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
2106.90.64.00	- - - Composite concentrates for simple dilution with water to make beverages: - - - - Of a kind used for the manufacture of alcoholic beverages, in liquid form	30%	B15	
2106.90.65.00	- - - - Of a kind used for the manufacture of alcoholic beverages, in other form	30%	B15	
2106.90.66.00	- - - - Other mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used for food processing	20%	B15	
2106.90.67.00	- - - - Other	30%	B15	
2106.90.69.00	- - - Sweetening preparations consisting of artificial sweeteners and foodstuffs:			
2106.90.71.00	- - - Containing saccharin or aspartame as a sweetener	30%	B15	
2106.90.79.00	- - - Other	30%	B15	
2106.90.81.00	- - Flavouring preparations:			
2106.90.82.00	- - - Cheese flavouring powder	18%	B10	
2106.90.83.00	- - - Other	18%	B10	
2106.90.84.00	- - - Food supplements:			
2106.90.89.00	- - - Preparations containing vitamins or minerals	10%	B10	
2106.90.91.00	- - - Medical food	15%	B10	
2106.90.92.00	- - - Other	20%	B15	
2106.90.93.00	- - - Food preparations for lactase deficient infants	25%	B15	
2106.90.94.00	- - - Medical food	15%	B10	
2106.90.95.00	- - - Other preparations for infant use	25%	B15	
2106.90.96.00	- - - Ice cream powder	25%	B15	
2106.90.99.00	- - - Fortificant premixes	10%	B10	
Chapter 22	- - - Other mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used for food processing	20%	B15	
22.01	- - - Other	25%	B15	
2201.10.00.00	Beverages, spirits and vinegar			
2201.90	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.			
2201.90.10.00	- Mineral waters and aerated waters	50%	B15	
2201.90.10.00	- Other:			
2201.90.90.00	- - Ice and snow	40%	B15	
22.02	- - Other	40%	B15	
	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
2202.10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:			
2202.10.10.00	- - Sparkling mineral waters and aerated waters, flavoured	40%	B15	
2202.10.90.00	- - Other	40%	B15	
2202.90	- Other:			
2202.90.10.00	- - Flavouring UHT milk drink	40%	B15	
2202.90.20.00	- - - Soy milk drink	40%	B15	
2202.90.30.00	- - Non-aerated beverages ready for immediate consumption without dilution	40%	B15	
2202.90.90.00	- - Other	40%	B15	
22.03	Beer made from malt.	65%	R2	
2203.00.10.00	- Stout and porter	65%	R2	
2203.00.90.00	- Other, including ale	65%	R2	
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.			
2204.10.00.00	- Sparkling wine	65%	R2	
2204.21	- Other wine; grape must with fermentation arrested by the addition of alcohol:			
2204.21.11.00	- - In containers holding 2 l or less:			
2204.21.11.00	- - - Wine:			
2204.21.12.00	- - - Of an alcoholic strength by volume not exceeding 15% vol	65%	R2	
2204.21.22.00	- - - Of an alcoholic strength by volume exceeding 15% vol	65%	R2	
2204.21.21.00	- - - Grape must:			
2204.21.21.00	- - - Of an alcoholic strength by volume not exceeding 15% vol	65%	R2	
2204.21.22.00	- - - Of an alcoholic strength by volume exceeding 15% vol	65%	R2	
2204.29	- - - Other:			
2204.29.11.00	- - - Wine:			
2204.29.11.00	- - - Of an alcoholic strength by volume not exceeding 15% vol	65%	R2	
2204.29.12.00	- - - Of an alcoholic strength by volume exceeding 15% vol	65%	R2	
2204.29.21.00	- - - Grape must:			
2204.29.21.00	- - - Of an alcoholic strength by volume not exceeding 15% vol	65%	R2	
2204.29.22.00	- - - Of an alcoholic strength by volume exceeding 15% vol	65%	R2	
2204.30	- - - Other grape must:			
2204.30.10.00	- - - Of an alcoholic strength by volume not exceeding 15% vol	65%	R2	
2204.30.20.00	- - - Of an alcoholic strength by volume exceeding 15% vol	65%	R2	
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.			
2205.10	- In containers holding 2 l or less:			
2205.10.10.00	- - Of an alcoholic strength by volume not exceeding 15% vol	65%	R2	
2205.10.20.00	- - Of an alcoholic strength by volume exceeding 15% vol	65%	R2	
2205.90	- Other:	65%	R2	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
2205.90.10.00	- - Of an alcoholic strength by volume not exceeding 15% vol	65%	R2	
2205.90.20.00	- - Of an alcoholic strength by volume exceeding 15% vol	65%	R2	
22.06	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.			
2206.00.10.00	- Cider and perry	65%	R2	
2206.00.20.00	- Sake (rice wine)	65%	B15	
2206.00.30.00	- Teddy	65%	R2	
2206.00.40.00	- Shandy of an alcoholic strength by volume exceeding 0.5% but not exceeding 1%			
2206.00.50.00	- Shandy of an alcoholic strength by volume exceeding 1% but not exceeding 3%	65%	R2	
2206.00.90.00	- Other, including mead	65%	R2	
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.	65%	R2	
2207.10.00.00	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher		B15	
2207.20	- Ethyl alcohol and other spirits, denatured, of any strength:			
2207.20.11.00	- - Denatured ethyl alcohol, including methylated spirits:			
2207.20.19.00	- - - Ethyl alcohol strength by volume of exceeding 95% vol	20%	B15	
2207.20.90.00	- - - Other	40%	B15	
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:			
2208.20.10.00	- - Brandy of an alcoholic strength by volume not exceeding 46% vol	65%	R2	
2208.20.20.00	- - Brandy of an alcoholic strength by volume exceeding 46% vol	65%	R2	
2208.20.30.00	- - Other, of an alcoholic strength by volume not exceeding 46% vol	65%	R2	
2208.20.40.00	- - Other, of an alcoholic strength by volume exceeding 46% vol	65%	R2	
2208.30	- Whiskies:			
2208.30.10.00	- - Of an alcoholic strength by volume not exceeding 46% vol	65%	R2	
2208.30.20.00	- - Of an alcoholic strength by volume exceeding 46% vol	65%	R2	
2208.40	- Rum and tafia:			
2208.40.10.00	- - Of an alcoholic strength by volume not exceeding 46% vol	65%	R2	
2208.40.20.00	- - Of an alcoholic strength by volume exceeding 46% vol	65%	R2	
2208.50	- Gin and Geneva:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
2208.50.10.00	- - Of an alcoholic strength by volume not exceeding 46% vol	65%	R2	
2208.50.20.00	- - Of an alcoholic strength by volume exceeding 46% vol	65%	R2	
2208.60	- Vodka:			
2208.60.10.00	- - Of an alcoholic strength by volume not exceeding 46% vol	65%	R2	
2208.60.20.00	- - Of an alcoholic strength by volume exceeding 46% vol	65%	R2	
2208.70	- Liqueurs and cordials:			
2208.70.10.00	- - Of an alcoholic strength by volume not exceeding 57% vol	65%	R2	
2208.70.20.00	- - Of an alcoholic strength by volume exceeding 57% vol	65%	R2	
2208.90	- Other:			
2208.90.10.00	- - Medicated samu of an alcoholic strength by volume not exceeding 40% vol	65%	R2	
2208.90.20.00	- - Medicated samu of an alcoholic strength by volume exceeding 40% vol	65%	R2	
2208.90.30.00	- - Other samu of an alcoholic strength by volume not exceeding 40% vol	65%	R2	
2208.90.40.00	- - Other samu of an alcoholic strength by volume exceeding 40% vol	65%	R2	
2208.90.50.00	- - Arrack and pineapple spirit of an alcoholic strength by volume not exceeding 40% vol	65%	R2	
2208.90.60.00	- - Arrack and pineapple spirit of an alcoholic strength by volume exceeding 40% vol	65%	R2	
2208.90.70.00	- - Bitters and similar beverages of an alcoholic strength by volume not exceeding 57% vol	65%	R2	
2208.90.80.00	- - Bitters and similar beverages of an alcoholic strength by volume exceeding 57% vol	65%	R2	
2208.90.90.00	- - Other	65%	R2	
2209.00.00.00	- Vinegar and substitutes for vinegar obtained from acetic acid.	65%	B16	
Chapter 23	Residues and waste from the food industries; prepared animal fodder	20%	B15	
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.			
2301.10.00.00	- Flours, meals and pellets, of meat or meat offal; greaves	8%	B10	
2301.20.00.00	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	8%	B10	
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.			
2302.10.00.00	- Of maize (corn)	10%	B10	
2302.20.00.00	- Of rice	10%	B10	
2302.30.00.00	- Of wheat	5%	B10-	
2302.40.00.00	- Of other cereals	10%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
2302.50.00.00	- Of leguminous plants	10%	B10	
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.			
2303.10	- Residues of starch manufacture and similar residues:			
2303.10.10.00	- - Of manioc (cassava) or sago	10%	B10	
2303.10.90.00	- - Other	5%	B10*	
2303.20.00.00	- Beet-pulp, bagasse and other waste of sugar manufacture	10%	B10	
2303.30.00.00	- Brewing or distilling dregs and waste	5%	B10*	
2304.00.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.		A	
2305.00.00.00	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	
2306.10.00.00	- Of cotton seeds		A	
2306.20.00.00	- Of linseed		A	
2306.30.00.00	- Of sunflower seeds		A	
2306.41.00.00	- Of rape or colza seeds:			
	- - Of low erucic acid rape or colza seeds		A	
2306.49.00.00	- - Other		A	
2306.50.00.00	- Of coconut or copra		A	
2306.60.00.00	- Of palm nuts or kernels		A	
2306.70.00.00	- Of maize (corn) germ		A	
2306.90	- Other:		A	
2306.90.10.00	- - Of safflower seed meal		A	
2306.90.90.00	- - Other		A	
2307.00.00.00	Wine lees; argol.	10%	B10	
2308.00.00.00	Vegetable materials and vegetable waste, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.			
23.09	Preparations of a kind used in animal feeding.	10%	B10	
2309.10	- Dog or cat food, put up for retail sale:			
2309.10.10.00	- - Containing meat	10%	B10	
2309.10.90.00	- - Other	10%	B10	
2309.90	- Other:			
	- - Completed feed:			
2309.90.11.00	- - - For poultry	10%	B10	
2309.90.12.00	- - - For swine	10%	B10	
2309.90.13.00	- - - Prawn feed	10%	B15	
2309.90.19.00	- - - Other	10%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
2303.90.20.00	- - Premixes, feed supplements and feed additives	5%	B10*	
2303.90.30.00	- - Other, containing meat	10%	B10	
2303.90.90.00	- - Other	5%	B10*	
Chapter 24	Tobacco and manufactured tobacco substitutes			
24.01	Unmanufactured tobacco; tobacco refuse.			
2401.10	- Tobacco, not stemmed/stripped:			
2401.10.10.00	- - Virginia type, flue-cured		X	
2401.10.20.00	- - Virginia type, not flue-cured		X	
2401.10.30.00	- - Other, flue-cured		X	
2401.10.90.00	- - Other, not flue-cured		X	
2401.20	- Tobacco, partly or wholly stemmed/stripped:			
2401.20.10.00	- - Virginia type, flue-cured		X	
2401.20.20.00	- - Virginia type, not flue-cured		X	
2401.20.30.00	- - Oriental type		X	
2401.20.40.00	- - Burley type		X	
2401.20.50.00	- - Other, flue-cured		X	
2401.20.90.00	- - Other, not flue-cured		X	
2401.30	- Tobacco refuse:			
2401.30.10.00	- - Tobacco stems		X	
2401.30.90.00	- - Other		X	
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.			
2402.10.00.00	- Cigars, cheroots and cigarillos, containing tobacco		X	
2402.20	- Cigarettes containing tobacco:			
2402.20.10.00	- - Beedles		X	
2402.20.90.00	- - Other		X	
2402.90	- Other:			
2402.90.10.00	- - Cigars, cheroots and cigarillos of tobacco substitutes		X	
2402.90.20.00	- - Cigarettes of tobacco substitutes		X	
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.			
2403.10	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:			
2403.10.11.00	- - Packed for retail sale:			
2403.10.19.00	- - - Blended tobacco		X	
	- - - Other		X	
2403.10.21.00	- - - Other manufactured tobacco for cigarette making:			
2403.10.29.00	- - - Blended tobacco		X	
2403.10.90.00	- - - Other		X	
2403.91.00.00	- - "Homogenised" or "reconstituted" tobacco		X	
2403.99	- - Other:			
2403.99.10.00	- - - Tobacco extracts and essences		X	
2403.99.30.00	- - - Manufactured tobacco substitutes		X	
2403.99.40.00	- - - Snuff		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
2403.99.50.00	- - - Smoking tobacco, including chewing and sucking tobacco			
2403.99.60.00	- - - Any hook		X	
2403.99.90.00	- - - Other		X	
Chapter 25	Salt; sulphur; earths and stone; plastering materials; lime and cement		X	
25.01	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.			
2501.00.10.00	- Table salt	30%	B15	
2501.00.21.00	- Rock salt, non processed, solid or aqueous solution:			
	- - Salt containing at least 94.7% of sodium chloride calculated on a dry basis in packages of a net weight of 50 kg or more		B15	
2501.00.29.00	- - Other	30%	B15	
	- Other salt containing at least 96% sodium chloride, in bulk:			
2501.00.31.00	- - Pure salt	10%	B15	
2501.00.32.00	- - Other, in package of 50 kg or more	15%	B10	
2501.00.33.00	- - Other, in package of less than 50 kg	15%	B10	
2501.00.90.00	- Other	15%	B10	
2502.00.00.00	Unroasted iron pyrites; sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	15%	A	
2503.00.00.00	Natural graphite.		A	
25.04	- In powder or in flakes	5%	B10*	
2504.10.00.00	- Other	5%	B10*	
2504.90.00.00	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26.	5%	B10*	
2505.10.00.00	- Silica sands and quartz sands	5%	B10*	
2505.90.00.00	- Other	5%	B10*	
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.			
2506.10.00.00	- Quartz	5%	B10*	
2506.21.00.00	- Quartzite:			
2506.29.00.00	- - Crude or roughly trimmed	5%	B10*	
2507.00.00.00	- Other	5%	B10*	
25.08	Kaolin and other kaolinic clays, whether or not calcined.	3%	B10*	
	Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.			
2508.10.00.00	- Bentonite	3%	B10*	
2508.20.00.00	- Decolourising earths and fuller's earth	3%	B10*	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
2508.30.00.00	- Fire-clay	3%	B10*	
2508.40.00.00	- Other clays	3%	B10*	
2508.50.00.00	- Andalusite, kyanite and sillimanite	3%	B10*	
2508.60.00.00	- Mullite	3%	B10*	
2508.70.00.00	- Chamotte or dinas earths	3%	B10*	
2509.00.00.00	- Chalk.	3%	B10*	
25.10	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.			
2510.10	- Unground:			
2510.10.10.00	- - Apatite	3%	B10*	
2510.10.90	- - Other:			
2510.10.90.10	- - - High-reactive natural phosphate			
2510.10.90.90	- - - Other		A	
2510.20	- Ground:	3%	B10*	
2510.20.10.00	- - Apatite	3%	B10*	
2510.20.90	- - Other:			
2510.20.90.10	- - - High-reactive natural phosphate			
2510.20.90.90	- - - Other		A	
2511	Natural barium sulphate (baritees); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16.	3%	B10*	
2511.10.00.00	- Natural barium sulphate (baritees)	3%	B10*	
2511.20.00.00	- Natural barium carbonate (witherite)	3%	B10*	
2512.00.00.00	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.	3%	B10*	
25.13	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.			
2513.11.00.00	- Pumice stone:			
	- - Crude or in irregular pieces, including crushed pumice ("bimkiees")	3%	B10*	
2513.19.00.00	- - Other	3%	B10*	
2513.20.00.00	- Emery; natural corundum, natural garnet and other natural abrasives	3%	B10*	
2514.00.00.00	- Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	3%	B10*	
25.15	Marble, travertine, ecasine 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.	3%	B10*	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
2515.11.00.00	- Marble and travertine:			
2515.12	- - Crude or roughly trimmed	3%	B10+	
	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:			
2515.12.10.00	- - - Blocks	3%	B10+	
2515.12.20.00	- - - Slabs	3%	B10+	
2515.20.00.00	- Bauxine and other calcareous monumental or building stone; alabaster			
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.	3%	B10+	
2516.11.00.00	- Granite:			
2516.12	- - Crude or roughly trimmed	10%	B10	
	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:			
2516.12.10.00	- - - Blocks	10%	B10	
2516.12.20.00	- - - Slabs	10%	B10	
2516.21.00.00	- Sandstone:			
2516.22.00.00	- - Crude or roughly trimmed	3%	B10+	
	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape			
2516.22.00.00	- - - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	3%	B10+	
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; tared macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated.			
2517.10	- 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:			
2517.10.10.00	- - Of granite	3%	B10+	
2517.10.90.00	- - Other	3%	B10+	
2517.20.00.00	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10			
2517.30.00.00	- Tared macadam	3%	B10+	
	- Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated:	3%	B10+	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
2517.41.00.00	- - Of marble	3%	B10+	
2517.49	- - - Other:			
2517.49.10.00	- - - - Of granite	3%	B10+	
2517.49.90.00	- - - - Other	3%	B10+	
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.			
2518.10.00.00	- Dolomite, not calcined or sintered	3%	B10+	
2518.20.00.00	- Calcined or sintered dolomite	3%	B10+	
2518.30.00.00	- Dolomite ramming mix	3%	B10+	
25.19	Natural magnesium carbonate (magnesite); fused magnesia (sintered); fused magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.			
2519.10.00.00	- Natural magnesium carbonate (magnesite)	3%	B10+	
2519.90.00.00	- Other	3%	B10+	
25.20	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.			
2520.10.00.00	- Gypsum; anhydrite		A	
2520.20	- Plasters:			
2520.20.10.00	- - For use in dentistry	3%	B10+	
2520.20.90.00	- - Other	3%	B10+	
2521.00.00.00	- Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.			
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.	10%	B10	
2522.10.00.00	- Quicklime	5%	B10+	
2522.20.00.00	- Slaked lime	5%	B10+	
2522.30.00.00	- Hydraulic lime	5%	B10+	
25.23	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.			
2523.10	- Cement clinkers:			
2523.10.10.00	- - For white cement	10%	B10	
2523.10.90.00	- - Other	10%	B10	
2523.21.00.00	- Portland cement:			
	- - White cement, whether or not artificially coloured			
2523.29	- - - Other:		X	
2523.29.10.00	- - - - Coloured cement		X	
2523.29.90.00	- - - - Other		X	
2523.30.00.00	- Aluminous cement		X	
2523.90.00.00	- Other hydraulic cements		X	
2524.00.00.00	- Asbestos.	5%	B10+	
25.25	Mica, including splittings; mica waste.			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
2525.10.00.00	- Crude mica and mica rifted into sheets or splittings	3%	B10*	
2525.20.00.00	- Mica powder	10%	B10	
2525.30.00.00	- Mica waste	3%	B10*	
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.			
2526.10.00.00	- Not crushed, not powdered	3%	B10*	
2526.20	- Crushed or powdered:			
2526.20.10.00	- - Talc powder			
2526.20.90.00	- - Other	3%	B10*	
25.28	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 ₂ O, calculated on the dry weight.			
2528.10.00.00	- Natural sodium borates and concentrates thereof (whether or not calcined)	3%	B10*	
2528.90.00.00	- Other	3%	B10*	
25.29	Felspar; leucite, nepheline and nepheline syenite; fluorspar.	3%	B10*	
2529.10.00.00	- Felspar	5%	B10*	
2529.21.00.00	- - Containing by weight 97% or less of calcium fluoride	3%	B10*	
2529.22.00.00	- - Containing by weight more than 97% of calcium fluoride	3%	B10*	
2529.30.00.00	- Leucite; nepheline and nepheline syenite	3%	B10*	
25.30	Mineral substances not elsewhere specified or included.			
2530.10.00.00	- Vermiculite, perlite and chlorites, unexpanded	3%	B10*	
2530.20	- Kieselite, epsomite (natural magnesium sulphates):	3%	B10*	
2530.20.10.00	- - Kieselite	3%	B10*	
2530.20.20.00	- - Epsomite	3%	B10*	
2530.90	- Other:	3%	B10*	
2530.90.10.00	- - Realgar, orpiment and minnehall	3%	B10*	
2530.90.90.00	- - Other	3%	B10*	
Chapter 26	Ores, slag and ash			
26.01	Iron ores and concentrates, including roasted iron pyrites.			
2601.11.00.00	- Iron ores and concentrates, other than roasted iron pyrites:			
2601.12.00.00	- - Non-agglomerated		A	
2601.20.00.00	- - Agglomerated		A	
2602.00.00.00	Manganese ores and concentrates, including ferriuginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.			
2603.00.00.00	Copper ores and concentrates.		A	
2604.00.00.00	Nickel ores and concentrates.		A	
2605.00.00.00	Cobalt ores and concentrates.		A	
2606.00.00.00	Aluminium ores and concentrates.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
2607.00.00.00	Lead ores and concentrates.		A	
2608.00.00.00	Zinc ores and concentrates.		A	
2609.00.00.00	Tin ores and concentrates.		A	
2610.00.00.00	Chromium ores and concentrates.		A	
2611.00.00.00	Tungsten ores and concentrates.		A	
26.12	Uranium or thorium ores and concentrates.			
2612.10.00.00	- Uranium ores and concentrates		A	
2612.20.00.00	- Thorium ores and concentrates		A	
26.13	Molybdenum ores and concentrates.			
2613.10.00.00	- Roasted		A	
2613.90.00.00	- Other		A	
26.14	Titanium ores and concentrates.			
2614.00.10.00	- Ilmenite ores and concentrates		A	
2614.00.90.00	- Other		A	
26.15	Niobium, tantalum, vanadium or zirconium ores and concentrates.			
2615.10.00.00	- Zirconium ores and concentrates		A	
2615.90	- Other:			
2615.90.10.00	- - Niobium		A	
2615.90.90.00	- - Other		A	
26.16	Precious metal ores and concentrates.			
2616.10.00.00	- Silver ores and concentrates		A	
2616.90.00.00	- Other		A	
26.17	Other ores and concentrates.			
2617.10.00.00	- Antimony ores and concentrates		A	
2617.90.00.00	- Other		A	
2618.00.00.00	Granulated slag (slag sand) from the manufacture of iron or steel.	10%	B10	
2619.00.00.00	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.			
26.20	Ash and residues (other than from the manufacture of iron or steel), containing arsenic, metals or their compounds.	10%	B10	
2620.11.00.00	- Containing mainly zinc:			
2620.19.00.00	- - Hard zinc spelter	10%	B10	
2620.19.00.00	- - Other	10%	B10	
2620.21.00.00	- Containing mainly lead:			
2620.21.00.00	- - Leaded gasoline sludges and leaded anti-knock compound sludges	10%	B10	
2620.29.00.00	- - Other	10%	B10	
2620.30.00.00	- Containing mainly copper	10%	B10	
2620.40.00.00	- Containing mainly aluminium	10%	B10	
2620.60.00.00	- Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or compounds	10%	B10	
2620.91.00.00	- Other:			
2620.91.00.00	- - Containing antimony, beryllium, cadmium, chromium or their mixtures	10%	B10	
2620.99.10.00	- - Other:	10%	B10	
2620.99.90.00	- - - Containing mainly tin	10%	B10	
2620.99.90.00	- - - Other	10%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
26.21	Other slag and ash, including sawed ash (keelp); ash and residues from the incineration of municipal waste.			
2621.10.00.00	- Ash and residues from the incineration of municipal waste	10%	B10	
2621.90.00.00	- Other	10%	B10	
Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes			
27.01	Coal; briquettes, cokes and similar solid fuels manufactured from coal.			
	- Coal, whether or not pulverised, but not agglomerated;			
2701.11.00.00	- Anthracite	5%	B10*	
2701.12	- Bituminous coal:			
2701.12.10.00	- - Coking coal	5%	A	
2701.12.90.00	- - Other	5%	B10*	
2701.19.00.00	- Briquettes, cokes and similar solid fuels manufactured from coal	5%	B10*	
2701.20.00.00	Lignite, whether or not agglomerated, excluding jet.	5%	B10*	
27.02	Lignite, whether or not pulverised, but not agglomerated	5%	B10*	
2702.10.00.00	- Agglomerated lignite	5%	B10*	
2702.20.00.00	- Peat (including peat litter), whether or not agglomerated.	5%	B10*	
27.03	- Peat, whether or not compressed into bales, but not agglomerated	5%	B10*	
2703.00.10.00	- Agglomerated peat	5%	B10*	
2703.00.20.00	- Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.			
2704.00.10.00	- Coke and semi-coke of coal		A	
2704.00.20.00	- Retort carbon	5%	B10*	
2704.00.30.00	- Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	5%	B10*	
2705.00.00.00	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.		A	
2706.00.00.00	Oils and other products of the distillation of high temperature coal tar similar to those in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.		A	
27.07				
2707.10.00.00	- Benzol (benzene)	1%	B10*	
2707.20.00.00	- Toluol (toluene)	1%	B10*	
2707.30.00.00	- Xylol (xylenes)	1%	B10*	
2707.40	- Naphthalene:			
2707.40.10.00	- - Used in the manufacture of solvents	1%	B10*	
2707.40.90.00	- - Other	1%	B10*	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
2707.50.00.00	- Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250°C by the ASTM D 86 method			
2707.60.00.00	- Phenols	1%	B10*	
2707.91.00.00	- Other:	1%	B10*	
2707.99	- - Creosote oils	1%	B10*	
2707.99.10.00	- - Other:	1%	B10*	
2707.99.90.00	- - Aromatic rubber processing oil	1%	B10*	
27.08	Pitch and pitch coke, obtained from coal tar or from other mineral tars.			
2708.10.00.00	- Pitch		A	
2708.20.00.00	- Pitch coke		A	
27.09	Petroleum oils and oils obtained from bituminous minerals, crude.			
2709.00.10.00	- Crude petroleum oil	15%	B10	
2709.00.20.00	- Condensate		X	
2709.00.90.00	- Other		X	
27.10	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.			
