

FREE TRADE AGREEMENT
BETWEEN
THE GOVERNMENT OF
THE PEOPLE'S REPUBLIC OF CHINA
AND
THE GOVERNMENT OF
THE REPUBLIC OF MALDIVES

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PREAMBLE

The Government of the People's Republic of China ("China") and the Government of the Republic of Maldives ("Maldives"), hereinafter collectively referred to as "the Parties":

INSPIRED by their longstanding friendship and growing economic and trade relationship;

DESIRING to strengthen their cooperation on jointly building the 21st-Century Maritime Silk Road through fostering closer economic and trade ties between the Parties;

RECOGNIZING that the strengthening of their economic partnership through a free trade agreement, which removes barriers to the trade in goods, trade in services and investment flows, will produce mutual benefits for the Parties, including creation of new employment opportunities and improvement of the general welfare of the Parties;

BUILDING on their rights, obligations and undertakings under the *Marrakesh Agreement Establishing the World Trade Organization* and other multilateral, regional and bilateral agreements and arrangements;

UPHOLDING the rights of their governments to regulate in order to meet national policy objectives, and to preserve their flexibility to safeguard public welfare; and

RESOLVED to create an expanded market for goods and services in their territories through establishing clear rules governing their trade which will ensure a predictable, transparent and consistent commercial framework for business operations;

HAVE AGREED as follows:

CHAPTER 1

GENERAL PROVISIONS

Article 1: Establishment of a Free Trade Area

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

Article 2: Relation to Other Agreements

1. The Parties affirm their existing rights and obligations with respect to each other under the WTO Agreement and other existing agreements to which the Parties are party.
2. In the event of any inconsistency between this Agreement and any other multilateral or bilateral agreement to which the Parties are party, the Parties shall immediately consult with a view to finding a mutually satisfactory solution.

Article 3: Geographical Applicability

1. This Agreement shall apply to the entire customs territory of China, including land territory, territorial airspace, internal waters and territorial sea as well as their bed and subsoil, and any area beyond its territorial sea within which it may exercise sovereign rights and/or jurisdiction in accordance with international law and its domestic law.
2. This Agreement shall apply to the territory of Maldives, which shall encompass the land, air space, sea and seabed within the archipelagic baselines of the Maldives drawn in accordance with its domestic law and international law, and includes the territorial waters, the seabed and air space thereof beyond the said baselines, where it may exercise sovereign rights or jurisdiction in accordance with its domestic law and international law.
3. Each Party is fully responsible for the observance of all provisions of this Agreement and shall take such reasonable measures as may be available to it to ensure their observance by local governments and authorities in its territory.

CHAPTER 2

GENERAL DEFINITIONS

Article 4: General Definitions

For the purposes of this Agreement, unless otherwise specified:

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

- (a) any charge equivalent to an internal tax imposed consistently with Article III:2 of GATT 1994;
- (b) any anti-dumping or countervailing duty applied consistently with the provisions of Article VI of GATT 1994, the *WTO Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade 1994*, or the *WTO Agreement on Subsidies and Countervailing Measures*; and
- (c) any fee or other charge in connection with importation commensurate with the cost of services rendered;

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

days mean calendar days;

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

GATS means the *General Agreement on Trade in Services*, which is part of the WTO Agreement;

GATT 1994 means the *General Agreement on Tariffs and Trade 1994*, which is part of the WTO Agreement;

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

this Agreement means the *Free Trade Agreement between the Government of the People's Republic of China and the Government of the Republic of Maldives*;

WTO means the World Trade Organization; and

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

CHAPTER 3

TRADE IN GOODS

Article 5: Definitions

For the purposes of this Chapter, unless otherwise specified:

base rate of customs duty means the most-favored-nation (MFN) import customs duty rate applied on 1 January 2014 provided by each Party;

goods mean domestic products as these are understood in GATT 1994 and includes originating goods;

goods and products shall be understood to have the same meaning, unless the context otherwise requires; and

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

Article 6: Scope

Except as otherwise provided, this Chapter shall apply to trade in goods between the Parties.

Article 7: National Treatment

Each Party shall accord national treatment to the goods of the other Party in accordance with Article III of GATT 1994, including its interpretative notes. To this end, the provisions of Article III of GATT 1994 and its interpretative notes are incorporated into and shall form part of this Agreement, *mutatis mutandis*.

Article 8: Elimination of Customs Duties

1. Except as otherwise provided in this Agreement, no Party may increase any base rate of customs duty, or adopt any new customs duty, on an originating good of the other Party.
2. Except as otherwise provided in this Agreement, each Party shall progressively

eliminate its customs duties on originating goods of the other Party in accordance with Annex 1.

Article 9: Accelerated Elimination of Customs Duties

1. At the request of a Party, the Parties shall consult to consider accelerating the elimination of customs duties on originating goods as set out in their Schedules in Annex 1.
2. An agreement by the Parties to accelerate the elimination of customs duties on originating goods shall supersede any duty rate determined pursuant to their Schedules for such good and shall enter into force following approval by each Party in accordance with their respective applicable legal procedures.
3. A Party may at any time accelerate unilaterally the elimination of customs duties on originating goods of the other Party set out in its Schedule in Annex 1. A Party considering doing so shall inform the other Party as early as practicable before the new rate of customs duty takes effect.

Article 10: Import and Export Restrictions

The rights and obligations of the Parties in respect of import and export restrictions shall be governed by Article XI of GATT 1994, which is hereby incorporated into and made part of this Agreement.

Article 11: Administrative Fees and Formalities

1. Each Party shall ensure, in accordance with Article VIII:1 of GATT 1994 and its interpretative notes, that all fees and charges of whatever character (other than customs duties, charges equivalent to an internal tax or other internal charge applied consistently with Article III:2 of GATT 1994, and anti-dumping and countervailing duties) imposed on or in connection with importation or exportation are limited in amount to the approximate cost of services rendered and do not represent an indirect protection to domestic goods or a taxation on imports or exports for fiscal purposes.
2. Each Party shall make available through the Internet or a comparable computer-based telecommunications network a current list of the fees and charges it imposes in connection with importation or exportation.

Article 12: Non-Tariff Measures

1. No Party shall adopt or maintain any non-tariff measures on the importation of any good of the other Party or on the exportation of any good destined for the territory of the other Party, except in accordance with its WTO rights and obligations or in accordance with other provisions of this Agreement.
2. Each Party shall ensure the transparency of its non-tariff measures permitted in paragraph 1 and that any such measures are not prepared, adopted or applied with a view to, or with the effect of, creating unnecessary obstacles to trade between the Parties.
3. Each Party shall ensure that import licensing regimes applied to goods originating in the other Party are applied in accordance with the WTO Agreement, and in particular, with the provisions of the *WTO Agreement on Import Licensing Procedures*.
4. Promptly after the date of entry into force of this Agreement, each Party shall notify the other Party of its existing import licensing regimes and related licensing procedures. Thereafter each Party shall notify the other Party of any new import licensing procedure and any modification to its existing import licensing procedures before it takes effect.

Article 13: State Trading Enterprises

Nothing in this Agreement shall be construed to prevent a Party from maintaining or establishing a state trading enterprise in accordance with Article XVII of GATT 1994.

Article 14: Contact Points

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

Article 15: Committee on Trade in Goods

1. The Parties hereby establish a Committee on Trade in Goods, comprising representatives of each Party, under the FTA Joint Commission.
2. The Committee shall meet on the request of a Party to consider any matter arising under this Chapter, Chapters 6 (Technical Barriers to Trade and Sanitary and Phytosanitary Measures) and 7 (Trade Remedies).

3. The Committee's functions shall include:
- (a) promoting trade in goods between the Parties, including through consultations on accelerating elimination of customs duties under this Agreement and other issues as appropriate; and
 - (b) addressing barriers to trade in goods between the Parties, especially those related to the application of non-tariff measures.

CHAPTER 4

RULES OF ORIGIN AND ORIGIN IMPLEMENTATION PROCEDURES

Section A: Rules of Origin

Article 16: Definitions

For the purposes of this Chapter:

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

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

FOB means the value of the exported good free on board inclusive of the cost of transport to the port or site of final shipment abroad;

fungible materials mean materials which are interchangeable for commercial purposes, whose properties are essentially identical, and between which it is impractical to differentiate by a mere visual examination;

generally accepted accounting principles mean the recognized accounting standards of a Party with respect to the recording of revenues, expenses, costs, assets and liabilities, the disclosure of information and the preparation of financial statements. Those standards may encompass broad guidelines of general applications as well as detailed standards, practices and procedures;

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

Harmonized System means the Harmonized Commodity Description and Coding System of the World Customs Organization;

materials mean ingredients, parts, components, subassemblies and/or goods that were physically incorporated into another good or were subject to a process in the production of another good;

neutral elements mean the goods used in the production, testing or inspection of

another good but not physically incorporated into the good by themselves.

non-originating goods or **non-originating materials** mean goods or materials that do not qualify as originating under this Chapter and goods or materials of undetermined origin;

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

production means methods of obtaining goods, including growing, raising, mining, harvesting, fishing, aquaculture, farming, trapping, hunting, capturing, gathering, collecting, breeding, extracting, manufacturing, processing or assembling a good, etc..

Article 17: Originating Goods

Except as otherwise provided in this Chapter, the following goods shall be considered as originating in a Party:

- (a) goods wholly obtained or produced in a Party as defined in Article 18;
- (b) goods produced in a Party exclusively from originating materials; or
- (c) goods produced from non-originating materials in a Party, provided that the goods conform to a regional value content not less than 40%, except for the goods listed in Annex 2 which must comply with the requirements specified therein.

Article 18: Goods Wholly Obtained or Produced

For the purposes of Article 17(a), the following goods shall be considered as wholly obtained or produced entirely in a Party:

- (a) live animals born and raised in a Party;
- (b) goods obtained from live animals referred to in subparagraph (a);
- (c) plant and plant products grown, and harvested, picked or gathered in a Party;
- (d) goods obtained from hunting, trapping, fishing, aquaculture, gathering or capturing conducted in a Party;
- (e) minerals and other naturally occurring substances not included in

subparagraphs (a) through (d) above, extracted or taken from its soil, waters, seabed or subsoil beneath the seabed;

- (f) goods extracted from the waters, seabed or subsoil beneath the seabed outside the territorial waters of a Party, provided that the Party has rights to exploit such waters, seabed or subsoil beneath the seabed in accordance with relevant international law and domestic law of that Party;
- (g) goods of sea fishing and other marine products taken from the sea outside the territorial waters of a Party by a vessel registered in a Party and flying the flag of that Party;
- (h) goods processed or made on board factory ships registered in a Party and flying the flag of that Party, exclusively from goods referred to in subparagraph (d) and (g) above;
- (i) scrap and waste derived from manufacturing or processing operations consumption in a Party, fit only for the recovery of raw materials or for recycling purposes;
- (j) used goods consumed and collected in a Party, fit only for the recovery of raw materials; or
- (k) goods produced entirely in a Party exclusively from goods referred to in subparagraphs (a) to (j) above.

Article 19: Regional Value Content

1. The Regional Value Content criterion (RVC) shall be calculated as follows:

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

Where:

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

VNM is the value of the non-originating materials.

2. VNM shall be determined according to the following circumstances:

- (a) in case of the imported non-originating materials, VNM shall be the CIF value of the materials at the time of importation;

- (b) in case of the non-originating materials obtained in a Party, VNM shall be the earliest ascertainable price paid or payable for the non-originating materials in that Party. The value of such non-originating materials shall not include freight, insurance, packing costs and any other costs incurred in transporting the materials from the supplier's warehouse to the producer's location.
3. If a product which has acquired originating status in accordance with paragraph 1 in a Party is further processed in that Party and used as material in the manufacture of another product, no account shall be taken of the non-originating components of that material in the determination of the originating status of the product.

Article 20: Accumulation

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

Article 21: Minimal Operations or Processes

1. Notwithstanding Article 17(c), a good shall not be considered as originating, if it has only undergone one or more of the following operations or processes:
- (a) preservation operations to ensure the goods remain in good condition during transport and storage;
 - (b) simple assembly of parts of articles to constitute a complete article, or disassembly of products into parts;
 - (c) packing, unpacking or repacking operations for the purposes of sale or presentation;
 - (d) slaughtering of animals;
 - (e) washing, cleaning, removal of dust, oxide, oil, paint or other coverings;
 - (f) ironing or pressing of textiles;
 - (g) simple painting and polishing operations;
 - (h) husking, partial or total bleaching, polishing, and glazing of cereals and rice;

- (i) operations to colour sugar or form sugar lumps;
- (j) peeling, stoning and shelling of fruits, nuts and vegetables;
- (k) sharpening, simple grinding or simple cutting;
- (l) sifting, screening, sorting, classifying, grading, matching (including the making-up of sets of articles);
- (m) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and other similar packaging operations;
- (n) affixing or printing marks, labels, logos or other like distinguishing signs on products or their packaging;
- (o) simple mixing of goods, whether or not of different kinds;
- (p) operations whose sole purpose is to ease port handling; and
- (q) a combination of two or more operations specified in subparagraphs (a) to (p).

2. For the purposes of this Article:

- (a) “simple” generally describes activities which need neither special skills nor special machines, apparatus or equipment specially produced or installed for carrying out the activity; and
- (b) “simple mixing” generally describes activities which need neither special skills nor machines, apparatus or equipment especially produced or installed for carrying out the activity. However, simple mixing does not include chemical reaction.

Article 22: De Minimis

A good that does not meet the change in tariff classification required in Annex 2 is nonetheless originating, if the value of non-originating material that have been used in the production of the good and do not undergo the applicable change in tariff classification does not exceed 10% of the FOB value of the given good. The value of the said non-originating material shall be determined pursuant to Article 19.2.

Article 23: Fungible Materials

Where originating and non-originating fungible materials are used in the production of a good, the following methods shall be adopted in determining whether the materials used are originating:

- (a) physical separation of the materials; or
- (b) an inventory management method recognized in the generally accepted accounting principles of the exporting Party, and shall be used for at least one fiscal year.

Article 24: Neutral Elements

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

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

Article 25: Packing, Packages and Containers

1. Containers and packing materials used for the transport of goods shall not be taken into account in determining the origin of the goods.
2. Where goods are subject to a change in tariff classification criterion set out in Annex 2, the origin of the packaging materials and containers in which goods are packaged for retail sale shall be disregarded in determining the origin of the goods,

provided that the packaging materials and containers are classified with the goods. However, if the goods are subject to a regional value content requirement, the value of the packaging materials and containers used for retail sale shall be taken into account as originating materials or non-originating materials, as the case may be, in calculating the regional value content of the goods.

Article 26: Accessories, Spare Parts and Tools

1. Where a good is subject to change in tariff classification criterion set out in Annex 2, accessories, spare parts, tools or instructional and information materials presented with the good upon importation shall be disregarded when determining the origin of the good, provided that these are classified with and not invoiced separately from the good.
2. Where a good is subject to a regional value content requirement, the value of the accessories, spare parts, tools or, instructional and information materials shall be taken into account as originating materials or non-originating materials, as the case may be, in calculating the regional value content of the good.
3. This Article shall apply only where the quantities and values of said accessories, spare parts, tools or, instructional and information materials are customary for the good.

Article 27: Direct Consignment

1. Preferential tariff treatment under this Agreement shall only be granted to originating products which are transported directly between the Parties.
2. Notwithstanding paragraph 1, goods whose transport involves transit through one or more non-Parties with or without trans-shipment or temporary storage of up to 3 months in such non-Parties, shall still be considered as directly transported between the Parties, provided that:
 - (a) the transit entry of goods is justified for geographical reason or by consideration related exclusively to transport requirements;
 - (b) the goods do not enter into trade or consumption there;
 - (c) the goods do not undergo any other operation there other than unloading and reloading, or any operation required to keep them in good condition; and
 - (d) the goods remain under customs control during transit in those non-Parties.
3. Compliance with the provisions set out in paragraph 2 shall be evidenced by

presenting the customs authority of the importing Party either with customs documents of the non-Parties, or with any other documents to the satisfaction of the customs authority of the importing Party.

Section B: Origin Implementation Procedures

Article 28: Certificate of Origin

1. A Certificate of Origin as set out in Annex 3 shall be issued by the authorized bodies of a Party on application by the exporter or producer, provided that the goods can be considered as originating in that Party subject to the provision of this Chapter.
2. The Certificate of Origin shall:
 - (a) contain a unique certificate number;
 - (b) cover one or more goods under one consignment;
 - (c) state the basis on which the goods are deemed to qualify as originating for the purposes of this Chapter;
 - (d) contain security features, such as specimen signatures or stamps as advised to the importing Party by the exporting Party; and
 - (e) be completed in English.
3. The Certificate of Origin shall be issued before or at the time of shipment. It shall be valid for 1 year from the date of issuance in the exporting Party.
4. Each Party shall inform the customs authority of the other Party of the name of each authorized body, as well as relevant contact details, and shall provide details of any security features for relevant forms and documents used by each authorized body, prior to the issuance of any certificates by that body. Any change in the information provided above shall be promptly notified to the customs authority of the other Party.
5. If the Certificate of Origin has not been issued before or at the time of shipment due to force majeure or justifiable reasons, the Certificate of Origin may be issued retrospectively but no longer than 1 year from the date of shipment, bearing the words “ISSUED RETROSPECTIVELY”.
6. For cases of theft, loss or accidental destruction of a Certificate of Origin, the exporter or producer may make a written or electronic request to the authorized bodies

of the exporting Party for issuing a certified copy, provided that the original copy previously issued has been verified not to be used. The certified copy shall bear the words “CERTIFIED TRUE COPY of the original Certificate of Origin number ____ dated ____”. The certified copy shall be valid during the term of validity of the original Certificate of Origin.

Article 29: Retention of Origin Documents

1. Each Party shall require its producers, exporters and importers to retain documents that prove the originating status of the goods as well as the fulfillment of the other requirements of this Chapter for at least 3 years or in accordance with its domestic law.
2. Each Party shall require that its authorized bodies retain copies of Certificates of Origin and other related supporting documents for at least 3 years or in accordance with its domestic law.
3. The records to be maintained may include electronic records and shall be maintained in accordance with the domestic laws and practices of each Party.

Article 30: Obligations Regarding Importations

Unless otherwise provided in this Chapter, the importer claiming for preferential tariff treatment shall:

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

Article 31: Refund of Import Customs Duties or Deposit

1. Where a Certificate of Origin is not submitted to the customs authority of the importing Party at the time of importation pursuant to Article 30, upon the request of the importer, the customs authority of the importing Party may impose the applied non-preferential customs duties, or require a guarantee equivalent to the full amount of the customs duties on that good, provided that the importer formally declares to the customs

authority at the time of importation that the good in question qualifies as an originating good.

2. The importer may apply for a refund of any excess customs duties imposed or guarantee paid within the period specified in the legislation of the importing Party.

Article 32: Waiver of Certificate of Origin

1. Notwithstanding Article 30, a Party shall waive the requirements for the presentation of a Certificate of Origin to any consignments of originating goods of a customs value not exceeding US\$ 600 or its equivalent amount in the Party's currency.

2. Waivers provided for in paragraph 1 shall not be applicable when it is established by the customs authority of the importing Party that the importation forms part of a series of importations that may reasonably be considered to have been undertaken or arranged for the purpose of avoiding the submission of Certificate of Origin.

Article 33: Verification of Origin

1. For the purpose of determining the authenticity or accuracy of the Certificate of Origin, the originating status of the goods concerned, or the fulfillment of the other requirements of this Chapter, the customs authority of the importing Party may conduct origin verification by means of:

- (a) requests for additional information from the importer;
- (b) requests for additional information from the exporter or producer in the territory of the exporting Party;
- (c) requests to the customs authority of exporting Party to verify the origin of a good; or
- (d) such other procedures as the customs authority of the Parties may jointly decide.

2. A verification process under paragraph 1 shall only be initiated when there are reasonable grounds to doubt the accuracy or authenticity of the origin of the goods concerned.

3. The customs authority of the importing Party requesting verification to the exporting Party shall specify the reasons, and provide any documents and information justifying the verification.

4. The customs authority of the exporting Party referred to in paragraph 1 receiving a request for verification, shall respond to the request promptly and reply within 6 months from the date of raising verification request.
5. The importer, exporter, and producer referred to in paragraph 1 receiving a request for additional information, shall respond to the request promptly and reply within 6 months from the date of request.
6. If no reply is received within the periods mentioned above, or if the reply does not contain sufficient information to determine the authenticity of the documents or the originating status of the goods in question, the requesting customs authority may deny preferential tariff treatment.

Article 34: Denial of Preferential Tariff Treatment

Except as otherwise provided in this Chapter, the importing Party may deny claim for preferential tariff treatment, if:

- (a) the goods do not meet the requirements of this Chapter;
- (b) the importer, exporter or producer fails to comply with the relevant requirements of this Chapter;
- (c) the Certificate of Origin does not meet the requirements of this Chapter; or
- (d) in a case according to Article 33.4.

Article 35: Electronic Origin Data Exchange System

The Parties shall develop an Electronic Origin Data Exchange System to ensure the effective and efficient implementation of this Chapter in a manner jointly determined by the Parties.

Article 36: Self-Declaration of Origin

The Parties agree to explore the possibilities to facilitate an exporter or importer to make a self-declaration on origin to streamline the documentary requirement.

Article 37: Contact Points

1. Each Party shall establish a contact point which shall have the general responsibility of coordinating and implementing this Chapter. The contact points will be:

(a) for China, General Administration of Customs or its successor; and

(b) for Maldives, Maldives Customs Service or its successor.

2. Each Party shall provide the other Party with the name(s) of the designated contact point and the contact details of the relevant official(s) in that organization, including telephone, facsimile, email and any other relevant details.

3. Each Party shall notify the other Party promptly of any change of its contact point or any amendments to the details of the relevant official(s).

Article 38: Consultation

1. The contact point of each Party may at any time request consultations with the other Party on any matter arising from the operation or implementation of this Chapter to ensure this Chapter is administered effectively, uniformly and consistently in order to achieve the spirit and objectives of this Chapter. Such consultations shall be conducted through the relevant contact points, and shall take place within 30 days of the request, unless the Parties otherwise determine.

2. In the event that such consultations fail to resolve any matter, the requesting Party may refer the matter to the Committee on Customs referred to in Article 54 for further consideration.

CHAPTER 5

CUSTOMS PROCEDURES AND TRADE FACILITATION

Article 39: Definitions

For the purposes of this Chapter:

customs administration means:

- (a) for China, the General Administration of Customs of the People's Republic of China; and
- (b) for Maldives, Maldives Customs Service;

customs law means the statutory and regulatory provisions relating to the importation, exportation, movement or storage of goods, the administration and enforcement of which are specifically charged to the customs authority, and any regulations made by the customs authority under their statutory powers;

customs procedures mean the treatment applied by the customs administration to goods and means of transport that are subject to customs control; and

means of transport mean various types of vessels, vehicles and aircrafts which enter or leave the territory that carry persons and/or goods.

Article 40: Scope and Objectives

1. This Chapter shall apply, in accordance with the Parties' respective international obligations and domestic customs law, to customs procedures applied to goods traded between the Parties and to the movement of means of transport between the Parties.

2. The objectives of this Chapter are to:

- (a) simplify and harmonize customs procedures of the Parties;
- (b) facilitate trade between the Parties; and
- (c) promote cooperation between the customs administrations, within the scope of this Chapter.

Article 41: Facilitation

1. The Parties shall ensure that their customs procedures and practices are predictable, consistent and transparent, to facilitate trade.
2. The Parties shall use efficient customs procedures, based, as appropriate, on international standards, aiming to reduce costs and unnecessary delays in trade between them, in particular the standards and recommended practices of the World Customs Organization, including the principles of the revised *International Convention on the Simplification and Harmonization of Customs Procedures* (Revised Kyoto Convention).
3. The Parties shall limit controls, formalities and the number of documents required in the context of trade in goods between the Parties to those necessary and appropriate to ensure compliance with legal requirements, thereby simplifying, to the greatest extent possible, the related procedures.
4. The customs administration of each Party shall periodically review its customs procedures with a view to exploring options for their simplification and the enhancement of mutually beneficial arrangements to facilitate international trade.

Article 42: Transparency

1. Each Party shall promptly publish, including on the Internet, its laws, regulations, and where applicable, administrative rules or procedures, of general application, relevant to trade in goods between the Parties.
2. Each Party shall designate one or more enquiry points to address enquiries from interested persons on customs matters, and shall make available on the Internet information concerning procedures for making such enquiries.
3. To the extent practicable and in a manner consistent with its laws and regulations, each Party shall publish, in advance, on the Internet, draft laws and regulations of general application relevant to trade between the Parties, with a view to affording the public, especially interested persons, an opportunity to provide comments.
4. Each Party shall ensure, to the extent possible, that a reasonable interval is provided between the publication of new or amended laws and regulations of general application relevant to trade between the Parties and their entry into force.
5. Each Party shall administer, in a uniform, impartial and reasonable manner, its laws and regulations of general application relevant to trade between the Parties.

Article 43: Customs Valuation

The Parties shall determine the customs value of goods traded between them in accordance with the provisions of Article VII of GATT 1994 and the Customs Valuation Agreement.

Article 44: Tariff Classification

The Parties shall apply the *International Convention on the Harmonized Commodity Description and Coding System* to goods traded between them.

Article 45: Cooperation

1. To the extent permitted by their laws and regulations, the customs administrations of the Parties shall assist each other, in relation to:
 - (a) the implementation and operation of this Chapter;
 - (b) capacity building on customs procedures for enhancing trade facilitation; and
 - (c) such other issues as the Parties may mutually agree.
2. Each Party shall endeavor to provide the other Party with timely notice of any significant modification of its customs laws, regulations or procedures that are likely to substantially affect the operation of this Agreement.

Article 46: Advance Rulings

1. Each Party shall provide for written advance rulings to be issued to a person described in paragraph 2(a) concerning tariff classification and whether goods are originating under this Agreement.
2. Each Party shall adopt or maintain procedures for issuing written advance rulings, which shall:
 - (a) provide that an exporter, importer or any person with a justifiable cause, or a representative thereof, may apply for an advance ruling, before the date of importation of the goods that are the subject of the application. A Party may require that an applicant have legal representation or registration in its territory;

- (b) include a detailed description of the information required to process a request for an advance ruling;
 - (c) allow its customs administration, at any time during the course of an evaluation of an application for an advance ruling, to request that the applicant provide additional information necessary to evaluate the request;
 - (d) ensure that an advance ruling be based on the facts and circumstances presented by the applicant and any other relevant information in the possession of the decision-maker; and
 - (e) provide that the ruling be issued, in the national language of the issuing customs administration, to the applicant, expeditiously on receipt of all necessary information, within 90 days.
3. A Party that declines to issue an advance ruling shall promptly notify the applicant in writing, setting forth the basis for its decision to decline to issue the advance ruling.
4. A Party may reject requests for an advance ruling where the additional information requested in accordance with paragraph 2(c) is not provided within the specified period.
5. Each Party shall endeavor to make information on advance rulings which it considers to be of significant interest to other traders, publicly available, taking into account the need to protect confidential information.
6. Subject to paragraph 7, each Party shall apply an advance ruling to importations into its territory through any port of entry, beginning on the date the advance ruling was issued or on any other date specified in the advance ruling. The Party shall ensure the same treatment of all importations of goods subject to the advance ruling during the validity period regardless of the importer or exporter involved, where the facts and circumstances are identical in all material respects.
7. A Party may modify or revoke an advance ruling, consistent with this Agreement, where there is a change in the laws or regulations; where incorrect information was provided or relevant information was withheld; where there is a change in a material fact; or where there is a change in the circumstances on which the ruling was based.

Article 47: Review and Appeal

Each Party shall, in accordance with its domestic laws and regulations, provide that the importer, exporter or any other person affected by its determinations on a customs matter, have access to:

- (a) a level of administrative review of determinations by its customs administrations independent of the official or office responsible for the decision under review; and
- (b) judicial review of the determinations subject to its laws and regulations.

Article 48: Application of Information Technology

1. Each Party shall apply information technology to support customs operations, where it is cost-effective and efficient, particularly in the paperless trading context, taking into account developments in this area within relevant international organizations, including the World Customs Organization.
2. Each Party shall endeavor to establish, as far as practicable, an electronic means for communication of relevant information required by its customs administration and other relevant border agencies to facilitate the international movement of goods and means of transport.

Article 49: Risk Management

1. Each Party shall determine which persons, goods or means of transport are to be examined and the extent of the examination, based on risk management.
2. Each Party shall work to further enhance the use of risk management techniques in the administration of its customs procedures so as to facilitate the clearance of low-risk goods and allow resources to focus on high-risk goods.
3. Risk management shall be applied in such a manner that it does not create arbitrary or unjustifiable discrimination under the same conditions or disguised restriction on international trade.

Article 50: Release of Goods

1. Each Party shall adopt or maintain simplified customs procedures for the efficient release of goods in order to facilitate trade between the Parties. For greater certainty, this paragraph shall not require a Party to release goods where its requirements for release have not been met.
2. In accordance with paragraph 1, each Party shall adopt or maintain procedures that:
 - (a) provide for the release of goods as rapidly as possible after arrival, provided

all other regulatory requirements have been met;

- (b) as appropriate, provide for advance electronic submission and processing of information before the physical arrival of goods with a view to expediting the release of goods; and
 - (c) may allow importers to obtain the release of goods prior to meeting all import requirements of that Party if the importer provides sufficient and effective guarantees and where it is decided that neither further examination, physical inspection nor any other submission is required.
3. Each Party shall endeavor to adopt and maintain a system under which goods in need of urgent clearance can obtain prompt customs clearance.
4. Each Party shall ensure that goods are released within a time period no longer than that required to ensure compliance with its customs laws.

Article 51: Perishable Goods

1. With a view to preventing avoidable loss or deterioration of perishable goods, and provided all regulatory requirements have been met, each Party shall:
- (a) provide for the release of perishable goods under normal circumstances within the shortest possible time; and
 - (b) provide for the release of perishable goods, in exceptional circumstances where it would be appropriate to do so, outside the business hours of its customs administration.
2. Each Party shall give appropriate priority to perishable goods when scheduling any examinations that may be required.

Article 52: Single Window

1. The Parties shall endeavor to establish or maintain a single window, enabling traders to submit documentation and/or data requirements for importation, exportation, or transit of goods through a single entry point to the participating authorities or agencies. After the examination by the participating authorities or agencies of the documentation and/or data, the results shall be notified to the applicants through the single window in a timely manner.
2. In cases where documentation and/or data requirements have already been received

through the single window, the same documentation and/or data requirements shall not be requested by participating authorities or agencies except in urgent circumstances and other limited exceptions which are made public.

3. The Parties shall, to the extent possible and practicable, use information technology to support the single window.

Article 53: Consultation

1. The customs administration of each Party may at any time request consultations with the customs administration of the other Party, on any matter arising from the implementation or operation of this Chapter, in cases where there are reasonable grounds or truth provided by the requesting Party. Such consultations shall be conducted through the relevant contact points, and shall take place within 60 days of the request, or any other possible time period that the Parties may mutually determine.

2. In the event that such consultations fail to resolve any such matter, the requesting Party may refer the matter to the Committee on Customs referred to in Article 54 for further consideration.

3. Each customs administration shall designate one or more contact points for the purposes of this Chapter. Information on the contact points shall be provided to the other Party and any amendment of the said information shall be notified promptly.

Article 54: Committee on Customs

1. With the view to the effective implementation and operation of Chapters 4 (Rules of Origin and Origin Implementation Procedures) and 5 (Customs Procedures and Trade Facilitation), a Committee on Customs is hereby established, under the FTA Joint Commission.

2. The function of the Committee on Customs shall be as follows:

- (a) ensure the proper function of these two Chapters and attempt to resolve all issues arising from their application;
- (b) keep Annex 2 updated on the basis of the transposition of the Harmonized Commodity Description and Coding System of the World Customs Organization;
- (c) ensure the effective, uniform and consistent administration of these two Chapters, and enhance the cooperation in this regard;

- (d) identify areas related to these two Chapters to be improved for facilitating trade between the Parties;
 - (e) address technical issues related to the implementation of Annex 2, such as change in tariff classification, regional value content calculation, etc.;
 - (f) review the interpretation and implementation of these two Chapters, and propose revisions to these two chapters as appropriate;
 - (g) exchange information on customs strategic development of each Party to strengthen the cooperation between the Parties; and
 - (h) make recommendations and report to the FTA Joint Commission.
3. The Committee on Customs shall consist of representatives from Customs administrations of the Parties. When deemed necessary and appropriate, as well as agreed by the Parties, representatives from other relevant government agencies or relevant non-government organizations may be invited to the Committee meetings. One or more contact points shall be designated for this purpose.
4. The Committee shall be convened annually, or at other times as the Parties may mutually agree, in a format or method agreeable to the Parties.

CHAPTER 6

TECHNICAL BARRIERS TO TRADE AND SANITARY AND PHYTOSANITARY MEASURES

Article 55: Scope and Definitions

1. This Chapter shall apply to all sanitary and phytosanitary measures, standards, technical regulations, and conformity assessment procedures that may affect trade in goods between the Parties.
2. This Chapter shall not apply to purchasing specifications prepared by governmental bodies for production or consumption requirements of such bodies.
3. For the purposes of this Chapter,

SPS Agreement means the *Agreement on the Application of Sanitary and Phytosanitary Measures*, which is part of the WTO Agreement; and

TBT Agreement means the *Agreement on Technical Barriers to Trade*, which is part of the WTO Agreement.

4. For the purposes of this Chapter, the definitions in the SPS Agreement and the TBT Agreement shall apply.

Article 56: Objectives

The objectives of this Chapter are to:

- (a) facilitate bilateral trade and access to respective markets within the scope of this Chapter and further the implementation of the TBT Agreement and the SPS Agreement between the Parties;
- (b) facilitate information exchange and technical cooperation between the Parties, and enhance mutual understanding of each Party's regulatory system; and
- (c) strengthen cooperation between the Parties in the field of sanitary and phytosanitary measures and technical regulations, standards and conformity assessment procedures.

Article 57: Affirmation

1. The Parties affirm their rights and obligations with respect to each other under the TBT Agreement and the SPS Agreement.
2. Except as otherwise provided for in this Chapter, the TBT Agreement and the SPS Agreement shall apply between the Parties, and both Agreements are hereby incorporated into and made part of this Chapter, *mutatis mutandis*.

Article 58: Transparency

1. Each Party shall make available the full text of its sanitary and phytosanitary measures, technical regulations and conformity assessment procedures which are notified to the WTO, in available languages, to the requesting Party within 30 working days after receiving a written request. Upon request by competent authorities of a Party, the other Party shall provide summaries of the above documents in English.
2. Each Party shall allow at least 60 days for the other Party to present comments, except in circumstances where risks to health, safety and the environment have arisen or is threatening to arise and warrant urgent action.
3. Each Party shall take the comments of the other Party into due consideration and shall endeavor to provide responses to these comments, within a reasonable time, upon request.

Article 59: Measures at the Border

Where a Party detains, at a port of entry, goods exported from the other Party due to a perceived failure to comply with a sanitary and phytosanitary measure, technical regulation or conformity assessment procedures, the reasons for the detention shall be promptly notified to the importer or his or her representative.

Article 60: Cooperation

The Parties shall strengthen their cooperation in the areas of mutual interest relating to technical barriers to trade, sanitary and phytosanitary measures in the following areas, including but not limited to:

- (a) communication between each other's competent authorities, exchange of information in respect of technical regulations, standards, conformity assessment procedures and sanitary and phytosanitary measures;

- (b) reinforcing the role of international standards as a basis for technical regulations, conformity assessment procedures and sanitary and phytosanitary measures;
- (c) cooperation between the standardizing body or bodies of the Parties, where such cooperation shall include, but is not limited to, exchange of information and experience on standards; and
- (d) any other areas agreed by the Parties.

Article 61: Contact Points

1. Without prejudice to Article 15, each Party shall establish a contact point which shall have the general responsibility of coordinating and implementation of this Chapter. The contact points will be:
 - (a) for China, the General Administration of Quality Supervision, Inspection and Quarantine or its successor; and
 - (b) for Maldives, Ministry of Economic Development or its successor.
2. Each Party shall provide the other Party with the name of the designated contact point and the contact details of the relevant official in that organization, including telephone, facsimile, email and any other relevant details.
3. Each Party shall notify the other Party promptly of any change in its contact point or any amendments to the details of the relevant official.

Article 62: Consultation and Dispute Settlement

1. Without prejudice to Article 15, each Party may at any time request consultations with the other Party on any matter arising from the operation or implementation of this Chapter. Such consultations shall be coordinated by the contact points of the Parties, and shall take place within 60 days from the request, unless the Parties otherwise determine. Consultation may be conducted via teleconference, videoconference, or through any other means mutually agreed by the Parties.
2. In the event that such consultations fail to reach a mutually satisfactory solution, the requesting Party may refer the matter to the Committee on Trade in Goods for consideration.

3. Any issues under this Chapter shall not be subject to Chapter 13 (Dispute Settlement).

CHAPTER 7

TRADE REMEDIES

Section A: General Trade Remedies

Article 63: Anti-dumping and Countervailing Measures

1. Except as otherwise provided for in this Agreement, each Party retains its rights and obligations under the *WTO Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade 1994* and the *WTO Agreement on Subsidies and Countervailing Measures*.
2. No Party shall use a methodology based on surrogate value of a third country or region for the purpose of determining normal value when calculating dumping margin in an anti-dumping investigation.

Article 64: Global Safeguard Measures

Each Party retains its rights and obligations under Article XIX of GATT 1994 and the Safeguards Agreement.

Section B: Bilateral Safeguard Measures

Article 65: Definitions

For the purposes of this Chapter:

competent authority means,

- (a) for China, the Ministry of Commerce, or its successor; and
- (b) for Maldives, the Ministry of Economic Development, or its successor;

domestic industry means, with respect to an imported good, the producer as a whole of the like or directly competitive product operating within the territory of a Party, or those whose collective output of the like or directly competitive product constitutes a major proportion of the total domestic production of those products;

Safeguards Agreement means the *Agreement on Safeguards*, which is part of the WTO Agreement;

safeguard measure means a measure described in Article 66;

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

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

transition period means in relation to a particular product, the 5 year period from the entry into force of this Agreement, except that for any product for which the date on which the customs duty on that product is to be eliminated in accordance with Annex 1 is more than 5 years, transition period shall mean the tariff elimination period for that good.

Article 66: Application of a Bilateral Safeguard Measure

1. During the transition period only, if as a result of the reduction or elimination of a customs duty provided for in this Agreement, an originating product benefiting from preferential tariff treatment under this Agreement is being imported into the territory of a Party in such increased quantities in absolute terms or relative to domestic production, and under such conditions as to cause or threaten to cause serious injury to domestic industry producing a like or directly competitive product, the importing Party may apply a safeguard measure described in paragraph 2.
2. If the conditions in paragraph 1 are met, a Party may:
 - (a) suspend the further reduction of any rate of customs duty on the product provided for in this Agreement; or
 - (b) increase the rate of customs duty on the product to a level not exceeding the lesser of:
 - (i) the MFN applied rate of duty in effect on the product on the day immediately preceding the date of entry into force of this Agreement; or
 - (ii) the MFN applied rate of customs duty in effect on the product on the date on which the safeguard measure is applied.

Article 67: Scope and Duration of Bilateral Safeguard Measures

1. No Party may apply or maintain a safeguard measure:
 - (a) except to the extent and for such time as may be necessary to prevent or remedy serious injury, and to facilitate adjustment; or
 - (b) for a period exceeding 2 years; except that the period may be extended by up to 1 year, if the competent authorities determine, in conformity with the procedures set out in this Chapter, that the safeguard measure continues to be necessary to prevent or remedy serious injury and to facilitate adjustment and that there is evidence that the industry is adjusting. Regardless of its duration, such measure shall terminate at the end of the transition period.
2. In order to facilitate adjustment in a situation where the expected duration of a safeguard measure is over 1 year, the Party applying the measure shall progressively liberalize it at regular intervals during the period of application.
3. No bilateral safeguard measure may be applied more than once on the same product.
4. No Party may apply a safeguard measure on a product that is subject to a measure that the Party has applied pursuant to Article XIX of GATT 1994 and the Safeguards Agreement, and no Party may maintain a safeguard measure on a product that becomes subject to a measure that the Party imposed pursuant to Article XIX of GATT 1994 and the Safeguards Agreement.
5. On the termination of a safeguard measure, the Party that applied the safeguard measure shall apply the rate of customs duty set out in its schedule to Annex 1 on the date of termination as if the safeguard measure has never been applied.

Article 68: Investigation Procedures and Transparency Requirements

1. A Party shall apply a safeguard measure only following an investigation by the Party's competent authorities in accordance with the same procedures as those provided for in Articles 3 and 4.2 of the Safeguards Agreement; and to this end, Articles 3 and 4.2 of the Safeguards Agreement are incorporated into and made part of this Agreement, *mutatis mutandis*.
2. Each Party shall ensure that its competent authorities complete any such investigation within 1 year after its initiation.

Article 69: Provisional Measures

1. In critical circumstances where delay would cause damage which would be difficult to repair, a Party may take a provisional safeguard measure pursuant to a preliminary determination that there is clear evidence that increased imports have caused or are threatening to cause serious injury to a domestic industry.
2. Before taking a provisional measure, the applying Party shall notify the other Party and shall, on request of the other Party, initiate consultations after applying such a measure.
3. The duration of a provisional safeguard measure shall not exceed 200 days, during which period the pertinent requirements of Articles 66 through 68 shall be met. Such a provisional safeguard measure shall take the form of a suspension of the further reduction of any rate of duty provided for in this Agreement on the product or an increase in the customs duties not exceeding the lesser of the rates in Article 66.2(b). Any additional customs duties or guarantees collected shall be promptly refunded if the subsequent investigation referred to in Article 68.1 determines that increased imports have not caused or threatened to cause serious injury to a domestic industry.
4. The duration of any such provisional safeguard measure shall be counted as part of the initial period and any extension of a safeguard measures.

Article 70: Notification and Consultation

1. A Party shall immediately notify the other Party, in writing on:
 - (a) initiating a safeguard investigation;
 - (b) making a finding of serious injury or threat thereof caused by increased imports;
 - (c) taking a decision to apply or extend a safeguard measure; and
 - (d) taking a decision to liberalize a safeguard measure previously applied, in accordance with Article 67.2.
2. In making the notification referred to in paragraphs 1(b) and 1(c), the Party applying a safeguard measure shall provide the other Party with all pertinent information, which shall include evidence of serious injury or threat thereof caused by increased imports, a precise description of the product involved, the proposed safeguard measure, the grounds for introducing such a safeguard measure, the proposed date of introduction and its expected duration and timetable for progressive liberalization. In the case of an extension of a safeguard measure, the written results of the determination

required by Article 68, including evidence that the continued application of the measure is necessary to prevent or remedy serious injury and that the industry is adjusting shall also be provided.

3. A Party proposing to apply or extend a safeguard measure shall provide adequate opportunity for prior consultations with the other Party, with a view to, *inter alia*, reviewing the information provided under paragraph 2, exchanging views on the safeguard measure and reaching an agreement on compensation as set forth in Article 71.1.

4. A party shall provide to the other Party a copy of the public version of the report of its competent authorities required under Article 68 as soon as it is available.

Article 71: Compensation

1. A party applying a safeguard measure shall, in consultation with the other Party, provide to the other Party mutually agreed trade liberalizing compensation in the form of concessions having substantially equivalent trade effects or equivalent to the value of the additional duties expected to result from the measure. Such consultations shall begin within 30 days of the application of the safeguard measure.

2. If the Parties are unable to reach an agreement on compensation within 30 days after the consultation commences, the exporting Party shall be free to suspend the application of substantially equivalent concessions to the trade of the Party applying the safeguard measure.

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

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

CHAPTER 8

TRADE IN SERVICES

Article 72: Definitions

For the purposes of this Chapter:

commercial presence means any type of business or professional establishment, including through:

- (a) the constitution, acquisition or maintenance of a juridical person; or
- (b) the creation or maintenance of a branch or a representative office;

within the territory of a Party for the purpose of supplying a service;

direct taxes comprise all taxes on total income, on total capital or on elements of income or of capital, including taxes on gains from the alienation of property, taxes on estates, inheritances and gifts, and taxes on the total amounts of wages or salaries paid by enterprises, as well as taxes on capital appreciation;

measure means any measure by a Party, whether in the form of a law, regulation, rule, procedure, decision, administrative action, or any other form;

measures by Parties affecting trade in services include measures in respect of:

- (a) the purchase, payment or use of a service;
- (b) the access to and use of, in connection with the supply of a service, services which are required by the Parties to be offered to the public generally;
- (c) the presence, including commercial presence, of persons of a Party for the supply of a service in the territory of the other Party;

monopoly supplier of a service means any person, public or private, which in the relevant market of the territory of a Party is authorized or established formally or in effect by that Party as the sole supplier of that service;

person means either a natural person or a juridical person;

natural person of a Party means:

- (a) for China, a natural person who resides in the territory of either Party, and who under Chinese law is a national of China;
- (b) for Maldives, a natural person who resides in the territory of either Party, and who under Maldivian law is a national of Maldives;

juridical person means any legal entity duly constituted or otherwise organized under applicable law, whether for profit or otherwise, and whether privately-owned or governmentally-owned, including any corporation, trust, partnership, joint venture, sole proprietorship or association;

juridical person of the other Party means a juridical person which is either:

- (a) constituted or otherwise organized under the law of the other Party, and is engaged in substantive business operations in the territory of the other Party;
or
- (b) in the case of the supply of a service through commercial presence, owned or controlled by:
 - (i) natural persons of the other Party; or
 - (ii) juridical persons of the other Party identified under subparagraph (a);

a juridical person is:

- (a) “owned” by persons of a Party if more than 50 per cent of the equity interest in it is beneficially owned by persons of that Party;
- (b) “controlled” by persons of a Party if such persons have the power to name a majority of its directors or otherwise to legally direct its actions;
- (c) “affiliated” with another person when it controls, or is controlled by, that other person; or when it and the other person are both controlled by the same person;

sector of a service means:

- (a) with reference to a specific commitment, one or more, or all, subsectors of that service, as specified in a Party’s Schedule;
- (b) otherwise, the whole of that service sector, including all of its subsectors;

services include any services in any sector except services supplied in the exercise of

governmental authority;

service consumer means any person that receives or uses a service;

service of the other Party means a service which is supplied:

- (a) from or in the territory of that other Party, or in case of maritime transport, by a vessel registered under the laws of that other Party, or by a person of that other Party which supplies the service through the operation of a vessel and/or its use in whole or in part; or
- (b) in the case of the supply of a service through commercial presence or through the presence of natural persons, by a service supplier of that other Party;

a service supplied in the exercise of governmental authority means any service which is supplied neither on a commercial basis, nor in competition with one or more service suppliers;

service supplier means any person that supplies a service¹;

supply of a service includes the production, distribution, marketing, sale and delivery of a service; and

trade in services is defined as the supply of a service:

- (a) from the territory of one Party into the territory of the other Party;
- (b) in the territory of one Party to the service consumer of the other Party;
- (c) by a service supplier of one Party, through commercial presence in the territory of the other Party;
- (d) by a service supplier of one Party, through presence of natural persons of a Party in the territory of the other Party;

¹ Where the service is not supplied directly by a juridical person but through other forms of commercial presence such as a branch or a representative office, the service supplier (*i.e.* the juridical person) shall, nonetheless, through such presence be accorded the treatment provided for service suppliers under this Chapter. Such treatment shall be extended to the commercial presence through which the service is supplied and need not be extended to any other parts of the service supplier located outside the territory where the service is supplied.

Article 73: Scope and Coverage²

1. This Chapter shall apply to measures adopted or maintained by a Party affecting trade in services.
2. In respect of air transport services, this Chapter shall not apply to measures affecting air traffic rights or measures affecting services directly related to the exercise of air traffic rights, except as provided for in paragraph 3 of the *Annex on Air Transport Services* of GATS. The definitions of paragraph 6 of the *Annex on Air Transport Services* of GATS shall apply and are hereby incorporated and made part of this Agreement, *mutatis mutandis*.
3. Articles 74 and 75 shall not apply to laws, regulations or requirements governing the procurement by governmental agencies of services purchased for governmental purposes and not with a view to commercial resale or with a view to use in the supply of services for commercial sale.

Article 74: National Treatment

1. In the sectors inscribed in its Schedule of Specific Commitments, and subject to any conditions and qualifications set out therein, a Party shall accord to services and service suppliers of the other Party, in respect of all measures affecting the supply of services, treatment no less favorable than that it accords to its own like services and service suppliers.³
2. A Party may meet the requirement in paragraph 1 by according to services and service suppliers of the other Party, either formally identical treatment or formally different treatment to that it accords to its own like services and service suppliers.
3. Formally identical or formally different treatment shall be considered to be less favorable if it modifies the conditions of competition in favor of services or service suppliers of the Party compared to like service or service suppliers of the other Party.

Article 75: Market Access

1. With respect to market access through the modes of supply identified in the definition of trade in services contained in Article 72, a Party shall accord services and

² The Parties agree that any sector or sub-sector or part thereof that is inscribed explicitly in their Schedules of Specific Commitments shall be covered by the provisions of this Chapter, notwithstanding possible interpretations of the sectoral scope defined by this Article.

³ Specific commitments assumed under this Article shall not be construed to require a Party to compensate for any inherent competitive disadvantages which result from the foreign character of the relevant services or service suppliers.

service suppliers of the other Party treatment no less favorable than that provided for under the terms, limitations and conditions agreed and specified in its Schedule of Specific Commitments.⁴

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

- (a) limitations on the number of service suppliers whether in the form of numerical quotas, monopolies, exclusive service suppliers or the requirements of an economic needs test;
- (b) limitations on the total value of service transactions or assets in the form of numerical quotas or the requirement of an economic needs test;
- (c) limitations on the total number of service operations or on the total quantity of service output expressed in terms of designated numerical units in the form of quotas or the requirement of an economic needs test;⁵
- (d) limitations on the total number of natural persons that may be employed in a particular service sector or that a service supplier may employ and who are necessary for, and directly related to, the supply of a specific service in the form of numerical quotas or the requirement of an economic needs test;
- (e) measures which restrict or require specific types of legal entity or joint venture through which a service supplier may supply a service; and
- (f) limitations on the participation of foreign capital in terms of maximum percentage limit on foreign shareholding or the total value of individual or aggregate foreign investment.

Article 76: Additional Commitments

The Parties may negotiate commitments with respect to measures affecting trade in services not subject to scheduling under Articles 74 or 75, including those regarding qualifications, standards or licensing matters. Such commitments shall be inscribed in

⁴ If a Party undertakes a market-access commitment in relation to the supply of a service through the mode of supply referred to in subparagraph (a) of the definition of trade in services contained in Article 72, and if the cross-border movement of capital is an essential part of the service itself, that Party is thereby committed to allow such movement of capital. If a Party undertakes a market-access commitment in relation to the supply of a service through the mode of supply referred to in subparagraph (c) of the definition of trade in services contained in Article 72, it is thereby committed to allow related transfers of capital into its territory.

⁵ Subparagraph 2(c) does not cover measures of a Party which limit inputs for the supply of services.

a Party's Schedule as additional commitments.

Article 77: Domestic Regulation

1. In sectors where specific commitments are undertaken, each Party shall ensure that all measures of general application affecting trade in services are administered in a reasonable, objective and impartial manner.
2. Each Party shall maintain or institute as soon as practicable judicial, arbitral or administrative tribunals or procedures which provide, at the request of an affected service supplier of the other Party, for the prompt review of, and where justified, appropriate remedies for, administrative decisions affecting trade in services. Where such procedures are not independent of the agency entrusted with the administrative decision concerned, the Party shall ensure that the procedures in fact provide for an objective and impartial review.
3. Each Party shall aim to ensure that measures relating to qualification requirements and procedures, technical standards, and licensing requirements and procedures are based on objective and transparent criteria, such as competence and the ability to supply the service, and are not more burdensome than necessary to ensure the quality of the service. Each Party shall ensure that licensing procedures are not in themselves a restriction on the supply of the service.
4. In determining whether a Party is in conformity with the obligation under paragraph 3, account shall be taken of international standards of relevant international organizations⁶ applied by that Party.
5. In sectors where specific commitments regarding professional services are undertaken, each Party shall provide for adequate procedures to verify the competence of professionals of the other Party.

Article 78: Recognition

1. For the purpose of the fulfilment of its relevant standards or criteria for the authorization, licensing or certification of service suppliers, and subject to the requirements of paragraph 3, a Party may recognize the education or experience obtained, requirements met, or licenses or certifications granted in the other Party. Such recognition may be based upon an agreement or arrangement with that other Party, or otherwise be accorded autonomously.

⁶ The term "relevant international organizations" refers to international bodies whose membership is open to the relevant bodies of the Parties.

2. Where a Party recognizes, by agreement or arrangement, the education or experience obtained, requirements met, or licenses or certifications granted, in the territory of a non-Party, that Party shall afford the other Party adequate opportunity to negotiate its accession to such an agreement or arrangement, whether existing or future, or to negotiate a comparable agreement or arrangement with it. Where a Party accords recognition autonomously, it shall afford adequate opportunity for the other Party to demonstrate that the education or experience obtained, requirements met, or licenses or certifications granted, in the territory of that other Party shall also be recognized.

3. Any such agreement or arrangement or autonomous recognition shall be in conformity with the relevant provisions of the WTO Agreement, in particular Article VII:3 of GATS.

Article 79: Transparency

1. Each Party shall publish promptly and, except in emergency situations, at the latest by the time of their entry into force, all relevant measures of general application which pertain to or affect the operation of this Chapter. International agreements pertaining to or affecting trade in services to which a Party is a signatory shall also be published.

2. Where publication as referred to in paragraph 1 is not practicable, such information shall be otherwise made publicly available.

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

Article 80: Monopolies and Exclusive Service Suppliers

1. Each Party shall ensure that any monopoly supplier of a service in its territory does not, in the supply of the monopoly service in the relevant market, act in a manner inconsistent with that Party's specific commitments.

2. Where a Party's monopoly supplier competes, either directly or through an affiliated company, in the supply of a service outside the scope of its monopoly rights and which is subject to that Party's specific commitments, the Party shall ensure that such a supplier does not abuse its monopoly position to act in its territory in a manner inconsistent with such commitments.

3. The provisions of this Article shall also apply to cases of exclusive service suppliers, where a Party, formally or in effect:

- (a) authorizes or establishes a small number of service suppliers; and
- (b) substantially prevents competition among those suppliers in its territory.

Article 81: Business Practices

1. The Parties recognize that certain business practices of service suppliers, other than those falling under Article 80, may restrain competition and thereby restrict trade in services.
2. Each Party shall, at the request of the other Party, enter into consultations with a view to eliminating practices referred to in paragraph 1. The Party addressed shall accord full and sympathetic consideration to such a request and shall cooperate through the supply of publicly available non-confidential information of relevance to the matter in question. The Party addressed shall also provide other information available to the requesting Party, subject to its domestic law and to the conclusion of satisfactory agreement concerning the safeguarding of its confidentiality by the requesting Party.

Article 82: Subsidies

1. A Party which considers that it is adversely affected by a subsidy of the other Party may request ad hoc consultations with that other Party on such matters. The requested Party shall enter into such consultations.
2. The Parties shall review any disciplines agreed under Article XV of GATS with a view to incorporating them into this Chapter.

Article 83: Payments and Transfers

1. Subject to its specific commitments, and except in the circumstances envisaged in Article 84, a Party shall not apply restrictions on international transfers and payments for current transactions relating to its specific commitments.
2. Nothing in this Chapter shall affect the rights and obligations of the Parties under the *Articles of the Agreement of the International Monetary Fund*, including the use of exchange actions which are in conformity with the *Articles of the Agreement of the International Monetary Fund*, provided that a Party shall not impose restrictions on any capital transactions inconsistently with its specific commitments regarding such transactions, except under Article 84 or at the request of the International Monetary Fund.

Article 84: Restrictions to Safeguard the Balance of Payments

Any restriction to safeguard the balance of payments adopted or maintained by a Party under and in conformity with Article XII of GATS shall apply under this Chapter.

Article 85: General Exceptions

Subject to the requirement that such measures are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination between countries where like conditions prevail, or a disguised restriction on trade in services, nothing in this Chapter shall be construed to prevent the adoption or enforcement by a Party of measures:

- (a) necessary to protect public morals or to maintain public order;⁷
- (b) necessary to protect human, animal or plant life or health;
- (c) necessary to secure compliance with laws or regulations which are not inconsistent with the provisions of this Chapter including those relating to:
 - (i) the prevention of deceptive and fraudulent practices or to deal with the effects of a default on services contracts;
 - (ii) the protection of the privacy of individuals in relation to the processing and dissemination of personal data and the protection of confidentiality of individual records and accounts;
 - (iii) safety;
- (d) inconsistent with Article 74, provided that the difference in treatment is aimed at ensuring the equitable or effective⁸ imposition or collection of direct taxes

⁷ The public order exception may be invoked only where a genuine and sufficiently serious threat is posed to one of the fundamental interests of society.

⁸ Measures that are aimed at ensuring the equitable or effective imposition or collection of direct taxes include measures taken by a Party under its taxation system which:

- (i) apply to non-resident service suppliers in recognition of the fact that the tax obligation of non-residents is determined with respect to taxable items sourced or located in the Party's territory;
- (ii) apply to non-residents in order to ensure the imposition or collection of taxes in the Party's territory;
- (iii) apply to non-residents or residents in order to prevent the avoidance or evasion of taxes, including compliance measures;
- (iv) apply to consumers of services supplied in or from the territory of the other Party in order to ensure the imposition or collection of taxes on such consumers derived from sources in the Party's territory;
- (v) distinguish service suppliers subject to tax on worldwide taxable items from other service suppliers, in recognition of the difference in the nature of the tax base between them; or

in respect of services or service suppliers of the other Party.

Article 86: Security Exceptions

Nothing in this Chapter shall be construed:

- (a) to require a Party to furnish any information, the disclosure of which it considers contrary to its essential security interests; or
- (b) to prevent a Party from taking any action which it considers necessary for the protection of its essential security interests:
 - (i) relating to the supply of services as carried out directly or indirectly for the purpose of provisioning a military establishment;
 - (ii) relating to fissionable and fusionable materials or the materials from which they are derived;
 - (iii) taken in time of war or other emergency in international relations; or
- (c) to prevent a Party from taking any action in pursuance of its obligations under the *Charter of the United Nations* for the maintenance of international peace and security.

Article 87: Schedules of Specific Commitments

1. Each Party shall set out in a Schedule the Specific Commitments it undertakes under Articles 74, 75 and 76. With respect to sectors where such commitments are undertaken, each Schedule of Specific Commitments shall specify:

- (a) terms, limitations and conditions on market access;
- (b) conditions and qualifications on national treatment;
- (c) undertakings relating to additional commitments; and
- (d) where appropriate the time-frame for implementation of such commitments.

(vi) determine, allocate or apportion income, profit, gain, loss, deduction or credit of resident persons or branches, or between related persons or branches of the same person, in order to safeguard the Party's tax base.

Tax terms or concepts in subparagraph (d) and in this footnote are determined according to tax definitions and concepts, or equivalent or similar definitions and concepts, under the domestic law of the Party taking the measure.

2. Measures inconsistent with both Articles 74 and 75 shall be inscribed in the column relating to Article 75. In this case the inscription will be considered to provide a condition or qualification to Article 74 as well.
3. Schedules of Specific Commitments are annexed to this Agreement as Annex 5.

Article 88: Modification of Schedules

1. A Party (referred to in this Article as the "modifying Party") may modify or withdraw any commitment in its Schedule of Specific Commitments, at any time after 3 years have elapsed from the date on which that commitment entered into force provided that:
 - (a) it notifies the other Party (referred to in this Article as the "affected Party") of its intention to modify or withdraw a commitment no later than 3 months before the intended date of implementation of the modification or withdrawal; and
 - (b) upon notification of a Party's intent to make such modification, the Parties shall consult and attempt to reach agreement on the appropriate compensatory adjustment.
2. In achieving a compensatory adjustment, the Parties shall endeavor to maintain a general level of mutually advantageous commitment that is not less favorable to trade than provided for in the Schedules of Specific Commitments prior to such negotiations.
3. If agreement under paragraph 1(b) is not reached between the modifying Party and the affected Party within 3 months, the affected Party may refer the matter to arbitration by an arbitration panel established following the same procedures as provided for in Chapter 13 (Dispute Settlement). Such an arbitration panel shall present its finding as to the ways to ensure that the general level of mutually advantageous commitments under this Chapter is maintained.
4. The modifying Party may not modify or withdraw its commitment until it has made the necessary adjustments in conformity with the findings of the arbitration in relation to the question of whether paragraph 1(b) is satisfied under paragraph 3.

Article 89: Review

With the objective of further liberalizing trade in services between them, in particular eliminating substantially all remaining discrimination, the Parties shall

review at least every 2 years, or more frequently if so agreed, their Schedules of Specific Commitments, taking into account in particular any autonomous liberalization and on-going work under the auspices of the WTO. The first such review shall take place no later than 2 years after the entry into force of this Agreement.

Article 90: Committee on Trade in Services

1. The Parties hereby establish a Committee on Trade in Services that shall meet on the request of a Party or the FTA Joint Commission to consider any matter arising under this Chapter.
2. The functions of the Committee shall be:
 - (a) to monitor the implementation of this Chapter;
 - (b) to propose agreed solutions in case a problem arises in relation to the implementation of this Chapter;
 - (c) to request and provide information about each Party's laws and regulations related to trade in services;
 - (d) to exchange information on the existing possibilities for each other's service suppliers to access each Party's market;
 - (e) to examine the opportunities and benefits for the Parties to improve and facilitate market access for each other's service suppliers;
 - (f) to propose and discuss suggestions to improve the functioning of this Chapter; and
 - (g) to execute other tasks assigned by the FTA Joint Commission.
3. The Committee shall consider the establishment of working groups as appropriate.
4. The Committee shall be co-chaired, and meet once every 2 years, unless otherwise agreed by the Parties. The Committee meetings may be conducted by any agreed method.
5. The Committee shall include representatives of the authorities of each Party with expertise in the sectors or areas to be discussed.
6. The Committee shall report on its work to the FTA Joint Commission.

Article 91: Annexes

Annexes 4 and 5 shall form an integral part of this Chapter.

CHAPTER 9

INVESTMENT

Section A: Investment

Article 92: Scope and Coverage

1. This Chapter applies to measures adopted or maintained by a Party relating to:
 - (a) investors of the other Party; and
 - (b) covered investments.
2. A Party's obligations under this Section shall apply:
 - (a) to all levels of government of that Party; and
 - (b) to any non-governmental body when it exercises any regulatory, administrative, or other governmental authority delegated to it by that Party⁹.
3. This Chapter shall not apply to measures adopted or maintained by a Party to the extent that they are covered by Chapter 8 (Trade in Services).
4. Notwithstanding paragraph 3, for the purpose of protection of investments with respect to the commercial presence mode of service supply, Articles 95 through 98, 102 and 103 shall apply to any measure affecting the supply of a service by a service supplier of a Party through commercial presence in the territory of the other Party. Section B shall apply to Articles 95 through 98, 102 and 103 with respect to the supply of a service through commercial presence.
5. For greater certainty, this Chapter does not bind a Party in relation to any act or fact that took place or any situation that ceased to exist before the date of entry into force of this Agreement.

⁹ For greater certainty, governmental authority is delegated under the law of a Party, including through a legislative grant, and a government order, directive or other action transferring to the person, or authorizing the exercise by the person of, governmental authority. For greater certainty, "governmental authority" refers to the power that is vested in the government of a Party, such as the power to expropriate, grant licenses, approve commercial transactions, or impose quotas, fees, or other charges.

Article 93: National Treatment¹⁰

1. Each Party shall accord to investors of the other Party treatment no less favorable than that it accords, in like circumstances, to its own investors with respect to the management, conduct, operation, and sale or other disposition of investments in its territory.
2. Each Party shall accord to covered investments treatment no less favorable than that it accords, in like circumstances, to investments in its territory of its own investors with respect to the management, conduct, operation, and sale or other disposition of investments.

Article 94: Most-Favored-Nation Treatment¹¹

1. Each Party shall accord to investors of the other Party treatment no less favorable than that it accords, in like circumstances, to investors of any non-Party with respect to the management, conduct, operation, and sale or other disposition of investments in its territory.
2. Each Party shall accord to covered investments treatment no less favorable than that it accords, in like circumstances, to investments in its territory of investors of any non-Party with respect to the management, conduct, operation, and sale or other disposition of investments.
3. Paragraphs 1 and 2 shall not be construed to oblige a Party to extend to the investors of the other Party or covered investment any treatment, preference or privilege by virtue of any bilateral or multilateral agreement relating to investment in force or signed prior to the date of entry into force of this Agreement.
4. For greater certainty, the treatment referred to in this Article does not encompass dispute resolution mechanisms or procedures, such as those included in Section B, that are provided for in international investment or trade agreements.

Article 95: Minimum Standard of Treatment¹²

1. Each Party shall accord to covered investments fair and equitable treatment and

¹⁰ For greater certainty, whether treatment is accorded in “like circumstances” under Article 93 or 94 depends on the totality of the circumstances, including whether the relevant treatment distinguishes between investors or investments on the basis of legitimate public welfare objectives.

¹¹ For the purposes of this Article, the term “non-Party” shall not include the following WTO members within the meaning of the WTO Agreement: (1) Hong Kong, China; (2) Macao, China; and (3) Separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu (Chinese Taipei).

¹² Article 95 shall be interpreted in accordance with Annex 6.

full protection and security in accordance with customary international law.

2. For greater certainty, paragraph 1 prescribes the customary international law minimum standard of treatment of aliens as the minimum standard of treatment to be afforded to covered investments. The concepts of “fair and equitable treatment” and “full protection and security” do not require treatment in addition to or beyond that which is required by that standard, and do not create additional substantive rights. The obligation in paragraph 1 to provide:

(a) “fair and equitable treatment” includes the obligation not to deny justice in criminal, civil, or administrative adjudicatory proceedings in accordance with due process of law; and

(b) “full protection and security” requires each Party to provide the level of police protection required under customary international law.

3. A determination that there has been a breach of another provision of this Agreement, or of a separate international agreement, does not establish that there has been a breach of this Article.

4. For greater certainty, the mere fact that a Party takes or fails to take an action that may be inconsistent with an investor’s expectations does not constitute a breach of this Article, even if there is loss or damage to the covered investment as a result.

5. For greater certainty, the mere fact that a subsidy or grant has not been issued, renewed or maintained, or has been modified or reduced, by a Party, does not constitute a breach of this Article, even if there is loss or damage to the covered investment as a result.

Article 96: Compensation for Losses

1. Notwithstanding Article 100.3, each Party shall accord to investors of the other Party, and to covered investments, non-discriminatory treatment with respect to measures it adopts or maintains relating to losses suffered by investments in its territory owing to armed conflict or civil strife.

2. Notwithstanding paragraph 1, if an investor of a Party, in the situations referred to in paragraph 1, suffers a loss in the territory of the other Party resulting from:

(a) requisitioning of its covered investment or part thereof by the latter’s forces or authorities; or

(b) destruction of its covered investment or part thereof by the latter’s forces or

authorities, which was not required by the necessity of the situation,

the latter Party shall provide the investor restitution, compensation, or both, as appropriate, for such loss. Any compensation shall be in accordance with Article 97.2 through 97.4, *mutatis mutandis*.

3. Paragraph 1 does not apply to existing measures relating to subsidies or grants that would be inconsistent with Article 93 but for Article 100.3.

Article 97: Expropriation and Compensation¹³

1. No Party may expropriate or nationalize a covered investment either directly or indirectly through measures equivalent to expropriation or nationalization (“expropriation”), except:

- (a) for a public purpose;
- (b) in a non-discriminatory manner;
- (c) on payment of compensation in accordance with this Article; and
- (d) in accordance with due process of law.

2. The compensation referred to in paragraph 1(c) shall:

- (a) be paid without delay;
- (b) be equivalent to the fair market value of the expropriated investment immediately before the expropriation took place (“the date of expropriation”);
- (c) not reflect any change in value occurring because the intended expropriation had become known earlier; and
- (d) be fully realizable and freely transferable.

3. If the fair market value is denominated in a freely usable currency, the compensation referred to in paragraph 1(c) shall be no less than the fair market value on the date of expropriation, plus interest at a commercially reasonable rate for that currency accrued from the date of expropriation until the date of payment.

4. If the fair market value is denominated in a currency that is not freely usable, the compensation referred to in paragraph 1(c) – converted into the currency of payment at

¹³ Article 97 shall be interpreted in accordance with Annexes 6 and 7.

the market rate of exchange prevailing on the date of payment – shall be no less than:

- (a) the fair market value on the date of expropriation, converted into a freely usable currency at the market rate of exchange prevailing on that date, plus
- (b) interest at a commercially reasonable rate for that freely usable currency accrued from the date of expropriation until the date of payment.

5. Any measure of expropriation or the amount of compensation may, at the request of the investors affected, be reviewed by a judicial or other independent authority of the Party taking the measure as prescribed by the Party's laws.

6. This Article does not apply to the issuance of compulsory licenses granted in relation to intellectual property rights in accordance with the TRIPS Agreement, or to the revocation, limitation, or creation of intellectual property rights, to the extent that such issuance, revocation, limitation, or creation is consistent with the TRIPS Agreement.

7. For greater certainty, the mere fact that a subsidy or grant has not been issued, renewed or maintained, or has been modified or reduced, by a Party, does not constitute a breach of this Article, even if there is loss or damage to the covered investment as a result.

Article 98: Transfers¹⁴

1. Each Party shall permit all transfers relating to a covered investment to be made freely and without delay into and out of its territory. Such transfers include:

- (a) contributions to capital;
- (b) profits, dividends, capital gains, and proceeds from the sale of all or any part of the covered investment or from the partial or complete liquidation of the covered investment;
- (c) interest, royalty payments, management fees, and technical assistance and other fees;
- (d) payments made under a contract, including a loan agreement;
- (e) payments made pursuant to Articles 96 and 97;

¹⁴ Article 98 does not affect each Party's ability to administer its capital account for the maintenance of the stability and soundness of its financial system, such as the foreign exchange market, stock market, bond market and financial derivatives market.

- (f) payments arising out of a dispute; and
 - (g) earnings and remuneration of a national of a Party who works in a covered investment in the territory of the other Party.
2. Each Party shall permit transfers relating to a covered investment to be made in a freely usable currency at the market rate of exchange prevailing at the time of transfer.
 3. Each Party shall permit returns in kind relating to a covered investment to be made as authorized or specified in a written agreement between the Party and a covered investment or an investor of the other Party.
 4. Notwithstanding paragraphs 1 through 3, a Party may prevent a transfer through the equitable, non-discriminatory, and good faith application of its laws and regulations relating to:
 - (a) bankruptcy, insolvency, or the protection of the rights of creditors;
 - (b) issuing, trading, or dealing in securities, futures, options, or derivatives;
 - (c) criminal or penal offenses;
 - (d) financial reporting or record keeping of transfers when necessary to assist law enforcement or financial regulatory authorities; or
 - (e) ensuring compliance with orders or judgments in judicial or administrative proceedings.
 5. In case of a serious balance of payments difficulty or of a threat thereof, a Party may temporarily restrict transfers, provided that such a Party implements measures in accordance with the *Articles of Agreement of the International Monetary Fund*. These restrictions shall be imposed on an equitable, non-discriminatory and good faith basis, and shall not exceed what is necessary to deal with such circumstances.
 6. For greater certainty, provided that such measures are not applied in an arbitrary or unjustifiable manner, and provided that such measures do not constitute a disguised restriction on international trade or investment, paragraphs 1 through 3 shall not be construed to prevent a Party from adopting or maintaining measures that are necessary to secure compliance with its laws and regulations, including those relating to the prevention of deceptive and fraudulent practices, that are not inconsistent with this Agreement.

Article 99: Performance Requirements

The Parties agree that the provisions of the *WTO Agreement on Trade-Related Investment Measures* are incorporated *mutatis mutandis* into this Agreement and shall apply with respect to all investments falling within the scope of this Chapter.

Article 100: Non-Conforming Measures

1. Articles 93 and 94 do not apply to:
 - (a) any existing non-conforming measures maintained within the territory of a Party;
 - (b) the continuation of any non-conforming measure referred to in subparagraph (a);
 - (c) an amendment to any non-conforming measure referred to in subparagraph (a) to the extent that the amendment does not increase the non-conformity of the measure, as it existed immediately before the amendment, with those obligations.
2. Articles 93 and 94 do not apply to any measure covered by an exception to, or derogation from, the obligations under Article 3 or 4 of the TRIPS Agreement, as specifically provided in those Articles and in Article 5 of the TRIPS Agreement.
3. Articles 93 and 94 do not apply to subsidies or grants provided by a Party, including government-supported loans, guarantees, and insurance.
4. Articles 93 and 94 do not apply to government procurement.
5. The Parties will endeavor to progressively remove the non-conforming measures.

Article 101: Special Formalities and Information Requirements

1. Nothing in Article 93 shall be construed to prevent a Party from adopting or maintaining a measure that prescribes special formalities in connection with covered investments, such as a requirement that investors be residents of the Party or that covered investments be legally constituted under the laws or regulations of the Party, provided that such formalities do not materially impair the protections afforded by a Party to investors of the other Party and covered investments pursuant to this Chapter.
2. Notwithstanding Articles 93 and 94, a Party may require an investor of the other

Party or its covered investment to provide information concerning that investment solely for informational or statistical purposes. The Party shall protect any confidential business information from any disclosure that would prejudice the competitive position of the investor or the covered investment. Nothing in this paragraph shall be construed to prevent a Party from otherwise obtaining or disclosing information in connection with the equitable and good faith application of its law.

Article 102: Subrogation

If a Party (or any statutory body, governmental agency or institution, or corporation designated by the Party) makes a payment to an investor of the Party under a guarantee, a contract of insurance or other form of indemnity that it has entered into with respect to a covered investment, the other Party, in whose territory the covered investment was made, shall recognize the subrogation or transfer of any rights the investor would have possessed in this Chapter with respect to the covered investment but for the subrogation, including any rights under Section B, and the investor shall be precluded from pursuing such rights to the extent of the subrogation.

Article 103: Denial of Benefits

1. A Party may deny the benefits¹⁵ of this Chapter to an investor of the other Party that is an enterprise of such other Party and to investments of that investor if a non-Party or persons of a non-Party own or control the enterprise and the denying Party:

- (a) does not maintain diplomatic relations with the non-Party; or
- (b) adopts or maintains measures with respect to the non-Party or a person of the non-Party that prohibit transactions with the enterprise or that would be violated or circumvented if the benefits of this Chapter were accorded to the enterprise or to its investments.

2. A Party may deny the benefits of this Chapter to an investor of the other Party that is an enterprise of such other Party and to investments of that investor if the enterprise has no substantial business activities in the territory of the other Party and a non-Party, or persons of a non-Party or the denying Party, own or control the enterprise.

¹⁵ For greater certainty, a Party may deny benefits of this Chapter under paragraphs 1 and 2, including access to dispute settlement under Section B, at any appropriate time. Such denial may be made during proceedings under Section B, subject to the applicable arbitral rules.

Article 104: Essential Security

Nothing in this Chapter shall be construed:

- (a) to require a Party to furnish or allow access to any information the disclosure of which it determines to be contrary to its essential security interests; or
- (b) to preclude a Party from applying measures that it considers necessary for the fulfillment of its obligations with respect to the maintenance or restoration of international peace or security, or the protection of its own essential security interests.

Article 105: Protection of Confidential Information

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

Article 106: Measures to Safeguard the Balance of Payments

1. In case of a serious balance of payments difficulty or of a threat thereof, a Party may restrict transfers, provided that such a Party implements measures in accordance with the *Articles of Agreement of the International Monetary Fund*. These restrictions shall be imposed on an equitable, non-discriminatory and temporary basis that shall be phased out progressively as such situation improves, and shall not exceed what is necessary to deal with such circumstances.
2. Any restrictions adopted or maintained under paragraph 1, or any changes therein, shall be promptly notified to the other Party.

Article 107: Prudential Measures

1. Notwithstanding any other provision of this Chapter, a Party shall not be prevented from adopting or maintaining measures relating to financial services for prudential reasons, including for the protection of investors, depositors, policy holders, or persons to whom a fiduciary duty is owed by a financial services supplier, or to ensure the integrity and stability of the financial system.¹⁶

¹⁶ It is understood that the term “prudential reasons” includes the maintenance of the safety, soundness, integrity, or financial responsibility of individual financial institutions or the financial system, as well as

2. Nothing in this Chapter applies to non-discriminatory measures of general application in pursuit of monetary and related credit policies or exchange rate policies.¹⁷ This paragraph shall not affect a Party's obligations under Article 98.

3. Where an investor submits a claim to arbitration under Section B, and the disputing Party invokes paragraphs 1 and 2, the investor-State tribunal established pursuant to Section B may not decide whether and to what extent it is a valid defence to the claim of the investor. It shall seek a report in writing from the Parties on this issue. The investor-State tribunal may not proceed pending receipt of such a report or of a decision of a State-State arbitral tribunal, should such a State-State arbitral tribunal be established.

4. Pursuant to a request for a report received in accordance with the above paragraph, the financial services authorities of the Parties shall engage in consultations. If the financial services authorities of the Parties reach a joint decision on the issue of whether and to what extent the relevant paragraphs of this Article is a valid defence to the claim of the investor, they shall prepare a written report describing their joint decision. The report shall be transmitted to the investor-State tribunal, and shall be binding on the investor-State tribunal.

5. If, after 60 days, the financial services authorities of the Parties are unable to reach a joint decision on the issue of whether and to what extent the relevant paragraphs of this Article is a valid defence to the claim of the investor, the issue shall, within 30 days, be referred by either of the Parties to a State-State arbitral tribunal established pursuant to Chapter 13 (Dispute Settlement). In such a case, the provisions requiring consultations between the Parties in Article 146 shall not apply. The decision of the State-State arbitral tribunal shall be transmitted to the investor-State tribunal, and shall be binding on the investor-State tribunal. All of the members of any such State-State arbitral tribunal shall have expertise or experience in financial services law or practice, which may include the regulation of financial institutions.

Article 108: Taxation

1. Except as provided in this Article, nothing in this Section shall impose obligations with respect to taxation measures.

2. Article 97 shall apply to all taxation measures¹⁸, except that a claimant that asserts

the maintenance of the safety and financial and operational integrity of payment and clearing systems.

¹⁷ For greater certainty, measures of general application taken in pursuit of monetary and related credit policies or exchange rate policies do not include measures that expressly nullify or amend contractual provisions that specify the currency of denomination or the rate of exchange of currencies.

¹⁸ For greater certainty, measures regarding tax preservation or punishment against illegal activities that are non-discriminatory and adopted or implemented for the purpose of levying or collecting taxes in a

that a taxation measure involves an expropriation may submit a claim to arbitration under Section B only if:

- (a) the claimant has first referred to the competent tax authorities¹⁹ of the Parties in writing the issue of whether that taxation measure involves an expropriation; and
- (b) within 180 days after the date of such referral, the competent tax authorities of the Parties fail to agree that the taxation measure is not an expropriation.

3. Nothing in this Chapter shall affect the rights and obligations of a Party under any tax convention. In the event of any inconsistency between this Chapter and any such convention, that convention shall prevail to the extent of the inconsistency. In the case of a tax convention between the Parties, the competent authorities under that convention shall have sole responsibility for determining whether any inconsistency exists between this Chapter and that convention.

Article 109: Promotion of Investment

The Parties shall cooperate in promoting investment through, amongst others:

- (a) increasing investments between the Parties;
- (b) organizing investment promotion activities;
- (c) promoting business matching events;
- (d) organizing and supporting the organization of various briefings and seminars on investment opportunities and on investment laws, regulations and policies; and
- (e) conducting information exchanges on other issues of mutual concern relating to investment promotion and facilitation.

Article 110: Facilitation of Investment

Subject to their laws and regulations, the Parties shall cooperate to facilitate investment between the Parties through, amongst others:

fair and effective manner, do not constitute expropriations as provided in Article 97.

¹⁹ For the purposes of this Article, the “competent tax authorities” mean:

- (a) for China, the Ministry of Finance and State Administration of Taxation or an authorized representative of the Ministry of Finance and State Administration of Taxation; and
- (b) for Maldives, the Maldives Inland Revenue Authority.

- (a) creating the necessary environment for all forms of investment;
- (b) simplifying procedures for investment applications and approvals;
- (c) promoting dissemination of investment information, including investment laws, regulations, policies and procedures; and
- (d) establishing one-stop investment centers in the respective host Parties to provide assistance and advisory services to the business sectors including facilitation of operating licenses and permits.

Article 111: Committee on Investment

1. The Parties hereby establish a Committee on Investment that shall meet on the request of a Party or the FTA Joint Commission to consider any matter arising under this Chapter.
2. The Committee's functions shall include:
 - (a) reviewing the implementation of this Chapter;
 - (b) identifying and recommending measures or initiatives to promote and increase investment flows between the Parties; and
 - (c) may, pursuant to Article 117.3, adopt a joint decision of the Parties, declaring their interpretation of a provision of this Chapter and Annexes 6 through 8; and
 - (d) may propose amendments to this Chapter in the light of experience of its operation.

Section B: Investor-State Dispute Settlement

Article 112: Consultations

1. In the event of an investment dispute, if the claimant intends to submit the dispute to arbitration, it shall deliver a request for consultations to the respondent at least 90 days prior to submission of the dispute to arbitration. The request shall:
 - (a) specify the name and address of the claimant and, where a claim is submitted on behalf of an enterprise of the respondent that is a juridical person that the

claimant owns or controls directly or indirectly, the name, address, and place of incorporation of the enterprise;

- (b) for each claim, identify the provision of this Agreement or the investment agreement alleged to have been breached and any other relevant provisions;
- (c) for each claim, identify the measures or events giving rise to the claim;
- (d) for each claim, provide a brief summary of the legal and factual basis; and
- (e) specify the relief sought and the approximate amount of damages claimed.

2. After a request for consultations is made pursuant to this Section, the claimant and the respondent shall enter into consultations with a view to reaching a mutually satisfactory solution.

Article 113: Submission of a Claim to Arbitration

1. In the event that a disputing party considers that an investment dispute cannot be settled by consultations pursuant to Article 112 and 90 days have elapsed since the date of the request for consultations:

- (a) the claimant, on its own behalf, may submit to arbitration under this Section a claim:
 - (i) that the respondent has breached
 - (A) an obligation under Articles 93 through 98; or
 - (B) an investment agreement; and
 - (ii) that the claimant has incurred loss or damage by reason of, or arising out of, that breach; and
- (b) the claimant, on behalf of an enterprise of the respondent that is a juridical person that the claimant owns or controls directly or indirectly, may submit to arbitration under this Section a claim:
 - (i) that the respondent has breached
 - (A) an obligation under Articles 93 through 98; or
 - (B) an investment agreement; and

- (ii) that the enterprise has incurred loss or damage by reason of, or arising out of, that breach²⁰,

provided that a claimant may submit pursuant to subparagraph (a)(i)(B) or (b)(i)(B) a claim for breach of an investment agreement only if the subject matter of the claim and the claimed damages directly relate to the covered investment that was established or acquired, or sought to be established or acquired, in reliance on the relevant investment agreement.

2. An investor of a Party may not initiate or continue a claim under this Section if a claim involving the same measure or measures alleged to constitute a breach under this Article and arising from the same events or circumstances is initiated or continued pursuant to an agreement between the respondent and a non-Party by:

- (a) an enterprise of a non-Party that owns or controls, directly or indirectly, the investor of a Party, or
- (b) an enterprise of a non-Party that is owned or controlled, directly or indirectly, by the investor of a Party.

Notwithstanding the previous paragraph, the claim may proceed if the respondent agrees that the claim may proceed, or if the investor of a Party and the enterprise of a non-Party agree to consolidate the claims under the respective agreements before a tribunal constituted under this Section.

3. Provided that 6 months have elapsed since the events giving rise to the claim, a claimant may submit a claim referred to in paragraph 1:

- (a) under the ICSID Convention and the *ICSID Rules of Procedure for Arbitration Proceedings*, provided that both the respondent and the non-disputing Party are parties to the ICSID Convention;
- (b) under the ICSID Additional Facility Rules, provided that either the respondent or the non-disputing Party is a party to the ICSID Convention;
- (c) under the UNCITRAL Arbitration Rules²¹; or
- (d) if the claimant and respondent agree, to any other arbitration institution or under any other arbitration rules.

²⁰ For greater certainty, a minority non-controlling shareholder of an enterprise may not submit a claim on behalf of that enterprise.

²¹ In the case of arbitration under this Section pursuant to the UNCITRAL Arbitration Rules, the *UNCITRAL Rules on Transparency in Treaty-based Investor-State Arbitration* shall not be applicable unless the disputing parties otherwise agree.

4. A claim shall be deemed submitted to arbitration under this Section when the claimant's notice of or request for arbitration ("notice of arbitration"):

- (a) referred to in paragraph 1 of Article 36 of the ICSID Convention is received by the Secretary-General;
- (b) referred to in Article 2 of Schedule C of the ICSID Additional Facility Rules is received by the Secretary-General;
- (c) referred to in Article 3 of the UNCITRAL Arbitration Rules, together with the statement of claim referred to in Article 20 of the UNCITRAL Arbitration Rules, are received by the respondent; or
- (d) referred to under any arbitral institution or arbitral rules selected under paragraph 3(d) is received by the respondent.

A claim asserted by the claimant for the first time after such notice of arbitration is submitted shall be deemed submitted to arbitration under this Section on the date of its receipt under the applicable arbitral rules.

5. In addition to any other information required by the applicable arbitral rules, the notice of arbitration shall also include information addressing each of the categories in Article 112.1(a) through 112.1(e). The claimant shall provide with the notice of arbitration:

- (a) the name of the arbitrator that the claimant appoints; or
- (b) the claimant's written consent for the Secretary-General to appoint that arbitrator.

6. The arbitration rules applicable under paragraph 3, and in effect on the date the claim or claims were submitted to arbitration under this Section, shall govern the arbitration except to the extent modified by this Agreement.

Article 114: Consent of Each Party to Arbitration

1. Each Party consents to the submission of a claim to arbitration under this Section in accordance with this Chapter.

2. The consent under paragraph 1 and the submission of a claim to arbitration under this Section shall satisfy the requirements of:

- (a) Chapter II (Jurisdiction of the Centre) of the ICSID Convention and the ICSID Additional Facility Rules for written consent of the parties to the dispute; and
- (b) Article II of the *New York Convention* for an “agreement in writing.”

Article 115: Conditions and Limitations on Consent of Each Party

1. No claim may be submitted to arbitration under this Section if more than 3 years have elapsed from the date on which the claimant first acquired, or should have first acquired, knowledge of the breach alleged under Article 113.1 and knowledge that the claimant (for claims brought under Article 113.1(a)) or the enterprise (for claims brought under Article 113.1(b)) has incurred loss or damage.
2. No claim may be submitted to arbitration under this Section unless:
 - (a) the claimant consents in writing to arbitration in accordance with the procedures set out in this Agreement;
 - (b) the claim arises from measures included in the request for consultations submitted by the claimant in accordance with Article 112; and
 - (c) the notice of arbitration is accompanied:
 - (i) for claims submitted to arbitration under Article 113.1(a), by the claimant’s written waiver, and
 - (ii) for claims submitted to arbitration under Article 113.1(b), by the claimant’s and the enterprise’s written waivers,of any right to initiate or continue before any administrative tribunal or court under the law of a Party, or other dispute settlement procedures, any proceeding with respect to any measure alleged to constitute a breach referred to in Article 113.
3. Notwithstanding paragraph 2(c), the claimant (for claims brought under Article 113.1(a)) and the claimant or the enterprise (for claims brought under Article 113.1(b)) may initiate or continue an action that seeks interim injunctive relief under the law of the respondent and does not involve the payment of monetary damages before a judicial or administrative tribunal of the respondent, provided that the action is brought for the sole purpose of preserving the claimant’s or the enterprise’s rights and interests during the pendency of the arbitration.
4. Notwithstanding paragraph 2(c)(ii), a waiver from the enterprise shall not be

required if the respondent has deprived the claimant of its ownership or control of the enterprise.

Article 116: Constitution of the Tribunal

1. Unless the disputing parties otherwise agree, the tribunal shall comprise three arbitrators, one arbitrator appointed by each of the disputing parties and the third, who shall be the presiding arbitrator, appointed by agreement of the disputing parties.
2. The Secretary-General shall serve as appointing authority for an arbitration under this Section.
3. If a tribunal has not been constituted within 90 days from the date that a claim is submitted to arbitration under this Section, the appointing authority, on the request of a disputing party, shall appoint, in his or her discretion and after consulting with the disputing parties, the arbitrator or arbitrators not yet appointed.
4. Unless a disputing party disagrees, the appointing authority may appoint a presiding arbitrator who is a national of a Party.
5. For the purposes of Article 39 of the ICSID Convention and Article 7 of Schedule C to the ICSID Additional Facility Rules, and without prejudice to an objection to an arbitrator on a ground other than nationality:
 - (a) the respondent agrees to the appointment of each individual member of a tribunal established under the ICSID Convention or the ICSID Additional Facility Rules;
 - (b) a claimant referred to in Article 113.1(a) may submit a claim to arbitration under this Section, or continue a claim, under the ICSID Convention or the ICSID Additional Facility Rules, only on condition that the claimant agrees in writing to the appointment of each individual member of the tribunal; and
 - (c) a claimant referred to in Article 113.1(b) may submit a claim to arbitration under this Section, or continue a claim, under the ICSID Convention or the ICSID Additional Facility Rules, only on condition that the claimant and the enterprise agree in writing to the appointment of each individual member of the tribunal.

Article 117: Governing Law

1. Subject to paragraph 3, when a claim is submitted under Article 113.1(a)(i)(A), or Article 113.1(b)(i)(A), the tribunal shall decide the issues in dispute in accordance with

this Agreement and the applicable rules of international law²².

2. Subject to paragraph 3 and the other terms of this Section, when a claim is submitted under Article 113.1(a)(i)(B), or Article 113.1(b)(i)(B), the tribunal shall apply:

- (a) the rules of law specified in the pertinent investment agreement, or as the disputing parties may otherwise agree; or
- (b) if the rules of law have not been specified or otherwise agreed:
 - (i) the law of the respondent, including its rules on the conflict of laws;²³ and
 - (ii) such rules of customary international law as may be applicable.

3. A joint decision of the Parties, acting through the Committee on Investment, declaring their interpretation of a provision of this Agreement shall be binding on a tribunal of any ongoing or subsequent dispute, and any decision or award issued by such a tribunal must be consistent with that joint decision.

Article 118: Awards

1. Where a tribunal makes an award against a respondent, the tribunal may award, separately or in combination, only:

- (a) monetary damages and any applicable interest; and
- (b) restitution of property, in which case the award shall provide that the respondent may pay monetary damages and any applicable interest in lieu of restitution.

A tribunal may also award costs and attorney's fees in accordance with this Section and the applicable arbitration rules.

2. Subject to paragraph 1, where a claim is submitted to arbitration under Article 113.1(b):

- (a) an award of restitution of property shall provide that restitution be made to the enterprise;

²² For greater certainty, this provision is without prejudice to any consideration of the domestic law of the respondent where it is relevant to the claim as a matter of fact.

²³ The "law of the respondent" means the law that a domestic court or tribunal of proper jurisdiction would apply in the same case.

- (b) an award of monetary damages and any applicable interest shall provide that the sum be paid to the enterprise; and
 - (c) the award shall provide that it is made without prejudice to any right that any person may have in the relief under applicable domestic laws.
- 3. A tribunal may not award punitive damages.
 - 4. The award shall be made available to the public promptly.²⁴
 - 5. An award made by a tribunal shall have no binding force except between the disputing parties and in respect of the particular case.

Article 119: Service of Documents

Delivery of notice and other documents on a Party shall be made to the place named for that Party in Annex 8.

Section C: Definitions

Article 120: Definitions

For the purposes of this Chapter:

Centre means the International Centre for Settlement of Investment Disputes (ICSID) established by the ICSID Convention;

claimant means an investor of a Party that is a party to an investment dispute with the other Party. If that investor is a natural person, who is a permanent resident of a Party and a national of the other Party, that natural person may not submit a claim to arbitration against that latter Party;

covered investment means, with respect to a Party, an investment in its territory of an investor of the other Party in existence as of the date of entry into force of this Agreement or established, acquired, or expanded thereafter;

disputing parties mean the claimant and the respondent;

disputing party means either the claimant or the respondent;

²⁴ For greater certainty, nothing in this Section requires a respondent to disclose protected information or to furnish or allow access to information that it may withhold in accordance with Article 104 or 105.

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

enterprise of a Party means an enterprise constituted or organized under the law of a Party and a branch located in the territory of a Party and carrying out business activities there;

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

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

ICSID Additional Facility Rules mean the *Rules Governing the Additional Facility for the Administration of Proceedings by the Secretariat of the International Centre for Settlement of Investment Dispute*;

ICSID Convention means *the Convention on the Settlement of Investment Disputes between States and Nationals of Other States*, done at Washington, March 18, 1965;

investment means every asset that an investor owns or controls, directly or indirectly, that has the characteristics of an investment, including such characteristics as the commitment of capital or other resources, the expectation of gain or profit, or the assumption of risk. Forms that an investment may take include:

- (a) an enterprise;
- (b) shares, stock, and other forms of equity participation in an enterprise;
- (c) bonds, debentures, loans, and other debt instruments, including debt instruments issued by a Party or an enterprise;²⁵
- (d) futures, options and other derivatives;
- (e) turnkey, construction, management, production, concession, revenue-sharing, and other similar contracts;

²⁵ Some forms of debt, such as bonds, debentures, and long-term notes, are more likely to have the characteristics of an investment, while other forms of debt, such as claims to payment that are immediately due and result from the sale of goods or services, are less likely to have such characteristics.

- (f) intellectual property rights;
- (g) licenses, authorizations, permits, and similar rights conferred pursuant to domestic law;^{26,27} and
- (h) other tangible or intangible, movable or immovable property, and related property rights, such as leases, mortgages, liens, and pledges;

investment agreement means a written agreement²⁸ between a national authority²⁹ of a Party and a covered investment or an investor of the other Party, on which the covered investment or the investor relies in establishing or acquiring a covered investment other than the written agreement itself, that grants rights to the covered investment or investor:

- (a) with respect to natural resources that a national authority controls, such as for their exploration, extraction, refining, transportation, distribution, or sale;
- (b) to supply services to the public on behalf of the Party, such as power generation or distribution, water treatment or distribution, or telecommunications; or
- (c) to undertake infrastructure projects, such as the construction of roads, bridges, canals, dams, or pipelines, that are not for the exclusive or predominant use and benefit of the government;

investor of a non-Party means, with respect to a Party, an investor that attempts to make, is making, or has made an investment in the territory of that Party, that is not an investor of a Party;

investor of a Party means a Party, a national or an enterprise of a Party, that attempts to make, is making, or has made an investment in the territory of the other Party;

²⁶ Whether a particular type of license, authorization, permit, or similar instrument (including a concession, to the extent that it has the nature of such an instrument) has the characteristics of an investment also depends on such factors as the nature and extent of the rights that the holder has under the law of the Party. Among the licenses, authorizations, permits, and similar instruments that do not have the characteristics of an investment are those that do not create any rights protected under domestic law. For greater certainty, the foregoing is without prejudice to whether any asset associated with the license, authorization, permit, or similar instrument has the characteristics of an investment.

²⁷ The term “investment” does not include an order or judgment entered in a judicial or administrative action.

²⁸ “Written agreement” refers to an agreement in writing, executed by both parties, whether in a single instrument or in multiple instruments, that creates an exchange of rights and obligations, binding on both parties under the law applicable under Article 118.2. For greater certainty, (a) a unilateral act of an administrative or judicial authority, such as a permit, license, or authorization issued by a Party solely in its regulatory capacity, or a decree, order, or judgment, standing alone; and (b) an administrative or judicial consent decree or order, shall not be considered a written agreement.

²⁹ For purposes of this definition, “national authority” means: (a) for China, an agency of the central government; and (b) for Maldives, an agency of the government.

national means:

- (a) for China, a natural person who is a national of the People's Republic of China as defined in the *Nationality Law of the People's Republic of China*; and
- (b) for Maldives, a natural person who is a national of the Republic of Maldives as defined in the Constitution of Maldives.

non-disputing Party means the Party that is not a party to an investment dispute;

person means a natural person or an enterprise;

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

protected information means confidential business information or information that is privileged or otherwise protected from disclosure under a Party's law;

respondent means the Party that is a party to an investment dispute;

Secretary-General means the Secretary-General of ICSID;

TRIPS Agreement means the *Agreement on Trade-Related Aspects of Intellectual Property Rights*, which is part of the WTO Agreement; and

UNCITRAL Arbitration Rules mean the arbitration rules of the United Nations Commission on International Trade Law.

CHAPTER 10

ECONOMIC AND TECHNICAL COOPERATION

Section A: General Provisions

Article 121: Objectives

1. The Parties agree to strengthen economic cooperation with the aim to enhance the mutual benefits of this Agreement in accordance with their national strategies and policy objectives. This Chapter shall build upon and complement existing or already planned bilateral cooperation initiatives and activities.
2. The objective of this Chapter is to establish a framework and mechanisms for present and future development of cooperative relations between the Parties.
3. The cooperation under this Chapter shall pursue the following objectives:
 - (a) facilitating the implementation of this Agreement with a view to promoting economic and social development of the Parties; and
 - (b) creating and enhancing sustainable trade and investment opportunities by facilitating trade and investment between the Parties and by strengthening competitiveness and capacities, with a view to promoting sustainable economic growth and development.

Article 122: Scope

1. Cooperation between the Parties under this Chapter will supplement the cooperation and cooperative activities between the Parties set out in other Chapters of this Agreement.
2. The Parties affirm the importance of all forms of cooperation, with particular attention to economic, trade, financial, technical, educational and cultural cooperation, as means to contribute to implementing the objectives and principles derived from this Agreement.
3. Cooperation may cover any area jointly identified by the Parties that may serve the Parties in attaining the objectives of this Chapter. Cooperation may include, but are not limited to the areas listed in Section B.

Article 123: Mechanisms for Cooperation

1. The Parties shall cooperate with the objective of identifying and employing effective methods and means for the implementation of this Chapter. To this end the Parties shall coordinate efforts with relevant international organizations and develop, where applicable, synergies with other forms of bilateral cooperation existing between the Parties.
2. In order to administrate this Chapter and to facilitate the management of cooperation activities, the Parties hereby establish a Committee on Economic and Technical Cooperation, under the FTA Joint Commission.
3. The Committee shall have the following functions:
 - (a) to oversee the implementation of this Chapter;
 - (b) to encourage the Parties to undertake cooperation activities under the cooperation framework established in this Chapter;
 - (c) to make recommendations on the cooperation modalities and activities under this Chapter, in accordance with the strategic priorities of the Parties; and
 - (d) to review the operation of this Chapter and the application and fulfillment of its objectives between the relevant authorities, including but not limited to the relevant government agencies, research institutes, and universities in order to foster closer cooperation in thematic areas; the review may be carried out through periodic reports from the Parties.
4. In order to implement cooperation activities, the Committee may suggest to conduct cooperation through appropriate means in accordance with each Party's capabilities and available resources.

Article 124: Non-Application of Dispute Settlement

1. No Party shall have recourse to any dispute settlement procedures under this Agreement in respect of the provisions of this Chapter. For this purpose, Chapter 13 (Dispute Settlement) shall not apply to this Chapter.
2. Any dispute between the Parties concerning the interpretation or application of this Chapter shall, as far as possible, be settled through consultations between the Parties. Consultations shall take place in the FTA Joint Commission.

Section B: Areas of Cooperation

Article 125: Trade and Investment Promotion

Recognizing that strong trade and investment flows are important for the development of the respective economies, the Parties agree to explore cooperation in trade and investment promotion through, *inter alia*:

- (a) enhancing the availability and transparency of information on investing and doing business in the Parties;
- (b) enhancing the trade and investment environment by sharing best practices;
- (c) encouraging the utilization of promotional forums for exports and investment opportunities in the Parties, and facilitating dialogue between firms and industry groups of the Parties; and
- (d) enhancing maritime and aviation connections between the Parties to reduce the cost of trade and investment.

Article 126: Tourism Cooperation

The Parties, recognizing that strong tourism industry and people-to-people flows are important for the development of their respective economies, will endeavor to further cooperation in the field of tourism and tourism related service through, *inter alia*:

- (a) strengthening the communications and exchanges between tourism authorities of the Parties;
- (b) promoting information sharing on relevant statistics, promotional materials, policies, and laws and regulations in tourism and related sectors;
- (c) enhancing the cooperation on research related to the development of tourism in form of seminars and joint studies;
- (d) encouraging mutual investment in the tourism industry of each Party;
- (e) strengthening cooperation on travellers protections and providing greater convenience and high quality services to the travellers;
- (f) exploring possibility of tourism related human resources development

cooperation; and

- (g) facilitating tourism destination promotion.

Article 127: Fisheries and Agriculture Cooperation

The Parties, recognizing the importance of fisheries and agriculture sectors for their respective economies, will consider to seek greater cooperation in areas of mutual interests in fisheries and agriculture sectors under the current bilateral cooperation frameworks between their competent authorities.

Article 128: Industry Cooperation

The Parties, recognizing that there are opportunities for sharing knowledge and experiences in the development of industrial activities and in enhancing the competitiveness and trade of manufactured goods, will endeavor to explore cooperation through, among others:

- (a) encouraging public and private sector collaboration in value addition, technology transfer and industrial research, especially in the mechanization and commercialization of traditional manufacturing industries; and
- (b) sharing experiences of SME development of the Parties in the manufacturing and industrial sector.

Article 129: Traditional Medicine Cooperation

1. The Parties agree to strengthen communication and cooperation between competent authorities and relevant institutions in the area of traditional medicine, and agree to explore the possibility of establishing a working mechanism to promote specific cooperation and exchange in the area.
2. The Parties encourage and support the cooperation in the areas of tourism, health care and training programs in relation to traditional medicine.

Article 130: Financial Cooperation

The Parties, recognizing the facilitative role that financial services play in trade, investment and economic development, agree to explore cooperation in the sector by, *inter alia*:

- (a) enhancing communication and experience sharing between the competent authorities of the Parties;
- (b) facilitating dialogue between financial services firms of the Parties in identifying areas of mutual gain and enhancing cooperation in the financial sector;
- (c) promoting financial intermediation and cross border payment services to facilitate trade and investment between the Parties; and
- (d) exploring the potential for human resource and capacity development cooperation in the financial sector.

Article 131: Taxation Cooperation

The Parties recognizing the importance of taxation for their respective economies, will endeavor for greater cooperation in taxation through, *inter alia*:

- (a) strengthening communication and exchanges between competent authorities of the Parties;
- (b) building dialogue mechanism between competent authorities of the Parties to facilitate tax dispute settlement.

Article 132: Research, Science and Technology Cooperation

The Parties, acknowledging the role of the advancement of research, science and technology in the promotion of trade, investment and economic growth, will endeavor towards further cooperation through, *inter alia*:

- (a) encouraging cooperation between higher education and research institutions of the Parties;
- (b) facilitating the sharing of scientific knowledge and research in the areas of mutual interest; and
- (c) supporting collaborations in research projects, seminars and workshops.

Article 133: Cooperation in Capacity Building

The Parties, realizing the importance of capacities of institutions and human

resources for the realization of the full benefits of this Agreement, agree to support and encourage capacity building cooperation in areas jointly identified, namely but not limited to SPS/TBT, Customs and Trade Facilitation and Trade Remedies.

CHAPTER 11

TRANSPARENCY

Article 134: Publication

1. Each Party shall ensure that its laws, regulations, procedures and administrative rulings of general application respecting any matter covered by this Agreement are promptly published, including on the Internet where feasible, or otherwise made available in such a manner as to enable interested persons and the other Party to become acquainted with them.
2. To the extent possible, each Party shall:
 - (a) publish in advance any such laws, regulations, procedures and administrative rulings of general application referred to in paragraph 1 that it proposes to adopt; and
 - (b) provide interested persons and the other Party a reasonable opportunity to comment on such proposed laws, regulations, procedures and administrative rulings of general application.

Article 135: Notification and Provision of Information

1. To the extent possible, each Party shall notify the other Party of any proposed or actual measure that the Party considers might materially affect the operation of this Agreement or otherwise substantially affect the other Party's legitimate interests under this Agreement.
2. On the request of the other Party, a Party shall, within 30 days of receipt of the request, where feasible, provide information and respond to questions pertaining to any actual or proposed measure that the other Party considers might materially affect the operation of this Agreement, whether or not the other Party has been previously notified of that measure.
3. The information referred to in this Article shall be considered to have been provided when it has been made available by appropriate notification to the WTO or when it has been made available on the official, public and fee-free accessible website of the Party concerned.
4. Any notification, request, or information in this Article shall be conveyed to the other Party through the contact points set out in Article 142.

Article 136: Administrative Proceedings

1. Each Party shall ensure that all laws, regulations, procedures and administrative rulings of general application to which this Agreement applies are administered in a consistent, impartial, objective and reasonable manner.
2. With a view to administering in a consistent, impartial, objective and reasonable manner its laws, regulations, procedures and administrative rulings of general application with respect to any matter covered by this Agreement, each Party shall ensure, in its administrative proceedings applying these measures to particular persons, goods or services of the other Party in specific cases that:
 - (a) wherever possible, persons of the other Party that are directly affected by a proceeding are provided with reasonable notice when a proceeding is initiated, including a description of the nature of the proceeding, a statement of the legal authority under which the proceeding is initiated, and a general description of any issues in controversy;
 - (b) such persons are afforded a reasonable opportunity to present facts and arguments in support of their positions prior to any final administrative action, when time, the nature of the proceeding and the public interest permit; and
 - (c) it follows its procedures in accordance with its law.

Article 137: Review and Appeal

1. Each Party shall establish or maintain judicial, quasi-judicial, or administrative tribunals or procedures for the purposes of the prompt review and, where warranted, correction of final administrative actions regarding matters covered by this Agreement. Such tribunals shall be impartial and independent of the office or authority entrusted with administrative enforcement and shall not have any substantial interest in the outcome of the matter.
2. Each Party shall ensure that, in any such tribunals or procedures, the parties to the proceeding are provided with the right to:
 - (a) a reasonable opportunity to support or defend their respective positions; and
 - (b) a decision based on the evidence and submissions of record or, where required by the law of the Party, the record compiled by the administrative authority.

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

CHAPTER 12

ADMINISTRATIVE AND INSTITUTIONAL PROVISIONS

Article 138: Establishment of the China-Maldives Free Trade Area Joint Commission

1. The Parties hereby establish the China-Maldives Free Trade Area Joint Commission (“FTA Joint Commission”) comprising representatives of the Parties, which may meet in accordance with the provisions of this Agreement.
2. The Parties shall be represented by senior officials delegated for this purpose by:
 - (a) for China, the Ministry of Commerce; and
 - (b) for Maldives, the Ministry of Economic Development.
3. The FTA Joint Commission aims to ensure the effective operation and implementation of this Agreement and any other agreements or legal instruments concluded or to be concluded under this Agreement.

Article 139: Functions of the FTA Joint Commission

1. The FTA Joint Commission shall:
 - (a) consider matters relating to the implementation of this Agreement;
 - (b) review the operation and implementation of this Agreement, consider any proposal to amend this Agreement or its Annexes and oversee the further elaboration of this Agreement;
 - (c) consider issues referred to it by the committees and other bodies established under this Agreement or by a Party;
 - (d) in accordance with the objectives of this Agreement, explore measures for the further expansion of trade and investment between the Parties;
 - (e) facilitate avoidance and settlement of any disputes that may arise regarding the interpretation or application of this Agreement; and
 - (f) consider any other matter that may affect the operation of this Agreement.

2. The FTA Joint Commission may:
 - (a) establish additional ad hoc or standing committees and other bodies as necessary and refer matters to any committee or body for advice;
 - (b) seek to resolve differences or disputes that may arise regarding the interpretation or application of this Agreement;
 - (c) seek the advice of interested parties on any matter falling within its responsibilities where this would assist the FTA Joint Commission in discharging its responsibilities; and
 - (d) take such other action in the exercise of its functions as the Parties may agree.

Article 140: Rules of Procedure of the FTA Joint Commission

1. The FTA Joint Commission shall establish its rules of procedure and take decisions on any matter within its functions as set out in Article 139 by mutual agreement.
2. The FTA Joint Commission shall convene the first session within 1 year from the entry into force of this Agreement and following regular sessions every 2 years after that or at other times as the Parties may agree.
3. Regular sessions of the FTA Joint Commission shall be held alternately in the territory of each Party and chaired alternatively by the hosting Party. Other sessions of the FTA Joint Commission shall be held at such location as the Parties may agree. The sessions may be held by any technological means available to the Parties. Communications of the FTA Joint Commission shall be made in a common working language.
4. The Party chairing a session of the FTA Joint Commission shall provide necessary administrative support for such session, and shall record any decisions and discussions of the FTA Joint Commission, copies of which will be provided to the other Party.
5. The FTA Joint Commission shall ordinarily meet at the level of senior officials, unless there is a request by a Party to convene the meeting at ministerial level. Each Party shall be responsible for the composition of its own delegation to the FTA Joint Commission.
6. The FTA Joint Commission shall, in accordance with this Article consider proposals for any amendments to this Agreement submitted by a Party and recommend to the Parties amendments for adoption. The Parties may negotiate modifications to this

Agreement and its Annexes. The acceptance by a Party of any modification is subject to the completion of any necessary domestic legal procedures of that Party.

7. All decisions of the FTA Joint Commission shall be taken by consensus.
8. Each Party shall treat any confidential information exchanged in relation to meetings of the FTA Joint Commission, committees and other bodies established under this Agreement on the same basis as the Party providing the information.

Article 141: Specialized Committees

1. The following committees and bodies are hereby established under the auspices of the FTA Joint Commission:
 - (a) The Committee on Trade in Goods;
 - (b) The Committee on Trade in Services;
 - (c) The Committee on Investment;
 - (d) The Committee on Economic and Technical Cooperation; and
 - (e) The Committee on Customs.
2. The committees may decide to establish their own sub-committees or any other bodies for the performance of their tasks.
3. All decisions made by the committees and other bodies shall be subject to the endorsement of the FTA Joint Commission.

Article 142: Contact Points

1. For the purpose of facilitating communication between the Parties on any matter covered by this Agreement, the following contact points are designated:
 - (a) for China, the Ministry of Commerce; and
 - (b) for Maldives, the Ministry of Economic Development.
2. Upon request of a Party, the contact point of the other Party shall identify the office or official responsible for the matter and assist, as necessary, in facilitating communication with the requesting Party.

CHAPTER 13

DISPUTE SETTLEMENT

Article 143: Cooperation

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

Article 144: Scope of Application

Unless otherwise provided in this Agreement, wherever a Party considers that the other Party has failed to carry out its obligations in this Agreement, the dispute settlement provisions of this Chapter shall apply.

Article 145: Choice of Forum

1. Where a dispute arises under this Agreement and under other agreements including another free trade agreement to which the Parties are party or the WTO Agreement, the complaining Party may select the forum in which to settle the dispute.
2. Once the complaining Party has requested an Arbitral Tribunal under an agreement referred to in the paragraph 1, the forum selected shall be used to the exclusion of other fora.

Article 146: Consultation

1. The Parties shall make every attempt to arrive at a mutually satisfactory resolution of any dispute through consultations under this Article or other consultative provisions of this Agreement.
2. The request for consultations shall be submitted in writing and shall set out the reasons for the request, including identification of the measure at issue and an indication of the legal basis for the complaint. The complaining Party shall deliver the request to the Party complained against.
3. If a request for consultations is made, the Party complained against shall reply to

the request within 10 days after the date of its receipt and shall enter into consultations in good faith within a period of not more than 30 days after the date of receipt of the request, with a view of reaching a mutually satisfactory solution. If the Party complained against does not respond within the aforesaid 10 days, or does not enter into consultations within the aforesaid 30 days, then the complaining Party may proceed directly to request the establishment of an Arbitral Tribunal.

4. The consultations shall be confidential and are without prejudice to the rights of any Party in any further proceedings.

Article 147: Establishment of an Arbitral Tribunal

1. If the consultation referred to in Article 146 fails to resolve a matter within 60 days after receipt of the request for consultations, the complaining Party may request, in writing, the establishment of an Arbitral Tribunal to consider the matter.

2. The complaining Party shall indicate in the request whether consultations were held, identify the specific measures at issue and provide brief summary of the legal basis of the complaining Party sufficient to present the problem clearly, and shall deliver the request to the other Party. An Arbitral Tribunal is established upon receipt of a request.

Article 148: Composition of an Arbitral Tribunal

1. An Arbitral Tribunal shall be composed of three members.

2. Within 15 days after the establishment of an Arbitral Tribunal, each Party shall appoint one member of the Arbitral Tribunal respectively.

3. The Parties to the dispute shall designate by common agreement the appointment of the third arbitrator within 30 days after the establishment of an Arbitral Tribunal. The arbitrator thus appointed shall chair the Arbitral Tribunal.

4. If any member(s) of the Arbitral Tribunal has not been designated or appointed within 30 days after the establishment of an Arbitral Tribunal, at the request of any Party to the dispute, the Director-General of the WTO is expected to designate the member(s) within a further 30 days. If one or more members are designated according to this paragraph, the Director-General of the WTO is expected to designate the Chair of an Arbitral Tribunal.

5. The Chair of the Arbitral Tribunal shall not be a national of any of the Parties to the dispute, nor have his or her usual place of residence in the territory of any of the Parties to the dispute, nor be employed by any of the Parties to the dispute, nor have

dealt with the matter in any capacity.

6. All arbitrators shall:

- (a) have expertise or experience in law, international trade, other matters covered by this Agreement, or the resolution of disputes arising under international trade agreements;
- (b) be chosen strictly on the basis of objectivity, reliability, and sound judgment;
- (c) be independent of, and not be affiliated with or take instructions from, any Party; and
- (d) comply with a code of conduct in conformity with the rules established in the document WT/DSB/RC/1 of the WTO.

7. If an arbitrator appointed under this Article resigns or becomes unable to act, a successor shall be appointed within 15 days in accordance with the selection procedure as prescribed for the appointment of the original arbitrator and the successor shall have all the powers and duties of the original arbitrator. The work of the Arbitral Tribunal shall be suspended during the appointment of the successor.

Article 149: Functions of Arbitral Tribunal

- 1. The function of an Arbitral Tribunal is to make an objective assessment of the dispute before it, including an examination of the facts of the case and the applicability of and conformity with this Agreement.
- 2. Where an Arbitral Tribunal concludes that a measure is inconsistent with this Agreement, it shall recommend that the Party complained against bring the measure into conformity with this Agreement.
- 3. The Arbitral Tribunal shall consider this Agreement in accordance with customary rules of interpretation of public international law. The Arbitral Tribunal, in their findings and recommendations, cannot add to or diminish the rights and obligations provided in this Agreement.

Article 150: Rules of Procedure of an Arbitral Tribunal

- 1. Unless the Parties otherwise agree, the Arbitral Tribunal proceedings shall be conducted in accordance with the Rules of Procedure set out in Annex 9.

2. The Arbitral Tribunal shall, apart from the rules set out in this Article, regulate its own procedures in relation to the rights of the Parties to the dispute to be heard and its deliberations in consultation with the Parties to the dispute.

3. The Arbitral Tribunal shall take its decisions by consensus; provided that where an Arbitral Tribunal is unable to reach consensus it may take its decisions by majority vote. Arbitrators may furnish separate opinions on matters not unanimously agreed. All opinions expressed in the Arbitral Tribunal report by individual arbitrators shall be anonymous.

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

"To examine, in the light of the relevant provisions of this Agreement, the matter referred to in the request for the establishment of an Arbitral Tribunal pursuant to Article 147 and to make findings of law and fact together with the reasons therefore for the resolution of the dispute."

5. Unless otherwise agreed by the Parties, the remuneration of the arbitrators and other expenses of the Arbitral Tribunal shall be borne by the Parties to the dispute in equal shares.

Article 151: Suspension or Termination of Proceedings

1. The Parties to the dispute may agree that the Arbitral Tribunal suspends its work at any time for a period not exceeding 12 months from the date of such agreement. If the work of the Arbitral Tribunal has been suspended for more than 12 months, the terms of reference for establishment of the Arbitral Tribunal shall lapse unless the Parties to the dispute otherwise agree.

2. The Parties to the dispute may agree to terminate the proceedings of an Arbitral Tribunal.

Article 152: Report of Arbitral Tribunal

1. The Arbitral Tribunal shall base its report on the relevant provisions of this Agreement and the submissions and arguments of the Parties to the dispute.

2. The Arbitral Tribunal shall present to the Parties an initial report within 90 days from the date of appointment of the final arbitrator. Each Party may submit written comments to the Arbitral Tribunal on its initial report within 14 days of receipt of the report.

3. In exceptional cases, if the Arbitral Tribunal considers it cannot present its initial report within 90 days, it shall inform the Parties to the dispute in writing of the reasons for the delay together with an estimate of the period within which it will release its report. Any delay shall not exceed a further period of 30 days unless the Parties to the dispute otherwise agree.
4. Unless the Parties to the dispute otherwise agree, the Arbitral Tribunal shall present to the Parties a final report within 45 days of presentation of the initial report.
5. The Arbitral Tribunal's report is final and has no binding force except between the Parties to the dispute and in respect of that particular case to which the report is referred to.
6. The final report shall be made available to the public no later than 15 days after the issuance of the report, subject to the protection of confidential information, unless a Party to the dispute decides not to do so.

Article 153: Implementation of Arbitral Tribunal's Report

1. If in its report the Arbitral Tribunal concludes that a Party has not conformed to its obligations under this Agreement, the resolution, whenever possible, shall be to eliminate the non-conformity.
2. Unless the Parties to the dispute reach agreement on compensation or other mutually satisfactory solution, the Party complained against shall implement the recommendations contained in the report of the Arbitral Tribunal.
3. The Party complained against shall implement the recommendations contained in the report of the Arbitral Tribunal within a reasonable period of time if it is not practicable to comply immediately.

Article 154: Reasonable Period of Time

1. The reasonable period of time shall be mutually determined by the Parties to the dispute, or where the Parties to the dispute fail to agree on the reasonable period of time within 45 days of the issuance of the Arbitral Tribunal's report, either Party may, to the extent possible, refer the matter to the original Arbitral Tribunal, which shall determine the reasonable period of time.
2. The Arbitral Tribunal shall provide its report to the Parties to the dispute within 60 days after the date of the referral of the matter to it. When the Arbitral Tribunal

considers that it cannot provide its report within this timeframe, it shall inform the Parties to the dispute in writing of the reasons for the delay together with an estimate of the period within which it will present its report. Any delay shall not exceed a further period of 30 days unless the Parties to the dispute otherwise agree.

3. The reasonable period of time normally shall not exceed 15 months from the date of issuance of the Arbitral Tribunal's report.

Article 155: Compliance Review

1. Where there is disagreement as to the existence or consistency with this Agreement of measures taken to comply with the recommendations of the Arbitral Tribunal, such dispute shall be referred to an Arbitral Tribunal proceeding, including wherever possible by resort to the original Arbitral Tribunal.

2. The Arbitral Tribunal shall provide its report to the Parties to the dispute within 60 days after the date of the referral of the matter to it. When the Arbitral Tribunal considers that it cannot provide its report within this timeframe, it shall inform the Parties to the dispute in writing of the reasons for the delay together with an estimate of the period within which it will present its report. Any delay shall not exceed a further period of 30 days unless the Parties to the dispute otherwise agree.

3. Articles concerning procedure of Arbitral Tribunal in this Chapter shall apply *mutatis mutandis* to the procedure under this Article.

Article 156: Suspension of Concessions or Other Obligations

1. If the Arbitral Tribunal under the Article 155 finds that the Party complained against fails to bring the measure found to be inconsistent with this Agreement into compliance with the recommendations of the Arbitral Tribunal within the reasonable period of time established, or the Party complained against expressly in writing that it will not implement the recommendations, and the Parties to the dispute fail to reach an agreement on compensation, within 20 days after entering into negotiations for compensation, the complaining Party may suspend the application of concessions or other obligations to the Party complained against. The complaining Party shall notify the Party complained against 30 days before suspending concessions or other obligations. The notification shall indicate the level and scope of the suspension of concessions or other obligations.

2. The level of the suspension of concessions or other obligations shall be equivalent to the level of the nullification or impairment.

3. In considering what concessions or other obligations to be suspended:
 - (a) the complaining Party shall first seek to suspend concessions or other obligations in the same sector(s) as that affected by the measure that the Arbitral Tribunal has found to be inconsistent with the obligations derived of this Agreement; and
 - (b) if the complaining Party considers that it is not practicable or effective to suspend concessions or other obligations in the same sector(s), it may suspend concessions or other obligations in other sectors. The communication in which it announces such a decision shall indicate the reasons on which it is based.
4. Upon written request of the Party concerned, the original Arbitral Tribunal shall determine whether the level of concessions or other obligations to be suspended by the complaining Party is excessive pursuant to paragraph 2. If the Arbitral Tribunal cannot be established with its original members, the proceeding set out in Article 148 shall be applied.
5. The Arbitral Tribunal shall present its determination within 60 days from the request made pursuant to paragraph 4, or if an Arbitral Tribunal cannot be established with its original members, from the date on which the last arbitrator is appointed.
6. The complaining Party may not suspend the application of concessions or other obligations before the issuance of the arbitral Tribunal's determination pursuant to this Article.

Article 157: Post Suspension

1. Without prejudice to the procedures in Article 156, if the Party complained against considers that it has eliminated the non-conformity that the Arbitral Tribunal has found, it may provide written notice to the complaining Party with a description of how non-conformity has been removed. If the complaining Party disagrees, it may refer the matter to the original Arbitral Tribunal within 60 days after receipt of such written notice. Otherwise, the complaining Party shall promptly stop the suspension of concessions or other obligations.
2. The Arbitral Tribunal shall present its report within 60 days after the referral of the matter. If the Arbitral Tribunal concludes that the Party complained against has eliminated the non-conformity, the complaining Party shall promptly stop the suspension of concessions or other obligations.

Article 158: Private Rights

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

CHAPTER 14

EXCEPTIONS

Article 159: General Exceptions

1. For the purposes of Chapters 3 (Trade in Goods), 4 (Rules of Origin and Origin Implementation Procedures), 5 (Customs Procedures and Trade Facilitation), 6 (Technical Barriers to Trade and Sanitary and Phytosanitary Measures) and 7 (Trade Remedies), Article XX of GATT 1994 and its interpretative notes are incorporated into and made part of this Agreement, *mutatis mutandis*.
2. For the purposes of Chapter 8 (Trade in Services), Article XIV of GATS, including its footnotes, is incorporated into and made part of this Agreement, *mutatis mutandis*.

Article 160: Essential Security

Nothing in this Agreement shall be construed to:

- (a) require a Party to furnish or allow access to any information the disclosure of which it determines to be contrary to its essential security interests; or
- (b) preclude a Party from applying measures that it considers in good faith necessary for the fulfillment of its obligations under the United Nations Charter with respect to the maintenance or restoration of international peace or security, or the protection of its own essential security interests.

Article 161: Taxation

1. For the purposes of this Article:
 - (a) tax convention means a convention for the avoidance of double taxation or other international taxation agreement or arrangement to which the Parties are party.
 - (b) taxation measures do not include:
 - (i) a customs duty defined in Article 4; or
 - (ii) the measures listed in subparagraphs (b) and (c) of the definition of

customs duty set out in Article 4.

2. Except as otherwise provided for in this Article, nothing in this Agreement shall apply to taxation measures.

3. (a) Nothing in this Agreement shall affect the rights and obligations of the Parties under any tax convention to which the Parties are party. In the event of any inconsistency relating to a taxation measure between this Agreement and any such convention, that convention shall prevail to the extent of the inconsistency.

(b) In the case of a tax convention between the Parties, the competent authorities under that convention shall have sole responsibility for determining whether any inconsistency exists between this Agreement and that convention.

4. This Agreement shall only grant rights or impose obligations with respect to taxation measures:

(a) where corresponding rights or obligations are also granted or imposed under the WTO Agreement;

(b) under Article 108.

5. For the purposes of this Article, **competent authorities** mean:

(a) for China, the Ministry of Finance and State Administration of Taxation; and

(b) for Maldives, the Maldives Inland Revenue Authority.

Article 162: Disclosure of Information

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

Article 163: Measures to Safeguard the Balance of Payments

Where the Party is in serious balance of payments and external financial difficulties or threat thereof, it may, in accordance with the WTO Agreement and consistent with the *Articles of Agreement of the International Monetary Fund*, adopt measures deemed necessary.

CHAPTER 15

FINAL PROVISIONS

Article 164: Annexes

The Annexes to this Agreement constitute an integral part of this Agreement.

Article 165: Entry into Force

This Agreement shall enter into force 30 days after the date on which the Parties exchange, through diplomatic channels, written notifications certifying that they have completed their respective necessary internal requirements, or on such other date as the Parties may agree.

Article 166: Amendments

1. The Parties may agree in writing to amend this Agreement. Any amendment shall enter into force in accordance with the procedures required for entry into force of this Agreement.
2. If any provision of the WTO Agreement or any other agreement to which the Parties are party that has been incorporated into this Agreement is amended, the Parties shall consult on whether to amend this Agreement, unless this Agreement provides otherwise.

Article 167: Termination

1. This Agreement shall remain in force unless either Party notifies the other Party in writing to terminate this Agreement. Such termination shall take effect 180 days following the date of receipt of the notification.
2. Within 30 days of a notification under paragraph 1, either Party may request consultations regarding whether the termination of any provision of this Agreement should take effect on a later date than provided under paragraph 1. Such consultations shall commence within 30 days of a Party's delivery of such request.

Article 168: Authentic Texts

This Agreement is done in duplicate in the Chinese and English languages. Both texts of this Agreement shall be equally authentic.

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

Done at _____, on _____, in duplicate, each Party shall keep one copy in Chinese and English languages.

For the Government of
The People's Republic of China

For the Government of
The Republic of Maldives

ANNEX 1

TARIFF SCHEDULES

Part A: Tariff Schedule of China

General Notes

1. **Base Rates of Customs Duty.** The base rates of duty set out in this Schedule reflect the Most-Favored-Nation tariff rates of the Chinese customs duty in effect on January 1, 2014.
2. **Staging.** The following staging categories apply to the elimination of customs duties by China in accordance with Article 8:
 - (a) customs duties on originating goods provided for in the items in staging category “A” shall be eliminated entirely and such goods shall be free of customs duty on the date this Agreement enters into force;
 - (b) customs duties on originating goods provided for in the items in staging category “B” shall be removed in five equal annual stages beginning on the date this Agreement enters into force, and such goods shall be free of customs duty, effective January 1 of year five;
 - (c) customs duties on originating goods provided for in the items in staging category “E” shall remain at base rates.
3. The base rate of customs duty and staging category for determining the interim rate of customs duty at each stage of reduction for an item are indicated for the item in this Schedule.
4. Interim staged rates shall be rounded down, at least to the nearest tenth of a percentage point.
5. For the purposes of this General Notes and Schedule, year one means the year this Agreement enters into force.
6. For the purposes of this General Notes and Schedule, beginning in year two, each annual stage of tariff reduction shall take effect on January 1 of the relevant year.