	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; other than waste oils:			
2710.11	- - Light oils and preparations:			
2710.11.11.00	- - - Motor spirit, premium leaded		X	
2710.11.12.00	- - - Motor spirit, premium unleaded		X	
2710.11.13.00	- - - Motor spirit, regular leaded		X	
2710.11.14.00	- - - Motor spirit, regular unleaded		X	
2710.11.15.00	- - - Other motor spirit, leaded		X	
2710.11.16.00	- - - Other motor spirit, unleaded		X	
2710.11.17.00	- - - Aviation spirit		X	
2710.11.18.00	- - - Tetrapropylene		X	
2710.11.21.00	- - - White spirit		X	
2710.11.22.00	- - - Low aromatic solvents containing by weight less than 1% aromatic content		X	
2710.11.23.00	- - - Other solvent spirits		X	
2710.11.24.00	- - - Naptha, reformate or preparations for preparing spirits		X	
2710.11.25.00	- - - Other light oil		X	
2710.11.29.00	- - - Other:		X	
2710.19	- - - Medium oil and preparations:			
2710.19.11.00	- - - Lamp kerosene		X	
2710.19.12.00	- - - Other kerosene, including vaporising oil		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
2710.19.13.00	- - - Aviation turbine fuel (jet fuel) having a flash point of not less than 23°C		X	
2710.19.14.00	- - - Aviation turbine fuel (jet fuel) having a flash point of less than 23°C			
2710.19.15.00	- - - Normal paraffin	15%	X	
2710.19.19.00	- - - Other medium oils and preparations		X	
2710.19.21.00	- - - Other:			
2710.19.22.00	- - - Topped crudes	5%	B15*	
2710.19.23.00	- - - Carbon black feedstock oil	5%	B15*	
2710.19.24.00	- - - Lubricating oil basestock	5%	B15*	
2710.19.25.00	- - - Lubricating oils for aircraft engines	5%	B15*	
2710.19.26.00	- - - Other lubricating oils	10%	B15*	
2710.19.27.00	- - - Lubricating greases	5%	B15*	
2710.19.28.00	- - - Hydraulic brake fluid	3%	B15*	
2710.19.31.00	- - - Oil for transformer or circuit breaker	5%	B15*	
2710.19.32.00	- - - High speed diesel fuel		X	
2710.19.33.00	- - - Other diesel fuel		X	
2710.19.39.00	- - - Other fuel oils		X	
2710.91.00.00	- - - Waste oils:		X	
	- - - Containing polychlorinated biphenyls (PCBs) / polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBS)			
2710.99.00.00	- - - Other		X	
27.11	Petroleum gases and other gaseous hydrocarbons:			
2711.11.00.00	- Liquefied:	5%	B10*	
2711.12.00.00	- Natural gas	5%	B10*	
2711.13.00.00	- Propane	5%	B10*	
2711.14	- Butanes	5%	B10*	
2711.14.10.00	- Ethylene, propylene, butylene and butadiene:	5%	B10*	
2711.14.90.00	- - Ethylene	5%	B10*	
2711.19.00.00	- - Other	5%	B10*	
2711.21.00.00	- In gaseous state:	1%	B10*	
2711.23.00.00	- Natural gas	1%	B10*	
27.12	- Other			
	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by syntheses or by other processes, whether or not coloured.			
2712.10.00.00	- Petroleum jelly	3%	B10*	
2712.20.00.00	- Paraffin wax containing by weight less than 0.75% of oil	3%	B10*	
2712.90	- Other:			
2712.90.10.00	- Paraffin wax	3%	B10*	
2712.90.90.00	- Other	3%	B10*	
27.13	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
2713.11.00.00	- Petroleum coke:			
2713.12.00.00	- - Not calcined	1%	B10*	
2713.20.00.00	- - Calcined	1%	B10*	
2713.90.00.00	- Petroleum bitumen	1%	B10*	
	- Other residues of petroleum oils or of oils obtained from bituminous minerals			
27.14	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.	1%	B10*	
2714.10.00.00	- Bituminous or oil shale and tar sands			
2714.90.00.00	- Other	1%	B10*	
2715.00.00.00	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, cut-backs).			
2715.00.00.00	bituminous mastics, cut-backs).	1%	B10*	
Chapter 28	Electrical energy (optional heading)			
28.01	Inorganic chemicals, organic or inorganic, of precious metals, of rare earth metals, of radioactive elements or of isotopes			
28.01	Fluorine, chlorine, bromine and iodine.			
2801.10.00.00	- Chlorine	3%	B10*	
2801.20.00.00	- Iodine		A	
2801.30.00.00	- Fluorine; bromine		A	
2802.00.00.00	Sulphur, sublimed or precipitated; colloidal sulphur.			
28.03	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).			
2803.00.10.00	- Rubber grade carbon black	10%	A	
2803.00.20.00	- Acetylene black	3%	B10*	
2803.00.30.00	- Other carbon blacks	3%	B10*	
28.04	Hydrogen, rare gases and other non-metals.			
2804.10.00.00	- Hydrogen		A	
2804.21.00.00	- Rare gases:			
2804.28.00.00	- - Argon	3%	B10*	
2804.30.00.00	- - Other	3%	B10*	
2804.40.00.00	- Nitrogen	3%	B10*	
2804.50.00.00	- Oxygen	3%	B10*	
2804.61.00.00	- Boron; tellurium		A	
2804.69.00.00	- Silicon:			
2804.76.00.00	- - Containing by weight not less than 99.99% of silicon		A	
2804.80.00.00	- - Other		A	
2804.90.00.00	- Phosphorus		A	
28.05	- Arsenic		A	
	- Selenium			
	Alkali or alkaline-earth metals; rare-earth metals; scandium and yttrium, whether or not intermixed or interalloyed; mercury.			
2805.11.00.00	- Alkali or alkaline-earth metals:			
	- Sodium		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
2805.12.00.00	- - Calcium		A	
2805.19.00.00	- - Other		A	
2805.30.00.00	- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed		A	
2805.40.00.00	- Mercury		A	
28.06	- Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.			
2806.10.00.00	- Hydrogen chloride (hydrochloric acid)	10%		
2806.20.00.00	- Chlorosulphuric acid	3%	B10	
28.07	- Sulphuric acid; oleum.		B10*	
2807.00.10.00	- Sulphuric acid from copper smelter	10%	B10	
2807.00.90.00	- Other	10%	B10	
2808.00.00.00	- Nitric acid; sulphonic acids.		B10*	
28.09	- Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined.	1%		
2809.10.00.00	- Diphosphorus pentaoxide		A	
2809.20	- Phosphoric acid and polyphosphoric acids:			
2809.20.10.00	- - Phosphoric acids	10%	B10	
2809.20.21.00	- - Polyphosphoric acids:			
2809.20.29.00	- - - Hypophosphoric acid		A	
2810.00.00.00	- Oxides of boron: boric acids.		A	
28.11	- Other inorganic acids and other inorganic oxygen compounds of non-metals.			
2811.11.00.00	- Other inorganic acids:			
2811.19	- - Hydrogen fluoride (hydrofluoric acid)		A	
2811.19.10.00	- - Other:			
2811.19.90.00	- - - Arsenic acid		A	
	- - - Other		A	
2811.21.00.00	- Other inorganic oxygen compounds of non-metals:			
2811.22	- - Carbon dioxide		A	
2811.22.10.00	- - - Silicon dioxide:			
2811.22.90.00	- - - Silica powder		A	
2811.23.00.00	- - - Other		A	
2811.29	- - Sulphur dioxide		A	
2811.29.10.00	- - - Other:			
2811.29.90.00	- - - Diarsenic pentaoxide		A	
28.12	- - - Other		A	
2812.10.00.00	- Halides and halide oxides of non-metals.			
2812.90.00.00	- Chlorides and chloride oxides			
28.13	- Other		A	
2813.10.00.00	- Sulphides of non-metals; commercial phosphorus trisulphide.		A	
2813.90.00.00	- Carbon disulphide		A	
28.14	- Other			
2814.10.00.00	- Ammonia, anhydrous or in aqueous solution.			
2814.20.00.00	- Anhydrous ammonia	5%	B10*	
28.15	- Ammonia in aqueous solution	5%	B10*	
	- Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
2815.11.00.00	- Sodium hydroxide (caustic soda):			
2815.12.00.00	- - Solid	10%	B10	
2815.20.00.00	- - In aqueous solution (soda lye or liquid soda)	20%	B15	
2815.30.00.00	- Potassium hydroxide (caustic potash)		A	
28.16	- Peroxides of sodium or potassium; hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.			
2816.10.00.00	- Hydroxide and peroxide of magnesium	5%	B10*	
2816.40.00.00	- Oxides, hydroxides and peroxides, of strontium or barium	5%	B10*	
28.17	- Zinc oxide; zinc peroxide.			
2817.00.10.00	- Zinc oxide		A	
2817.00.20.00	- Zinc peroxide		A	
28.18	- Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.			
2818.10.00.00	- Artificial corundum, whether or not chemically defined		A	
2818.20.00.00	- Aluminium oxide, other than artificial corundum			
2818.30.00.00	- Aluminium hydroxide	3%	B10*	
28.19	- Chromium oxides and hydroxides.			
2819.10.00.00	- Chromium trioxide		A	
2819.90.00.00	- Other		A	
28.20	- Manganese oxides.			
2820.10.00.00	- Manganese dioxide		A	
2820.90.00.00	- Other		A	
28.21	- Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe ₂ O ₃ .			
2821.10.00.00	- Iron oxides and hydroxides			
2821.20.00.00	- Earth colours		A	
28.22	- Cobalt oxides and hydroxides; commercial cobalt oxides.			
2822.00.10.00	- Cobalt oxides; commercial cobalt oxides		A	
2822.00.20.00	- Cobalt hydroxides		A	
2823.00.00.00	- Titanium oxides.		A	
28.24	- Lead oxides; red lead and orange lead.			
2824.10.00.00	- Lead monoxide (litharge, massicot)		A	
2824.20.00.00	- Red lead and orange lead		A	
28.25	- Other			
2825.10	- Hydrazine and hydroxylamine and their inorganic salts:			
2825.10.10.00	- - Hydrazine		A	
2825.10.90.00	- - Other		A	
2825.20.00.00	- Lithium oxide and hydroxide		A	
2825.30.00.00	- Vanadium oxides and hydroxides		A	
2825.40.00.00	- Nickel, oxides and hydroxides		A	
2825.50.00.00	- Copper oxides and hydroxides		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
2825.60.00.00	- Germanium oxides and zirconium dioxide			
2825.70.00.00	- Molybdenum oxides and hydroxides		A	
2825.80.00.00	- Antimony oxides		A	
2825.90.00.00	- Other		A	
28.26	Fluorides, fluorosilicates, fluoroaluminates and other complex fluorine salts.		A	
2826.11.00.00	- Fluorides:			
2826.12.00.00	- - Of ammonium or of sodium		A	
2826.19.00.00	- - Of aluminium		A	
2826.20.00.00	- - Other		A	
2826.30.00.00	- Fluorosilicates of sodium or of potassium		A	
2826.90.00.00	- Sodium hexafluoroaluminate (synthetic cryolite)		A	
28.27	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.			
2827.10.00.00	- Ammonium chloride		A	
2827.20	- Calcium chloride:	15%		
2827.20.10.00	- - Commercial grades		B10	
2827.20.90.00	- - Other	10%	B10	
2827.31.00.00	- Other chlorides:			
2827.32.00.00	- - Of magnesium		A	
2827.33.00.00	- - Of aluminium		A	
2827.34.00.00	- - Of iron		A	
2827.35.00.00	- - Of cobalt		A	
2827.36.00.00	- - Of nickel		A	
2827.39.00.00	- - Other		A	
2827.41.00.00	- Chloride oxides and chloride hydroxides:			
2827.49.00.00	- - Of copper		A	
2827.51.00.00	- - Other		A	
2827.59.00.00	- Bromides and bromide oxides:			
2827.60.00.00	- - Bromides of sodium or of potassium		A	
28.28	- - Other		A	
2828.10.00.00	- Iodides and iodide oxides			
2828.90	Hydrochlorides, commercial calcium hypochlorites, chlorites; hypobromites.		A	
2828.90.10.00	- Commercial calcium hypochlorite and other calcium hypochlorites		A	
2828.90.90.00	- Other:			
28.29	- - Sodium hypochlorite		A	
	- - Other			
2829.11.00.00	Chlorates and perchlorates; bromates and perbromates; iodates and periodates.			
2829.19.00.00	- Chlorates:			
2829.90.00.00	- - Of sodium		A	
28.30	- - Other		A	
2830.10.00.00	Sulphides/ polysulphides, whether or not chemically defined.		A	
2830.20.00.00	- Sodium sulphides			
	- Zinc sulphide		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
2830.30.00.00	- Cadmium sulphide		A	
2830.90.00.00	- Other		A	
28.31	Dithionites and sulphonylates.			
2831.10.00.00	- Of sodium		A	
2831.90.00.00	- Other		A	
28.32	Sulphites; thiosulphates.			
2832.10.00.00	- Sodium sulphites		A	
2832.20.00.00	- Other sulphites		A	
2832.30.00.00	- Phosphates			
28.33	Sulphates; alums; peroxosulphates (persulphates).		A	
2833.11.00.00	- Sodium sulphates:			
2833.19.00.00	- - Disodium sulphate		B10*	
2833.21.00.00	- - Other		B10*	
2833.22	- Other sulphates:			
2833.22.10.00	- - Of magnesium		B10*	
2833.22.90.00	- - - Commercial grades		B10*	
2833.23.00.00	- - - Other		B10*	
2833.24.00.00	- - Of chromium		B10*	
2833.25.00.00	- - Of nickel		B10*	
2833.26.00.00	- - Of copper		B10*	
2833.27.00.00	- - Of zinc		B10*	
2833.29.00.00	- - Of barium		B10*	
2833.30.00.00	- - Other		B10*	
2833.40.00.00	- Alums		B10	
28.34	Peroxosulphates (persulphates)		B10*	
2834.10.00.00	- Nitrites; nitrates.			
2834.21.00.00	- Nitrites:			
2834.29.00.00	- - Of potassium		A	
28.35	- - Other		A	
	Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; whether or not chemically defined.			
2835.10.00.00	- Phosphinates (hypophosphites) and phosphonates (phosphites)		A	
2835.22.00.00	- Phosphates:			
2835.23.00.00	- - Of mono- or disodium		A	
2835.24.00.00	- - Of trisodium		A	
2835.25.00.00	- - Of potassium		A	
2835.26.00.00	- - Calcium hydrogenorthophosphate ("dicalcium phosphate")		A	
2835.29.00.00	- - Other phosphates of calcium		A	
2835.31.00.00	- - Other		A	
2835.39	- Polyphosphates:			
2835.39.10.00	- - Sodium triphosphate (sodium tripolyphosphate)		B10*	
2835.39.20.00	- - Other:			
2835.39.90.00	- - - Tetrasodium pyrophosphate		A	
28.36	- - - Sodium hexametaphosphates, sodium tetraphosphates		A	
	- - - Other			
2836.10.00.00	Carbonates; percarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbonate.			
2836.20.00.00	- Commercial ammonium carbonate and other ammonium carbonates		A	
	- Disodium carbonate		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
2836.30.00.00	- Sodium hydrogencarbonate (sodium bicarbonate)		A	
2836.40.00.00	- Potassium carbonates		A	
2836.50	- Calcium carbonate:		B10	
2836.50.10.00	- Food or pharmaceutical grade	10%	B10	
2836.50.90.00	- Other		B10	
2836.60.00.00	- Barium carbonate		A	
2836.70.00.00	- Lead carbonate		A	
2836.91.00.00	- Other:		A	
2836.92.00.00	- Lithium carbonates		A	
2836.92.00.00	- Strontium carbonate		A	
2836.99.00.00	- Other		A	
28.37	Cyanides, cyanide oxides and complex cyanides:		A	
2837.11.00.00	- Cyanides and cyanide oxides:		A	
2837.19.00.00	- Of sodium		A	
2837.20.00.00	- Other		A	
2837.20.00.00	- Complex cyanides		A	
2838.00.00.00	Fulminates, cyanates and thiocyanates.		A	
28.39	Silicates: commercial alkali metal silicates.		A	
2839.11.00.00	- Of sodium:	3%	B10*	
2839.19	- Sodium metasilicates		B10*	
2839.19.10.00	- Other:	3%	B10*	
2839.19.90.00	- Sodium silicates		A	
2839.20.00.00	- Of potassium		A	
2839.90.00.00	- Other		A	
28.40	Borates; peroxoborates (perborates):			
2840.11.00.00	- Disodium tetraborate (refined borax):			
2840.19.00.00	- Anhydrous		A	
2840.20.00.00	- Other		A	
2840.30.00.00	- Other borates (perborates)		A	
28.41	Salts of oxometallic or peroxometallic acids.		A	
2841.10.00.00	- Aluminate		A	
2841.20.00.00	- Chromates of zinc or of lead		A	
2841.30.00.00	- Sodium dichromate		A	
2841.50.00.00	- Other chromates and dichromates; peroxochromates		A	
2841.61.00.00	- Manganites, manganates and permanganates:		A	
2841.69.00.00	- Potassium permanganate		A	
2841.70.00.00	- Other		A	
2841.80.00.00	- Molybdates		A	
2841.90.00.00	- Tungstates (wolframates)		A	
28.42	- Other		A	
2842.10.00.00	Other salts of inorganic acids or peroxoacids (including aluminosilicates whether or not chemically defined), other than azides.			
2842.90	- Double or complex silicates, including aluminosilicates whether or not chemically defined		A	
2842.90.10.00	- Other:		A	
2842.90.20.00	- Sodium arsenite		A	
2842.90.20.00	- Copper and/or chromium salts		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
2842.90.90.00	- Other		A	
28.43	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.			
2843.10.00.00	- Colloidal precious metals		A	
2843.21.00.00	- Silver compounds:		A	
2843.29.00.00	- Silver nitrate		A	
2843.30.00.00	- Other		A	
2843.90	- Gold compounds		A	
2843.90.10.00	- Other compounds; amalgams:		A	
2843.90.90.00	- Amalgams		A	
28.44	- Other		A	
2844.10	Radioactive chemical elements and isotopes (including the fissile or fertile chemical elements and their compounds, mixtures and residues containing these products).			
2844.10.10.00	- Natural uranium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing natural uranium or natural uranium compounds:			
2844.10.10.00	- Natural uranium and its compounds		A	
2844.10.90.00	- Other		A	
2844.20	- Uranium enriched in U235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing uranium enriched in U235, plutonium or compounds of these products:			
2844.20.10.00	- Uranium and its compounds; plutonium and its compounds		A	
2844.20.90.00	- Other		A	
2844.30	- Uranium depleted in U235 and its compounds; thorium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing uranium depleted in U235, thorium or compounds of these products:			
2844.30.10.00	- Uranium and its compounds; thorium and its compounds		A	
2844.30.90.00	- Other		A	
2844.40	- Radioactive elements and isotopes and compounds thereof (including subheating 2844.10, 2844.20 and 2844.30); ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues:			
2844.40.11.00	- Radioactive elements and isotopes and compounds; radioactive residues:		A	
2844.40.19.00	- Radium and its salts		A	
2844.40.19.00	- Other		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
2844.40.90.00	- Other		A	
2844.50.00.00	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors			
28.45	- Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.		A	
2845.10.00.00	- Heavy water (deuterium oxide)			
2845.90.00.00	- Other		A	
28.46	- Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium, or of mixtures of these metals.			
2846.10.00.00	- Cerium compounds		A	
2846.90.00.00	- Other		A	
28.47	- Hydrogen peroxide, whether or not solidified with urea.			
2847.00.10.00	- Liquid		A	
2847.00.90.00	- Other			
2848.00.00.00	- Phosphides, whether or not chemically defined, excluding ferrophosphorus.		A	
28.49	- Carbides, whether or not chemically defined.		A	
2849.10.00.00	- Of calcium		A	
2849.20.00.00	- Of silicon		A	
2849.90.00.00	- Other			
2850.00.00.00	- Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.			
28.51	- Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.		A	
2851.00.10.00	- Liquid and compressed air		A	
2851.00.90.00	- Other			
Chapter 29	Organic chemicals			
29.01	- Acyclic hydrocarbons.			
2901.10.00.00	- Saturated		A	
2901.21.00.00	- Unsaturated:			
2901.22.00.00	- Ethylene		A	
2901.23.00.00	- Propene (propylene)		A	
2901.23.00.00	- Butene (butylene) and isomers thereof			
2901.24.00.00	- But-1, 3-diene and isoprene		A	
2901.29	- Other:		A	
2901.29.10.00	- Acetylene		A	
2901.29.90.00	- Other			
29.02	- Cyclic hydrocarbons.		A	
2902.11.00.00	- Cyclohexane			
2902.19.00.00	- Other		A	
2902.20.00.00	- Benzene		A	
2902.30.00.00	- Toluene			
2902.30.00.00	- Xylenes:		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
2902.41.00.00	- o-Xylene		A	
2902.42.00.00	- m-Xylene		A	
2902.43.00.00	- p-Xylene		A	
2902.44.00.00	- Mixed xylene isomers		A	
2902.50.00.00	- Styrene		A	
2902.60.00.00	- Ethylbenzene		A	
2902.70.00.00	- Cumene		A	
2902.90	- Other:			
2902.90.10.00	- Dodecylbenzene		A	
2902.90.20.00	- Other, alkylbenzenes		A	
2902.90.90.00	- Other		A	
29.03	- Halogenated derivatives of hydrocarbons.			
2903.11	- Saturated chlorinated derivatives of acyclic hydrocarbons:			
2903.11.10.00	- Chloromethane (methyl chloride) and chloroethane (ethyl chloride):			
2903.11.10.00	- Methyl chloride used in the manufacture of herbicides			
2903.11.90.00	- Other			
2903.12.00.00	- Dichloromethane (methylene chloride)			
2903.13.00.00	- Chloroform (trichloromethane)		A	
2903.14.00.00	- Carbon tetrachloride		A	
2903.15.00.00	- 1,2-Dichloroethane (ethylene dichloride)			
2903.19	- Other:			
2903.19.10.00	- 1,1,1-trichloroethane (methyl chloroform)			
2903.19.90.00	- Other			
2903.21	- Unsaturated chlorinated derivatives of acyclic hydrocarbons:			
2903.21.10.00	- Vinyl chloride (chloroethylene):			
2903.21.90.00	- Vinyl chloride monomer (VCM)			
2903.22.00.00	- Other			
2903.23.00.00	- Trichloroethylene		A	
2903.23.00.00	- Tetrachloroethylene			
2903.29.00.00	- (perchloroethylene)			
2903.29.00.00	- Other			
2903.30	- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:			
2903.30.10.00	- Iodoform			
2903.30.20.00	- Methyl bromide			
2903.30.90.00	- Other			
2903.41.00.00	- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:			
2903.41.00.00	- Trichlorofluoromethane			
2903.42.00.00	- Dichlorodifluoromethane			
2903.43.00.00	- Trichlorofluoroethane			
2903.44.00.00	- Dichlorotetrafluoroethanes and chloropentafluoroethane			
2903.45	- Other derivatives perhalogenated only with fluorine and chlorine:			
2903.45.10.00	- Chlorotrifluoroethane			
2903.45.21.00	- Derivatives of ethane:			
2903.45.22.00	- Perfluorodifluoroethane			
2903.45.22.00	- Tetrafluorodifluoroethane			
2903.45.31.00	- Derivatives of propane:			
2903.45.31.00	- Heptafluorodifluoropropanes			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
2903.45.32.00	- - - Hexachlorodifluoropropanes	5%	B10+	
2903.45.33.00	- - - Pentachlorotrifluoropropanes	5%	B10+	
2903.45.34.00	- - - Tetrachlorotetrafluoropropanes	5%	B10+	
2903.45.35.00	- - - Trichloropentafluoropropanes	5%	B10+	
2903.45.36.00	- - - Dichlorohexafluoropropanes	5%	B10+	
2903.45.37.00	- - - Chlorheptafluoropropanes	5%	B10+	
2903.45.90.00	- - - Other	5%	B10+	
2903.46.00.00	- - Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	5%	B10+	
2903.47.00.00	- - - Other perhalogenated derivatives	5%	B10+	
2903.49	- - - Other:	5%	B10+	
2903.49.10.00	- - - Derivatives of methane, ethane or propane, halogenated only with fluorine and chlorine	5%	B10+	
2903.49.20.00	- - - Derivatives of methane, ethane or propane, halogenated only with fluorine and bromine	5%	B10+	
2903.49.90.00	- - - Other	5%	B10+	
	- - Halogenated derivatives of cyanatic, cyclic or cycloolefinic hydrocarbons;			
2903.51.00.00	- - 1, 2, 3, 4, 5, 6-Hexachlorocyclohexane	5%	B10+	
2903.59.00.00	- - - Other	5%	B10+	
2903.61.00.00	- - Halogenated derivatives of aromatic hydrocarbons:			
	- - Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene			
2903.62.00.00	- - - Hexachlorobenzene and DDT (1,1,1-trichloro-2,2-bis (p-chlorophenyl) ethane)	5%	B10+	
2903.69.00.00	- - - Other	5%	B10+	
29.04	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.			