Schedule of Tariff Commitments of China

HS2014	Description	Base Rate	Staging Category
01012100	Live pure-bred breeding horses	0	A
01012900	Live horses, o/t for pure-bred breeding	10	A
01013010	Live pure-bred breeding asses	0	A
01013090	Live asses, o/t for pure-bred breeding	10	A
01019000	Mules and hinnies, o/t for pure-bred breeding	10	A
01022100	Live pure-bred breeding cattle	0	A
01022900	Live cattle, o/t for pure-bred breeding	10	A
01023100	Live pure-bred breeding buffalo	0	A
01023900	Live buffalo, o/t for pure-bred breeding	10	A
01029010	Live pure-bred breeding bovine animals	0	A
01029090	Live bovine animals, o/t pure-bred breeding	10	A
01031000	Live pure-bred breeding swine	0	A
01039110	Live swine weighing<10kg, o/t for pure-bred breeding	10	A
01039120	Live swine 10kg≤weighing<50kg, o/t for pure-bred breeding	10	A
01039200	Live swine weighing≥50kg, o/t for pure-bred breeding	10	A
01041010	Live sheep for pure-bred breeding	0	A
01041090	Live sheep, o/t for pure-bred breeding	10	A
01042010	Live goats for pure-bred breeding	0	A
01042090	Live goats, o/t for pure-bred breeding	10	A
01051110	Live chicken≤185g for pure-bred breeding	0	A
01051190	Live chicken≤185g, o/t pure-bred breeding	10	A
01051210	Live turkeys≤185g, for pure-bred breeding	0	A
01051290	Live turkeys≤185g, o/t pure-bred breeding	10	A
01051310	Live ducks≤185g, for pure-bred breeding	0	A
01051390	Live ducks≤185g, o/t for pure-bred breeding	10	A
01051410	Live geese≤185g, for pure-bred breeding	0	A
01051490	Live geese≤185g, o/t for pure-bred breeding	10	A
01051510	Live guinea fowls≤185g for pure-bred breeding	0	A
01051590	Live guinea fowls≤185g, o/t pure-bred breeding	10	A
01059410	Live chicken>185g, pure-bred breeding	0	A
01059490	Other chicken >185g, pure-bred breeding	10	A
01059910	Live ducks, geese, turkeys & guinea fowls >185g for pure bred breeding	0	A
01059991	Live ducks >185g, o/t for pure-bred breeding	10	A

HS2014	Description	Base Rate	Staging Category
01059992	Live geese >185g, o/t for pure-bred breeding	10	A
01059993	Live guinea fowls >185g, o/t for pure-bred breeding	10	A
01059994	Live turkeys >185g, o/t for pure-bred breeding	10	A
01061110	Primates, for pure-bred breeding	0	A
01061190	Other primates, o/t for pure-bred breeding	10	A
01061211	Whales, dolphins and porpoises; manatees and dugongs, for pure-bred breeding	10	A
01061219	Whales, dolphins and porpoises; manatees and dugongs, o/t for pure-bred breeding	10	A
01061221	Seals, sea lions and walruses, for pure-bred breeding	0	A
01061229	Seals, sea lions and walruses, o/t for pure-bred breeding	10	A
01061310	Camels and other camelids, for pure-bred breeding	0	A
01061390	Camels and other camelids, o/t for pure-bred breeding	10	A
01061410	Rabbits and hares, for pure-bred breeding	0	A
01061490	Rabbits and hares, o/t for pure-bred breeding	10	A
01061910	Other mammals, for pure-bred breeding	0	A
01061990	Mammals, nes	10	A
01062011	Crocodiles for cultivation, for pure-bred breeding	0	A
01062019	Reptiles, for pure-bred breeding	0	A
01062020	Edible reptiles	10	A
01062090	Reptiles, nes	10	A
01063110	Birds of prey, for pure-bred breeding	0	A
01063190	Other birds of prey, o/t for pure-bred breeding	10	A
01063210	Psittaciformes, for pure-bred breeding	0	A
01063290	Other psittaciformes, o/t for pure-bred breeding	10	A
01063310	Ostriches; emus, for pure-bred breeding	0	A
01063390	Ostriches; emus, o/t for pure-bred breeding	10	A
01063910	Other birds, for pure-bred breeding	0	A
01063921	Squabs, edible	10	A
01063923	Teals, edible	10	A
01063929	Other birds, edible	10	A
01063990	Birds, nes	10	A
01064110	Bees, for pure-bred breeding	0	A
01064190	Bees, o/t for pure-bred breeding	10	A
01064910	Other insects, for pure-bred breeding	0	A
01064990	Other insects, o/t for pure-bred breeding	10	A
01069011	Tadpole and young frogs, for pure-bred breeding	0	A
01069019	Other live animals, for pure-bred breeding	0	A
01069090	Other live animals, not edible	10	A

HS2014	Description	Base Rate	Staging Category
02011000	Fresh or chilled bovine carcasses&half carcasses	20	B
02012000	Fresh or chilled unboned bovine meat (excl. carcasses)	12	B
02013000	Fresh or chilled boneless bovine meat	12	B
02021000	Frozen bovine carcasses & half carcasses	25	B
02022000	Frozen unboned bovine meat (excl. carcasses)	12	B
02023000	Frozen boneless bovine meat	12	B
02031110	Fresh or chilled carcasses & half carcasses of sucking pig	20	B
02031190	Fresh or chilled swine carcasses & half carcasses, nes	20	B
02031200	Fresh or chilled unboned hams, shoulders & cuts thereof of swine	20	B
02031900	Fresh or chilled swine meat, nes (unboned)	20	B
02032110	Frozen carcasses & half carcasses of sucking pig	12	A
02032190	Frozen swine carcasses & half carcasses, nes	12	A
02032200	Frozen unboned hams, shoulders & cuts thereof of swine	12	A
02032900	Frozen swine meat, nes	12	A
02041000	Fresh or chilled lamb carcasses & half carcasses	15	A
02042100	Fresh or chilled sheep carcasses & half carcasses (excl. lamb)	23	A
02042200	Fresh or chilled unboned meat of sheep	15	A
02042300	Fresh or chilled boneless meat of sheep	15	A
02043000	Frozen lamb carcasses & half carcasses	15	A
02044100	Frozen sheep carcasses & half carcasses (excl. lamb)	23	A
02044200	Frozen unboned meat of sheep	12	A
02044300	Frozen boned meat of sheep	15	A
02045000	Fresh, chilled or frozen goat meat	20	A
02050000	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	20	A
02061000	Fresh or chilled edible bovine offal	12	B
02062100	Frozen bovine tongues	12	B
02062200	Frozen bovine livers	12	B
02062900	Frozen edible bovine offal (excl. tongues & livers)	12	B
02063000	Fresh or chilled edible swine offal	20	A
02064100	Frozen swine livers	20	A
02064900	Frozen edible swine offal (excl. livers)	12	A
02068000	Fresh or chilled edible offal of sheep, goats, horses...	20	A
02069000	Frozen edible offal of sheep, goats, horses...	18	A
02071100	Fresh or chilled whole chickens, not cut in pieces	20	A
02071200	Frozen whole chickens, not cut in pieces	20	A
02071311	Fresh or chilled cuts & offal of chicken, with bone in	20	A

HS2014	Description	Base Rate	Staging Category
02071319	Fresh or chilled cuts of chicken, nes	20	A
02071321	Fresh or chilled wing of chicken (other than wingtips)	20	A
02071329	Fresh or chilled offal of chicken, nes	20	A
02071411	Frozen cuts chicken, with bone in	10	A
02071419	Frozen cuts chicken, nes	10	A
02071421	Frozen wing of chicken (other than wingtips)	10	A
02071422	Fresh, chilled or frozen chicken claw	10	A
02071429	Frozen offal of chicken, nes	10	A
02072400	Fresh or chilled whole turkeys	20	A
02072500	Frozen whole turkeys	20	A
02072600	Fresh or chilled cuts & offal of turkey	20	A
02072700	Frozen cuts & offal of turkey	10	A
02074100	Fresh or chilled whole ducks	20	A
02074200	Frozen whole ducks	20	A
02074300	Fatty livers of duck, fresh or chilled	20	A
02074400	Fresh or chilled cuts/offal of duck	20	A
02074500	Frozen cuts/offal of duck	20	A
02075100	Fresh or chilled whole geese	20	A
02075200	Frozen whole geese	20	A
02075300	Fatty livers of geese, fresh or chilled	20	A
02075400	Fresh or chilled cuts/offal of geese	20	A
02075500	Frozen cuts/offal of geese	20	A
02076000	Meat and edible offal of guinea fowls	20	A
02081010	Fresh or chilled meat of rabbits, excl. head	20	A
02081020	Frozen meat of rabbits, excluding head	20	A
02081090	Fresh, chilled or frozen edible offal of rabbit or hare, nes	20	A
02083000	Fresh, chilled or frozen meat & meat offal of primates	23	A
02084000	Meat and offal of whales, dolphins and porpoises; manatees and dugongs ; seals, sea lions and walruses, fresh, chilled or frozen	23	A
02085000	Fresh, chilled or frozen meat & meat offal of reptiles	23	A
02086000	Fresh, chilled or frozen meat & meat offal of camels and other camelids	23	A
02089010	Fresh, chilled or frozen meat & meat offal of squabs	20	A
02089090	Fresh, chilled or frozen meat or edible offal, nes	23	A
02091000	Pig fat free of lean meat, fresh, chilled, frozen, salted, in brine, dried or smoked	20	A
02099000	Poultry fat not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked	20	A
02101110	Unboned swine hams & shoulders, salted, in brine, dried or smoked	25	A

HS2014	Description	Base Rate	Staging Category
02101190	Cuts of unboned swine hams & shoulders, salted, in brine dried or smoked	25	A
02101200	Bellies & cuts thereof of swine, salted, in brine, dried or smoked	25	A
02101900	Meat of swine, salted, in brine, dried or smoked, nes	25	A
02102000	Meat of bovine animals, salted, in brine, dried or smoked	25	A
02109100	Primates, nes, salted, dried or smoked; flours & meals of meat or offal	25	A
02109200	Meat and edible meat offal of whales, dolphins and porpoises; manatees and dugongs; seals, sea lions and walruses	25	A
02109300	Reptiles, nes, salted, dried or smoked; flours & meals of meat or offal	25	A
02109900	Other meat, nes, salted, dried or smoked; flours & meals of meat or offal	25	A
03011100	Freshwater Live ornamental fish	17.5	A
03011900	Other live ornamental fish	17.5	A
03019110	Live trout fry	0	A
03019190	Live trout, excl. fry	10.5	A
03019210	Live eels fry	0	A
03019290	Live eels, excl. fry	10	A
03019310	Fry of carp	0	A
03019390	Other carp	10.5	A
03019410	Fry of Atlantic and Pacific bluefin tunas	0	A
03019491	Live Atlantic bluefin tunas	10.5	B
03019492	Live Pacific bluefin tunas	10.5	B
03019510	Fry of Southern bluefin tunas	0	A
03019590	Other live Southern bluefin tunas	10.5	B
03019911	Live perch fry	0	A
03019912	Live sturgeon fry	0	A
03019919	Live fish fry, nes	0	A
03019991	Live tilapia	10.5	A
03019992	Live puffer fish	10.5	A
03019993	Other live carp	10.5	A
03019999	Live fish nes, excl. Fry	10.5	A
03021100	Fresh or chilled trout	12	A
03021300	Fresh or chilled Pacific salmon	10	A
03021410	Fresh or chilled Atlantic salmon	10	A
03021420	Fresh or chilled Danube salmon	10	A
03021900	Fresh or chilled salmonidae (excl. 0302.11 & 0302.12)	12	A
03022100	Fresh or chilled halibut	12	A
03022200	Fresh or chilled plaice	12	A

HS2014	Description	Base Rate	Staging Category
03022300	Fresh or chilled sole	12	A
03022400	Fresh or chilled turbot	12	A
03022900	Fresh or chilled flat fish (excl. halibut, plaice & sole)	12	A
03023100	Fresh or chilled albacore or longfinned tunas	12	A
03023200	Fresh or chilled yellowfin tunas	12	A
03023300	Fresh or chilled Skipjack or stripe-bellied bonito	12	A
03023400	Fresh or chilled bigeye tunas	12	A
03023510	Fresh or chilled Atlantic bluefin tunas	12	B
03023520	Fresh or chilled Pacific bluefin tunas	12	B
03023600	Fresh or chilled southern bluefin tunas	12	B
03023900	Fresh or chilled tunas, nes	12	A
03024100	Fresh or chilled herrings (excl. livers & roes)	12	A
03024200	Fresh or chilled anchovies (excl. livers & roes)	12	A
03024300	Fresh or chilled sardines, brisling or sprats	12	A
03024400	Fresh or chilled mackerel	12	A
03024500	Fresh or chilled jack and horse mackerel	12	A
03024600	Fresh or chilled cobia	12	A
03024700	Swordfish, fresh or chilled	12	A
03025100	Fresh or chilled cod (excl. livers & roes)	12	A
03025200	Fresh or chilled haddock	12	A
03025300	Fresh or chilled coalfish	12	A
03025400	Fresh or chilled hake	12	A
03025500	Fresh or chilled Alaska Pollack	12	A
03025600	Fresh or chilled blue whittings	12	A
03025900	Fresh or chilled other fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers and roes	12	A
03027100	Fresh or chilled tilapia	12	A
03027200	Fresh or chilled catfish	12	A
03027300	Fresh or chilled carp	12	A
03027400	Fresh or chilled eels	12	A
03027900	Fresh or chilled Nile perch and snakeheads	12	A
03028100	Fresh or chilled dogfish & other sharks	12	A
03028200	Fresh or chilled rays and skates	12	A
03028300	Fresh or chilled toothfish	12	A
03028400	Fresh or chilled seabass	12	A
03028500	Fresh or chilled seabream	12	A
03028910	Fresh or chilled scabber fish (trichurius)	12	A

HS2014	Description	Base Rate	Staging Category
03028920	Fresh or chilled yellow croaker (pseudoscaena)	12	A
03028930	Fresh or chilled butterfish (pamorus)	12	A
03028940	Fresh chilled or frozen puffer fish	12	A
03028990	Fresh or chilled fish, nes	12	A
03029000	Fresh or chilled fish livers & roes	12	A
03031100	Frozen sockeye salmon	10	B
03031200	Frozen other Pacific salmon	10	B
03031300	Frozen Atlantic salmon and Danube salmon	10	B
03031400	Frozen trout	12	A
03031900	Frozen salmonidae, nes	10	A
03032300	Frozen tilapias	10	A
03032400	Frozen catfish	10	A
03032500	Frozen carp	10	A
03032600	Frozen eels	12	A
03032900	Frozen Nile perch and snakeheads	10	B
03033110	Frozen Greenland halibut	10	B
03033190	Other frozen halibut	10	B
03033200	Frozen plaice	12	B
03033300	Frozen sole	12	B
03033400	Frozen turbot	10	B
03033900	Frozen flat fish (excl. halibut, plaice & sole)	10	B
03034100	Frozen albacore or longfinned tunas	12	A
03034200	Frozen yellowfin tunas	12	A
03034300	Frozen skipjack or stripe-bellied bonito	12	A
03034400	Frozen bigeye tunas	12	A
03034510	Frozen Atlantic bluefin tunas	12	B
03034520	Frozen Pacific bluefin tunas	12	B
03034600	Frozen southern bluefin	12	B
03034900	Frozen tunas, nes	12	A
03035100	Herrings (Clupea harengus, Clupea pallasii), frozen, excluding livers and roes	10	A
03035300	Frozen sardines, brisling or sprats	12	A
03035400	Frozen mackerel	10	A
03035500	Frozen jack and horse mackerel	10	A
03035600	Frozen cobia	10	A
03035700	Swordfish, frozen, excluding livers and roes	10	A
03036300	God (Gadus morhua, Gadus ogac, Gadus macrocephalus), frozen, excluding livers and roes	10	A
03036400	Frozen haddock	12	B

HS2014	Description	Base Rate	Staging Category
03036500	Frozen coalfish	12	B
03036600	Frozen hake	12	B
03036700	Frozen Alaska Pollack	10	B
03036800	Frozen blue whittings	10	B
03036900	Frozen other fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	10	B
03038100	Frozen dogfish & sharks	12	B
03038200	Frozen rays and skates	10	B
03038300	Toothfish, frozen, excluding livers and roes	10	A
03038400	Frozen sea-bass	12	A
03038910	Frozen scabber fish (trichurius)	10	A
03038920	Frozen yellow croaker (pseudosicaena)	10	A
03038930	Frozen tilapia	10	A
03038990	Frozen fish, nes	10	A
03039000	Frozen fish livers & roes	10	A
03043100	Fillets of tilapias, fresh & chilled	12	A
03043200	Fillets of catfish, fresh & chilled	12	A
03043300	Fillets of Nile perch, fresh & chilled	12	A
03043900	Fillets of carp, eels and snakeheads, fresh & chilled	12	A
03044100	Fillets of Pacific salmon, fresh & chilled	12	A
03044200	Fillets of trout, fresh & chilled	12	A
03044300	Fillets of flat fish, fresh & chilled	12	A
03044400	Fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, fresh & chilled	12	A
03044500	Fillets of swordfish, fresh & chilled	12	A
03044600	Fillets of toothfish, fresh & chilled	12	A
03044900	Fillets of other fish, fresh & chilled	12	A
03045100	Meat of tilapias, catfish, carp, eels, Nile perch and snakeheads, fresh & chilled	12	A
03045200	Meat of Salmonidae, fresh & chilled	12	A
03045300	Meat of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, fresh & chilled	12	A
03045400	Meat of swordfish, fresh & chilled	12	A
03045500	Meat of toothfish, fresh & chilled	12	A
03045900	Other fish meat, fresh or chilled	12	A
03046100	Frozen fillets of tilapia, catfish, carp, eels, Nile perch and snakeheads	10	A

HS2014	Description	Base Rate	Staging Category
03046211	Frozen fillets of channel catfish	10	A
03046219	Frozen fillets of other Ictalurus	10	A
03046290	Frozen fillets of other catfish	10	A
03046300	Frozen fillets of Nile perch	10	A
03046900	Frozen fillets of carp, eels, snakeheads	10	A
03047100	Frozen fillets of cod	10	A
03047200	Frozen fillets of haddock	10	A
03047300	Frozen fillets of coalfish	10	A
03047400	Frozen fillets of hake	10	A
03047500	Frozen fillets of Alaska Pollack	10	A
03047900	Frozen fillets of other fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	10	A
03048100	Frozen fillets of Pacific salmon, Atlantic salmon and Danube salmon	10	A
03048200	Frozen fillets of trout	10	A
03048300	Frozen fillets of flat fish	10	A
03048400	Frozen fillets of swordfish	10	A
03048500	Frozen fillets of toothfish	10	A
03048600	Frozen fillets of herrings	10	A
03048700	Frozen fillets of Tunas, skipjack or stripe-bellied bonito	10	A
03048900	Other frozen fillets	10	A
03049100	Swordfish meat, frozen	10	A
03049200	Toothfish meat, frozen	10	A
03049300	Tilapias, catfish, carp, eels, Nile perch and snakeheads meat, frozen	10	A
03049400	Alaska Pollack meat, frozen	10	A
03049500	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae meat, other than Alaska Pollack meat, frozen	10	A
03049900	Other fish meat, frozen	10	A
03051000	Flours, meals & pellets of fish, fit for human consumption	10	A
03052000	Livers & roes of fish, dried, smoked, salted or in brine	10	A
03053100	Fillets of Tilapias, catfish, carp, eels, Nile perch and snakeheads, dried, salted or in brine, but not smoked	10	A
03053200	Fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, dried, salted or in brine, but not smoked	10	A
03053900	Other fish fillets, dried, salted or in brine, but not smoked	10	A
03054110	Smoked Atlantic salmon, other than edible fish offal	14	A

HS2014	Description	Base Rate	Staging Category
03054120	Smoked Pacific salmon and Danube salmon, other than edible fish offal	14	A
03054200	Smoked herrings, other than edible fish offal	16	A
03054300	Smoked trout, other than edible fish offal	14	A
03054400	Smoked Tilapias, catfish, carp, eels, Nile perch and snakeheads, other than edible fish offal	14	A
03054900	Smoked other fish, other than edible fish offal	14	A
03055100	Dried cod, not smoked	16	A
03055910	Dried pipefish and hippocampi, not smoked	2	A
03055990	Other dried fish, not smoked	16	A
03056100	Salted herrings	16	A
03056200	Salted cod	16	A
03056300	Salted anchovies	16	A
03056400	Salted Tilapias, catfish, carp, eels, Nile perch and snakeheads	16	A
03056910	Salted scabber fish	16	A
03056920	Salted yellow croaker	16	A
03056930	Salted butterfish	16	A
03056990	Salted other fish	16	A
03057100	Shark fins	15	E
03057200	Fish heads, tails and maws	16	A
03057900	Other edible fish offal	16	A
03061100	Frozen rock lobster & other sea crawfish	10	A
03061200	Frozen lobsters	10	A
03061410	Frozen fresh-water swimming crabs	10	A
03061490	Other frozen crabs, nes	10	A
03061500	Frozen Norway lobsters	16	A
03061611	Frozen shelled cold-water shrimps	8	A
03061612	Frozen northern pandalus	5	A
03061619	Frozen other cold-water shrimps	5	A
03061621	Frozen shelled cold-water prawns	8	A
03061629	Frozen other cold-water prawns	5	A
03061711	Frozen shelled shrimps	8	A
03061719	Frozen other shrimps	5	A
03061721	Frozen shelled prawns	8	A
03061729	Frozen other prawns	5	A
03061911	Frozen freshwater crawfish shelled	16	A
03061919	Frozen freshwater crawfish in shell	16	A
03061990	Frozen crustaceans, nes, incl flours, meals, pellets for human consumption	16	A

HS2014	Description	Base Rate	Staging Category
03062110	Not frozen rock lobster and other sea crawfish, for cultivation	0	A
03062190	Not frozen rock lobster and other sea crawfish, nes	15	A
03062210	Lobsters for cultivation	0	A
03062290	Unfrozen lobsters other than for cultivation	15	A
03062410	Crabs for cultivation	0	A
03062491	Live fresh-water crabs	14	A
03062492	Unfrozen swimming crabs	14	A
03062499	Unfrozen crabs, nes	14	A
03062510	Unfrozen Norway lobsters, for cultivation	0	A
03062590	Unfrozen other Norway lobsters	14	A
03062610	Unfrozen Cold-water shrimps and prawns, for cultivation	0	A
03062620	Prawns, fresh or chilled	15	A
03062690	Other unfrozen Cold-water shrimps and prawns	12	A
03062710	Shrimps and prawns for cultivation	0	A
03062720	Prawns, fresh or chilled	15	A
03062790	Unfrozen shrimps and prawns, nes	12	A
03062910	Crustaceans, nes, for cultivation	0	A
03062990	Unfrozen crustaceans, nes; incl flours, meals and pellets, fit for human consumption	14	A
03071110	Oysters for cultivation	0	A
03071190	Other oysters	14	A
03071900	Oysters other than for cultivation	14	A
03072110	Scallops for cultivation	0	A
03072190	Scallops, live, fresh or chilled, o/t for cultivation	14	A
03072900	Scallops, frozen, dried, salted or in brine	14	A
03073110	Mussels for cultivation	0	A
03073190	Mussels, live, fresh or chilled, o/t for cultivation	14	A
03073900	Mussels, frozen, dried, salted or in brine	14	A
03074110	Cuttle fish & squid, for cultivation	0	A
03074190	Cuttle fish & squid, live, fresh or chilled, o/t cultivation	12	A
03074900	Cuttle fish & squid, frozen, dried, salted or in brine	12	A
03075100	Octopus live, fresh or chilled	17	A
03075900	Octopus, frozen, dried, salted or in brine	17	A
03076010	Snails o/t sea snails for cultivation	0	A
03076090	Other snails o/t sea snails, excl for cultivation	14	A
03077110	Clams, cockles and ark shells, for cultivation, live, fresh or chilled	0	A
03077191	Other clams, live, fresh or chilled	14	A

HS2014	Description	Base Rate	Staging Category
03077199	Other cockles and ark shells, live, fresh or chilled	14	A
03077910	Clams, frozen, dried, salted or in brine	10	A
03077990	Cockles and ark shells, frozen, dried, salted or in brine	10	A
03078110	Abalone for cultivation, live, fresh or chilled	0	A
03078190	Other abalones, live, fresh or chilled	14	A
03078900	Abalone, frozen, dried, salted or in brine	10	A
03079110	Other molluscs for cultivation, live, fresh or chilled	0	A
03079190	Other molluscs, live, fresh or chilled	14	A
03079900	Other molluscs, frozen, dried, salted or in brine	10	A
03081110	Sea cucumbers for cultivation, live, fresh or chilled	0	A
03081190	Other sea cucumbers, live, fresh or chilled	14	A
03081900	Sea cucumbers, frozen, dried, salted or in brine	10	A
03082110	Sea urchins for cultivation, live, fresh or chilled	0	A
03082190	Other sea urchins, live, fresh or chilled	14	A
03082900	Sea urchins, frozen, dried, salted or in brine	10	A
03083011	Jellyfish for cultivation, live, fresh or chilled	0	A
03083019	Other jellyfish, live, fresh or chilled	14	A
03083090	Jellyfish, frozen, dried, salted or in brine	10	A
03089011	Other aquatic invertebrates for cultivation, live, fresh or chilled	0	A
03089012	Clamworm, live, fresh or chilled	14	A
03089019	Other aquatic invertebrates, live, fresh or chilled	14	A
03089090	Other aquatic invertebrates, frozen, dried, salted or in brine	10	A
04011000	Milk & cream of $\leq 1\%$ fat, not concentrated or sweetened	15	A
04012000	Milk & cream of $> 1\%$ but $\leq 6\%$ fat, not concentrated or sweetened	15	A
04014000	Milk & cream of a fat content, by weight, exceeding 6% but not exceeding 10%	15	A
04015000	Milk & cream of $> 10\%$ fat, not concentrated or sweetened	15	A
04021000	Milk & cream in solid forms of $\leq 1.5\%$ fat	10	B
04022100	Milk & cream in solid forms of $> 1.5\%$ fat, unsweetened	10	B
04022900	Milk & cream in solid forms of $> 1.5\%$ fat, sweetened	10	B
04029100	Concentrated milk & cream, unsweetened (excl. in solid form)	10	B
04029900	Sweetened milk & cream (excl. in solid form)	10	B
04031000	Yogurt	10	B
04039000	Buttermilk, curdled milk & cream, etc. (excl. yogurt)	20	B
04041000	Whey and modified whey,	6	B
04049000	Products consisting of natural milk constituents, nes	20	B
04051000	Butter	10	B

HS2014	Description	Base Rate	Staging Category
04052000	Dairy spreads	10	B
04059000	Other fats & oils derived from milk	10	A
04061000	Fresh cheese, including whey cheese & curd	12	A
04062000	Grated or powdered cheese,, of all kinds	12	A
04063000	Processed cheese, not grated or powdered	12	A
04064000	Blue-veined cheese	15	A
04069000	Cheese, nes	12	A
04071100	Fertilized eggs for incubation, of fowls of the species Gallus domesticus	0	A
04071900	Other fertilized eggs for incubation	0	A
04072100	Hen's eggs, in shell, fresh, o/t for hatching	20	A
04072900	Other fresh eggs	20	A
04079010	Birds' eggs, in shell, salted	20	A
04079020	Birds' eggs, in shell, lime-preserved	20	A
04079090	Birds' eggs, in shell, preserved or cooked, nes	20	A
04081100	Dried egg yolks	20	A
04081900	Egg yolks (excl. dried)	20	A
04089100	Dried birds' eggs, not in shell	20	A
04089900	Birds' eggs, not in shell (excl. dried)	20	A
04090000	Natural honey	15	A
04100010	Edible bird's nests (salanganes' nests)	25	A
04100041	Pure royal jelly, fresh	15	A
04100042	Pure royal jelly, in powder	15	A
04100043	Bee pollen	20	A
04100049	Other bee products	20	A
04100090	Other edible products of animal origin, nes	20	A
05010000	Human hair, unworked, whether or not washed/scoured, waste hair	15	A
05021010	Pigs', hogs', or boars' bristles	20	A
05021020	Pigs', hogs', or boars' hair	20	A
05021030	Waste of bristles or hair of pigs, hogs or boars	20	A
05029011	Goats hair for brush making	20	A
05029012	Weasels tail hair for brush making	20	A
05029019	Badger and other brush making hair, nes	20	A
05029020	Waste, badger & other brush making hair	20	A
05040011	Hog casings, salted	20	A
05040012	Sheep casings, salted	18	A
05040013	Goat casings, salted	18	A
05040014	Hog fat-ends, salted	20	A

HS2014	Description	Base Rate	Staging Category
05040019	Sausage casings of animal guts, nes	18	A
05040021	Cold, frozen broiler gizzard	20	A
05040029	Stomach of other animals, nes	20	A
05040090	Other guts, bladders and stomachs of animals, whole and pieces thereof, nes	20	A
05051000	Raw feathers for stuffing; down	10	A
05059010	Powder and waste of feathers or parts of feathers	10	A
05059090	Feathers nes; skins & parts of birds with feathers or down	10	A
05061000	Ossein and bones treated with acid	12	A
05069011	Power and waste bones, containing bovine composition or sheep and goat's thereof	12	A
05069019	Other powder and waste of bones	12	A
05069090	Bones and horn-cores, unworked, defatted, simply prepared, not cut to shape, nes	12	A
05071000	Ivory, its powder & waste, unworked	10	A
05079010	Antelope horns and powder or waste thereof	3	A
05079020	Pilose antlers and powder thereof	11	A
05079090	Tortois-shell, whalebone, boms, etc, unworked; powder/waste	10	A
05080010	Powder & waste of coral, shells of molluscs, crustaceans, etc.	12	A
05080090	Coral; shells of molluscs, crustaceans, etc, not cut to shape	12	A
05100010	Bezoar	3	A
05100020	Ambergris, castoreum and civet	7	A
05100030	Musk	7	A
05100040	Cantharides	7	A
05100090	Bile; animal products nes for pharmacy, fresh or provisnly preserved	6	A
05111000	Bovine semen	0	A
05119111	Fertilized fish eggs	12	A
05119119	Other fish eggs	12	A
05119190	Products of crustaceans, molluscs or other aqueous invertebrates; dead animals of chapter 3	12	A
05119910	Animal semen other than bovine semen	0	A
05119920	Animal embryo	0	A
05119930	Silkworm graine	0	A
05119940	Horsehair and horsehair waste, whether or not put up as s layer with or without supporting material	15	A
05119990	Animal products, nes; dead animals of Chapter 1	12	A
06011010	Dormant stigma croci corms	4	A
06011021	Seed Lily corms	0	A
06011029	Other lily corms	5	A

HS2014	Description	Base Rate	Staging Category
06011091	Seed dormant bulbs, tubers, corms, rhizomes	0	A
06011099	Dormant bulbs, tubers, corms, rhizomes, nes	5	A
06012000	Bulbs, tubers, tuberous roots, cormms, crowns an rhizomes	15	A
06021000	Unrooted cuttings and slips	0	A
06022010	Seedlings of edible fruit or nut trees, shrubs or bushes	0	A
06022090	Edible fruit or nut trees, shrubs & bushes, o/t seedlings	10	A
06023010	Seedlings of rhododendrons & azaleas	0	A
06023090	Rhododendrons & azaleas, other than seedlings	15	A
06024010	Seedlings of roses	0	A
06024090	Roses, other than seedlings	15	A
06029010	Mushroom spawn	0	A
06029091	Other live plants, nes, for breeding	0	A
06029092	Orchid	10	A
06029093	Chrysanthemum	10	A
06029094	Lily	10	A
06029095	Carnation	10	A
06029099	Other live plants, nes, not for breeding	10	A
06031100	Fresh roses	10	A
06031200	Fresh carnations	10	A
06031300	Fresh orchids	10	A
06031400	Fresh chrysanthemums	10	A
06031500	Cut flowers and flower buds of Lily, fresh	10	A
06031900	Other fresh cut flowers and flower buds	10	A
06039000	Dried, dyed, bleached or otherwise prepared cut flowers & buds	23	A
06042010	Fresh mosses and lichens	23	A
06042090	Fresh parts of plants, without flowers/buds, for ornamental purpose	10	A
06049010	Moses & lichens for ornamental purposes, fresh, dried...etc.	23	A
06049090	Parts of plants, without flowers or buds, for ornamental purposes	10	A
07011000	Seed potatoes	13	A
07019000	Other potatoes, fresh or chilled	13	A
07020000	Tomatoes, fresh or chilled	13	A
07031010	Onions, fresh or chilled	13	A
07031020	Shallots, fresh or chilled	13	A
07032010	Bulbs of garlic, fresh or chilled	13	A
07032020	Stems or seedlings of garlic, fresh or chilled	13	A
07032090	Other parts of garlic, fresh or chilled	13	A

HS2014	Description	Base Rate	Staging Category
07039010	Leeks, fresh or chilled	13	A
07039020	Scallion, fresh or chilled	13	A
07039090	Other alliaceous vegetables, fresh or chilled	13	A
07041000	Cauliflowers & headed broccoli, fresh or chilled	10	A
07042000	Brussels sprouts, fresh or chilled	13	A
07049010	Cabbage (Brassica oleracea var. capitata)	13	A
07049020	Cabbage (Brassica oleracea var. italica)	13	A
07049090	Other edible brassicas, fresh or chilled	13	A
07051100	Cabbage lettuce, fresh or chilled	10	A
07051900	Lettuce, fresh or chilled, (excl. cabbage lettuce)	10	A
07052100	Witloof chicory, fresh or chilled	13	A
07052900	Chicory, fresh or chilled, (excl. witloof)	13	A
07061000	Carrots & turnips, fresh or chilled	13	A
07069000	Beetroot...radishes & other similar edible roots, fresh or chilled	13	A
07070000	Cucumbers & gherkins, fresh or chilled	13	A
07081000	Peas, fresh or chilled	13	A
07082000	Beans, fresh or chilled	13	A
07089000	Leguminous vegetables, fresh or chilled, nes	13	A
07092000	Asparagus, fresh or chilled	13	A
07093000	Aubergines, fresh or chilled	13	A
07094000	Celery, other than celeriac, fresh or chilled	10	A
07095100	Mushrooms of the genus Agaricus, fresh or chilled	13	A
07095910	Sungmo, fresh or chilled	13	A
07095920	Shiitak, fresh or chilled	13	A
07095930	Winter mushroom, fresh or chilled	13	A
07095940	Paddy straw mushroom, fresh or chilled	13	A
07095950	Trichiloma mongolicum Imai, fresh or chilled	13	A
07095960	Truffles, fresh or chilled	13	A
07095990	Other mushrooms and truffles, nes, fresh or chilled	13	A
07096000	Fruits of genus Capsicum or Pimenta, fresh or chilled	13	A
07097000	Spinach, fresh or chilled	13	A
07099100	Globe artichokes, fresh or chilled	13	A
07099200	Olives, fresh or chilled	13	A
07099300	Pumpkins, squash and gourds, fresh or chilled	13	A
07099910	Bamboo shoots, fresh or chilled	13	A
07099990	Other vegetables, fresh or chilled, nes	13	A
07101000	Potatoes, frozen	13	A

HS2014	Description	Base Rate	Staging Category
07102100	Shelled or unshelled peas, frozen	13	A
07102210	Shelled or unshelled adzuki beans, frozen	13	A
07102290	Other shelled or unshelled beans, frozen	13	A
07102900	Leguminous vegetables, shelled or unshelled, frozen, nes	13	A
07103000	Spinach, frozen	13	A
07104000	Sweet corn, frozen	10	A
07108010	Sungmo, frozen	13	A
07108020	Garlic stems or seedlings, frozen	13	A
07108030	Garlic bulbs	13	A
07108040	Boletus; Porcini, frozen	13	A
07108090	Other vegetables, frozen	13	A
07109000	Mixtures of vegetables, frozen	10	A
07112000	Olives provisionally preserved, not for A consumption	13	A
07114000	Cucumbers & gherkins provisionally preserved	13	A
07115112	White mushroom, in brine	13	A
07115119	Other mushrooms of the genus Agaricus, nes, in brine	13	A
07115190	Other mushrooms, nes, in brine	13	A
07115911	Sungmo, in brine	13	A
07115919	Other mushrooms and truffles, in brine	13	A
07115990	Other mushrooms and truffles provisionally preserved	13	A
07119031	Bamboo shoots in brine	13	A
07119034	Garlic, in brine	13	A
07119039	Other vegetables, in brine	13	A
07119090	Other vegetables provisionally preserved, nes	13	A
07122000	Dried onions	13	A
07123100	Dried mushrooms of the genus Agaricus	13	A
07123200	Dried wood ears	13	A
07123300	Dried jelly fungi	13	A
07123910	Dried shiitake	13	A
07123920	Dried winter mushroom	13	A
07123930	Dried paddy straw mushroom	13	A
07123940	Dried tricholoma mongolicum imai	13	A
07123950	Dried boletus (porcini)	13	A
07123990	Other dried mushroom and truffles	13	A
07129010	Dried bamboo shoots	13	A
07129020	Dried osmund	13	A
07129030	Dried day lily flowers	13	A
07129040	Dried chuch tsai	13	A

HS2014	Description	Base Rate	Staging Category
07129050	Dried garlic	13	A
07129060	Dried capsicum annuum var. grossum	13	A
07129091	Dried horseradish	13	A
07129099	Dried vegetables, nes	13	A
07131010	Seed peas, dried, shelled	0	A
07131090	Other dried peas, shelled	5	A
07132010	Seed chickpeas, dried, shelled	0	A
07132090	Other dried chickpeas, shelled	7	A
07133110	Seed beans, dried, shelled	0	A
07133190	Other dried beans, shelled	3	A
07133210	Other seed adzuki beans, dried shelled	0	A
07133290	Other dried adzuki beans, shelled	3	A
07133310	Seed kidney beans, incl. white pea beans, dried, shelled	0	A
07133390	Other dried kidney beans, incl. white pea beans, shelled	7.5	A
07133400	Bambara beans, dried, shelled	7	A
07133500	Cow peas, dried, shelled	7	A
07133900	Dried beans, shelled, nes	7	A
07134010	Seed lentils, dried, shelled	0	A
07134090	Other dried lentils, shelled	7	A
07135010	Seed broad beans and horse beans, dried, shelled	0	A
07135090	Other dried broad beans and horse beans, shelled	7	A
07136010	Seed pigeon peas, dried	0	A
07136090	Other pigeon peas, dried	7	A
07139010	Dried leguminous vegetables seed nes, shelled	0	A
07139090	Dried leguminous vegetables, shelled, nes	7	A
07141010	Fresh manioc	10	E
07141020	Dried manioc	5	E
07141030	Chilled or frozen manioc	10	E
07142011	Fresh sweet potatoes, for cultivatron	0	A
07142019	Other fresh sweet potatoes	13	A
07142020	Dried sweet potatoes	13	A
07142030	Chilled or frozen sweet potatoes	13	A
07143000	Yams	13	A
07144000	Taros (Colocasia esculenta)	13	A
07145000	Yautia	13	A
07149010	Water chestnut, fresh or dried, chilled, frozen	13	A
07149021	Lotus roots for cultivation, fresh or dried	0	A
07149029	Lotus roots o/t for cultivation, fresh or dried	13	A

HS2014	Description	Base Rate	Staging Category
07149090	Roots or tubers with high starch content, fresh or dried, nes	13	A
08011100	Desiccated coconuts	12	A
08011200	Fresh coconuts, in the inner shell	12	A
08011910	Coconuts, seedlings	0	A
08011990	Other coconuts, fresh	12	A
08012100	Brazil nuts, in shell, fresh or dried	10	A
08012200	Brazil nuts, shelled, fresh or dried	10	A
08013100	Cashew nuts, in shell, fresh or dried	20	A
08013200	Cashew nuts, shelled, fresh or dried	10	A
08021100	Almonds in shell, fresh or dried	24	A
08021200	Almonds without shells, fresh or dried	10	A
08022100	Hazelnuts in shell, fresh or dried	25	A
08022200	Hazelnuts without shells, fresh or dried	10	A
08023100	Walnuts in shell, fresh or dried	25	A
08023200	Walnuts without shells, fresh or dried	20	A
08024110	Chestnuts in shell	25	A
08024190	Other chestnuts in shell	25	A
08024210	Chestnuts, shelled	25	A
08024290	Other chestnuts, shelled	25	A
08025100	Pistachios, in shell	10	A
08025200	Pistachio, shelled	10	A
08026110	Seed of macadamia nuts, fresh or dried, in shell	0	A
08026190	Other macadamia nuts, in shell	24	A
08026200	Macadamia nuts, shelled	24	A
08027000	Kola nuts	24	A
08028000	Betel nuts, fresh or dried	10	A
08029020	Gingko nuts, fresh or dried	25	A
08029030	Pine-nuts, shelled, fresh or dried	25	A
08029090	Other nuts, fresh or dried, nes	24	A
08031000	Plantains, fresh or dried	10	A
08039000	Other bananas, fresh or dried	10	A
08041000	Dates, fresh or dried	15	B
08042000	Figs, fresh or dried	30	B
08043000	Pineapples, fresh or dried	12	B
08044000	Avocados, fresh or dried	25	B
08045010	Guavas, fresh or dried	15	B
08045020	Mangoes, fresh or dried	15	A
08045030	Mangosteens, fresh or dried	15	A

HS2014	Description	Base Rate	Staging Category
08051000	Oranges, fresh or dried	11	A
08052010	Chiao-Kan, fresh or dried	12	A
08052020	Latifolia citrus, fresh or dried	12	A
08052090	Mandarins, clementines, wilkings...etc., fresh or dried, nes	12	A
08054000	Grapefruit, fresh or dried	12	A
08055000	Lemons and limes, fresh or dried	11	A
08059000	Citrus fruit, fresh or dried, nes	30	A
08061000	Fresh grapes	13	A
08062000	Dried grapes	10	A
08071100	Watermelons, fresh	25	A
08071910	Hami melons, fresh	12	A
08071920	Cantaloupe and Galia melons, fresh	12	A
08071990	Other melons, fresh	12	A
08072000	Papaws (papayas), fresh	25	A
08081000	Apples, fresh	10	A
08083010	Ya pears or Hsueh pears, fresh	12	A
08083020	Xiang pears, fresh	12	A
08083090	Other fresh pears	10	A
08084000	Quinces, fresh	16	A
08091000	Apricots, fresh	25	A
08092100	Sour cherries, fresh	10	A
08092900	Other cherries, fresh	10	A
08093000	Peaches, including nectarines, fresh	10	A
08094000	Plums & sloes, fresh	10	A
08101000	Strawberries, fresh	14	B
08102000	Raspberries, blackberries, mulberries & loganberries, fresh	25	B
08103000	Black, white or red currants and gooseberries, fresh	25	B
08104000	Cranberries, bilberries...etc., fresh	30	B
08105000	Kiwifruit, fresh	20	B
08106000	Durian, fresh	20	B
08107000	Persimmons, fresh	20	B
08109010	Lychee, fresh	30	B
08109030	Longan, fresh	12	B
08109040	Rambutan, fresh	20	B
08109050	Sugar apple, fresh	20	B
08109060	Carambola, fresh	20	B
08109070	Wax apple	20	B
08109080	dragon fruit	20	B

HS2014	Description	Base Rate	Staging Category
08109090	Other fruit, fresh, nes	20	B
08111000	Strawberries, frozen	30	A
08112000	Raspberries, blackberries...etc., frozen	30	A
08119010	Chestnuts in shell, frozen	30	A
08119090	Other fruit & nuts, frozen, nes	30	A
08121000	Cherries, provisional preserved, not for A consumptn	30	A
08129000	Fruit & nuts, provisional preserved, not for A consumptn	25	A
08131000	Dried apricots	25	A
08132000	Dried prunes	25	A
08133000	Dried apples	25	A
08134010	Longans and longan pulps, dried	20	A
08134020	Persimmons, dried	25	A
08134030	Chinese dates (red jujubes), dried	25	A
08134040	Preserved litchi	25	A
08134090	Other fruit, dried, nes	25	A
08135000	Mixtures of dried fruit & nuts, nes	18	A
08140000	Peel of citrus fruit or melons, fresh, frozen, dried...etc.	25	A
09011100	Coffee, not roasted or decaffeinated	8	B
09011200	Decaffeinated coffee, not roasted	8	B
09012100	Roasted coffee, not decaffeinated	15	B
09012200	Roasted, decaffeinated coffee	15	B
09019010	Coffee husks & skins	10	B
09019020	Coffee substitutes containing coffee	30	A
09021010	Flavored green tea in packings≤3kg	15	A
09021090	Unflavored green tea in packings≤3kg	15	A
09022010	Flavored green tea in packings > 3kg	15	A
09022090	Unflavored green tea in packings > 3kg	15	A
09023010	Oolong tea in packings≤3kg	15	B
09023020	Pu-er tea in packings≤3kg	15	B
09023090	Other black tea & partly fermented tea nes, in packings≤3kg	15	B
09024010	Oolong tea in packings > 3kg	15	B
09024020	Pu-er tea in packings > 3kg	15	B
09024090	Other black tea & partly fermented tea nes, in packings > 3kg	15	B
09030000	Mate	10	A
09041100	Dried pepper (excl. crushed or ground)	20	A
09041200	Pepper, crushed or ground	20	A
09042100	Fruits of genus Capsicm or Pimenta, dried	20	A

HS2014	Description	Base Rate	Staging Category
09042200	Fruits of genus Capsicum or Pimenta, crushed or ground	20	A
09051000	Vanilla, neither crushed nor ground	15	A
09052000	Vanilla, crushed or ground	15	A
09061100	Cinnamon, neither crushed nor ground	5	A
09061900	Other cinnamon & cinnamon-tree flowers, neither crushed nor ground	5	A
09062000	Cinnamon & cinnamon-tree flowers, crushed or ground	15	A
09071000	Cloves, neither crushed nor ground	3	A
09072000	Cloves, crushed or ground	3	A
09081100	Nutmeg, neither crushed nor ground	8	A
09081200	Nutmeg, crushed or ground	8	A
09082100	Mace, neither crushed nor ground	8	A
09082200	Mace, crushed or ground	8	A
09083100	Cardamoms, neither crushed nor ground	3	A
09083200	Cardamoms, crushed or ground	3	A
09092100	Seeds of coriander, neither crushed nor ground	15	A
09092200	Seeds of coriander, crushed or ground	15	A
09093100	Seeds of cumin, neither crushed nor ground	15	A
09093200	Seeds of cumin, crushed or ground	15	A
09096110	Star aniseed, neither crushed nor ground	20	A
09096190	Other seeds of anise, badian, caraway or fennel; juniper berries, neither crushed nor ground	15	A
09096210	Star aniseed, crushed or ground	20	A
09096290	Other seeds of anise, badian, caraway or fennel; juniper berries, crushed or ground	15	A
09101100	Ginger, neither crushed nor ground	15	A
09101200	Ginger, crushed or ground	15	A
09102000	Saffron	2	A
09103000	Turmeric (curcuma)	15	A
09109100	Spice mixtures	15	A
09109900	Other spices, nes	15	A
10011100	Seed of durum wheat	65	E
10011900	Durum wheat	65	E
10019100	Wheat or maslin seed excl. duraum wheat	65	E
10019900	Other wheat or maslin nes	65	E
10021000	Rye seed	0	A
10029000	Rye excl. seed	3	A
10031000	Barley seed	0	A
10039000	Barley excl. seed	3	A

HS2014	Description	Base Rate	Staging Category
10041000	Oats seed	0	A
10049000	Oats excl. seed	2	A
10051000	Maize seed	20	E
10059000	Maize excl. seed	65	E
10061011	Long grain seed, in husk (paddy or rough)	65	E
10061019	Other rice seed, in husk (paddy or rough)	65	E
10061091	Long grain, in husk (paddy or rough)	65	E
10061099	Other rice, in husk (paddy or rough)	65	E
10062010	Husked (brown) long grain	65	E
10062090	Other husked rice	65	E
10063010	Semi-milled or wholly milled long grain	65	E
10063090	Other semi-milled or wholly milled rice	65	E
10064010	Broken long grain	65	E
10064090	Other broken long grain	65	E
10071000	Grain sorghum seed	0	A
10079000	Grain sorghum excl. seed	2	A
10081000	Buckwheat	2	A
10082100	Millet seed	2	A
10082900	Millet	2	A
10083000	Canary seed	2	A
10084010	Fonio seed	0	A
10084090	Fonio	3	A
10085010	Quinoa seed	0	A
10085090	Quinoa	3	A
10086010	Triticale seed	0	A
10086090	Triticale	3	A
10089010	Other cereal seed, nes	0	A
10089090	Other cereal excl. seed, nes	3	A
11010000	Wheat or maslin flour	65	E
11022000	Maize (corn) flour	40	E
11029011	Rice flour of long grain	40	E
11029019	Other rice flour	40	E
11029090	Other cereal flour	5	B
11031100	Wheat, meal	65	E
11031300	Maize, meal	65	E
11031910	Oats, meal	5	B
11031921	Long grain, meal	10	E
11031929	Other rice, meal, nes	10	E

HS2014	Description	Base Rate	Staging Category
11031990	Cereal, meal, nes	5	B
11032010	Wheat pellets	65	E
11032090	Pellets of other cereals (excl. wheat)	20	B
11041200	Rolled or flaked oats	20	B
11041910	Rolled or flaked barley	20	B
11041990	Rolled or flaked grains of other cereals, nes	20	B
11042200	Other worked grains of oats, nes	20	B
11042300	Other worked grains of maize (corn), nes	65	E
11042910	Other worked grains of barley	65	A
11042990	Other worked grains of other cereal, nes	20	A
11043000	Cereal germ, whole, rolled, flaked or ground	20	A
11051000	Potato flour, meal & powder	15	A
11052000	Potato flakes, granules & pellets	15	A
11061000	Flour & meal of the dried leguminous vegetables of 07.13	10	A
11062000	Flour & meal of sago, roots or tubers of 07.14	20	A
11063000	Flour, meal & powder of products of Chapter 8	20	A
11071000	Malt not roasted	10	A
11072000	Roasted malt	10	A
11081100	Wheat starch	20	B
11081200	Maize (corn) starch	20	B
11081300	Potato starch	15	B
11081400	Manioc (cassava) starch	10	B
11081900	Other starches, nes	20	B
11082000	Inulin	20	A
11090000	Wheat gluten	18	A
12011000	Soya beans seed	0	A
12019010	Yellow soya beans excl. seed	3	E
12019020	Black soya beans excl. seed	3	E
12019030	Green soya beans excl. seed	3	E
12019090	Other soya beans excl. seed	3	E
12023000	Ground-nuts in shell, seed, not cooked	0	A
12024100	Ground-nuts in shell, excl. seed, not cooked	15	B
12024200	Ground-nuts, not roasted or otherwise cooked, shelled, whether or not broken	15	B
12030000	Copra	15	B
12040000	Linseed	15	B
12051010	Rape or colza seeds of low erucic acid	0	A
12051090	Other low erucic acid rape or colza seeds	9	E

HS2014	Description	Base Rate	Staging Category
12059010	Rape or colza seeds, nes	0	A
12059090	Rape or colza, nes	9	E
12060010	Sunflower seeds for sowing	0	A
12060090	Sunflower seeds excl. for sowing	15	A
12071010	Palm nuts and kernels seed	0	A
12071090	Palm nuts and kernels	10	B
12072100	Cotton seeds for sowing	0	A
12072900	Cotton seeds excl for sowing	15	B
12073010	Castor seeds for sowing	0	A
12073090	Castor seeds	15	B
12074010	Sesamum seeds for sowing	0	A
12074090	Sesamum seeds excl for sowing	10	B
12075010	Mustard seeds for sowing	0	A
12075090	Mustard seeds excl for sowing	15	B
12076010	Safflower seeds for sowing	0	A
12076090	Safflower seeds	20	B
12077010	Melon seeds for sowing	0	A
12077091	Black watermelon seeds excl for sowing, fresh chilled frozen or dried	20	A
12077092	Red watermelon seeds excl for sowing, fresh chilled frozen or dried	20	A
12077099	Other edible vegetable products, fresh or dried, nes	30	A
12079100	Poppy seeds	20	A
12079910	Other oil seed and oleaginos fruits, for cultivation, nes	0	A
12079991	Shea nuts (karite nuts)	20	A
12079999	Other oil seeds & oleaginous fruits nes	10	A
12081000	Soya bean flour & meal	9	A
12089000	Other flours & meal of oil seeds or oleaginous fruit, nes	15	A
12091000	Sugar beet seed, of a kind used for sowing	0	A
12092100	Lucerne (alfalfa) seed, of a kind used for sowing	0	A
12092200	Clover seed, of a kind used for sowing	0	A
12092300	Fescue seed, of a kind used for sowing	0	A
12092400	Kentucky blue grass seed, of a kind used for sowing	0	A
12092500	Rye grass seed, of a kind used for sowing	0	A
12092910	Beet seed	0	A
12092990	Other seeds of forage plants, of a kind used for sowing, nes	0	A
12093000	Seeds of herbaceous plants, of a kind used for sowing	0	A
12099100	Vegetable seeds	0	A
12099900	Other seeds, fruit & spores, of a kind used for sowing, nes	0	A

HS2014	Description	Base Rate	Staging Category
12101000	Hop cones (excl. ground, powdered or pellets), fresh or dried	20	A
12102000	Hop cones, ground, powdered or in pellets; lupulin	10	A
12112010	American ginseng, fresh or dried	7.5	A
12112020	Wild ginseng other than american ginseng, fresh or dried	20	A
12112091	Other fresh ginseng roots, nes	20	A
12112099	Other ginseng roots, dried, nes	20	A
12113000	Coca leaf	9	A
12114000	Poppy straw	9	A
12119011	Radix angelicae sinensis, fresh or dried	6	A
12119012	Radix pseudoginseng, used in pharmacy, fresh or dried	6	A
12119013	Radix codonopsisitis, used in pharmacy, fresh or dried	6	A
12119014	Rhizoma coptidis, used in pharmacy, fresh or dried	6	A
12119015	Flos chrysanthemi, used in pharmacy, fresh or dried	6	A
12119016	Cordyceps sinensis, used in pharmacy, fresh or dried	6	A
12119017	Bulbs of fritilariae thunbergii, used in pharmacy, fresh or dried	6	A
12119018	Rhizoma ligustici, used in pharmacy, fresh or dried	6	A
12119019	Rhizoma pinellia, used in pharmacy, fresh or dried	6	A
12119021	Radix paeoniae lactiflorae, used in pharmacy, fresh or dried	6	A
12119022	Rhizoma gastrodiae, used in pharmacy, fresh or dried	6	A
12119023	Radix astragali, used in pharmacy, fresh or dried	6	A
12119024	Rhubarb, used in pharmacy, fresh or dried	6	A
12119025	Rhizoma atractylodis macrocephalae, used in pharmacy, fresh or dried	6	A
12119026	Radix rehmanniae, used in pharmacy, fresh or dried	6	A
12119027	Flos sophorae, used in pharmacy, fresh or dried	6	A
12119028	Cortex eucommiae, used in pharmacy, fresh or dried	6	A
12119029	Poria, used in pharmacy, fresh or dried	6	A
12119031	Fructus lycii, used in pharmacy, fresh or dried	6	A
12119032	Bantaroï seeds, used in pharmacy, fresh or dried	6	A
12119033	Aloes wood, used in pharmacy, fresh or dried	3	A
12119034	Adenophora axilliflora, fresh or dried	6	A
12119035	Southernwood	6	A
12119036	Liquorice roots, fresh or dried	6	A
12119037	Radix scutellariae, fresh or dried	6	A
12119038	Flowers and leaves of Linden (tilia europaea)	6	A
12119039	Plants and parts of plants, used in pharmacy, nes	6	A
12119050	Plants and parts of plants, used in perfumery	8	A

HS2014	Description	Base Rate	Staging Category
12119091	Dessis roots and pyrethrum, used for insecticides	3	A
12119099	Plants or their parts, use for insecticides, nes	9	A
12122110	Sea tangle, fresh chilled frozen or dried	20	A
12122120	Black moss, fresh chilled frozen or dried	20	A
12122131	Dried pinnatifida	15	A
12122132	Fresh pinnatifida	15	A
12122139	Other pinnatifida	15	A
12122141	Dried laver	15	A
12122142	Fresh laver	15	A
12122149	Other laver	15	A
12122161	Dried Eucheuma	15	A
12122169	Other Eucheuma	15	A
12122171	Dried Gracilaria	15	A
12122179	Other Gracilaria	15	A
12122190	Edible seaweeds and other algae, fresh chilled frozen or dried nes	15	A
12122900	Other seaweeds and other algae	15	A
12129100	Sugar beet, fresh chilled frozen or dried	20	A
12129200	Locust beans, including locust bean seeds, fresh, chilled, frozen or dried	20	A
12129300	Sugar cane, chilled frozen or dried	20	A
12129400	Chicory roots	20	A
12129911	Bitter, primarily used for human consumption	20	A
12129912	Sweet, primarily used for human consumption	20	A
12129919	Other apricot, peach or plum stones and kernels, primarily used for human consumption	20	A
12129993	Pumpkin seeds excl for sowing, fresh chilled frozen or dried	20	A
12129994	Lotus seeds excl for sowing, fresh chilled frozen or dried	20	A
12129996	Leaves of stevia	30	A
12129999	Fresh, chilled, frozen or dried fruit stones and kernels and other vegetable products of a kind used primarily for human consumption, not elsewhere specified or included	30	A
12130010	Cereal straw, unprepared	12	A
12130090	Other Cereal straw and husks	12	A
12141000	Lucerne (alfalfa) meal & pellets	5	A
12149000	Other forage products, nes	9	A
13012000	Gum Arabic	15	A
13019010	Gum tragacanth	15	A
13019020	Olibanum, myrrh and dragon's blood	3	A
13019030	Asafoetida	3	A

HS2014	Description	Base Rate	Staging Category
13019040	Pine-resin	15	A
13019090	Other natural gums, resins, gum-resins & balsams, nes	15	A
13021100	Opium	0	A
13021200	Liquorice sap & extract	6	A
13021300	Hop sap extract	10	A
13021910	Crude lacquer	20	A
13021920	Azadirachtin	3	A
13021930	Vegetable saps and extracts of pyrethrum or of the roots of plants containing retenone	3	A
13021940	Vegetable saps and extracts of Ginkgo biloba	20	A
13021990	Vegetable saps and extracts, nes, used in pesticide	20	A
13022000	Pectic substances, pectinates & pectates	20	A
13023100	Agar-agar	10	A
13023200	Mucilages & thickeners from locust beans/guar seeds	15	A
13023911	Carrageenan	15	A
13023912	Align	15	A
13023919	Other Mucilage's and thickeners, whether or not modified, derived from seaweeds and other algae	15	A
13023990	Mucilage's & thickeners, from vegetable prod, nes	15	A
14011000	Bamboos	10	A
14012000	Rattans	10	A
14019010	Cereal straw other than wheat straw	10	A
14019020	Reeds	10	A
14019031	Juncaceae	10	A
14019039	Rushes	10	A
14019090	Other vegetable plaiting materials, nes	10	A
14042000	Cotton linters	4	A
14049010	Raw vegetable materials of a kind used primarily in dyeing or tanning	5	A
14049090	Other vegetable products	15	A
15011000	Lard	10	A
15012000	Other pig fat	10	A
15019000	Poultry fat	10	A
15021000	Tallow	8	A
15029000	Other fats, raw, of bovine animals, sheep or goats	8	A
15030000	Lard stearin, lardoil, oleostearin, oleo-oil & tallow oil	10	A
15041000	Fish-liver oils & their fractions	12	A
15042000	Fish fats, oils & fractions (excl. fish liver oils)	12	A
15043000	Marine mammal fats, oils & their liquid fractions	14.4	A

HS2014	Description	Base Rate	Staging Category
15050000	Wool grease and fatty substances	20	A
15060000	Other animal fats & oils & their fractions	20	A
15071000	Crude soya-bean oil	9	E
15079000	Soya-bean oil (excl. crude) & fractions	9	E
15081000	Crude ground-nut oil	10	E
15089000	Ground-nut oil (excl. crude) & fractions	10	E
15091000	Virgin olive oil & fractions	10	E
15099000	Olive oil & fractions (excl. virgin)	10	E
15100000	Other oils & their fractions, obtained solely from olives, nes	10	E
15111000	Crude palm oil	9	E
15119010	Palm oil (excl. crude) & liquid fractions	9	E
15119020	Palm stearin	8	E
15119090	Other palm oil and its fractions, nes	9	E
15121100	Crude sunflower-seed & safflower oil & fractions thereof	9	E
15121900	Sunflower-seed & safflower oil (excl. crude) & fractions thereof	9	E
15122100	Crude cotton-seed oil, whether or not gossypol has been moved	10	E
15122900	Cotton-seed oil (excl. crude) & fractions thereof	10	E
15131100	Crude coconut (copra) oil & fractions thereof	9	B
15131900	Coconut copra oil (excl. crude) & fractions thereof	9	B
15132100	Crude palm kernel or babassu oil & fractions thereof	9	E
15132900	Palm kernel or babassu oil (excl. crude) & fractions thereof	9	E
15141100	Crude low erucic acid rape oil	9	E
15141900	Other low erucic acid rape oil	9	E
15149110	Crude rape oil	9	E
15149190	Crude mustard oil	9	E
15149900	Other rape oil and mustard oil and its fraction, nes	9	E
15151100	Crude linseed oil	15	E
15151900	Linseed oil (excl. crude) & fractions	15	E
15152100	Crude maize (corn) oil	10	E
15152900	Maize (corn) oil (excl. crude) & fractions	10	E
15153000	Castor oil & its fractions	10	B
15155000	Sesame oil & fractions	12	B
15159010	Jobba oil & fractions	20	B
15159020	neem oil and its fractions	20	B
15159030	Tung oil and its fractions	20	B
15159090	Other fixed vegetable fats & fractions, nes	20	E

HS2014	Description	Base Rate	Staging Category
15161000	Animal fats & oils & fractions, hydrogenated, etc., not further prepared	5	B
15162000	Vegetable fats & oils & their fractions, hydrogenated, etc., not further prepared	25	B
15171000	Margarine (excl. liquid)	30	B
15179010	Shortening	25	B
15179090	Edible mixtures preparations of fats & oils, nes	25	E
15180000	Animal or vegetable fats & oils and fractions thereof... chemically modified, nes, incl inedible preps of fats & oils	10	E
15200000	Glycerol crude, glycerol waters & glycerol lyes	20	B
15211000	Vegetable waxes (excl. triglycerides)	20	B
15219010	Beeswax	20	B
15219090	Beeswax, other insect waxes & spermaceti	20	B
15220000	Degras; residues of fatty substances or animal or vegetable waxes	20	A
16010010	Sausage and similar products coated with natural casings	15	A
16010020	Other sausages and similar products	15	A
16010030	Sausage-based food products	15	A
16021000	Homogenized prep.s of meat, meat offal or blood	15	A
16022000	Preparations of animal liver	15	A
16023100	Preparations of turkey	15	A
16023210	Preparations of chicken, in airtight containers	15	A
16023291	Chicken breast meat	15	A
16023292	Chicken leg meat	15	A
16023299	Other chicken meat	15	A
16023910	Preparations of duck, geese or guinea fowl, in airtight containers	15	A
16023991	Duck meat	15	A
16023999	Preparations of geese or guinea fowl, nes	15	A
16024100	Preparations of swine, hams & cuts	15	A
16024200	Preparations of swine, shoulders & cuts	15	A
16024910	Preparations of swine, in airtight containers	15	A
16024990	Preparations of swine, nes	15	A
16025010	Preparations of bovine animals, in airtight containers	12	A
16025090	Preparations of bovine animals, nes	12	A
16029010	Preps of meat, offal or blood, nes, in airtight containers	15	A
16029090	Preparations of meat, offal or blood, nes	15	A
16030000	Extracts & juices of meat, fish & aquatic invertebrates	23	A
16041110	Atlantic salmon, prepared or preserved salmon (excl. minced)	12	A
16041190	Prepared or preserved salmon, nes (excl. minced)	12	A

HS2014	Description	Base Rate	Staging Category
16041200	Prepared or preserved herrings (excl. minced)	12	A
16041300	Prepared or preserved sardines, sardinella and brisling or sprats (excl. minced)	5	A
16041400	Prepared or preserved tunas, skipjack and bonito (excl. minced)	5	A
16041500	Prepared or preserved mackerel (excl. minced)	12	A
16041600	Prepared or preserved anchovies (excl. minced)	12	A
16041700	Prepared or preserved eels (excl. minced)	12	A
16041920	Tilapia, prepared or preserved (excl. minced)	12	A
16041931	Prepared or preserved Channel catfish	12	A
16041939	Other prepared or preserved Ictalurus	12	A
16041990	Prepared or preserved fish (excl. minced), nes	12	A
16042011	Shark fin in airtight containers	12	E
16042019	Other prepared or preserved fish in air tight containers	12	A
16042091	Shark fin	12	E
16042099	Other prepared or preserved fish	12	A
16043100	Caviar	12	A
16043200	Caviar substitutes	12	A
16051000	Crab, prepared or preserved	5	A
16052100	Shrimps & prawns, prepared or preserved, not in airtight container	5	A
16052900	Other shrimps & prawns, prepared or preserved	5	A
16053000	Lobster, prepared or preserved	5	A
16054011	Freshwater crawfish shelled, prepared or preserved	5	A
16054019	Freshwater crawfish in shell, prepared or preserved	5	A
16054090	Crustaceans, nes, prepared or preserved	5	A
16055100	Oysters, prepared or preserved	5	A
16055200	Scallops, prepared or preserved	5	A
16055300	Mussels, prepared or preserved	5	A
16055400	Cuttle fish and squid, prepared or preserved	5	A
16055500	Octopus, prepared or preserved	5	A
16055610	Clams, prepared or preserved	5	A
16055620	Cockles and arkshells, prepared or preserved	5	A
16055700	Abalone, prepared or preserved	5	A
16055800	Snails, other than sea snails, prepared or preserved	5	A
16055900	Other molluscs, prepared or preserved	5	A
16056100	Sea cucumbers, prepared or preserved	5	A
16056200	Sea urchins, prepared or preserved	5	A
16056300	Jelly fish, prepared or preserved	15	A

HS2014	Description	Base Rate	Staging Category
16056900	Other aquatic invertebrates, prepared or preserved	5	A
17011200	Raw beet sugar, in solid form	50	E
17011300	Cane sugar specified in Subheading Note 2 to this Chapter	50	E
17011400	Raw cane sugar, in solid form	50	E
17019100	Cane or beet sugar, chemically pure sucrose, containing added flavoring or coloring	50	E
17019910	Granulated sugar	50	E
17019920	Superfine sugar	50	E
17019990	Other cane or beet sugar, chemically pure sucrose, in solid form, nes	50	E
17021100	Lactose & lactose syrup, anhydrous, containing \geq 99% lactose	10	A
17021900	Lactose & lactose syrup, nes	10	A
17022000	Maple sugar & maple syrup	30	A
17023000	Glucose & glucose syrup, containing $<$ 20% fructose	30	A
17024000	Glucose & glucose syrup, containing \geq 20% but $<$ 50% fructose	30	A
17025000	Chemically pure fructose	30	A
17026000	Other fructose & fructose syrup, containing $>$ 50% fructose	30	A
17029000	Artificial honey, caramel & other sugars, nes	30	A
17031000	Cane molasses	8	A
17039000	Molasses resulting from extraction/refining of sugar, nes	8	A
17041000	Chewing gum	12	A
17049000	Sugar confectionery not containing cocoa, nes	10	A
18010000	Cocoa beans, whole or broken, raw or roasted	8	A
18020000	Cocoa shells, husks, skins & other cocoa waste	10	B
18031000	Cocoa paste, not defatted	10	B
18032000	Cocoa paste, wholly or partly defatted	10	B
18040000	Cocoa butter, fat & oil	22	B
18050000	Cocoa powder, without added sugar or other sweetening matter	15	B
18061000	Cocoa powder, with added sugar or other sweetening matter	10	B
18062000	Chocolate, etc., in blocks, slabs or bars $>$ 2kg	10	B
18063100	Chocolate, etc., in blocks, slabs or bars, filled	8	B
18063200	Chocolate, etc., in blocks, slabs or bars, not filled	10	B
18069000	Chocolate, etc., not in blocks, slabs or bars, nes	8	A
19011010	Formula milk powder	15	A
19011090	Preparations for infant use, for retail sale, of flour, etc.	15	B
19012000	Mixes & doughs for prep. of bakers' wares of 19.05	25	A
19019000	Other food prep.s of flour, etc., nes	10	A

HS2014	Description	Base Rate	Staging Category
19021100	Uncooked pasta containing eggs not stuffed	15	A
19021900	Other uncooked pasta, not containing eggs/stuffed	15	A
19022000	Stuffed pasta	15	A
19023010	Rice vermicelli	15	A
19023020	Bean vermicelli	15	A
19023030	Instant noodle	15	A
19023090	Other pasta, nes	15	A
19024000	Couscous	25	A
19030000	Tapioca & substitutes prepared from starch in flakes, grains, etc.	15	A
19041000	Prepared foods obtained by the swelling or roasting of cereals or cereals products	25	A
19042000	Prepared foods obtained from unroast or mix of unrst/roast cereals	30	A
19043000	Bulgur wheat	30	A
19049000	Prepared cereals in grain form (excl. maize), nes	30	A
19051000	Crispbread	20	A
19052000	Gingerbread & the like	20	A
19053100	Sweet biscuits	15	A
19053200	Waffles & wafers	15	A
19054000	Rusks, toasted bread & similar toasted products	20	A
19059000	Other bread, etc., nes; communion wafers, rice paper, etc.	20	A
20011000	Cucumbers & gherkins, preserved by vinegar or acetic acid	25	A
20019010	Garlic, preserved by vinegar or acetic acid	25	A
20019090	Vegetables, fruits, etc., preserved by vinegar or acetic acid, nes	25	A
20021010	Prepd tomatoes o/t by vinegar, whole/piece, in airtight containers	19	A
20021090	Prepd tomatoes o/t by vinegar, whole/in piece, nes	25	A
20029011	Tomato paste, in airtight containers, weighing not more than 5kg	20	A
20029019	Tomato paste, in airtight containers, weighing more than 5kg	20	A
20029090	Prepd tomatoes o/t by vinegar, nes	18	A
20031011	Prepd small white agaric o/t by vinegar, in airtight container	25	A
20031019	Prepd mushrooms o/t by vinegar, in airtight containers	25	A
20031090	Prepd mushrooms o/t by vinegar, nes	25	A
20039010	Other mushrooms and truffles, in airtight containers, prepared or preserved otherwise than by vinegar or acetic acid	25	A
20039090	Other mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid	25	A
20041000	Potatoes, preserved o/t by vinegar or acetic acid, frozen	13	A

HS2014	Description	Base Rate	Staging Category
20049000	Other vegetables preserved o/t by vinegar, etc., frozen, nes	25	A
20051000	Homogenized vegetable, preserved o/t by vinegar, etc., not frozen	25	A
20052000	Potatoes, preserved o/t by vinegar or acetic acid, not frozen	15	A
20054000	Peas, preserved o/t by vinegar or acetic acid, not frozen	25	A
20055111	Red bean paste prepared or preserved o/t by vinegar or acetic acid, not frozen, in airtight containers	25	A
20055119	Shelled beans, prepared or preserved o/t by vinegar or acetic acid, not frozen, in airtight containers, excluding red bean paste	25	A
20055191	Red bean paste prepared or preserved o/t by vinegar or acetic acid, not frozen, not in airtight containers	25	A
20055199	Shelled beans, prepared or preserved o/t by vinegar or acetic acid, not frozen, not in airtight containers, excluding red bean paste	25	A
20055910	Beans in shell, preserved o/t by vinegar, in airtight containers	25	A
20055990	Beans in shell, preserved o/t by vinegar, not frozen, nes	25	A
20056010	Asparagus, preserved o/t by vinegar, in airtight containers	25	A
20056090	Asparagus, preserved o/t by vinegar, not frozen, nes	25	A
20057000	Olives, preserved o/t by vinegar or acetic acid, not frozen	10	A
20058000	Sweetcorn, preserved o/t by vinegar or acetic acid, not frozen	10	A
20059110	Bamboo shoots in airtight containers, o/t by vinegar or acetic acid	25	A
20059190	Other bamboo shoots, o/t by vinegar or acetic acid, not frozen	25	A
20059920	Broad beans, in airtight containers	25	A
20059940	Hot pickled mustard tubers	25	A
20059950	Chueh tsai (fiddle-head), salted	25	A
20059960	Scallion, salted	25	A
20059991	Other vegetables and mixtures of vegetables, in airtight containers	25	A
20059999	Other vegetables and mixtures of vegetables o/t by vinegar or acetic acid	25	A
20060010	Jujubes preserved by sugar	30	A
20060020	Olives preserved by sugar	30	A
20060090	Other fruit, nuts or parts of plants preserved by sugar, nes	30	A
20071000	Jams, fruit jellies, marmalades, etc., homogenized	30	A
20079100	Jams, fruit jellies, marmalades, etc., of citrus fruit	30	A
20079910	Other jams, fruit jellies, marmalades, etc., in airtight containers	5	A
20079990	Other jams, fruit jellies, marmalades, etc., of citrus fruit	5	A
20081110	Ground-nut kernels, prepd, in airtight containers	30	A
20081120	Roasted ground-nuts	30	A

HS2014	Description	Base Rate	Staging Category
20081130	Ground-nut butter	30	A
20081190	Other prepared ground-nuts, nes	30	A
20081910	Walnut meats, prepd, in airtight containers	20	A
20081920	Other prepd nuts or seeds, in airtight containers	13	A
20081991	Chestnut seed	10	A
20081992	Sesames, otherwise prepared or preserved	10	A
20081999	Other nuts and seed	10	A
20082010	Pineapples prepd nes, in airtight containers	15	A
20082090	Pineapples prepared, nes	15	A
20083010	Citrus fruit prepd nes, in airtight containers	20	A
20083090	Citrus fruit prepared, nes	20	A
20084010	Pears prepd nes, in airtight containers	20	A
20084090	Pears prepared, nes	20	A
20085000	Apricots, prepared or preserved, nes	20	A
20086010	Cherries in airtight containers, prepared or preserved nes	20	A
20086090	Other cherries, prepared or preserved nes	20	A
20087010	Peaches prepd nes, in airtight containers	10	A
20087090	Peaches, prepared or preserved, nes	20	A
20088000	Strawberries, prepared or preserved, nes	15	A
20089100	Palm hearts, prepared or preserved, nes	5	A
20089300	Cranberries, prepared or preserved, nes	15	A
20089700	Mixtures of fruit, prepared or preserved, nes	10	A
20089910	lychee, in airtight containers	20	A
20089920	Longan can	15	A
20089931	Seasoned laver	15	A
20089932	Salted sea tangle	15	A
20089933	Salted undaria pinnatifida	15	A
20089939	Other Seaweed and otheralga product	15	A
20089940	Water chestnut (Eleocharis dulcis), in airtight containers	25	A
20089990	Other fruit, etc., prepared or preserved, nes	15	A
20091100	Frozen orange juice, unfermented, not containing added spirit	7.5	A
20091200	Not frozen orange juice, of a Bris value not exceeding 20	30	A
20091900	Unfrozen orange juice, unfermented, not containing added spirit	30	A
20092100	Grapefruit juice, of a Bris value not exceeding 20	15	A
20092900	Grapefruit juice, unfermented, not containing added spirit, nes	15	A
20093110	Lemon juice of a brix value not exceeding 20	18	A

HS2014	Description	Base Rate	Staging Category
20093190	Other juice of other single citrus fruit of a brix value not exceeding 20	18	A
20093910	Lemon juice of a brix value exceeding 20	18	A
20093990	Other juice of other single citrus fruit of a brix exceeding 20	18	A
20094100	Pineapple juice, of a Bris value not exceeding 20	10	A
20094900	Pineapple juice, unfermented, not containing added spirit, nes	10	A
20095000	Tomato juice, unfermented, not containing added spirit	30	A
20096100	Grape juice, of a Brix value not exceeding 30	20	A
20096900	Grape juice, (incl. must), unfermented, not containing added spirit	20	A
20097100	Apple juice, of a Bris value not exceeding 20	20	A
20097900	Apple juice (incl. must), unfermented, not containing added spirit	20	A
20098100	Cranberry juice	20	A
20098912	Mango juice	20	A
20098913	Passion-fruit juice	20	A
20098914	Guava juice	20	A
20098915	Pear juice	20	A
20098919	Other single fruit juice, unfermented, not containing added spirit	20	A
20098920	Other single vegetable juice, unfermented, not containing added spirit	20	A
20099010	Mixtures of fruit juices, unfermented, not containing added spirit	20	A
20099090	Mixtures of veg juices, unfermented, not containing added spirit	20	A
21011100	Extracts, essences & concentrates of coffee	17	A
21011200	Preparations with a basis of coffee	30	A
21012000	Extracts, essences, concentrates & prep.s of tea or mate	32	B
21013000	Roasted coffee substitutes (incl. chicory), etc.	32	A
21021000	Active yeasts	25	A
21022000	Inactive yeasts; other single-cell micro-organisms, dead	25	A
21023000	Prepared baking powders	25	A
21031000	Soya sauce	28	A
21032000	Tomato ketchup & other tomato sauces	15	A
21033000	Mustard flour & meal, prepared mustard	15	A
21039010	Gourmet powder	21	A
21039020	Aromatic bitters of allohohic strenyth by volume of 44.2%-49.2%	21	A
21039090	Other sauces, mixed condiments or seasonings, nes	21	A
21041000	Soups & broths & prep.s therefor	15	A
21042000	Homogenized composite food prep.s	32	A

HS2014	Description	Base Rate	Staging Category
21050000	Ice cream & other edible ice, whether or not containing cocoa	19	A
21061000	Protein concentrates & textured protein substances	10	A
21069010	Concentrates for making carbonic acid beverage	35	A
21069020	Compound alcoholic preparations for manufacture of beverages	20	A
21069030	Royal jelly preparations	3	A
21069040	Coconut juice	10	A
21069050	Seal-oil capsule	20	A
21069090	Other food preparations not elsewhere specified or included	20	A
22011010	Mineral waters, unsweetened, unflavored	20	A
22011020	Aerated waters, unsweetened, unflavoured	20	A
22019010	Natural waters	10	A
22019090	Other unsweetened & unflavored waters; ice & snow	10	A
22021000	Waters (incl. mineral & aerated), with added sugar, sweetener, etc.	20	A
22029000	Other non-alcoholic beverages, nes	35	A
22030000	Beer made from malt	0	A
22041000	Champagne & sparkling wine	14	A
22042100	Wine (not sparkling); grape must with by alcohol in: ≤2l containers	14	A
22042900	Wine (not sparkling); grape must with alcohol in: ≥2l containers	20	A
22043000	Other grape must, nes	30	A
22051000	Vermouth & other wine of fresh grapes, flavored: <2l containers	65	A
22059000	Vermouth & other wine of fresh grapes, flavored: >2l containers	65	A
22060010	Chinese rice wine	40	A
22060090	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included	40	A
22071000	Undenatured ethyl alcohol, of alcoholic strength ≥80%	40	A
22072000	Ethyl alcohol & other denatured spirits of any strength	30	A
22082000	Spirits from distilled grape wine or marc	10	A
22083000	Whiskeys	10	A
22084000	Rum & tafia	10	A
22085000	Gin & Geneva	10	A
22086000	Vodka	10	A
22087000	Liqueurs and cordials	10	A
22089010	Tequila, Mezcal	10	A
22089020	Chinese spirits	10	A

HS2014	Description	Base Rate	Staging Category
22089090	Spirituous beverages, nes	10	A
22090000	Vinegar & substitutes for vinegar obtained from acetic acid	20	A
23011011	Flours or meals of meat bone, containing bovine composition or sheep and goat's thereof	2	A
23011019	Flours or meals of meat bones, nes	2	A
23011020	Greaves	5	A
23011090	Other flours, meats & pellets, of meat unfit for human consumption	5	A
23012010	Flours or meals of fish, used in animal feeding	2	A
23012090	Other flours, meals & pellets of fish, etc, unfit for human consump	5	A
23021000	Brans, sharps & other residues of maize	5	A
23023000	Brans, sharps & other residues of wheat	3	A
23024000	Brans, sharps & other residues of other cereals	5	A
23025000	Brans, sharps & other residues of leguminous plants	5	A
23031000	Residues from manufacture of starch & similar residues	5	A
23032000	Beet pulp, bagasse & other waste of sugar manufacture	5	A
23033000	Brewing or distilling dregs & waste	5	A
23040010	Oil-cake of soya-bean	5	A
23040090	Other solid residues of soya-bean	5	A
23050000	Oil-cake & other solid residues, of ground-nut	5	A
23061000	Oil-cake & other solid residues of cotton seeds	5	A
23062000	Oil-cake & other solid residues of linseed	5	A
23063000	Oil-cake & other solid residues of sunflower seeds	5	A
23064100	Oil-cake & other solid residues of low erucic acid rape or colza seeds	5	A
23064900	Oil-cake & other solid residues of rape or colza seeds	5	A
23065000	Oil-cake & other solid residues of coconut or copra	5	A
23066000	Oil-cake & other solid residues of palm nuts & kernels	5	A
23069000	Oil-cake & residues, of other vegetable fats & oils	5	A
23070000	Wine lees; argol	5	A
23080000	vegetable materials, waste, residues, etc., for animal feeding	5	A
23091010	Dog or cat food, put up for retail sale, in airtight containers	15	A
23091090	Other dog or cat food, put up for retail sale	15	A
23099010	Prepared feed additives	5	A
23099090	Other prep.s of a kind used in animal feeding, nes	6.5	A
24011010	Flue-cured tobacco, not stemmed/stripped	10	E
24011090	Tobacco other than flue-cured, not stemmed/stripped	10	E
24012010	Flue-cured tobacco, partly or wholly stemmed/stripped	10	E
24012090	Tobacco o/t flue-cured, partly or wholly stemmed/stripped	10	E

HS2014	Description	Base Rate	Staging Category
24013000	Tobacco refuse	10	E
24021000	Cigars, cheroots & cigarillos containing tobacco	25	E
24022000	Cigarettes containing tobacco	25	E
24029000	Cigars, cigarillos, cigarettes, etc., of tobacco substitutes	25	E
24031100	Water pipe tobacco specified in Subheading Note 1 to this Chapter	57	E
24031900	Other smoking tobacco, with or without tobacco substitutes	57	E
24039100	Homogenized or reconstituted tobacco	57	E
24039900	Other manufactured tobacco, tobacco extracts and essences	57	E
25010011	Edible salt	0	A
25010019	Other salt	0	A
25010020	Pure sodium chloride	3	A
25010030	Sea water	0	A
25020000	Unroasted iron pyrites	3	A
25030000	Sulphur of all kind, other than sublimed, precipitated and colloidal sulphur	3	A
25041010	Natural graphite in flakes	3	A
25041091	Spherical Graphite	3	A
25041099	Other natural graphite in powder	3	A
25049000	Other natural graphite (excl. in powder or in flakes)	3	A
25051000	Silica sands & quartz sands, whether or not colored	3	A
25059000	Natural sands, (excl. metal-bearing sands of Chapter 26), whether or not colored	3	A
25061000	Quartz	3	A
25062000	Quartzite, whether or not by sawing into blocks or slabs of a rectangular shape	3	A
25070010	Kaolin	3	A
25070090	Other kaolinic clays	3	A
25081000	Bentonite, whether or not calcined	3	A
25083000	Fire-clay, whether or not calcined	3	A
25084000	Other clays, nes, whether or not calcined	3	A
25085000	Andalusite, kyanite & sillimanite, whether or not calcined	3	A
25086000	Mullite	3	A
25087000	Chamotte or dinas earths	3	A
25090000	Chalk	3	A
25101010	Unground apatites	3	A
25101090	Unground natural calcium phosphates, natural aluminum calcium phosphates and phosphatic chalk, excl. apatites	3	A
25102010	Ground apatites	3	A

HS2014	Description	Base Rate	Staging Category
25102090	Ground natural calcium phosphates, natural aluminum calcium phosphates and phosphatic chalk, excl. apatites	3	A
25111000	Natural barium sulphate (barytes)	3	A
25112000	Natural barium carbonate (whitherite), whether or not calcined	3	A
25120010	Kieselguhr	3	A
25120090	Other siliceous earths	3	A
25131000	Pumice stone	3	A
25132000	Emery, natural corundum, garnet and other natural abrasives	3	A
25140000	Slate, whether or not roughly trimmed or cut into blocks or slabs of a rectangular (incl. square) shape	3	A
25151100	Marble & travertine crude or roughly trimmed	4	A
25151200	Marble & travertine merely cut into a square or rectangular shape	4	A
25152000	Ecaussine and other calcareous monumental or building stone; alabaster, whether or not roughly trimmed or cut into blocks or slabs of a rectangular (incl. square) shape	3	A
25161100	Granite, crude or roughly trimmed	4	A
25161200	Granite, merely cut into blocks or slabs of a rectangular (incl. square) shape	4	A
25162000	Sandstone, whether or not roughly trimmed or merely cut, by sawing into blocks or slabs of a rectangular	3	A
25169000	Monumental or building stones, whether or not roughly trimmed or merely cut into blocks or slabs of a rectangular (incl. square) shape nes	3	A
25171000	Pebbles, gravel, broken or crushed stone, commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle & flint, whether or not heat-treated	4	A
25172000	Macadam of slag, dross or similar industrial waste	3	A
25173000	Tarred macadam	3	A
25174100	Marble in granules &chippings & powder, whether or not heat-treated	3	A
25174900	Granules, chippings & powder, of stones (excl. marble) of heading 25.15 & 25.16, whether or not heat-treated	3	A
25181000	Dolomite, not calcined or sintered, whether or not roughly trimmed or merely cut into blocks or slabs of a rectangular (incl. square) shape	3	A
25182000	Calcined or sintered dolomite, whether or not roughly trimmed or merely cut into blocks or slabs of a rectangular (incl. square) shape	3	A
25183000	Dolomite ramming mix	3	A
25191000	Natural magnesium carbonate (magnesite)	3	A
25199010	Fused magnesia	3	A
25199020	Dead-burned (sintered) magnesia	3	A
25199030	Light-burned magnesia	3	A
25199091	Magnesium oxide, chemically pure	3	A
25199099	Magnesium oxide, excl. chemically pure	3	A

HS2014	Description	Base Rate	Staging Category
25201000	Gypsum; anhydrite	5	A
25202010	Plasters for dentistry, whether or not colored, with or without small quantities of accelerators or retarders	5	A
25202090	Plasters other than those for dentistry, whether or not colored, with or without small quantities of accelerators or retarders	5	A
25210000	Limestone flux; limestone & other calcareous stone, used for the manufacture of lime or cement	5	A
25221000	Quicklime	5	A
25222000	Slaked lime	5	A
25223000	Hydraulic lime	5	A
25231000	Cement clinkers, whether or not colored	8	A
25232100	White cement, whether or not artificially colored	6	A
25232900	Portland cement (excl. white), whether or not colored	8	A
25233000	Aluminous cement, whether or not colored	6	A
25239000	Other hydraulic cements, whether or not colored	8	A
25241000	Crocidlite	5	A
25249010	Asbestos of long staple	5	A
25249090	Asbestos other than crocidlite and asbestos of long staple	5	A
25251000	Crude mica & mica rifted into sheets or splittings	5	A
25252000	Mica powder	5	A
25253000	Mica waste	5	A
25261010	Natural steatite, not crushed, not powdered, whether or not roughly trimmed or merely cut into blocks or slabs of a rectangular (incl. square) shape	3	A
25261020	Talc, not crushed, not powdered, whether or not roughly trimmed or merely cut into blocks or slabs of a rectangular (incl. square) shape	3	A
25262010	Natural steatite, crushed or powdered	3	A
25262020	Talc, crushed or powdered	3	A
25280010	Natural sodium borates & concentrates thereof (calcined or not)	3	A
25280090	Natural borates (excl. sodium) & concentrates thereof, calcined or not; natural boric acid containing not more than 85% of H ₃ BO ₃ calculated on the dry weight	5	A
25291000	Felspar	3	A
25292100	Fluorspar containing by weight ≤97% of calcium fluoride	3	A
25292200	Fluorspar containing by weight >97% of calcium fluoride	3	A
25293000	Leucite; nepheline & nepheline syenite	5	A
25301010	Chlorites, unexpanded	5	A
25301020	Vermiculite and perlite, unexpanded	5	A
25302000	Kieserite, epsomite (natural magnesium sulphates)	3	A
25309010	Mineral medicinal substances	3	A

HS2014	Description	Base Rate	Staging Category
25309020	Ores of rare-earth metals	0	A
25309091	Wallastonite	3	A
25309099	Mineral substances, nes	3	A
26011110	Of a granularity less than 0.8mm, non-agglomerated iron ores and concentrates, other than roasted iron pyrites	0	A
26011120	Of a granularity of 0.8mm or more, but not exceeding 6.3mm, non-agglomerated iron ores and concentrates, other than roasted iron pyrites	0	A
26011190	Of a granularity exceeding 6.3mm, non-agglomerated iron ores and concentrates, other than roasted iron pyrites	0	A
26011200	Agglomerated iron ores & concentrates, other than roasted iron pyrites	0	A
26012000	Roasted iron pyrites	0	A
26020000	Manganese ores & concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight	0	A
26030000	Copper ores & concentrates	0	A
26040000	Nickel ores & concentrates	0	A
26050000	Cobalt ores & concentrates	0	A
26060000	Aluminum ores & concentrates	0	A
26070000	Lead ores & concentrates	0	A
26080000	Zinc ores & concentrates	0	A
26090000	Tin ores & concentrates	0	A
26100000	Chromium ores & concentrates	0	A
26110000	Tungsten ores & concentrates	0	A
26121000	Uranium ores & concentrates	0	A
26122000	Thorium ores & concentrates	0	A
26131000	Roasted molybdenum ores & concentrates	0	A
26139000	Molybdenum ores & concentrates (excl. roasted)	0	A
26140000	Titanium ores & concentrates	0	A
26151000	Zirconium ores & concentrates	0	A
26159010	Hydrated Tantalum/Niobium materials or enriched materials from Tantalum/Niobium ore	0	A
26159090	Niobium, tantalum & vanadium ores & concentrates, others	0	A
26161000	Silver ores & concentrates	0	A
26169000	Precious metal (excl. silver) ores & concentrates	0	A
26171010	Crude antimony (Antimony concentrates which are mineral products)	0	A
26171090	Antimony ores & concentrates, excl. crude	0	A
26179010	Cinnabar	3	A
26179090	Ores & concentrates, nes	0	A
26180010	Granulated slag mainly containing manganese (slag sand) from the manufacture of iron or steel	4	A

HS2014	Description	Base Rate	Staging Category
26180090	Granulated slag (slag sand) from the manufacture of iron or steel	4	A
26190000	Slag, dross (other than granulated slag & slag sand), scalings and other from manufacture of iron or steel	4	A
26201100	Ash & residues containing mainly hard zinc spelter	4	A
26201900	Ash & residues containing mainly zinc (excl. hard zinc spelter) & compound thereof	4	A
26202100	Leaded gasoline sludges and leaded anti-knock compound sludges	4	A
26202900	Ash & residues containing mainly lead & compound thereof, nes	4	A
26203000	Ash & residues containing mainly copper & compound thereof	4	A
26204000	Ash & residues containing mainly aluminum & compound thereof	4	A
26206000	Ash & residues containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compound	4	A
26209100	Ash & residues containing antimony, beryllium, cadmium, chromium or their mixture	4	A
26209910	Ash & residues containing mainly tungsten & compound thereof	4	A
26209990	Ash & residues containing metals & compound thereof, nes	4	A
26211000	Ash and residues from the incineration of municipal waste	4	A
26219000	Other slag & ash, including seaweed ash (kelp)	4	A
27011100	Anthracite, not agglomerated, whether or not pulverized	3	A
27011210	Bituminous coking coal, not agglomerated, whether or not pulverized	3	A
27011290	Other bituminous coal, other than coking coal, not agglomerated, whether or not pulverized	6	A
27011900	Coal nes, not agglomerated, whether or not pulverized	5	A
27012000	Briquettes, ovoids & similar solid fuels manufactured from coal	5	A
27021000	Lignite, not agglomerated, whether or not pulverized	3	A
27022000	Agglomerated lignite	3	A
27030000	Peat (incl. peat litter), whether or not agglomerated	5	A
27040010	Coke & semi-coke, whether or not agglomerated	5	A
27040090	Retort carbon	5	A
27050000	Coal, water, producer gas & similar gases, other than petroleum gases & gaseous hydrocarbons	5	A
27060000	Tar distilled from coal, lignite or peat & other mineral tars, whether or not dehydrated or partially distilled, incl. reconstituted tars	6	A
27071000	Benzole	6	A
27072000	Toluole	6	A
27073000	Xylole	6	A

HS2014	Description	Base Rate	Staging Category
27074000	Naphthalene	7	A
27075000	Other aromatic hydrocarbon mixtures of which $\geq 65\%$ by volume (including losses) distills at 250°C by the ASTM D86 method	7	A
27079100	Creosote oils	7	A
27079910	Phenols	7	A
27079990	Other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents	7	A
27081000	Pitch obtained from coal tar or from other mineral tars	7	A
27082000	Pitch coke obtained from coal tar or from other mineral tars	6	A
27090000	Petroleum oils & oils obtained from bituminous minerals, crude	0	A
27101210	Motor gasoline & aviation gasoline	5	A
27101220	Naphtha	6	A
27101230	Rubber solvent, paint solvent, extractive solvent	6	A
27101291	Nonene	9	A
27101299	Other light oils and preparations	9	A
27101911	Aviation kerosene	9	A
27101912	Lamp-kerosene	9	A
27101919	Kerosene distillages, nes & preparations thereof	6	A
27101922	Fuel oil No.5 to No.7 (National Code)	6	A
27101923	Diesel oil	6	A
27101929	Diesel oils & preparations thereof and other fuel oils, nes	6	A
27101991	Lubricating oils	6	A
27101992	Lubricating greases	6	A
27101993	Basic oils for lubricating oils	6	A
27101994	Liquid paraffin and heavy liquid paraffin	6	A
27101999	Heavy oils & preparations thereof, nes	6	A
27102000	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	6	A
27109100	Waste oils, containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	6	A
27109900	Other waste oils	6	A
27111100	Natural gas, liquefied	0	A
27111200	Propane, liquefied	5	A
27111310	Liquefied butanes in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity exceeding 300 cm ³	11	A

HS2014	Description	Base Rate	Staging Category
27111390	Liquefied butanes, nes	5	A
27111400	Ethylene, propylene, butylene & butadiene, liquefied	5	A
27111910	Other liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity exceeding 300 cm ³	10	A
27111990	Liquefied petroleum gases & gaseous hydrocarbons, nes	3	A
27112100	Natural gas in gaseous state	0	A
27112900	Petroleum gases & gaseous hydrocarbons in gaseous state, nes	6	A
27121000	Petroleum jelly	8	A
27122000	Paraffin wax, containing by weight <0.75% of oil, whether or not colored	8	A
27129010	Microcrystalline petroleum wax, whether or not colored	8	A
27129090	Mineral waxes and similar products obtained by synthesis or by other processes nes, whether or not colored	8	A
27131110	Not calcined petroleum coke containing by weight less than 3% of Sulphur	3	A
27131190	Petroleum coke, not calcined	3	A
27131210	Calcined petroleum coke containing by weight less than 0.8% of sulphur	3	A
27131290	Other calcined petroleum coke	3	A
27132000	Petroleum bitumen	8	A
27139000	Other residues of petroleum oils or of oils obtained from bituminous minerals	6	A
27141000	Bituminous or oil shale & tar sands	6	A
27149010	Natural bitumen & asphalt	8	A
27149020	Emulsified asphalt	0	A
27149090	Asphaltites and asphaltic rocks	3	A
27150000	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch	8	A
27160000	Electrical energy	0	A
28011000	Chlorine	5.5	A
28012000	Iodine	5.5	A
28013010	Fluorine	5.5	A
28013020	Bromine	5.5	A
28020000	Sulphur, sublimed or precipitated; colloidal sulphur	5.5	A
28030000	Carbon (carbon blacks and other forms of carbon, nes)	5.5	A
28041000	Hydrogen	5.5	A
28042100	Argon	5.5	A
28042900	Rare gases (excl. argon)	5.5	A
28043000	Nitrogen	5.5	A
28044000	Oxygen	5.5	A

HS2014	Description	Base Rate	Staging Category
28045000	Boron; tellurium	5.5	A
28046117	Monocrystals silicon rods, diameter $\geq 30\text{cm}$, containing by weight $\geq 99.99\%$, doped for electronics	4	A
28046119	Monocrystals silicon rods, $7.5\text{cm} \leq \text{diameter} < 30\text{cm}$, containing by weight $\geq 99.99\%$, doped for electronics	4	A
28046120	Monocrystals silicon rods, diameter $< 7.5\text{cm}$, containing by weight $\geq 99.99\%$, doped for electronics	4	A
28046190	Silicon nes, containing by weight $\geq 99.99\%$ of silicon	4	A
28046900	Silicon containing by weight $< 99.99\%$ of silicon	4	A
28047010	Yellow phosphorus (white phosphorus)	5.5	A
28047090	Phosphorus, nes	5.5	A
28048000	Arsenic	5.5	A
28049010	Selenium rods, doped, for electronic industry	4	A
28049090	Selenium nes	5.5	A
28051100	Sodium	5.5	A
28051200	Calcium	5.5	A
28051900	Alkali or alkaline-earth metals (excl. sodium and calcium)	5.5	A
28053011	Neodymium	5.5	A
28053012	Dysprosium	5.5	A
28053013	Terbium	5.5	A
28053014	Lanthanum	5.5	A
28053015	Cerium	5.5	A
28053016	Praseodymium	5.5	A
28053017	Yttrium	5.5	A
28053019	Rare-earth metals nes, scandium and yttrium, not intermixed or interalloyed	5.5	A
28053021	Rare-earth metals, scandium and yttrium, intermixed or interalloyed, battery quality	5.5	A
28053029	Rare-earth metals, scandium and yttrium, intermixed or interalloyed, other than battery quality	5.5	A
28054000	Mercury	5.5	A
28061000	Hydrogen chloride (hydrochloric acid)	5.5	A
28062000	Chlorosulphuric acid	5.5	A
28070000	Sulphuric acid; oleum	5.5	A
28080000	Nitric acid; sulphonitric acids	5.5	A
28091000	Diphosphorus pentaoxide	1	A
28092011	Phosphoric acid, food grade	1	A
28092019	Phosphoric acid, metaphosphoric and pyrophosphoric acid	1	A
28092090	Polyphosphoric acids, nes	5.5	A
28100010	Oxides of boron	5.5	A
28100020	Boric acids	5.5	A

HS2014	Description	Base Rate	Staging Category
28111100	Hydrogen fluoride (hydrofluoric acid)	5.5	A
28111910	Hydrocyanic acid	5.5	A
28111920	Hydrogen selenide	5.5	A
28111990	Inorganic acids, nes	5.5	A
28112100	Carbon dioxide	5.5	A
28112210	Silica gel	5.5	A
28112290	Silicon dioxide	5.5	A
28112900	Inorganic oxygen compounds of non-metals, nes	5.5	A
28121010	Sulphoxide chloride	5.5	A
28121020	Phosphorus oxychloride (phosphoryl monochloride, phosphorus oxytrichloride)	5.5	A
28121030	Carbonyl dichloride (phosgene)	5.5	A
28121041	Sulfur Monochloride	5.5	A
28121042	Sulfur dichloride	5.5	A
28121043	Phosphorus trichloride	5.5	A
28121044	Arsenic trichloride	5.5	A
28121045	Phosphorus pentachloride	5.5	A
28121049	Chlorides of non-metals, nes	5.5	A
28121090	Chlorides oxides of non-metals, nes	5.5	A
28129011	Nitrogen trifluoride	5.5	A
28129019	Fluorid and oxyfluoride, nes	5.5	A
28129090	Halides and halide oxides of non-metals, nes	5.5	A
28131000	Carbon disulphide	5.5	A
28139000	Sulphides of non-metals nes; commercial phosphorus trisulphide	5.5	A
28141000	Anhydrous ammonia	5.5	A
28142000	Ammonia in aqueous solution	5.5	A
28151100	Sodium hydroxide (caustic soda), solid	10	A
28151200	Sodium hydroxide, in aqueous solution (soda lye or liquid soda)	8	A
28152000	Potassium hydroxide (caustic potash)	5.5	A
28153000	Peroxides of sodium or potassium	5.5	A
28161000	Hydroxide and peroxide of magnesium	5.5	A
28164000	Oxide, hydroxide and peroxide of strontium or of barium	5.5	A
28170010	Zinc oxide	5.5	A
28170090	Zinc peroxide	5.5	A
28181010	Brown corundum	5.5	A
28181090	Artificial corundum, whether or not chemically defined	5.5	A
28182000	Aluminium oxide, other than artificial corundum	8	A

HS2014	Description	Base Rate	Staging Category
28183000	Aluminium hydroxide	5.5	A
28191000	Chromium trioxide	5.5	A
28199000	Chromium oxides and hydroxides (excl. chromium trioxide)	5.5	A
28201000	Manganese dioxide	5.5	A
28209000	Manganese oxides (excl. manganese dioxide)	5.5	A
28211000	Iron oxides and hydroxides	5.5	A
28212000	Earth colours, containing $\geq 70\%$ by weight of combined iron evaluated as Fe_2O_3	5.5	A
28220010	Cobalt tetroxide	5.5	A
28220090	Cobalt oxides and hydroxides; commercial cobalt oxides, others	5.5	A
28230000	Titanium oxides	5.5	A
28241000	Lead monoxide (litharge, massicot)	5.5	A
28249010	Red lead and orange lead	5.5	A
28249090	Other lead oxides	5.5	A
28251010	Hydrazine hydrate	5.5	A
28251020	Hydroxyamine sulfate	5.5	A
28251090	Hydrazine and hydroxylamine and their inorganic salts, nes	5.5	A
28252010	Lithium hydroxide	5.5	A
28252090	Lithium oxide	5.5	A
28253010	Divanadium pentaoxide	5.5	A
28253090	Vanadium oxides and hydroxides, nes	5.5	A
28254000	Nickel oxides and hydroxides	5.5	A
28255000	Copper oxides and hydroxides	5.5	A
28256000	Germanium oxides and zirconium dioxides	5.5	A
28257000	Molybdenum oxides and hydroxides	5.5	A
28258000	Antimony oxides	5.5	A
28259011	Tungstic acid	5.5	A
28259012	Tungsten trioxides	5.5	A
28259019	Tungsten oxides and hydroxides, nes	5.5	A
28259021	Bismuth trioxide	5.5	A
28259029	Bismuth oxides and hydroxides, nes	5.5	A
28259031	Tin dioxide	5.5	A
28259039	Tin oxides and hydroxides	5.5	A
28259041	Columbium monoxide	5.5	A
28259049	Inorganic bases, nes; metal oxides, hydroxides or peroxides, nes	5.5	A
28259090	Inorganic bases, nes; metal oxides, hydroxides or peroxides, nes	5.5	A

HS2014	Description	Base Rate	Staging Category
28261210	Anhydrous fluorides of aluminium	5.5	A
28261290	Other fluorides of aluminium	5.5	A
28261910	Fluorides of ammonium	5.5	A
28261920	Fluorides of sodium	5.5	A
28261990	Other fluorides	5.5	A
28263000	Sodium hexafluoroaluminate (synthetic cryolite)	5.5	A
28269010	fluorosilicates	5.5	A
28269090	Fluorosilicates and fluoroaluminates and complex fluorine salts, nes	5.5	A
28271010	Ammonium chloride, use as fertilizer	4	A
28271090	Ammonium chloride other than use as fertilizer	5.5	A
28272000	Calcium chloride	5.5	A
28273100	Magnesium chloride	5.5	A
28273200	Aluminium chloride	5.5	A
28273500	Chloride of nickel	5.5	A
28273910	Lithium chloride	5.5	A
28273920	Barium chloride	5.5	A
28273930	Cobalt chloride	5.5	A
28273990	Chlorides, nes	5.5	A
28274100	Chloride oxides and chloride hydroxides, of copper	5.5	A
28274910	Chloride oxides and chloride hydroxides, of Zirconium	5.5	A
28274990	Chloride oxides and chloride hydroxides (excl. of copper or Zirconium)	5.5	A
28275100	Bromides of sodium or of potassium	5.5	A
28275900	Bromides and bromide oxides (excl. of sodium and of potassium)	5.5	A
28276000	Iodides and iodide oxides	5.5	A
28281000	Commercial calcium hypochlorite and other calcium hypochlorites	12	A
28289000	Hypochlorites (excl. of calcium) and chlorites; hypobromites	5.5	A
28291100	Sodium chlorates	12	A
28291910	Potassium chlorates	5.5	A
28291990	Chlorates other than of sodium or of potassium	5.5	A
28299000	Perchlorates; bromates and perbromates; iodates and periodates	5.5	A
28301010	Sodium sulphide	5.5	A
28301090	Sodium sulphides, nes	5.5	A
28309020	Antimony sulphide	5.5	A
28309030	Cobalt sulphide	5.5	A
28309090	Sulphides and polysulphides, nes	5.5	A

HS2014	Description	Base Rate	Staging Category
28311010	Dithionites	5.5	A
28311020	Dithionites and sulfoxylates of sodium	5.5	A
28319000	Dithionites and sulfoxylates (excl. of sodium)	5.5	A
28321000	Sodium sulphites	5.5	A
28322000	Sulphites (excl. sodium)	5.5	A
28323000	Thiosulphates	5.5	A
28331100	Disodium sulphate	5.5	A
28331900	Sodium sulphates (excl. disodium sulphate)	5.5	A
28332100	Sulphates of magnesium	5.5	A
28332200	Sulphates of aluminium	5.5	A
28332400	Sulphates of nickel	5.5	A
28332500	Sulphates of copper	5.5	A
28332700	Sulphates of barium	5.5	A
28332910	Ferrous sulphate	5.5	A
28332920	Sulphates of chromium	5.5	A
28332930	Sulphates of zinc	5.5	A
28332990	Other sulphates, nes	5.5	A
28333010	Potassium aluminum sulphate	5.5	A
28333090	Alums, nes	5.5	A
28334000	Peroxosulphates (persulphates)	5.5	A
28341000	Nitrites	5.5	A
28342110	Nitrates of potassium, use as fertilizer	4	A
28342190	Nitrates of potassium other than use as fertilizer	5.5	A
28342910	Nitrates of cobalt	5.5	A
28342990	Nitrates, nes	5.5	A
28351000	Phosphinates (hypophosphites) and phosphonates (phosphates)	5.5	A
28352200	Phosphates, of mono- or disodium	5.5	A
28352400	Phosphates of potassium	5.5	A
28352510	Calcium hydrogenorthophosphate ("dicalcium phosphate"), feed grade	5.5	A
28352520	Calcium hydrogenorthophosphate ("dicalcium phosphate"), food grade	5.5	A
28352590	Other Calcium hydrogenorthophosphate ("dicalcium phosphate")	5.5	A
28352600	Phosphates of calcium, nes	5.5	A
28352910	Phosphates, of trisodium	5.5	A
28352990	Other phosphates	5.5	A
28353110	Sodium triphosphate (sodium tripolyphosphate), food grade	5.5	A
28353190	Other Sodium triphosphate (sodium tripolyphosphate)	5.5	A

HS2014	Description	Base Rate	Staging Category
28353911	Sodium Hexametaphosphate, food grade	5.5	A
28353919	Other Sodium Hexametaphosphate	5.5	A
28353990	Polyphosphates, nes	5.5	A
28362000	Disodium carbonate	5.5	A
28363000	Sodium hydrogencarbonate (sodium bicarbonate)	5.5	A
28364000	Potassium carbonates	5.5	A
28365000	Calcium carbonate	5.5	A
28366000	Barium carbonate	5.5	A
28369100	Lithium carbonates	5.5	A
28369200	Strontium carbonate	5.5	A
28369910	Magnesium carbonate	5.5	A
28369930	Cobalt carbonate	5.5	A
28369940	Commercial ammonium carbonate and other ammonium carbonates	5.5	A
28369950	Zirconium carbonate	5.5	A
28369990	Carbonates, nes; peroxocarbonates	5.5	A
28371110	Sodium cyanide	5.5	A
28371120	Sodium cyanide oxide	5.5	A
28371910	Potassium cyanide	5.5	A
28371990	Cyanides and cyanide oxides, nes	5.5	A
28372000	Complex cyanides	5.5	A
28391100	Sodium metasilicates	5.5	A
28391910	Sodoim metasilicates	5.5	A
28391990	Silicates of sodium (excl. metasilicates); commercial sodium silicates	5.5	A
28399000	Silicates (excl. of sodium and of potassium); commercial alkali metal silicates (excl. of sodium and of potassium)	5.5	A
28401100	Anhydrous disodium tetraborate (refined borax)	5.5	A
28401900	Disodium tetraborate, other than anhydrous	5.5	A
28402000	Other borates, nes	5.5	A
28403000	Peroxoborates (perborates)	5.5	A
28413000	Sodium dichromate	5.5	A
28415000	Chromates and dichromates, nes; peroxochromates	5.5	A
28416100	Potassium permanganate	5.5	A
28416910	Lithium manganate	5.5	A
28416990	Manganites, manganates and permanganates (other than potassium permanganate)	5.5	A
28417010	Ammonium molybdates	5.5	A
28417090	Molybdates other than of ammonium	5.5	A
28418010	Ammonium paratungstate	5.5	A

HS2014	Description	Base Rate	Staging Category
28418020	Sodium tungstate	5.5	A
28418030	Calcium tungstate	5.5	A
28418040	Ammonium metatungstates	5.5	A
28418090	Tungstates, nes	5.5	A
28419000	Salts of oxometallic or peroxometallic acids, nes	5.5	A
28421000	Double or complex silicates (incl. aluminosilicates whether or not chemically defined)	5.5	A
28429011	Sodium sulfocyanate	5.5	A
28429019	Fulminates, cyanates and thiocyanates	5.5	A
28429020	Cadmium telluride	5.5	A
28429030	Lithium nickel cobalt manganese oxide	5.5	A
28429040	Lithium iron phosphate	5.5	A
28429050	Selenate and selenite	5.5	A
28429090	Other salts of inorganic acids or peroxyacids, other than azides	5.5	A
28431000	Colloidal precious metals	5.5	A
28432100	Silver nitrate	5.5	A
28432900	Silver compounds (excl. silver nitrate), whether or not chemically defined	5.5	A
28433000	Gold compounds, whether or not chemically defined	5.5	A
28439000	Precious metal compounds, nes, whether or not chemically defined; and amalgams of precious metals	5.5	A
28441000	Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	5.5	A
28442000	Enriched uranium in U235 and plutonium and their compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U235, plutonium or compounds of these products	5.5	A
28443000	Depleted uranium in U235 and thorium and their compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U235, thorium or compounds of these products	5.5	A
28444010	Radium and its salts; alloys, dispersions (including cermets), ceramic products and mixtures containing radium and its salts or compounds of these products	4	A
28444020	Radioactive cobalt and its salts; alloys, dispersions (including cermets), ceramic products and mixtures containing radioactive cobalt and its salts or compounds of these products	4	A
28444090	Radioactive elements and isotopes and their compounds, nes; alloys, dispersions (including cermets), ceramic products and mixtures containing these radioactive elements, isotopes or their compounds or compounds of these products; radioactive residues	5.5	A
28445000	Spent (irradiated) fuel elements (cartridges) of nuclear reactors	5.5	A

HS2014	Description	Base Rate	Staging Category
28451000	Heavy water (deuterium oxide)	5.5	A
28459000	Isotopes and their inorganic or organic compounds, nes, whether or not chemically defined	5.5	A
28461010	Cerium oxide	5.5	A
28461020	Cerium hydroxide	5.5	A
28461030	Cerium carbonate	5.5	A
28461090	Cerium compounds, nes	5.5	A
28469011	Yttrium oxide	5.5	A
28469012	Lanthanum oxide	5.5	A
28469013	Neodymium oxide	5.5	A
28469014	Europium oxide	5.5	A
28469015	Dysprosium oxide	5.5	A
28469016	Terbium oxide	5.5	A
28469017	Praseodymium oxide	5.5	A
28469019	Rare-earth oxides, nes	5.5	A
28469021	Terbium chlorinates	5.5	A
28469022	Dysprosium chlorinates	5.5	A
28469023	Lanthanum chlorinates	5.5	A
28469024	Neodymium chlorinates	5.5	A
28469025	Praseodymium chlorinates	5.5	A
28469026	Yttrium chlorinates	5.5	A
28469028	Rare-earth chlorinates other than of cerium, mixed	5.5	A
28469029	Rare-earth chlorinates other than of cerium, unmixed	5.5	A
28469031	Terbium fluorides	5.5	A
28469032	Dysprosium fluorides	5.5	A
28469033	Lanthanum fluorides	5.5	A
28469034	Neodymium fluorides	5.5	A
28469035	Praseodymium fluorides	5.5	A
28469036	Yttrium fluorides	5.5	A
28469039	Rare-earth fluorides, nes	5.5	A
28469041	Lanthanum carbonates	5.5	A
28469042	Terbium carbonates	5.5	A
28469043	Dysprosium carbonates	5.5	A
28469044	Neodymium carbonates	5.5	A
28469045	Praseodymium carbonates	5.5	A
28469046	Yttrium carbonates	5.5	A
28469048	Rare-earth carbonates other than of cerium, mixed	5.5	A
28469049	Rare-earth carbonates other than of cerium, unmixed	5.5	A

HS2014	Description	Base Rate	Staging Category
28469091	Compounds of Lanthanum	5.5	A
28469092	Compounds of Neodymium	5.5	A
28469093	Compounds of Terbium	5.5	A
28469094	Compounds of Dysprosium	5.5	A
28469095	Compounds of Praseodymium	5.5	A
28469096	Compounds of Yttrium	5.5	A
28469099	Compounds of rare-earth, yttrium or scandium, nes	5.5	A
28470000	Hydrogen peroxide, whether or not solidified with urea	5.5	A
28480000	Phosphides, whether or not chemically defined, excl. ferrophosphorous	5.5	A
28491000	Carbides of calcium, whether or not chemically defined	5.5	A
28492000	Carbides of silicon, whether or not chemically defined	5.5	A
28499010	Carbides of boron, whether or not chemically defined	5.5	A
28499020	Carbides of tungsten, whether or not chemically defined	5.5	A
28499090	Carbides, nes, whether or not chemically defined	5.5	A
28500011	Manganese nitride	5.5	A
28500019	Other nitrides	5.5	A
28500090	Hydrides, azides, silicides and borides, whether or not chemically defined	5.5	A
28521000	Compounds, inorganic or organic, of mercury, excluding amalgams	5.5	A
28529000	Inorganic or organic compounds of mercury, chemically defined, excluding amalgams	5.5	A
28530010	Distilled water for human consumption	5.5	A
28530020	Chlorocyanogen, cyanogen chloride	5.5	A
28530030	Nickel cobalt manganese composite hydrogenoxide	6.5	A
28530090	Other inorganic compounds; liquid air; compressed air; amalgams, other than amalgams of precious metals	5.5	A
29011000	Acyclic hydrocarbons, saturated	2	A
29012100	Ethylene	2	A
29012200	Propene (propylene)	2	A
29012310	1-butene	2	A
29012320	2-butene	2	A
29012330	2-methyl-propene	2	A
29012410	Buta-1, 3-diene	2	A
29012420	isoprene	2	A
29012910	Isopentene	2	A
29012920	Acetylene	2	A
29012990	Unsaturated acyclic hydrocarbons, nes	2	A
29021100	Cyclohexane	2	A
29021910	Pinene	2	A

HS2014	Description	Base Rate	Staging Category
29021920	4-alkyl-4'alkyl-bicyclohexyl	2	A
29021990	Cyclanes, cyclenes and cycloterpenes (other than cyclohexane or Pinene)	2	A
29022000	Benzene	2	A
29023000	Toluene	2	A
29024100	o-Xylene	2	A
29024200	m-Xylene	2	A
29024300	p-Xylene	2	A
29024400	Mixed xylene isomers	2	A
29025000	Styrene	2	A
29026000	Ethylbenzene	2	A
29027000	Cumene	2	A
29029010	Tetrahydronaphthalene (tetralin)	2	A
29029020	Refined naphthalene	2	A
29029030	Dodecylbenzene	2	A
29029040	4- (4'-alkylcyclohexyl)cyclohexylethene	2	A
29029090	Cyclic hydrocarbons, nes	2	A
29031100	Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	5.5	A
29031200	Dichloromethane (methylene chloride)	8	A
29031300	Chloroform (trichloromethane)	10	A
29031400	Carbon tetrachloride	8	A
29031500	1, 2-Dichloroethane (ethylene dichloride)	5.5	A
29031910	1, 1, 1-Trichloroethane (methyl chloroform)	8	A
29031990	Saturated chlorinated derivatives of acyclic hydrocarbons, nes	5.5	A
29032100	Vinyl chloride (chloroethylene)	5.5	A
29032200	Trichloroethylene	8	A
29032300	Tetrachloroethylene (perchloroethylene)	5.5	A
29032910	3-Chloropropene	5.5	A
29032990	Unsaturated chlorinated derivatives of acyclic hydrocarbons, nes	5.5	A
29033100	Ethylene dibromide (ISO)	5.5	A
29033910	Perfluoroisobutylene (isobutyleneoctafluoride)	5.5	A
29033990	Other fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons	5.5	A
29037100	Chlorodifluoromethane	5.5	A
29037200	Dichlorotrifluoroethanes	5.5	A
29037300	Dichlorofluoroethanes	5.5	A
29037400	Chlorodifluoroethanes	5.5	A
29037500	Dichloropentafluoropropanes	5.5	A

HS2014	Description	Base Rate	Staging Category
29037600	Bromochlorodifluoromethane, bromotrifluoromethane, dibromotetrafluoroethanes	5.5	A
29037710	Trichlorofluoromethane	5.5	A
29037720	Chloroheptafluoropropanes	5.5	A
29037790	Derivatives perhalogenated of acyclic hydrocarbon only with fluorine and chlorine, nes	5.5	A
29037800	Perhalogenated derivatives of acyclic hydrocarbon, nes	5.5	A
29037910	Methane, ethane and propane halogenated derivatives only with fluorine and chlorine, nes	5.5	A
29037990	Halogenated derivatives of acyclic hydrocarbon containing two or more different halogens, nes	5.5	A
29038100	1, 2, 3, 4, 5, 6-Hexachlorocyclohexane	5.5	A
29038200	Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	5.5	A
29038900	Halogenated derivatives of cyclanic, cyclenic, cycloterpenic hydrocarbons nes	5.5	A
29039110	o-Dichlorobenzene	5.5	A
29039190	Chlorobenzene and p-dichlorobenzene	5.5	A
29039200	Hexachlorobenzene and DDT (1, 1, 1-trichloro-2, 2-bis (p-chlorophenyl)ethane)	5.5	A
29039910	p-Chlorotoluene	5.5	A
29039920	3, 4-Dichlorotrifluorotoluene	5.5	A
29039930	4- (4'-alkylphenyl)-1- (4'-alkylphenyl)-2-fluorobenzene	5.5	A
29039990	Halogenated derivatives of aromatic hydrocarbons, nes	5.5	A
29041000	Derivatives containing only sulpho groups, their salt and ethyl esters	5.5	A
29042010	Nitrobenzene	5.5	A
29042020	Nitrotoluene	5.5	A
29042030	Dinitrotoluene	5.5	A
29042040	Trinitrotoluene (TNT)	5.5	A
29042090	Derivatives containing only nitro or nitroso groups, nes	5.5	A
29049011	o-nitrochlorobenzene	5.5	A
29049012	m-nitrochlorobenzene	5.5	A
29049013	Nitrochlorobenzene	5.5	A
29049020	Dinitrochlorobenzene	5.5	A
29049030	Trichloronitromethane (chloropicrin, nitrochloroform)	5.5	A
29049090	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, nes, whether or not halogenated	5.5	A
29051100	Methanol (methyl alcohol)	5.5	A
29051210	Propan-1-ol (propyl alcohol)	5.5	A
29051220	Propan-2-ol (isopropyl alcohol)	5.5	A
29051300	Butan-1-ol (n-butyl alcohol)	5.5	A
29051410	Iso-butyl alcohol	5.5	A

HS2014	Description	Base Rate	Staging Category
29051420	Sec-butyl alcohol	5.5	A
29051430	Tret-butyl alcohol	5.5	A
29051610	n-octyl alcohol	5.5	A
29051690	Other octanols	5.5	A
29051700	Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	7	A
29051910	3, 3-Dimethyl-2-butanol (pinacolyl alcohol)	5.5	A
29051990	Saturated monohydric alcohols, nes	5.5	A
29052210	Geraniol, nerol (cis-3, 7-Dimethyl-2, 6-octadien-1-ol)	5.5	A
29052220	Citronellol (3, 7-Dimethyl-6-octen-1-ol)	5.5	A
29052230	Linalool	5.5	A
29052290	Acyclic terpene alcohols, nes	5.5	A
29052900	Unsaturated monohydric alcohols, nes	5.5	A
29053100	Ethylene glycol (ethanediol)	5.5	A
29053200	Propylene glycol (propane-1, 2-diol)	5.5	A
29053910	2, 5-dimethyl hexandiol	4	A
29053990	Diols, nes	5.5	A
29054100	2-Ethyl-2- (hydroxymethyl)propane-1, 3-diol (trimethylolpropane)	5.5	A
29054200	Pentaerythritol	5.5	A
29054300	Mannitol	8	A
29054400	D-glucitol (sorbitol)	14	A
29054500	Glycerol	14	A
29054910	xylitol	5.5	A
29054990	Polyhydric alcohols, nes	5.5	A
29055100	Ethchlorvynol (INN)	5.5	A
29055900	Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols, excl. ethchlorvynol	5.5	A
29061100	Menthol, and its halogenated, sulphonated, nitrated or nitrosated derivatives	5	A
29061200	Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols, and their halogenated, sulphonated, nitrated or nitrosated derivatives	5.5	A
29061310	Sterols, and their halogenated, sulphonated, nitrated or nitrosated derivatives	5.5	A
29061320	Inositols, and their halogenated, sulphonated, nitrated or nitrosated derivatives	5.5	A
29061910	Terpineols	5.5	A
29061990	Other cyclanic, cyclenic or cycloterpenic	5.5	A
29062100	Benzyl alcohol, and its halogenated, sulphonated, nitrated or nitrosated derivatives	5	A
29062910	2-Phenyl ethyl alcohol	5.5	A

HS2014	Description	Base Rate	Staging Category
29062990	Aromatic alcohols nes, and their halogenated, sulphonated, nitrated or nitrosated derivatives	5.5	A
29071110	Phenol	5.5	A
29071190	Salts of phenol	5.5	A
29071211	m-Cresols	5.5	A
29071212	o-Cresols	5.5	A
29071219	p-Cresols	5.5	A
29071290	Salts of cresol	5.5	A
29071310	Nonylphenol, its isomers; salts thereof	5.5	A
29071390	Octylphenol, its isomers; salts thereof	5.5	A
29071510	2-Naphthols (β - naphthols)	5.5	A
29071590	Naphthols and their salts, nes	5.5	A
29071910	o-Sec-butyl phenol, o-isopropyl phenol	4	A
29071990	Monophenols and their salts, nes	5.5	A
29072100	m-Dihydroxybenzene (resorcinol) and its salts	5.5	A
29072210	p- Dihydroxybenzene (hydroquinone)	5.5	A
29072290	Salts of hydroquinone	5.5	A
29072300	4, 4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	5.5	A
29072910	o- Dihydroxybenzene (catechol, pyrocatechol)	4	A
29072990	Polyphenols, nes; phenol-alcohols	5.5	A
29081100	Pentachlorophenol (ISO)	5.5	A
29081910	p-Chlorphenol	4	A
29081990	Other derivatives containing only halogen substituents and their salts	5.5	A
29089100	Dinoseb (ISO) and its salts	5.5	A
29089200	4, 6-Dinitro-o-cresol (DNOC (ISO)) and its salts	5.5	A
29089910	p-Nitrophenol, sodium p-ni-tro-phenolate	5.5	A
29089990	Other halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenolalcohols	5.5	A
29091100	Diethyl ether	5.5	A
29091910	Methyl ether	5.5	A
29091990	Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives, nes	5.5	A
29092000	Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	5.5	A
29093010	1-alkoxy-4- (4-vinylcyclohexyl)-2, 3-difluoro benzene	5.5	A
29093090	Aromatic ethers and their halogenated sulphonated, nitrated or nitrosated derivatives	5.5	A
29094100	2, 2'-Oxydiethanol (diethylene glycol, digol)	5.5	A
29094300	Monobutyl ethers of ethylene glycol or of diethylene glycol	5.5	A

HS2014	Description	Base Rate	Staging Category
29094400	Other monoalkyl ethers of ethylene glycol or diethylene glycol, nes	5.5	A
29094910	m-Phenoxybenzalcohol	4	A
29094990	Ether-alcohols and their halogenatd, sulphonated, nitrated or nitrosated derivatives, nes	5.5	A
29095000	Ether-phenols, ether-alcohol-phenols and their halogenatd, sulphonated, nitrated or nitrosated derivatives	5.5	A
29096000	Alcohol peroxides, ether peroxides and ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	5.5	A
29101000	Oxirane (ethylene oxide)	5.5	A
29102000	Methyloxirane (propylene oxide)	5.5	A
29103000	1-Chloro-2, 3-epoxypropane (epichlorohydrin)	5.5	A
29104000	Dieldrin (ISO, INN)	5.5	A
29109000	Epoxides, epoxyalcohols, epoxyphenols and their epoxyethers, with a three-membered ring and their halogenatd, sulphonated, nitrated or nitrosated derivatives, nes	5.5	A
29110000	Acetals and hemiacetals, whether or not with other oxygen function and their halogenated., sulphonated, nitrated or nitrosated derivatives	5.5	A
29121100	Methanal (formaldehyde)	5.5	A
29121200	Ethanal (acetaldehyde)	5.5	A
29121900	Acyclic aldehydes, without other oxygen function, nes	5.5	A
29122100	Benzaldehyde	5.5	A
29122910	Lillial (p-tert-butyl- α -methyl-oxocinnamaldehyde)	5.5	A
29122990	Cyclic aldehydes, without other oxygen function, nes	5.5	A
29124100	Vanillin (4-hydroxy-3-methoxybenzaldehyde)	5.5	A
29124200	Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	5.5	A
29124910	Aldehyde-alcohols	5.5	A
29124990	Aldehyde-ethers, aldehyde phenols and aldehydes with other oxygen function, nes	5.5	A
29125000	Cyclic polymers of aldehydes	5.5	A
29126000	Paraformaldehyde	5.5	A
29130000	Halogenatd, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12	5.5	A
29141100	Acetone	5.5	A
29141200	Butanone (methyl ethyl ketone)	5.5	A
29141300	4-Methylpentan-2-pentanone (isobutyl methyl ketone)	5.5	A
29141900	Acyclic ketones without other oxygen function, nes	5.5	A
29142200	Cyclohexanone and methylcyclohexanones	5.5	A
29142300	Ionones and methylionones	5.5	A
29142910	Camphor	5.5	A