2904.10.00.00	- - Derivatives containing only sulpho groups, their salts and ethyl esters	3%	B10+	
2904.20.00.00	- - Derivatives containing only nitro or only nitroso groups	3%	B10+	
2904.90.00.00	- - Other	3%	B10+	
29.05	Acyelic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.			
	- - Saturated monohydric alcohols:			
2905.11.00.00	- - - Methanol (methyl alcohol)		A	
2905.12.00.00	- - - Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)		A	
2905.13.00.00	- - - Butan-1-ol (n-butyl alcohol)		A	
2905.14.00.00	- - - Other butanols		A	
2905.15.00.00	- - - Pentanol (amyl alcohol) and isomers thereof		A	
2905.16.00.00	- - - Octanol (octyl alcohol) and isomers thereof		A	
2905.17.00.00	- - - Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)		A	
2905.19	- - - Other:		A	
2905.19.10.00	- - - Trilacontanol		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
2905.19.90.00	- - - Other		A	
2905.22.00.00	- - Unsaturated monohydric alcohols:			
2905.29.00.00	- - - Acyclic terpene alcohols		A	
2905.32.00.00	- - - Other		A	
2905.31.00.00	- - Diols:			
2905.31.00.00	- - - Ethylene glycol (ethanediol)		A	
2905.32.00.00	- - - Propylene glycol (propane-1,2-diol)		A	
2905.39.00.00	- - - Other		A	
2905.41.00.00	- - Other polyhydric alcohols:			
	- - 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)		A	
2905.42.00.00	- - - Pentaerythritol		A	
2905.43.00.00	- - - Mannitol		A	
2905.44.00.00	- - - D-glucitol (sorbitol)		A	
2905.45.00.00	- - - Glycerol		A	
2905.49.00.00	- - - Other		A	
	- - Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:			
2905.51.00.00	- - - Ethchlorvynol (INN)		A	
2905.59.00.00	- - - Other		A	
29.06	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.			
	- - Cyanatic, cyclic or cycloolefinic:			
2906.11.00.00	- - - Menthol		A	
2906.12.00.00	- - - Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols		A	
2906.13.00.00	- - - Sterols and inositols		A	
2906.14.00.00	- - - Terpineols		A	
2906.19.00.00	- - - Other		A	
2906.21.00.00	- - Aromatic:			
2906.21.00.00	- - - Benzyl alcohol		A	
2906.29.00.00	- - - Other		A	
29.07	Phenols; phenol-alcohols.			
	- - Monophenols:			
2907.11.00.00	- - - Phenol (hydroxybenzene) and its salts		A	
2907.12.00.00	- - - Creols and their salts		A	
2907.13.00.00	- - - Octylphenol, nonylphenol and their isomers, salts thereof		A	
2907.14.00.00	- - - Xylenols and their salts		A	
2907.15.00.00	- - - Naphthols and their salts		A	
2907.19.00.00	- - - Other		A	
2907.21.00.00	- - Polyphenols; phenol-alcohols:			
2907.21.00.00	- - - Resorcinol and its salts		A	
2907.22.00.00	- - - Hydroquinone (quinol) and its salts		A	
2907.23.00.00	- - - 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts		A	
2907.29.00.00	- - - Other		A	
29.08	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.			
2908.10.00.00	- - Derivatives containing only halogen substituents and their salts		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
2908.20.00.00	- Derivatives containing only sulphonyl groups, their salts and esters		A	
2908.90.00.00	- Other		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.			
2909.11	- Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives:			
2909.11.10.00	- - Diethyl ether:		A	
2909.11.90.00	- - Pharmaceutical grade		A	
2909.19	- - Other:		A	
2909.19.10.00	- - - Methyl tertiary butyl ether		A	
2909.19.90.00	- - - Other		A	
2909.20.00.00	- Cyclic, cyclic or cycloolefinic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives			
2909.30.00.00	- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives		A	
2909.41.00.00	- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:			
	- - 2,2'-oxydiethanol (diethylene glycol, diglycol)		A	
2909.42.00.00	- - Monomethyl ethers of ethylene glycol or of diethylene glycol		A	
2909.43.00.00	- - Monobutyl ethers of ethylene glycol or of diethylene glycol		A	
2909.44.00.00	- - Other monoalkylethers of ethylene glycol or of diethylene glycol		A	
2909.49.00.00	- - Other		A	
2909.50.00.00	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives		A	
2909.60.00.00	- Alcohol peroxides, ether peroxides, ketone peroxides 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	
2910.10.00.00	- Oxirane (ethylene oxide)		A	
2910.20.00.00	- Methylloxirane (propylene oxide)		A	
2910.30.00.00	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)		A	
2910.90.00.00	- Other		A	
2911.00.00.00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
29.12	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.			
2912.11.00.00	- Acyclic aldehydes without other oxygen function:			
2912.12.00.00	- - Methanal (formaldehyde)	3%	B10*	
2912.13.00.00	- - Ethanal (acetaldehyde)		A	
2912.19.00.00	- - Butanal (butyraldehyde, normal isomer)		A	
2912.21.00.00	- - Other		A	
2912.29.00.00	- Cyclic aldehydes without other oxygen function:			
2912.30.00.00	- - Benzaldehyde		A	
	- - Other		A	
2912.41.00.00	- Aldehyde-alcohols		A	
2912.42.00.00	- Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:			
	- - Vanillin (4-hydroxy-3-methoxybenzaldehyde)		A	
2912.49.00.00	- - Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)		A	
2912.50.00.00	- - Other		A	
2912.60.00.00	- Cyclic polymers of aldehydes		A	
2913.00.00.00	- Paraformaldehyde		A	
29.14	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.			
	- Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.		A	
2914.11.00.00	- Acyclic ketones without other oxygen function:			
2914.12.00.00	- - Acetone		A	
2914.13.00.00	- - Butanone (methyl ethyl ketone)		A	
2914.19.00.00	- - 4-Methylpentan-2-one (methyl isobutyl ketone)		A	
	- - Other		A	
2914.21.00.00	- Cyclic, cyclic or cycloolefinic ketones without other oxygen function:			
2914.22.00.00	- - Camphor		A	
2914.23.00.00	- - Cyclohexanone and methylcyclohexanones		A	
2914.29.00.00	- - Ionomes and methylionomes		A	
2914.31.00.00	- - Other		A	
2914.39.00.00	- Aromatic ketones without other oxygen function:			
2914.40.00.00	- - Phenylacetone (phenylpropan-2-one)		A	
2914.50.00.00	- - Other		A	
2914.61.00.00	- Ketone-phenols and ketones with other oxygen function		A	
2914.69.00.00	- Quinones:		A	
2914.70.00.00	- Anthraquinone		A	
	- Other		A	
	- Halogenated, sulphonated, nitrated or nitrosated derivatives		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.			
2915.11.00.00	- Formic acid, its salts and esters:		A	
2915.12.00.00	- Formic acid		A	
2915.13.00.00	- Salts of formic acid		A	
	- Esters of formic acid		A	
	- Acetic acid and its salts; acetic anhydride:		A	
2915.21.00.00	- Acetic acid		A	
2915.22.00.00	- Sodium acetate		A	
2915.23.00.00	- Cobalt acetates		A	
2915.24.00.00	- Acetic anhydride		A	
2915.29.00.00	- Other:		A	
	- Esters of acetic acid:		A	
2915.31.00.00	- Ethyl acetate		A	
2915.32.00.00	- Vinyl acetate		A	
2915.33.00.00	- n-Butyl acetate		A	
2915.34.00.00	- Isobutyl acetate		A	
2915.35.00.00	- 2-Ethoxyethyl acetate		A	
2915.39.00.00	- Other:		A	
2915.40.00.00	- Mono-, di- or trichloroacetic acids, their salts and esters		A	
2915.50.00.00	- Propionic acid, its salts and esters		A	
2915.60.00.00	- Butanoic acids, pentanoic acids, their salts and esters		A	
2915.70	- Palmitic acid, stearic acid, their salts and esters:		A	
2915.70.10.00	- Palmitic acid, its salts and esters		A	
2915.70.20.00	- Stearic acid		A	
2915.70.30.00	- Salts and esters of stearic acid		A	
2915.90	- Other:		A	
2915.90.10.00	- Acetyl chloride		A	
2915.90.20.00	- Lactic acid, myristic acid, their salts and esters		A	
2915.90.90.00	- Other:		A	
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:			
2916.11.00.00	- Acrylic acid and its salts		A	
2916.12.00.00	- Esters of acrylic acid		A	
2916.13.00.00	- Methacrylic acid and its salts		A	
2916.14	- Esters of methacrylic acid:		A	
2916.14.10.00	- Methyl methacrylate		A	
2916.14.90.00	- Other:		A	
2916.15.00.00	- Oleic, linoleic or linolenic acids, their salts and esters		A	
2916.19.00.00	- Other:		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
2916.20.00.00	- Cyclic anhydride of cyclohexanecarboxylic acid; the anhydrides, halides, peroxides, peroxyacids and their derivatives		A	
	- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:			
2916.31.00.00	- Benzoic acid, its salts and esters		A	
2916.32.00.00	- Benzoyl peroxide and benzoyl chloride		A	
2916.34.00.00	- Phenylacetic acid and its salts		A	
2916.35.00.00	- Esters of phenylacetic acid		A	
2916.39	- Other:		A	
2916.39.10.00	- 2,4-Dichlorophenyl acetic acid and its salts and esters		A	
2916.39.90.00	- Other:		A	
2917	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.			
	- Acrylic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:			
2917.11.00.00	- Oxalic acid, its salts and esters		A	
2917.12	- Adipic acid, its salts and esters:			
2917.12.10.00	- Dioctyl adipate (DOA)		B10+	
2917.12.90.00	- Other:		A	
2917.13.00.00	- Azelaic acid, sebacic acid, their salts and esters		A	
2917.14.00.00	- Maleic anhydride		A	
2917.19.00.00	- Other:		A	
2917.20.00.00	- Cycloanic, cycloenic or cycloheptenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives		A	
	- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and derivatives:			
2917.31.00.00	- Dibutyl orthophthalates		B15	
2917.32.00.00	- Dioctyl orthophthalates		B10	
2917.33.00.00	- Dinonyl or didecyl orthophthalates		B15	
2917.34.00.00	- Other esters of orthophthalic acid			
2917.35.00.00	- Phthalic anhydride		R1	
2917.36.00.00	- Terephthalic acid and its salts		A	
2917.37.00.00	- Dimethyl terephthalate		A	
2917.39	- Other:			
2917.39.10.00	- Triocetyltrimellitate (TOTM)		B10+	
2917.39.20.00	- Other phthalic plasticizers and esters of phthalic anhydride		A	
2917.39.90.00	- Other:		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
29.18	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.			
2918.11.00.00	- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:			
	- Lactic acid, its salts and esters		A	
2918.12.00.00	- Tartaric acid		A	
2918.13.00.00	- Salts and esters of tartaric acid		A	
2918.14.00.00	- Citric acid	5%	B10*	
2918.15	- Salts and esters of citric acid:			
2918.15.10.00	- Calcium citrate	5%	B10*	
2918.15.90.00	- Other	5%	B10*	
2918.16.00.00	- Gluconic acid, its salts and esters		A	
2918.19.00.00	- Other		A	
	- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:			
2918.21.00.00	- Salicylic acid and its salts		A	
2918.22.00.00	- O-Acetylsalicylic acid, its salts and esters		A	
2918.23.00.00	- Other esters of salicylic acid and their salts		A	
2918.29	- Other:			
2918.29.10.00	- Alkyl sulphinic ester of phenol		A	
2918.29.90.00	- Other		A	
2918.30.00.00	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives			
2918.90.00.00	- Other		A	
2919.00.00.00	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.	3%	B10*	
2920.10.00.00	- Thiophosphoric esters (phosphorolanes) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives		A	
2920.90	- Other:			
2920.90.10.00	- Dimethyl sulphate (DMS)		A	
2920.90.90.00	- Other		A	
29.21	Amine-function compounds.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
2921.11.00.00	Acyclic monamines and their derivatives; salts thereof:			
2921.12.00.00	- Methylamine, di- or trimethylamine and their salts		A	
2921.19.00.00	- Diethylamine and its salts		A	
	- Other		A	
2921.21.00.00	- Acyclic polyamines and their derivatives; salts thereof:			
2921.22.00.00	- Ethylenediamine and its salts		A	
	- Hexamethylenediamine and its salts		A	
2921.29.00.00	- Other		A	
2921.30.00.00	- Cyclic, cyclic or cycloaliphatic mono- or polyamines, and their derivatives; salts thereof:			
	- Acyclic monamines and their derivatives; salts thereof:		A	
2921.41.00.00	- Aniline and its salts		A	
2921.42.00.00	- Aniline derivatives and their salts		A	
2921.43.00.00	- Toluidines and their derivatives; salts thereof		A	
2921.44.00.00	- Diphenylamine and its derivatives; salts thereof		A	
2921.45.00.00	- 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof		A	
2921.46.00.00	- Amfetamine (INN), benzphetamine (INN), dexanfetamine (INN), etilamfetamine (INN), fenametamine (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phenetamine (INN); salts thereof		A	
2921.49.00.00	- Other		A	
	- Aromatic polyamines and their derivatives; salts thereof:			
2921.51.00.00	- O-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof		A	
2921.59.00.00	- Other		A	
29.22	Oxygen-function amino-compounds, containing more than one kind of oxygen function, their ethers and esters; salts thereof:			
2922.11.00.00	- Monoethanolamine and its salts		B10*	
2922.12.00.00	- Diethanolamine and its salts		B10*	
2922.13.00.00	- Triethanolamine and its salts		B10*	
2922.14.00.00	- Dextropropoxyphene (INN) and its salts		A	
2922.19	- Other:			
2922.19.10.00	- Ethambutol and its salts; esters and other derivatives suitable for the production of antituberculous preparations		B10*	
2922.19.20.00	- D-2-Amino-Normal-Butyl-Alcohol		B10*	
2922.19.90.00	- Other		B10*	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
	- Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:			
2922.21.00.00	- Amino-hydroxynaphthalenesulphonic acids and their salts	3%	B10*	
2922.22.00.00	- Anilidines, dianilidines, phenetidines, and their salts	3%	B10*	
2922.29.00.00	- Other	3%	B10*	
	- Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof:			
2922.31.00.00	- Anthranilic acid (INN), methadone (INN) and normethadone (INN); salts thereof	3%	B10*	
2922.39.00.00	- Other	3%	B10*	
	- Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof:			
2922.41.00.00	- Lysine and its esters; salts thereof	10%	B10	
2922.42	- Glutamic acid and its salts:			
2922.42.10.00	- Glutamic acid	10%	B10	
2922.42.20.00	- Monosodium glutamate	40%	B15	
2922.43.00.00	- Other salts	40%	B15	
2922.44.00.00	- Anthranilic acid and its salts	3%	B10*	
2922.44.00.00	- Tiliidine (INN) and its salts	3%	B10*	
2922.49	- Other:			
2922.49.10.00	- Mephramic acid and its salts		A	
2922.49.90.00	- Other		B10*	
	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function:			
2922.50.10.00	- p-Aminosalicylic acid and its salts, ester and other derivatives		A	
2922.50.90.00	- Other		A	
29.23	Quarternary ammonium salts and hydroxides; lecithins and other phosphoamniolipids, whether or not chemically defined.			
2923.10.00.00	- Choline and its salts		A	
2923.20	- Lecithins and other phosphoamniolipids:			
2923.20.10.00	- Lecithins, whether or not chemically defined	3%	B10*	
2923.20.90.00	- Other		A	
2923.90.00.00	- Carboxyamides-function compounds; amide-function compounds of carbonic acid.			
29.24	- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof:			
2924.11.00.00	- Meprobamate (INN)		A	
2924.19	- Other:		A	
2924.19.10.00	- Monocrotophos		A	
2924.19.90.00	- Other		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
	- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:			
2924.21	- Ureines and their derivatives; salts thereof:			
2924.21.10.00	- 4-Ethoxyphenylurea (dulcin)		A	
2924.21.20.00	- Diuron and monuron		A	
2924.21.90.00	- Other		A	
2924.23.00.00	- 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts			
2924.24.00.00	- Ethinamate (INN)	3%	B10*	
2924.29	- Other:		A	
2924.29.10.00	- Aspartame	20%	B15	
2924.29.20.00	- Butylphenylmethyl carbamate; methyl-isopropyl phenyl carbamate			
2924.29.90.00	- Other	3%	B10*	
	- Carboxyamides-function compounds (including saccharin and its salts) and imine-function compounds.			
	- Imides and their derivatives; salts thereof:			
2925.11.00.00	- Saccharin and its salts	10%	B10	
2925.12.00.00	- Glutethimide (INN)		A	
2925.19.00.00	- Other		A	
2925.20	- Imides and their derivatives; salts thereof:			
2925.20.10.00	- Metformin and phenformin; its salts and derivatives		A	
2925.20.20.00	- Ethylene imine, propylene imine		A	
2925.20.90.00	- Other		A	
29.26	Nitrile-function compounds.			
2926.10.00.00	- Acrylonitrile		A	
2926.20.00.00	- 1-Cyanoaniline (dicyandiamide)		A	
2926.30.00.00	- Fenchone (INN) and its salts; methadone (INN) intermediates (4-cyano-2-dimethylamino-4,4-diphenylbutane)			
2926.90.00.00	- Other		A	
29.27	Diazo-, azo- or azoxy-compounds.			
2927.00.10.00	- Azodicarbonamide		A	
2927.00.90.00	- Other		A	
29.28	Organic derivatives of hydrazine or of hydroxylamine.			
2928.00.10.00	- Linuron		A	
2928.00.90.00	- Other		A	
29.29	Compounds with other nitrogen function.			
2929.10.00	- Isocyanates			
2929.10.00.10	- Diphenylmethane		A	
2929.10.00.20	- Toluene diisocyanate		A	
2929.10.00.90	- Other	5%	B10*	
2929.90	- Other:			
2929.90.10.00	- Sodium cyclamate	10%	B10	
2929.90.20.00	- Other cyclamate		B10	
2929.90.90.00	- Other	10%		
29.30	Organo-sulphur compounds.			
2930.10.00.00	- Dithiocarbonates (xanthates)		A	
2930.20.00.00	- Thiocarbonates and dithiocarbonates		A	

Column 1 Tariff Item Number	Column 2 Description of Goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
2930.30.00.00	- Thiazan mono-, di- or tetrasulphides			
2930.40.00.00	- Methionine		A	
2930.90.00.00	- Other		A	
29.31	- Other organo-inorganic compounds.			
2931.00.10.00	- Tetraethyl lead		A	
2931.00.20.00	- N-(phosphonomethyl)glycine and salts thereof		A	
2931.00.30.00	- Ethephone		A	
2931.00.90.00	- Other		A	
29.32	- Heterocyclic compounds with oxygen hetero-atom(s) only.			
	- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:			
2932.11.00.00	- - Tetrahydrofuran		A	
2932.12.00.00	- - 2-Furaldehyde (furfuraldehydes)		A	
2932.13.00.00	- - Furfuryl alcohol and tetrahydrofurfuryl alcohol		A	
2932.19.00.00	- - Other		A	
	- Lactones:			
2932.21.00.00	- - Comarlin, methylcomarins and ethylcomarins		A	
2932.29.00.00	- - Other lactones		A	
2932.91.00.00	- - Other:			
2932.92.00.00	- - - Isosafrole		A	
	- - - 1-(1,3-Benzodioxol-5-yl)propan-2-one		A	
2932.93.00.00	- - - Piperonal		A	
2932.94.00.00	- - - Safrole		A	
2932.95.00.00	- - - Tetrahydrocannabinols (all isomers)		A	
2932.99	- - Other:			
2932.99.10.00	- - - Carboduran		A	
2932.99.90.00	- - - Other		A	
29.33	- Heterocyclic compounds with nitrogen hetero-atom(s) only.			
	- Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure:			
2933.11	- - Phenazone (antipyrin) and its derivatives:			
2933.11.10.00	- - - Dipyrone (antalgin)		A	
2933.11.90.00	- - - Other		A	
2933.19.00.00	- - Other		A	
	- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:			
2933.21.00.00	- - Hydanthol and its derivatives		A	
2933.29	- - Other:			
2933.29.10.00	- - - Cimetidine		A	
2933.29.90.00	- - - Other		A	
	- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:			
2933.31.00.00	- - Pyridine and its salts		A	
2933.32.00.00	- - Piperidine and its salts		A	

Column 1 Tariff Item Number	Column 2 Description of Goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
2933.33.00.00	- - Alferantol (INN), antieridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), keobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN), amezemide A, phenyletidine (INN) (CP), pempozetidine (INN), pipradol (INN), piriton (INN), piriton (INN), piriton (INN) and trimiperidine (INN); salts thereof			
2933.39	- - Other:			
2933.39.10.00	- - - Chlorpheniramine and isoniazid		A	
2933.39.20.00	- - - Isonicotinic acid hydrazide, and its salts, esters and derivatives of pharmaceutical grade		A	
2933.39.90.00	- - - Other		A	
	- Compounds containing in the structure a quinoline or isoguinoline ring-system (whether or not hydrogenated), not further fused:			
2933.41.00.00	- - - Levorphanol (INN) and its salts		A	
2933.49.00.00	- - - Other		A	
	- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:			
2933.52.00.00	- - - Malonylurea (barbituric acid) and its salts		A	
2933.53.00.00	- - - Allobarbitol (INN), amobarbitol (INN), barbital (INN), butabital (INN), bucarbitol, cyclobarbitol (INN), cyclobarbitol (INN), phenobarbital (INN), pentobarbital (INN), secobarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof			
2933.54.00.00	- - - Other derivatives of malonylurea (barbituric acid); salts thereof		A	
2933.55.00.00	- - - Lorazepam (INN), meclizolone (INN), methqualone (INN) and zipeprol (INN); salts thereof		A	
2933.59	- - - Other:			
2933.59.10.00	- - - Diazepam		A	
2933.59.90.00	- - - Other		A	
	- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:			
2933.61.00.00	- - - Melamine		A	
2933.69.00.00	- - - Other		A	
2933.71.00.00	- - Lactams:			
2933.72.00.00	- - - 6-Hexamethylactam (epilone-caprolactam)		A	
2933.79.00.00	- - - Clobazam (INN) and methypyrizol (INN)		A	
	- - - Other lactams		A	
	- - - Other:		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
2933.91.00.00	- - Alprazolam (INN), camazepam (INN), chlorazepate (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), medazepam (INN), mazindol (INN), metazepam (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			
2933.99	- - Other:		A	
2933.99.10.00	- - - Meprobazone and parbendazole		A	
2933.99.90.00	- - - Other		A	
29.34	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.			
2934.10.00.00	- Compounds containing an unfused thiazole ring (whether or not further hydrogenated) in the structure		A	
2934.20.00.00	- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused			
2934.30.00.00	- Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused		A	
2934.91.00.00	- Other:		A	
	- - Amoxec (INN), brotizolam (INN), clobazepam (INN), clonazepam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), meclocarb (INN), oxazolam (INN), pemoline (INN), phenmetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof			
2934.99	- - Other:	5%	B10*	
2934.99.10.00	- - - Nucleic acid and its salts			
2934.99.20.00	- - - Sulfones; sulfams; diltiazem	10%	B10	
2934.99.30.00	- - - 6-Amino penicillanic acid	5%	B10*	
2934.99.90.00	- - - Other		A	
2935.00.00.00	Sulphonamides.	5%	B10*	
29.36	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermediates of the foregoing, whether or not in any solvent.			
2936.10.00.00	- Provitamins, unmixed		A	
	- Vitamins and their derivatives, unmixed:			
2936.21.00.00	- - Vitamins A and their derivatives		A	
2936.22.00.00	- - Vitamin B ₁ and its derivatives		A	
2936.23.00.00	- - Vitamin B ₂ and its derivatives		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
2936.24.00.00	- - D- or DL-Pantoic acid (Vitamin B ₃ or Vitamin B ₅) and its derivatives			
2936.25.00.00	- - Vitamin B ₃ and its derivatives		A	
2936.26.00.00	- - Vitamin B ₅ and its derivatives		A	
2936.27.00.00	- - Vitamin B ₆ and its derivatives		A	
2936.28.00.00	- - Vitamin C and its derivatives		A	
2936.29.00.00	- - Vitamin E and its derivatives		A	
	- - Other vitamins and their derivatives		A	
2936.90.00.00	- Other, including natural concentrates		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.			
2937.11.00.00	- Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues:			
2937.12.00.00	- - Somatotropin, its derivatives and structural analogues		A	
2937.13.00.00	- - Insulin and its salts		A	
	- - Other		A	
	- Steroidal hormones, their derivatives and structural analogues:			
2937.21.00.00	- - Cortisone, hydrocortisone, prednisolone (dehydrocortisone) and prednisolone (dehydrocortisone)		A	
2937.22.00.00	- - Halogenated derivatives of corticosteroidal hormones		A	
2937.23.00.00	- - Oestrogens and progestogens		A	
2937.29.00.00	- - Other		A	
	- Catecholamine hormones, their derivatives and structural analogues:			
2937.31.00.00	- - Epinephrine		A	
2937.39.00.00	- - Other		A	
2937.40.00.00	- Amino-acid derivatives		A	
2937.50.00.00	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues		A	
2937.90.00.00	- Other		A	
29.38	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.			