HS2014	Description	Base Rate	Staging Category
29142990	Cyclanic, cyclenic or cycloterpenic ketones, without other oxygen function, nes	5.5	A
29143100	Propiophenone (phenyl-2-propanone)	5.5	A
29143910	Acetophenone	4	A
29143990	Aromatic ketones without other oxygen function, nes	5.5	A
29144000	Ketone-alcohols and ketone-aldehydes	5.5	A
29145011	Raspberry ketone	5.5	A
29145019	Other Ketene-alcohols	5.5	A
29145020	2-hydroxy-4-methoxybenzophenone	5.5	A
29145090	Ketones-alcohols and ketones with other oxygen function	5.5	A
29146100	Anthraquinone	5.5	A
29146910	Coenzyme Q	5.5	A
29146990	Quinones (excl. anthraquinone)	5.5	A
29147000	Halogenated sulphonated, nitrated or nitrosated derivatives of ketones and quinones	5.5	A
29151100	Formic acid	5.5	A
29151200	Salts of formic acid	5.5	A
29151300	Esters of formic acid	5.5	A
29152111	Acetic acid, food grade	5.5	A
29152119	Other acetic acid, glacial	5.5	A
29152190	Acetic acid, (other than glacial)	5.5	A
29152400	Acetic anhydride	5.5	A
29152910	Sodium acetate	5.5	A
29152990	Acetic acid salts, other than sodium acetate	5.5	A
29153100	Ethyl acetate	5.5	A
29153200	Vinyl acetate	5.5	A
29153300	n-Butyl acetate	5.5	A
29153600	Dinoseb (ISO) acetate	5.5	A
29153900	Esters of acetic acids, nes	5.5	A
29154000	Mono-, di- or trichloroacetic acids, their salts and esters	5.5	A
29155010	Propionic acid	5.5	A
29155090	Salts and esters of propionic acid	5.5	A
29156000	Butyric acids, valeric acids, their salts and esters	5.5	A
29157010	Stearic acid	7	A
29157090	Palmitic acid, its salts and esters; salts and esters of stearic acid	5.5	A
29159000	Saturated acyclic monocarboxylic acids and their halogenatd, sulphonated, nitrated or nitrosated derivatives, nes	5.5	A
29161100	Acrylic acid and its salts	6.5	A

HS2014	Description	Base Rate	Staging Category
29161210	Methacrylate	6.5	A
29161220	Ethyl Acrylate	6.5	A
29161230	N-Butyl Acrylate	6.5	A
29161240	2-Ethylhexyl acrylate	6.5	A
29161290	Esters of acrylic acid	6.5	A
29161300	Methacrylic acid and its salts	6.5	A
29161400	Esters of methacrylic acid	6.5	A
29161500	Oleic, linoleic or linolenic acids, their salts and esters	6.5	A
29161600	Binapacry (ISO)	6.5	A
29161900	Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives, nes	6.5	A
29162010	Dibromochrysanthemic acid, DV-chrysanthemic acid monomethyl ester	4	A
29162090	Cyclanic, cyclenic, cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives, nes	6.5	A
29163100	Benzoic acid, its salts and esters	6.5	A
29163200	Benzoyl peroxide and benzoyl chloride	6.5	A
29163400	Phenylacetic acid and its salts	6.5	A
29163910	m-methylbenzoic acid	6.5	A
29163920	Brufen (ibuprofen)	6.5	A
29163990	Aromatic monocarboxylic acids, etc, their anhydrides, halides, peroxides, peroxyacids and their derivatives, nes	6.5	A
29171110	Oxalic acid	6.5	A
29171120	Cobalt oxalate	9	A
29171190	Oxalic acid salts and esters, nes	6.5	A
29171200	Adipic acid, its salts and esters	6.5	A
29171310	Sebacic acid, their salts and esters	6.5	A
29171390	Azelaic acid, their salts and esters	6.5	A
29171400	Maleic anhydride	6.5	A
29171900	Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives, nes	6.5	A
29172010	Tetrahydro benzonc anhydride	4	A
29172090	Cyclanic, cyclenic, cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives, nes	6.5	A
29173200	Diocetyl orthophthalates	6.5	A
29173300	Dinonyl or didecyl orthophthalates	6.5	A
29173410	Dibutyl orthophthalates	6.5	A
29173490	Other esters of orthophthalic	6.5	A
29173500	Phthalic anhydride	6.5	A

HS2014	Description	Base Rate	Staging Category
29173611	Pure terephthalic acid	6.5	A
29173619	Other terephthalic acid	6.5	A
29173690	Terephthalic acid salts	6.5	A
29173700	Dimethyl terephthalate	6.5	A
29173910	Isophthalic acid	6.5	A
29173990	Other aromatic polycarboxylic acids (including their anhydrides, halides, peroxides, peroxyacids and their derivatives)	6.5	A
29181100	Lactic acid, its salts and esters	6.5	A
29181200	Tartaric acid	6.5	A
29181300	Salts and esters of tartaric acid	6.5	A
29181400	Citric acid	6.5	A
29181500	Salts and esters of citric acid	6.5	A
29181600	Gluconic acid, its salts and esters	6.5	A
29181800	Chlorobenzilate (ISO)	6.5	A
29181910	2, 2-Diphenyl-2-hydroxyacetic acid	6.5	A
29181990	Carboxylic acids with alcohol function, no oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	6.5	A
29182110	Salicylic acid and sodium salicylate	6.5	A
29182190	Salicylic acid salts, nes	6.5	A
29182210	O-Acetylsalicylic acid	6	A
29182290	O-Acetylsalicylic acid salts and esters	6.5	A
29182300	Other esters of salicylic acid and their salts	6.5	A
29182900	Carboxylic acids and with phenol function, no oxygen function, anhydrides, halides, peroxides, peroxyacids and their derivatives, nes	6.5	A
29183000	Carboxylic acids with aldehyde, ketone without oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives, nes	6.5	A
29189100	2, 4, 5-T (ISO) (2, 4, 5-trichlorophenoxyacetic acid), its salts and esters	6.5	A
29189900	Other carboxylic acids with other additional oxygen function and their anhydrides, halides, peroxides, and derivatives	6.5	A
29191000	Tris (2, 3-dibromopropyl) phosphate	6.5	A
29199000	Other phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives	6.5	A
29201100	Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)	6.5	A
29201900	Other thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives	6.5	A
29209011	Trimethyl phosphite	6.5	A

HS2014	Description	Base Rate	Staging Category
29209012	Triethyl phosphite	6.5	A
29209013	Dimethyl phosphite	6.5	A
29209014	Diethyl phosphite	6.5	A
29209019	Other phosphite, nes	6.5	A
29209090	Esters of other inorganic acids (excl. esters of hydrogen halides), their salts and their halogenatd, sulphonated, nitrated, nitrosated derivatives, nes	6.5	A
29211100	Methylamine, di- or trimethylamine and their salts	6.5	A
29211910	Di-n-propylamines	4	A
29211920	Isopropylamine	6.5	A
29211930	N, N-Bis (2-chloroethyl) ethylamine	6.5	A
29211940	N, N-Bis (2-chloroethyl) methylamine	6.5	A
29211950	Tri- (2-chloroethyl) amine	6.5	A
29211960	N, N-Dialkyl (Me, Et, n-Pr or i-Pr) aminoethyl-2-chloride and corresponing protonated salts	6.5	A
29211990	Acyclic monoamines and their derivatives, nes; salts thereof	6.5	A
29212110	Ethylenediamine	6.5	A
29212190	Ethylenediamine salts	6.5	A
29212210	Nylon-66 salt	6.5	A
29212290	Hexamethylenediamine and its salts, nes	6.5	A
29212900	Acyclic polyamines and their derivatives, nes; salts thereof	6.5	A
29213000	Cyclanic cyclenic or cycloterpenic mono- or polyamines, their derivatives; salts thereof	6.5	A
29214110	Aniline	6.5	A
29214190	Aniline salts	6.5	A
29214200	Aniline derivatives and their salts	6.5	A
29214300	Toluidines and their derivatives; salts thereof	6.5	A
29214400	Diphenylamine and its derivatives; salts thereof	6.5	A
29214500	1-Naphthylamine, 2-naphthylamine and their derivatives; salts thereof	6.5	A
29214600	Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamine (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	6.5	A
29214910	P-isopropyl-aniline	4	A
29214920	Dimethylaniline	6.5	A
29214930	2, 6-methyl ethyl aniline	4	A
29214940	2, 6-Diethylaniline	6.5	A
29214990	Aromatic monoamines and their derivatives, nes; salts thereof	6.5	A
29215110	o-Phenylenediamine	4	A
29215190	m-, p-Phenylenediamine, diaminotoluenes, their derivatives; salts thereof	6.5	A

HS2014	Description	Base Rate	Staging Category
29215900	Aromatic polyamines and their derivatives, nes; salts thereof	6.5	A
29221100	Other monoethanolamine and its salts	6.5	A
29221200	Diethanolamine and its salts	6.5	A
29221310	Triethanolamine	6.5	A
29221320	Salts of triethanolamine	6.5	A
29221400	Dextropropoxyphene and its salts	6.5	A
29221910	Ethlaminoethy butanol	6.5	A
29221921	N, N-Dimethylaminoethanol and corresponding protonated salts	6.5	A
29221922	N, N-Diethylaminoethanol and corresponding protonated salts	6.5	A
29221929	Other N, N-Dialkyl (Me, Et, n-Pr or i-Pr) aminoethane-2-ols and corresponding protonated salts	6.5	A
29221930	Ethyldiethaolamine	6.5	A
29221940	Methyldiethaolamine	6.5	A
29221950	Iumefantrine	6.5	A
29221990	Amino-alcohols, ethers and esters, other than those containing more than one kind of oxygen function; salts thereof, nes	6.5	A
29222100	Aminohydroxynaphthalenesulphonic acids and their salts	6.5	A
29222910	Anisidine, dianisidine, phenetidine and their salts	6.5	A
29222990	Other amino-naphthols and aminophenols, other than those containing more than one kind of oxygen function, their ethers and esters, salts, nes	6.5	A
29223100	Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	6.5	A
29223910	4-methyl-methcathinone	6.5	A
29223990	Amino-aldehydes, ketones quinones, other than those containing more than one kind of oxygen function; salts thereof, nes	6.5	A
29224110	Lysine	5	A
29224190	Lysine esters and salts	6	A
29224210	Glutamic acid	10	A
29224220	Sodium glutamate	10	A
29224290	Glutamic acid salts, other than sodium glutamate, nes	6.5	A
29224310	Anthranilic acid	6.5	A
29224390	Salts of anthranilic acid	6.5	A
29224400	Tilidine (INN) and its salts	6.5	A
29224911	Tranexamic acid	6.5	A
29224919	Amino-acids	6.5	A
29224991	Procaine	6	A
29224999	Amino-acids and their esters, other than those containing more than one kind of oxygen function; salts thereof, nes	6.5	A

HS2014	Description	Base Rate	Staging Category
29225010	Potassium- ((3-ethoxy-1-methyl-3-oxopropyl-1-enyl)amino) (4-hydroxyphenyl) acetate	6.5	A
29225020	Ractopamine; Ractopamine hydrochloride	6.5	A
29225090	Amino-alcohol, acid-phenols; amino-compounds with oxygen function, nes	6.5	A
29231000	Choline and its salts	6.5	A
29232000	Lecithins and other phosphoaminolipids	6.5	A
29239000	Quaternary ammonium salts and hydroxides, nes	6.5	A
29241100	Meprobamate (INN)	6.5	A
29241200	Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	6.5	A
29241910	N, N-dimethylformamide	6.5	A
29241990	Acyclic amides (incl. acyclic carbamates) and their derivatives; salts thereof, others	6.5	A
29242100	Ureines and their derivatives; salts thereof	6.5	A
29242300	2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	6.5	A
29242400	Ethinamate (INN)	6.5	A
29242910	Phenacetin	6	A
29242920	P-Acetaminophenol	6	A
29242930	Aspartame	6.5	A
29242990	Cyclic amides (incl. cyclic carbamates) and their derivatives; salts thereof, nes	6.5	A
29251100	Saccharin and its salts	9	E
29251200	Glutethimide (INN)	6.5	A
29251900	Imides and their derivatives; salts thereof (excl. saccharin)	6.5	A
29252100	Chlordimeform (ISO)	6.5	A
29252900	Other imines and their derivatives; salts thereof	6.5	A
29261000	Acrylonitrile	6.5	A
29262000	1-Cyanoguanidine (dicyanidiamide)	6.5	A
29263000	Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4, 4-diphenylbutane)	6.5	A
29269010	p-chlorobenzyl cyanide	4	A
29269020	m-Phthalonitrile	6.5	A
29269090	Nitrile-function compounds, nes	6.5	A
29270000	Diazo-, azo- or azoxy-compounds	6.5	A
29280000	Organic derivatives of hydrazine or of hydroxylamine	6.5	A
29291010	Toluene diisocyanate	6.5	A
29291020	o-Xylene diisocyanate	6.5	A
29291030	Diphenylmethane diisocyanate	6.5	A
29291040	Hexamethelene diisocyanate	6.5	A

HS2014	Description	Base Rate	Staging Category
29291090	Isocyanates, nes	6.5	A
29299010	Sodium cyclamate	9	A
29299020	N, N-Dialkyl (Me, Et, n-Pr or I-Pr) phosphoramididic dihalides	6.5	A
29299030	Dialkyl (Me, Et, n-Pr or I-Pr) N, N-dialkyl (Me, Et, n-Pr or I-Pr)-phosphoramidates	6.5	A
29299040	Acephate	6.5	A
29299090	Compounds with other nitrogen function, nes	6.5	A
29302000	Thiocarbamates and dithiocarbamates	6.5	A
29303000	Thiuram mono-, di- or tetrasulphides	6.5	A
29304000	Methionine	6.5	A
29305000	Captafol (ISO) and methamidophos (ISO)	6.5	A
29309010	Cystine	6.5	A
29309020	Dithiocarbonates (xanthates)	6.5	A
29309090	Organo-sulphur compounds, nes	6.5	A
29311000	Tetramethyl lead and tetraethyl lead	6.5	A
29312000	Tributyltin compounds	6.5	A
29319011	N- (Phosphonomethyl) iminodiaceticacid	6.5	A
29319019	Organo-inorganic compounds, nes	6.5	A
29319090	Organo-inorganic compounds, nes	6.5	A
29321100	Tetrahydrofuran	6	A
29321200	2-Furaldehyde (furfuraldehyde)	6	A
29321300	Furfuryl alcohol and tetrahydrofurfuryl alcohol	6	A
29321900	Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure, nes	6.5	A
29322010	Coumarin, methylcoumarins and ethylcoumarins	6.5	A
29322090	Lactones, nes	6.5	A
29329100	Isosafrole	6.5	A
29329200	1- (1, 3-Benzodioxol-5-yl)-propane -2-one	6.5	A
29329300	Piperonal	6.5	A
29329400	Safrole	6.5	A
29329500	Tetrahydrocannabinols (all isomers)	6.5	A
29329910	Furan phenol	4	A
29329920	Bifendate	6.5	A
29329930	Artemether	6.5	A
29329990	Heterocyclic compounds with oxygen hetero-atom only, nes	6.5	A
29331100	Phenazone (antipyrin) and its derivatives	6.5	A
29331920	Analgin	6	A
29331990	Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure, nes	6.5	A

HS2014	Description	Base Rate	Staging Category
29332100	Hydantoin and its derivatives	6.5	A
29332900	Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure, nes	6.5	A
29333100	Pyridine and its salts	6	A
29333210	Piperidine	4	A
29333220	Salts of piperidine	6.5	A
29333300	Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A	6.5	A
29333910	Benzillic acid-3-quinuclidinate	6.5	A
29333920	Quinuclidinate-3-ol	6.5	A
29333990	Compounds with an unfused pyridine ring (whether or not hydrogenated) in the structure, nes	6.5	A
29334100	Levorphanol (INN) and its salts	6.5	A
29334910	Ciprofloxacin	6.5	A
29334990	Compounds with a quinoline, isoquinoline ring-system, not further fused, nes	6.5	A
29335200	Malonylurea (barbituric acid) and its salts	6.5	A
29335300	Allobarbitol (INN), amobarbitol (INN), barbitol (INN), butalbitol (INN), butobarbitol, cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutabarbitol (INN), secobarbitol (INN) and vinylbitol (INN); salts thereof	6.5	A
29335400	Other derivatives of malonylurea; salts thereof, nes	6.5	A
29335500	Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	6.5	A
29335910	Cytosine	6.5	A
29335990	Compounds with a pyrimidine or piperazine ring (whether or not hydrogenated) in the structure, nes	6.5	A
29336100	Melamine	6.5	A
29336910	Cyanuric chloride	6	A
29336921	Dichloroisocyanurate acid	6.5	A
29336922	Trichloroisocyanurate acid	6.5	A
29336929	Other Chloroisocyanurate	6.5	A
29336990	Compounds with an unfused triazine ring (whether or not hydrogenated) in the structure, nes	6.5	A
29337100	6-Hexanolactam (epsilon-caprolactam)	9	A
29337200	Clobazam (INN) and methypylon (INN)	9	A
29337900	Lactams (excl. epsilon-caprolactam)	9	A

HS2014	Description	Base Rate	Staging Category
29339100	Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN)	6.5	A
29339900	Heterocyclic compounds with nitrogen hetero-atom (s) only, nes	6.5	A
29341000	Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure,	6.5	A
29342000	Compounds containing a benzothiazole ring-system (whether or not hydrogenated) in the structure, not further fused	6.5	A
29343000	Compounds containing a phenothiazine ring-system (whether or not hydrogenated) in the structure, not further fused	6.5	A
29349100	Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	6.5	A
29349910	Sultones and sultams	6.5	A
29349920	Furazolidone	6	A
29349930	Nucleic acids and their salts	6.5	A
29349940	Nevirapine, Efavirenz, Ritonavir and their salts	6.5	A
29349950	Clavulante acid and its salt	6.5	A
29349960	7-Phenylacetamido-3- (chloromethyl)-3-cephem-4-carboxylic acid p-methoxybenzyl ester, 7-aminocephalosporanic acid, 7-aminodeacetoxycefanoic acid	6	A
29349990	Heterocyclic compounds, nes	6.5	A
29350010	Sulphadiazine	6.5	A
29350020	Sulfadimidine	6.5	A
29350030	Sulfamethoxazole	6.5	A
29350090	Sulphonamides, nes	6.5	A
29362100	Vitamins A and their derivatives, unmixed	4	A
29362200	Vitamin B1 and its derivatives, unmixed	4	A
29362300	Vitamin B2 and its derivatives, unmixed	4	A
29362400	D- or DL- Pantothenic acid (Vitamin B3 or B5) and their derivatives	4	A
29362500	Vitamin B6 and its derivatives, unmixed	4	A
29362600	Vitamin B12 and its derivatives, unmixed	4	A
29362700	Vitamin C and its derivatives, unmixed	4	A
29362800	Vitamin E and its derivatives, unmixed	4	A
29362900	Vitamins and their derivatives, unmixed, nes	4	A
29369000	Vitamines (incl. natural concentrates), nes	4	A

HS2014	Description	Base Rate	Staging Category
29371100	Somatotropin, its derivatives and structural analogues	4	A
29371210	Recombinant human insulin	4	A
29371290	Other Insulin and its salts	4	A
29371900	Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues, nes	4	A
29372100	Cortisone, hydrocortisone, prednisone (dehydrocortisone), prednisolone (dehydrocortisol)	4	A
29372210	Dexamethasone	4	A
29372290	Halogenated derivatives of adrenal cortical hormones, nes	4	A
29372311	Pregnant mare conjugated estrogens	4	A
29372319	Other Oestrogens and progestogens	4	A
29372390	Oestrogens and progestogens	4	A
29372900	Steroidal hormones, their derivatives and structural analogues, nes	4	A
29375000	Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	4	A
29379000	Hormones, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones	4	A
29381000	Rutoside (rutin) and its derivatives	6.5	A
29389010	Zidovudine, Lamivudine, Stavudine, Didanosine and their salts	6.5	A
29389090	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives, nes	6.5	A
29391100	Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (4	A
29391900	Alkaloids of opium and their derivatives; salts thereof, nes	4	A
29392000	Alkaloids of cinchona and their derivatives; salts thereof	4	A
29393000	Caffeine and its salts	4	A
29394100	Ephedrine and its salts	4	A
29394200	Pseudoephedrine (INN) and its salts	4	A
29394300	d-Norpseudoephedrine and its salts	4	A
29394400	Norephedrine and its salts	4	A
29394900	Other ephedrines and their salts, nes	4	A
29395100	Fenetylline and its salts	4	A
29395900	Theophylline and aminophylline and their derivatives and thier salts, nes	4	A
29396100	Ergometrine (INN) and its salts	4	A
29396200	Ergotamine (INN) and its salts	4	A
29396300	Lysergic acid and its salts	4	A
29396900	Alkaloids of rye ergot and their derivatives and their salts, nes	4	A

HS2014	Description	Base Rate	Staging Category
29399110	Cocaine and its salts	4	A
29399190	Ecgonine, levometamfetamine, metamfetamine, metamfetamine racemate; salts esters and other derivatives thereof; esters and other derivatives of cocaine	4	A
29399910	Nicotine and its salts	4	A
29399920	Strychnine and its salts	4	A
29399990	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and derivatives, nes	4	A
29400000	Sugars, chemically pure, (excl. sucrose, lactose, maltose, glucose, fructose); sugar ethers and salts and esters, other than products of heading 29.37, 29.38, 29.39	6	E
29411011	Ampicillin	6	A
29411012	Ampicillin trihydrate	6	A
29411019	Ampicillin salts, nes	6	A
29411091	Amoxycillin	4	A
29411092	Amoxycillin trihydrate	4	A
29411093	6-Aminopenicillanic acid	4	A
29411094	Penicillins V	4	A
29411095	Sulfobenzylpenicillins	4	A
29411096	Cloxacillin	4	A
29411099	Other penicillins and derivatives with a penicillin acid structure;salts thereof	4	A
29412000	Streptomycins and their derivatives; salts thereof	4	A
29413011	Tetracyclines	4	A
29413012	Salts of tetracyclines	4	A
29413020	Tetracyclines derivatives and their salts	4	A
29414000	Chloramphenicol and its derivatives; salts thereof	4	A
29415000	Erythromycin and its derivatives; salts thereof	4	A
29419010	Gentamicin and its derivatives; salts thereof	4	A
29419020	Kanamycin and its derivatives; salts thereof	4	A
29419030	Rifampicin and its derivatives; salts thereof	4	A
29419040	Lincomycin and its derivatives; salts thereof	4	A
29419052	Cefalexin and its salts	6	A
29419053	Cefazolin and its salts	6	A
29419054	Cefradine and its salts	6	A
29419055	Ceftriaxone and its salts	6	A
29419056	Cefoperazone and its salts	6	A
29419057	Cefotaxime and its salts	6	A
29419058	Cefaclor and its salts	6	A
29419059	Cephameycin and its derivatives; salts thereof, nes	6	A
29419060	Midecamycin and its derivatives; salts thereof	6	A

HS2014	Description	Base Rate	Staging Category
29419070	Acetyl spiramycin and its derivatives; salts thereof	4	A
29419090	Antibiotics, nes	6	A
29420000	Organic compounds, nes	6.5	A
30012000	Extracts of glands or other organs or of their secretions	3	A
30019010	Heparin & its salts	3	A
30019090	Substances of human or animal origin, for therapeutic or prophylactic uses, nes	3	A
30021000	Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes	3	A
30022000	Vaccines for human medicine	3	A
30023000	Vaccines for veterinary medicine	3	A
30029010	Saxitoxin	3	A
30029020	Ricitoxin	3	A
30029030	Bacteria and virus	3	A
30029040	Genetics material and Gene modified organism	3	A
30029090	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; other toxins, cultures of micro-organisms (excl. yeasts) and similar products, nes	3	A
30031011	Medicaments containing ampicillin, consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms of packing for retail sale	6	A
30031012	Medicaments containing amoxycillin, consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms of packing for retail sale	6	A
30031013	Medicaments containing penicillins V, consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms of packing for retail sale	6	A
30031019	Medicaments containing penicillins' derivatives nes, consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms of packing for retail sale	6	A
30031090	Medicaments containing streptomycins or their derivatives, consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms of packing for retail sale	6	A
30032011	Medicaments containing cefotaxime, consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms of packing for retail sale	6	A
30032012	Medicaments containing ceftazidime, consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms of packing for retail sale	6	A

HS2014	Description	Base Rate	Staging Category
30032013	Medicaments containing cefoxitin, consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms of packing for retail sale	6	A
30032014	Medicaments containing ceftazole, consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms of packing for retail sale	6	A
30032015	Medicaments containing cefaclor, consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms of packing for retail sale	6	A
30032016	Medicaments containing cefuroxime, consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms of packing for retail sale	6	A
30032017	Medicaments containing ceftriaxone, consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms of packing for retail sale	6	A
30032018	Medicaments containing cefoperazone, consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms of packing for retail sale	6	A
30032019	Medicaments containing other cephamycins, consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms of packing for retail sale	6	A
30032090	Medicaments containing other antibiotics, consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms of packing for retail sale	6	A
30033100	Medicaments containing insulin but not containing antibiotics, consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms of packing for retail sale	5	A
30033900	Medicaments containing hormones (excl. insulin) or other products of heading 29.37 but not containing antibiotics, consisting of two or more constituents which have been mixed together, not put up in measured doses or in forms of packing for retail sale	6	A
30034010	Medicaments containing quinine or its salts, but not containing antibiotics or products of heading 29.37, consisting of two or more constituents which have been mixed together, not put up in measured doses or in forms of packing for retail sale	5	A
30034090	Medicaments containing alkaloids or their derivatives, but not containing antibiotics or products of heading 29.37, consisting of two or more mixed constituents, not put up in measured doses or in forms of packing for retail sale	5	A

HS2014	Description	Base Rate	Staging Category
30039010	Medicaments containing sulfa drugs consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms of packing for retail sale	6	A
30039020	Containing artemisinins and their derivatives	5	A
30039090	Medicaments, nes, consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms of packing for retail sale	5	A
30041011	Medicaments containing ampicillin, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms of packing for retail sale	6	A
30041012	Medicaments containing amoxycillin, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms of packing for retail sale	6	A
30041013	Medicaments containing penicillins V, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms of packing for retail sale	6	A
30041019	Medicaments containing penicillins, nes, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms of packing for retail sale	6	A
30041090	Medicaments containing penicillins or derivatives thereof nes, or streptomycins or their derivatives, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms of packing for retail sale	6	A
30042011	Medicaments containing cefotaxime, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms of packing for retail sale	6	A
30042012	Medicaments containing ceftazidime, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms of packing for retail sale	6	A
30042013	Medicaments containing cefoxitin, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms of packing for retail sale	6	A
30042014	Medicaments containing ceftazole, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms of packing for retail sale	6	A
30042015	Medicaments containing cefaclor, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms of packing for retail sale	6	A
30042016	Medicaments containing cefuroxime, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms of packing for retail sale	6	A
30042017	Medicaments containing ceftriaxone, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms of packing for retail sale	6	A

HS2014	Description	Base Rate	Staging Category
30042018	Medicaments containing cefoperazone, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms of packing for retail sale	6	A
30042019	Medicaments containing other cephamycines, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms of packing for retail sale, nes	6	A
30042090	Medicaments containing other antibiotics, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms of packing for retail sale, nes	6	A
30043110	Medicaments containing recombinant human insulin, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms of packing for retail sale	5	A
30043190	Medicaments containing other insulin, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms of packing for retail sale	5	A
30043200	Medicaments containing of adrenal cortical hormones, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms of packing for retail sale	5	A
30043900	Medicaments containing other hormones, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms of packing for retail sale, nes	5	A
30044010	Medicaments containing quinine or its salts, but not containing antibiotics or products of heading 29.37, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms of packing for retail sale	5	A
30044090	Medicaments containing alkaloids or their derivatives, but not containing hormones or other products of heading 29.37 or antibiotics, consisting of mixed or unmixed products put up in measured doses or in forms of packing for retail sale, nes	5	A
30045000	Other medicaments containing vitamins or other products of 29.36, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms of packing for retail sale	6	A
30049010	Medicaments containing sulfa drugs, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms of packing for retail sale, nes	6	A
30049020	Medicaments containing biphenyl dicarbxybte, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms of packing for retail sale, nes	4	A
30049051	Chinese medicated liquors or wines, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms of packing for retail sale	3	A

HS2014	Description	Base Rate	Staging Category
30049052	Pien Tzu Huang, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured does or in forms of packing for retail sale	3	A
30049053	Bai Yao, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured does or in forms of packing for retail sale	3	A
30049054	Essential balm, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured does or in forms of packing for retail sale	3	A
30049055	Angong niuhuang wan	3	A
30049059	Medicaments of Chinese type, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured does or in forms of packing for retail sale, nes	3	A
30049060	Containing artemisinins and their derivatives	4	A
30049090	Medicaments of products for therapeutic, prophylactic or diagnostic uses, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured does or in forms of packing for retail sale, nes	4	A
30051010	Adhesive plasters, impregnated or coated with pharmaceutical substances or put up in forms of packing for retail sale for medical, surgical, dental or veterinary purposes	5	A
30051090	Other articles dressing & other articles having an adhesive layer, impregnated or coated with pharmaceutical substances or put up in forms of packing for retail sale for medical, surgical, dental or veterinary purposes	5	A
30059010	Absorbent cotton, bandage, gauzes, impregnated or coated with pharmaceutical substances or put up in forms of packing for retail sale for medical, surgical, dental or veterinary purposes	5	A
30059090	Wadding & similar articles for medical use, nes, impregnated or coated with pharmaceutical substances or put up in forms of packing for retail sale for medical, surgical, dental or veterinary purposes	5	A
30061000	Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics	5	A
30062000	Blood-grouping reagents	3	A
30063000	Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	4	A
30064000	Dental cements & other dental fillings; bone reconstruction cements	5	A
30065000	First-aid boxes & kits	5	A
30066010	Contraceptive preparation based on hormones	0	A
30066090	Other chemical contraceptive preparations	0	A
30067000	Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	6.5	A

HS2014	Description	Base Rate	Staging Category
30069100	Appliances identifiable for ostomy use	10	A
30069200	Waste pharmaceuticals	5	A
31010011	Guano, not chemically treated	3	A
31010019	Animal or vegetable fertilizers other than guano, not chemically treated	6.5	A
31010090	Fertilizers produced by the mixing or chemical treatment of animal or vegetable products	4	A
31021000	Urea, whether or not in aqueous solution	50	E
31022100	Ammonium sulphate	4	A
31022900	Double salts & mixtures of ammonium sulphate & ammonium nitrate	4	A
31023000	Ammonium nitrate, whether or not in aqueous solution	4	A
31024000	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilizing substances	4	A
31025000	Sodium nitrate	4	A
31026000	Double salts & mixtures of calcium nitrate & ammonium nitrate	4	A
31028000	Mixtures of urea & ammonium nitrate in aqueous or ammoniacal solution	4	A
31029010	Calcium cyanamide	4	A
31029090	Other mineral or chemical fertilizers, nitrogenous, including mixtures not specified in the foregoing subheadings	4	A
31031010	Triple superphosphates	4	A
31031090	Other superphosphates	4	A
31039000	Mineral or chemical fertilizers, phosphatic, nes	4	A
31042020	Pure	3	A
31042090	Potassium chloride, nes	3	A
31043000	Potassium sulphate	3	A
31049010	Carnallite, sylvite and other crude natural potassium salts	3	A
31049090	Mineral or chemical fertilizers, potassic, other than potassium chloride and potassium sulphate and other crude natural potassium salts	3	A
31051000	Goods of chapter 31 in tables or similar forms or in packages of a gross weight ≤10kg	4	A
31052000	Mineral or chemical fertilizers containing the three fertilizing elements nitrogen, phosphorus & potassium	50	E
31053000	Diammonium hydrogenorthophosphate (diammonium phosphate)	50	E
31054000	Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	4	A
31055100	Mineral or chemical fertilizers containing nitrates & phosphates	4	A
31055900	Mineral or chemical fertilizers containing the two fertilizing elements nitrogen & phosphorus, nes	4	A
31056000	Mineral or chemical fertilizers with phosphorus & potassium, nes	4	A

HS2014	Description	Base Rate	Staging Category
31059000	Mineral or chemical fertilizers, nes	4	A
32011000	Quebracho extract	5	A
32012000	Wattle extract	6.5	A
32019010	Tanning extracts of vegetable origin, nes	6.5	A
32019090	Tannins and their salts, ethers, esters, derivatives, nes	6.5	A
32021000	Synthetic organic tanning substances	6.5	A
32029000	Inorganic tanning substances; tanning preparations, whether or not containing natural tanning, substances; enzymatic preparations for pre-tanning	6.5	A
32030011	Natural indigo & preparations based thereon, incl. dyeing extracts, whether or not chemically defined	6.5	A
32030019	Colouring matter of vegetable origin & preparations based thereon, incl. dyeing extracts, whether or not chemically defined, nes; preparations as specified in Note 3 to the chapter 32 based on colouring matter of vegetable origin	6.5	A
32030020	Colouring matter of animal origin, & preparations based thereon, whether or not chemically defined, incl. dyeing extracts, but excl. animal black, nes; preparations as specified in Note 3 to the chapter 32 based on colouring matter of animal origin	6.5	A
32041100	Disperse dyes & preparations based thereon, whether or not chemically defined	6.5	A
32041200	Acid dyes, whether or not premetallized, & preparations based thereon whether or not chemically defined; mordant dyes & preparations based thereon whether or not chemically defined	6.5	A
32041300	Basic dyes & preparations based thereon, whether or not chemically defined	6.5	A
32041400	Direct dyes & preparations based thereon, whether or not chemically defined	6.5	A
32041510	Synthetic indigo (reduction indigo), whether or not chemically defined	6.5	A
32041590	Vat dyes (incl. those usable in that state as pigments) & preparations based thereon, whether or not chemically defined, excl. synthetic indigo	6.5	A
32041600	Reactive dyes & preparations based thereon, whether or not chemically defined	6.5	A
32041700	Pigments & preparations based thereon, whether or not chemically defined	6.5	A
32041911	Sulphur black & preparations based thereon, whether or not chemically defined	6.5	A
32041919	Sulphur dyes & preparations based thereon, nes, whether or not chemically defined	6.5	A
32041990	Synthetic organic colouring matters, incl. mixtures of colouring matter of two or more of the subheadings Nos.3204.11 to 3204.19, nes	6.5	A
32042000	Synthetic organic products used as fluorescent brightening agents, whether or not chemically defined	6.5	A
32049010	Biological stains and dye indicators, whether or not chemically defined	6.5	A

HS2014	Description	Base Rate	Staging Category
32049090	Synthetic organic products used as luminophores, nes, whether or not chemically defined	6.5	A
32050000	Colour lakes; preparations based on colour lakes as specified in Note 3 to chapter 32	6.5	A
32061110	Titanium white	6.5	A
32061190	Pigments & preparations based on titanium dioxide, containing $\geq 80\%$ by weight of titanium dioxide calculated on the dry weight, excl. titanium white	6.5	A
32061900	Pigments & preparations based on titanium dioxide, containing $< 80\%$ by weight of titanium dioxide calculated on the dry weight	10	A
32062000	Pigments & preparations based on chromium compounds	6.5	A
32064100	Ultramarine & preparations based thereon	6.5	A
32064210	Lithopone	6.5	A
32064290	Pigments & preparations based on zinc sulphate	6.5	A
32064911	Pigments and preparations based on Bismuth vanadium tetraoxide	6.5	A
32064919	Colouring matter, nes; preparations as specified in Note 3 to chapter 32, other than those of heading 32.03, 32.04 or 32.05, nes	6.5	A
32064990	Colouring matter, nes; preparations as specified in Note 3 to chapter 32, other than those of heading 32.03, 32.04 or 32.05, nes	6.5	A
32065000	Inorganic products used as luminophores, whether or not chemically defined	6.5	A
32071000	Prepared pigments, opacifiers, colours & similar preparations used in the ceramics, enamelling or glass industry	5	A
32072000	Vitrifiable enamels & glazes, englobes & similar preparations used in the ceramics, enamelling or glass industry	5	A
32073000	Liquid lustres & similar preparations used in the ceramics, enamelling or glass industry	5	A
32074000	Glass frit & other glass in the form of powder, granules or flakes	5	A
32081000	Paints & vanishes based on polyesters, dispersed or dissolved in a non-aqueous medium	10	A
32082010	Paints & vanishes based on acrylic polymers, dispersed or dissolved in a non-aqueous medium	10	A
32082020	Paints & vanishes based on vinyl polymers, dispersed or dissolved in a non-aqueous medium	10	A
32089010	Paints & varnishes based on polyurethane polymers, dispersed or dissolved in a non-aqueous medium	10	A
32089090	Paints & varnishes, dispersed or dissolved in a non-aqueous medium, nes	10	A
32091000	Paints & varnishes based on acrylic or vinyl polymers, dispersed or dissolved in aqueous medium	10	A
32099010	Paints & varnishes based on epoxy resin	10	A
32099020	Paints & varnishes based on fluororesin	10	A
32099090	Other Paints & varnishes	10	A

HS2014	Description	Base Rate	Staging Category
32100000	Paints and varnishes (incl. enamels, lacquers & distemper), nes; prepared water pigments for leather finishing	10	A
32110000	Prepared driers	10	A
32121000	Stamping foils	15	A
32129000	Pigments dispersed in non-aqueous media & in liquid or paste form, used in the manufacture of paints; dyes & other colouring matter put up in forms of packing for retail sale, nes	10	A
32131000	Colours in sets used by artists, students, signboard painters	10	A
32139000	Colours, modifying tints & the like used by artists, students, signboard painters, in tables, tubes, jars, bottles, pans or in similar forms of packings, nes	10	A
32141010	Encapsulated materials for semiconductor device	9	A
32141090	Other glaziers' putty, grafting putty, resin cements, caulking compounds & other mastics & painters fillings	9	A
32149000	Non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like	9	A
32151100	Black printing ink, whether or not concentrated or solid	6.5	A
32151900	Printing ink, whether or not concentrated or solid (excl. black)	6.5	A
32159010	Writing or drawing ink, whether or not concentrated or solid	6.5	A
32159020	Water based inkjet ink	10	A
32159090	Inks, nes, whether or not concentrated or solid	10	A
33011200	Essential oils of orange (incl. concretes & absolutes)	20	A
33011300	Essential oils of lemon (incl. concretes & absolutes)	20	A
33011910	Essential oils of lime (including concretes and absolutes)	20	A
33011990	Essential oils of citrus fruit other than those of orange, lemon and lime (including concretes and absolutes)	20	A
33012400	Essential oils of peppermint (incl. concretes & absolutes)	20	A
33012500	Essential oils of mints (incl. concretes & absolutes), nes	15	A
33012910	Essential oils of camphor (incl. concretes & absolutes)	20	A
33012920	Essential oils of citronella (incl. concretes & absolutes)	15	A
33012930	Essential oils of aniseed (incl. concretes & absolutes)	20	A
33012940	Essential oils of cassia (incl. concretes & absolutes)	20	A
33012950	Essential oils of litsea cubeba (incl. concretes & absolutes)	20	A
33012960	Essential oils of eucalyptus (incl. concretes & absolutes)	20	A
33012991	Essential oils of geranium (including concretes and absolutes)	20	A
33012999	Other essential oils other than those of citrus fruit (including concretes and absolutes)	15	A
33013010	Balsam of irises	20	A
33013090	Resinoids, nes	20	A
33019010	Extracted oleoresins	20	A

HS2014	Description	Base Rate	Staging Category
33019020	Terpenic by-products of the deterpenation of essential oils of citrus fruits	20	A
33019090	Concentrates of essential oils in fats, in fixed oils, in waxes or the like; terpenic by-products of the deterpenation of essential oils (excl. citrus fruits); aqueous distillates & aqueous solutions of essential oils	20	A
33021010	Preparations based on odoriferous substances for the manufacture of beverages, alcohol strength by volume ≤ 0.5%	15	A
33021090	Odoriferous substances used in the food or drink industries, nes	15	A
33029000	Odoriferous substances used as raw materials in other industry	10	A
33030000	Perfumes & toilet waters	10	A
33041000	Lip make-up preparations	10	A
33042000	Eye make-up preparations	10	A
33043000	Manicure or pedicure preparations	15	A
33049100	Powders, whether or not compressed	10	A
33049900	Beauty or make-up preparations and preparations for skin-care (incl. suntan or sunscreen), nes	6.5	A
33051000	Shampoos	6.5	A
33052000	Preparations for permanent waving or straightening	15	A
33053000	Hair lacquers	15	A
33059000	Preparations for use on the hair, nes	10	A
33061010	Toothpastes	10	A
33061090	Dentifrices other than toothpaste	10	A
33062000	Dental floss	10	A
33069000	Preparations for oral or dental hygiene, nes	10	A
33071000	Pre-shave, shaving or after-shave preparations	10	A
33072000	Personal deodorants & antiperspirants	10	A
33073000	Perfumed bath salts & other bath preparations	10	A
33074100	Agarbatti & other odiferous preparations which operate by burning	10	A
33074900	Preparations for deodorizing rooms	10	A
33079000	Depilatories & other perfumery, cosmetic or toilet preparations, nes	9	A
34011100	Soap and organic surface-active products and preparations for use as soap, in bars, cakes, moulded pieces or shapes; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent	10	A
34011910	Laundry soap, in bars, cakes, moulded pieces or shapes	10	A
34011990	Soap and organic surface-active products & preparations for use as soap, in bars, cakes, moulded pieces or shapes; paper, wadding, felt & nonwovens, impregnated, coated or covered with soap or detergent, nes	15	A
34012000	Soap in other forms	15	A

HS2014	Description	Base Rate	Staging Category
34013000	Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	10	A
34021100	Anionic surface-active agents, (excl. soap), whether or not put up for retail sale	6.5	A
34021200	Cationic surface-active agents, (excl. soap), whether or not put up for retail sale	6.5	A
34021300	Non-ionic surface-active agents, (excl. soap), whether or not put up for retail sale	6.5	A
34021900	Organic surface-active agents, (excl. soap), nes, whether or not put up for retail sale	6.5	A
34022010	Synthetic detergent powder, put up for retail sale	10	A
34022090	Surface-active preparations, washing & cleaning preparations, put up for retail sale, excl. synthetic detergent	10	A
34029000	Surface-active preparations, washing preparations & cleaning preparations, not put up for retail sale	9	A
34031100	Preparations for the oil or grease treatment of textile, materials, leathers, furskins or other materials, containing petroleum oils or oils obtained from bituminous minerals and their weight<70%	10	A
34031900	Lubricating preparations, containing petroleum oils or oils obtained from bituminous minerals and their weight <70%	10	A
34039100	Preparations for the oil or grease treatment of textiles, materials, leathers, furskins or other materials, not containing petroleum oils or oils obtained from bituminous minerals	10	A
34039900	Lubricating preparations, not containing petroleum oils or oils obtained from bituminous minerals	10	A
34042000	Artificial waxes of polyethylene glycol	10	A
34049000	Artificial waxes & prepared waxes, nes	10	A
34051000	Polishes, creams & similar preparations for footwear or leather	10	A
34052000	Polishes, creams & similar preparations for the maintenance of woodwork	10	A
34053000	Polishes & similar preparations for coachwork (excl. metal polishes)	10	A
34054000	Scouring pastes & powders & other scouring preparations	10	A
34059000	Polishes, creams & similar preparations for glass or metal, nes	10	A
34060000	Candles, tapers & the like	10	A
34070010	Dental wax or dental impression compounds	6.5	A
34070020	Other preparations with a basis of plaster for dentistry	6.5	A
34070090	Modelling pastes	10	A
35011000	Casein	10	A
35019000	Caseinates & other casein derivatives; casein glues	10	A
35021100	Egg albumin, dried	10	A
35021900	Egg albumin other than dried	10	A
35022000	Milk albumin, incl. concentrates of two or more whey proteins	10	A

HS2014	Description	Base Rate	Staging Category
35029000	Albumins, albuminates & other derivatives, nes	10	A
35030010	Gelatin & gelatin derivatives	12	A
35030090	Isinglass; other glues of animal origin, excl. casein glues of heading 35.01	12	A
35040010	Peptones	3	A
35040090	Protein substances & their derivatives, nes; hide powder	8	A
35051000	Dextrins & other modified starches	12	A
35052000	Glues based on starches, dextrins or other modified starches	20	A
35061000	Products suitable for use as glues or adhesives, put up for retail sale, net weight ≤1kg	10	A
35069110	Adhesives based on polyamide	10	A
35069120	Adhesives based on epoxy resin	10	A
35069190	Adhesives based on rubber or plastic, nes	10	A
35069900	Prepared glues & other prepared adhesives, nes	10	A
35071000	Rennet & concentrates thereof	6	A
35079010	Basic proteinase	6	A
35079020	Basic lipase	6	A
35079090	Enzymes & prepared enzymes, nes	6	A
36010000	Propellant powders	9	A
36020010	Ammonium nitrate explosives (excl. propellant powders)	9	A
36020090	Prepared explosives (excl. propellant powders), nes	9	A
36030000	Safety fuses; detonating fuses; detonating caps; igniters; electric detonators	9	A
36041000	Fireworks	6	A
36049000	Signalling flares, rain rockets, fog signals & other pyrotechnic articles (excl. fireworks)	6	A
36050000	Matches (excl. pyrotechnic articles of 36.04)	6	A
36061000	Liquid or liquefied-gas fuels in containers, used for filling or refilling lighters of a capacity ≤300cm ³	10	A
36069011	Ferro-cerium & pyrophoric alloys, cut to shape, for A use	9	A
36069019	Ferro-cerium, pyrophoric alloys, not cut to shape or for A use	9	A
36069090	Other articles of combustible materials	9	A
37011000	Photographic plates & film for X-ray, in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles	20	A
37012000	Instant print flat film, unexposed	5	A
37013021	Laser phototypesetting film, unexposed, of any material other than paper, paperboard or textiles, any side exceeding 255mm	10	A
37013022	Precoated sensitized plate, unexposed, of any material other than paper, paperboard or textiles, any side exceeding 255mm	10	A
37013024	CTP plate	10	A

HS2014	Description	Base Rate	Staging Category
37013025	Flexographic plate	10	A
37013029	Other photographic plates and film, for preparing printing plates or cylinders, in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles, any side exceeding 255mm	10	A
37013090	Photographic plates, in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles, any side exceeding 255mm, nes	20	A
37019100	Photographic plates and film for colour photography, in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles, any side ≤ 255mm	22	A
37019920	Photographic plates and film, unexposed, in the flat, sensitized, of any material other than paper, paperboard or textiles, for preparing printing plates or cylinders, any side ≤ 255mm	10	A
37019990	Photographic plates and film, in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles, any side ≤ 255mm, nes	25	A
37021000	Photographic film in rolls, for X-ray, unexposed, of any material other than paper, paperboard or textiles	10	A
37023110	Instant print film for colour photography, sensitized, unexposed, without perforations, width≤105mm, of any material other than paper, paper board or textiles	5	A
37023190	Other film, without perforations, for colour photography, sensitized, unexposed, without perforations, width≤105mm, of any material other than paper, paper board or textiles	40	A
37023210	Instant print film with silver halide emulsion for preparing printing plates or cylinders, without perforations, width ≤105mm, of any material other than paper, paperboard or textiles	5	A
37023220	Photographic film rolls, unexposed, without perforations, with silver halide emulsion, for preparing printing plates or cylinders, of any material other than paper, paperboard or textiles, width≤105mm,	10	A
37023290	Photographic film rolls, unexposed, without perforations, with silver halide emulsion, of any material other than paper, paperboard or textiles, width≤105mm, nes	22	A
37023920	Photographic film rolls, unexposed, without perforations and silver halide emulsion, of any material other than paper, paperboard or textiles, width≤105mm, for preparing printing plates or cylinders	10	A
37023990	Photographic film rolls, unexposed, without perforations and silver halide emulsion, of any material other than paper, paperboard or textiles, width≤105mm, nes	22	A
37024100	Film rolls, for colour photography, unexposed, without perforations, of any material other than paper, paperboard or textiles, width > 610mm, length > 200m	16	A
37024221	Wide anticorrosive photographic plate for printed circuit processing, unexposed, without perforations, of any material other than paper, paperboard or textiles, width > 610mm, length > 200m	10	A

HS2014	Description	Base Rate	Staging Category
37024229	Film rolls for preparing printing plates or cylinders, unexposed, without perforations, of any material other than paper, paperboard or textiles, width>610mm, length>200m, excl. wide anticorrosive photographic plate for printed circuit processing	10	A
37024292	Infra-red or red laser film, unexposed, without perforations, of any material other than paper, paperboard or textiles, width>610mm, length>200m, excl. wide anticorrosive photographic plate for printed circuit processing	16	A
37024299	Other film, unexposed, without perforations, of any material other than paper, paperboard or textiles, width>610mm, length>200m, excl. wide anticorrosive photographic plate for printed circuit processing	16	A
37024321	Laser phototypesetting film, unexposed, without perforations, width>610mm, length≤200m, of any material other than paper, paperboard or textiles	10	A
37024329	Film rolls for preparing printing plates or cylinders, unexposed, without perforations, width>610mm, length≤200m, of any material other than paper, paperboard or textile, excl. laser phototypesetting film	10	A
37024390	Film rolls, unexposed, without perforations, width>610mm, length≤200m, of any material other than paper, paperboard or textiles, nes	20	A
37024421	Laser phototypesetting film, unexposed, without perforations, 105mm<width≤610mm, of any material other than paper, paperboard or textiles	10	A
37024422	Narrow anticorrosive photographic plate for printed circuit processing, unexposed, without perforations, 105mm<width≤610mm, of any material other than paper, paperboard or textiles	10	A
37024429	Film rolls for preparing printing plates or cylinders, unexposed, without perforations, 105mm<width≤610mm, of any material other than paper, paperboard or textiles	10	A
37024490	Film rolls, unexposed, without perforations, 105mm<width≤610mm, of any material other than paper, paperboard or textiles, nes	20	A
37025200	Film rolls for colour photography, unexposed, width≤16mm, length>14m, of any material other than paper, paperboard or textiles, nes	47	A
37025300	Slide film rolls for colour photography, unexposed, 16 mm<width≤35 mm, length<30 m, of any material other than paper, paperboard or textiles	47	A
37025410	Film rolls for colour photography other than for slides, unexposed, width=35mm and length≤2m, of any material other than paper, paperboard or textiles	18	A
37025490	Film rolls for colour photography other than for slides, unexposed, 16 mm<width<35 mm, 2 m<length≤30m, of any material other than paper, paperboard or textiles	18	A
37025520	Colour cinematographic film rolls, unexposed, 16mm<width≤35mm, length>30m, of any material other than paper, paperboard or textiles	26	A

HS2014	Description	Base Rate	Staging Category
37025590	Colour film rolls for colour photography, unexposed, 16mm<width≤35mm, length>30m, excl. cinematographic film	40	A
37025620	Colour cinematographic film rolls, unexposed, width>35mm, of any material other than paper, paperboard or textiles	24	A
37025690	Film in rolls for colour photography, unexposed, width>35mm, of any material other than paper, paperboard or textiles, excl. cinematographic film	40	A
37029600	Film rolls of neutral colour, unexposed, 16mm <width ≤35mm, 2m<length≤30m, of any material other than paper, paperboard or textiles	20	A
37029700	Film rolls of neutral colour, unexposed, 16mm <width≤35mm, length>30m, of any material other than paper, paperboard or textiles, excl. cinematographic film	18	A
37029800	Film rolls of neutral colour, unexposed, width>35mm, of any material other than paper, paperboard or textiles, excl. cinematographic film	18	A
37031010	Photographic paper & paperboard in rolls, sensitized, unexposed, width>610mm	18	A
37031090	Photographic textiles in rolls, sensitized, unexposed, width>610mm	18	A
37032010	Photographic paper and paperboard for colour photography, sensitized, unexposed, not in rolls or width≤610mm	35	A
37032090	Photographic textiles for colour photography, sensitized, unexposed, not in rolls or width≤610mm	18	A
37039010	Photographic paper and paperboard, sensitized, unexposed, not in rolls or width≤610mm, excl. for colour photography	35	A
37039090	Photographic textiles, sensitized, unexposed, not in rolls or width≤610mm, excl. for colour photography	18	A
37040010	Cinematograph film, exposed but not developed	6.5	A
37040090	Photographic plates, film, paper, paperboard, textiles, exposed but not developed, excl. cinematograph film	18	A
37051000	Photographic plates and film, exposed & developed, for offset reproduction	18	A
37059010	Lantern slides, exposed & developed, for educational use only	0	A
37059021	Microfilms for printed books and newspapers, developed and exposed	0	A
37059029	Microfilms other than for printed books and newspapers, exposed and developed	4	A
37059090	Photographic plates and film, exposed & developed, nes	18	A
37061010	Cinematographic film, exposed & developed, width≥35mm, whether or not incorporating sound track or consisting only of sound track	0	A
37061090	Cinematographic film, exposed & developed, width≥35mm, whether or not incorporating sound track or consisting only of sound track, excl. for educational use only	5	A

HS2014	Description	Base Rate	Staging Category
37069010	Cinematographic film, exposed & developed, width<35mm, for educational use only, whether or not incorporating sound track or consisting only of sound track	0	A
37069090	Cinematographic film, exposed & developed, width<35mm, whether or not incorporating sound track or consisting only of sound track, excl. for educational use only	4	A
37071000	Sensitizing emulsions for photographic uses	8	A
37079010	Chemical preparations, unmixed products for photographic uses (put up for retail sale in a form ready for use), for developing photogrtaphic film and photographs	16	A
37079020	Chemical preparations, unmixed products for photographic uses (put up for retail sale in a form ready for use), for photo-copying machines	10	A
37079090	Chemical preparations, unmixed products for photographic uses (put up for retail sale in a form ready for use), for photographic uses, nes	8	A
38011000	Artificial graphite	6.5	A
38012000	Colloidal graphite or semi-colloidal graphite	6.5	A
38013000	Carbonaceous pastes for electrodes & similar pastes for furnace linings	6.5	A
38019010	Surface modified spherical graphite	6.5	A
38019090	Preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures, nes	6.5	A
38021010	Wood activated carbon	6.5	A
38021090	Other activated carbon	6.5	A
38029000	Activated natural mineral products; animal black (incl. spent animal black)	10	A
38030000	Tall oil, whether or not refined	6.5	A
38040000	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, incl. lignin sulphonstes, (excl. tall oil)	6.5	A
38051000	Gum, wood or sulphate turpentine oils produced by the distillation or other treatment of coniferous woods	6.5	A
38059010	Pine oil containing alpha-terpineol as the main constituent, produced by the distillation or other treatment of coniferous woods	6.5	A
38059090	Crude dipentence, sulphite turpentine and other crude-paracymene and other terpenic oils, produced by the distillation or other treatment of coniferous woods	6.5	A
38061010	Rosin	10	A
38061020	Resin acids	10	A
38062010	Salts of rosin & of resin acids	6.5	A
38062090	Salts of derivatives of rosin or resin acids, other than salts of rosin adducts	6.5	A
38063000	Ester gums	6.5	A
38069000	Derivatives of rosin & resin acids; rosin spirit & oils; run gums	6.5	A

HS2014	Description	Base Rate	Staging Category
38070000	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch & similar preparations based on rosin, resin acids or on vegetable pitch	6.5	A
38085010	Goods specified in subheading Note 1 to this chapter, put up for retail sale	9	A
38085090	Goods specified in subheading Note 1 to this chapter, not put up for retail sale	5	A
38089111	Mosquito smudges	10	A
38089112	biological products	10	A
38089119	Insecticides put up for retail sale other than mosquito smudges	10	A
38089190	Insecticides not put up for retail sale	6	A
38089210	Fungicides put up for retail sale	9	A
38089290	Fungicides not put up for retail sale	6	A
38089311	Herbicides put up for retail sale	9	A
38089319	Herbicides not put up for retail sale	5	A
38089391	Anti-sprouting products and plant-growth regulators put up for retail sale	9	A
38089399	Anti-sprouting products and plant-growth regulators not put up for retail sale	6	A
38089400	Disinfectants	9	A
38089910	Rodenticides and similar products put up for retail sale	9	A
38089990	Rodenticides and similar products not put up for retail sale	9	A
38091000	Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and other products and preparations with a basis of amylaceous substances, used in the textile, paper, leather or like industries, nes	10	A
38099100	Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and other products and preparations, used in the textile or like industry, nes	6.5	A
38099200	Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and other products and preparations of a kind used in the paper or like industries, nes	6.5	A
38099300	Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and other products and preparations of a kind used in the leather or like industry, nes	6.5	A
38101000	Pickling preparations for metal surfaces; soldering, brazing or welding powders & pastes consisting of metal and other materials	6.5	A
38109000	Fluxes and other auxiliary preparations for soldering, brazing or welding; preparations of a kind used as cores or coatings for welding electrodes or rods, nes	6.5	A
38111100	Anti-knock preparations based on lead compounds, for mineral oils or other liquids used for the same purposes as mineral oils	6.5	A
38111900	Anti-knock preparations (excl. based on lead compounds), for mineral oils or other liquids used for the same purposes as mineral oils	6.5	A
38112100	Additives for lubricating oils containing petroleum oils or oils obtained from bituminous minerals	6.5	A

HS2014	Description	Base Rate	Staging Category
38112900	Additives for lubricating oils, not containing petroleum oils or oils obtained from bituminous minerals	6.5	A
38119000	Oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations & other prepared additives, for mineral oils or other liquids used for the same purposes as minerals oils	6.5	A
38121000	Prepared rubber accelerators	6	A
38122000	Compound plasticizers for rubber or plastics	6.5	A
38123010	Rubber antioxidants	6	A
38123090	Anti- oxidisng preparations & compound stabilizers for rubber or plastic, nes	6.5	A
38130010	Preparations and charges for fire-extinguishers	6.5	A
38130020	Charged fire-extinguishing grenades	10	A
38140000	Organic composite solvents & thinners, nes; prepared paint or varnish removers	10	A
38151100	Supported catalysts with nickel or its compounds as the active substances	6.5	A
38151200	Supported catalysts with precious metal or its compounds as the active substances	6.5	A
38151900	Supported catalysts, nes	6.5	A
38159000	Reaction initiators, reaction accelerators, nes	6.5	A
38160000	Refractory cements, mortars, concretes & similar compositions, other than products of heading 38.01	6.5	A
38170000	Mixed alkylbenzenes and mixed alkyl naphthalenes, other than those of heading 27.07 or 29.02	6.5	A
38180011	Monocrystalline silicon, in the form of discs, wafers or similar forms, 7.5cm≤diameter≤15.24cm	0	A
38180019	Monocrystalline silicon, in the form of discs, wafers or similar forms, diameter > 15.24cm,	0	A
38180090	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms, excl. monocrystalline; chemical compounds doped for use in electronics	0	A
38190000	Hydraulic brake fluids & other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oil or oils obtained from bituminous minerals	6.5	A
38200000	Anti-freezing preparations & prepared deicing fluids	10	A
38210000	Prepared culture media for development of micro-organisms	3	A
38220010	Diagnostic or laboratory reagents on a backing, other than those of heading 30.02 or 30.06	4	A
38220090	Prepared diagnostic or laboratory reagents, whether or not on a backing, other than those of heading 30.02 or 30.06	5	A
38231100	Industrial stearic acid	16	A
38231200	Industrial oleic acid	16	A
38231300	Industrial tall oil fatty acids	16	A
38231900	Other industrial monocarboxylic fatty acids; acid oils from refining	16	A

HS2014	Description	Base Rate	Staging Category
38237000	Industrial fatty alcohols	13	A
38241000	Prepared binders for foundry moulds or cores	6.5	A
38243000	Non-agglomerated metal carbides mixed together or with metallic binders	6.5	A
38244010	High efficiency water reducing admixture	6.5	A
38244090	Other prepared additives for cements, mortars or concretes	6.5	A
38245000	Non-refractory mortars & concretes	6.5	A
38246000	Sorbitol, excl. that of 2905.44	14	A
38247100	Mixtures containing acyclic hydrocarbons perhalogenated only with fluorine and chlorine	6.5	A
38247200	Mixtures containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	6.5	A
38247300	Mixtures containing halogenated derivatives of methane, ethane or propane; containing hydrobromofluorocarbons	6.5	A
38247400	Mixtures containing halogenated derivatives of methane, ethane or propane; containing hydrochlorofluorocarbons, whether or not containing perfluorocarbons or hydrofluorocarbons, but not containing carbon chlorofluorocarbons	6.5	A
38247500	Mixtures containing halogenated derivatives of methane, ethane or propane; containing carbon tetrachloride	6.5	A
38247600	Mixtures containing halogenated derivatives of methane, ethane or propane; containing 1, 1, 1-trichloroethane (methyl chloroform)	6.5	A
38247700	Mixtures containing halogenated derivatives of methane, ethane or propane; containing bromomethane (methyl bromide) or bromochloromethane	6.5	A
38247800	Mixtures containing halogenated derivatives of methane, ethane or propane; containing perfluorocarbons or hydrofluorocarbons, but not containing chlorofluorocarbons or hydrochlorofluorocarbons	6.5	A
38247900	Other mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	6.5	A
38248100	Mixtures and preparations containing oxirane	6.5	A
38248200	Mixtures and preparations containing polychlorinated biphenyls, polychlorinated terphenyls or polybrominated biphenyls	6.5	A
38248300	Mixtures and preparations containing tris (2, 3-dibromopropyl) phosphate	6.5	A
38249010	Fusel oils	6.5	A
38249020	Ink-removers, stencil correctors and the like	9	A
38249030	Carburetant	6.5	A
38249091	Mixture containing more than 50% Talc by weight	6.5	A
38249092	Mixture containing more than 70% Magnesium Oxide by weight	6.5	A
38249093	Cobalt compound coated nickel hydroxide (mixed carbon)	6.5	A
38249099	Chemical products and preparations of the chemical or allied industries, nes	6.5	A

HS2014	Description	Base Rate	Staging Category
38251000	Municipal waste	6.5	A
38252000	Sewage sludge	6.5	A
38253000	Clinical waste	6.5	A
38254100	Wasted organic halogenated solvents	6.5	A
38254900	Waste organic solvents, nes	6.5	A
38255000	Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	6.5	A
38256100	Other wastes from chemical or allied industries mainly containing organic constituents, nes	6.5	A
38256900	Other wastes from chemical or allied industries, nes	6.5	A
38259000	Residual products of the chemical or allied industries, nes	6.5	A
38260000	Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	6.5	A
39011000	Polyethylene having a specific gravity<0.94, in primary forms	6.5	A
39012000	Polyethylene having a specific gravity≥0.94, in primary forms	6.5	A
39013000	Ethylene-vinyl acetate copolymers, in primary forms	6.5	A
39019010	Ethylene-propylene copolymers, in primary forms, monomer of ethylene by weight more than of propylene	6.5	A
39019020	Linearity low density polyethylene, in primary forms, monomer of ethylene by weight more than of propylene	6.5	A
39019090	Polymers of ethylene, in primary forms, nes	6.5	A
39021000	Polypropylene, in primary forms	6.5	A
39022000	Polyisobutylene, in primary forms	6.5	A
39023010	Ethylene-propylene copolymers, in primary forms, monomer of propylene by weight more than of ethylene	6.5	A
39023090	Propylene copolymers, in primary forms, nes	6.5	A
39029000	Polymers of propylene or other olefins, in primary forms, nes	6.5	A
39031100	Expansible polystyrene, in primary forms	6.5	A
39031910	Modified Polystyrene (excl. expansible), in primary forms	6.5	A
39031990	Unmodified Polystyrene (excl. expansible), in primary forms	6.5	A
39032000	Styrene-acrylonitrile (SAN) copolymers, in primary forms	12	A
39033010	Modified acrylonitrile-butadiene-styrene (ABS) copolymers, in primary forms	6.5	A
39033090	Unmodified acrylonitrile-butadiene-styrene (ABS) copolymers, in primary forms	6.5	A
39039000	Polymers of styrene, in primary forms, nes	6.5	A
39041010	Paste Poly (vinyl chloride)	6.5	A
39041090	Polyvinyl chloride, not mixed with other substances, in primary forms	6.5	A
39042100	Non-plasticized polyvinyl chloride mixed, in primary forms	6.5	A

HS2014	Description	Base Rate	Staging Category
39042200	Plasticized polyvinyl chloride mixed, in primary forms	6.5	A
39043000	Vinyl chloride-vinyl acetate copolymers, in primary forms	9	A
39044000	Vinyl chloride copolymers, nes, in primary forms	12	A
39045000	Vinylidene chloride polymers, in primary forms	6.5	A
39046100	Polytetrafluoroethylene, in primary forms	10	A
39046900	Fluoro-polymers (excl. polytetrafluoroethylene), in primary forms	6.5	A
39049000	Polymers of halogenated olefins, in primary forms, nes	10	A
39051200	Polyvinyl acetate, in aqueous dispersion	10	A
39051900	Polyvinyl acetate, in other primary forms, nes	10	A
39052100	Vinyl acetate copolymers, in aqueous dispersion	10	A
39052900	Vinyl acetate copolymers, in other primary forms, nes	10	A
39053000	Polyvinyl alcohols, in primary forms, whether or not containing unhydrolyzed acetate groups	14	A
39059100	Copolymers of Vinyl/vinyl esters, nes, in primary forms	10	A
39059900	Vinyl/vinyl esters polymers, nes, in primary forms	10	A
39061000	Polymethyl methacrylate, in primary forms	6.5	A
39069010	Polyacrylamide	6.5	A
39069090	Acrylic polymers, in primary forms, nes	6.5	A
39071010	Polyoxymethylene in primary forms	6.5	A
39071090	Polyacetals, in primary forms, nes	6.5	A
39072010	Polytetramethylene Ether Glycol	6.5	A
39072090	Polyethers, in primary forms, nes	6.5	A
39073000	Epoxide resins, in primary forms	6.5	A
39074000	Polycarbonates, in primary forms	6.5	A
39075000	Alkyd resins, in primary forms	10	A
39076011	Polyethylene terephthalate in slices or chips, high viscosity	6.5	A
39076019	Polyethylene terephthalate in slices or chips, nes	6.5	A
39076090	Polyethylene terephthalate, nes, in primary forms	6.5	A
39077000	Poly (lactic acid)	6.5	A
39079100	Unsaturated polyesters, in primary forms, nes	6.5	A
39079910	Polybutylene terephthalate	6.5	A
39079991	Poly (butylene adipate-co-terephthalate)	6.5	A
39079999	Other polyesters in primary forms, other than unsaturated	6.5	A
39081011	Polyamides in the form of slices or chips of polyamide-6, 6	6.5	A
39081012	Polyamides in the form of slices or chips of polyamide-6	6.5	A
39081019	Other Polyamides in the form of slices or chips	6.5	A
39081090	Primary polyamide -6, -11, -12, -6, 6, -6, 9, -6, 10 or -6, 12, nes	6.5	A

HS2014	Description	Base Rate	Staging Category
39089000	Polyamides, in primary forms, nes	10	A
39091000	Urea resins; thiourea resins, in primary forms	6.5	A
39092000	Melamine resins, in primary forms	6.5	A
39093010	Poly (methylene phenyl isocyanate)	6.5	A
39093090	Other amino-resins in primary forms other than poly	6.5	A
39094000	Phenolic resins, in primary forms	6.5	A
39095000	Polyurethanes, in primary forms	6.5	A
39100000	Silicones in primary forms	6.5	A
39111000	Petroleum resins, coumarone, indene or coumarone-indene resins & polyterpenes in primary forms	6.5	A
39119000	Polysulphides, polysulphones & other products specified in note 3 of chapter 39, nes, in primary forms	6.5	A
39121100	Non-plasticized cellulose acetates, in primary forms	6.5	A
39121200	Plasticized cellulose acetates, in primary forms	6.5	A
39122000	Cellulose nitrates (incl. collodions), in primary forms	6.5	A
39123100	Carboxymethylcellulose & its salts, in primary forms	6.5	A
39123900	Other cellulose ethers, in primary forms, nes	6.5	A
39129000	Cellulose & its chemical derivatives, in primary forms, nes	6.5	A
39131000	Alginic acid, its salts & esters, in primary forms	10	A
39139000	Natural & modified natural polymers, in primary forms	6.5	A
39140000	Ion-exchangers based on polymers of 39.01 to 39.13, in primary forms	6.5	A
39151000	Waste, parings & scrap, of polymers of ethylene	6.5	A
39152000	Waste, parings & scrap, of polymers of styrene	6.5	A
39153000	Waste, parings & scrap, of polymers of vinyl chloride	6.5	A
39159010	Waste parings and scrap of polyethylene glycol terephthalate	6.5	A
39159090	Waste parings and scrap of other plastics	6.5	A
39161000	Monofilament > 1mm, rods, sticks & profile shapes, of polymers of ethylene, whether or not surface worked but not otherwise worked	10	A
39162010	Profile shapes of polymers of vinylchloride	10	A
39162090	Monofilament > 1mm, rods, sticks & profile shapes, of polymers of vinyl chloride, whether or not surface worked but not otherwise worked	10	A
39169010	Monofilament > 1mm, rods, sticks & profile shapes, of polyamides, whether or not surface worked but not otherwise worked	10	A
39169090	Monofilament > 1mm, rods, sticks & profile shapes, of other plastics, whether or not surface worked but not otherwise worked	10	A
39171000	Artificial guts of hardened proteins or cellulosic materials	10	A
39172100	Tubes, pipes & hoses, rigid, of polymers of ethylene	10	A

HS2014	Description	Base Rate	Staging Category
39172200	Tubes, pipes & hoses, rigid, of polymers of propylene	10	A
39172300	Tubes, pipes & hoses, rigid, of polymers of vinyl chloride	10	A
39172900	Tubes, pipes & hoses, rigid, of other plastics, nes	10	A
39173100	Flexible tubes, pipes & hoses, with a burst pressure \geq 27.6MPa	10	A
39173200	Tubes, pipes & hoses, not reinforced or otherwise combined with other materials, without fittings, nes	6.5	A
39173300	Tubes, pipes & hoses, not reinforced or otherwise combined with other materials, with fittings attached, nes	6.5	A
39173900	Tubes, pipes & hoses of plastics, nes	6.5	A
39174000	Fittings for tubes, pipes & hoses, of plastic	10	A
39181010	Wall/ceiling coverings of PVC, width \geq 45cm	10	A
39181090	Floor coverings of PVC	10	A
39189010	Wall or ceiling coverings of other plastics, width \geq 45cm	10	A
39189090	Floor coverings of other plastics	10	A
39191010	Self-adhesive tape, plates, strip, sheet, film, foil & other flat shapes, in rolls, width \leq 20cm, base on acrylic resin	6.5	A
39191091	Encapsulant reflective film, in rolls, width \leq 20cm	6.5	A
39191099	Self-adhesive tape, plates, strip, sheet, film, foil & other flat shapes, of plastics, in rolls, width \leq 20cm, nes	6.5	A
39199010	Encapsulant reflective film	6.5	A
39199090	Self-adhesive plates, tape, strip, sheet, film, foil & other flat shapes of plastics, nes	6.5	A
39201010	battery separator, of polymers of ethylene	6.5	A
39201090	Plate/foil/strip/sheet/film of polymers of ethylene, not reinforced, laminated, supported or similarly combined with other materials, non-cellular, others	6.5	A
39202010	battery separator, of polymers of propylene	6.5	A
39202090	Plate/foil/strip/sheet/film of polymers of propylene, not reinforced, laminated, supported or similarly combined with other materials, non-cellular others	6.5	A
39203000	Plate/foil/strip/sheet/film of polymers of styrene, not reinforced, laminated, supported or similarly combined with other materials, non-cellular	6.5	A
39204300	Plate/foil/strip/sheet/film of PVC, not reinforced, laminated, supported or similarly combined with other materials, non-cellular, containing by weight \geq 6% of plasticisers	6.5	A
39204900	Plate/foil/strip/sheet/film of PVC, not reinforced, laminated, supported or similarly combined with other materials, non-cellular, containing by weight $<$ 6% of plasticisers	6.5	A
39205100	Plate/foil/strip/sheet/film of polymethyl methacrylate, not reinforced, laminated, supported or similarly combined with other materials, non-cellular	6.5	A
39205900	Plate/foil/strip/sheet/film of other acrylic polymers, not reinforced, laminated, supported or similarly combined with other materials, non-cellular, nes	6.5	A

HS2014	Description	Base Rate	Staging Category
39206100	Plate/foil/strip/sheet/film of polycarbonates, not reinforced, laminated, supported or similarly combined with other materials, non-cellular	6.5	A
39206200	Plate/foil/strip/sheet/film of polyethylene terephthalate, not reinforced, laminated, supported or similarly combined with other materials, non-cellular	6.5	A
39206300	Plate/foil/strip/sheet/film of unsaturated polyesters, not reinforced, laminated, supported or similarly combined with other materials, non-cellular,	10	A
39206900	Plate/foil/strip/sheet/film of other polyesters, not reinforced, laminated, supported or similarly combined with other materials, non-cellular, nes	10	A
39207100	Plate/foil/strip/sheet/film of regenerated cellulose, not reinforced, laminated, supported or similarly combined with other materials, non-cellular	6.5	A
39207300	Plate/foil/strip/sheet/film of cellulose acetate, not reinforced, laminated, supported or similarly combined with other materials, non-cellular	6.5	A
39207900	Plate/foil/strip/sheet/film of other cellulose derivs, no reinforced, laminated, supported or similarly combined with other materials, non-cellular, nes	10	A
39209100	Plate/foil/strip/sheet/film of polyvinyl butyral, not reinforced, laminated, supported or similarly combined with other materials, non-cellular	6.5	A
39209200	Plate/foil/strip/sheet/film of polyamides, not reinforced, laminated, supported or similarly combined with other materials, non-cellular	10	A
39209300	Plate/foil/strip/sheet/film of amino-resins, not reinforced, laminated, supported or similarly combined with other materials, non-cellular	6.5	A
39209400	Plate/foil/strip of phenolic resins, not reinforced, laminated, supported or similarly combined with other materials, non-cellular	10	A
39209910	Plate/foil/strip/sheet/film of polytetrafluoroethylene, not reinforced, laminated, supported or similarly combined with other materials, non-cellular, nes	6.5	A
39209990	Plate/foil/strip/sheet/film of other plastics, not reinforced, laminated, supported or similarly combined with other materials, non-cellular, nes	6.5	A
39211100	Cellular plates, strips, sheet, film of polymers of styrene	10	A
39211210	Cellular plates, strips, sheet, film of PVC combined with textile fabrics	9	A
39211290	Cellular plates, strips, sheet, film of PVC, nes	6.5	A
39211310	Cellular plates, strips, sheet, film of polyurethanes with textile fabrics	9	A
39211390	Cellular plates, strips, sheet, film of polyurethanes, nes	6.5	A
39211400	Cellular plates, strips, sheet, film of regenerated cellulose	10	A
39211910	Cellular plates, strips, sheet, film of other plastics with textile fabrics	9	A
39211990	Cellular plates, strips, sheet, film of plastics, nes	6.5	A
39219020	Plates, Sheets of polyethylene with glass fibres	6.5	A

HS2014	Description	Base Rate	Staging Category
39219030	Plates, Sheets, coils of polyisobutylene with man-made felt	6.5	A
39219090	Other plates, strips, sheet, film of plastics, nes	6.5	A
39221000	Baths, shower-baths & wash-basins, of plastics	10	A
39222000	Lavatory seats & covers of plastics	10	A
39229000	Bidets, lavatory pans & other sanitary ware of plastics, nes	10	A
39231000	Boxes, cases, crates & similar articles of plastics	10	A
39232100	Sacks & bags (incl. cones) of polymers of ethylene	10	A
39232900	Sacks & bags (incl. cones) of other plastics (excl. ethylene)	10	A
39233000	Carboys, bottles, flasks & similar articles of plastics	6.5	A
39234000	Spools, cops, bobbins & similar supports of plastics	10	A
39235000	Stoppers, lids, caps & other closures of plastics	10	A
39239000	Articles for conveyance or packing of goods, of plastics, nes	10	A
39241000	Tableware & kitchenware of plastics	10	A
39249000	Household & toilet articles of plastics, nes	10	A
39251000	Reservoirs, tanks, vats & similar containers, capacity > 300 L, of plastics	10	A
39252000	Doors, windows & their frames & thresholds for doors, of plastics	10	A
39253000	Shutters, blinds & similar articles & parts thereof, of plastics	10	A
39259000	Builders' ware of plastics, nes	10	A
39261000	Office or school supplies of plastics	10	A
39262011	Gloves, mittens and mitts, of Poly (vinyl chloride)	10	A
39262019	Other gloves, mittens and mitts:	10	A
39262090	Articles of apparel & clothing accessories of plastics	10	A
39263000	Fittings for furniture, coachwork or the like of plastics	10	A
39264000	Statuettes & other ornamental articles of plastics	10	A
39269010	Machine or instruments parts of plastics	10	A
39269090	Articles of plastics, nes	10	A
40011000	Natural rubber latex, in primary forms or in plates, sheets or strip	20	E
40012100	Smoked sheets of natural rubber	20	E
40012200	Technically specified natural rubber, in primary forms or in plates, sheets or strip	20	E
40012900	Natural rubber, in primary forms or in plates, sheets or strip, nes	20	E
40013000	Balata, gutta-percha, guayule, chicle & similar gums, in primary forms or in plates, sheets or strip	20	E
40021110	Latex of carboxylated styrene-butadiene rubber (XSBR)	7.5	A
40021190	Latex of styrene-butadiene or carboxylated styrene-buta	7.5	A
40021911	SBR, not worked, in primary forms	7.5	A

HS2014	Description	Base Rate	Staging Category
40021912	SBR, oil-filled, in primary forms	7.5	A
40021913	SBR, thermo-plasticated, in primary forms	7.5	A
40021914	SBR, oil-filled and thermo-plasticated, in primary forms	7.5	A
40021919	Styrene-butadiene/carboxylated styrene-butadiene rubber, nes in primary forms	7.5	A
40021990	Styrene-butadiene/carboxylated styrene-butadiene rubber, plate/strip	7.5	A
40022010	Butadiene rubber, in primary forms	7.5	A
40022090	Butadiene rubber, in plates, sheets or strips	7.5	A
40023110	Isobutene-isoprene rubber, in primary forms	6	A
40023190	Isobutene-isoprene rubber, in plates, sheets or strips	7.5	A
40023910	Halo-isobutene-isoprene rubber, in primary forms	7.5	A
40023990	Halo-isobutene-isoprene rubber, in plates, sheets or strips	7.5	A
40024100	Latex of chloroprene (chlorobutadiene) rubber	7.5	A
40024910	Chloroprene rubber, in primary forms	7.5	A
40024990	Chloroprene rubber, in plates, sheets or strips	7.5	A
40025100	Latex of acrylonitrile-butadiene rubber	7.5	A
40025910	Acrylonitrile-butadiene rubber, in primary forms	7.5	A
40025990	Acrylonitrile-butadiene rubber, in plates, sheets or strips	7.5	A
40026010	Isoprene rubber, in primary forms	3	A
40026090	Isoprene rubber, in plates, sheets or strips	5	A
40027010	Ethylene-propylene-non-conjugated diene rubber, in primary forms	7.5	A
40027090	Ethylene-propylene-non-conjugated diene rubber, plates or strips	7.5	A
40028000	Mixtures of any prod. of 40.01 with any prod. of 40.02	7.5	A
40029100	Latex of synthetic rubber, nes	7.5	A
40029911	Synthetic rubber, in primary forms, nes	7.5	A
40029919	Synthetic rubber, in plates, sheets or strips, nes	7.5	A
40029990	Factices derived from oils	4	A
40030000	Reclaimed rubber in primary forms or in plates, sheets or strip	8	A
40040000	Waste, parings & scrap of rubber (excl. hard rubber) & powders & granules obtained thereform	8	A
40051000	Rubber compounded with carbon black or silica, unvulcanized	8	A
40052000	Rubber solutions; dispersions, unvulcanized, nes	8	A
40059100	Plates, sheets & strip of unvulcanized, compounded rubber, nes	8	A
40059900	Compounded rubber, unvulcanized, in primary forms	8	A
40061000	Camel-back strips for retreading rubber tyres	8	A
40069010	Forms of unvulcanized rubber, nes	8	A

HS2014	Description	Base Rate	Staging Category
40069020	Other articles of unvulcanized rubber, nes	14	A
40070000	Vulcanized rubber thread & cord	14	A
40081100	Plates, sheets & strip of cellular vulcanized rubber	8	A
40081900	Rods & profile shapes of cellular vulcanized rubber, nes	8	A
40082100	Plates, sheets & strip of non-cellular, vulcanized rubber (excl. hard)	8	A
40082900	Rods & profile shapes of non-cellular, vulcanized rubber (excl. hard)	8	A
40091100	Tubes, pipes, hoses of vulcanized rubber, not reinforced or otherwise combined with other materials, without fittings	10.5	A
40091200	Tubes, pipes, hoses of vulcanized rubber, not reinforced or otherwise combined with other materials, with fittings	10	A
40092100	Tubes, pipes, hoses of vulcanized rubber, reinforced or otherwise combined only with metal, without fittings	10.5	A
40092200	Tubes, pipes, hoses of vulcanized rubber, reinforced or otherwise combined only with metal, with fittings	10	A
40093100	Tubes, pipes, hoses of vulcanized rubber, reinforced or otherwise combined only with textile materials, without fittings	10.5	A
40093200	Tubes, pipes, hoses of vulcanized rubber, reinforced or otherwise combined only with textile materials, with fittings	10	A
40094100	Tubes, pipes, hoses of vulcanized rubber, reinforced or otherwise combined with other materials nes, without fittings	10.5	A
40094200	Tubes, pipes, hoses of vulcanized rubber, reinforced or otherwise combined with other materials nes, with fittings	10	A
40101100	Conveyor belts or beltings of vulcanized rubber, reinforced with metal	10	A
40101200	Conveyor belts or beltings of vulcanized rubber, reinforced with textiles	10	A
40101900	Conveyor belts or beltings of vulcanized rubber, nes	10	A
40103100	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	8	A
40103200	Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	8	A
40103300	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	8	A
40103400	Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	8	A
40103500	Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	10	A
40103600	Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	10	A
40103900	Transmission belts/belting of vulcanized rubber, nes	8	A
40111000	New pneumatic tyres, of rubber of a kind used on motor cars	10	A

HS2014	Description	Base Rate	Staging Category
40112000	New pneumatic tyres, of rubber of a kind used on buses or lorries	10	A
40113000	New pneumatic tyres, of rubber for aircraft	1	A
40114000	New pneumatic tyres, of rubber of a kind used on motorcycles	15	A
40115000	New pneumatic tyres, of rubber of a kind used on bicycles	20	A
40116100	New pneumatic tyres, of rubber, nes, of herring-bone or similar tread, of a kind used on agricultural or forestry vehicles and machines	17.5	A
40116200	New pneumatic tyres, of rubber, nes, of herring-bone or similar tread, of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61cm	17.5	A
40116300	New pneumatic tyres, of rubber, nes, of herring-bone or similar tread, of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	17.5	A
40116900	New pneumatic tyres, of rubber, of herring-bone or similar tread, nes	17.5	A
40119200	New pneumatic tyres, of rubber, nes, (excl.of herring-bone or similar tread), of a kind used on agricultural or forestry vehicles and machines	25	A
40119300	New pneumatic tyres, of rubber, nes, (excl.of herring-bone or similar tread), of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61cm	25	A
40119400	New pneumatic tyres, of rubber, nes, (excl.of herring-bone or similar tread), of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	25	A
40119900	New pneumatic tyres, of rubber, nes (excl. of herring-bone, tread)	25	A
40121100	Retreaded tyres of rubber, of a kind used on motor cars (including station wagons and racing cars)	20	A
40121200	Retreaded tyres of rubber, of a kind used on buses or lorries	20	A
40121300	Retreaded tyres of rubber, of a kind used on aircraft	20	A
40121900	Retreaded tyres of rubber, nes	20	A
40122010	Used pneumatic tyres of rubber used on automobiles	25	A
40122090	Used pneumatic tyres of rubber other than used on automobiles	25	A
40129010	Solid/cushion rubber tyres, etc, used on aircraft	3	A
40129020	Solid/cushion rubber tyres, etc, used on automobiles	22	A
40129090	Solid/cushion rubber tyres, etc, nes	22	A
40131000	Inner tubes, of rubber of a kind used on motor cars, buses or lorries	15	A
40132000	Inner tubes, of rubber of a kind used on bicycles	15	A
40139010	Inner tubes, of rubber, used on aircraft	3	A
40139090	Inner tubes, of rubber, nes	15	A

HS2014	Description	Base Rate	Staging Category
40141000	Sheath contraceptives	0	A
40149000	Hygienic or pharmaceutical articles of vulcanized rubber, nes	17.5	A
40151100	Surgical gloves	8	A
40151900	Gloves of vulcanized rubber (excl. surgical gloves)	18	A
40159010	Vulcanized rubber apparel & clothing accessories, for medical use	8	A
40159090	Vulcanized rubber apparel & clothing accessories, nes	15	A
40161010	Machine parts/components of vulcanized cellular rubber	8	A
40161090	Articles of vulcanized cellular rubber, nes	15	A
40169100	Floor coverings & mats of vulcanized rubber	18	A
40169200	Erasers of vulcanized rubber	18	A
40169310	Gaskets, washers/seals of vulcanized rubber for machines	8	A
40169390	Gaskets, washers & other seals of vulcanized rubber, other than for machines nes	15	A
40169400	Boat or dock fenders, of vulcanized rubber	18	A
40169500	Inflatable articles, of vulcanized rubber, nes	18	A
40169910	Parts or components of vulcanized rubber for machine, nes	8	A
40169990	Articles of vulcanized rubber, nes	10	A
40170010	Hard rubber in all forms; waste and scrap	8	A
40170020	Articles of hard rubber	15	A
41012011	Whole hides and skins of bovine animals, of a weight per skin not exceeding 8kg when simply dried, 10kg when dry-salted, or 16kg when fresh, wet-salted or otherwise preserved, have undergone a reversible tanning process	8	A
41012019	Other whole hides and skins of bovine animals, of a weight per skin not exceeding 8kg when simply dried, 10kg when dry-salted, or 16kg when fresh, wet-salted or otherwise preserved	5	A
41012020	Whole hides and skins of equine animals, of a weight per skin not exceeding 8kg when simply dried, 10kg when dry-salted, or 16kg when fresh, wet-salted or otherwise preserved	5	A
41015011	Whole hides and skins of bovine animals, of a weight exceeding 16 kg, not tanned, parchment-dressed or further prepared, whether or not dehaired or split, have undergone a tanning which is reversible	8.4	A
41015019	Whole hides and skins of bovine animals, of a weight exceeding 16 kg, not tanned, parchment-dressed or further prepared, whether or not dehaired or split, excl. have undergone a tanning which is reversible	5	A
41015020	Whole hides and skins of equine animals, of a weight exceeding 16 kg, not tanned, parchment-dressed or further prepared, whether or not dehaired or split	5	A
41019011	Butts, bends and bellies and the other hides and skins of bovine animals, not tanned, parchment-dressed or further prepared, whether or not dehaired or split, have undergone a tanning which is reversible	8.4	A

HS2014	Description	Base Rate	Staging Category
41019019	Butts, bends and bellies and the other hides and skins of bovine animals, not tanned, parchment-dressed or further prepared, whether or not dehaired or split, excl. have undergone a tanning which is reversible	5	A
41019020	Butts, bends and bellies and the other hides and skins of equine animals, not tanned, parchment-dressed or further prepared, whether or not dehaired or split	5	A
41021000	Raw skins of sheep or lambs	7	A
41022110	Raw skins of sheep or lambs, pickled, but not tanned, parchment-dressed or further prepared, without wool on, have undergone a tanning which is reversible	14	A
41022190	Raw skins of sheep or lambs, pickled, but not tanned, parchment-dressed or further prepared, without wool on, excl. have undergone a tanning which is reversible	9	A
41022910	Raw skins of sheep or lambs, fresh, or salted, dried, limed or otherwise preserved (excl. pickled), without wool on, have undergone a tanning which is reversible	14	A
41022990	Raw skins of sheep or lambs, fresh, or salted, dried, limed or otherwise preserved, without wool on, nes	7	A
41032000	Hides and skins of reptiles, fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared, whether or not dehaired or split	9	A
41033000	Hides and skins of swine, fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared, whether or not dehaired or split	9	A
41039011	Dried hides and skins of goats, have undergone a reversible tanning process	14	A
41039019	Dried hides and skins of goats other than those have undergone a reversible tanning process	9	A
41039021	Other hides and skins of goats or of kids, which have undergone a reversible tanning process	14	A
41039029	Other hides and skins of goats or of kids other than those have undergone a reversible tanning process	9	A
41039090	Other raw hides and skins, other than those of reptiles, swine and goats	9	A
41041111	Chrome-tanned bovine leather (wet blue skin leather), full grains, unsplit, or grain splits, not further prepared	7	A
41041119	Bovine leather, wet state other than wet-blue, full grains, unsplit, or grain splits, not further prepared	8	A
41041120	Equine leather, wet state, full grains, unsplit, or grain splits, not further prepared	5	A
41041911	Wet blue bovine leather, not further prepared, nes	6	A
41041919	Bovine leather, wet state other than wet-blue, nes, not further prepared	7	A
41041920	Equine leather, wet state, not further prepared, nes	7	A
41044100	Bovine or equine leather, without hair on, dry state (crust), full grains, unsplit, or grain splits, not further prepared	5	A
41044910	Bovine or equine leather, without hair on, dry state (crust), not further prepared, for machinery belting, nes	5	A
41044990	Bovine or equine leather, without hair on, dry state (crust), not further prepared, nes	7	A

HS2014	Description	Base Rate	Staging Category
41051010	Wet-blue sheep or lamb skin leather, without wool on, but not further prepared, whether or not split	14	A
41051090	Sheep or lamb skin leather, in the wet state other than wet-blue, without wool on, but not further prepared, whether or not split	10	A
41053000	Sheep or lamb skin leather, in the dry state (crust), without wool on, but not further prepared, whether or not split	8	A
41062100	Goat or kid skin leather, in the wet state (incl. wet-blue), without hair on, but not further prepared, whether or not split	14	A
41062200	Goat or kid skin leather, in the dry state (crust), without hair on, but not further prepared, whether or not split	14	A
41063110	Wet-blue swine leather, without hair on, but not further prepared, whether or not split	14	A
41063190	Swine leather, wet state other than wet-blue, without hair on, but not further prepared, whether or not split	14	A
41063200	Swine leather, dry state (crust), without hair on, but not further prepared, whether or not split	14	A
41064000	Leather of reptiles, tanned or crust, without hair on, but not further prepared, whether or not split	14	A
41069100	Leather of animals nes, in the wet state (incl. wet-blue), without hair on, but not further prepared, whether or not split	14	A
41069200	Leather of animals nes, in the dry state (crust), without hair on, but not further prepared, whether or not split	14	A
41071110	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) animals, without hair on, other than leather of heading 41.14, whole hides and skins, full grains, unsplit	8	A
41071120	Leather further prepared after tanning or crusting, including parchment-dressed leather, of equine animals, without hair on, other than leather of heading 41.14, whole hides and skins, full grains, unsplit	5	A
41071210	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) animals, without hair on, other than leather of heading 41.14, whole hides and skins, grain splits	8	A
41071220	Leather further prepared after tanning or crusting, including parchment-dressed leather, of equine animals, without hair on, other than leather of heading 41.14, whole hides and skins, grain splits	5	A
41071910	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14, whole hides and skins, for machinery belt	5	A
41071990	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14, whole hides and skins, nes	7	A

HS2014	Description	Base Rate	Staging Category
41079100	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14, other than whole hides and skins, full gr	5	A
41079200	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14, other than whole hides and skins, grain s	5	A
41079910	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14, other than whole hides and skins, for mac	5	A
41079990	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14, other than whole hides and skins, nes	7	A
41120000	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14	8	A
41131000	Leather further prepared after tanning or crusting, including parchment-dressed leather, of goats or kids, without wool or hair on, whether or not split, other than leather of heading 41.14	14	A
41132000	Leather further prepared after tanning or crusting, including parchment-dressed leather, of swine, without wool or hair on, whether or not split, other than leather of heading 41.14	14	A
41133000	Leather further prepared after tanning or crusting, including parchment-dressed leather, of reptiles, without wool or hair on, whether or not split, other than leather of heading 41.14	14	A
41139000	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals nes, without wool or hair on, whether or not split, other than leather of heading 41.14	14	A
41141000	Chamois (incl. combination chamois) leather	14	A
41142000	Patent leather and patent laminated leather; metallized leather	10	A
41151000	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	14	A
41152000	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, power and flour	14	A
42010000	Saddlery and harness for any animal (incl. traces, leads, knees pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material	20	A
42021110	Trunks and suitcases with outer surface of leather, of composition leather or of patent leather	15	A

HS2014	Description	Base Rate	Staging Category
42021190	Vanity-cases, executive-cases, brief-cases, school satchels and similar containers nes, with outer surface of leather, of composition leather or of patent leather	10	A
42021210	Trunks and suitcases with outer surface of plastics or textile materials	20	A
42021290	Vanity-cases, executive-cases, brief-cases, school satchels and similar containers nes, with outer surface of plastics or of textile materials	20	A
42021900	Trunks, suitcases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers, nes (for example, with outer surface of vulcanized fibre or of paperboard)	20	A
42022100	Handbags, whether or not with shoulder strap, incl. those without handle, with outer surface of leather, of composition leather or of patent leather	10	A
42022200	Handbags, whether or not with shoulder strap, incl. those without handle, with outer surface of plastic sheeting or of textile materials	10	A
42022900	Handbags, whether or not with shoulder strap, incl. those without handle, nes (for example, with outer surface of vulcanized fibre or of paperboard)	20	A
42023100	Articles of a kind normally carried in the pocket or handbag, with outer surface of leather, of composition leather or of patent leather	10	A
42023200	Articles of a kind normally carried in the pocket or handbag, with outer surface of plastic sheeting or of textile materials	20	A
42023900	Articles of a kind normally carried in the pocket or handbag, nes (for example, with outer surface of vulcanized fibre or of paperboard)	20	A
42029100	Tool bags, cutlery cases and containers nes, with outer surface of leather, of composition leather or of patent leather	10	A
42029200	Tool bags, cutlery cases and containers nes, with outer surface of plastic sheeting or of textile materials	10	A
42029900	Tool bags, cutlery cases and containers nes, (for example, with outer surface of vulcanized fibre or of paperboard)	20	A
42031000	Articles of apparel of leather, of leather or of composition leather	10	A
42032100	Gloves, mittens and mitts, specially designed for use in sports, of leather or of composition leather	20	A
42032910	Working gloves, of leather or of composition leather	20	A
42032990	Gloves, mittens and mitts, nes, of leather or of composition leather	20	A
42033010	Belts of leather or composition leather	10	A
42033020	Bandoliers of leather or composition leather	10	A
42034000	Clothing accessories, of leather or of composition leather, nes	20	A
42050010	Cover of seat of leather or composition leather	12	A
42050020	Other articles of leather or of composition leather of a kind used in machinery or mechanical appliances or for other technical uses	8	A

HS2014	Description	Base Rate	Staging Category
42050090	Other articles of leather or composition leather	12	A
42060000	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons	20	A
43011000	Raw furskins of mink, whole, with or without head, tail or paws	15	A
43013000	Raw furskins of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	20	A
43016000	Raw furskins of fox, whole, with or without head, tail or paws	20	A
43018010	Raw furskins of rabbit or hare, whole, with or without head, tail or paws	20	A
43018090	Raw furskins, nes, with or without head, tail or paws	20	A
43019010	Weasel tails	20	A
43019090	Heads, tails, paws & other pieces or cuttings, suitable for furriers' use, nes	20	A
43021100	Tanned or dressed whole skins of mink, with or without head, tail or paws, not assembled	12	A
43021910	Tanned or dressed whole skins of grey squirrel, ermine, marten, fox, otter, marmot and lynx, with or without head, tail or paws, not assembled	10	A
43021920	Tanned or dressed whole skins of rabbit or hare, with or without head, tail or paws, not assembled	10	A
43021930	Tanned or dressed whole skins of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, with or without head, tail or paws, not assembled	20	A
43021990	Tanned or dressed whole skins, nes, with or without head, tail or paws, not assembled	10	A
43022000	Tanned or dressed heads, tails, paws & other pieces or cuttings, not assembled	20	A
43023010	Tanned or dressed whole skins and pieces or cutting thereof, of grey squirrel, ermine, marten, fox, otter, marmot and lynx, assembled	20	A
43023090	Tanned or dressed whole skins and pieces or cutting thereof, nes, assembled	20	A
43031010	Articles of apparel of fur skin	23	A
43031020	Clothing accessories of fur skin	18	A
43039000	Articles of fur skin, nes	18	A
43040010	Artificial fur	18	A
43040020	Articles of artificial fur	18	A
44011000	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	0	A
44012100	Coniferous wood in chips or particles	0	A
44012200	Non-coniferous wood in chips or particles	0	A
44013100	Wood pellets	0	A
44013900	Sawdust, wood waste and scrap (whether or not agglomerated in logs, briquettes, pellets or similar forms)	0	A

HS2014	Description	Base Rate	Staging Category
44021000	Wood charcoal of bamboo (including shell or nut charcoal), whether or not agglomerated	10.5	E
44029000	Wood charcoal (including shell or nut charcoal) other than those of bamboo, whether or not agglomerated	10.5	E
44031000	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, treated with paint, stains, creosote or other preservatives	0	A
44032010	Korean pine and Mongolian scotch pine wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, excl. treated with preservatives	0	A
44032020	White pine wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, excl. treated with preservatives	0	A
44032030	Radiata pine wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, excl. treated with preservatives	0	A
44032040	larch wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, excl. treated with preservatives	0	A
44032050	Douglas fir	0	A
44032090	Other coniferous wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, excl. treated with preservatives	0	A
44034100	Dark Red Meranti, Light Red Meranti and Meranti Bakau wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, excl. treated with preservatives	0	A
44034910	Teak wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, excl. treated with preservatives	0	A
44034920	Okoume wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, excl. treated with preservatives	0	A
44034930	Dipterocarpus spp. Keruing wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, excl. treated with preservatives	0	A
44034940	Kapur wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, excl. treated with preservatives	0	A
44034950	Intsia wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, excl. treated with preservatives	0	A
44034960	Koompassia ssp. Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, excl. treated with preservatives	0	A
44034970	Anisopter wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, excl. treated with preservatives	0	A
44034990	Specified tropical wood in the rough, nes, whether or not stripped of bark or sapwood, or roughly squared, excl. treated with preservatives	0	A
44039100	Oak (Quercus spp.) wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, excl. treated with preservatives	0	A

HS2014	Description	Base Rate	Staging Category
44039200	Beech (Fagus spp.) wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, excl. treated with preservatives	0	A
44039910	Nan mu (Phoebe) wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, excl. treated with preservatives	0	A
44039920	Camphor wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, excl. treated with preservatives	0	A
44039930	Rosewood in the rough, whether or not stripped of bark or sapwood, or roughly squared, excl. treated with preservatives	0	A
44039940	Kiri (Paulownia) wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, excl. treated with preservatives	0	A
44039950	Ash wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, excl. treated with preservatives	0	A
44039960	North American hard wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, excl. treated with preservatives	0	A
44039980	Other temperate non-coniferous not specified, wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, excl. treated with preservatives	0	A
44039990	Wood, nes, in the rough, whether or not stripped of bark or sapwood, or roughly squared, excl. treated with preservatives	0	A
44041000	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked; chipwood and the like, coniferous	8	E
44042000	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked; chipwood and the like, non-coniferous	8	E
44050000	Wood wool; wood flour	8	E
44061000	Railway or tramway sleepers (cross-ties) of wood, not impregnated	0	A
44069000	Railway or tramway sleepers (cross-ties) of wood, impregnated	0	A
44071010	Korean pine and Mogolian scotch pine	0	A
44071020	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6mm, white pine	0	A
44071030	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6mm, reiatea pine	0	A
44071040	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6mm, douglas fir	0	A
44071090	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6mm, other coniferous	0	A

HS2014	Description	Base Rate	Staging Category
44072100	Mahogany sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or fingerjoined, of a thickness exceeding 6mm	0	A
44072200	Virola, Imbuia and Balsa, sawn or chipped lengthwise, sliced or peeled, whether or not planned, sanded or fingerjoined, of a thickness exceeding 6 mm	0	A
44072500	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6mm, Dark Red Meranti, Light Red Meranti and Meranti Bakau	0	A
44072600	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6mm, White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	0	A
44072700	Sapelli sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or fingerjoined, of a thickness exceeding 6mm	0	A
44072800	Iroko sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or fingerjoined, of a thickness exceeding 6mm	0	A
44072910	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6mm, Teak wood	0	A
44072920	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6mm, acajou, sapele	0	A
44072930	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6mm, merban	0	A
44072990	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6mm, specified tropical woods nes	0	A
44079100	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6mm, Oak (Quercus spp.) wood	0	A
44079200	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6mm, Beech (Fagus spp.) wood	0	A
44079300	Thick panel of maple (Acer spp.)	0	A
44079400	Thick panel of cherry (Prunus spp.)	0	A
44079500	Thick panel of ash (Fraxinus spp.)	0	A
44079910	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6mm, Nan mu, Camphor wood or Rosewood	0	A
44079920	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6mm, Paulownia wood	0	A
44079930	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6mm, North American hard wood	0	A

HS2014	Description	Base Rate	Staging Category
44079980	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6mm, other temperate non-coniferous wood	0	A
44079990	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6mm, wood nes	0	A
44081011	Coniferous wood veneer sheets, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm, of laminated wood of plywood	8	E
44081019	Coniferous wood veneer sheets, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm, other than of laminated wood of plywood	4	B
44081020	Coniferous wood sheets for plywood, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm	4	B
44081090	Coniferous wood nes, sawn lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm	4	B
44083111	Dark Red Meranti, Light Red Meranti and Meranti Bakau wood veneer sheets, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm, of laminated wood of plywood	10	E
44083119	Dark Red Meranti, Light Red Meranti and Meranti Bakau wood veneer sheets, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm, other than of laminated wood of plywood	4	B
44083120	Dark Red Meranti, Light Red Meranti and Meranti Bakau wood sheets for plywood, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm	4	B
44083190	Other Dark Red Meranti, Light Red Meranti and Meranti Bakau, sawn lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm	4	B
44083911	Specified tropical woods nes veneer sheets, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm, of laminated wood of plywood	10	E
44083919	Specified tropical woods nes veneer sheets, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm, other than of laminated wood of plywood	4	B
44083920	Specified tropical wood nes sheets for plywood, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm	4	B
44083990	Specified tropical wood nes, sawn lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm	4	B
44089011	Wood nes veneer sheets, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm, of laminated wood of plywood	4	B
44089012	Wood nes veneer sheets, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm, of temperate non-coniferous wood	3	B

HS2014	Description	Base Rate	Staging Category
44089013	Wood nes veneer sheets, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm, of bamboo	4	E
44089019	Wood nes veneer sheets, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm, other than of laminated wood of plywood	3	E
44089021	Wood sheets for plywood, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm, of temerate non-coniferous wood	3	B
44089029	Wood sheets for plywood, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm, of other wood	3	B
44089091	Wood, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm, of temerate non-coniferous wood	3	B
44089099	Wood, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm, of other wood	3	B
44091010	Floor board strips of Coniferous	7.5	E
44091090	Other Coniferous wood (incl. Strips and friezes for parquet flooring, not assembled), continuously shaped (tongues, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges or faces	7.5	E
44092110	Floor board strips of bamboo	4	B
44092190	Bamboo continuously shaped along any of its "edges, ends or faces, whether or not planed, sanded or end-jointed"	4	B
44092910	Floor board strips of non-coniferous other than those of bamboo	4	B
44092990	Non-coniferous other than bamboo along any of its "edges, ends or faces, whether or not planed, sanded or end-jointed"	4	B
44101100	Particle board of wood	4	E
44101200	Oriented standard board of wood	4	E
44101900	Board of wood other than particle board and oriented standard board	4	E
44109011	Particle board of wheat/rice straw	7.5	E
44109019	Particle board of other ligneous materials	7.5	E
44109090	Similar board of ligneous materials	7.5	E
44111211	Medium density fibreboard of a thickness not exceeding 5mm and a density exceeding 0.8g/cm ³ , not mechanically worked or surface covered	4	E
44111219	Medium density fibreboard of a thickness not exceeding 5mm and a density exceeding 0.8g/cm ³ , other than not mechanically worked or surface covered	7.5	E
44111221	Medium density fibreboard of radiata pine, of a thickness not exceeding 5mm and a density exceeding 0.5 g/cm ³ but exceeding 0.8 g/cm ³	4	E
44111229	Other medium density fibreboard of a thickness not exceeding 5mm and a density exceeding 0.5 g/cm ³ but exceeding 0.8 g/cm ³	4	B

HS2014	Description	Base Rate	Staging Category
44111291	Medium density fibreboard of a thickness not exceeding 5mm and a density less than 0.5 g/cm ³ , not mechanically worked or surface covered	7.5	E
44111299	Medium density fibreboard of a thickness not exceeding 5mm and a density less than 0.5 g/cm ³ , mechanically worked or surface covered	4	B
44111311	Medium density fibreboard of a thickness exceeding 5mm but not exceeding 9mm and of a density exceeding 0.8 g/cm ³ , not mechanically worked or surface covered	4	E
44111319	Medium density fibreboard of a thickness exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³ and of a density exceeding 0.8 g/cm ³ , mechanically worked or surface covered	7.5	E
44111321	Medium density fibreboard of radiata pine, of a thickness exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³ and of a density exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³	4	E
44111329	Other medium density fibreboard of a thickness exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³ and of a density exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³	4	E
44111391	Medium density fibreboard of a thickness exceeding 5mm but not exceeding 9mm and of a density exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³ , not mechanically worked or surface covered	7.5	E
44111399	Medium density fibreboard of a thickness exceeding 5mm but not exceeding 9mm and of a density exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³ , mechanically worked or surface covered	4	E
44111411	Medium density fibreboard of a thickness exceeding 9mm and of a density exceeding 0.8g/cm ³ , not mechanically worked or surface covered	4	E
44111419	Medium density fibreboard of a thickness exceeding 9mm and of a density exceeding 0.8g/cm ³ , mechanically worked or surface covered	7.5	E
44111421	Medium density fibreboard of radiata pine, of a thickness exceeding 9mm and of a density exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³	4	E
44111429	Other medium density fibreboard of a thickness exceeding 9mm and of a density exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³	4	B
44111491	Medium density fibreboard of a thickness exceeding 9mm and of a density not exceeding 0.5 g/cm ³ , not mechanically worked or surface covered	7.5	E
44111499	Medium density fibreboard of a thickness exceeding 9mm and of a density not exceeding 0.5 g/cm ³ , mechanically worked or surface covered	4	B
44119210	Other fibreboard of wood, of a density exceeding 0.8g/cm ³ , not mechanically worked or surface covered	4	E
44119290	Other fibreboard of wood, of a density exceeding 0.8g/cm ³ , mechanically worked or surface covered	7.5	E
44119310	Other fibreboard of radiata pine, of a density exceeding 0.5g/cm ³ but not exceeding 0.8g/cm ³	4	E
44119390	Other fibreboard of wood other than radiata pine, of a density exceeding 0.5g/cm ³ but not exceeding 0.8g/cm ³	4	E

HS2014	Description	Base Rate	Staging Category
44119410	Other fibreboard of wood, of a density exceeding 0.35 g/cm ³ but not exceeding 0.5 g/cm ³	7.5	E
44119421	Other fibreboard of wood, of a density not exceeding 0.5 g/cm ³ , not mechanically worked or surface covered	7.5	E
44119429	Other fibreboard of wood, of a density not exceeding 0.5 g/cm ³ , mechanically worked or surface covered	4	E
44121011	Plywood consisting solely of bamboo sheets, with at least one outer ply of tropical wood	12	E
44121019	Other plywood consisting solely of bamboo sheets	4	E
44121020	Laminated panels of bamboo, with at least one outer ply of nonconiferous wood	10	E
44121091	Laminated panels of bamboo, with at least one ply of tropical wood	8	E
44121092	Laminated panels of bamboo, containing at least one layer of particle board	10	E
44121099	Other laminated panels of bamboo,	4	E
44123100	Plywood with at least one outer ply of tropical wood, each ply not exceeding 6mm thickness	12	E
44123210	Plywood with at least one outer ply of temperate nonconiferous wood, each ply not exceeding 6mm thickness	4	E
44123290	Other plywood with at least one outer ply of nonconiferous wood, each ply not exceeding 6mm thickness	4	E
44123900	Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6mm thickness	4	B
44129410	Blockboard, laminboard and battenboard with at least one outer ply of nonconiferous wood	10	E
44129491	Blockboard, laminboard and battenboard with at least one ply of tropical wood	8	E
44129492	Blockboard, laminboard and battenboard containing at least one layer of particle board	10	E
44129499	Other blockboard, laminboard and battenboard with at	4	E
44129910	Plywood, veneered panels and similar laminated wood, with at least one outer ply of coniferous and at least one ply of temperate wood specified	10	E
44129991	Other laminated wood panels with at least one ply of tropical wood	8	E
44129992	Other laminated wood panels containing at least one layer of particle board	10	E
44129999	Other laminated wood panels	4	E
44130000	Densified wood, in blocks, plates, strips or profile shapes	6	E
44140010	Radiata pine frames for paintings, photographs, mirrors or similar objects	20	E
44140090	Other wooden frames for paintings, photographs, mirrors or similar objects	20	E
44151000	Cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood	7.5	E
44152010	Pallets, box pallets & other load boards of radiata pine; pallet collars of radiata pine	7.5	E
44152090	Pallets, box pallets & other load boards of wood other than radiata pine; pallet collars of wood other than radiata pine	7.5	E

HS2014	Description	Base Rate	Staging Category
44160010	Casks, barrels, vats, tubs, and other coopers' products and parts thereof, of radiata pine, incl. staves	16	E
44160090	Casks, barrels, vats, tubs, and other coopers' products and parts thereof, of wood other than radiata pine, incl. staves	16	E
44170010	Tools, tool bodies, tool handles, broom or brush bodies and handles, of radiata pine; boot or shoe lasts and trees of radiata pine	16	E
44170090	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood other than radiata pine; boot or shoe lasts and trees of wood other than radiata pine	16	E
44181010	Windows, French-windows and their frames, of radiata pine	4	E
44181090	Windows, French-windows and their frames, of wood other than radiata pine	4	E
44182000	Doors and their frames and thresholds, of wood	4	B
44184000	Shuttering for concrete constructional work, of wood	4	E
44185000	Shingles and shakes, of wood	7.5	E
44186000	Posts and shakes	4	E
44187100	Assembled flooring panels for mosaic floors	4	E
44187210	Assembled flooring panels of bamboos, multilayer	4	B
44187290	Other assembled flooring panels, multilayer	4	E
44187910	Assembled flooring panels of bamboos, other than multilayer and for mosaic floors	4	E
44187990	Other assembled flooring panels, other than multilayer and for mosaic floors	4	E
44189010	Builders' joinery and carpentry of bamboo, incl. cellular bamboo panels	4	E
44189090	Builders' joinery and carpentry of wood, nes, incl. cellular wood panels	4	E
44190031	One-time chopsticks, of wood	0	A
44190032	One-time chopsticks, of bamboos	0	A
44190091	Tableware and kitchenware, of bamboos, nes	0	A
44190099	Tableware and kitchenware, of wood other than bamboo, nes	0	A
44201011	Wood carvings	0	A
44201012	Bamboo carvings	0	A
44201020	Wooden fans	0	A
44201090	Statuettes and other ornaments, of wood, nes	0	A
44209010	Wood marquetry and inlaid wood	0	A
44209090	Caskets and cases for jewellery or cutlery, and similar articles, of wood; wooden articles or furniture not falling in Chapter 94	0	A
44211000	Clothes hangers of wood	0	A
44219010	Wooden spools, cops, bobbins, sewing thread reels and the like	0	A
44219021	Round picks and sticks, sticks for ice-sucker, spatulas and similar one-time articles, of wood	0	A

HS2014	Description	Base Rate	Staging Category
44219022	Round picks and sticks, sticks for ice-sucker, spatulas and similar one-time articles, of bamboos	0	A
44219090	Articles of wood, nes	0	A
45011000	Natural cork, raw or simply prepared	6	E
45019010	Waste cork	0	A
45019020	Crushed, granulated or ground cork	0	A
45020000	Natural cork, debarked or roughly squared, or in rectangular (incl. square) blocks, plates, sheets or strip (incl. sharp-edged blanks for corks or stoppers)	8	E
45031000	Corks and stoppers of natural cork	8	E
45039000	Articles of natural cork, nes	10.5	E
45041000	Blocks, plates, sheets or strip; tiles of any shape; solid cylinders (incl. discs), of agglomerated cork (with or without a binding substance)	8.4	E
45049000	Agglomerated cork and articles of agglomerated cork, nes	0	A
46012100	Mats, matting and screens of bamboo	9	A
46012200	Mats, matting and screens of ratten	9	A
46012911	Mats, matting and screens of rush	9	A
46012919	Mats, matting and screens of other grass or straw	9	A
46012921	Screens of reed	9	A
46012929	Mats and matting of reed	9	A
46012990	Mats, matting and screens of other vegetable materials	9	A
46019210	Plaits and similar products of bamboo, whether or not assembled into strips	9	A
46019290	Other plaits and similar products of bamboo	9	A
46019310	Plaits and similar products of rattan, whether or not assembled into strips	9	A
46019390	Other plaits and similar products of rattan	9	A
46019411	Plaits of straws	10	A
46019419	Other similar products like plaits of straws	10	A
46019491	Other plaits and similar products of plaiting materials, whether or not assembled into strips	9	A
46019499	Plaits and similar products of plaiting materials other than bamboo and rattan	9	A
46019910	Plaits & similar products of plaiting materials, whether or not assembled into strips, of non-vegetable plaiting materials	9	A
46019990	Plaits materials, plaits and similar products of plaiting materials, bond together in parallel strands or woven, in sheet form, whether or not being finished articles, of non-vegetable plaiting materials	9	A
46021100	Basketwork, wickerwork and other articles of bamboo	9	A
46021200	Basketwork, wickerwork and other articles of ratten	9	A
46021910	Basketwork, wickerwork and other articles of grass or straw	9	A

HS2014	Description	Base Rate	Staging Category
46021920	Basketwork, wickerwork and other articles of maize-shuck	9	A
46021930	Basketwork, wickerwork and other articles of osier	9	A
46021990	Basketwork, wickerwork and other articles of other vegetable materials	9	A
46029000	Basketwork, wickerwork and other articles, of other non-vegetable plaiting materials; articles of loofah	9	A
47010000	Mechanical wood pulp	0	A
47020000	Chemical wood pulp, dissolving grades	0	A
47031100	Unbleached coniferous chemical wood pulp, soda or sulphate, other than dissolving grades	0	A
47031900	Unbleached non-coniferous chemical wood pulp, soda or sulphate, other than dissolving grades	0	A
47032100	Semi-bleached or bleached coniferous chemical wood pulp, soda or sulphate, other than dissolving grades	0	A
47032900	Semi-bleached or bleached non-coniferous chemical wood pulp, soda or sulphate, other than dissolving grades	0	A
47041100	Unbleached coniferous chemical wood pulp, sulphite, other than dissolving grades	0	A
47041900	Unbleached non-coniferous chemical wood pulp, sulphite, other than dissolving grades	0	A
47042100	Semi-bleached or bleached coniferous chemical wood pulp, sulphite, other than dissolving grades	0	A
47042900	Semi-bleached or bleached non-coniferous chemical wood pulp, sulphite, other than dissolving grades	0	A
47050000	Semi-chemical wood pulp	0	A
47061000	Cotton linters pulp	0	A
47062000	Pulp of fibres derived from recovered (waste and scrap) paper or paperboard	0	A
47063000	Pulps of bamboo	0	A
47069100	Mechanical pulp of fibrous cellulosic material, nes	0	A
47069200	Chemical pulp of fibrous cellulosic material, nes	0	A
47069300	Other pulps of fibres obtained by a combination of mechanical and chemical process	0	A
47071000	Recovered (waste and scrap) unbleached kraft paper or paperboard or of corrugated of paper or paperboard	0	A
47072000	Recovered (waste and scrap) paper or paperboard made mainly of bleached chemical pulp, not colored in the mass	0	A
47073000	Recovered (waste and scrap) paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	0	A
47079000	Recovered (waste and scrap) paper or paperboard, nes, incl. unsorted waste and scrap	0	A
48010000	Newsprint, in rolls or sheets	5	E
48021010	Xuan paper	7.5	E
48021090	Other hand-made paper and paperboard	7.5	E
48022010	Photo paper base	7.5	E

HS2014	Description	Base Rate	Staging Category
48022090	Other paper and paperboard used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper and paperboard	7.5	E
48024000	Wallpaper base, uncoated, in rolls or sheets	7.5	E
48025400	Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical process or such fibres ≤ 10% by weight of the total fibre content, weighing < 40g/m ² , uncoated, in rolls or sheets, nes	7.5	E
48025500	Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical process or such fibres ≤ 10% by weight of the total fibre content, 40g/m ² ≤ weight ≤ 150g/m ² , uncoated, in rolls, nes	5	E
48025600	Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical process or such fibres ≤ 10% by weight of the total fibre content, 40g/m ² ≤ weight ≤ 150g/m ² , uncoated, in sheets with one side no	5	E
48025700	Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical process or such fibres ≤ 10% by weight of the total fibre content, 40g/m ² ≤ weight ≤ 150g/m ² , uncoated, in sheets, nes	5	E
48025800	Paper/paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical process or such fibres ≤ 10% by weight of the total fibre content, weighing more than 150g/m ² , uncoated, in rolls or sheets, nes	5	E
48026110	Paper and paperboard of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, consists of fibres obtained by a mechanical process > 10% by weight of the total fibre content, uncoated, newsprint, in rolls, ne	7.5	E
48026190	Paper and paperboard of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, consists of fibres obtained by a mechanical process > 10% by weight of the total fibre content, uncoated, in rolls, nes	5	E
48026200	Paper and paperboard of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, consists of fibres obtained by a mechanical process > 10% by weight of the total fibre content, uncoated, In sheets with one side	5	E
48026910	Paper and paperboard of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, consists of fibres obtained by a mechanical process > 10% by weight of the total fibre content, uncoated, in sheets, nes	7.5	E

HS2014	Description	Base Rate	Staging Category
48026990	Paper and paperboard of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, consists of fibres obtained by a mechanical process > 10% by weight of the total fibre content, uncoated, newsprint, in sheets, n	5	E
48030000	Toilet or facial tissue stock, towel or napkin stock and similar paper used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, perforated, surface-coloured or printed, in rolls or sheets	7.5	E
48041100	Unbleached kraftliner, uncoated, in rolls or sheets	5	E
48041900	Kraftliner (excl. unbleached), uncoated, in rolls or sheets	5	E
48042100	Unbleached sack kraft paper, uncoated, in rolls or sheets	5	E
48042900	Sack kraft paper (excl. unbleached), uncoated, in rolls or sheets	5	E
48043100	Unbleached kraft paper and paperboard, nes, weighing ≤ 150g/m ² , uncoated, in rolls or sheets	2	E
48043900	Kraft paper and paperboard (excl. unbleached), nes, weighing ≤ 150g/m ² , uncoated, in rolls or sheets	2	E
48044100	Unbleached kraft paper and paperboard, nes, 150g/m ² < weighing < 225g/m ² , uncoated, in rolls or sheets	2	E
48044200	Kraft paper and paperboard, bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, nes, 150g/m ² < weighing < 225g/m ² , uncoated, in rolls or sheets	5	E
48044900	Kraft paper and paperboard (excl. unbleached), nes, 150g/m ² < weighing < 225g/m ² , uncoated, in rolls or sheets	2	E
48045100	Unbleached kraft paper and paperboard, nes, weighing ≥ 225g/m ² , uncoated, in rolls or sheets	2	E
48045200	Kraft paper and paperboard, bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, nes, weighing ≥ 225g/m ² , uncoated, in rolls or sheets	5	E
48045900	Kraft paper and paperboard (excl. unbleached), nes, weighing ≥ 225g/m ² , uncoated, in rolls or sheets	2	E
48051100	Semi-chemical fluting paper (corrugating medium), uncoated, in rolls or sheets	7.5	E
48051200	Straw fluting paper, uncoated, in rolls or sheets	7.5	E
48051900	Fluting paper, nes, uncoated, in rolls or sheets	7.5	E
48052400	Testliner (recycled liner board), weighing 150 g/m ² or less	7.5	E
48052500	Testliner (recycled liner board), weighing more than 150 g/m ²	7.5	E
48053000	Sulphite wrapping paper, uncoated, in rolls or sheets	7.5	E
48054000	Filter paper and paperboard, uncoated, in rolls or sheets	7.5	E
48055000	Felt paper and paperboard, uncoated, in rolls or sheets	7.5	E
48059110	Paper for electrolytic capacitor, weighing ≤ 150g/m ²	7.5	E
48059190	Other paper and paperboard, weighing ≤ 150g/m ²	7.5	E

HS2014	Description	Base Rate	Staging Category
48059200	Paper and paperboard, nes, 150g/m2<weighing<225g/m2, uncoated, in rolls or sheets	7.5	E
48059300	Paper and paperboard, nes, weighing≥225g/m2, uncoated, in rolls or sheets	7.5	E
48061000	Vegetable parchment, in rolls or sheets	7.5	E
48062000	Greaseproof papers, in rolls or sheets	7.5	E
48063000	Tracing papers, in rolls or sheets	7.5	E
48064000	Glassine and other glazed transparent or translucent papers	7.5	E
48070000	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets	7.5	E
48081000	Corrugated paper and paperboard, with or without glued flat surface sheets, whether or not perforated, in rolls or sheets	7.5	E
48084000	Sack kraft paper, creped or crinkled, whether or not embossed or perforated, in rolls or sheets	7.5	E
48089000	Paper and paperboard nes, creped, crinkled, embossed or perforated, in rolls or sheets, nes	7.5	E
48092000	Self-copy paper, whether or not printed, in rolls or sheets	7.5	E
48099000	Copying or transfer papers (incl. coated or impregnated paper for duplicator stencils or offset plates), nes, whether or not printed, in rolls or sheets	7.5	E
48101300	Paper/paperboard of a kind writing/printing/other graphic purposes, fibres obtained by a mechanical process≤10% by weight of total fibre, weighing≤150g/m2, coated with kaolin or other inorganic substances, and with no other coating, in rolls	5	E
48101400	Paper/paperboard of a kind writing/printing/other graphic purposes, fibres obtained by a mechanical process≤10% by weight of total fibre, weighing≤150g/m2, coated with kaolin or other inorganic substances, and with no other coating, in sheets with one sid	5	E
48101900	Paper/paperboard of a kind writing/printing/other graphic purposes, fibres obtained by a mechanical process≤10% by weight of total fibre, weighing≤150g/m2, coated with kaolin or other inorganic substances, and with no other coating, in sheets, nes	5	E
48102200	Light-weight coated paper/paperboard used for writing/printing/other graphic purposes, fibres obtained by a mechanical process> 10% by weight of total fibre, coated with kaolin or other inorganic substances, and with no other coating, in rolls or sheets	5	E
48102900	Paper and paperboard (other than light-weight coated) of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical process, nes, coated with kaolin	5	E

HS2014	Description	Base Rate	Staging Category
48103100	Kraft paper/paperboard, bleached uniformly throughout the mass and wood fibres obtained by a chemical process >95% by weight of total fibre, nes, weight≤150g/m2, coated with kaolin or other inorganic substances and no other coating, in rolls or sheets	5	E
48103200	Kraft paper/paperboard, bleached uniformly throughout the mass and wood fibres obtained by a chemical process >95% by weight of total fibre, nes, weight>150g/m2, coated with kaolin or other inorganic substances and no other coating, in rolls or sheets	5	E
48103900	Kraft paper and paperboard (other than that of a kind used for writing, printing or other graphic purposes), nes,	5	E
48109200	Multi-ply paper and paperboard, nes, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or sheets	5	E
48109900	Paper and paperboard, nes, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or sheets	7.5	E
48111000	Tarred, bituminised or asphalted paper and paperboard, in rolls or sheets	7.5	E
48114100	Self-adhesive paper and paperboard, in rolls or sheets	7.5	E
48114900	Gummed or paper and paperboard (excl. self-adhesive), in rolls or sheets	7.5	E
48115110	Paper coated on both sides with plastics (excl. adhesives) for color photography, bleached, weighing>150g/m2, in rolls or sheets	7.5	E
48115190	Paper and paperboard coated, impregnated or covered with plastics (excl. adhesives), nes, bleached, weighing>150g/m2, in rolls or sheets	7.5	E
48115910	Insulating paper and paperboard, nes, coated, impregnated or covered with plastics (excl. adhesives), in rolls or sheets	7.5	E
48115991	Aluminized paper and paperboard, nes, coated, impregnated or covered with plastics (excl. adhesives), in rolls or sheets	7.5	E
48115999	Paper and paperboard, nes, coated, impregnated or covered with plastics (excl. adhesives), in rolls or sheets	7.5	E
48116010	Insulating paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol, in rolls or sheets	7.5	E
48116090	Paper and paperboard, nes, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol, in rolls or sheets	7.5	E
48119000	Paper, paperboard, cellulose wadding and webs of cellulose fibres, nes, coated, impregnated or covered, surface-coloured, surface-decorated or printed, in rolls or sheets	7.5	E
48120000	Filter blocks, slabs and plates, of paper pulp	7.5	E
48131000	Cigarette paper in the form of booklets or tubes	7.5	E