2938.10.00.00	- Rutoside (rutin) and its derivatives			
2938.90.00.00	- Other		B10*	
29.39	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.		B10*	
	- Alkaloids of opium and their derivatives; salts thereof:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
2939.11.00.00	- - Concentrates of poppy straw, buprenorphine (INN), codeine, ethylmorphine (INN), codeine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebaine (INN) and thebaine, salts thereof		A	
2939.19.00.00	- - Other		A	
2939.21.00.00	- Alkaloids of cinchona and their derivatives; salts thereof:		A	
2939.29.00.00	- Quinine and its salts		A	
2939.30.00.00	- Other		A	
2939.41.00.00	- Caffeine and its salts		A	
2939.42.00.00	- Ephedrine and its salts:		A	
2939.43.00.00	- Pseudoephedrine (INN) and its salts		A	
2939.49.00.00	- Cathine (INN) and its salts		A	
2939.51.00.00	- Theophylline and aminophylline (theophylline-ethylmethylamine) and their derivatives; salts thereof:		A	
2939.59.00.00	- Phenethylamine (INN) and its salts		A	
2939.61.00.00	- Alkaloids of yve ergot and their derivatives; salts thereof:		A	
2939.62.00.00	- Ergometrine (INN) and its salts		A	
2939.63.00.00	- Ergotamine (INN) and its salts		A	
2939.69.00.00	- Lysergic acid and its salts		A	
2939.91	- Other:			
2939.91.10.00	- Cocaine, ecgonine, levomefanfetamine, metamfetamine (INN), metamfetamine racemate, salts, esters and other derivatives thereof:			
2939.91.90.00	- - Cocaine and its derivatives		A	
2939.99	- - Other		A	
2939.99.10.00	- - Nicotine sulphate		A	
2940.00.00.00	- - Other		A	
2941.10.11.00	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.			
2941.10.19.00	Antibiotics:			
2941.10.20.00	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof:			
2941.10.90.00	- - Amoxicillins and its salts:			
2941.20.00.00	- - Non-sterile			
2941.20.10.00	- - Other			
2941.20.20.00	- - Ampicillin and its salts			
2941.20.90.00	- - Other			
2941.20.00.00	- Streptomycins and their derivatives; salts thereof			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
2941.30.00.00	- Tetracyclins and their derivatives; salts thereof		A	
2941.40.00.00	- Chloramphenicol and its derivatives; salts thereof		A	
2941.50.00.00	- Erythromycin and its derivatives; salts thereof		A	
2941.90.00.00	- Other		A	
2942.00.00.00	Other organic compounds.		A	
Chapter 30	Pharmaceutical products			
30.01	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.			
3001.10.00.00	- Glands and other organs, dried, whether or not powdered		A	
3001.20.00.00	- Extracts of glands or other organs or of their secretions		A	
3001.90.00.00	- Other		A	
30.02	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.			
3002.10	- Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes:			
3002.10.10.00	- - Plasma protein solution		A	
3002.10.20.00	- - Antisera and modified immunological products whether or not obtained by means of biotechnological processes		A	
3002.10.90.00	- - Other		A	
3002.20	- Vaccines for human medicine:		A	
3002.20.10.00	- - Tetanus toxoid		A	
3002.20.20.00	- - Pertussis, measles, meningitis A/C, and polio vaccine		A	
3002.20.90.00	- - Other		A	
3002.30.00.00	- Vaccines for veterinary medicine		A	
3002.90.00.00	- Other		A	
30.03	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.			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
3003.10	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycin or their derivatives:			
3003.10.10.00	- - Containing amoxicillin (INN) or its salts	10%	B10	
3003.10.20.00	- - Containing ampicillin (INN) or its salts	10%	B10	
3003.10.90.00	- - Other		A	
3003.20.00.00	- Containing other antibiotics		A	
	- Containing hormones or other products of heading 29.37 but not containing antibiotics:			
3003.31.00.00	- - Containing insulin		A	
3003.39.00.00	- - Other		A	
3003.40	- Containing alkaloïds or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics:			
3003.40.10.00	- - Antimalarial		A	
3003.40.90.00	- - Other		A	
3003.90	- Other:			
3003.90.10.00	- - Containing vitamins		A	
3003.90.20.00	- - Containing analgesics or antipyretics, whether or not containing antihistamines		A	
3003.90.30.00	- - Other preparations for the treatment of coughs and colds, whether or not containing antihistamines			
3003.90.40.00	- - Antimalarial		A	
3003.90.90.00	- - Other		A	
30.04	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixcd products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration system) or in forms or packings for retail sale.			
3004.10	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycin or their derivatives:			
	- - Containing penicillins or derivatives thereof:			
3004.10.11.00	- - - Containing penicillin G or its salts (excluding penicillin G benzathin)			
3004.10.12.00	- - - Containing phenoxymethyl penicillin or its salts	10%	B10	
3004.10.13.00	- - - Containing ampicillin or its salts, for taking orally	10%	B10	
3004.10.14.00	- - - Containing amoxycillin or its salts, for taking orally	15%	B16	
3004.10.19.00	- - - Other	10%	B16	
3004.10.21.00	- - - Containing streptomycin or their derivatives:		A	
	- - - Ointment		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
3004.10.29.00	- - - Other			
3004.20	- Containing other antibiotics:		A	
	- - Containing tetracyclines or derivatives thereof:			
3004.20.11.00	- - - For taking orally	10%	B10	
3004.20.12.00	- - - Ointment	10%	B10	
3004.20.19.00	- - - Other		A	
3004.20.21.00	- - Containing chloramphenicols or derivatives thereof:			
3004.20.22.00	- - - For taking orally	10%	B10	
3004.20.29.00	- - - Ointment	10%	B10	
	- - - Other		A	
3004.20.31.00	- - Containing erythromycin or derivatives thereof:			
3004.20.32.00	- - - For taking orally	10%	B10	
3004.20.39.00	- - - Other	10%	B10	
3004.20.41.00	- - Containing gentamycines, lincomycins or derivatives thereof:			
3004.20.42.00	- - - Containing gentamycines or derivatives thereof, for injection	10%	B10	
	- - - Containing lincomycins or derivatives thereof, for taking orally			
3004.20.43.00	- - - Ointment	10%	B10	
3004.20.49.00	- - - Other	10%	B10	
3004.20.51.00	- - Containing rifamethoxazols and derivatives thereof:			
3004.20.52.00	- - - For taking orally	10%	B10	
3004.20.59.00	- - - Ointment	10%	B10	
3004.20.60.00	- - - Other		A	
3004.20.90.00	- - Containing isoniazide, pyrazinamide or derivatives thereof, for taking orally			
	- - - Other	10%	B10	
	- - Containing hormones or other products of heading 29.37 but not containing antibiotics:			
3004.31.00.00	- - - Containing insulin		A	
3004.32	- - - Containing corticosteroid hormones, their derivatives and structural analogues:			
3004.32.10.00	- - - - Containing hydrocortisone sodium succinate		A	
3004.32.20.00	- - - - Containing dexamethasone or its derivatives	5%	B10*	
3004.32.30.00	- - - - Containing flucinolone acetonide	10%	B10	
3004.32.90.00	- - - - Other		A	
3004.39	- - - Other:			
3004.39.10.00	- - - - Containing adrenaline	5%	B10*	
3004.39.90.00	- - - - Other		A	
3004.40	- - Containing alkaloïds or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics:			
3004.40.10.00	- - - Containing morphine or its derivatives, for injection		A	
3004.40.20.00	- - - Containing quinine hydrochloride or dihydrochloride, for injection	5%	B10*	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
3004.40.30.00	- - - Containing quinine sulphate or bisulphate, for taking orally	5%	B10+	
3004.40.40.00	- - - Containing quinine or its salts and anti-malaria substances, other than goods of subheadings 3004.10 to 30			
3004.40.50.00	- - - Containing papaverine or berberine		A	
3004.40.60.00	- - - Containing theophylline	5%	B10+	
3004.40.70.00	- - - Containing atropin sulphate	5%	B10+	
3004.40.90.00	- - - Other	5%	B10+	
3004.50	- - - Other medicaments containing vitamins or other products of heading 29.36:			
3004.50.10.00	- - - Syrups and drops of vitamins, of a kind suitable for children		A	
3004.50.20.00	- - - Containing vitamins A, other than goods of subheadings 3004.50.10 and 3004.50.79		B10	
3004.50.30.00	- - - Containing vitamins B ₁ , B ₂ , B ₆ or B12, other than goods of subheading 3004.50.10, 3004.50.71 and 3004.50.79	10%	B10	
3004.50.40.00	- - - Containing vitamins C, other than goods of subheadings 3004.50.10 and 3004.50.79	10%	B10	
3004.50.50.00	- - - Containing vitamins PP, other than goods of subheadings 3004.50.10 and 3004.50.79	10%	B10	
3004.50.60.00	- - - Containing other vitamins, other than goods of subheadings 3004.50.10 and 3004.50.79	5%	B10+	
3004.50.71.00	- - - Containing other complex vitamins:		A	
3004.50.79.00	- - - Containing B complex vitamins	5%	B10+	
3004.50.90.00	- - - Other	10%	B10	
3004.90	- - - Other:		A	
3004.90.10.00	- - - Specialised medicines for cancer, AIDS or other intractable diseases			
	- - - Infusion fluids, nutritional or electrolytic solutions for intravenous administration:		A	
3004.90.21.00	- - - Sodium chloride solution	10%	B10	
3004.90.22.00	- - - 5% glucose solution	10%	B10	
3004.90.23.00	- - - 30% glucose solution	10%	B10	
3004.90.29.00	- - - Other			
3004.90.30.00	- - - Antiseptics		A	
3004.90.41.00	- - - Anaesthetics:			
	- - - Containing procaine hydrochloride		B10+	
3004.90.49.00	- - - Other	5%	A	
3004.90.51.00	- - - Analgesics, antipyretics and other medicaments for the treatment of coughs or colds, whether or not containing antihistamines:	10%	B10	
3004.90.52.00	- - - Containing acetylsalicylic acid, paracetamol or dipyrone (INN)	10%	B10	
	- - - Containing chlorpheniramine maleate	10%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
3004.90.53	- - - Containing diclofenac:	5%	B10+	
3004.90.53.10	- - - For injection			
3004.90.53.90	- - - Other	10%	B10	
3004.90.54.00	- - - Analgesic balm oil, solid or liquid		B10	
3004.90.59.00	- - - Other	10%	A	
3004.90.61.00	- - - Antimalarials:			
	- - - Containing artemisinin, artesunate or chloroquine (INN)	5%	B10+	
3004.90.62.00	- - - Containing primaquine	10%	B10	
3004.90.69	- - - Other:			
3004.90.69.10	- - - Oriental medicine	10%	B10	
3004.90.69.90	- - - Other		A	
3004.90.71.00	- - - Anthelmintic:			
	- - - Containing piperazine or mebendazole (INN)	10%	B10	
3004.90.72.00	- - - Containing dichlorophen (INN)		A	
3004.90.79	- - - Other:			
3004.90.79.10	- - - Oriental medicine	10%	B10	
3004.90.79.90	- - - Other		A	
3004.90.80.00	- - - Transdermal therapeutic systems (TTS) patches for cancer or heart diseases			
	- - - Other:		A	
3004.90.91.00	- - - Containing sulphide (INN), cimetidine (INN), ranitidine (INN), aluminium hydroxide or magnesium hydroxide or orezol	10%	B10	
3004.90.92	- - - Containing piroxicam (INN) or ibuprofen (INN):			
3004.90.92.10	- - - For injection	10%	A	
3004.90.92.90	- - - Other		B10	
3004.90.93.00	- - - Containing phenobarbital, diazepam, chlorpromazine	5%	B10+	
3004.90.94.00	- - - Containing salbutamol (INN)			
3004.90.95.00	- - - Closed sterile water for inhalation, pharmaceutical grade		A	
3004.90.96.00	- - - Containing o-methoxyphenyl glyceryl ether (Oxaliestrolin)		A	
3004.90.97.00	- - - Nose-drop medicaments containing naphazoline, xylometazoline or oxymetazoline	10%	B10	
3004.90.98.00	- - - Sorbitol	5%	B10+	
3004.90.99	- - - Other:			
3004.90.99.10	- - - Oriental medicine	10%	B1	
3004.90.99.20	- - - Medicaments used as cosmetic	15%	B15	
3004.90.99.90	- - - Other		A	
30.05	- - - Bedding, 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.			
3005.10	- - - Adhesive dressings and other articles having an adhesive layer:			
3005.10.10.00	- - - Covered or impregnated with pharmaceutical substances	5%	B10+	
3005.10.90.00	- - - Other	5%	B10+	
3005.90	- - - Other:		B10+	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
3005.90.10.00	- Bandages	10%	B10	
3005.90.20.00	- Gauze	10%	B10	
3005.90.30.00	- Gannet	10%	B10	
3005.90.90.00	- Other	10%	B10	
30.06	Pharmaceutical goods specified in Note 4 to this Chapter			
3006.10.00.00	Sterile surgical catgut, similar sterile suture materials and sterile adhesive dressings for surgical wound closure; sterile absorbable sutureable laminae; sterile absorbable surgical or dental haemostatics			
3006.20.00.00	- Blood-grouping reagents		A	
3006.30	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient:			
3006.30.10.00	- Barium sulfate (for taking orally)	10%	B10	
3006.30.20.00	- Reagents of microbial origin for veterinary biological diagnosis		A	
3006.30.30.00	- Other microbial diagnostic reagents		A	
3006.30.90.00	- Other		A	
3006.40	- Dental cements and other dental fillings; bone reconstruction cements:			
3006.40.10.00	- Dental cements and other dental fillings		A	
3006.40.20.00	- Bone reconstruction cements		A	
3006.50.00.00	- First-aid boxes and kits		A	
3006.60.00.00	- Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides			
3006.70.00.00	- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments		A	
3006.80.00.00	- Waste pharmaceuticals		X	
Chapter 31				
31.01	Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products.			
3101.00.11.00	- Of solely vegetable origin:			
3101.00.11.00	- Supplement fertilizers in liquid form, not chemically treated		A	
3101.00.19.00	- Other		A	
3101.00.91.00	- Supplement fertilizers in liquid form, not chemically treated			
3101.00.99.00	- Other		A	
31.02	Mineral or chemical fertilisers, nitrogenous.			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
3102.10.00.00	- Urea, whether or not in aqueous solution		X	
3102.21.00.00	- Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:			
3102.29.00.00	- Ammonium sulphate	6.5%	B10	
3102.30.00.00	- Other	6.5%	B10	
3102.40.00.00	- Ammonium nitrate, whether or not in aqueous solution	6.5%	B10	
3102.50.00.00	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	6.5%	B10	
3102.60.00.00	- Sodium nitrate	6.5%	B10	
3102.70.00.00	- Double salts and mixtures of calcium nitrate and ammonium nitrate	6.5%	B10	
3102.80.00.00	- Calcium cyanamide	6.5%	B10	
3102.90.00.00	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	6.5%	B10	
31.03	- Other, including mixtures not specified in the foregoing subheadings	6.5%	B10	
3103.10.00.00	Mineral or chemical fertilisers, phosphatic:			
3103.20.00.00	- Superphosphates	5%	X	
3103.30.00.00	- Basic slag	5%	B10*	
3103.40.00.00	- Other:			
3103.50.00.00	- Calcined phosphatic fertiliser	5%	X	
3103.60.00.00	- Other	5%	B10*	
3104.10.00.00	Mineral or chemical fertilisers, potassic:			
3104.20.00.00	- Carnallite, sylvite and other crude natural potassium salts	6.5%	B10	
3104.30.00.00	- Potassium chloride	6.5%	B10	
3104.40.00.00	- Potassium sulphate	6.5%	B10	
31.05	- Other	6.5%	B10	
3105.10.00.00	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.			
3105.10.00.10	- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg:			
3105.10.00.10	- Calcined phosphatic and superphosphatic fertiliser in tablets or similar forms or in packages	5%	B10*	
3105.10.00.20	- Mineral or chemical fertilisers containing three or four fertilising elements; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.	6.5%	B10	
3105.10.00.90	- Other	6.5%	B10	

Column 1 Tariff Item Number	Column 2 Description of Goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
3105.20.00.00	- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium			
3105.30.00.00	- Diammonium hydrogenorthophosphate (diamonium phosphate)		X	
3105.40.00.00	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diamonium hydrogenorthophosphate (diamonium phosphate)		X	
3105.51.00.00	- Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus:			
3105.59.00.00	- - Containing nitrates and phosphates		X	
3105.60.00.00	- - Other	6.5%	B10	
3105.90.00.00	- Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	6.5%	B10	
Chapter 32	- Other	6.5%	B10	
32.01	Tanning of dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks and other derivatives.			
3201.10.00.00	- Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.			
3201.20.00.00	- Quebracho extract		A	
3201.90	- Mastic extract		A	
3201.90.10.00	- Other:		A	
3201.90.90.00	- - Gambier		A	
32.02	- Other		A	
	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.			
3202.10.00.00	- Synthetic organic tanning substances			
3202.90.00.00	- Other		A	
32.03	Colouring matter of vegetable or animal origin (including dyeing extracts, but excluding animal black), whether or not chemically defined, as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin.			
3203.00.10.00	- Suitable for use in food or drink	10%	B10	
3203.00.20.00	- Not suitable for use in food or drink		A	

Column 1 Tariff Item Number	Column 2 Description of Goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
32.04	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic fluorescent dyes; fluorescent pigments; fluorescent brightening agents or as luminochromes, whether or not chemically defined.			
3204.11	- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter:			
3204.11.10.00	- - Disperse dyes and preparations based thereon:			
3204.11.90.00	- - - Crude		A	
3204.12.00.00	- - - Other		A	
3204.13.00.00	- - Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon			
3204.14.00.00	- - Basic dyes and preparations based thereon		A	
3204.15.00.00	- - Direct dyes and preparations based thereon		A	
3204.16.00.00	- - Vat dyes (including those usable in that state as pigments) and preparations based thereon		A	
3204.17	- - Reactive dyes and preparations based thereon		A	
3204.17.10.00	- - - Pigments and preparations based thereon:			
3204.17.20.00	- - - - Pasty pigment preparation in aqueous medium		A	
3204.17.90.00	- - - - Synthetic organic pigment in powder form		A	
3204.19.00.00	- - - Other		A	
3204.20.00.00	- - Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19 used as fluorescent brightening agents		A	
3204.90.00.00	- Other		A	
3205.00.00.00	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.			
32.06	Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminochromes, whether or not chemically defined.		A	
3206.11.10.00	- Pigments and preparations based on titanium dioxide:			
3206.11.20.00	- - Containing 80% or more by weight of titanium dioxide calculated on the dry matter:		A	
	- - - Pigment		A	
	- - - Preparations of inorganic pigments		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
3208.90.23.00	- - - Other	30%	B15	
3208.90.30.00	- - Enamels	30%	B15	
3208.90.40.00	- - Anti-fouling or anti-corrosive paints for ships' hulls	10%	B10	
3208.90.50.00	- - Undercoats and priming paints	30%	B15	
3208.90.61.00	- - Other paints:			
	- - - Containing insecticide derivatives	30%	B15	
3208.90.69.00	- - - Other	30%	B15	
3208.90.90	- - Other:			
3208.90.90.10	- - - Surface active agents used for the coated and leather-imitated fabrics			
3208.90.90.20	- - - Polyme solution to produce Polyurethane colloid	5%	B15*	
3208.90.90.90	- - - Other	5%	B15*	
32.09	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.	30%	B15	
3209.10	- Based on acrylic or vinyl polymers:			
3209.10.10.00	- - Varnishes (including lacquers), exceeding 100°C heat-resistance	15%	B10	
3209.10.20.00	- - Varnishes (including lacquers), not exceeding 100°C heat-resistance	30%	B15	
3209.10.30.00	- - Enamels	30%	B15	
3209.10.40.00	- - Leather paints	5%	B10*	
3209.10.50.00	- - Anti-fouling or anti-corrosive paints for ships' hulls	10%	B10	
3209.10.60.00	- - Undercoats and priming paints	30%	B15	
3209.10.71.00	- - Other paints:			
	- - - Containing insecticide derivatives	30%	B15	
3209.10.79.00	- - - Other	30%	B15	
3209.10.90.00	- - Other	30%	B15	
3209.90	- Other:			
3209.90.10.00	- - Varnishes (including lacquers), exceeding 100°C heat-resistance	15%	B10	
3209.90.20.00	- - Varnishes (including lacquers), not exceeding 100°C heat-resistance	30%	B15	
3209.90.30.00	- - Enamels	30%	B15	
3209.90.40.00	- - Leather paints	5%	B10*	
3209.90.50.00	- - Anti-fouling or anti-corrosive paints for ships' hulls	10%	B10	
3209.90.60.00	- - Undercoats and priming paints	30%	B15	
3209.90.71.00	- - Other paints:			
	- - - Containing insecticide derivatives	30%	B15	
3209.90.79.00	- - - Other	30%	B15	
3209.90.90.00	- - Other	30%	B15	
32.10	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.			
3210.00	- Varnishes (including lacquers):			
3210.00.11.00	- - Exceeding 100°C heat-resistance	15%	B10	
3210.00.19.00	- - Other	30%	B15	
3210.00.20.00	- Distempers	30%	A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
3210.00.30.00	- Prepared water pigments of a kind used for finishing leather	5%	B10*	
3210.00.40.00	- - Enamels	30%	B15	
3210.00.50.00	- Polyurethane tar coating	30%	B15	
3210.00.60.00	- Anti-fouling or anti-corrosive paints for ships' hulls	10%	B10	
3210.00.70.00	- Undercoats and priming paints	30%	B15	
3210.00.81.00	- Other paints:			
	- - Containing insecticide derivatives	30%	B15	
3210.00.89.00	- - Other	30%	B15	
3210.00.90.00	- Other	30%	B15	
3211.00.00.00	Prepared driers.	3%	B10*	
32.12	Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale.			
3212.10.00.00	- Stamping foils	3%	B10*	
3212.90	- Other:			
	- - 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):			
3212.90.11.00	- - - Aluminium paste	3%	B10*	
3212.90.12.00	- - - Other, for leather	3%	B10*	
3212.90.19.00	- - - Other	3%	B10*	
	- - Dyes or other colouring matter in forms or packings for retail sale:			
3212.90.21.00	- - - Suitable for use in food or drink	3%	B10*	
3212.90.29.00	- - - Other	3%	B10*	
3212.90.90.00	- - Other	3%	B10*	
32.13	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings.			
3213.10.00.00	- Colours in sets	5%	B10*	
3213.90.00.00	- Other	5%	B10*	
32.14	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like.			
3214.10.00.00	- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	5%	B10*	
32.15	- Other	5%	B10*	
	- Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.			
	- Printing ink:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
3215.11	- - Black:		B10*	
3215.11.10.00	- - - UV curable inks	5%	B10*	
3215.11.90.00	- - - Other	5%	B10*	
3215.19.00.00	- - Other:	5%	B10*	
3215.90	- - Carbon mass for one time carbon paper:			
3215.90.10.00	- - - Drawing ink	10%	B10	
3215.90.20.00	- - - Writing ink	5%	B10*	
3215.90.30.00	- - - Marking ink	10%	B10	
3215.90.40.00	- - - Inks for duplicating machines	10%	B10	
3215.90.50.00	- - - Other	10%	B10	
3215.90.90.00	- - Other	10%	B10	
Chapter 33	Essential oils and resinsoids; perfumery, cosmetic or toilet preparations			
33.01	Essential oils (terpenes or not), including concretes and absolutes; resinsoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, or in waxes or the like, obtained by enfleurage or maceration; terpene by-products of the distillation of essential oils; aqueous distillates and aqueous solutions of essential oils.			
3301.11	- Essential oils of citrus fruit:			
3301.11.10.00	- - Of bergamot:	5%	B10*	
3301.11.90.00	- - - Pharmaceutical grade	5%	B10*	
3301.12	- - Of orange:	5%	B10*	
3301.12.10.00	- - - Pharmaceutical grade	5%	B10*	
3301.12.90.00	- - - Other	5%	B10*	
3301.13	- - Of lemon:	5%	B10*	
3301.13.10.00	- - - Pharmaceutical grade	5%	B10*	
3301.13.90.00	- - - Other	5%	B10*	
3301.14	- - Of lime:	5%	B10*	
3301.14.10.00	- - - Pharmaceutical grade	5%	B10*	
3301.14.90.00	- - - Other	5%	B10*	
3301.19	- - Other:	5%	B10*	
3301.19.10.00	- - - Pharmaceutical grade	5%	B10*	
3301.19.90.00	- - - Other	5%	B10*	
3301.21	- Essential oils other than those of citrus fruit:			
3301.21.10.00	- - Of geranium:	5%	B10*	
3301.21.90.00	- - - Pharmaceutical grade	5%	B10*	
3301.22	- - Of jasmine:	5%	B10*	
3301.22.10.00	- - - Pharmaceutical grade	5%	B10*	
3301.22.90.00	- - - Other	5%	B10*	
3301.23	- - Of lavender or of lavandin:	5%	B10*	
3301.23.10.00	- - - Pharmaceutical grade	5%	B10*	
3301.23.90.00	- - - Other	5%	B10*	
3301.24.00.00	- - Other	5%	B10*	
3301.25	- - Of peppermint (<i>Mentha piperita</i>)	5%	B10*	
3301.25.10.00	- - - Of other mints:	5%	B10*	
3301.25.90.00	- - - Pharmaceutical grade	5%	B10*	
3301.26	- - Of vetiver:	5%	B10*	
3301.26.10.00	- - - Pharmaceutical grade	5%	B10*	
3301.26.90.00	- - - Other	5%	B10*	
3301.29	- - Other:	5%	B10*	
3301.29.90.00	- - - Pharmaceutical grade:	5%	B10*	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
3301.29.11.00	- - - Of lemon grass of citronella, nutmeg, cinnamon, ginger, cardamom, fennel or palmrose	5%	B10*	
3301.29.12.00	- - - - Of sandalwood	5%	B10*	
3301.29.19.00	- - - - Other	5%	B10*	
3301.29.91.00	- - - Other:			
3301.29.92.00	- - - - Of lemon grass of citronella, nutmeg, cinnamon, ginger, cardamom, fennel or palmrose	5%	B10*	
3301.29.99.00	- - - - - Of sandalwood	5%	B10*	
3301.30.00.00	- - - - Other	5%	B10*	
3301.90	- - Resinsoids	5%	B10*	
3301.90.10.00	- - - Aqueous distillates and solutions of essential oils suitable for medicinal use	5%	B10*	
33.02	- - Other	5%	B10*	
3302.10	- - - Of a kind used in the food or drink industries:			
3302.10.10.00	- - - - Odoriferous alcoholic preparations of a kind used for the manufacture of alcoholic beverages, in liquid form	10%	B10	
3302.10.20.00	- - - - Odoriferous alcoholic preparations of a kind used for the manufacture of alcoholic beverages, in other forms	10%	B10	
3302.10.90.00	- - - - Other	10%	B10	
3302.90.00.00	- - - - - Eye make-up preparations	5%	B10*	
3303.00.00.00	- - - - - Manicure or pedicure preparations	30%	B15	
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.	30%	B15	
3304.10.00.00	- - - - - Lip make-up preparations	40%	B15	
3304.20.00.00	- - - - - Eye make-up preparations	40%	B15	
3304.30.00.00	- - - - - Manicure or pedicure preparations	30%	B15	
3304.91.00.00	- - - - - Other:			
3304.91.00.00	- - - - - - Powders, whether or not compressed	40%	B15	
3304.99	- - - - - Other:			
3304.99.10.00	- - - - - - Face and skin creams and lotions	30%	B15	
3304.99.20.00	- - - - - - Anti-acne creams	20%	B15	
3304.99.90.00	- - - - - - Other	30%	B15	
33.05	- - - - - Preparations for use on the hair.	20%	B15	
3305.10	- - - - - Shampoos:			
3305.10.10.00	- - - - - - Anti-mycosis shampoos	20%	B15	
3305.10.90.00	- - - - - - Other	35%	B15	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
3305.20.00.00	- Preparations for permanent waving or straightening		X	
3305.30.00.00	- Hair lacquers	30%	B15	
3305.90	- Other			
3305.90.10.00	- - Brilliantines and other hair oils	30%	B15	
3305.90.90.00	- - Other	30%	B15	
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.			