HS2014	Description	Base Rate	Staging Category
48132000	Cigarette paper in rolls of a width ≤ 5cm	7.5	E
48139000	Cigarette paper, nes	7.5	E
48142000	Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	7.5	E
48149000	Wallpaper and similar wall coverings, nes; window transparencies of paper	7.5	E
48162000	Self-copy paper (other than those of heading 48.09)	7.5	E
48169010	Thermal transfer paper (other than those of heading 48.09 those of heading 48.09)	7.5	E
48169090	Offset plates of paper and other copying or transfer papers, nes (other than those of heading 48.09)	7.5	E
48171000	Envelopes of paper or paperboard	7.5	E
48172000	Letter cards, plain postcards and correspondence cards of paper or paperboard	7.5	E
48173000	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	7.5	E
48181000	Toilet paper, in rolls of a width not exceeding 36cm, or cut to size or shape	7.5	E
48182000	Handkerchiefs, cleansing or facial tissues and towels, of paper pulp, paper, cellulose wadding or webs of cellulose fibres	7.5	E
48183000	Tablecloths and serviettes, of paper pulp, paper, cellulose wadding or webs of cellulose fibres	7.5	E
48185000	Articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres	7.5	E
48189000	Bed sheets and similar household, sanitary or hospital articles, nes, of paper pulp, paper, cellulose wadding or webs of cellulose fibres	7.5	E
48191000	Cartons, boxes and cases, of corrugated paper or paperboard	5	E
48192000	Folding cartons, boxes and cases, of non-corrugated paper or paperboard	5	E
48193000	Sacks and bags, having a base of a width ≥ 40cm of paper	7.5	E
48194000	Sacks and bags (including cones), nes, of paper	7.5	E
48195000	Packing containers (including record sleeves), nes, of paper or paperboard	7.5	E
48196000	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like, of paper	7.5	E
48201000	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, of paper or paperboard	7.5	E
48202000	Exercise-books, of paper or paperboard	7.5	E
48203000	Binders (other than book covers), folders and file covers, of paper or paperboard	7.5	E
48204000	Manifold business forms and interleaved carbon sets, of paper	7.5	E
48205000	Albums for stamps or for collections of paper or paperboard	7.5	E

HS2014	Description	Base Rate	Staging Category
48209000	Blotting-pads, other articles of stationery nes and book covers, of paper or paperboard	7.5	E
48211000	Printed paper or paperboard labels of all kinds	7.5	E
48219000	Paper or paperboard labels of all kinds (excl. printed)	7.5	E
48221000	Bobbins, spools, cops and similar supports for winding textile yarn, of paper pulp, paper or paperboard	7.5	E
48229000	Bobbins, spools, cops and similar supports, nes, of paper pulp, paper or paperboard	7.5	E
48232000	Filter paper and paperboard, cut to size or shape	7.5	E
48234000	Rolls, sheets and dials, printed for self-recording apparatus, cut to size or shape	7.5	E
48236100	Trays, dishes, plates, cups and the like, of bamboo	7.5	E
48236910	Trays, dishes, plates, cups and the like, other than those of wood	7.5	E
48236990	Other trays, dishes, plates, cups and the like	7.5	E
48237000	Moulded or pressed articles of paper pulp	7.5	E
48239010	Floor coverings on a base of paper or of paperboard	7.5	E
48239020	Joss paper and the like	7.5	E
48239030	Paper fans	7.5	E
48239090	Paper, paperboard, cellulose wadding and webs of cellulose fibres, nes, cut to size; articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres, nes	7.5	E
49011000	Printed books, brochures, leaflets and similar printed matter, in single sheets, whether or not folded	0	A
49019100	Dictionaries and encyclopaedias, and serial instalments thereof	0	A
49019900	Printed books, brochures, leaflets and similar printed matter, nes	0	A
49021000	Newspapers, journals and periodicals (whether or not illustrated or containing advertising material), appearing at least four times a week	0	A
49029000	Newspapers, journals and periodicals (whether or not illustrated or containing advertising material), appearing less than four times a week	0	A
49030000	Children's picture, drawing or colouring books	0	A
49040000	Music, printed or in manuscript, whether or not bound or illustrated	0	A
49051000	Globes	0	A
49059100	Maps and hydrographic or similar charts of all kinds, printed, in book form	0	A
49059900	Maps and hydrographic or similar charts of all kinds, printed, nes	0	A
49060000	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written text; photographic reproductions on sensitized paper and carbon copies of the foregoing	0	A

HS2014	Description	Base Rate	Staging Category
49070010	Unused postage stamps of current or new issue in the country to which they are destined	7.5	E
49070020	Banknotes	0	A
49070030	Stock, share or bond certificates and similar documents of title	0	A
49070090	Unused revenue or similar stamps of current or new issue in the country to which they are destined; stamp-impressed paper; cheque forms	7.5	E
49081000	Transfers (decalcomanias), vitrifiable	7.5	E
49089000	Transfers (decalcomanias), excl. vitrifiable	7.5	E
49090010	Printed or illustrated postcards	7.5	E
49090090	Printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	7.5	E
49100000	Calendars of any kind, printed, including calendar blocks	7.5	E
49111010	Trade advertising material, commercial catalogues and the like, no commercial value	0	A
49111090	Trade advertising material, commercial catalogues and the like, nes	7.5	E
49119100	Pictures, designs and photographs (printed matter)	7.5	E
49119910	Papery printed matter, nes	7.5	E
49119990	Printed matter, nes	7.5	E
50010010	Mulberry feeding silk-worm cocoons	6	A
50010090	Other silk-worm cocoons suitable for reeling	6	A
50020011	Plant reeled, steam filature silk	9	A
50020012	Home reeled, steam filature silk	9	A
50020013	Doupion, steam filature silk	9	A
50020019	Other steam filature silk, nes	9	A
50020020	Tussah silk	9	A
50020090	Other raw silk, nes	9	A
50030011	Cocoon, cocoon outer floss, waste silk ends and knob from reeling process	9	A
50030012	Garnetted stock	9	A
50030019	Other silk waste, not carded or combed	9	A
50030091	Silk stops	9	A
50030099	Other silk waste, carded or combed	9	A
50040000	Silk yarn (excl. spun from silk waste), not put up for retail sale	6	A
50050010	Yarn spun from noil, not put up for retail sale	6	A
50050090	Yarn spun from other silk waste, not put up for retail sale	6	A
50060000	Silk yarn, put up for retail sale; silk-worm gut	6	A
50071010	Unbleached or bleached woven fabrics of noil silk	10	A
50071090	Other woven fabrics of noil silk	10	A

HS2014	Description	Base Rate	Staging Category
50072011	Unbleachd or bleachd woven fabrics of mulberry silk, ≥85% silk	10	A
50072019	Other woven fabrics of mulberry silk, containing≥85% silk	10	A
50072021	Unbleached or bleached woven fabrics of tussah silk, ≥85% silk	10	A
50072029	Other woven fabrics of tussah silk, containing≥85% silk	10	A
50072031	Unbleached or bleached woven fabrics of silk waste, ≥85% silk	10	A
50072039	Other woven fabrics of silk waste, containing≥85% silk	10	A
50072090	Other woven fabrics of silk, containing≥85% silk, nes	10	A
50079010	Unbleached or bleached woven fabrics, containing<85% silk	10	A
50079090	Other woven fabrics, nes, containing<85% silk	10	A
51011100	Greasy shorn wool, not carded or combed	38	E
51011900	Greasy wool (excl. shorn), not carded or combed	38	E
51012100	Degreased shorn wool, not carbonised, not carded or combed	38	E
51012900	Degreased wool (excl. shorn), not carbonised, not carded or combed	38	E
51013000	Carbonised wool, not carded or combed	38	E
51021100	Hair of kashmir (cashmere) goats, not carded or combed	9	A
51021910	Fine rabbit and hare hair, not carded or combed	9	A
51021920	Fine goat hair, not carded or combed	9	A
51021930	Fine camel hair, not carded or combed	9	A
51021990	Othe fine animal hair, not carded or combed, nes	9	A
51022000	Coarse animal hair, not carded or combed	9	A
51031010	Noils of wool, not garnetted stock	38	E
51031090	Noils of fine animal hair, not garnetted stock	9	A
51032010	Othe waste of wool, not garnetted stock	13.5	A
51032090	Other waste of fine animal hair, not garnetted stock	9	A
51033000	Waste of coarse animal hair	9	A
51040010	Garnetted stock of wool	15	A
51040090	Garnetted stock of fine or coarse animal hair	5	A
51051000	Carded wool	38	E
51052100	Combed wool in fragments	38	E
51052900	Wool tops & combed wool (excl. in fragments)	38	E
51053100	Cshmere goats hair, carded or combed	5	A
51053910	Rabbit and hare hair, carded or combed	5	A
51053921	Dehaired goatswool, carded or combed	5	A
51053929	Goatswool other than dehaired, carded or combed	5	A
51053990	Other fine animal hair, nes, carded or combed	5	A

HS2014	Description	Base Rate	Staging Category
51054000	Coarse animal hair, carded or combed	5	A
51061000	Yarn of carded wool, not put up for retail sale, with \geq 85% wool	5	A
51062000	Yarn of carded wool, not put up for retail sale, with<85% wool	5	A
51071000	Yarn of combed wool, not put up for retail sale, with \geq 85% wool	5	A
51072000	Yarn of combed wool, not put up for retail sale, with<85% wool	5	A
51081011	Carded cashmere yarn, Containing 85% or more by weight	5	A
51081019	Other yarn of fine animal hair (carded or combed), not put up for retail sale, Containing 85% or more by weight of fine animal hair	5	A
51081090	Carded yarn of fine animal hair, not put up for retail sale	5	A
51082011	Combed cashmere yarn, Containing 85% or more by weight	5	A
51082019	Other Yarn of fine animal hair (combed), not put up for retail sale, Containing 85% or more by weight of fine animal hair	5	A
51082090	Combed yarn of fine animal hair, not put up for retail sale	5	A
51091011	Yarn of cashmere, containing 85% or more by weight put up for retail sale	6	A
51091019	Yarn of other wool or fine animal hair, containing 85% or more by weight put up for retail sale	6	A
51091090	Yarn, with \geq 85% wool or of fine animal hair, put up for retail sale	6	A
51099011	Other Yarn of cashmere, put up for retail sale	6	A
51099019	Other Yarn of other wool or fine animal hair, put up for retail sale	6	A
51099090	Yarn, with<85% wool or of fine animal hair, put up for retail sale	6	A
51100000	Yarn of coarse animal hair or horsehair (incl. gimped horsehair yarn)	6	A
51111111	Woven fabrics of cashmere, Containing 85% or more by weight, Of a weight not exceeding 300g/m ²	10	A
51111119	Woven fabrics of carded fine animal hair, Containing 85% or more by weight, Of a weight not exceeding 300g/m ²	10	A
51111190	Woven fabrics, with \geq 85% carded wool or fine animal hair, \leq 300g/m ²	10	A
51111911	Other woven fabrics of cashmere	10	A
51111919	Other woven fabrics of carded fine animal hair	10	A
51111990	Woven fabrics, with \geq 85% carded wool or fine animal hair, >300g/m ²	10	A
51112000	Woven fabrics of carded wool, mixed with man-made filaments	10	A
51113000	Woven fabrics of carded wool, mixed with man-made staple fibres	10	A
51119000	Other woven fabrics of carded wool or carded fine animal hair, nes	10	A

HS2014	Description	Base Rate	Staging Category
51121100	Woven fabrics with $\geq 85\%$ combed wool or fine animal hair, $\leq 200\text{g/m}^2$	10	A
51121900	Woven fabrics with $\geq 85\%$ combed wool or fine animal hair, $> 200\text{g/m}^2$	10	A
51122000	Woven fabrics of combed wool, mixed with man-made filaments	10	A
51123000	Woven fabrics of combed wool, mixed with man-made staple fibres	10	A
51129000	Woven fabrics of combed wool or of combed fine animal hair, nes	10	A
51130000	Woven fabrics of coarse animal hair or of horsehair	10	A
52010000	Cotton, not carded or combed	40	E
52021000	Yarn waste of cotton	10	A
52029100	Garnetted stock of cotton	10	A
52029900	Cotton waste, nes	10	A
52030000	Cotton, carded or combed	40	E
52041100	Cotton sewing thread, with $\geq 85\%$ cotton, not put up for retail sale	5	A
52041900	Cotton sewing thread, with $< 85\%$ cotton, not put up for retail sale	5	A
52042000	Cotton sewing thread, put up for retail sale	5	A
52051100	Uncombed single cotton yarn, with $\geq 85\%$ cotton, nprs, $\leq 14\text{mn}$	5	A
52051200	Uncombed single cotton yarn, with $\geq 85\%$ cotton, nprs, $> 14\text{mn}$ but $\leq 43\text{mn}$	5	A
52051300	Uncombed single cotton yarn, with $\geq 85\%$ cotton, nprs, $> 43\text{mn}$ but $\leq 52\text{mn}$	5	A
52051400	Uncombed single cotton yarn, with $\geq 85\%$ cotton, nprs, $> 52\text{mn}$ but $\leq 80\text{mn}$	5	A
52051500	Uncombed single cotton yarn, with $\geq 85\%$ cotton, nprs, $> 80\text{mn}$	5	A
52052100	Combed single cotton yarn, with $\geq 85\%$ cotton, nprs, $\leq 14\text{mn}$	5	A
52052200	Combed single cotton yarn, with $\geq 85\%$ cotton, nprs, $> 14\text{mn}$ but $\leq 43\text{mn}$	5	A
52052300	Combed single cotton yarn, with $\geq 85\%$ cotton, nprs, $> 43\text{mn}$ but $\leq 52\text{mn}$	5	A
52052400	Combed single cotton yarn, with $\geq 85\%$ cotton, nprs, $> 52\text{mn}$ but $\leq 80\text{mn}$	5	A
52052600	Combed single cotton yarn, with $\geq 85\%$ cotton, nprs, $> 80\text{mn}$ but $\leq 94\text{mn}$	5	A
52052700	Combed single cotton yarn, with $\geq 85\%$ cotton, nprs, $> 94\text{mn}$ but $\leq 120\text{mn}$	5	A
52052800	Combed single cotton yarn, with $\geq 85\%$ cotton, nprs, $> 120\text{mn}$	5	A
52053100	Uncombed cabled cotton yarn, with $\geq 85\%$ cotton, nprs, $\leq 14\text{mn}$	5	A
52053200	Uncombed cabled cotton yarn, with $\geq 85\%$ cotton, nprs, $> 14\text{mn}$ but $\leq 43\text{mn}$	5	A
52053300	Uncombed cabled cotton yarn, with $\geq 85\%$ cotton, nprs, $> 43\text{mn}$ but $\leq 52\text{mn}$	5	A

HS2014	Description	Base Rate	Staging Category
52053400	Uncombed cabled cotton yarn, with \geq 85% cotton, nprs, >52mn but \leq 80mn	5	A
52053500	Uncombed cabled cotton yarn, with \geq 85% cotton, nprs, >80mn	5	A
52054100	Combed cabled cotton yarn, with \geq 85% cotton, nprs, \leq 14mn	5	A
52054200	Combed cabled cotton yarn, with \geq 85% cotton, nprs, >14mn but \leq 43mn	5	A
52054300	Combed cabled cotton yarn, with \geq 85% cotton, nprs, >43mn but \leq 52mn	5	A
52054400	Combed cabled cotton yarn, with \geq 85% cotton, nprs, >52mn but \leq 80mn	5	A
52054600	Combed cabled cotton yarn, with \geq 85% cotton, nprs, >80mn but \leq 94mn	5	A
52054700	Combed cabled cotton yarn, with \geq 85% cotton, nprs, >94mn but \leq 120mn	5	A
52054800	Combed cabled cotton yarn, with \geq 85% cotton, nprs, >120mn	5	A
52061100	Uncombed single cotton yarn, with<85% cotton, nprs, \leq 14mn	5	A
52061200	Uncombed single cotton yarn, with<85% cotton, nprs, >14mn but \leq 43mn	5	A
52061300	Uncombed single cotton yarn, with<85% cotton, nprs, >43mn but \leq 52mn	5	A
52061400	Uncombed single cotton yarn, with<85% cotton, nprs, >52mn but \leq 80mn	5	A
52061500	Uncombed single cotton yarn, with<85% cotton, nprs, >80mn	5	A
52062100	Combed single cotton yarn, with<85% cotton, nprs, \leq 14mn	5	A
52062200	Combed single cotton yarn, with<85% cotton, nprs, >14mn but \leq 43mn	5	A
52062300	Combed single cotton yarn, with<85% cotton, nprs, >43mn but \leq 52mn	5	A
52062400	Combed single cotton yarn, with<85% cotton, nprs, >52mn but \leq 80mn	5	A
52062500	Combed single cotton yarn, with<85% cotton, nprs, >80mn	5	A
52063100	Uncombed cabled cotton yarn, with<85% cotton, nprs, \leq 14mn	5	A
52063200	Uncombed cabled cotton yarn, with<85% cotton, nprs, >14mn but \leq 43mn	5	A
52063300	Uncombed cabled cotton yarn, with<85% cotton, nprs, >43mn but \leq 52mn	5	A
52063400	Uncombed cabled cotton yarn, with<85% cotton, nprs, >52mn but \leq 80mn	5	A
52063500	Uncombed cabled cotton yarn, with<85% cotton, nprs, >80mn	5	A
52064100	Combed cabled cotton yarn, with<85% cotton, nprs, \leq 14mn	5	A
52064200	Combed cabled cotton yarn, with<85% cotton, nprs, >14mn but \leq 43mn	5	A
52064300	Combed cabled cotton yarn, with<85% cotton, nprs, >43mn but \leq 52mn	5	A

HS2014	Description	Base Rate	Staging Category
52064400	Combed cabled cotton yarn, with<85% cotton, nprs, >52mn but≤80mn	5	A
52064500	Combed cabled cotton yarn, with<85% cotton, nprs, >80mn	5	A
52071000	Cotton yarn (excl. sewing), put up for retail sale, with≥85% cotton	6	A
52079000	Cotton yarn (excl. sewing), put up for retail sale, with<85% cotton	6	A
52081100	Unbleached plain cotton weave, with≥85% cotton, ≤100g/m2	10	A
52081200	Unbleached plain cotton weave, ≥85% cotton, >100g/m2 but≤200g/m2	10	A
52081300	Unbleached 3 or 4-thread twill, with≥85% cotton, ≤200g/m2	10	A
52081900	Unbleached woven cotton fabrics, nes, with≥85% cotton, ≤200g/m2	10	A
52082100	Bleached plain cotton weave, with≥85% cotton, ≤100g/m2	10	A
52082200	Bleached plain cotton weave, with≥85% cotton, >100g/m2, ≤200g/m2	10	A
52082300	Bleached 3 or 4-thread twill, with≥85% cotton, ≤200g/m2	12	A
52082900	Bleached woven cotton fabrics, nes, with≥85% cotton, ≤200g/m2	10	A
52083100	Dyed plain cotton weave, with≥85% cotton, ≤100g/m2	10	A
52083200	Dyed plain cotton weave, with≥85% cotton, >100g/m2, ≤200g/m2	10	A
52083300	Dyed 3 or 4-thread twill (incl. cross twill), with≥85% cotton, ≤200g/m2	10	A
52083900	Dyed woven cotton fabrics, with≥85% cotton, nes	10	A
52084100	Coloured plain cotton weave, with≥85% cotton, ≤100g/m2	10	A
52084200	Coloured plain cotton weave, with≥85% cotton, >100g/m2, ≤200g/m2	10	A
52084300	Coloured 3 or 4-thread twill (incl. cross twill), with≥85% cotton	10	A
52084900	Coloured woven cotton fabrics, with≥85% cotton, nes	10	A
52085100	Printed plain cotton weave, with≥85% cotton, ≤100g/m2	10	A
52085200	Printed plain cotton weave, with≥85% cotton, >100g/m2, ≤200g/m2	10	A
52085910	Printed fabrics, with≥85% cotton, 3-thread or 4-thread twill, including cross twill	10	A
52085990	Other printed fabrics, with≥85% cotton	10	A
52091100	Unbleached plain cotton weave, with≥85% cotton, >200g/m2	10	A
52091200	Unbleached 3 or 4-thread twill, with≥85% cotton, >200g/m2	10	A
52091900	Unbleached cotton fabrics, with≥85% cotton, >200g/m2, nes	10	A
52092100	Bleached plain cotton weave, with≥85% cotton, >200g/m2	12	A
52092200	Bleached 3 or 4-thread twill, ≥85% cotton, >200g/m2	12	A
52092900	Bleached woven cotton fabrics, with≥85% cotton, >200g/m2, nes	12	A

HS2014	Description	Base Rate	Staging Category
52093100	Dyed plain cotton weave, with \geq 85% cotton, >200g/m ²	10	A
52093200	Dyed 3 or 4-thread twill (incl. cross twill), with \geq 85% cotton, >200g/m ²	10	A
52093900	Dyed woven cotton fabrics, with \geq 85% cotton, >200g/m ² , nes	10	A
52094100	Coloured plain cotton weave, with \geq 85% cotton, >200g/m ²	10	A
52094200	Denim, with \geq 85% cotton, >200g/m ²	10	A
52094300	Other coloured 3 or 4-thread twill, with \geq 85% cotton, >200g/m ²	10	A
52094900	Coloured woven cotton fabrics, with \geq 85% cotton, >200g/m ²	10	A
52095100	Printed plain cotton weave, with \geq 85% cotton, >200g/m ²	10	A
52095200	Printed 3 or 4-thread twill, with \geq 85% cotton, >200g/m ²	10	A
52095900	Printed woven cotton fabrics, with \geq 85% cotton, >200g/m ²	10	A
52101100	Unbleached plain cotton weave, with<85% cotton, \leq 200g/m ²	12	A
52101910	Unbleached woven fabrics, 3-thread or 4-thread twill, including cross twill, with<85% cotton, \leq 200g/m ²	12	A
52101990	Other unbleached fabrics of cotton, mixed mainly or solely with man-made fibres, with<85% cotton, \leq 200g/m ²	12	A
52102100	Bleached plain cotton weave, with<85% cotton, \leq 200g/m ²	14	A
52102910	Bleached woven fabrics, 3-thread or 4-thread twill, including cross twill, with<85% cotton, \leq 200g/m ²	14	A
52102990	Other bleached fabrics of cotton, mixed mainly or solely with man-made fibres, with<85% cotton, \leq 200g/m ²	14	A
52103100	Dyed plain cotton weave, with<85% cotton, \leq 200g/m ²	10	A
52103200	Dyed 3 or 4-thread twill, with<85% cotton, \leq 200g/m ²	10	A
52103900	Dyed woven cotton fabrics, nes, with<85% cotton, \leq 200g/m ²	10	A
52104100	Coloured plain cotton weave, with<85% cotton, \leq 200g/m ²	10	A
52104910	Woven fabrics of yarns of different colours, 3-thread or 4-thread twill, including cross twill, with<85% cotton, \leq 200g/m ²	10	A
52104990	Woven fabrics of yarns of different colours, mixed mainly or solely with man-made fibres, with<85% cotton, \leq 200g/m ²	10	A
52105100	Printed plain cotton weave, with<85% cotton, \leq 200g/m ²	10	A
52105910	Printed plain cotton weave, 3-thread or 4-thread twill, including cross twill, with<85% cotton, \leq 200g/m ²	10	A
52105990	Other printed plain cotton weave, mixed mainly or solely with man-made fibres, with<85% cotton, \leq 200g/m ²	10	A
52111100	Unbleached plain cotton weave, with<85% cotton, >200g/m ²	12	A
52111200	Unbleached 3 or 4-thread twill, with<85% cotton, >200g/m ²	12	A
52111900	Unbleached woven cotton fabrics, nes, with<85% cotton, >200g/m ²	12	A
52112000	Bleached woven cotton fabrics, nes, with<85% cotton, >200g/m ²	14	A

HS2014	Description	Base Rate	Staging Category
52113100	Dyed plain cotton weave, with<85% cotton, >200g/m2	10	A
52113200	Dyed 3 or 4-thread twill, with<85% cotton, >200g/m2	10	A
52113900	Dyed woven cotton fabrics, nes, with<85% cotton, >200g/m2	10	A
52114100	Coloured plain cotton weave, with<85% cotton, >200g/m2	10	A
52114200	Coloured denim, with<85% cotton, >200g/m2	10	A
52114300	Other coloured 3 or 4-thread twill, <85% cotton, >200g/m2	10	A
52114900	Coloured woven cotton fabrics, nes, with<85% cotton, >200g/m2	10	A
52115100	Printed plain cotton weave, with<85% cotton, >200g/m2	10	A
52115200	Printed 3 or 4-thread twill, with<85% cotton, >200g/m2	10	A
52115900	Printed woven cotton fabrics, nes, with<85% cotton, >200g/m2	10	A
52121100	Unbleached woven fabrics of cotton, ≤200g/m2, nes	12	A
52121200	Bleached woven fabrics of cotton, ≤200g/m2, nes	14	A
52121300	Dyed woven fabrics of cotton, ≤200g/m2, nes	10	A
52121400	Coloured woven fabrics of cotton, ≤200g/m2, nes	10	A
52121500	Printed woven fabrics of cotton, ≤200g/m2, nes	10	A
52122100	Unbleached woven fabrics of cotton, >200g/m2, nes	12	A
52122200	Bleached woven fabrics of cotton, >200g/m2, nes	14	A
52122300	Dyed woven fabrics of cotton, >200g/m2, nes	10	A
52122400	Coloured woven fabrics of cotton, >200g/m2, nes	10	A
52122500	Printed woven fabrics of cotton, >200g/m2, nes	10	A
53011000	Flax, raw or retted	6	A
53012100	Flax, broken or scutched, but not spun	6	A
53012900	Flax, hackled or otherwise processed, but not spun	6	A
53013000	Flax tow & waste (incl. yarn waste & garnetted stock)	6	A
53021000	True hemp, raw or retted	6	A
53029000	True hemp (excl. raw), not spun; tow & waste of true hemp	6	A
53031000	Jute, etc (excl. flax, true hemp & ramie), raw or retted	5	A
53039000	Jute, etc (excl. flax, true hemp & ramie), nes; tow & waste...	5	A
53050011	Raw ramie	5	A
53050012	Ramie, processed but not spun	5	A
53050013	Fibres and waste of ramie	5	A
53050019	Other ramie	5	A
53050020	Abaca and its tow, noils and waste, raw or processed but not spun	3	A
53050091	Sisal and other textile fabrics of the genus Agave, raw or processed but not spun	5	A

HS2014	Description	Base Rate	Staging Category
53050092	Coconut fabrics, tow, noils and waste, raw or processed but not spun	5	A
53050099	Other vegetable textile fibres, raw or processed but not spun, tow, noils and waste of these fibres	5	A
53061000	Single flax yarn	6	A
53062000	Multiple or cabled flax yarn	10	A
53071000	Single yarn of jute or of other textile bast fibres of 53.03	6	A
53072000	Multiple or cabled yarn of textile bast fibres of 53.03	6	A
53081000	Coir yarn	6	A
53082000	True hemp yarn	6	A
53089011	Unbleached or bleached ramie yarn, with $\geq 85\%$ ramie	6	A
53089012	Coloured ramie yarn, with $\geq 85\%$ ramie	6	A
53089013	Unbleached or bleached ramie yarn, with $< 85\%$ ramie	6	A
53089014	Coloured ramie yarn, with $< 85\%$ ramie	6	A
53089091	Paper yarn	6	A
53089099	Yarn of other vegetable textile fibres, nes	6	A
53091110	Unbleached flax woven fabrics, with $\geq 85\%$ flax	10	A
53091120	Bleached flax woven fabrics, with $\geq 85\%$ flax	10	A
53091900	Other woven fabrics of flax, with $\geq 85\%$ flax, nes	10	A
53092110	Unbleached flax woven fabrics, with $< 85\%$ flax	10	A
53092120	Bleached flax woven fabrics, with $< 85\%$ flax	10	A
53092900	Other woven fabrics of flax, with $< 85\%$ flax, nes	10	A
53101000	Unbleached woven fabrics of jute or of other textile bast fibre	10	A
53109000	Woven fabrics of jute or oth textile bast fibres (excl. unbleached)	10	A
53110012	Unbleached ramie woven fabrics, with $\geq 85\%$ ramie	10	A
53110013	Other ramie woven fabrics, containing $\geq 85\%$ ramie	12	A
53110014	Unbleached ramie woven fabrics, with $< 85\%$ ramie	10	A
53110015	Other ramie woven fabrics, containing $< 85\%$ ramie	12	A
53110020	Woven fabrics of paper yarn	10	A
53110030	Hemp woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn	10	A
53110090	Woven fabrics of other vegetable textile fibres, nes	10	A
54011010	Sewing thread of synthetic filaments, not for retail sale	5	A
54011020	Sewing thread of synthetic filaments, for retail sale	5	A
54012010	Sewing thread of artificial filaments, not for retail sale	5	A
54012020	Sewing thread of artificial filaments, for retail sale	5	A
54021110	High tenacity yarn of polyisophthaloyl metaphenylene diamine, not put up for retail sale	5	A
54021120	High tenacity yarn of polyisophthaloyl paraphenylene diamine, not put up for retail sale	5	A

HS2014	Description	Base Rate	Staging Category
54021190	High tenacity yarn of other aramids, not put up for retail sale	5	A
54021910	High tenacity yarn of nylon-6, not put up for retail sale	5	A
54021920	High tenacity yarn of nylon-6, 6, not put up for retail sale	5	A
54021990	Other high tenacity yarn of aramids of nylon, not put up for retail sale	5	A
54022000	High tenacity filaments yarn of polyesters, nprs	5	A
54023111	Elastic filament of nylon-6, psy, ≤50tex, not for retail sale	5	A
54023112	Elastic filament of nylon-6, 6, psy, ≤50tex, not for retail sale	5	A
54023113	Elastic filament of aramides,, psy, ≤50tex, not for retail sale	5	A
54023119	Elastic filament of other polyamides, psy, ≤50tex, not for retail sale	5	A
54023190	Other textured yarn of polyamides, psy, ≤50tex, not for retail sale	5	A
54023211	Elastic filament of nylon-6, psy, >50tex, not for retail sale	5	A
54023212	Elastic filament of nylon-6, 6, psy, >50tex, not for retail sale	5	A
54023213	Elastic filament of aramides, psy, >50tex, not for retail sale	5	A
54023219	Elastic filament of other polyamides, psy, >50tex, not for retail sale	5	A
54023290	Other textured yarn of polyamides, psy, >50tex, not for retail sale	5	A
54023310	Elastic filament of polyesters, not for retail sale	5	A
54023390	Other textured yarn of polyesters, not for retail sale	5	A
54023400	Textured yarn of polypropylene, not for retail sale	5	A
54023900	Other synthetic filament textured yarn, not for retail sale	5	A
54024410	Elastomeric of polyurethane, untwisted or with a twist not exceeding 50 turns permetre	5	A
54024490	Other polyurethane, untwisted or with a twist not exceeding 50 turns permetre	5	A
54024510	Other yarn of nylon-6, single, untwisted or with a twist not exceeding 50 turns permetre	5	A
54024520	Other yarn of nylon-6, 6, single, untwisted or with a twist not exceeding 50 turns permetre	5	A
54024530	Other yarn of aramides, single, untwisted or with a twist not exceeding 50 turns permetre	5	A
54024590	Other yarn of other nylon or other polyamides, single, untwisted or with a twist not exceeding 50 turns permetre	5	A
54024600	Other yarn of polyesters, partially oriented, untwisted or with a twist not exceeding 50 turns permetre	5	A
54024700	Other yarn of polyesters, other than those partially oriented, untwisted or with a twist not exceeding 50 turns permetre	5	A
54024800	Other yarn of polypropylene, untwisted or with a twist not exceeding 50 turns permetre	5	A

HS2014	Description	Base Rate	Staging Category
54024910	Other single yarn of polyethylene, untwisted or with a twist <50 turns/m, breaking strengths \geq 22cN/dtex, initial modulus \geq 750cN/dtex	5	A
54024990	Other yarn, untwisted or with a twist not exceeding 50 turns per metre	5	A
54025110	Single yarn of nylon-6, with >50turns/m, not for retail sale	5	A
54025120	Single yarn of nylon-6, 6, with >50turns/m, not for retail sale	5	A
54025130	Single yarn of aramides, with >50turns/m, not for retail sale	5	A
54025190	Single yarn of other polyamides, with >50turns/m, n f retail sale	5	A
54025200	Single yarn of polyesters, with >50turns/m, n f retail sale	5	A
54025910	Single yarn, of polypropylene, with >50turns/m, n f retail sale	5	A
54025920	Other single yarn of polyethylene with a twist>50turns/m, breaking strengths \geq 22cN/dtex, initial modulus \geq 750cN/dtex	5	A
54025990	Single synthetic yarn, nes, with >50turns/m, not for retail sale	5	A
54026110	Multiple or cabled yarn of nylon-6, n f retail sale	5	A
54026120	Multiple or cabled yarn of nylon-6, 6, n f retail sale	5	A
54026130	Multiple or cabled yarn of aramides, n f retail sale	5	A
54026190	Multiple or cabled yarn of other polyamides, n f retail sale	5	A
54026200	Multiple or cabled yarn of polyesters, nprs	5	A
54026910	Multiple or cabled yarn, of polypropylene, not for retail sale	5	A
54026920	Multiple or cabled yarn, of polyurethane, not for retail sale	5	A
54026990	Multiple or cabled yarn, nes, not for retail sale	5	A
54031000	High tenacity yarn of viscose rayon, nprs	5	A
54033110	Single yarn of the viscose rayon of bamboo, with \leq 120turns/m, nprs	5	A
54033190	Single yarn of other viscose rayon, with \leq 120turns/m, nprs	5	A
54033210	Single yarn of the viscose rayon of bamboo, with >120turns/m, nprs	5	A
54033290	Single yarn of other viscose rayon, with >120turns/m, nprs	5	A
54033310	Single yarn of cellulose diacetate, not for retail sale	5	A
54033390	Other single yarn of cellulose acetate, not for retail sale	5	A
54033900	Single artificial yarn, nes, nprs	5	A
54034100	Multiple or cabled yarn of viscose rayon, nprs	5	A
54034200	Multiple or cabled yarn of cellulose acetate, nprs	5	A
54034900	Multiple or cabled artificial yarn, nes, nprs	5	A
54041100	Elastometric monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1mm	5	A
54041200	Monofilament, of polypropylene, of 67 decitex or more and of which no cross-sectional dimension exceeds 1mm	5	A

HS2014	Description	Base Rate	Staging Category
54041900	Other synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1mm	5	A
54049000	Strip & the like of synthetic textile materials, ≤5mm	5	A
54050000	Monofilament; strip & the like of artificial textile materials	5	A
54060010	Synthetic filament yarn, put up for retail sale	5	A
54060020	Artificial filament yarn, put up for retail sale	5	A
54071010	Woven fabrics of high tenacity yarn of nylon.or othr polyamides	10	A
54071020	Woven fabrics of high tenacity yarn of polyesters	10	A
54072000	Woven fabrics obtained from synthetic strip or the like	10	A
54073000	Fabrics of synthetic filament yarn specified in Note 9 to Section XI	10	A
54074100	Unbleached or bleached woven fabrics, ≥85% nylon...	10	A
54074200	Dyed woven fabrics of synthetic filament yarn, ≥85% nylon...	10	A
54074300	Coloured woven fabrics of synthetic filament yarn, ≥85% nylon...	10	A
54074400	Printed woven fabrics of synthetic filament yarn, ≥85% nylon...	10	A
54075100	Unbleached or bleached woven fabrics, ≥85% textured polyester	10	A
54075200	Dyed woven fabrics of synthetic filament yarn, ≥85% texturd polyester	10	A
54075300	Coloured woven fabrics of synthetic yarn, ≥85% textured polyester	10	A
54075400	Printed woven fabrics of synthetic yarn, ≥85% textured polyester	10	A
54076100	Other woven fabrics of synthetic yarn, ≥85% non-textured polyester	10	A
54076900	Other woven fabrics of synthetic yarn, ≥85% polyester, nes	10	A
54077100	Unbleached or bleached woven fabrics, ≥85% synthetic filaments, nes	10	A
54077200	Dyed woven fabrics, ≥85% synthetic filaments, nes	10	A
54077300	Coloured woven fabrics, ≥85% synthetic filaments, nes	10	A
54077400	Printed woven fabrics, ≥85% synthetic filaments, nes	10	A
54078100	Unbleached or bleached woven fabrics, <85% synthetic filaments, cottn	10	A
54078200	Dyed woven fabrics, <85% synthetic filaments, mixed with cotton	10	A
54078300	Coloured woven fabrics, <85% synthetic filaments, mixed with cotton	10	A
54078400	Printed woven fabrics, <85% synthetic filaments, mixed with cotton	10	A
54079100	Unbleached or bleached woven fabrics of synthetic filament yarn, nes	10	A
54079200	Dyed woven fabrics of synthetic filament yarn, nes	10	A
54079300	Coloured woven fabrics of synthetic filament yarn, nes	10	A
54079400	Printed woven fabrics of synthetic filament yarn, nes	10	A

HS2014	Description	Base Rate	Staging Category
54081000	Woven fabrics of high tenacity filament yarn of viscose rayon	10	A
54082110	Unbleached/bleached woven fabrics, ≥85% of viscose rayon filament	12	A
54082120	Unbleached/bleached woven fabrics, ≥85% of cellulose acetate filament	12	A
54082190	Unbleached/bleached woven fabrics, ≥85% of other artificial filaments	12	A
54082210	Dyed woven fabrics, ≥85% of viscose rayon filament	10	A
54082220	Dyed woven fabrics, ≥85% of cellulose acetate filament	10	A
54082290	Dyed woven fabrics, ≥85% of other artificial filaments	10	A
54082310	Coloured woven fabrics, ≥85% of viscose rayon filament	10	A
54082320	Coloured woven fabrics, ≥85% of cellulose acetate filament	10	A
54082390	Coloured woven fabrics, ≥85% of other artificial filaments	10	A
54082410	Printed woven fabrics, ≥85% of viscose rayon filament	10	A
54082420	Printed woven fabrics, ≥85% of cellulose acetate filament	10	A
54082490	Printed woven fabrics, ≥85% artificial filaments	10	A
54083100	Unbleached or bleached woven fabrics of artificial filament yarn, nes	10	A
54083200	Dyed woven fabrics of artificial filament yarn, nes	10	A
54083300	Coloured woven fabrics of artificial filament yarn, nes	10	A
54083400	Printed woven fabrics of artificial filament yarn, nes	10	A
55011000	Synthetic filament tow of nylon or other polyamides	5	A
55012000	Synthetic filament tow of polyesters	5	A
55013000	Synthetic filament tow, acrylic or modacrylic	5	A
55014000	Synthetic filament tow of polypropylene	5	A
55019000	Synthetic filament tow, nes	5	A
55020010	Cellulose diacetate filament tow	3	A
55020090	Other artificial filament tow	5	A
55031110	Synthetic staple fibres of polyisophthaloxy metaphenylene diamine, not carded, combed or otherwise processed for spinning	5	A
55031120	Synthetic staple fibres of polyisophthaloxy paraphenylene diamine, not carded, combed or otherwise processed for spinning	5	A
55031190	Synthetic staple fibres of other aramids, not carded, combed or otherwise processed for spinning	5	A
55031900	Synthetic staple fibres of nylon or other polyamides (other than those of aramids), not carded, combed or otherwise processed for spinning	5	A
55032000	Synthetic staple fibres, of polyesters, not carded, etc	5	A
55033000	Acrylic or modacrylic synthetic staple fibres, not carded, etc	5	A
55034000	Synthetic staple fibres, of polypropylene, not carded, etc	5	A

HS2014	Description	Base Rate	Staging Category
55039010	Synthetic staple fibres of polyphenylene sulfide, not carded, etc	5	A
55039090	Synthetic staple fibres, nes, not carded, etc	5	A
55041010	Artificial staple fibres, of the viscose rayon of bamboo, not carded, etc	5	A
55041021	Artificial staple fibres, of the viscose rayon of wood, not carded, flame retardant	5	A
55041029	Artificial staple fibres, of the viscose rayon of wood, not carded, etc	5	A
55041090	Artificial staple fibres, of other viscose rayon, not carded, etc	5	A
55049000	Artificial staple fibres, (excl. viscose), not carded, etc	5	A
55051000	Waste of synthetic fibre, (incl. noils, yarn waste & garnetted stock)	5	A
55052000	Waste of artificial fibre, (incl. noils, yarn waste & garnetted stock)	5	A
55061011	Synthetic staple fibres, of polyisophthaloyl metaphenylene diamine, carded, etc	5	A
55061012	Synthetic staple fibres, of polyisophthaloyl paraphenylene diamine, carded, etc	5	A
55061019	Synthetic staple fibres, of other aramids, carded, etc	5	A
55061090	Synthetic staple fibres, of nylon or other polyamides, carded, etc	5	A
55062000	Synthetic staple fibres, of polyesters, carded, etc	5	A
55063000	Acrylic or modacrylic synthetic staple fibres, carded, etc	5	A
55069010	Synthetic staple fibres of polyphenylene sulfide, carded, etc	5	A
55069090	Synthetic staple fibres, nes, carded, etc	5	A
55070000	Artificial staple fibres, carded, combed or processed for spinning	5	A
55081000	Sewing thread of synthetic staple fibres	5	A
55082000	Sewing thread of artificial staple fibres	5	A
55091100	Single yarn, with $\geq 85\%$ staple fibres of nylon or oth polyamides, nprs	5	A
55091200	Multiple or cabled yarn, $\geq 85\%$ staple fibres of nylon, etc, nprs	5	A
55092100	Single yarn, with $\geq 85\%$ polyester staple fibres, nprs	5	A
55092200	Multiple or cabled yarn, with $\geq 85\%$ polyester staple fibres, nprs	5	A
55093100	Single yarn, with $\geq 85\%$ acrylic or modacrylic staple fibres, nprs	5	A
55093200	Multiple or cabled yarn, $\geq 85\%$ acrylic/modacrylic staple fibres, nprs	5	A
55094100	Single yarn, with $\geq 85\%$ synthetic staple fibres, nes, nprs	5	A
55094200	Multiple or cabled yarn, with $\geq 85\%$ synthetic staple fibres, nes, nprs	5	A
55095100	Yarn, $< 85\%$ polyester staple fibres, with artifical staple fibres, nprs	5	A
55095200	Yarn, $< 85\%$ polyester staple fibres, with wool/fine animal hair, nprs	5	A

HS2014	Description	Base Rate	Staging Category
55095300	Yarn, <85% polyester staple fibres, mixed with cotton, nprs	5	A
55095900	Yarn, <85% polyester staple fibres, nes, nprs	5	A
55096100	Yarn, <85% acrylic or modacrylic staple fibres, with wool..., nprs	5	A
55096200	Yarn, <85% acrylic or modacrylic staple fibres, with cotton, nprs	5	A
55096900	Yarn, <85% acrylic or modacrylic staple fibres, nes, nprs	5	A
55099100	Yarn, <85% synthetic staple fibres, nes, mixed with wool..., nprs	5	A
55099200	Yarn, <85% synthetic staple fibres, nes, mixed with cotton, nprs	5	A
55099900	Yarn, <85% synthetic staple fibres, nes, nprs	5	A
55101100	Single yarn, with≥85% artificial staple fibres, nprs	5	A
55101200	Multiple or cabled yarn, with≥85% artificial staple fibres, nprs	5	A
55102000	Yarn, with<85% artificial staple fibres, mixed with wool..., nprs	5	A
55103000	Yarn, with<85% artificial staple fibres, mixed with cotton, nprs	5	A
55109000	Yarn, with<85% artificial staple fibres, nes, nprs	5	A
55111000	Yarn, with≥85% synthetic staple fibres, put up for retail sale	5	A
55112000	Yarn, <85% synthetic staple fibres, put up for retail sale	5	A
55113000	Yarn of artificial staple fibres, put up for retail sale	5	A
55121100	Unbleached or bleached woven fabrics, ≥85% polyester staple fibres	15	A
55121900	Printed, dyed or coloured woven fabrics, ≥85% polyester staple fibres	10	A
55122100	Unbleached or bleached woven fabrics, ≥85% acrylic... staple fibres	13	A
55122900	Printed, dyed or coloured woven fabrics, ≥85% acrylic.. staple fibres	10	A
55129100	Unbleached or bleached woven fabrics, ≥85% synthetic staple fib, nes	18	A
55129900	Printed, dyed, coloured woven fabrics, ≥85% synthetic fibres, nes	10	A
55131110	Unblchd plain weave fabric, <85% polyster staple fib+cottn, ≤170g/m2	16	A
55131120	Bleachd plain weave fabric, <85% polyster stple fib+cotton, ≤170g/m2	15	A
55131210	Unblchd 3, 4-thread twill, <85% polyster staple fib+cottn, ≤170g/m2	16	A
55131220	Bleachd 3, 4-thread twill, <85% polyester staple fib+cottn, ≤170g/m2	18	A
55131310	Unblchd woven fabric nes, <85% polyester staple fib+cotton, ≤170g/m2	16	A
55131320	Bleachd woven fabric nes, <85% polyester staple fib+cotton, ≤170g/m2	18	A
55131900	Woven fabrics, <85% synthetic staple fibres + cotton, nes, ≤170g/m2	18	A

HS2014	Description	Base Rate	Staging Category
55132100	Dyed plain weave fabrics, <85% polyester fibres + cotton, ≤170g/m2	10	A
55132310	Dyed cross twill woven fabrics, <85% polyester fibres + cotton, ≤170g/m2	10	A
55132390	Other dyed fabrics, <85% polyester fibres + cotton, ≤170g/m2	10	A
55132900	Dyed woven fabrics, <85% synthetic fibres + cotton, nes, ≤170g/m2	10	A
55133100	Coloured plain weave fabrics of polyester staple fibres, <85% polyester fibres+cotton, ≤170g/m2	10	A
55133910	Coloured cross twill woven fabrics, <85% polyester fibres+cotton, ≤170g/m2	10	A
55133920	Other coloured woven fabrics of polyester staple fibres, <85% polyester fibres+cotton, ≤170g/m2	10	A
55133990	Other coloured woven fabrics, <85% polyester fibres+cotton, ≤170g/m2	10	A
55134100	Printed plain weave fabrics, <85% polyester fibres + cotton, ≤170g/m2	10	A
55134910	Printed cross twill woven fabrics, <85% polyester fibres + cotton, ≤170g/m2	10	A
55134920	Other printed woven fabrics of polyester staple fibres, <85% polyester fibres+cotton, ≤170g/m2	10	A
55134990	Other printed woven fabrics, <85% synthetic fibres + cotton, nes, ≤170g/m2	10	A
55141110	Unbleached plain weave fabric, <85% polyester staple fib+cotton, >170g/m2	16	A
55141120	Bleached plain weave fabric, <85% polyester staple fib+cotton, >170g/m2	18	A
55141210	Unbleached 3, 4-thread twill, <85% polyester staple fib+cotton, >170g/m2	16	A
55141220	Bleached 3, 4-thread twill, <85% polyester staple fib+cotton, >170g/m2	18	A
55141911	Other unbleached woven fabrics of polyester staple fibres, <85% polyester staple fib+cotton, >170g/m2	16	A
55141912	Other bleached woven fabrics of polyester staple fibres, <85% polyester staple fib+cotton, >170g/m2	18	A
55141990	Woven fabrics of synthetic staple fibres, unbleached or bleached, <85% polyester staple fib+cotton, >170g/m2	16	A
55142100	Dyed plain weave fabrics, <85% polyester fibres + cotton, >170g/m2	10	A
55142200	Dyed 3 or 4-thread twill, <85% polyester fibres + cotton, >170g/m2	10	A
55142300	Dyed woven fabrics, nes, <85% polyester fibres + cotton, >170g/m2	10	A
55142900	Dyed woven fabrics, <85% synthetic fibres + cotton, nes, >170g/m2	10	A
55143010	Coloured plain weave fabrics, <85% polyester fibres + cotton, >170g/m2	10	A
55143020	Coloured 3 or 4-thread twill, <85% polyester fibres + cotton, >170g/m2	10	A
55143030	Coloured woven fabrics, nes, <85% polyester fibres + cotton, >170g/m2	10	A
55143090	Coloured woven fabrics, <85% synthetic fibres + cotton, nes, >170g/m2	10	A

HS2014	Description	Base Rate	Staging Category
55144100	Printed plain weave fabrics, <85% polyester fibres+cotton, >170g/m2	10	A
55144200	Printed 3 or 4-thread twill, <85% polyester fibres+cotton, >170g/m2	10	A
55144300	Printed woven fabrics, nes, <85% polyester fibres+cotton, >170g/m2	10	A
55144900	Printed woven fabrics, <85% synthetic fibres+cotton, nes, >170g/m2	10	A
55151100	Woven fabrics, <85% polyester staple fibres with viscose rayon fibres	10	A
55151200	Woven fabrics of polyester staple fibres mixed with man-made filaments	10	A
55151300	Woven fabrics of polyester staple fibres, mixed with wool...	10	A
55151900	Woven fabrics of polyester staple fibres, nes	10	A
55152100	Woven fabrics of acrylic or modacrylic fibres with man-made filaments	10	A
55152200	Woven fabrics of acrylic or modacrylic fibres mixed with wool...	12	A
55152900	Woven fabrics of acrylic or modacrylic staple fibres, nes	10	A
55159100	Woven fabrics of synthetic staple fibres nes, with man-made filaments	10	A
55159900	Woven fabrics of synthetic staple fibres, nes	10	A
55161100	Unbleached or bleached woven fabrics, ≥85% artificial staple fibres	12	A
55161200	Dyed woven fabrics, ≥85% artificial staple fibres	10	A
55161300	Coloured woven fabrics, ≥85% artificial staple fibres	10	A
55161400	Printed woven fabrics, ≥85% artificial staple fibres	10	A
55162100	Unbleached or bleached woven fabrics, <85% artificial fibres, with man-made filaments	12	A
55162200	Dyed woven fabrics, <85% artificial fibres, with man-made filaments	10	A
55162300	Coloured woven fabrics, <85% artificial fibres, with man-made filaments	10	A
55162400	Printed woven fabrics, <85% artificial fibres, with man-made filaments	10	A
55163100	Unbleached or bleached woven fabrics, <85% artificial fibres, with wool...	12	A
55163200	Dyed woven fabrics, <85% artificial fibres, with wool...	10	A
55163300	Coloured woven fabrics, <85% artificial staple fibres, with wool...	10	A
55163400	Printed woven fabrics, <85% artificial staple fibres, with wool...	10	A
55164100	Unbleached or bleached woven fabrics, <85% artificial staple fibres, mixed with cotton	12	A
55164200	Dyed woven fabrics, <85% artificial staple fibres, mixed with cotton	12	A
55164300	Coloured woven fabrics, <85% artificial staple fibres mixed with cotton	10	A
55164400	Printed woven fabrics, <85% artificial staple fibres mixed with cotton	10	A

HS2014	Description	Base Rate	Staging Category
55169100	Unbl or bl woven fabrics, artificial staple fibres, nes	12	A
55169200	Dyed woven fabrics, artificial staple fibres, nes	10	A
55169300	Coloured woven fabrics, artificial staple fibres, nes	10	A
55169400	Printed woven fabrics, artificial staple fibres, nes	10	A
56012100	Cotton wadding & articles thereof	10	A
56012210	Cigarette filter tipsof man-made fibres	12	E
56012290	Other wadding of man-made fibres & articles thereof, nes	12	A
56012900	Wadding & articles of wadding, nes	10	A
56013000	Textile flock & dust & mill neps	10	A
56021000	Needleloom felt & stitch-bonded fibre fabrics	10	A
56022100	Felt of wool or fine animal hair (excl. impregnated, coated, etc)	10	A
56022900	Felt of textile materials (excl. impregnated, coated, etc)	10	A
56029000	Felt, nes	10	A
56031110	Nonwovens of man-made filament, ≤25g/m2, coated, etc.	10	A
56031190	Nonwovens of man-made filament, ≤25g/m2, not coated, etc.	10	A
56031210	Nonwovens of man-made filament, >25g/m2 but≤70g/m2, coated, etc.	10	A
56031290	Nonwovens of man-made filament, >25g/m2 but≤70g/m2, not coated, etc.	10	A
56031310	Nonwovens of man-made filament, >70g/m2 but≤150g/m2, coated, etc.	10	A
56031390	Nonwovens of man-made filament, >70g/m2 but≤150g/m2, not coated, etc.	10	A
56031410	Nonwovens of man-made filament, >150g/m2, coated, etc.	10	A
56031490	Nonwovens of man-made filament, >150g/m2, not coated, etc.	10	A
56039110	Nonwovens of other materials, ≤25g/m2, coated, etc.	10	A
56039190	Nonwovens of other materials, ≤25g/m2, not coated, etc.	10	A
56039210	Nonwovens of other materials, >25g/m2 but≤70g/m2, coated, etc.	10	A
56039290	Nonwovens of other materials, >25g/m2 but≤70g/m2, not coated, etc.	10	A
56039310	Nonwovens of other materials, >70g/m2 but≤150g/m2, coated, etc.	10	A
56039390	Nonwovens of other materials, >70g/m2 but≤150g/m2, not coated, etc.	10	A
56039410	Nonwovens of other materials, >150g/m2, coated, etc.	10	A
56039490	Nonwovens of other materials, >150g/m2, not coated, etc.	10	A
56041000	Rubber thread & cord, textile covered	5	A
56049000	Textile yarn & strip, etc, impregnated or coated	5	A
56050000	Metallized yarn, being textile yarn, or strip, etc, in thread	5	A
56060000	Gimped yarn & strip; chenille yarn; loop wale-yarn	5	A

HS2014	Description	Base Rate	Staging Category
56072100	Binder or baler twine of sisal, etc, of the genus Agave	5	A
56072900	Twine, cordage, ropes & cables, of sisal, etc, of genus Agave, nes	5	A
56074100	Binder or baler twine of polyethylene or polypropylene	5	A
56074900	Twine, cordage, ropes & cables, of polyethylene or polypropylene	5	A
56075000	Twine, cordage, ropes & cables, of synthetic fibres, nes	5	A
56079010	Twine, cordage, ropes & cables, of abaca or other hard (leaf) fibres	5	A
56079090	Twine, cordage, ropes & cables, nes	5	A
56081100	Made up fishing nets of man-made textile materials	10	A
56081900	Knotted netting of man-made textile materials (excl. fishing nets)	12	A
56089000	Knotted netting of twine, cordage or rope of textile materials, nes	10	A
56090000	Articles of yarn, strip, etc, twine, cordage, rope or cables, nes	10	A
57011000	Carpets & other textile floor coverings, of wool..., knotted	14	A
57019010	Floor coverings of man-made textile fibres, knotted	16	A
57019020	Floor coverings of silk	14	A
57019090	Floor coverings of other textile fibres, nes, knotted	14	A
57021000	Kelem, Schumacks, Karamanie & other similar hand-woven rugs	14	A
57022000	Floor coverings of coconut fibres (coir)	14	A
57023100	Pile floor coverings of wool..., woven, not made up	10	A
57023200	Pile floor coverings of man-made textiles, woven, not made up	16	A
57023900	Pile floor coverings of other textiles, woven, not made up, nes	14	A
57024100	Pile floor coverings of wool..., woven, made up	10	A
57024200	Pile floor coverings of man-made textiles, woven, made up	10	A
57024900	Pile floor coverings of other textiles, woven, made up, nes	14	A
57025010	Carpets and other textile floor coverings, not of pile construction, of wool or fine animal hair, not made up	14	A
57025020	Carpets and other textile floor coverings, not of pile construction, of man-made textile materials, not made up	16	A
57025090	Carpets and other textile floor coverings, not of pile construction, of other textile materials, not made up	14	A
57029100	Non-pile floor coverings of wool..., woven, made up	14	A
57029200	Non-pile floor coverings of man-made textiles, woven, made up	16	A
57029900	Non-pile floor coverings of textile materials, woven, made up, nes	14	A
57031000	Tufted floor coverings of wool or of fine animal hair	14	A
57032000	Tufted floor coverings of nylon or other polyamides	10	A
57033000	Tufted floor coverings of man-made textile materials, nes	10	A

HS2014	Description	Base Rate	Staging Category
57039000	Tufted floor coverings of other textiles, nes	14	A
57041000	Carpet tiles≤0.3m2, of felt, not tufted or flocked	14	A
57049000	Floor coverings of felt, nes, not tufted or flocked	10	A
57050010	Other floor coveings of wool or fine animal hair, nes	14	A
57050020	Other floor coveings of man-made textile fibres, nes	10	A
57050090	Other textile floor coveings, nes	14	A
58011000	Woven pile fabrics & chenille fabrics of wool or fine animal hair	10	A
58012100	Uncut weft pile fabrics of cotton	12	A
58012200	Cut corduroy of cotton	10	A
58012300	Weft pile fabrics of cotton, nes	10	A
58012600	Chenille fabrics, of cotton	10	A
58012710	Warp pile fabrics, epingle (uncut), of cotton	10	A
58012720	Warp pile fabrics, cut, of cotton	10	A
58013100	Uncut weft pile fabrics of man-made fibres, nes	10	A
58013200	Cut corduroy of man-made fibres, nes	10	A
58013300	Weft pile fabrics of man-made fibres, nes	10	A
58013600	Chenille fabrics of man-made fibres, nes	10	A
58013710	Warp pile fabrics, epingle (uncut), of man-made fibres	10	A
58013720	Warp pile fabrics, cut, of man-made fibres, nes	10	A
58019010	Woven pile & chenille fabrics of silk or silk waste	10	A
58019090	Woven pile & chenille fabrics of other textile materials, nes	10	A
58021100	Unbleached terry towelling & similar woven terry fabrics, of cotton	12	A
58021900	Woven terry fabrics of cotton, nes	10	A
58022010	Woven terry fabrics of silk or silk waste	12	A
58022020	Woven terry fabrics of wool or fine animal hair	12	A
58022030	Woven terry fabrics of man-made fibres	14	A
58022090	Woven terry fabrics of other textile materials, nes	12	A
58023010	Tufted textile fabrics of silk or silk waste	10	A
58023020	Tufted textile fabrics of wool or fine animal hair	10	A
58023030	Tufted textile fabrics of cotton or flax, etc.	10	A
58023040	Tufted textile fabrics of man-made fibres	10	A
58023090	Tufted textile fabrics of other textile materials	10	A
58030010	Gauze of cotton	10	A
58030020	Gauze of silk or silk waste	10	A
58030030	Gauze of man-made fibres	10	A
58030090	Gauze of other textile materials	10	A

HS2014	Description	Base Rate	Staging Category
58041010	Tulles & other net fabrics of silk or silk waste	10	A
58041020	Tulles & other net fabrics of cotton	10	A
58041030	Tulles & other net fabrics of man-made fibres	12	A
58041090	Tulles & other net fabrics of other textile materials, nes	10	A
58042100	Lace of man-made fibres in piece/strips/motifs, machine made	10	A
58042910	Lace of silk or silk waste in piece/strips/motifs, machine made	10	A
58042920	Lace of cotton in piece/strips/motifs, machine made	10	A
58042990	Lace of other textiles in piece/strips/motifs, machine made, nes	10	A
58043000	Hand-made lace in pieces, in strips or in motifs	10	A
58050010	Needle-worked tapestries	12	A
58050090	Hand-woven tapestries of the type Gobelins, Flandres, etc	12	A
58061010	Narrow woven pile/chenille fabrics of cotton or bast fibres	10	A
58061090	Narrow woven pile/chenille fabrics of other textl materials, nes	10	A
58062000	Narrow woven fabrics, with $\geq 5\%$ elastomeric yarn or rubber thread	10	A
58063100	Narrow woven fabrics of cotton, nes	10	A
58063200	Narrow woven fabrics of man-made fibres, nes	10	A
58063910	Narrow woven fabrics of silk or silk waste, nes	10	A
58063920	Narrow woven fabrics of wool or fine animal hair, nes	10	A
58063990	Narrow woven fabrics of other textile materials, nes	10	A
58064010	Fabrics of warp without weft by adhesive, of cottn or bast fibres	10	A
58064090	Fabrics of warp without weft by adhesive, of othr textl materials	10	A
58071000	Labels, badges... of textiles, woven, in piece..., not embriodered	10	A
58079000	Labels, badges... of textiles, unwoven, in piece..., not embriodered	10	A
58081000	Braids, in the piece	10	A
58089000	Ornamental trimmings in the piece; tassels, pompons, etc, nes	10	A
58090010	Woven fabrics of metal thread/metallized yarn with cotton, nes	10	A
58090020	Wovn fabrics of metal thread/metllizd yarn with man-made fibres, nes	10	A
58090090	Woven fabrics of metal thread/metallized yarn, nes	10	A
58101000	Embroidery without visible ground	10	A
58109100	Cotton embroidery, in the piece, in strips or in motifs	10	A
58109200	Embroidery of man-made fibres, in the piece, in strips or in motifs	10	A
58109900	Embroidery of other textiles, in the piece, in strips or in motifs	10	A

HS2014	Description	Base Rate	Staging Category
58110010	Quilted products of silk or silk waste, in the piece	10	A
58110020	Quilted products of wool or fine animal hair, in the piece	10	A
58110030	Quilted products of cotton, in the piece	10	A
58110040	Quilted products of man-made fibres, in the piece	12	A
58110090	Quilted products of other textile materials nes, in the piece	10	A
59011010	Fabrics of cotton or bast fibres, coated with gum for books	10	A
59011020	Fabrics of man-made fibres, coated with gum for books	10	A
59011090	Fabrics of other textile materials, coated with gum for books	10	A
59019010	Prepared painting canvas	10	A
59019091	Tracing cloth; buckram, etc, of cotton or bast fibres	10	A
59019092	Tracing cloth; buckram, etc, of man-made fibres	10	A
59019099	Tracing cloth; buckram, etc, of other textile materials	10	A
59021010	Tyre cord fabric of high tenacity yarn of nylon-6	10	A
59021020	Tyre cord fabric of high tenacity yarn of nylon-6, 6	10	A
59021090	Tyre cord fabric of high tenacity yarn of other nylon or polyamides, nes	10	A
59022000	Tyre cord fabric of high tenacity yarn of polyesters	10	A
59029000	Tyre cord fabric of high tenacity yarn of viscose rayon	10	A
59031010	Textile insulating cloth or tape treated with polyvinyl chloride	10	A
59031020	Textile imitation leather treated with polyvinyl chloride	10	A
59031090	Other textile fabrics treated with polyvinyl chloride	10	A
59032010	Textile insulating cloth or tape treated with polyurethane	10	A
59032020	Textile imitation leather treated with polyurethane	10	A
59032090	Other textile fabrics treated with polyurethane	10	A
59039010	Textile insulating cloth or tape treated with other plastics, nes	10	A
59039020	Textile imitation leather treated with other plastics, nes	10	A
59039090	Other textile fabrics treated with other plastics, nes	10	A
59041000	Linoleum	14	A
59049000	Floor coverings with coating... on a textile backing, nes	14	A
59050000	Textile wall coverings	10	A
59061010	Rubberized textile adhesive insulating tape of a width≤20cm	10	A
59061090	Other rubberized textile adhesive tape of a width≤20cm	10	A
59069100	Rubberized textile fabrics, knitted or crocheted	10	A
59069910	Rubberized textile insulating cloth or tape, not knitted/crocheted	10	A
59069990	Other rubberized textile fabrics, not knitted or crocheted, nes	10	A