3306.10	- Dentifrices:			
3306.10.10.00	- - Prophylactic pastes and powders	30%	B15	
3306.10.90.00	- - Other	30%	B15	
3306.20.00.00	- Yarn used to clean between the teeth (dental floss)	30%	B15	
3306.90.00.00	- Other	30%	B15	
33.07	Pre-shave, shaving or after-shave preparations, personal deodorants, bath perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorizers, whether or not perfumed or having disinfectant properties.			
3307.10.00.00	- Pre-shave, shaving or after-shave preparations	40%	B15	
3307.20.00.00	- Personal deodorants and antiperspirants	40%	B15	
3307.30.00.00	- Perfumed bath salts and other bath preparations	40%	B15	
	- Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:			
3307.41	- - "Agarbatti" and other odoriferous preparations which operate by burning:			
3307.41.10.00	- - - Scented joss sticks	40%	B15	
3307.41.90.00	- - - Other	40%	B15	
3307.49	- - Other:			
3307.49.10.00	- - - Room perfuming preparations	40%	B15	
3307.49.90.00	- - - Other	40%	B15	
3307.90	- Other:			
3307.90.10.00	- - Animal toilet preparations; other perfumery or cosmetics, including depilatories	40%	B15	
3307.90.20.00	- - Contact lens solution	40%	B15	
3307.90.30.00	- - Papers and tissues, impregnated or coated with perfume or cosmetics	40%	B15	
3307.90.90.00	- - Other	40%	B15	
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			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
34.01	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.			
3401.11	- Soap and organic surface-active products; in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:			
3401.11.10.00	- - For toilet use (including medicated products):			
3401.11.20.00	- - - Medicated products	40%	B15	
3401.11.30.00	- - - Bath soap	40%	B15	
	- - - Other, of felt or nonwovens, impregnated, coated or covered with soap or detergent			
3401.11.90.00	- - - Other	40%	B15	
3401.19	- - Other:			
3401.19.10.00	- - - Of felt or nonwovens, impregnated, coated or covered with soap or detergent	40%	B15	
3401.19.90.00	- - - Other	40%	B15	
3401.20	- - Soap in other forms:			
3401.20.10.00	- - - For flotation de-inking of recycled paper	30%	B15	
3401.20.20.00	- - - Soap chips	20%	B15	
3401.20.90.00	- - - Other	30%	B15	
3401.30.00.00	- 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			
34.02	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.	40%	B15	
3402.11	- Organic surface-active agents, whether or not put up for retail sale:			
3402.11.10.00	- - Anionic:			
3402.11.20.00	- - - Sulfated fatty alcohols	10%	B10	
3402.11.30.00	- - - Wetting agents used in the manufacture of herbicide	10%	B10	
3402.11.90.00	- - - Other	10%	B10	
3402.12	- - Cationic:			
3402.12.10.00	- - - Wetting agents used in the manufacture of herbicide	10%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
3402.13.90.00	-- Other	10%	B10	
3402.13.00	-- Non-ionic:			
3402.13.00.10	-- Surface-active polyol solution used in the production of Polyurethane			
3402.13.00.90	-- Other	10%	A	
3402.19.00.00	-- Other	10%	R1	
3402.20	-- Preparations put up for retail sale:		B15	
	-- In liquid form:			
3402.20.11.00	-- Antonic surface active preparations	10%	B10	
3402.20.12.00	-- Antonic washing preparations and bleaching, cleansing and degreasing preparations	20%	B15	
3402.20.13.00	-- Other surface active preparations	10%	B10	
3402.20.19.00	-- Other washing preparations and bleaching, cleansing and degreasing preparations	20%	B15	
3402.20.91.00	-- Other:			
3402.20.91.00	-- Antonic surface active preparations	10%	B10	
3402.20.92.00	-- Antonic washing preparations and bleaching, cleansing and degreasing preparations	20%	B15	
3402.20.93.00	-- Other surface active preparations	10%	B10	
3402.20.99.00	-- Other washing preparations and bleaching, cleansing and degreasing preparations	20%	B15	
3402.90	-- Other:			
3402.90.11.00	-- In liquid form:			
3402.90.11.00	-- Antonic surface active preparations	10%	B10	
3402.90.12.00	-- Antonic washing preparations and bleaching, cleansing and degreasing preparations	10%	B10	
3402.90.13.00	-- Other surface active preparations	10%	B10	
3402.90.19.00	-- Other washing preparations and bleaching, cleansing and degreasing preparations	10%	B15	
3402.90.91.00	-- Other:			
3402.90.91.00	-- Antonic surface active preparations	10%	B10	
3402.90.92.00	-- Antonic washing preparations and bleaching, cleansing and degreasing preparations	10%	B10	
3402.90.93.00	-- Other surface active preparations	10%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
3402.90.99.00	-- Other washing preparations and bleaching, cleansing and degreasing preparations	10%	B10	
34.03	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as their main constituent, 70% or more by weight of petroleum oils, or of oils obtained from bituminous minerals.			
3403.11	-- Containing petroleum oils or oils obtained from bituminous minerals:			
3403.11	-- Preparations for the treatment of textile materials, leather, furskins or other materials:			
3403.11.11.00	-- Liquid:	5%	B10*	
3403.11.12.00	-- Lubricating oil preparation	5%	B10*	
3403.11.19.00	-- Preparations containing silicone oil	5%	B10*	
3403.19	-- Other:	5%	B10*	
3403.19.11.00	-- Liquid:	5%	B10*	
3403.19.12.00	-- Oil for aircraft engines	5%	B10*	
3403.19.19.00	-- Preparations containing silicone oil	5%	B10*	
3403.19.90.00	-- Other	10%	B15	
3403.91	-- Other:			
3403.91	-- Preparations for the treatment of textile materials, leather, furskins or other materials:			
3403.91.11.00	-- Liquid:	5%	B10*	
3403.91.19.00	-- Preparations containing silicone oil	5%	B10*	
3403.91.90.00	-- Other	5%	B10*	
3403.99	-- Other:			
3403.99.11.00	-- Oil for aircraft engines	5%	B10*	
3403.99.12.00	-- Preparations containing silicone oil	5%	B10*	
3403.99.19.00	-- Other	5%	B10*	
3403.99.90.00	-- Other	10%	B15	
3404.10.00.00	-- Of chemically modified lignite	3%	B10*	
3404.20.00.00	-- Of poly(oxyethylene) (polyethylene glycol)	3%	B10*	
3404.90.00.00	-- Other	3%	B10*	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
34.05	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.			
3405.10.00.00	- Polishes, creams and similar preparations for footwear or leather	30%	B15	
3405.20.00.00	- Polishes, creams and similar preparations for the maintenance of motor furniture, floors or other woodwork	30%	B15	
3405.30.00.00	- Polishes and similar preparations for coachwork, other than metal polishes			
3405.40	- Scouring pastes and powders and other scouring preparations:	30%	B15	
3405.40.11.00	- - - Abrasive lapping and abrasive honing, in the form of flour	30%	B15	
3405.40.19.00	- - - Other	30%	B15	
3405.40.90.00	- - - Other	30%	B15	
3405.90	- Other:			
3405.90.10.00	- - Metal polishes	20%	B15	
3405.90.90.00	- - Other	30%	B15	
3406.00.00.00	Candles, tapers and the like.	30%	B15	
34.07	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, in horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate).			
3407.00.10.00	- Modelling pastes, including those put up for children's amusement	5%	B10*	
3407.00.20.00	- Preparations known as "dental wax" or "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms			
3407.00.90.00	- Other		A	
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes		A	
35.01	Casein, caseinates and other casein derivatives; casein glues.			
3501.10.00.00	- Casein	10%	B10	
3501.90.00.00	- Other	10%	B10	
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.			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
3502.11.00.00	- Egg albumin:	10%	B10	
3502.19.00.00	- - Dried	10%	B10	
3502.20.00.00	- - Other	10%	B10	
3502.90.00.00	- Milk albumin, including concentrates of two or more whey proteins			
35.03	- Other	10%	B10	
3503.00.10.00	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01.			
3503.00.20.00	- Glues	10%	B10	
3503.00.90.10	- Gelatin in powder form with bloating level of A-250 or B-250 or more	3%	B10*	
3503.00.90.90	- Other:			
3503.00.90.90	- - Gelatin in other forms, other than powder form, with bloating level of A-250 or B-250 or more	3%	B10*	
35.04	- - Other	10%	B10	
3504.00.10.00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.			
3504.00.90.00	- Protein substances from soyabean	10%	B10	
35.05	- Other	10%	B10	
3505.10	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.			
3505.10.10.00	- Dextrins and other modified starches:			
3505.10.90.00	- - Dextrins, soluble or roasted starches	10%	B10	
3505.20.00.00	- - Other	10%	B10	
35.06	- Glues	20%	B15	
3506.91.00.00	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.			
3506.99.00.00	- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	15%	B10	
3506.99.00.10	- Other:			
3506.99.00.10	- - Adhesives based on polymers of headings 39.01 to 39.13 or on rubber	15%	B10	
3506.99.00.90	- - Other:			
35.07	- - - Adhesives Ca2LS used for the fire-brick production	5%	C	
	- - - Other	15%	C	
	Enzymes; prepared enzymes 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
3507.10.00.00	- Remnet and concentrates thereof	3%	B10+	
3507.90.00.00	- Other	3%	B10+	
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations			
3601.00.00.00	Propellant powders		X	
3602.00.00.00	Prepared explosives, other than propellant powders		X	
36.03	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators			
3603.00.10.00	- Semi-fuses, elemented caps, signal tubes		X	
3603.00.90.00	- Other		X	
36.04	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles			
3604.10	- Fireworks:			
3604.10.00.00	- Firecrackers		X	
3604.10.90.00	- Other		X	
3604.90	- Other:			
3604.90.10.00	- Distress signal equipment		X	
3604.90.20.00	- Miniature pyrotechnic munitions and percussion caps for toys		X	
3604.90.90.00	- Other		X	
36.05	Matches, other than pyrotechnic articles of heading 36.04			
3605.00.10.00	- In packings of less than 25 matches			
3605.00.20.00	- In packings of 25 or more but less than 50 matches	30%	B15	
3605.00.30.00	- In packings of 50 or more but less than 100 matches	30%	B15	
3605.00.40.00	- In packings of 100 or more matches	30%	B15	
36.06	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter			
3606.10.00.00	- 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			
3606.90	- Other:			
3606.90.10.00	- Solid or semi-solid fuels, solidified alcohol and other similar prepared fuels	30%	B15	
3606.90.20.00	- Lighter flints	20%	B15	
3606.90.30.00	- Other ferro-cerium and other pyrophoric alloys in all forms	20%	B15	
3606.90.40.00	- Resin torches, firelighters and the like	20%	B15	
3606.90.90.00	- Other	20%	B15	
Chapter 37	Photographic or cinematographic goods			
37.01	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
3701.10.00.00	- For X-ray		A	
3701.20.00.00	- Instant print film			
3701.30	- Other plates and film, with any side exceeding 255 mm:	20%	B15	
3701.30.10.00	- Specially manufactured for printing			
3701.30.90.00	- Other	5%	B10+	
3701.91	- For colour photography (polychrome):	10%	B10	
3701.91.10.00	- Specially manufactured for printing			
3701.91.90.00	- Other	5%	B10+	
3701.99	- Other:	20%	B15	
3701.99.10.00	- Specially manufactured for printing			
3701.99.90.00	- Other	5%	B10+	
37.02	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed			
3702.10.00.00	- For X-ray		A	
3702.20	- Instant print film:			
3702.20.10.00	- In bands of 16 mm or more in width and 120 m or more in length	20%	B15	
3702.20.90.00	- Other	20%	B15	
3702.31	- Other film, without perforations, of a width not exceeding 105 mm:			
3702.31.10.00	- For colour photography (polychrome):			
3702.31.90.00	- In bands of 16 mm up to 105 mm in width and 120 m or more in length	20%	B15	
3702.32	- Other, with silver halide emulsion:	20%	B15	
3702.32.10.00	- Specially prepared for medical service			
3702.32.20.00	- Specially manufactured for printing		A	
3702.32.90.00	- Other, in bands of 16 mm up to 105 mm in width and 120 m or more in length	20%	B15	
3702.39	- Other:	20%	B15	
3702.39.10.00	- Specially prepared for medical service		A	
3702.39.20.00	- Specially manufactured for printing		A	
3702.39.30.00	- Infra red transparent film	20%	B15	
3702.39.40.00	- Other, in bands of 16 mm up to 105 mm in width and 120 m or more in length	20%	B15	
3702.39.90.00	- Other	20%	B15	
3702.41	- Other film, without perforations, of a width exceeding 105 mm:			
	- Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome):			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
3702.41.10.00	--- Specially prepared for medical service		A	
3702.41.20.00	--- Specially manufactured for printing industry		A	
3702.41.90.00	--- Other	5%	B10*	
3702.42	- - - Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography.			
3702.42.10.00	--- Specially prepared for medical service		A	
3702.42.20.00	--- Specially manufactured for printing industry		A	
3702.42.30.00	--- Infra red transparent film	5%	B10*	
3702.42.90.00	--- Other	5%	B10*	
3702.43	- - - Of a width exceeding 610 mm and of a length not exceeding 200 m.			
3702.43.10.00	--- Specially prepared for medical service		A	
3702.43.20.00	--- Specially manufactured for printing industry		A	
3702.43.30.00	--- Infra red transparent film	5%	B10*	
3702.43.40.00	--- Other, of length of 120 m or more	5%	B10*	
3702.43.90.00	--- Other	5%	B10*	
3702.44	- - - Of a width exceeding 105 mm but not exceeding 610 mm.			
3702.44.10.00	--- Specially prepared for medical service		A	
3702.44.20.00	--- Specially manufactured for printing industry		A	
3702.44.30.00	--- Infra red transparent film	5%	B10*	
3702.44.40.00	--- Other, of length of 120 m or more	5%	B10*	
3702.44.90.00	--- Other	5%	B10*	
3702.51	- - - Other film, for colour photography (polychrome):			
3702.51.10.00	- - - Of a width not exceeding 16 mm and of a length not exceeding 14 m:			
3702.51.20.00	--- Specially prepared for medical service		A	
3702.51.30.00	--- For cinematography		A	
3702.51.90.00	--- Specially manufactured for printing industry		A	
3702.52	--- Other	10%	B10	
3702.52.10.00	- - - Of a width exceeding 16 mm and of a length exceeding 14 m:			
3702.52.20.00	--- Specially prepared for medical service		A	
3702.52.30.00	--- For cinematography		A	
3702.52.40.00	--- Specially manufactured for printing industry		A	
3702.52.90.00	--- Other, of a length of 120 m or more	10%	B10	
3702.53	--- Other	10%	B10	
3702.53.10.00	- - - Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides:			
3702.53.20.00	--- Specially prepared for medical service		A	
3702.53.30.00	--- For cinematography		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
3702.53.30.00	--- Specially manufactured for printing industry		A	
3702.53.90.00	--- Other	10%	B10	
3702.54	- - - Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides:			
3702.54.10.00	--- Specially prepared for medical service		A	
3702.54.20.00	--- For cinematography		A	
3702.54.30.00	--- Specially manufactured for printing industry		A	
3702.54.90.00	--- Other	10%	B10	
3702.55	- - - Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m:			
3702.55.10.00	--- Specially prepared for medical service		A	
3702.55.20.00	--- For cinematography		A	
3702.55.30.00	--- Specially manufactured for printing industry		A	
3702.55.40.00	--- Other, of length of 120 m or more	10%	B10	
3702.55.90.00	--- Other	10%	B10	
3702.56	- - - Of a width exceeding 35 mm:			
3702.56.10.00	--- Specially prepared for medical service		A	
3702.56.20.00	--- For cinematography		A	
3702.56.30.00	--- Specially manufactured for printing industry		A	
3702.56.40.00	--- Other, of length of 120 m or more	10%	B10	
3702.56.90.00	--- Other	10%	B10	
3702.91	- - - Other:			
3702.91.10.00	- - - Of a width not exceeding 16 mm:			
3702.91.20.00	--- Specially prepared for medical service		A	
3702.91.30.00	--- For cinematography		A	
3702.91.40.00	--- Specially manufactured for printing industry	20%	B15	
3702.91.90.00	--- Other	20%	B15	
3702.93	- - - Of a width exceeding 16 mm but not exceeding 30 m and of a length not exceeding 30 m:			
3702.93.10.00	--- Specially prepared for medical service		A	
3702.93.20.00	--- For cinematography		A	
3702.93.30.00	--- Specially manufactured for printing industry	20%	B15	
3702.93.40.00	--- Other	20%	B15	
3702.93.90.00	--- Other	20%	B15	
3702.94	- - - Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m:			
3702.94.10.00	--- Specially manufactured for printing industry	20%	B15	
3702.94.20.00	--- Infra red transparent film	20%	B15	
3702.94.30.00	--- Other, of length of 120 m or more	20%	B15	
3702.94.90.00	--- Other	20%	B15	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
3702.95	- - Of a width exceeding 35 mm: - - - Specially prepared for medical service		A	
3702.95.10.00	- - - For cinematography		A	
3702.95.20.00	- - - Specially manufactured for printing industry		A	
3702.95.30.00	- - - Infra red transparent film		B15	
3702.95.40.00	- - - Other, of length of 120 m or more	20%	B15	
3702.95.50.00	- - - Other	20%	B15	
3702.95.90.00	- - - Other	20%	B15	
37.03	Photographic paper, paperboard and textiles, sensitised, unexposed.			
3703.10	- In rolls of a width exceeding 610 mm:			
3703.10.10.00	- - Of a width of less than 1,000 mm	20%	B15	
3703.10.20.00	- - Other	5%	B10*	
3703.20	- Other, for colour photography (polychrome):			
3703.20.10.00	- - Photo typesetting paper	20%	B15	
3703.20.20.00	- - Other, of paper	10%	B10	
3703.20.90.00	- - Other	20%	B15	
3703.90.00.00	- Other	20%	B15	
37.04	Photographic plates, film, paper, paperboard and textiles, exposed but not developed.			
3704.00.10.00	- Plate and film for X-ray	5%	B10*	
3704.00.20.00	- Other plates and film	20%	B15	
3704.00.90.00	- Other	20%	B15	
37.05	Photographic plates, and film, exposed and developed, other than cinematographic film.			
3705.10.00.00	- For offset reproduction	3%	B10*	
3705.20.00.00	- Microfilms	3%	B10*	
3705.90	- Other:			
3705.90.10.00	- - For X-ray	5%	B10*	
3705.90.90.00	- - Other	20%	B15	
37.06	Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.			
3706.10	- Of a width of 35 mm or more:			
3706.10.10.00	- - Newsreels, travelogues, technical and scientific films	5%	B10*	
3706.10.20.00	- - Consisting only of sound track	5%	B10*	
3706.10.91.00	- - - Other:			
3706.10.99.00	- - - With pictures taken abroad	5%	B10*	
3706.90	- - - Other	5%	B10*	
3706.90.10.00	- - Newsreels, travelogues, technical and scientific films	5%	B10*	
3706.90.20.00	- - Consisting only of sound track	5%	B10*	
3706.90.90.00	- - Other	5%	B10*	
37.07	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations), including plates, paper, film, paperboard, put up in measured portions, put up for retail sale in a form ready for use.			
3707.10.00.00	- Sensitising emulsions	3%	B10*	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
3707.90	- Other:			
3707.90.10.00	- - Flashlight materials	3%	B10*	
3707.90.90.00	- - Other	3%	B10*	
Chapter 38	Miscellaneous chemical products			
38.01	Artificial graphite; preparations based on colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures.			
3801.10.00.00	- Artificial graphite	3%	B10*	
3801.20.00.00	- Colloidal or semi-colloidal graphite	3%	B10*	
3801.30.00.00	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	3%	B10*	
3801.90.00.00	- Other	3%	B10*	
38.02	Activated carbon; activated natural mineral products; animal black, including spent animal black.			
3802.10.00.00	- Activated carbon	1%	B10*	
3802.90	- Other:			
3802.90.10.00	- - Activated bauxite	1%	B10*	
3802.90.20.00	- - Activated clays and activated earths	1%	B10*	
3802.90.90.00	- - Other	1%	B10*	
3803.00.00.00	- Tall oil, whether or not refined. Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 38.03.	1%	B10*	
38.04	- Concentrated sulphite lye	1%	B10*	
3804.00.10.00	- Gum, wood or sulphate turpentine and other terpene oils produced by the distillation or other treatment of coniferous woods; crude dipentene;	1%	B10*	
3804.00.90.00	- sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent.	1%	B10*	
38.05	- Gum, wood or sulphate turpentine oils	5%	B10*	
3805.10.00.00	- Pine oil	5%	B10*	
3805.20.00.00	- Other	5%	B10*	
3805.90.00.00	- Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.	5%	B10*	
38.06	- Rosin and resin acids	5%	B10*	
3806.10.00.00	- Salts of rosin or of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	5%	B10*	
3806.30	- Ester gums:	5%	B10*	
3806.30.10.00	- - In blocks	5%	B10*	
3806.30.90.00	- - In other forms	5%	B10*	
3806.90	- Other:	5%	B10*	
3806.90.10.00	- - Run gums in blocks	5%	B10*	
3806.90.90.00	- - Other	5%	B10*	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
38.07	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.			
3807.00.10.00	- Wood creosote	3%	B10*	
3807.00.90.00	- Other	3%	B10*	
38.08	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 hands, wicks and candles, and fly-papers).			
3808.10	- Insecticides:			
	- Intermediate preparations for the manufacture of insecticides:			
3808.10.11.00	- - Containing BPC (FENOBUCAR)	7%	B10	
3808.10.12.00	- - Other		A	
3808.10.20.00	- Mosquito coils (including premixed mosquito coil powder)	10%	B10	
3808.10.30.00	- Mosquito mats	10%	B15	
3808.10.40.00	- In aerosol tins	20%	B10	
3808.10.50.00	- Not in aerosol tins and having additional pesticidal properties	3%	B10*	
	- Other:			
3808.10.91.00	- - In liquid form	5%	B10*	
3808.10.92.00	- - In powder form	5%	B10*	
3808.10.99.00	- - In other form, including articles	5%	B10*	
3808.20	- Fungicides:			
3808.20.10.00	- - Validamycin up to 3% content	3%	B10*	
3808.20.20.00	- - Other, fumigant for cigarette industry	1%	B10*	
3808.20.30.00	- Other, not in aerosol tins and having additional pesticidal properties	1%	B10	
3808.20.40.00	- - Other, not in aerosol tins	8%	B10	
3808.20.90.00	- - Other	8%	B10	
3808.30	- Herbicides, anti-sprouting products and plant-growth regulators:	1%	B10*	
	- Herbicides, put up for retail sale:			
3808.30.11.00	- - Not put up in aerosol tins	6.5%	B10	
3808.30.19.00	- - Other	6.5%	B10	
3808.30.20.00	- Herbicides, not put for retail sale	6.5%	B10	
3808.30.30.00	- Anti-sprouting products		A	
3808.30.41.00	- Plant-growth regulators:			
3808.30.49.00	- - Of triacentalol or ethephon		A	
3808.40	- Disinfectants:			
	- Containing mixture of coal tar acid with alkalis and other disinfectants		A	
3808.40.10.00	- - Other:			
	- - Not in aerosol tins and having additional pesticidal properties		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
3808.40.92.00	- - Other, not put up in aerosol tins			
3808.40.99.00	- - Other		A	
3808.90	- Other:			
3808.90.10.00	- - Wood preservatives, being preparations other than surface coatings, containing insecticides or fungicides			
3808.90.20.00	- - Other, put up for retail sale	1%	B10*	
3808.90.90.00	- - Other, not put up for retail sale	1%	B10*	
38.09	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.			
3809.10.00.00	- With a basis of amyaceous substances	1%	B10*	
3809.91.00	- Other:			
	- - Of a kind used in the textile or like industries:			
3809.91.00.10	- - - Deamec materials used in the production of fabric-soften agents	3%	B10*	
3809.91.00.20	- - - Fabric softness	10%	B10	
3809.92.00.00	- - - Other	1%	B10*	
3809.93.00.00	- - Of a kind used in the paper or like industries	1%	B10*	
38.10	- - Of a kind used in the leather or like industries	1%	B10*	
	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.			
3810.10.00.00	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	3%	B10*	
3810.90.00.00	- Other	3%	B10*	
38.11	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.			
3811.11.00.00	- Anti-knock preparations:	1%	B10*	
3811.19.00.00	- - Based on lead compounds	1%	B10*	
	- - Other	1%	B10*	
	- Additives for lubricating oils:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
3811.21	- - Containing petroleum oils or oils obtained from bituminous minerals:			
3811.21.10.00	- - - Put up for retail sale	1%	B10*	
3811.21.90.00	- - - Other	1%	B10*	
3811.29.00.00	- - - Other	1%	B10*	
3811.90	- Other:			
3811.90.10.00	- - Rust preventatives and corrosion inhibitors	1%	B10*	
3811.90.90.00	- - - Other	1%	B10*	
38.12	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics.			
3812.10.00.00	- Prepared rubber accelerators		A	
3812.20.00.00	- Compound plasticisers for rubber or plastics	5%	B10*	
3812.30	- Anti-oxidising preparations and other compound stabilisers for rubber or plastics:			
3812.30.10.00	- - White carbon	5%	B10*	
3812.30.90.00	- - - Other		A	
3813.00.00.00	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.		A	
3814.00.00.00	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.			
38.15	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.	3%	B10*	
3815.11.00.00	- Supported catalysts:			
3815.12.00.00	- - With nickel or nickel compounds as the active substance	3%	B10*	
3815.19.00.00	- - - Other	3%	B10*	
3815.90	- Other:			
3815.90.10.00	- - For CO shift conversion or desulphurisation of hydrocarbon	3%	B10*	
3815.90.90.00	- - - Other	3%	B10*	
3816.00.00.00	Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01.			
3817.00.00.00	Mixed alkybenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 27.02.	10%	B10	
38.18	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics. [ITAI/A-001]		A	
3818.00.10.00	- Wafers or discs with silicon content not less than 99%, not electrically programmed		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
3818.00.90.00	- Other		A	
3819.00.00.00	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.			
3820.00.00.00	Anti-freezing preparations and prepared de-icing fluids	3%	B10*	
3821.00.00.00	Prepared culture media for development of micro-organisms.	3%	B10*	
38.22	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials.		A	
3822.00.10.00	- Plates, sheets, film, foil and strip of plastics impregnated or coated with diagnostic or laboratory reagents		A	
3822.00.20.00	- Paperboard, cellulose wadding and web of cellulose fibres impregnated or coated with diagnostic or laboratory reagents		A	
3822.00.90.00	- Other		A	
3823.11.00.00	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty acids from refining:			
3823.12.00.00	- Stearic acid	10%	B10	
3823.13.00.00	- - Oleic acid	10%	B10	
3823.19	- - Tall oil fatty acids	10%	B10	
3823.19.10.00	- - - Other:			
3823.19.90.00	- - - Acid oils from refining	10%	B10	
3823.70.00.00	- - - Other	10%	B10	
38.24	Industrial fatty alcohols	5%	B10*	
3824.10.00.00	Prepared binders for foundry moulds or cores;			
3824.20.00.00	- Naphthenic acids, their water-insoluble salts and their esters		A	
3824.30.00.00	- Non-agglomerated metal carbides mixed together or with metallic binders		A	
3824.40.00.00	- Prepared additives for cements, mortars or concretes	5%	B10*	
3824.50.00.00	- Non-refractory mortars and concretes		B10	
3824.60.00.00	- Sorbitol other than that of subheading 2905.44	10%	A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
3824.71	- Mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens: - - Containing acyclic hydrocarbons perhalogenated only with fluorine and chlorine: - - Oil for transformers or circuit-breakers - - Other	10%	B10	
3824.71.10.00	- - Oil for transformers or circuit-breakers		B10	
3824.71.90.00	- - Other		A	
3824.79.00.00	- Other:			
3824.90	- Ink removers, stencil correctors, other correcting fluids, put up in packings for retail sale			
3824.90.10.00	- - Mixtures of chemicals, of a kind used in the manufacture of foodstuffs	5%	B10+	
3824.90.20.00	- - Copying pastes with a basis of gelatin whether presented in bulk or ready for use (e.g. on a paper or textile backing)	10%	B10	
3824.90.30.00	- - Composite inorganic solvents		A	
3824.90.40.00	- - Acetone oil		A	
3824.90.50.00	- - Preparations of mixtures containing monosodium glutamate		A	
3824.90.60.00	- - Products and preparations containing CFC-11, CFC-12, CFC-113, CFC-114, CFC-115, Halon 1211, Halon 1301, end/or Halon 2402	30%	B15	
3824.90.70.00	- - Other		A	
3824.90.90.00	- 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.		A	
3825.10.00.00	- Municipal waste		X	
3825.20.00.00	- Sewage sludge		X	
3825.30.00.00	- Clinical waste		X	
3825.41.00.00	- Waste organic solvents:		X	
3825.49.00.00	- - Halogenated		X	
3825.50.00.00	- - Other		X	
3825.61.00.00	- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids		X	
3825.69.00.00	- Other wastes from chemical or allied industries:			
3825.90.00.00	- - Mainly containing organic constituents		X	
	- - Other		X	
	- Other		X	
	Section VII: - Plastics and articles thereof, rubber and articles thereof		X	
Chapter 39	Plastics and articles thereof			
39.01	Polymer of ethylene, in primary forms.			
3901.10	- Polyethylene having a specific gravity of less than 0.94:			
3901.10.10.00	- - In powder form	8.8%	B10	
3901.10.21.00	- - Granules:	8.8%	B10	
3901.10.21.00	- - Pharmaceutical grade	8.8%	B10	
3901.10.22.00	- - Cable grade	8.8%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
3901.10.23.00	- - Other, used in the manufacture of telephonic or electric wire	8.8%	B10	
3901.10.29.00	- - Other	8.8%	B10	
3901.10.30.00	- - Liquids or pastes	10%	B10	
3901.10.91.00	- - Other forms:			
3901.10.91.00	- - Used in the manufacture of telephonic or electric wire	8.8%	B10	
3901.10.99.00	- - Other	8.8%	B10	
3901.20	- Polyethylene having a specific gravity of 0.94 or more:			
3901.20.10.00	- - In powder form	10%	B10	
3901.20.21.00	- - Cable grade	10%	B10	
3901.20.22.00	- - Granules:			
3901.20.29.00	- - Used in the manufacture of telephonic or electric wire	10%	B10	
3901.20.30.00	- - Other	10%	B10	
3901.20.30.00	- - Liquids or pastes	10%	B10	
3901.20.30.00	- - Other forms	10%	B10	
3901.30	- Ethylene-vinyl acetate copolymers:			
3901.30.10.00	- - In powder form	8.8%	B10	
3901.30.20.00	- - Granules	8.8%	B10	
3901.30.30.00	- - Liquids or pastes	10%	B10	
3901.30.90.00	- - Other	8.8%	B10	
3901.90	- Other:			
3901.90.10.00	- - In powder form	10%	B10	
3901.90.20.00	- - Granules	10%	B10	
3901.90.30.00	- - Liquids or pastes	10%	B10	
3901.90.90.00	- - Other	10%	B10	
39.02	- Polymers of propylene or of other olefins, in primary forms.			
3902.10	- Polypropylene:			
3902.10.10.00	- - In powder form	8.8%	B10	
3902.10.21.00	- - Used in the manufacture of telephonic or electric wire	8.8%	B10	
3902.10.29.00	- - Other	8.8%	B10	
3902.10.30.00	- - Liquids or pastes	10%	B10	
3902.10.91.00	- - Other forms:			
3902.10.91.00	- - Used in the manufacture of telephonic or electric wire	8.8%	B10	
3902.10.99.00	- - Other	8.8%	B10	
3902.20	- Polyisobutylene:			
3902.20.10.00	- - In powder form	10%	B10	
3902.20.20.00	- - Granules	10%	B10	
3902.20.30.00	- - Liquids or pastes	10%	B10	
3902.20.90.00	- - Other forms	10%	B10	
3902.30	- Propylene copolymers:			
3902.30.10.00	- - In powder form	10%	B10	
3902.30.21.00	- - Granules:			
3902.30.29.00	- - Used in the manufacture of telephonic or electric wire	10%	B10	
3902.30.30.00	- - Other	10%	B10	
3902.30.30.00	- - Liquids or pastes	10%	B10	
3902.30.91.00	- - Other:			
3902.30.91.00	- - Used in the manufacture of telephonic or electric wire	10%	B10	
3902.30.99.00	- - Other	10%	B10	
3902.90	- Other:			
3902.90.10.00	- - In powder form	10%	B10	
3902.90.20.00	- - Granules	10%	B10	
3902.90.30.00	- - Liquids or pastes	10%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
3903.90.90.00	- - Other. Polymers of styrene, in primary forms.	10%	B10	
3903.11	- Polystyrene:			
- - - 3903.11.10.00	- - - Expandable:			
- - - 3903.11.20.00	- - - In powder form	5%	B10*	
- - - 3903.11.30.00	- - - Granules	5%	B10*	
- - - 3903.11.90.00	- - - Liquids or pastes	5%	B10*	
3903.19	- Other:	5%	B10*	
- - - 3903.19.10.00	- - - In powder form	5%	B10*	
- - - 3903.19.20.00	- - - Granules	5%	B10*	
- - - 3903.19.30.00	- - - Liquids or pastes	5%	B10*	
- - - 3903.19.90.00	- - - Other	5%	B10*	
3903.20	- Styrene-acrylonitrile (SAN) copolymers:			
- - - 3903.20.10.00	- - - In powder form	5%	B10*	
- - - 3903.20.20.00	- - - Granules	5%	B10*	
- - - 3903.20.30.00	- - - In aqueous dispersion	10%	B10	
- - - 3903.20.40.00	- - - Other liquids or pastes	5%	B10*	
- - - 3903.20.90.00	- - - Other	5%	B10*	
3903.30	- Acrylonitrile-butadiene-styrene (ABS) copolymers:			
- - - 3903.30.10.00	- - - In powder form	5%	B10*	
- - - 3903.30.20.00	- - - Granules	5%	C	
- - - 3903.30.30.00	- - - In aqueous dispersion	10%	B10	
- - - 3903.30.40.00	- - - Other liquids or pastes	5%	B10*	
- - - 3903.30.90.00	- - - Other	5%	B10*	
3903.90	- Other:			
- - - 3903.90.10.00	- - - In powder form	5%	B10*	
- - - 3903.90.20.00	- - - Granules	5%	B10*	
- - - 3903.90.30.00	- - - In aqueous dispersion	10%	B10	
- - - 3903.90.40.00	- - - Other liquids or pastes	5%	B10*	
- - - 3903.90.90.00	- - - Other	5%	B10*	
39.04	Polymers of vinyl chloride or of other halogenated olefins, in primary forms.			
3904.10	- Poly(vinyl chloride), not mixed with any other substances:			
- - - 3904.10.10.00	- - - PVC homopolymers, suspension type	8%	B10	
- - - 3904.10.20.00	- - - PVC resin emulsion process in powder form	15%	B10	
3904.10.31.00	- - - Granules:			
- - - - 3904.10.39.00	- - - - Used in the manufacture of telephonic or electric wire	10%	B15	
- - - - 3904.10.40.00	- - - - Other	10%	B10	
- - - - 3904.10.90.00	- - - - Other, in powder form	8%	B10	
- - - - 3904.10.90.00	- - - - Other	15%	B10	
- - - - 3904.21	- - - - Other poly(vinyl chloride):			
- - - - - 3904.21.10.00	- - - - - Non-plasticised:			
- - - - - - 3904.21.10.00	- - - - - In powder form	8%	B10	
- - - - - - 3904.21.21.00	- - - - - Granules:			
- - - - - - - 3904.21.29.00	- - - - - Used in the manufacture of telephonic or electric wire	10%	B10	
- - - - - - - 3904.21.30.00	- - - - - Other	10%	B15	
- - - - - - - 3904.21.30.00	- - - - - Liquids or pastes	15%	B10	
- - - - - - - 3904.21.90.00	- - - - - Other forms	15%	B10	
- - - - - - - 3904.22	- - - - - Plasticised:			
- - - - - - - 3904.22.10.00	- - - - - In powder form	8%	B10	
- - - - - - - 3904.22.10.00	- - - - - Granules:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
3904.22.21.00	- - - - - Used in the manufacture of telephonic or electric wire	10%	B10	
3904.22.29.00	- - - - - Other	10%	B10	
3904.22.30.00	- - - - - Liquids or pastes	15%	B10	
3904.22.90.00	- - - - - Other forms	15%	B10	
3904.30	- Vinyl chloride-vinyl acetate copolymers:			
- - - 3904.30.10.00	- - - In powder form	15%	B10	
- - - - 3904.30.21.00	- - - - Granules:			
- - - - - 3904.30.29.00	- - - - - Used in the manufacture of telephonic or electric wire	5%	B10*	
- - - - - 3904.30.30.00	- - - - - Other	5%	B10*	
- - - - - 3904.40	- - - - - Other vinyl chloride copolymers:	15%	B10	
- - - - - 3904.40.10.00	- - - - - In powder form			
- - - - - - 3904.40.21.00	- - - - - Granules:			
- - - - - - - 3904.40.29.00	- - - - - Used in the manufacture of telephonic or electric wire	5%	B10*	
- - - - - - - 3904.40.90.00	- - - - - Other	15%	B10	
- - - - - - - 3904.50	- - - - - Vinylidene chloride polymers:			
- - - - - - - 3904.50.10.00	- - - - - In powder form	15%	B10	
- - - - - - - 3904.50.20.00	- - - - - Granules	5%	B10*	
- - - - - - - 3904.50.30.00	- - - - - Liquids or pastes	15%	B10	
- - - - - - - 3904.50.90.00	- - - - - Other	15%	B10	
3904.61	- Fluoro-polymers:			
- - - 3904.61.10.00	- - - Polytetrafluoroethylene:	15%	B10	
- - - - 3904.61.20.00	- - - - In powder form	5%	B10*	
- - - - - 3904.61.90.00	- - - - - Granules	15%	B10	
- - - - - - 3904.69	- - - - - Other:			
- - - - - - - 3904.69.10.00	- - - - - In powder form	15%	B10	
- - - - - - - 3904.69.20.00	- - - - - Granules	5%	B10*	
- - - - - - - 3904.69.90.00	- - - - - Other	15%	B10	
3904.90	- Other:			
- - - 3904.90.10.00	- - - In powder form	15%	B10	
- - - - 3904.90.20.00	- - - Granules	5%	B10*	
- - - - - 3904.90.90.00	- - - - Other	15%	B10	
39.05	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.			
- - - 3905.12.00.00	- - - Poly(vinyl acetate):			
- - - - 3905.19	- - - - In aqueous dispersion	10%	B10	
- - - - - 3905.19.10.00	- - - - - Liquids or pastes	5%	B10*	
- - - - - 3905.19.90.00	- - - - - Other	15%	B10	
- - - - - 3905.21.00.00	- - - - - Vinyl acetate copolymers:			
- - - - - - 3905.29	- - - - - In aqueous dispersion	10%	B10	
- - - - - - - 3905.29.10.00	- - - - - Liquids or pastes	5%	B10*	
- - - - - - - 3905.29.90.00	- - - - - Other	5%	B10*	
- - - - - - - 3905.30	- - - - - Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups:			
- - - - - - - - 3905.30.10.00	- - - - - In aqueous dispersion	5%	B10*	
- - - - - - - - 3905.30.20.00	- - - - - Other liquids or pastes	5%	B10*	
- - - - - - - - 3905.30.90.00	- - - - - Other	5%	B10*	
- - - - - - - - 3905.91	- - - - - Copolymers:			
- - - - - - - - - 3905.91.10.00	- - - - - Liquids or pastes	5%	B10*	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
3905.91.90.00	- - - Other:	5%	B10*	
3905.99	- - - Other:			
3905.99.11.00	- - - Liquids or pastes:			
3905.99.19.00	- - - In aqueous dispersion	10%	B10	
3905.99.90.00	- - - Other	5%	B10*	
39.06	- - - Other	15%	B10	
3906.10	Acrylic polymers in primary forms.			
3906.10.10.00	- Poly(methyl methacrylate):			
3906.10.20	- In aqueous dispersion	10%	B10	
3906.10.20.10	- Granules:			
3906.10.20.90	- - AGM for the production of	15%	B10	
3906.10.90	- - - Other	15%	B10	
3906.10.90.10	- - - AGM for the production of			
3906.10.90.90	- - - Other	15%	B10	
3906.10.90.90	- - - Other	15%	B10	
3906.90	- Other:			
3906.90.11.00	- Copolymers:			
3906.90.12.00	- - In aqueous dispersion	10%	B10	
3906.90.19.00	- - Other liquids or pastes	5%	B10*	
3906.90.91.00	- - Other:			
3906.90.92.00	- - In aqueous dispersion	10%	B10	
3906.90.99.00	- - - Other liquids or pastes	5%	B10*	
39.07	- - - Other			
3907.10	Polyacetals, other polyethers and epoxide resins, in primary forms, polycarbonates, alkylid resins, polyallyl esters and other polyesters, in primary forms.			
3907.10.10.00	- Polyacetals:	10%	B10	
3907.10.20.00	- - Granules	10%	B10	
3907.10.20.00	- - Liquids or pastes	10%	B10	
3907.10.90.00	- - Other	10%	B10	
3907.20	- Other polyethers:			
3907.20.11.00	- Liquids or pastes:	8%	B10	
3907.20.19.00	- - Polyether polyols	8%	B10	
3907.20.90.00	- - Other	8%	B10	
3907.30	- Epoxide resins:			
3907.30.10.00	- Granules	8%	B10	
3907.30.20.00	- Epoxide based powder coating	8%	B10	
3907.30.30.00	- Liquids or pastes	8%	B10	
3907.30.90.00	- Other	8%	B10	
3907.40	- Polycarbonates:			
3907.40.10.00	- In aqueous dispersion	10%	B10	
3907.40.20.00	- Other liquids or pastes	10%	B10	
3907.40.90.00	- Other	10%	B10	
3907.50	- Alkyd resins:			
3907.50.10.00	- Liquids or pastes	3%	B10*	
3907.50.90.00	- Other	8%	B10	
3907.60	- Poly (ethylene terephthalate):			
3907.60.10.00	- In aqueous dispersion	8%	B10	
3907.60.20.00	- Other liquids or pastes	8%	B10	
3907.60.90	- Other:			
3907.60.90.10	- Granules	5%	B10*	
3907.60.90.90	- - Other	8%	B10	
3907.91	- Other polyesters:			
3907.91.10.00	- Unsaturated:	5%	B10*	
3907.91.10.00	- Liquids or pastes			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
3907.91.90.00	- - - Other	8%	B10	
3907.99	- - - Other			
3907.99.10.00	- - - In aqueous dispersion	8%	B10	
3907.99.20.00	- - - Other liquids or pastes	8%	B10	
3907.99.30.00	- - - Granules or flakes	8%	B10	
3907.99.40.00	- - - Polyester based powder coating	8%	B10	
3907.99.90.00	- - - Other	8%	B10	
39.08	Polyamides in primary forms.			
3908.10	- Polyamide-6,-11,-12,-6,6,-6,9,-6,10 or -6,12:			
3908.10.11.00	- - Polyamide-6:			
3908.10.12.00	- - - Liquids or pastes	10%	B10	
3908.10.19.00	- - - Granules or flakes	10%	B10	
3908.10.90.00	- - - Other	10%	B10	
3908.10.91.00	- - - Other:			
3908.10.92.00	- - - Liquids or pastes	10%	B10	
3908.10.99.00	- - - Granules or flakes	10%	B10	
3908.90	- Other:			
3908.90.10.00	- Liquids or pastes	10%	B10	
3908.90.20.00	- Flakes	10%	B10	
3908.90.90.00	- Other	10%	B10	
39.09	Amino-resins, phenolic resins and polyurethanes, in primary forms.			
3909.10	- Urea resins, thiourea resins:			
3909.10.10.00	- Moulding compounds	5%	B10*	
3909.10.90.00	- Other	6.5%	B10	
3909.20	- Melamine resins:			
3909.20.10.00	- Moulding compound	5%	B10*	
3909.20.90.00	- Other	6.5%	B10	
3909.30	- Other amino-resins:			
3909.30.10.00	- Moulding compound	6.5%	B10	
3909.30.90.00	- Other	6.5%	B10	
3909.40	- Phenolic resins:			
3909.40.10.00	- Moulding compound other than phenol formaldehyde	3%	B10*	
3909.40.90.00	- Other	3%	B10*	
3909.50.00.00	- Polyurethanes	6.5%	B10	
39.10	Silicones in primary forms.			
3910.00.11.00	- Liquids or pastes:	8%	B10	
3910.00.19.00	- Dispersions and solutions	8%	B10	
3910.00.90.00	- Other	8%	B10	
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.			
3911.10	- Petroleum resins, coumarone, indene or coumarone-indene resins, and polyterpenes:			
3911.10.10.00	- - Liquids or pastes	10%	B10	
3911.10.90.00	- Other	10%	B10	
3911.90	- Other:			
3911.90.10.00	- - Liquids or pastes	10%	B10	
3911.90.90.00	- - Other	10%	B10	
39.12	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.			
3912.10	- Cellulose acetates:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
3912.11.00.00	- Non-plasticised	10%	B10	
3912.12.00.00	- Plasticised	10%	B10	
3912.20	- Cellulose nitrates (including collodions):			
3912.20.10.00	- Non-plasticised	10%	B10	
3912.20.20.00	- Plasticised	10%	B10	
3912.31.00.00	- Cellulose ethers:			
	- Carboxymethylcellulose and its salts			
3912.39.00.00	- Other	10%	B10	
3912.90	- Other:	10%	B10	
3912.90.10.00	- Regenerated cellulose	10%	B10	
3912.90.20.00	- Other, granules	10%	B10	
3912.90.90.00	- Other	10%	B10	
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.			
3913.10.00.00	- Alginic acid, its salts and esters		A	
3913.90.00.00	- Other		A	
3914.00.00.00	- Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.		A	
39.15	Waste, parings and scrap, of plastics.			
3915.10.00.00	- Of polymers of ethylene	10%	B10	
3915.20.00.00	- Of polymers of styrene	10%	B10	
3915.30.00.00	- Of polymers of vinyl chloride	10%	B10	
3915.90	- Of other plastics:			
3915.90.10.00	- - Of copolymers of vinyl acetate and vinyl chloride in which the vinyl acetate monomer predominates	10%	B10	
3915.90.90.00	- - Other	10%	B10	
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.			
3916.10	- Of polymers of ethylene:			
3916.10.10.00	- - Monofilament	5%	B10+	
	- - Rods, sticks and profile shapes:			
	- - - Used as an adhesive by melting; used for making ready articles by moulding, founding, or compressing:			
3916.10.21.00	- - - Of polyethylene	10%	B10	
3916.10.22.00	- - - Other	10%	B10	
3916.10.29.00	- - - Other	10%	B10	
3916.20	- Of polymers of vinyl chloride:			
3916.20.10.00	- - Monofilament	5%	B10+	
	- - Rods, sticks and profile shapes:			
	- - - Used as an adhesive by melting; used for making ready articles by moulding, founding or compressing			
3916.20.21.00	- - - Other	10%	B10	
3916.20.29.00	- - - Of other plastics:	10%	B10	
3916.90	- - Monofilament:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
3916.90.11.00	- - - Of hardened proteins	5%	B10+	
3916.90.19.00	- - - Other	5%	B10+	
3916.90.21.00	- - - Rods and sticks:			
	- - - Of hardened proteins		B10	
	- - - Used as an adhesive by melting; used for making ready articles by moulding, founding, or compressing:			
3916.90.22.00	- - - Of polystyrene and its copolymer: of poly(vinyl acetate) oxide resins; of phenolic resins (except phenol resins); of urea resins, polyurethanes; of cellulose acetates (plasticised), vulcanized fibre, regenerated cellulose; of celluloid or hardened gelatin; of chemical derivatives of natural rubber (except chlorinated rubber); of alginic acid, its salts and esters (other than rods and sticks), of other natural polymer or other modified natural polymer not elsewhere specified or included			
3916.90.23.00	- - - Other	10%	B10	
3916.90.29.00	- - - Other	10%	B10	
3916.90.31.00	- - - Profile shapes:			
3916.90.39.00	- - - Of hardened proteins	10%	B10	
39.17	- - - Other	10%	B10	
3917.10	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.			
	- Artificial guts (sausage casings) of hardened protein or of cellulosic materials:			
3917.10.10.00	- - Of hardened proteins	10%	B10	
3917.10.90.00	- - Other	10%	B10	
3917.21	- Tubes, pipes and hoses, rigid:			
3917.21.10.00	- - Of polymers of ethylene:			
	- - - Porous tubes suitable for agricultural watering	20%	B15	
	- - - Other	20%	B15	
3917.21.90.00	- - - Of polymers of propylene:			
	- - - Porous tubes suitable for agricultural watering	20%	B15	
	- - - Other	20%	B15	
3917.22.10.00	- - - Of polymers of vinyl chloride:			
	- - - Porous tubes suitable for agricultural watering	20%	B15	
	- - - Other	20%	B15	
3917.22.90.00	- - - Of polymers of vinyl chloride:			
	- - - Porous tubes suitable for agricultural watering	20%	B15	
	- - - Other	20%	B15	
3917.23	- - - Porous tubes suitable for agricultural watering	20%	B15	
3917.23.10.00	- - - Other	20%	B15	
3917.23.90.00	- - - Of other plastics:			
3917.29	- - - Porous tubes suitable for agricultural watering	20%	B15	
3917.29.10.00	- - - Other	20%	B15	
3917.29.90.00	- - - Other tubes, pipes and hoses:			
3917.31	- - - Flexible tubes, pipes and hoses, having a minimum burst pressure of 27,6 MPa:			
3917.31.10.00	- - - Porous tubes suitable for agricultural watering	20%	B15	
3917.31.90.00	- - - Other	20%	B15	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
3917.32	- - Other, not reinforced or otherwise combined with other materials, without fittings:			
3917.32.10.00	- - Sausage and ham casings	10%	B10	
3917.32.20.00	- - Porous tubes suitable for agricultural watering	20%	B15	
3917.32.90.00	- - Other	20%	B15	
3917.33	- - Other, not reinforced or otherwise combined with other materials, with fittings:			
3917.33.10.00	- - Porous tubes suitable for agricultural watering	20%	B15	
3917.33.90.00	- - Other	20%	B15	
3917.39	- - Other	20%	B15	
3917.39.10.00	- - Porous tubes suitable for agricultural watering	20%	C	
3917.39.90.00	- - Other	20%	B15	
3917.40.00.00	- - Fittings	20%	B15	
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.			
3918.10	- Of polymers of vinyl chloride:			
3918.10.11.00	- Floor covering:	40%	B15	
3918.10.19.00	- Tiles	40%	B15	
3918.10.90.00	- Other	40%	B15	
3918.90	- Of other plastics:			
3918.90.11.00	- Floor covering:	40%	B15	
3918.90.12.00	- Tiles, of polyethylene	40%	B15	
3918.90.13.00	- Tiles, of other plastics	40%	B15	
3918.90.19.00	- Other, of polyethylene	40%	B15	
3918.90.91.00	- Other:			
3918.90.99.00	- Of polyethylene	40%	B15	
39.19	- Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.	40%	B15	
3919.10	- In rolls of a width not exceeding 20 cm:			
3919.10.11.00	- Of polymers of vinyl chloride:			
3919.10.19.00	- Tapes used in the manufacture of telephonic or electric wires	20%	B15	
3919.10.90.00	- Other	20%	B15	
3919.10.21.00	- Of polyethylene:			
3919.10.29.00	- Tapes used in the manufacture of telephonic or electric wires	20%	B15	
3919.10.90.00	- Other	20%	B15	
3919.90	- Other:			
3919.90.11.00	- Of polymers of vinyl chloride:			
3919.90.19.00	- Tapes used in the manufacture of telephonic or electric wires	15%	B10	
3919.90.90.00	- Other	15%	B10	
3919.90.90.00	- Other	15%	B10	

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.			
3920.10	- Of polymers of ethylene:			
3920.10.10.00	- Tapes used in the manufacture of telephonic or electric wires	10%	B10	
3920.10.90.00	- Other	10%	B10	
3920.20	- Of polymers of propylene:			
3920.20.10.00	- Tapes used in the manufacture of telephonic or electric wires	10%	B10	
3920.20.20.00	- BOPP film	8%	B10	
3920.20.31.00	- Used as an adhesive by melting:	10%	B10	
3920.20.39.00	- Of polypropylene	10%	B10	
3920.20.90.00	- Other	10%	B10	
3920.30	- Of polymers of styrene:			
3920.30.10.00	- Used as an adhesive by melting	10%	B10	
3920.30.90.00	- Other	10%	B10	
3920.43	- Of polymers of vinyl chloride:			
3920.43.10.00	- Containing by weight not less than 6% of plasticizers:			
3920.43.90.00	- Tapes used in the manufacture of telephonic or electric wires	10%	B10	
3920.49	- Other:	20%	C	
3920.49.10.00	- Tapes used in the manufacture of telephonic or electric wires	10%	B10	
3920.49.90.00	- Other	10%	B10	
3920.51.00.00	- Of acrylic polymers:			
3920.59.00.00	- Of poly(methyl methacrylate)	10%	B10	
3920.59.00.00	- Other	10%	B10	
3920.61	- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:			
3920.61.10.00	- Of polycarbonates:			
3920.61.20.00	- Film	10%	B10	
3920.61.90.00	- Used as an adhesive by melting	10%	B10	
3920.62	- Other	10%	B10	
3920.62.10.00	- Of poly(ethylene terephthalate):			
3920.62.20.00	- Film	5%	B10*	
3920.62.90.00	- Used as an adhesive by melting	10%	B10	
3920.63	- Other	10%	B10	
3920.63.10.00	- Of unsaturated polyesters:			
3920.63.90.00	- Used as an adhesive by melting	10%	B10	
3920.69	- Other	10%	B10	
3920.69.10.00	- Of other polyesters:			
3920.69.90.00	- Used as an adhesive by melting	10%	B10	
3920.71	- Other	10%	B10	
3920.71.10.00	- Of cellulose or its chemical derivatives:			
3920.71.20.00	- Of regenerated cellulose:	5%	B10*	
3920.71.30.00	- Cellulophane film	10%	B10	
3920.71.40.00	- Viscose tear-off ribbon; foil	10%	B10	
3920.71.90.00	- Viscose film	10%	B10	
3920.72	- Used as an adhesive by melting	10%	B10	
3920.72.10.00	- Of vulcanized fibre:			
3920.72.90.00	- Used as an adhesive by melting	10%	B10	
3920.72.90.00	- Other	10%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
3920.73	- - - Of cellulose acetate: - - - Used as an adhesive by melting:			
3920.73.11.00	- - - Cellulose acetate plasticized			
3920.73.19.00	- - - Other	10%	B10	
3920.73.90.00	- - - Other	10%	B10	
3920.79	- - - Of other cellulose derivatives:			
3920.79.10.00	- - - Used as an adhesive by melting			
3920.79.90.00	- - - Other	10%	B10	
3920.91	- Of other plastics:			
3920.91.10.00	- - - Of poly(vinyl butyral): - - - Film of a kind used in safety glass, of a thickness between 0.38 mm and 0.76 mm, not exceeding 2 m in width			
3920.91.90.00	- - - Other	10%	B10	
3920.92	- - - Of polyamides:			
3920.92.10.00	- - - Of nylon 6	10%	B10	
3920.92.20.00	- - - Used as an adhesive by melting	10%	B10	
3920.92.90.00	- - - Other	10%	B10	
3920.93	- - - Of amino-resins:			
3920.93.11.00	- - - Used as an adhesive by melting:			
3920.93.19.00	- - - Of melamine resins; of other amino-resins (except urea resins)	10%	B10	
3920.93.90.00	- - - Other	10%	B10	
3920.94	- - - Of phenolic resins:			
3920.94.10.00	- - - Phenol formaldehyde (bakelite) sheets	10%	B10	
3920.94.20.00	- - - Used as an adhesive by melting	10%	B10	
3920.94.90.00	- - - Other	10%	B10	
3920.99	- - - Of other plastics:			
3920.99.10.00	- - - Corrugated sheets and plates	10%	B10	
3920.99.20.00	- - - Other fluorocarbon sheets	10%	B10	
3920.99.30.00	- - - Used as an adhesive by melting	10%	B10	
3920.99.90.00	- - - Other	10%	B10	
39.21	Other plates, sheets, film, foil and strip, of plastics: - Cellulose: - - - Of polymers of styrene: - - - Plates and sheets - - - Other - - - Of polymers of vinyl chloride: - - - In plates and sheets forms: - - - Tapes used in the manufacture of telephonic or electric wire - - - Other - - - Tapes used in the manufacture of telephonic or electric wire - - - Other - - - Of polyurethanes: - - - Plates and sheets - - - Other - - - Of regenerated cellulose: - - - Plates and sheets:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
3921.14.11.00	- - - Cellophane used in the manufacture of adhesive tapes	10%	B10	
3921.14.12.00	- - - Other, used in the manufacture of adhesive tape	10%	B10	
3921.14.19.00	- - - Other:	10%	B10	
3921.14.91.00	- - - Used in the manufacture of adhesive tape	10%	B10	
3921.14.99.00	- - - Other	10%	B10	
3921.19	- - - Of other plastics:			
3921.19.11.00	- - - Plates and sheets:			
3921.19.19.00	- - - Tapes used in the manufacture of telephonic or electric wire	10%	B10	
3921.19.91.00	- - - Other	10%	B10	
3921.19.99.00	- - - Tapes used in the manufacture of telephonic or electric wire	10%	B10	
3921.90	- - - Other:	10%	B10	
3921.90.10.00	- - - Tapes used in the manufacture of telephonic or electric wire	10%	B10	
3921.90.20.00	- - - Plates and sheets	10%	B10	
3921.90.90.00	- - - Other	10%	B15	
39.22	Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics: - Baths, shower-baths, sinks and wash-basins - Lavatory seats and covers: - - - Covers - - - Other - - - Other: - - - Flushing water closets (lavatory pans) and urinals - - - Parts of flushing cisterns - - - Other Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics: - Boxes, cases, crates and similar articles: - - - Boxes used for cinematographic films, tapes, discs - - - Other - Sacks and bags (including cones): - - - Of polymers of ethylene: - - - Asseptic bags with aluminium foil reinforcing material (excluding retort pouch) - - - Other - - - Of other plastics: - - - Asseptic bags with aluminium foil reinforcing material (excluding retort pouch) - - - Laminated polypropylene bags of size 1000 mm x 1200 mm - - - Other			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
3923.30	- Carboys, bottles, flasks and similar articles:			
3923.30.10.00	- - Toothpaste tubes container	15%	B10	
3923.30.90.00	- - Other	30%	B15	
3923.40	- Spools, cops, bobbins and similar supports:			
3923.40.10.00	- - For sewing machines	5%	B10*	
3923.40.20.00	- - For cinematographic or photographic use	5%	B10*	
3923.40.30.00	- - For textile mills	5%	B10*	
3923.40.90.00	- - Other	5%	B10*	
3923.50	- Stoppers, lids, caps and other closures:			
3923.50.10.00	- - Actuator over caps	30%	B15	
3923.50.90.00	- - Other	30%	B15	
3923.90.00.00	- Tableware, kitchenware, other household articles and toilet articles, of plastics:	30%	B15	
39.24	- Tableware and kitchenware			
3924.10.00.00	- Other:	40%	B15	
3924.90	- - Bed pans, urinals (portable type) and chamber-pots	40%	B15	
3924.90.10.00	- - Other	40%	B15	
3924.90.90.00	- Builders' ware of plastics, not elsewhere specified or included:			
39.25	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l			
3925.10.00.00	- - Doors, windows and their frames and thresholds for doors	40%	B15	
3925.20.00.00	- - Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	40%	B15	
3925.30.00.00	- - Other	40%	B15	
3925.90.00.00	- Other articles of plastics and articles of other materials of headings 39.01 to 39.14:			
39.26	- Office or school supplies:			
3926.10	- - School supplies	40%	B15	
3926.10.10.00	- - Office supplies	40%	B15	
3926.10.20.00	- Articles of apparel and clothing accessories (including gloves, mittens and mitts):			
3926.20	- - Raincoats	40%	B15	
3926.20.10.00	- - Gloves	40%	B15	
3926.20.20.00	- - Bales' bib, shoulder pads or shields	40%	B15	
3926.20.30.00	- - Aprons and other articles of apparel	40%	B15	
3926.20.40.00	- - Articles of apparel used for the protection from chemical substances, radiation and fire	20%	B15	
3926.20.50.00	- - Other, including belts	40%	B15	
3926.30.00.00	- Fittings for furniture, coachwork or the like	35%	B15	
3926.40.00.00	- Statuettes and other ornamental articles	40%	B15	
3926.90	- Other:			
3926.90.10.00	- - Floats for fishing nets	30%	B15	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
3926.90.20.00	- - Fans and handscreens, frames and handles thereof, and parts thereof	30%	B15	
3926.90.31.00	- - Hygienic, medical and surgical articles:			
3926.90.32.00	- - - Colostomy, ileostomy and urine bags	20%	B15	
3926.90.33.00	- - - Plastic moulds with denture prints	20%	B15	
3926.90.39.00	- - - Poison mosquito nets	20%	B15	
3926.90.41.00	- - - Other	5%	B10*	
3926.90.42.00	- - - Safety and protective devices:	5%	B10*	
3926.90.43.00	- - - Police shields	5%	B10*	
3926.90.44.00	- - - Protective masks and similar articles for use in welding and similar work	20%	B15	
3926.90.45.00	- - - Noise reducing devices and covers for the ears; apparatus for measuring vapour of organic substances or of mercury	20%	B15	
3926.90.49.00	- - - Life saving cushions for protection of persons falling from heights	20%	B15	
3926.90.51.00	- - - Industrial articles:	20%	B15	
3926.90.52.00	- - - Oil spill booms	20%	B15	
3926.90.53.00	- - - Pipe or thread sealing tape	20%	B15	
3926.90.54.00	- - - Transmission or conveyor belts or belting	20%	B15	
3926.90.55.00	- - - Other articles used in machinery	20%	B15	
3926.90.59.00	- - - Plastic J-hooks and bunch blocks for deconators	20%	B15	
3926.90.60.00	- - - Other	20%	B15	
3926.90.70.00	- - - Nipple former, breastshells, nipple shields, hand expression funnel, supplement nursing system, feeder (naberman type)	20%	B15	
3926.90.91.00	- - - Corset buses and similar supports for articles of apparel or clothing accessories	20%	B15	
3926.90.92	- - - Other:	20%	B15	
3926.90.92.10	- - - Poultry feeders	20%	B15	
3926.90.92.90	- - - Cards for jewelry or small objects of personal adornment; beads; shoe laces:	20%	A	
3926.90.93.00	- - - Shoe lasts and trees	20%	B15	
3926.90.94.00	- - - Other	20%	B15	
3926.90.95.00	- - - Racket strings of a length not exceeding 15 m put up for retail sale	20%	B15	
3926.90.96.00	- - - Reflected light nails	5%	B10*	
3926.90.97.00	- - - Other articles of non-rigid cellular products	30%	B15	
3926.90.98.00	- - - Prayer beads	30%	B15	
3926.90.99.00	- - - Other	30%	B15	
Chapter 40	Rubber and articles thereof			
40.01	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
4001.10	- Natural rubber latex, whether or not pre-vulcanised: - - Exceeding 0.5% ammonia content: - - Centrifuge concentrate - - Processed by other methods - - Not exceeding 0.5% ammonia content:	3%	B10+ B10+ B10+	
4001.10.11.00 4001.10.12.00	- Centrifuge concentrate - - Exceeding 0.5% ammonia content: - - Centrifuge concentrate - - Processed by other methods - - Not exceeding 0.5% ammonia content:	3%	B10+ B10+ B10+	
4001.10.21.00 4001.10.22.00	- Centrifuge concentrate - - Processed by other methods - Natural rubber in other forms:	3%	B10+ B10+	
4001.21	- Smoked sheets: - - RSS Grade 1 - - RSS Grade 2 - - RSS Grade 3 - - RSS Grade 4 - - RSS Grade 5 - - Other - - Technically specified natural rubber (TSNR):	3%	B10+ B10+ B10+ B10+ B10+ B10+ B10+	
4001.22	- Standard Indonesian rubber SIR 3 CV	3%	B10+	
4001.22.10.00	- - Other standard Indonesian rubber	3%	B10+	
4001.22.20.00	- - Standard Malaysian rubber	3%	B10+	
4001.22.30.00	- - Specified Singapore rubber	3%	B10+	
4001.22.40.00	- - Thai tested rubber	3%	B10+	
4001.22.50.00	- - Standard Cambodia rubber	3%	B10+	
4001.22.60.00	- - Other:	3%	B10+	
4001.22.90.00	- - Air-dried sheet	3%	B10+	
4001.29	- - Latex crepe	3%	B10+	
4001.29.10.00	- - Sole crepe	3%	B10+	
4001.29.20.00	- - Remilled crepe, including flat bark crepe	3%	B10+	
4001.29.30.00	- - Other crepe	3%	B10+	
4001.29.40.00	- - Superior processing rubber	3%	B10+	
4001.29.50.00	- - Skin rubber	3%	B10+	
4001.29.60.00	- - Scrap (tree, earch or smoked) and cup lump	3%	B10+	
4001.29.70.00	- - Other	3%	B10+	
4001.29.90.00	- Balata, gutta-percha, guayule, chicle and similar natural gums:	3%	B10+	
4001.30	- Jelutong:	3%	B10+	
4001.30.11.00	- - In primary form	3%	B10+	
4001.30.19.00	- - Other:	3%	B10+	
4001.30.91.00	- - In primary form	3%	B10+	
4001.30.99.00	- - Other	3%	B10+	
40.02	Synthetic rubber and facice 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.	3%	B10+	
4002.11.00.00 4002.19.00.00 4002.20.00.00	- Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR): - - Latex - - Other - Butadiene rubber (BR)	3%	B10+ A A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
4002.31.00.00	- Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR): - - Isobutene-isoprene (butyl) rubber (IIR)	3%	A	
4002.39.00.00	- Other	3%	A	
4002.41.00.00 4002.49.00.00	- Chloroprene (chlorobutadiene) rubber (CR): - - Latex - - Other	3%	B10+ B10+	
4002.51.00.00 4002.59.00.00 4002.60.00.00 4002.70.00.00	- Acrylonitrile-butadiene rubber (NBR): - - Latex - - Other - Isoprene rubber (IR) - Ethylene-propylene-non-conjugated diene rubber (EPDM)	3%	B10+ B10+ B10+ B10+	
4002.80	- Mixtures of any product of heading 40.01 with any product of this heading:	3%	A	
4002.80.10.00	- - Mixture of natural rubber latex with synthetic rubber latex	3%	B10+	
4002.80.90.00	- - Other:	3%	B10+	
4002.91.00.00 4002.99.00.00 4003.00.00.00	- Other: - - Latex - - Other	3%	B10+ B10+ B10+	
4004.00.00.00	Reclaimed rubber in primary forms or in plates, sheets or strip. Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom. Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.	3%	A	
40.05	- Compounded with carbon black or silica	3%	B10+	
4005.10.00.00	- Solutions, dispersions other than those of subheading 4005.10	3%	B10+	
4005.20.00.00	- Other:	3%	B10+	
4005.91.00.00 4005.99.00.00	- - Plates, sheets and strip - - Other	3%	B10+ B10+	
40.06	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.	3%	B10+	
4006.10.00.00	- "Camel-back" strips for retreading rubber tyres	3%	B10+	
4006.90.00.00 4007.00.00.00 40.08	- Other Vulcanised rubber thread and cord. Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.	3%	B10+ B10+ B10+	
4008.11.00.00 4008.19.00.00 4008.21.00.00 4008.29.00.00	- Of cellular rubber: - - Plates, sheets, and strip - - Other - Of non-cellular rubber: - - Plates, sheets and strip - - Other	3%	B10+ B10+ B10+ B10+	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
40.09	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).			
4009.11.00.00	- Not reinforced or otherwise combined with other materials:	3%	B10+	
4009.12.00.00	- Without fittings	3%	B10+	
4009.21.10.00	- Reinforced or otherwise combined only with metal:			
4009.21.10.00	- Without fittings:			
4009.21.10.00	- Mining slurry suction and discharge hose	3%	B10+	
4009.21.90.00	- Other	3%	B10+	
4009.22.10.00	- With fittings:			
4009.22.10.00	- Mining slurry suction and discharge hose	3%	B10+	
4009.22.90.00	- Other	3%	B10+	
4009.31.10.00	- Reinforced or otherwise combined only with textile materials:			
4009.31.10.00	- Without fittings:	3%	B10+	
4009.31.90.00	- Mining slurry suction and discharge hose	3%	B10+	
4009.32.10.00	- With fittings:	3%	B10+	
4009.32.10.00	- Mining slurry suction and discharge hose	3%	B10+	
4009.32.90.00	- Other	3%	B10+	
4009.41.10.00	- Reinforced or otherwise combined other materials:	3%	B10+	
4009.41.10.00	- Without fittings:	3%	B10+	
4009.41.10.00	- Mining slurry suction and discharge hose	3%	B10+	
4009.41.90.00	- Other	3%	B10+	
4009.42.10.00	- With fittings:	3%	B10+	
4009.42.10.00	- Mining slurry suction and discharge hose	3%	B10+	
4009.42.90.00	- Other	3%	B10+	
4010.11.10.00	- Conveyor or transmission belts or belting, of vulcanised rubber:			
4010.11.10.00	- Conveyor belts or belting:	3%	B10+	
4010.11.90.00	- Reinforced only with metal:	3%	B10+	
4010.11.90.00	- Of a width exceeding 20 cm	3%	B10+	
4010.12	- Other	3%	B10+	
4010.12.10.00	- Reinforced only with textile materials:			
4010.12.90.00	- Of a width exceeding 20 cm	3%	B10+	
4010.13	- Other	3%	B10+	
4010.13.10.00	- Reinforced only with plastics:	3%	B10+	
4010.13.90.00	- Of a width exceeding 20 cm	3%	B10+	
4010.19	- Other:	3%	B10+	
4010.19.10.00	- Of a width exceeding 20 cm	3%	B10+	
4010.19.90.00	- Other	3%	B10+	
4010.31.00.00	- Transmission belts or belting:			
4010.31.00.00	- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	15%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
4010.32.00.00	- 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	15%	B10	
4010.33.00.00	- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	15%	B10	
4010.34.00.00	- 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	15%	B10	
4010.35.00.00	- Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	3%	B10+	
4010.36.00.00	- Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	3%	B10+	
4010.39.00.00	- Other	3%	B10+	
40.11	New pneumatic tyres, of rubber.			
4011.10.00.00	- Of a kind used on motor cars (including station wagons and racing cars)			
4011.20	- Of a kind used on buses or lorries:			
4011.20.10.00	- Of a width not exceeding 450 mm		X	
4011.20.90.00	- Other		X	
4011.30.00.00	- Of a kind used on aircraft	5%	C	
4011.40.00.00	- Of a kind used on motorcycles		X	
4011.50.00.00	- Of a kind used on bicycles		X	
4011.61	- Other, having a "herring-bone" or similar tread:			
4011.61	- Of a kind used on agricultural or forestry vehicles and machines:			
4011.61.10.00	- Of a kind used on agricultural vehicles and machines	20%	C	
4011.61.20.00	- Of a kind used on earth moving machinery	10%	R1	
4011.61.90.00	- Other	20%	C	
4011.62	- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm:			
4011.62.10.00	- Of a kind used on construction or industrial handling vehicles	20%	C	
4011.62.20.00	- Of a kind used on earth moving machinery	10%	R1	
4011.63	- Other	20%	C	
4011.63	- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm:			
4011.63.10.00	- Of a kind used on earth moving machinery	10%	R1	
4011.63.90.00	- Other	20%	C	
4011.69	- Of a kind used on vehicles of Chapter 87	20%	C	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
4011.69.20.00	- - - Of a kind used on earth moving machinery	10%	R1	
4011.69.90.00	- - - Other	20%	C	
4011.92	- - - Of a kind used on agricultural or forestry vehicles and machines:			
4011.92.10.00	- - - Of a kind used on agricultural vehicles and machines	20%	C	
4011.92.20.00	- - - Of a kind used on earth moving machinery	10%	R1	
4011.92.90.00	- - - Other	20%	C	
4011.93	- - - Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm:			
4011.93.10.00	- - - Of a kind used on construction or industrial handling vehicles	20%	C	
4011.93.20.00	- - - Of a kind used on earth moving machinery	10%	R1	
4011.93.90.00	- - - Other	20%	C	
4011.94	- - - Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm:			
4011.94.10.00	- - - Of a kind used on earth moving machinery	10%	R1	
4011.94.90.00	- - - Other	20%	C	
4011.99	- - - Of a kind used on vehicles of Chapter 87	20%	C	
4011.99.10.00	- - - Of a kind used on earth moving machinery	10%	R1	
4011.99.20.00	- - - Other, of a width exceeding 450 mm	10%	R1	
4011.99.90.00	Retreaded or used pneumatic tyres of rubber, solid or cushion tyres, tyre threads and tyre flaps, of rubber:			
4012	- Retreaded tyres:			
4012.11.00.00	- - Of a kind used on motor cars (including station wagons and racing cars)			
4012.12	- - - Of a kind used on buses or lorries:			
4012.12.10.00	- - - Of a width not exceeding 450 mm			
4012.12.90.00	- - - Other			
4012.13.00.00	- - - Of a kind used on aircraft			
4012.19	- - - Other:			
4012.19.10.00	- - - Of a kind used on motorcycles			
4012.19.20.00	- - - Of a kind used on bicycles			
4012.19.30.00	- - - Of a kind used on earth moving machinery			
4012.19.40.00	- - - Of a kind used on other vehicles of Chapter 87			
4012.19.90.00	- - - Other			
4012.20	- - - Used pneumatic tyres:			
4012.20.10.00	- - - Of a kind used on motor cars (including station wagon, racing cars)			
	- - - Of a kind used on buses or lorries:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
4012.20.21.00	- - - Of a width not exceeding 450 mm		X	
4012.20.29.00	- - - Other		X	
4012.20.31.00	- - - Of a kind used on aircraft:			
4012.20.39.00	- - - Suitable for retreading		X	
4012.20.40.00	- - - Other		X	
4012.20.50.00	- - - Of a kind used on motorcycles and scooters		X	
4012.20.60.00	- - - Of a kind used on bicycles		X	
4012.20.70.00	- - - Of a kind used on earth moving machinery		X	
4012.20.90.00	- - - Of a kind used on other vehicles of Chapter 87		X	
4012.20.90.00	- - - Other:		X	
4012.90.01.00	- - - Solid or cushion tyres of a kind used on vehicles of Chapter 87:			
4012.90.02.00	- - - Solid tyres not exceeding 100 mm in external diameter		X	
4012.90.03.00	- - - Solid tyres exceeding 100 mm but not exceeding 250 mm in external diameter		X	
4012.90.04.00	- - - Solid tyres exceeding 250 mm in external diameter, of a width not exceeding 450 mm, for use on vehicles of heading 87.09		X	
4012.90.05.00	- - - Other solid tyres exceeding 250 mm in external diameter, of a width not exceeding 450 mm		X	
4012.90.06.00	- - - Solid tyres exceeding 250 mm in external diameter, of a width exceeding 450 mm		X	
4012.90.11.00	- - - Cushion tyres of a width not exceeding 450 mm		X	
4012.90.12.00	- - - Cushion tyres of a width exceeding 450 mm		X	
4012.90.21.00	- - - Solid or cushion tyres of a kind used on earth moving machinery:			
4012.90.22.00	- - - Solid tyres not exceeding 100 mm in external diameter		X	
4012.90.23.00	- - - Solid tyres exceeding 100 mm but not exceeding 250 mm in external diameter		X	
4012.90.24.00	- - - Solid tyres exceeding 250 mm in external diameter, of a width not exceeding 450 mm		X	
4012.90.31.00	- - - Solid tyres exceeding 250 mm in external diameter, of a width exceeding 450 mm		X	
4012.90.32.00	- - - Cushion tyres of a width exceeding 450 mm		X	
4012.90.41.00	- - - Other solid or cushion tyres:			
	- - - Solid tyres not exceeding 100 mm in external diameter		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
4012.90.42.00	- - - Solid tyres exceeding 100 mm but not exceeding 250 mm in external diameter			
4012.90.43.00	- - - Solid tyres exceeding 250 mm in external diameter, of a width not exceeding 450 mm		X	
4012.90.44.00	- - - Solid tyres exceeding 250 mm in external diameter, of a width exceeding 450 mm		X	
4012.90.51.00	- - - Cushion tyres of a width not exceeding 450 mm		X	
4012.90.52.00	- - - Cushion tyres of a width exceeding 450 mm		X	
4012.90.60.00	- - - Buffed tyres		X	
4012.90.70.00	- - - Replaceable tyre treads of a width not exceeding 450 mm		X	
4012.90.80.00	- - - Tyre flaps		X	
4012.90.90.00	- - - Other		X	
4013	Inner tubes, of rubber.			
4013.10	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries:			
4013.10.11.00	- - - Of a kind used on motor cars:			
4013.10.19.00	- - - Suitable for fitting to tyres of width not exceeding 450 mm	30%	C	
4013.10.21.00	- - - Suitable for fitting to tyres of width exceeding 450 mm		X	
4013.20.00.00	- Of a kind used on bicycles	40%	B15	
4013.90.11.00	- - - Of a kind used on earth moving machinery:			
4013.90.19.00	- - - Suitable for fitting to tyres of width not exceeding 450 mm	30%	B15	
4013.90.20.00	- - - Suitable for fitting to tyres of width exceeding 450 mm	5%	B10*	
4013.90.31.00	- - - Of a kind used on motorcycles or motor scooters	40%	B15	
4013.90.39.00	- - - Of a kind used on other vehicles of Chapter 87:			
4013.90.40.00	- - - Suitable for fitting to tyres of width not exceeding 450 mm	30%	B15	
4013.90.41.00	- - - Suitable for fitting to tyres of width exceeding 450 mm	5%	B10*	
4013.90.42.00	- - - Of a kind used on aircraft		A	
4013.90.43.00	- - - Other:			
4013.90.44.00	- - - Suitable for fitting to tyres of width not exceeding 450 mm	30%	B15	
4013.90.45.00	- - - Suitable for fitting to tyres of width exceeding 450 mm		X	
4014.10.00.00	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.			
4014.90	- Sheath contraceptives	10%	B10	
4014.90	- Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
4016.90.10.00	- - - Teats for feeding bottles and similar kinds	3%	B10*	
4016.90.20.00	- - - Soothers	3%	B10*	
4016.90.30.00	- - - Ice or hot water bags	3%	B10*	
4016.90.40.00	- - - Other of hot water bags	3%	B10*	
4016.90.50.00	Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber.			
4016.90.60.00	- Gloves, mittens and mitts:			
4016.90.70.00	- - - Surgical	20%	B15	
4016.90.80.00	- - - Other	20%	B15	
4016.90.90.00	- - - Other:			
4016.91.00.00	- - - Diving suits	20%	B15	
4016.92.00.00	- - - Of a kind plated with lead for X-ray protection	5%	B10*	
4016.93.00.00	- - - Other	20%	B15	
4016.94.00.00	Other articles of vulcanised rubber other than hard rubber.			
4016.95.00.00	- Of cellular rubber	20%	B15	
4016.96.00.00	- Other:			
4016.97.00.00	- - - Floor coverings and mats:			
4016.98.00.00	- - - Mats	40%	B15	
4016.99.00.00	- - - Other	40%	B15	
4016.99.10.00	- - - Erasers	20%	B15	
4016.99.20.00	- - - Gaskets, washers and other seals:			
4016.99.30.00	- - - Packing for electrolytic capacitors	3%	B10*	
4016.99.40.00	- - - Boat or dock fenders, whether or not inflatable	3%	B10*	
4016.99.50.00	- - - Other inflatable articles	5%	B10*	
4016.99.60.00	- - - Other:			
4016.99.70.00	- - - Parts and accessories for vehicles of Chapter 87:			
4016.99.80.00	- - - For motor vehicles of headings 87.02, 87.03, 87.04, 87.05 and 87.11			
4016.99.90.00	- - - For motor vehicles of headings 87.09, 87.13, 87.19 and 87.16	10%	X1	
4016.99.91.00	- - - Mudguards for bicycles	10%	B15	
4016.99.92.00	- - - Other bicycle parts	40%	B15	
4016.99.93.00	- - - Accessories for bicycles	40%	B15	
4016.99.94.00	- - - For carriages for disabled persons	10%	B10	
4016.99.95.00	- - - Other:	5%	B10*	
4016.99.96.00	- - - Parts and accessories of rotocutters of heading 88.04	5%	B10*	
4016.99.97.00	- - - Rubber bands	5%	B10*	
4016.99.98.00	- - - Deck fenders	5%	B10*	
4016.99.99.00	- - - Other articles of a kind used in machinery or mechanical or electrical appliances, or for other technical uses	3%	B10*	
4016.99.99.00	- - - Other:			
4016.99.99.00	- - - Rail pad	5%	B10*	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
4016.99.92.00	- - - Structural bearings including bridge bearings, other than rail pad			
4016.99.93.00	- - - Rubber grommets and rubber covers	5%	B10+	
4016.99.94.00	- - - Automotive wiring harness	5%	B10+	
4016.99.95.00	- - - Table mats and table covers	20%	B15	
	- - - Stoppers for pharmaceutical use	3%	B10+	
4016.99.99.00	- - - Other	5%	B10+	
4017.00.00.00	Hard rubber (for example, abortion) in all forms, including waste and scrap, articles of hard rubber.			
Chapter 41	Raw hides or skins (other than furskins) and leather	10%	B10	
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.			
4101.20.00.00	- Whole hides and skins, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved			
4101.50.00.00	- Whole hides and skins, of a weight exceeding 16 kg		A	
4101.90.00.00	- Other, including butts, heads and bellies		A	
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.			
4102.10.00.00	- With wool on		A	
4102.21.00.00	- Without wool on:			
4102.29.00.00	- - Pickled		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.		A	
4103.10.00.00	- Of goats or kids		A	
4103.20.00.00	- Of reptiles		A	
4103.30.00.00	- Of swine		A	
4103.90.00.00	- 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):			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
4104.11	- Full grains, unsplit; grain splits:			
4104.11.10.00	- - Chrome-wet-blue hides and skins		A	
4104.11.20.00	- - Bovine leather, vegetable pre-tanned		A	
4104.11.90.00	- - Other		A	
4104.19	- Other:			
4104.19.10.00	- - Chrome-wet-blue hides and skins		A	
4104.19.20.00	- - Bovine leather, vegetable pre-tanned		A	
4104.19.90.00	- - Other		A	
4104.41	- In the dry state (crust):			
4104.41.10.00	- - Full grains, unsplit; grain splits:			
4104.41.90.00	- - Crust vegetable (semi-tanned) hides and skins	5%	B10+	
4104.49	- Other:	5%	B10+	
4104.49.10.00	- - Crust vegetable (semi-tanned) hides and skins			
4104.49.90.00	- - Other	5%	B10+	
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):			
4105.10.10.00	- - Alum tanned		A	
4105.10.20.00	- - Vegetable pre-tanned		A	
4105.10.30.00	- - Chrome-wet-blue skins		A	
4105.10.90.00	- - Other		A	
4105.30.00.00	- In the dry state (crust)	5%	B10+	
41.06	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.			
4106.21	- Of goats or kids:			
	- - In the wet state (including wet-blue):			
4106.21.10.00	- - - Vegetable pre-tanned		A	
4106.21.20.00	- - - Chrome-wet-blue skins		A	
4106.21.90.00	- - - Other		A	
4106.22.00.00	- - In the dry state (crust)	5%	B10+	
4106.31	- Of swine:			
	- - In the wet state (including wet-blue):			
4106.31.10.00	- - - Chrome-wet-blue skins		A	
4106.31.90.00	- - - Other		A	
4106.32	- - In the dry state (crust):			
4106.32.10.00	- - - Crust vegetable (semi-tanned) skins	5%	B10+	
4106.32.90.00	- - - Other	5%	B10+	
4106.40	- Of reptiles:			
4106.40.10.00	- - Vegetable pre-tanned	3%	B10+	
4106.40.20.00	- - Chrome-wet-blue skins		A	
4106.40.90.00	- - Other		A	
4106.91	- Other:			
	- - In the wet state (including wet-blue):			
4106.91.10.00	- - - Chrome-wet-blue skins		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
4106.91.90.00	- - - Other		A	
4106.92	- - - In the dry state (crust):			
4106.92.10.00	- - - Crust vegetable (semi-tanned) skins			
4106.92.90.00	- - - Other	5%	B10*	
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.	5%	B10*	
4107.11.00.00	- Whole hides and skins:			
4107.12.00.00	- - Full grains, unsplit	10%	B10	
4107.19.00.00	- - Grain splits	10%	B10	
4107.91.00.00	- - Other, including sides:			
4107.92.00.00	- - Full grains, unsplit	10%	B10	
4107.99.00.00	- - Grain splits	10%	B10	
412.00.00.00	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.			
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.	10%	B10	
4113.10.00.00	- Of goats or kids	10%	B10	
4113.20.00.00	- Of swine	10%	B10	
4113.30.00.00	- Of reptiles	10%	B10	
4113.90.00.00	- Other	10%	B10	
41.14	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.			
4114.10.00.00	- Chamois (including combination chamois) leather			
4114.20.00.00	- Patent leather and patent laminated leather; metallised leather	5%	B10*	
41.15	Composition leather with a basis of leather or leather fibre, in slabs, rolls, sheets or strip, whether or not in rolls; composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.	5%	B10*	
4115.10.00.00	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	5%	B10*	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
4115.20.00.00	- Pairings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour			
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)	5%	B10*	
4201.00.00.00	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.			
42.02	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, toolsters and similar containers, (even if lined with plush), food or beverage bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper.	30%	B15	
4202.11	- - Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers:			
4202.11.10.00	- - - With outer surface of leather, of composition leather or of patent leather:			
4202.11.90.00	- - - School satchels	40%	B15	
4202.12	- - - Other	40%	B15	
4202.12.10.00	- - - With outer surface of plastics or of textile materials:			
4202.12.90.00	- - - School satchels	40%	B15	
4202.19	- - - Other	40%	B15	
4202.19.10.00	- - - Of wood, iron, steel or zinc	40%	B15	
4202.19.20.00	- - - Of nickel or aluminium	40%	B15	
4202.19.90.00	- - - Other	40%	B15	
4202.21.00.00	- Handbags, whether or not with shoulder strap, including those without handle:			
4202.22.00.00	- - With outer surface of leather, of composition leather or of patent leather	40%	B15	
4202.29.00.00	- - With outer surface of plastic sheeting or of textile materials	40%	B15	
	- - Other	40%	B15	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
4202.31.00.00	- Articles of a kind normally carried in the pocket or in the handbag: - With outer surface of leather, of composition leather or of patent leather	40%	B15	
4202.32.00.00	- With outer surface of plastic sheeting or of textile materials	40%	B15	
4202.39.00.00	- Other	40%	B15	
4202.91	- With outer surface of leather, of composition leather or of patent leather:			
4202.91.10.00	- Sport bags	40%	B15	
4202.91.20.00	- Bowling bags	40%	B15	
4202.91.90.00	- Other	40%	B15	
4202.92	- With outer surface of plastic sheeting or of textile materials:			
4202.92.10.00	- Bowling bags	40%	B15	
4202.92.90.00	- Other	40%	B15	
4202.99	- Other:			
4202.99.10.00	- Of copper	40%	B15	
4202.99.20.00	- Of nickel	40%	B15	
4202.99.30.00	- Of zinc	40%	B15	
4202.99.40.00	- Of animal carving material or worked vegetable carving material or mineral origin	40%	B15	
4202.99.90.00	- Other	40%	B15	
42.03	Articles of apparel and clothing accessories, of leather or of composition leather.	40%		
4203.10.00.00	- Articles of apparel	40%	B15	
4203.21.00.00	- Gloves, mittens and mitts: - Specially designed for use in sports	20%	B15	
4203.29	- Other			
4203.29.10.00	- Protective work gloves	40%	B15	
4203.29.90.00	- Other	40%	B15	
4203.30.00.00	- Belts and bandoliers	40%	B15	
4203.40.00.00	- Other clothing accessories	40%	B15	
4204.00.00.00	Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses.			
42.05	Other articles of leather or of composition leather.		A	
4205.00.10.00	- Boot laces; mats	20%	B15	
4205.00.20.00	- Industrial safety belts and harnesses	20%	B15	
4205.00.30.00	- Leather strings or cords for jewelry or for personal adornment	20%	B15	
4205.00.90.00	- Other	20%	B15	
42.06	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.			
4206.10.00.00	- Catgut		A	
4206.90.00.00	- Other		A	
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.			
4301.10.00.00	- Of mink, whole, with or without head, tail or paws		A	
4301.30.00.00	- 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			
4301.60.00.00	- Of fox, whole, with or without head, tail or paws		A	
4301.70.00.00	- Of seal, whole, with or without head, tail or paws		A	
4301.80.00.00	- Other furskins, whole, with or without head, tail or paws		A	
4301.90.00.00	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use		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.			
4302.11.00.00	- Whole skins, with or without head, tail or paws, not assembled:			
4302.13.00.00	- Of mink		A	
	- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb; Indian, Chinese, Mongolian or Tibetan lamb			
4302.19.00.00	- Other		A	
4302.20.00.00	- Heads, tails, paws and other pieces or cuttings, not assembled		A	
4302.30.00.00	- Whole skins and pieces or cuttings thereof, assembled		A	
43.03	Articles of apparel, clothing accessories and other articles of furskin.			
4303.10	- Articles of apparel and clothing accessories:			
4303.10.10.00	- Clothing accessories	40%	B15	
4303.10.20.00	- Articles of apparel	40%	B15	
4303.90	- Other:			
4303.90.10.00	- Sport bags	40%	B15	
4303.90.20.00	- Articles for industrial purposes	40%	B15	
4303.90.90.00	- Other	40%	B15	
43.04	Artificial fur and articles thereof.			
4304.00.10.00	- Artificial fur	10%	B15	
4304.00.20.00	- Articles for industrial purposes	40%	B15	
4304.00.91.00	- Sport bags	40%	B15	
4304.00.99.00	- Other	40%	B15	
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
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.			
4401.10.00.00	- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms		B10*	
4401.21.00.00	- Wood in chips or particles:		B10*	
4401.22.00.00	- - Coniferous	5%	B10*	
4401.30.00.00	- - Non-coniferous	5%	B10*	
4402.00.00.00	- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms		B10*	
4402.00.00.00	Wood charcoal (including shell or nut charcoal), whether or not agglomerated.	5%	B10*	
44.03	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.			
4403.10	- Treated with paint, stains, creosote or other preservatives:			
4403.10.10.00	- - Baulks		A	
4403.10.20.00	- - Sawlogs and veneer logs		A	
4403.10.30.00	- - Plt-props (mine timber) in the round		A	
4403.10.40.00	- - Poles, piles and other wood in the round		A	
4403.10.90.00	- - Other		A	
4403.20	- Other, coniferous:			
4403.20.11.00	- - Damar Minyak:			
4403.20.12.00	- - Pulpwood		A	
4403.20.13.00	- - Baulks		A	
4403.20.14.00	- - Sawlogs and veneer logs		A	
4403.20.15.00	- - Plt-props (mine timber) in the round		A	
4403.20.19.00	- - Poles, piles and other wood in the round		A	
4403.20.21.00	- - Other		A	
4403.20.22.00	- - Pulpwood		A	
4403.20.23.00	- - Baulks		A	
4403.20.24.00	- - Sawlogs and veneer logs		A	
4403.20.25.00	- - Plt-props (mine timber) in the round		A	
4403.20.29.00	- - Poles, piles and other wood in the round		A	
4403.20.31.00	- - Other		A	
4403.20.32.00	- - Sapillor:		A	
4403.20.33.00	- - Pulpwood		A	
4403.20.34.00	- - Baulks		A	
4403.20.35.00	- - Sawlogs and veneer logs		A	
4403.20.39.00	- - Plt-props (mine timber) in the round		A	
4403.20.91.00	- - Poles, piles and other wood in the round		A	
4403.20.99.00	- - Other		A	
4403.20.99.00	- - Pulpwood		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
4403.20.32.00	- - Baulks		A	
4403.20.33.00	- - Sawlogs and veneer logs		A	
4403.20.34.00	- - Plt-props (mine timber) in the round		A	
4403.20.35.00	- - Poles, piles and other wood in the round		A	
4403.20.39.00	- - Other		A	
4403.41	- Other, of tropical wood specified in Subheading Note 1 to this Chapter:			
4403.41.11.00	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau:			
4403.41.12.00	- - Dark Red Meranti (Djar Suluk):		A	
4403.41.13.00	- - Pulpwood		A	
4403.41.14.00	- - Baulks		A	
4403.41.15.00	- - Sawlogs and veneer logs		A	
4403.41.19.00	- - Plt-props (mine timber) in the round		A	
4403.41.21.00	- - Poles, piles and other wood in the round		A	
4403.41.22.00	- - Other		A	
4403.41.23.00	- - Light Red Meranti (Red Saraya):		A	
4403.41.24.00	- - Pulpwood		A	
4403.41.25.00	- - Baulks		A	
4403.41.26.00	- - Sawlogs and veneer logs		A	
4403.41.27.00	- - Plt-props (mine timber) in the round		A	
4403.41.28.00	- - Poles, piles and other wood in the round		A	
4403.41.29.00	- - Other		A	
4403.41.31.00	- - Meranti Bakau:		A	
4403.41.32.00	- - Pulpwood		A	
4403.41.33.00	- - Baulks		A	
4403.41.34.00	- - Sawlogs and veneer logs		A	
4403.41.35.00	- - Plt-props (mine timber) in the round		A	
4403.41.39.00	- - Poles, piles and other wood in the round		A	
4403.49	- Other:		A	
4403.49.11.00	- - Kapur:		A	
4403.49.12.00	- - Pulpwood		A	
4403.49.13.00	- - Baulks		A	
4403.49.14.00	- - Sawlogs and veneer logs		A	
4403.49.15.00	- - Plt-props (mine timber) in the round		A	
4403.49.19.00	- - Poles, piles and other wood in the round		A	
4403.49.21.00	- - Other		A	
4403.49.22.00	- - Keruing:		A	
4403.49.23.00	- - Pulpwood		A	
4403.49.24.00	- - Baulks		A	
4403.49.25.00	- - Sawlogs and veneer logs		A	
4403.49.29.00	- - Plt-props (mine timber) in the round		A	
4403.49.31.00	- - Poles, piles and other wood in the round		A	
4403.49.39.00	- - Other		A	
4403.49.99.00	- - Ramlin:		A	
4403.49.99.00	- - Pulpwood		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
4403.49.32.00	- - - Baulks		A	
4403.49.33.00	- - - Sawlogs and veneer logs, in the rough		A	
4403.49.34.00	- - - Sawlogs and veneer logs, roughly squared		A	
4403.49.35.00	- - - Pit-props (mine timber) in the round		A	
4403.49.36.00	- - - Poles, piles and other wood in the round		A	
4403.49.39.00	- - - Other		A	
4403.49.91.00	- - - Other, of the following tropical wood specified in Subheading Note 1 to this Chapter:		A	
4403.49.92.00	- - - Baulks		A	
4403.49.93.00	- - - Sawlogs and veneer logs		A	
4403.49.94.00	- - - Pit-props (mine timber) in the round		A	
4403.49.95.00	- - - Poles, piles and other wood in the round		A	
4403.49.99.00	- - - Other		A	
4403.91	- - - Of oak (<i>Quercus</i> spp.):		A	
4403.91.10.00	- - - Pulpwood		A	
4403.91.20.00	- - - Baulks		A	
4403.91.30.00	- - - Sawlogs and veneer logs		A	
4403.91.40.00	- - - Pit-props (mine timber) in the round		A	
4403.91.50.00	- - - Poles, piles and other wood in the round		A	
4403.91.90.00	- - - Other		A	
4403.92	- - - Of beech (<i>Fagus</i> spp.):		A	
4403.92.10.00	- - - Pulpwood		A	
4403.92.20.00	- - - Baulks		A	
4403.92.30.00	- - - Sawlogs and veneer logs		A	
4403.92.40.00	- - - Pit-props (mine timber) in the round		A	
4403.92.50.00	- - - Poles, piles and other wood in the round		A	
4403.92.90.00	- - - Other		A	
4403.99	- - - Other:		A	
4403.99.10.00	- - - Pulpwood		A	
4403.99.20.00	- - - Baulks		A	
4403.99.30.00	- - - Sawlogs and veneer logs		A	
4403.99.40.00	- - - Pit-props (mine timber) in the round		A	
4403.99.50.00	- - - Poles, piles and other wood in the round		A	
4403.99.90.00	- - - Other		A	
44.04	Hogwood: split poles; piles, pickets and stakes of wood, pointed but not taper 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.		B10+ B10- B10+ B10+	
4404.10.00.00	- Coniferous	3%	B10+	
4404.20.00.00	- Non-coniferous	3%	B10+	
4405.00.00.00	Wood wool, wood flour.	1%	B10+	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
44.06	Railway or tramway sleepers (cross-ties) of wood.		A	
4406.10.00.00	- Not impregnated		A	
4406.90.00.00	- Other		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.		A	
4407.10	- Coniferous:		A	
4407.10.10.00	- - Planed		A	
4407.10.20.00	- - Sanded or end-jointed		A	
4407.10.90.00	- - Other		A	
4407.24	- Of tropical wood specified in Subheading Note 1 to this Chapter:		A	
4407.24	- - Virola, Manogany (<i>Swietenia</i> spp.), Iubula and Balas:		A	
4407.24.10.00	- - - Planed		A	
4407.24.20.00	- - - Sanded or end-jointed		A	
4407.24.90.00	- - - Other		A	
4407.25	- Dark Red Meranti, Light Red Meranti and Meranti Bakau:		A	
4407.25.11.00	- - - Dark Red Meranti, Light Red Meranti:		A	
4407.25.12.00	- - - Planed		A	
4407.25.19.00	- - - Sanded or end-jointed		A	
4407.25.21.00	- - - Other		A	
4407.25.22.00	- - - Meranti Bakau:		A	
4407.25.29.00	- - - Planed		A	
4407.26	- - - Sanded or end-jointed		A	
4407.26.10.00	- - - White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan:		A	
4407.26.20.00	- - - Planed		A	
4407.26.90.00	- - - Sanded or end-jointed		A	
4407.29	- Other:		A	
4407.29.11.00	- - Jelutong (<i>Dyera</i> spp.):		A	
4407.29.12.00	- - - Planed		A	
4407.29.19.00	- - - Sanded or end-jointed		A	
4407.29.21.00	- - - Other		A	
4407.29.22.00	- - - Kapur (<i>Dryobalanops</i> spp.):		A	
4407.29.29.00	- - - Planed		A	
4407.29.31.00	- - - Sanded or end-jointed		A	
4407.29.32.00	- - - Other		A	
4407.29.39.00	- - - Kempas (<i>Koompassia</i> spp.):		A	
4407.29.41.00	- - - Planed		A	
4407.29.42.00	- - - Sanded or end-jointed		A	
4407.29.49.00	- - - Other		A	
4407.29.51.00	- - - Ramu (<i>Gonystylus</i> spp.):		A	
4407.29.52.00	- - - Planed		A	
4407.29.59.00	- - - Sanded or end-jointed		A	
4407.29.61.00	- - - Other		A	
4407.29.62.00	- - - Teak (<i>Tectona</i> spp.):		A	
4407.29.63.00	- - - Planed		A	
	- - - Sanded or end-jointed		A	