HS2014	Description	Base Rate	Staging Category
59070010	Textile insulating cloth or tape otherwise impregnated, coated...	10	A
59070020	Painted canvas otherwise impregnated, coated...	10	A
59070090	Textile fabrics, nes, otherwise impregnated, coated...	10	A
59080000	Textile wicks for lamps...; incandescent gas mantles, etc	10	A
59090000	Textile... tubing, with or without lining, etc, of other materials	8	A
59100000	Transmission or conveyor belts or belting, of textile material	8	A
59111010	Narrow fabrics of velvet impregntd with rubber f coverg weaving beams	8	A
59111090	Textile fabrics coatd..with rubbr/leathr/oth material f technical use	8	A
59112000	Bolting cloth	8	A
59113100	Textile fabrics & felts, for paper-making machines, <650g/m2	8	A
59113200	Textile fabrics & felts, for paper-making machines, ≥650g/m2	8	A
59114000	Straining cloth of a kind used in oil presses, etc	8	A
59119000	Textile articles for technical uses, nes, specified in Note 7	8	A
60011000	Long pile fabrics, knitted or crocheted	10	A
60012100	Looped pile fabrics of cotton, knitted or crocheted	10	A
60012200	Looped pile fabrics of man-made fibres, knitted or crocheted	10	A
60012900	Looped pile fabrics of textile materials, knitted or crocheted	12	A
60019100	Pile fabrics of cotton, nes, knitted or crocheted	10	A
60019200	Pile fabrics of man-made fibres, nes, knitted or crocheted	10	A
60019900	Pile fabrics of textile materials, nes, knitted or crocheted	12	A
60024010	Knitted/crochetd fabrics of cotton, wid≤30cm, ≥5%, elastomeric yarn	10	A
60024020	Knitted/crochetd fabrics of silk, wid≤30cm, ≥5%, elastomeric yarn	10	A
60024030	Knitted/crochetd fabrics of synthetic fibres, wid≤30cm, elastomeric yarn≥5%	10	A
60024040	Knitted/crochetd fabrics of artificial fibres, wid≤30cm, elastomeric yarn≥5%	10	A
60024090	Other knitted/crocheted fabrics, width≤30cm, ≥5%, elastomeric yarn	10	A
60029010	Knitted/crochetd fabrics of cotton, wid≤30cm, ≥5%, elastomeric rubber thread	10	A
60029020	Knitted/crochetd fabrics of silk, wid≤30cm, ≥5%, elastomeric rubber thread	10	A
60029030	Knitted/crochetd fabrics of synthetic fibres, wid≤30cm, ≥5%, elastomeric rubber thread	10	A
60029040	Knitted/crochetd fabrics of artificial fibres, wid≤30cm, ≥5%, elastomeric rubber thread	10	A
60029090	Knitted/crochetd fabrics of silk, wid≤30cm, ≥5%, elastomeric rubber thread	10	A

HS2014	Description	Base Rate	Staging Category
60031000	Knitted/crocheted fabrics of wool or fine animal hair, wid≤30cm, <5%	10	A
60032000	Knitted/crocheted fabrics of cotton, wid≤30cm, <5%	10	A
60033000	Knitted/crocheted fabrics of synthetic fibres, wid≤30cm, <5%	10	A
60034000	Knitted/crocheted fabrics of artificial fibres, wid≤30cm, <5%	10	A
60039000	Knitted/crocheted fabrics of fabrics, nes, wid≤30cm, <5%	10	A
60041010	Knitted/crocheted fabrics of cotton, wid>30cm, elastomeric yarn≥5%	10	A
60041020	Knitted/crocheted fabrics of silk, wid>30cm, elastomeric yarn≥5%	10	A
60041030	Knitted/crocheted fabrics of synthetic fibres, wid>30cm, elastomeric yarn≥5%	10	A
60041040	Knitted/crocheted fabrics of artificial fibres, wid>30cm, elastomeric yarn≥5%	10	A
60041090	Knitted/crocheted fabrics, wid>30cm, elastomeric yarn≥5%	10	A
60049010	Knitted/crocheted fabrics of cotton, wid>30cm, ≥5%, elastomeric rubber thread	10	A
60049020	Knitted/crocheted fabrics of silk, wid>30cm, ≥5%, elastomeric rubber thread	10	A
60049030	Knitted/crocheted fabrics of synthetic fibres, wid>30cm, ≥5%, elastomeric rubber thread	10	A
60049040	Knitted/crocheted fabrics of artificial fibres, wid>30cm, ≥5%, elastomeric rubber thread	10	A
60049090	Knitted/crocheted fabrics, wid>30cm, ≥5%, elastomeric rubber thread	10	A
60052100	Other warp knit fabrics of unbleached or bleached cotton	10	A
60052200	Other warp knit fabrics of dyed cotton	10	A
60052300	Other warp knit fabrics of cotton of yarns of different colours	10	A
60052400	Other warp knit fabrics of printed cotton	10	A
60053100	Other warp knit fabrics of unbleached or bleached synthetic fibres	10	A
60053200	Other warp knit fabrics of dyed synthetic fibres	10	A
60053300	Other warp knit fabrics of synthetic fibres of yarns of different colours	10	A
60053400	Other warp knit fabrics of printed synthetic fibres	10	A
60054100	Other warp knit fabrics of unbleached or bleached artificial fibres	10	A
60054200	Other warp knit fabrics of dyed artificial fibres	10	A
60054300	Other warp knit fabrics of artificial fibres of yarns of different colours	10	A
60054400	Other warp knit fabrics of printed artificial fibres	10	A
60059010	Other warp knit fabrics of wool or fine animal hair	12	A
60059090	Other warp knit fabrics, other than those of cotton, synthetic fibres, artificial fibres and wool	12	A
60061000	Other knitted/crocheted fabrics of wool or fine animal hair, nes	12	A

HS2014	Description	Base Rate	Staging Category
60062100	Other knitted/crocheted fabrics of unbleached or bleached cotton, nes	10	A
60062200	Other knitted/crocheted fabrics of dyed cotton, nes	10	A
60062300	Other knitted/crocheted fabrics of cotton of yarns of different colours	10	A
60062400	Other knitted/crocheted fabrics of printed cotton, nes	10	A
60063100	Other knitted/crocheted fabrics of unbleached/bleached synthetic fibres	10	A
60063200	Other knitted/crocheted fabrics of dyed synthetic fibres, nes	10	A
60063300	Other knitted/crocheted fabrics of synthetic fibres of different colors	10	A
60063400	Other knitted/crocheted fabrics of printed synthetic fibres, nes	10	A
60064100	Other knitted/crocheted fabrics of unbleached/bleached artificial fibres	10	A
60064200	Other knitted/crocheted fabrics of dyed artificial fibres, nes	10	A
60064300	Other knitted/crocheted fabrics of artificial fibres of different colors	10	A
60064400	Other knitted or crocheted fabrics of printed artificial fibres	10	A
60069000	Other knitted or crocheted fabrics, nes	12	A
61012000	Men's or boys' overcoats, etc, of cotton, knitted or crocheted	17.5	A
61013000	Men's or boys' overcoats, etc, of man-made fibres, knitted or crocheted	17.5	A
61019010	Men's or boys' overcoats, etc, of wool or fine animal hair, knitted or crocheted	25	A
61019090	Men's or boys' overcoats, etc, of other textiles, knitted or crocheted	17.5	A
61021000	Woman's or girls' overcoats, etc, of wool..., knitted or crocheted	25	A
61022000	Woman's or girls' overcoats, etc, of cotton, knitted or crocheted	17.5	A
61023000	Woman's or girls' overcoats, etc, of man-made fibres, knitted/crocheted	17.5	A
61029000	Woman's or girls' overcoats, etc, of other textiles, knitted/crocheted	20	A
61031010	Men's or boys' suits of wool or fine animals hair, knitted or crocheted	25	A
61031020	Men's or boys' suits of synthetic fibres, knitted or crocheted	25	A
61031090	Men's or boys' suits of other textiles, knitted or crocheted	17.5	A
61032200	Men's or boys' ensembles of cotton, knitted or crocheted	20	A
61032300	Men's or boys' ensembles of synthetic fibres, knitted or crocheted	25	A
61032910	Men's or boys' ensembles of wool or fine animal hair, knitted or crocheted	25	A
61032990	Men's or boys' ensembles of other textiles, knitted or crocheted	25	A

HS2014	Description	Base Rate	Staging Category
61033100	Men's or boys' jackets & blazers of wool..., knitted or crocheted	16	A
61033200	Men's or boys' jackets & blazers of cotton, knitted or crocheted	16	A
61033300	Men's or boys' jackets... of synthetic fibres, knitted or crocheted	19	A
61033900	Men's or boys' jackets... of other textiles, nes, knitted/crocheted	16	A
61034100	Men's or boys' trousers, etc, of wool..., knitted or crocheted	16	A
61034200	Men's or boys' trousers, etc, of cotton, knitted or crocheted	16	A
61034300	Men's or boys' trousers, etc, of synthetic fibres, knitted/crocheted	17.5	A
61034900	Men's or boys' trousers, etc, of other textiles, knitted/crocheted	16	A
61041300	Women's or girls' suits of synthetic fibres, knitted or crocheted	25	A
61041910	Women's or girls' suits of wool or fine animal hair, knitted or crocheted	17.5	A
61041920	Women's or girls' suits of cotton, knitted or crocheted	17.5	A
61041990	Women's or girls' suits of other textiles, nes, knitted/crocheted	17.5	A
61042200	Women's or girls' ensembles, of cotton, knitted or crocheted	17.5	A
61042300	Women's or girls' ensembles, of synthetic fibres, knitted/crocheted	25	A
61042910	Women's or girls' suits of cotton, knitted or crocheted	17.5	A
61042990	Women's or girls' ensembles, of other textiles, knitted/crocheted	15	A
61043100	Women's or girls' jackets, of wool..., knitted or crocheted	16	A
61043200	Women's or girls' jackets, of cotton, knitted or crocheted	16	A
61043300	Women's or girls' jackets, of synthetic fibres, knitted/crocheted	19	A
61043900	Woman's or girls' jackets, of other textiles, knitted or crocheted	16	A
61044100	Dresses of wool or fine animal hair, knitted or crocheted	16	A
61044200	Dresses of cotton, knitted or crocheted	16	A
61044300	Dresses of synthetic fibres, knitted or crocheted	17.5	A
61044400	Dresses of artificial fibres, knitted or crocheted	16	A
61044900	Dresses of other textile material, nes, knitted or crocheted	16	A
61045100	Skirts & divided skirts of wool or fine hair, knitted or crocheted	14	A
61045200	Skirts & divided skirts of cotton, knitted or crocheted	14	A
61045300	Skirts & divided skirts of synthetic fibres, knitted or crocheted	16	A
61045900	Skirts & divided skirts of other textiles, nes, knitted or crocheted	14	A
61046100	Women's or girls' trousers, etc, of wool..., knitted or crocheted	16	A

HS2014	Description	Base Rate	Staging Category
61046200	Women's or girls' trousers, etc, of cotton, knitted or crocheted	16	A
61046300	Women's or girls' trousers, etc, of synthetic, knitted or crocheted	17.5	A
61046900	Women's or girls' trousers, etc, of other textile, knitted/crocheted	16	A
61051000	Men's or boys' shirts of cotton, knitted or crocheted	16	A
61052000	Men's or boys' shirts of man-made fibres, knitted or crocheted	17.5	A
61059000	Men's or boys' shirts of other textiles, nes, knitted or crocheted	16	A
61061000	Women's or girls' blouses, etc, of cotton, knitted or crocheted	16	A
61062000	Women's or girls' blouses, etc, of man-made fibres, knitted/crocheted	17.5	A
61069000	Women's or girls' blouses, etc, of other textiles, knitted/crocheted	16	A
61071100	Men's or boys' underpants & briefs of cotton, knitted or crocheted	14	A
61071200	Men's or boys' underpants, etc, of man-made fibres, knitted/crocheted	16	A
61071910	Men's or boys' underpants, etc, of silk or silk waste, knitted/crocheted	14	A
61071990	Men's or boys' underpants, etc, of other textiles, knitted/crocheted	14	A
61072100	Men's or boys' pyjamas of cotton, knitted or crocheted	14	A
61072200	Men's or boys' pyjamas of man-made fibres, knitted or crocheted	16	A
61072910	Men's or boys' pyjamas of silk or silk waste, knitted or crocheted	14	A
61072990	Men's or boys' pyjamas of other textiles, nes, knitted or crocheted	14	A
61079100	Men's or boys' dressing gowns, etc, of cotton, knitted or crocheted	14	A
61079910	Men's or boys' dressing gowns, etc, of man-made fibres, knitted or crocheted	16	A
61079990	Men's or boys' dressing gowns, etc, of other textiles, nes, knitted or crocheted	14	A
61081100	Women's/girls' slips, etc, of man-made fibres, knitted or crocheted	16	A
61081910	Women's/girls' slips, etc, of cotton, knitted or crocheted	14	A
61081920	Women's/girls' slips, etc, of silk or silk waste, knitted or crocheted	14	A
61081990	Women's/girls' slips, etc, of other textile materials, knitted/crocheted	14	A
61082100	Women's or girls' briefs & panties of cotton, knitted or crocheted	14	A
61082200	Women's or girls' briefs, etc, of man-made fibres, knitted/crocheted	16	A
61082910	Women's or girls' briefs, etc, of silk or silk waste, knitted/crocheted	14	A

HS2014	Description	Base Rate	Staging Category
61082990	Women's or girls' briefs, etc, of other textiles, knitted/crocheted	14	A
61083100	Women's or girls' nighties..., etc, of cotton, knitted or crocheted	14	A
61083200	Women's or girls' pyjamas, etc, of man-made fibres, knitted/crocheted	16	A
61083910	Women's or girls' pyjamas, etc, of silk or silk waste, knitted/crocheted	14	A
61083990	Women's or girls' nighties, etc, of other textiles, knitted/crocheted	14	A
61089100	Women's or girls' dressing gowns..., of cotton, knitted/crocheted	14	A
61089200	Women's or girls' dressing gowns of man-made fibre, knitted/crocheted	16	A
61089900	Women's or girls' dressing gowns of other textiles, knitted/crocheted	14	A
61091000	T-shirts, singlets & other vests, of cotton, knitted or crocheted	14	A
61099010	T-shirts, singlets, etc, of silk or silk waste, knitted/crocheted	14	A
61099090	T-shirts, singlets, etc, of other textiles, nes, knitted/crocheted	14	A
61101100	Jerseys, pullovers, etc, of wool, knitted or crocheted	14	A
61101200	Jerseys, pullovers, etc, of cashmere, knitted or crocheted	14	A
61101910	Jerseys, pullovers, etc, of other goats hair, knitted/crocheted	14	A
61101920	Jerseys, pullovers, etc, of rabbit or hare hair, knitted/crocheted	14	A
61101990	Jerseys, pullovers, etc, of other animal fine hair nes, knitted/crocheted	14	A
61102000	Jerseys, pullovers, etc, of cotton, knitted or crocheted	14	A
61103000	Jerseys, pullovers, etc, of man-made fibres, knitted or crocheted	16	A
61109010	Jerseys, pullovers, etc, of silk or silk waste, knitted or crocheted	14	A
61109090	Jerseys, pullovers, etc, of other textiles, knitted or crocheted	14	A
61112000	Babies' garments, etc, of cotton, knitted or crocheted	14	A
61113000	Babies' garments, etc, of synthetic fibres, knitted or crocheted	16	A
61119010	Babies' garments, etc, of wool or fine animal hair, knitted or crocheted	14	A
61119090	Babies' garments, etc, of other textiles, knitted or crocheted	14	A
61121100	Track-suits of cotton, knitted or crocheted	16	A
61121200	Track-suits of synthetic fibres, knitted or crocheted	17.5	A
61121900	Track-suits of other textiles, knitted or crocheted	16	A
61122010	Ski-suits, of cotton, knitted or crocheted	16	A
61122090	Ski-suits, of other textile materials, knitted or crocheted	19	A
61123100	Men's or boys' swimwear of synthetic fibres, knitted or crocheted	17.5	A

HS2014	Description	Base Rate	Staging Category
61123900	Men's or boys' swimwear of other textiles, knitted or crocheted	16	A
61124100	Women's or girls' swimwear of synthetic fibres, knitted or crocheted	17.5	A
61124900	Women's or girls' swimwear of other textiles, knitted or crocheted	16	A
61130000	Garments of knitted or crocheted fabrics of 59.03, 59.06, 59.07	16	A
61142000	Garments of cotton, knitted or crocheted, nes	16	A
61143000	Garments of man-made fibres, knitted or crocheted, nes	17.5	A
61149010	Garments of wool or fine animal hair, knitted or crocheted, nes	16	A
61149090	Garments of other textiles, knitted or crocheted	16	A
61151000	Stockings, gradually press tighted	16	A
61152100	Panty hose and tights of synthetic fibres, measuring per single yarn less than 67 decitex	16	A
61152200	Panty hose and tights of synthetic fibres, measuring per single yarn 67 decitex or more	16	A
61152910	Panty hose and tights of cotton, knitted or crocheted	14	A
61152990	Panty hose and tights of other textile materials, knitted or crocheted	14	A
61153000	Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	14	A
61159400	Panty hose, tights, stockings, etc., of wool or fine animal hair, knitted or crocheted	14	A
61159500	Panty hose, tights, stockings, etc., of cotton, knitted or crocheted	14	A
61159600	Panty hose, tights, stockings, etc., of synthetic fibres, knitted or crocheted	16	A
61159900	Hosiery & footwear, of other textiles, knitted or crocheted, nes	14	A
61161000	Gloves, impregnated... with plastics or rubber, knitted or crocheted	14	A
61169100	Gloves, mittens & mitts, of wool..., knitted or crocheted	14	A
61169200	Gloves, mittens & mitts, of cotton, knitted or crocheted	14	A
61169300	Gloves, mittens & mitts, of synthetic fibres, knitted or crocheted	16	A
61169900	Gloves, mittens & mitts, of other textiles, knitted or crocheted	14	A
61171011	Shawls, scarves, mufflers, mantillas, veils, etc, of cashmere, knitted/crocheted	14	A
61171019	Shawls, scarves, mufflers, mantillas, veils, etc, of other fine animal hair, knitted/crocheted	14	A
61171020	Shawls, scarves, mufflers, mantillas, veils, etc, of wool, knitted/crocheted	14	A
61171090	Shawls, scarves, mufflers, mantillas, veils, etc, of other textile materials, knitted/crocheted	14	A
61178010	Ties, bow ties and cravats, knitted or crocheted	14	A
61178090	Other parts of garments or of clothing accessories, knitted or crocheted	14	A

HS2014	Description	Base Rate	Staging Category
61179000	Parts of garments or clothing accessories, knitted or crocheted	14	A
62011100	Men's or boys' overcoats, etc, of wool or fine animal hair	16	A
62011210	Men's or boys' overcoats, etc, of cotton, stuffed with down	16	A
62011290	Men's or boys' overcoats, etc, of cotton, nes	16	A
62011310	Men's or boys' overcoats, etc, of man-made fibres, down stuffed	17.5	A
62011390	Men's or boys' overcoats, etc, of man-made fibres, nes	17.5	A
62011900	Men's or boys' overcoats, etc, of other textiles, nes	16	A
62019100	Men's or boys' anoraks, wind-cheaters, etc, of wool/fine animal hair	16	A
62019210	Men's or boys' anoraks, wind-cheaters, etc, of cotton, down stuffed	16	A
62019290	Men's or boys' anoraks, wind-cheaters, etc, of cotton, nes	16	A
62019310	Men's/boys' anoraks, wind-cheaters..., of man-made fib, down stuffed	17.5	A
62019390	Men's or boys' anoraks, wind-cheaters, etc, of man-made fibres, nes	17.5	A
62019900	Men's or boys' anoraks, wind-cheaters, etc, of other textiles, nes	16	A
62021100	Woman's or girls' overcoats, etc, of wool or fine animal hair	16	A
62021210	Woman's or girls' overcoats, etc, of cotton, stuffed with down	16	A
62021290	Woman's or girls' overcoats, etc, of cotton, nes	16	A
62021310	Woman's or girls' overcoats, etc, of man-made fibres, down stuffed	19	A
62021390	Woman's or girls' overcoats, etc, of man-made fibres, nes	19	A
62021900	Woman's or girls' overcoats, etc, of other textiles, nes	16	A
62029100	Woman's or girls' anoraks, wind-cheaters, etc, of wool...	16	A
62029210	Woman's or girls' anoraks, wind-cheaters..., of cotton, down stuffd	16	A
62029290	Woman's or girls' anoraks, wind-cheaters..., of cotton, nes	16	A
62029310	Woman's/girls' anoraks, wind-cheaters..., of man-made fib, down stuffd	17.5	A
62029390	Woman's or girls' anoraks, wind-cheaters..., of man-made fibres, nes	17.5	A
62029900	Woman's or girls' anoraks, wind-cheaters, etc, of other textiles, nes	16	A
62031100	Men's or boys' suits of wool or fine animal hair	17.5	A
62031200	Men's or boys' suits of synthetic fibres	17.5	A
62031910	Men's or boys' suits of silk or silk waste	17.5	A
62031990	Men's or boys' suits of other textiles, nes	17.5	A
62032200	Men's or boys' ensembles of cotton	17.5	A
62032300	Men's or boys' ensembles of synthetic fibres	17.5	A
62032910	Men's or boys' ensembles of silk or silk waste	17.5	A

HS2014	Description	Base Rate	Staging Category
62032920	Men's or boys' ensembles of wool or fine animal hair	17.5	A
62032990	Men's or boys' ensembles of other textiles, nes	17.5	A
62033100	Men's or boys' jackets & blazers of wool or fine animal hair	16	A
62033200	Men's or boys' jackets & blazers of cotton	16	A
62033300	Men's or boys' jackets & blazers of synthetic fibres	17.5	A
62033910	Men's or boys' jackets & blazers of silk or silk waste	16	A
62033990	Men's or boys' jackets & blazers of other textl materials, nes	16	A
62034100	Men's or boys' trousers, breeches, etc, of wool or fine animal hair	16	A
62034210	Men's or boys' arabian trousers, breeches of cotton	16	A
62034290	Men's or boys' trousers, breeches, nes, of cotton	16	A
62034310	Men's or boys' arabian trousers, breeches of synthetic fibres	17.5	A
62034390	Men's or boys' trousers, breeches, nes, of synthetic fibres	17.5	A
62034910	Men's or boys' arabian trousers, breeches of oth textile fibres	16	A
62034990	Men's or boys' trousers, breeches, nes, of oth textile fibres	16	A
62041100	Women's or girls' suits of wool or fine animal hair	17.5	A
62041200	Women's or girls' suits of cotton	17.5	A
62041300	Women's or girls' suits of synthetic fibres	17.5	A
62041910	Women's or girls' suits of silk or silk waste	17.5	A
62041990	Women's or girls' suits of other textiles, nes	17.5	A
62042100	Women's or girls' ensembles of wool or fine animal hair	17.5	A
62042200	Women's or girls' ensembles of cotton	17.5	A
62042300	Women's or girls' ensembles of synthetic fibres	20	A
62042910	Women's or girls' ensembles of silk or silk waste	20	A
62042990	Women's or girls' ensembles of other textile materials, nes	14	A
62043100	Women's or girls' jackets & blazers of wool or fine animal hair	16	A
62043200	Women's or girls' jackets & blazers of cotton	16	A
62043300	Women's or girls' jackets & blazers of synthetic fibres	17.5	A
62043910	Women's or girls' jackets of silk or silk waste	16	A
62043990	Women's or girls' jackets of other textiles, nes	16	A
62044100	Dresses of wool or fine animal hair	16	A
62044200	Dresses of cotton	16	A
62044300	Dresses of synthetic fibres	17.5	A
62044400	Dresses of artificial fibres	16	A
62044910	Women's or girls' dresses of silk or silk waste	16	A
62044990	Women's or girls' dresses of other textile materials, nes	16	A

HS2014	Description	Base Rate	Staging Category
62045100	Skirts & divided skirts of wool or fine animal hair	14	A
62045200	Skirts & divided skirts of cotton	14	A
62045300	Skirts & divided skirts of synthetic fibres	16	A
62045910	Women's or girls' skirts of silk or silk waste	14	A
62045990	Women's or girls' skirts of other textile materials, nes	14	A
62046100	Women's or girls' trousers/breeches, etc, of wool/fine animal hair	16	A
62046200	Women's or girls' trousers, breeches, etc, of cotton	16	A
62046300	Women's or girls' trousers, breeches, etc, of synthetic fibres	17.5	A
62046900	Women's or girls' trousers, breeches, etc, of other textiles, nes	16	A
62052000	Men's or boys' shirts of cotton	16	A
62053000	Men's or boys' shirts of man-made fibres	16	A
62059010	Men's or boys' shirts of silk or silk waste	16	A
62059020	Men's or boys' shirts of wool or fine animal hair	16	A
62059090	Men's or boys' shirts of other textile materials, nes	16	A
62061000	Women's or girls' blouses, shirts, etc, of silk or silk waste	16	A
62062000	Women's or girls' blouses, shirts, etc, of wool or fine animal hair	16	A
62063000	Women's or girls' blouses, shirts, etc, of cotton	16	A
62064000	Women's or girls' blouses, shirts, etc, of man-made fibres	17.5	A
62069000	Women's or girls' blouses, shirts, etc, of other textiles, nes	16	A
62071100	Men's or boys' underpants & briefs of cotton	14	A
62071910	Men's or boys' underpants & briefs of silk or silk waste	14	A
62071920	Men's or boys' underpants & briefs of man-made fibres	16	A
62071990	Men's or boys' underpants & briefs of oth textile materials, nes	14	A
62072100	Men's or boys' nightshirts & pyjamas of cotton	14	A
62072200	Men's or boys' nightshirts & pyjamas of man-made fibres	16	A
62072910	Men's or boys' nightshirts & pyjamas of silk or silk waste	14	A
62072990	Men's or boys' nightshirts & pyjamas of oth textl materials, nes	14	A
62079100	Men's or boys' singlets, dressing gowns, etc, of cotton	14	A
62079910	Men's or boys' singlets, dressing gowns, etc, of silk or silk waste	14	A
62079920	Men's or boys' singlets, dressing gowns, etc, of man-made fibres	16	A
62079990	Men's or boys' singlets, dressing gowns etc, of oth textl materl, nes	14	A
62081100	Women's or girls' slips & petticoats of man-made fibres	16	A
62081910	Women's or girls' slips & petticoats of silk or silk waste	14	A
62081920	Women's or girls' slips & petticoats of cotton	14	A

HS2014	Description	Base Rate	Staging Category
62081990	Women's or girls' slips & petticoats of oth textl materials, nes	14	A
62082100	Women's or girls' nightdresses & pyjamas of cotton	14	A
62082200	Women's or girls' nightdresses & pyjamas of man-made fibres	16	A
62082910	Women's or girls' nightdresses & pyjamas of silk or silk waste	14	A
62082990	Women's or girls' nightdresses & pyjamas of oth textl materls, nes	14	A
62089100	Women's or girls' dressing gowns, panties, etc, of cotton	14	A
62089200	Women's or girls' dressing gowns, panties, etc, of man-made fibres	16	A
62089910	Women's or girls' dressing gowns, panties..., of silk or silk waste	14	A
62089990	Women's or girls' dressing gowns/panties..., of oth textiles, nes	14	A
62092000	Babies' garments & clothing accessories of cotton	14	A
62093000	Babies' garments & clothing accessories of synthetic fibres	16	A
62099010	Babies' garments & clothing accessories of wool or fine animal hair	14	A
62099090	Babies' garments & clothing accessories of other textiles	14	A
62101010	Garments of felt or nonwoven, of wool or fine animal hair	16	A
62101020	Garments of felt or nonwoven, of cotton or bast fibres	16	A
62101030	Garments of felt or nonwoven, of man-made fibres	17.5	A
62101090	Garments of felt or nonwoven, of other textiles	16	A
62102000	Garments of 6201.11 to 19, from fabrics of 59.03, 59.06 or 59.07	16	A
62103000	Garments of 6202.11 to 19, from fabrics of 59.03, 59.06 or 59.07	16	A
62104000	Men's or boys' garments of fabrics of 59.03, 59.06 or 59.07	16	A
62105000	Women's or girls' garments of fabrics of 59.03, 59.06 or 59.07	16	A
62111100	Men's or boys' swimwear	16	A
62111200	Women's or girls' swimwear	16	A
62112010	Ski suits of cotton	16	A
62112090	Ski suits of other textile materials	19	A
62113210	Men's or boys' arabian robes of cotton	16	A
62113220	Men's or boys' sports wear of cotton	16	A
62113290	Men's or boys' garments of cotton, nes	16	A
62113310	Men's or boys' arabian robes of man-made fibres	17.5	A
62113320	Men's or boys' sports wear of arabian robes	18	A
62113390	Men's or boys' garments of man-made fibres, nes	17.5	A
62113910	Men's or boys' garments of silk or silk waste, nes	16	A
62113920	Men's or boys' garments of wool or fine animal hair, nes	16	A

HS2014	Description	Base Rate	Staging Category
62113990	Men's or boys' garments of other textiles, nes	16	A
62114210	Women's or girls' sports wear of cotton	16	A
62114290	Women's or girls' garments of cotton, nes	16	A
62114310	Women's or girls' sports wear of arabian robes	17.5	A
62114390	Women's or girls' garments of man-made fibres, nes	17.5	A
62114910	Women's or girls' garments of silk or silk waste, nes	16	A
62114990	Women's or girls' garments of other textiles, nes	16	A
62121010	Brassieres, of man-made fibres	16	A
62121090	Brassieres, of other textiles	14	A
62122010	Girdles & panty-girdles, of man-made fibres	16	A
62122090	Girdles & panty-girdles, of other textiles	14	A
62123010	Corselettes, of man-made fibres	16	A
62123090	Corselettes, of other textiles	14	A
62129010	Braces, suspenders and the like, of man-made fibres	16	A
62129090	Braces, suspenders and the like, of other textiles, nes	14	A
62132010	Handkerchiefs of cotton, embroidered	14	A
62132090	Handkerchiefs of cotton, nes	14	A
62139020	Embroidered handkerchiefs of other textiles, nes	14	A
62139090	Handkerchiefs of other textiles, nes	14	A
62141000	Shawls, scarves, mufflers, mantillas, veils, etc, of silk/silk waste	14	A
62142010	Shawls, scarves, mufflers, mantillas, veils, etc, of wool	14	A
62142020	Shawls, scarves, mufflers, mantillas, veils, etc, of cashmere	14	A
62142090	Shawls, scarves, mufflers, mantillas, veils, etc, of other fine animal hair	14	A
62143000	Shawls, scarves, mufflers, mantillas, veils, etc, of synthetic fibr	16	A
62144000	Shawls, scarves, mufflers, mantillas, veils, etc, of artificial fib	14	A
62149000	Shawls, scarves, mufflers, mantillas, veils, etc, of oth textls nes	14	A
62151000	Ties, bow ties & cravats of silk or silk waste	14	A
62152000	Ties, bow ties & cravats of man-made fibres	16	A
62159000	Ties, bow ties & cravats of other textiles, nes	14	A
62160000	Gloves, mittens & mitts	14	A
62171010	Stocking, socks and sockettes	14	A
62171020	Kimono belts	14	A
62171090	Other made up clothing accessories, nes	14	A
62179000	Parts of garments or of clothing accessories, nes	14	A
63011000	Electric blankets	16	A

HS2014	Description	Base Rate	Staging Category
63012000	Blankets (excl. electric blankets) & travelling rugs, of wool...	16	A
63013000	Blankets (excl. electric blankets) & travelling rugs, of cotton	16	A
63014000	Blankets (excl. electric blankets), etc, of synthetic fibres	17.5	A
63019000	Other blankets & travelling rugs, nes	16	A
63021010	Bed linen, of cotton, knitted or crocheted	14	A
63021090	Bed linen, of other textiles, knitted or crocheted	14	A
63022110	Printed cotton bed sheets, not knitted or crocheted	14	A
63022190	Other printed cotton bed-linen, not knitted or crocheted	14	A
63022210	Printed bed sheets of man-made fibres, not knitted or crocheted	16	A
63022290	Other printed bed-linen of man-made fibres, not knitted or crocheted	16	A
63022910	Printed bed-linen of silk or silk waste, not knitted or crocheted	14	A
63022920	Printed bed-linen of bast fibres, not knitted or crocheted	14	A
63022990	Printed bed-linen of other textiles, nes, not knitted or crocheted	14	A
63023110	Embroidered cotton bed linen, not knit, crocheted or printed	14	A
63023191	Cotton bed sheets, not knitted, crocheted, printed or embroidered	14	A
63023192	Cotton towelling coverlets, not knit, crocheted, printed or embroidered	14	A
63023199	Other cotton bed linen, not knit, crocheted, printed or embroidered, nes	14	A
63023210	Embroidered bed linen of man-made fibres, not knit, crocheted or printed	16	A
63023290	Other bed linen of man-made fibres, not knit, crocheted, printed or embroidered	16	A
63023910	Bed linen of silk or silk waste, not knit, crocheted or printed, nes	14	A
63023921	Embroidered bed linen of bast fibres, not knit, crocheted or printed	14	A
63023929	Other bed linen of bast fibres, not knit, crocheted, printed or embroidered	14	A
63023991	Embroidered bed linen of other textiles, not knit, crocheted or printed	14	A
63023999	Bed linen of other textiles, not knit, crocheted, printed or embroidered, nes	14	A
63024010	Table linen, handmade, knitted or crocheted	14	A
63024090	Table linen, machine-made, knitted or crocheted	14	A
63025110	Table linen of cotton, embroidered, not knitted or crocheted	14	A
63025190	Table linen of cotton, not embroidered, knitted or crocheted	14	A
63025310	Table linen of man-made fibres, embroidered, not knit or crocheted	14	A
63025390	Table linen of man-made fibres, not embroidered, knitted or crocheted	16	A

HS2014	Description	Base Rate	Staging Category
63025911	Table linen of flax, embroidered, not knitted or crocheted	14	A
63025919	Table linen of flax, not embroidered, not knitted or crocheted	14	A
63025990	Table linen of other textiles, knitted or crocheted	14	A
63026010	Bath towels of cotton terry fabrics	14	A
63026090	Other toilet linen & kitchen linen of cotton terry fabrics	14	A
63029100	Toilet linen & kitchen linen of cotton, nes	14	A
63029300	Toilet linen & kitchen linen of man-made fibres, nes	16	A
63029910	Toilet linen & kitchen linen of flax, nes	14	A
63029990	Toilet linen & kitchen linen of other textiles, nes	14	A
63031210	Curtains & interior blinds; valances of synthetic fibres, knitted	16	A
63031220	Curtains & interior blinds; valances of synthetic fibres, crocheted	16	A
63031931	Curtains & interior blinds; valances of cotton, knitted	14	A
63031932	Curtains & interior blinds; valances of cotton, crocheted	14	A
63031991	Curtains and interior blinds; valances of other textile materials, knitted	14	A
63031992	Curtains and interior blinds; valances of other textile materials, crocheted	14	A
63039100	Curtains & interior blinds; valances of cotton, not knit or crochtd	14	A
63039200	Curtains & interior blinds; valances of synthc fibres, not knit or crochtd	16	A
63039900	Curtains & interior blinds; valances of oth textiles, not knit or crochtd	14	A
63041121	Bedspreads, hand - knitted	14	A
63041129	Bedspreads, machine - knitted	14	A
63041131	Bedspreads, hand- crocheted	14	A
63041139	Bedspreads, machine-crocheted	14	A
63041910	Bedspreads of silk or silk waste, not knitted or crocheted	14	A
63041921	Embroiderd bedspreads of cotton or bast fibres, not knit or crocheted	14	A
63041929	Nonembroid bedspreads of cotton or bast fibs, not knitd or crocheted	14	A
63041931	Embroiderd bedspreads of man-made fibres, not knitted or crocheted	16	A
63041939	Nonembroid bedspreads of man-made fibres, not knitted or crocheted	16	A
63041991	Embroiderd bedspreads of other textls nes, not knitted or crocheted	14	A
63041999	Nonembroid bedspreads of other textls nes, not knitted or crocheted	14	A
63049121	Furnishing articles, nes, hand - knitted	14	A
63049129	Furnishing articles, nes, machine - knitted	14	A
63049131	Furnishing articles, nes, hand - crocheted	14	A

HS2014	Description	Base Rate	Staging Category
63049139	Furnishing articles, nes, machine - crochted	14	A
63049210	Embroiderd cotton furnishing articles, nes, not knit or crochtd	14	A
63049290	Nonembroid cotton furnishing artcils nes, not knitted or crocheted	14	A
63049310	Embroiderd furnishng artcls of synthetic fibs, not knit or crochtd	16	A
63049390	Nonembroid furnshng artcls of synthetc fib nes, not knit or crochtd	16	A
63049910	Furnishing articles of silk or silk waste, not knitted or crocheted	14	A
63049921	Embroiderd furnshng artcls of bast fibs, not knitted or crocheted	14	A
63049929	Nonembroid furnishng artcils of bast fibs, not knitted or crocheted	14	A
63049990	Furnishing articles of other textiles, nes, not knitted or crochtd	14	A
63051000	Sacks & bags, used for packing goods, of jute, etc	10	A
63052000	Sacks & bags, used for packing goods, of cotton	16	A
63053200	Flexible intermediate bulk containers of man-made textile materials	16	A
63053300	Sacks & bags, of polyethylene or polypropylene strip or the like	16	A
63053900	Sacks & bags, used for packing goods, of man-made textile fibrs nes	16	A
63059000	Sacks & bags, used for packing goods, of other textiles, nes	14	A
63061200	Tarpaulins, awnings & sunblinds, of synthetic fibres	16	A
63061910	Tarpaulins, awnings & sunblinds, of bast fibres	14	A
63061920	Tarpaulins, awning & sunblinds, of cotton	14	A
63061990	Tarpaulins, awnings & sunblinds, of other textiles, nes	14	A
63062200	Tents of synthetic fibres	16	A
63062910	Tents of cotton	14	A
63062990	Tents of other textile materials	14	A
63063010	Sails of synthetic fibres	16	A
63063090	Sails of other textile materials	14	A
63064010	Pneumatic mattresses of cotton	14	A
63064020	Pneumatic mattresses of synthetic fibres	16	A
63064090	Pneumatic mattresses of other textile materials	14	A
63069010	Camping goods, of cotton (excl. tents)	14	A
63069020	Camping goods of bast fibres (excl.tents)	14	A
63069030	Camping goods of man-made fibres (excl.tents)	16	A
63069090	Camping goods of other textiles, nes (excl. tents)	14	A
63071000	Floor-cloths, dish-cloths, dusters & similar cleaning cloths	14	A
63072000	Life-jackets & life-belts	14	A

HS2014	Description	Base Rate	Staging Category
63079000	Made up articles (incl. dress patterns), nes	14	A
63080000	Sets of woven fabric & yarn, for making up into rugs, etc, prs	14	A
63090000	Worn clothing & other worn articles	14	A
63101000	Used/new rags, worn out scrap twine, cordage, rope, etc, sorted	14	A
63109000	Used/new rags, worn out scrap twine, cordage, rope, etc, not sorted	14	A
64011010	Waterproof footwear incorporating a protective metal toe-cap, with rubber uppers	24	A
64011090	Waterproof footwear incorporating a protective metal toe-cap, with plastic uppers	24	A
64019210	Waterproof footwear covering the ankle but not the knee, with rubber uppers	24	A
64019290	Waterproof footwear covering the ankle but not the knee, with plastic uppers	24	A
64019900	Waterproof footwear (not covering the ankle)	24	A
64021200	Ski-boots & cross-country ski footwear of rubber or plastics	10	A
64021900	Sport footwear, nes, of rubber or plastics	24	A
64022000	Footwear with thongs plugged into soles, of rubber or plastics	24	A
64029100	Footwear, nes, covering the ankle of rubber or plastics	24	A
64029910	Footwear, nes, with rubber uppers, not covering the ankle, of rubber or plastics	24	A
64029921	Footwear, nes, with plastic uppers and woven fabrics or other textile products as substrate, not covering the ankle	24	A
64029929	Footwear, nes, with plastic uppers, not covering the ankle, of rubber or plastics	24	A
64031200	Ski-boots, etc, with rubber/plastics/leather.. soles, leather uppers	24	A
64031900	Sports footwear, with rubber/plastics/leather..soles, leather uppers	15	A
64032000	Sandles, with leather soles & straps (over instep, around big toe)	24	A
64034000	Footwear, with a metal toe-cap, leather uppers	24	A
64035111	footwear with outer soles of leather covering the ankle, but no part of the calf, with insoles of a length less than 24 cm	10	A
64035119	footwear with outer soles of leather covering the ankle, but no part of the calf	10	A
64035191	footwear with outer soles of leather covering the ankle, with insoles of a length less than 24 cm	10	A
64035199	Footwear with leather soles & uppers, covering the ankle	10	A
64035900	Footwear with leather soles & uppers, not covering the ankle	10	A
64039111	footwear covering the ankle, but no part of the calf, with insoles of a length less than 24 cm	10	A
64039119	footwear covering the ankle, but no part of the calf	10	A
64039191	footwear covering the ankle, with insoles of a length less than 24 cm	10	A

HS2014	Description	Base Rate	Staging Category
64039199	Footwear with rubber... soles & leather uppers, covering the ankle	10	A
64039900	Footwear with rubber... soles, leather uppers, not covering the ankle	10	A
64041100	Sports footwear, with rubber or plastic soles & textile uppers	24	A
64041900	Other footwear, with rubber or plastic soles & textile uppers	24	A
64042000	Footwear with leather or composition leather soles & textile uppers	24	A
64051010	Footwear, nes, with leather or composition leather uppers and rubber, plastics, leather or composition leather outer soles	24	A
64051090	Footwear, nes, with leather or composition leather uppers and other material outer soles	24	A
64052000	Footwear, nes, with textile uppers	22	A
64059010	Footwear, nes, with rubber, plastics, leather or composition leather outer soles	15	A
64059090	Footwear, nes, with other material outer soles	15	A
64061000	Uppers & parts thereof (excl. stiffeners)	15	A
64062010	Outer soles & heels of rubber	15	A
64062020	Outer soles & heels of plastics	15	A
64069010	Wooden parts of footwear (excl. uppers, outer soles & heels)	15	A
64069091	Non-wood removable insoles, heel cushions and similar articles	15	A
64069092	Non-wood gaiters, leggings and similar articles, and parts thereof	15	A
64069099	Non-wood parts of footwear (excl. uppers, outer soles & heels)	15	A
65010000	Hat-forms, hat bodies & hoods of felt; plateaux & manchons of felt	22	A
65020000	Hat-shapes, plaited or made by assembling strips of any material	20	A
65040000	Hats & other headgear, plaited or assembled by strips of any material	20	A
65050010	Hair-nets of any material	10	A
65050020	Hats & other headgear, crocheted	20	A
65050091	Felt hats and other felt headgear	22	A
65050099	Hats & other headgear, knitted or made up from textile fabric in piece	20	A
65061000	Safety headgear	10	A
65069100	Hats & other headgear, of rubber or plastics	10	A
65069910	Hats & other headgear, of leather	10	A
65069920	Hats & other headgear, of fur skin	10	A
65069990	Hats & other headgear, of other materials, nes	24	A
65070000	Head-bands, linings, covers, hat foundations, etc, for headgear	24	A

HS2014	Description	Base Rate	Staging Category
66011000	Garden or similar umbrellas	14	A
66019100	Umbrellas & sun umbrellas, having a telescopic shaft	10	A
66019900	Umbrellas & sun umbrellas, nes	10	A
66020000	Walking-sticks, seat-sticks, whips, riding-crops & the like	10	A
66032000	Umbrella frames, including frames mounted on shafts (sticks)	14	A
66039000	Parts, trimmings & accessories of articles of 66.01 or 66.02	14	A
67010000	Prepared skins of birds with feathers or down, feathers, etc	20	A
67021000	Artificial flowers, foliage & fruit & articles thereof of plastics	20	A
67029010	Artificial flowers, etc & articles thereof, of feather	20	A
67029020	Artificial flowers, etc & articles thereof, of silk or silk waste	24	A
67029030	Artificial flowers, etc & articles thereof, of man-made fibres	24	A
67029090	Artificial flowers, etc & articles thereof, of other materials, nes	20	A
67030000	Human hair, dressed, etc; animal hair & synthetic materials for wigs	20	A
67041100	Complete wigs of synthetic textile materials	25	A
67041900	False beards, eyebrows & eyelashes, etc, of synthetic fibres	25	A
67042000	Wigs, false beards, eyebrows, etc & articles, nes, of human hair	15	A
67049000	Wigs, false beards, eyebrows, etc, nes	25	A
68010000	Setts, curbstones & flagstones of natural stone (except slate)	12	A
68021010	Tiles etc of marble, side<7cm; artificial colored granuls, powder	24	A
68021090	Other tiles etc, side<7cm;artificial colored granules, powder	20	A
68022110	Monumental/building stone of marble, cut/sawn flat or even	10	A
68022120	Monumental/building stone of Travertine, cut/sawn flat or even	24	A
68022190	Monumental/building stone of travertine/alabaster, cut flat or even	24	A
68022300	Monumental/building stone, cut/sawn flat or even, granite	10	A
68022910	Other calcareous stone and articles thereof, simply cut or swan, with a flat or even surface	24	A
68022990	Other monumental or building stone and articles thereof, simply cut or swan, with a flat or even surface	15	A
68029110	Carvings of marble, travertine and alabaster	24	A
68029190	Worked building stone nes, of marble, travertine and alabaster	10	A
68029210	Carvings of calcareous stone	24	A
68029290	Worked building stone nes, of calcareous stone	10	A

HS2014	Description	Base Rate	Staging Category
68029311	Tombstone of natural granite	24	A
68029319	Carvings of granite	24	A
68029390	Worked building stone nes, of granite	10	A
68029910	Carvings of other stones, nes	24	A
68029990	Worked building stone and articles thereof, nes	24	A
68030010	Worked slate & articles of slate	20	A
68030090	Worked slate & articles of agglomerated slate	20	A
68041000	Millstones & grindstones for milling, grinding or pulping	8	A
68042100	Millstones & the like of agglomerated synthetic or natural diamond	8	A
68042210	Grinding wheels of other agglomerated abrasives or of ceramics	8	A
68042290	Millstones etc of other agglomerated abrasives or of ceramics	8	A
68042310	Grinding wheels of natural stone	8	A
68042390	Millstones, grandstones, etc of natural stone	8	A
68043010	Oilstone	8	A
68043090	Other hand sharpening or polishing stones	8	A
68051000	Abrasive powder or grain on woven textile fabric bse	8	A
68052000	Abrasive powder or grain on paper or paperboard base	8	A
68053000	Abrasive powder or grain on base of other materials	8	A
68061010	Aluminium silicate fibre and it's products	10.5	A
68061090	Other slag wool, rock wool and similar mineral wools (including inter-mixtures thereof), in bulk, sheets or rolls	10.5	A
68062000	Exfoliatd vermiculite, expand clays, foamd slag&sim expand mineral mat	10.5	A
68069000	Art. of heat/sound insulating, etc, nes, mineral mat exc 68.11&12 Ch 69	10	A
68071000	Asphalt or similar material articles, in rolls	12	A
68079000	Asphalt or similar material articles nes	12	A
68080000	Panels, boards...of veg fbr, straw etc agglomeratd with mineral binders	10.5	A
68091100	Plaster boards etc not ornamntl faced/reinforced w/ paper/paperboard	28	A
68091900	Plaster boards etc not ornamental faced/reinforced nes	25	A
68099000	Articles of plaster or compositions based on plaster nes	25	A
68101100	Building blocks & bricks of cement, concrete/artificial stone	10.5	A
68101910	Tiles, flagstones & similar art. Of artificial stone	10.5	A
68101990	Tiles, flagstones & similar art. Of cement/concrete stone	10.5	A
68109110	Reinforced concrete and prestressed concrete tubes, pipes, rods, plates, piles and siminar articles	10.5	A
68109190	Other prefabricated structura componets for building or civil engineering	10.5	A

HS2014	Description	Base Rate	Staging Category
68109910	Railway sleepers of concrete	8	A
68109990	Articles of cement, of concrete or of artificial stone, nes	10.5	A
68114010	Corrugated sheets containing asbestos	5	A
68114020	Sheets, panels, tiles and similar articles containing asbestos	10.5	A
68114030	Tubes, pipes and tube or pipe fittings containing asbestos	8	A
68114090	Other articles containing asbestos	8.4	A
68118100	Corrugated sheets not containing asbestos	5	A
68118200	Sheets, panels, tiles and similar articles not containing asbestos	10.5	A
68118910	Tubes, pipes and tube or pipe fittings not containing asbestos	8	A
68118990	Other articles not containing asbestos	8.4	A
68128000	Articles of crocidolite and its mixtures	10.5	A
68129100	Clothing, clothing accessories, footwear and headgear of crocidolite and mixtures	10.5	A
68129200	Paper, millboard and felt of crocidolite and mixtures	10.5	A
68129300	Compressed asbestos fibre jointing, in sheets or rolls, other than paper and clothing	10.5	A
68129900	Other asbestos and articles of such mixtures	10	A
68132010	Brake linings and pads containing asbestos	10	A
68132090	Friction material and articles thereof containing asbestos	12	A
68138100	Brake linings and pads not containing asbestos	10	A
68138900	Friction material and articles thereof not containing asbestos	12	A
68141000	Mica plate/sheet/strip, agglomerated/reconstituted on support or not	10.5	A
68149000	Worked mica & articles of mica nes	10.5	A
68151000	Non-electrical articles of graphite or other carbon	15	A
68152000	Articles of peat	15	A
68159100	Articles containing magnesite, dolomite or chromite	15	A
68159920	Carbon fibres	17.5	A
68159931	Carbon fibre fabric	17.5	A
68159932	Carbon fibre prepreg	17.5	A
68159939	Articles of carbon fibres, nes	17.5	A
68159940	Basalt fiber and it's product	17.5	A
68159990	Articles of stone or of other mineral substances nes	17.5	A
69010000	Bricks/blocks etc & ceramic goods of siliceous earths	8	A
69021000	Refractory bricks etc >50% Mg, Ca or Cr expressed as MgO/CaO/Cr2O3	8	A
69022000	Refractory bricks etc >50% Al2O3, SiO2 or mixture etc	8	A
69029000	Refractory bricks etc nes	8	A

HS2014	Description	Base Rate	Staging Category
69031000	Refractory ceramic goods nes, >50% graphite/oth forms of carbon etc	8	A
69032000	Refractory ceramic goods nes, >50% Al ₂ O ₃ or mix/compds of SiO ₂	8	A
69039000	Refractory ceramic goods nes	8	A
69041000	Building bricks	15	A
69049000	Ceramic flooring blocks, support or filler tiles & the like	24.5	A
69051000	Roofing tiles, ceramic	24.5	A
69059000	Chimney-pots, cowls, chimney liners etc&oth ceramic constructnl goods	24.5	A
69060000	Ceramic pipes, conduits, guttering & pipe fittings	15	A
69071000	Tiles, cubes & sim<7 cm rect or not etc, unglazed ceramics	24.5	A
69079000	Tiles, cubes & sim nes, unglazed ceramics	12	A
69081000	Tiles, cubes & sim<7 cm rect or not etc, glazed ceramics	12	A
69089000	Tiles, cubes & sim nes, glazed ceramics	12	A
69091100	Ceramic wares laboratory, chemical/oth techncl uses of porcelain/china	8	A
69091200	Ceramic articles of hardness to 9 or more on Mohs scale	8	A
69091900	Ceramic wares laboratory, chemical/other technical uses nes	8	A
69099000	Ceramic troughs, tubes etc used in agriculture, ceramic pots etc	21	A
69101000	Ceramic sinks, wash basins & sim sanitary fixturs of porcelain/china	10	A
69109000	Ceramic sinks, wash basins etc & similar sanitary fixtures nes	10	A
69111011	Bone porcelain	12	A
69111019	Tableware of porcelain or china	12	A
69111021	Knife	15	A
69111029	Kitchenware of porcelain or china	15	A
69119000	Household articles nes & toilet articles of porcelain or china	24.5	A
69120010	Ceramic tableware	15	A
69120090	Ceramic kitchenware and other household or toilet articles nes	15	A
69131000	Statuettes & other ornamental articles of porcelain or china	15	A
69139000	Statuettes & other ornamental articles of ceramics nes	15	A
69141000	Articles of porcelain or china nes	24.5	A
69149000	Articles of ceramics nes	10	A
70010000	Cullet & other waste & scrap of glass; glass in the mass	12	A
70021000	Balls, glass exc microspheres of No 70.18	12	A
70022010	Preformed glass bars for drawing optical fibre	6	A
70022090	Other glass rods	12	A

HS2014	Description	Base Rate	Staging Category
70023110	Tubes of fused quartz, of waveguide-level, for optical fibre use	5	A
70023190	Tubes of fused quartz or other fused silica, nes	14	A
70023200	Tubes of glass linear coef of exp $\leq 5 \times 10^{-6}$ per Kelvin withn 0C-300C	12	A
70023900	Tubes of glass nes	12	A
70031200	Cast gls sheets non-wired coloured etc havng absorb/reflectng layer	15	A
70031900	Cast glass sheets non-wired nes	17.5	A
70032000	Cast glass sheets wired	15	A
70033000	Cast glass profiles	15	A
70042000	Drawn glass sheets, coloured etc having absorbing/reflecting layer	17.5	A
70049000	Drawn glass in sheets nes	17.5	A
70051000	Float gls etc in sheets, non-wired having absorbent/reflecting layer	15	A
70052100	Float glass etc in sheets, non-wired coloured throughout the mass etc	15	A
70052900	Float glass etc in sheets, non-wired nes	15	A
70053000	Float glass etc in sheets, wired	17.5	A
70060000	Glass of 70.03, 70.04, 70.05 bent, edge-worked etc not framed etc	15	A
70071110	Toughened safety glass, for aircraft, spacecraft or vessels	2	A
70071190	Toughened safety glass, for vehicles	10	A
70071900	Other toughened safety glass, nes	14	A
70072110	laminated safety glass, for aircraft, spacecraft or vessels	2	A
70072190	Laminated safety glass, for vehicles	20	A
70072900	Other laminated safety glass, nes	14	A
70080010	Sealed or vacuum insulating glass	14	A
70080090	Other multiple-walled insulating units of glass	14	A
70091000	Rear-view mirrors for vehicles	10	A
70099100	Glass mirrors, unframed	21	A
70099200	Glass mirrors, framed	12	A
70101000	Ampoules of glass conveyance or packing	14	A
70102000	Stoppers/lids/other closures of glass	14	A
70109010	Carboys/bottles/flasks etc of glass, > 1 l	14	A
70109020	Carboys/bottles/flasks etc of glass, >0.33 l but ≤ 1 l	14	A
70109030	Carboys/bottles/flasks etc of glass, >0.15 l but ≤ 0.33 l	14	A
70109090	Carboys/bottles/flasks etc of glass, ≤ 0.15 l	14	A
70111000	Glass envelopes (including bulbs/tubes) for electric lighting	21	A
70112010	Glass envelopes for kinescope and glass parts thereof	10	A

HS2014	Description	Base Rate	Staging Category
70112090	Stoppers/lids/other closures of glass	10	A
70119010	Glass envelopes for electronic tubes (excl. 70112000)	8	A
70119090	Glass envelopes (incl. bulbs/tubes) nes	21	A
70131000	Glassware of a kind used for table kitchen, etc of glass-ceramics	24.5	A
70132200	Stemware drinking glasses of lead crystal	24.5	A
70132800	Stemware drinking glasses, other than of glass-ceramics and of lead crystal	8	A
70133300	Other drinking glasses, of lead crystal, other than of glass-ceramics	24.5	A
70133700	Other drinking glasses, other than of glass-ceramics and of lead crystal	8	A
70134100	Glassware of a kind used for table kitchen, etc, of lead crystal	24.5	A
70134200	Glassware of a kind used for table kitchen, etc, of glass having a small linear coefficient of expansion	10	A
70134900	Other glassware of a kind used for table kitchen, etc	10	A
70139100	Glassware nes of lead crystal (other than that of 70.10 or 70.18)	10	A
70139900	Glassware nes (other than that of 70.10 or 70.18)	10	A
70140010	Optical elements of glass for optical instruments, not optically worked	10	A
70140090	Signalling glassware (excl. 70.15), not optically worked	17.5	A
70151010	Glasses for corrective photochromic spectacles, not optically worked	21	A
70151090	Other glasses for corrective spectacles, not optically worked	17.5	A
70159010	Clock or watch glasses, curved/bent not optically worked	17.5	A
70159020	Glasses for non-corrective photochromic spectacles, not optically worked	18	A
70159090	Other glasses, curved/bent, not optically worked, nes	12	A
70161000	Glass cubes & other glass smallwares backed or not for mosaics or decorative purposes	22	A
70169010	Leaded lights and the like	24	A
70169090	Glass paving blocks, etc for building; foam glass blocks, etc	18	A
70171000	Laboratory, hygienic or pharmaceutical glassware etc fused quartz/silica nes	0	A
70172000	Laboratory glassware etc of other glass linear expansion etc ≤ 5 X 10 ⁻⁶ Kelvin	8	A
70179000	Laboratory, hygienic or pharmaceutical glassware etc nes	8	A
70181000	Glass beads, imitation pearls/precious or semi-precious stones	10	A
70182000	Glass microspheres not exceeding 1 mm in diameter	20	A
70189000	Glass eyes, statuettes and other ornaments of lamp-worked glass	20	A
70191100	Chopped strands of glass, length ≤ 50mm	12	A
70191200	Rovings of glass	12	A

HS2014	Description	Base Rate	Staging Category
70191900	Slivers, yarn & other chopped strands of glass	10	A
70193100	Mats of glass fibres	5	A
70193200	Thin sheets (voiles) of glass fibres	14	A
70193910	Mattresses	10.5	A
70193990	Webs, mattresses, boards & similar nonwoven products of glass fibres	10.5	A
70194000	Woven fabrics of glass rovings	12	A
70195100	Other woven fabrics of glass fibres, width \leq 30cm	12	A
70195200	Oth woven fabrics of glass fib, w>30cm, <250g/m2, single yarn \leq 136tex	12	A
70195900	Woven fabrics of glass fibres, nes	12	A
70199010	Glass wool and their product	7	A
70199021	Glass fiber cloth dipped product, weighting less than 450g/m2	7	A
70199029	Other glass fiber cloth dipped product	7	A
70199090	Glass fibres (including glass wool) & articles thereof nes	7	A
70200011	Conductivity glass, for technical uses	10.5	A
70200012	Glass umbrella for insulator, for technical uses	10.5	A
70200013	Other articles of glass for technical use, of fused quartz or other fused silica	10.5	A
70200019	Other articles of glass, for technical uses	10.5	A
70200091	Glass inners for vacuum flasks or for other vacuum vessels	21	A
70200099	Other articles of glass, not for technical uses	15	A
71011011	Tahitian pearls, natural, ungraded	21	A
71011019	Other pearls, natural, ungraded	21	A
71011091	Tahitian pearls, natural	21	A
71011099	Other pearls, natural,	21	A
71012110	Pearls cultured unworked, not graded	21	A
71012190	Pearls cultured unworked, graded	21	A
71012210	Pearls cultured worked, not graded	21	A
71012290	Pearls cultured worked, graded	21	A
71021000	Diamonds unsorted whether or not worked	3	A
71022100	Diamonds industrial unworked or simply sawn, cleaved or bruted	0	A
71022900	Diamonds industrial nes excluding mounted or set diamonds	0	A
71023100	Diamonds non-industrial unworked or simply sawn, cleaved or bruted	3	A
71023900	Diamonds non-industrial nes excluding mounted or set diamonds	8	A
71031000	Prec or semi-prec stones (o/t diamonds) unwkcd or smp. sawn or rough shpd	3	A
71039100	Rubies, sapphires & emeralds further worked than sawn or rough shaped	8	A

HS2014	Description	Base Rate	Staging Category
71039910	Jadeites, further worked than sawn or rough shaped	8	A
71039920	Other precious or semi-precious stones, nes, further worked	8	A
71039930	Other precious or semi-precious stones, nes, further worked	8	A
71039940	Other precious or semi-precious stones, nes, further worked	8	A
71039990	Other precious or semi-precious stones, nes, further worked	8	A
71041000	Piezo-electric quartz whether or not worked or graded	6	A
71042010	Diamonds, unwk'd or graded	0	A
71042090	Syn or reconstr prec/semi-prec stones unwk'd or simpl sawn/shaped	0	A
71049011	Diamonds, further worked, for technical use	6	A
71049012	Sapphires for technical use	6	A
71049019	Syn/reconstr prec/semi-prec stones, furthr wk'd, for technical use	6	A
71049091	Diamonds, further worked, not for technical use	8	A
71049099	Syn/reconstr prec/semi-prec stones, furthr wk'd, not for techncl use	8	A
71051010	Natural diamonds dust or powder	0	A
71051020	Synthetic diamond dust or powder	0	A
71059000	Precious or semi-precious stone dust & powder nes	0	A
71061011	Silver powder, not flake, average diameter less than 3 micron	0	A
71061019	Silver powder, not flake, average diameter no less than 3 micron	0	A
71061021	Silver powder, flake, average diameter less than 10 micron	0	A
71061029	Other silver powder	0	A
71069110	Unwrought silver, purity≥99.99%	0	A
71069190	Other unwrought silver	0	A
71069210	Semi-manufactured silver, purity≥99.99%	0	A
71069290	Other semi-manufactured silver	0	A
71070000	Base metals clad with silver, semi-manufactured	10.5	A
71081100	Gold powder non-monetary	0	A
71081200	Gold in unwrought forms non-monetary	0	A
71081300	Gold in oth semi-manufactured forms, non-monetary	0	A
71082000	Monetary gold	0	A
71090000	Base metals or silver, clad with gold, semi-manufactured	10.5	A
71101100	Platinum unwrought or in powder form	0	A
71101910	Platinum plates and sheets	0	A
71101990	Platinum in semi-manufactured forms other than plates or sheets	3	A
71102100	Palladium unwrought or in powder form	0	A

HS2014	Description	Base Rate	Staging Category
71102910	Palladium plates and sheets	0	A
71102990	Palladium in semi-manufactured forms other than plates or sheets	3	A
71103100	Rhodium unwrought or in powder form	0	A
71103910	Rhodium plates and sheets	0	A
71103990	Rhodium in semi-manufactured forms other than plates or sheets	3	A
71104100	Iridium, osmium & ruthenium unwrought or in powder form	0	A
71104910	Iridium, osmium & ruthenium plates and sheets	0	A
71104990	Iridium, osmium & ruthenium in other semi-manufactured forms, nes	3	A
71110000	Base metals/silver/gold, clad with platinum, semi-manufactured	3	A
71123010	Ash of silver, excl sweepings containg oth precious metal	8	A
71123090	Other ash containgg precious metal or precious metal compounds	6	A
71129110	Other waste/scrap containg gold/gold compounds for recovery of gold	0	A
71129120	Waste/scrap with gold or gold compounds, nes	6	A
71129210	Waste/scrap of platinum, excl sweepings containg oth precious mtl	0	A
71129220	Other waste/scrap containg platinum/compound for recovery of platinum	6	A
71129910	Waste/scrap with silver or silver compounds	8	A
71129920	Waste/scrap with other precious moutals	6	A
71129990	Waste/scrap of precious metal metal or of metal clad with precious metal	0	A
71131110	Jewellery & parts thereof of silver, plated with diamond mounted or set	20	A
71131190	Jewellery & parts thereof, of silver, nes	20	A
71131911	Jewellery & parts thereof of gold, plated with diamond mounted	20	A
71131919	Jewellery & parts thereof of gold, nes	20	A
71131921	Jewellery & parts thereof of platinum, plated with diamond mounted	35	A
71131929	Jewellery & parts thereof of platinum, nes	35	A
71131991	Jewellery& parts thereof of precious metal, plated with diamond mounted	35	A
71131999	Jewellery& parts thereof of precious metal, nes	35	A
71132010	Jewellery& parts of base metal clad with precious mtl, plated with diamond	35	A
71132090	Jewellery & parts thereof, of base metal clad with precious mtl, nes	35	A
71141100	Silversmiths' wares & parts thereof	35	A
71141900	Goldsmiths' wares & parts thereof, of oth precious metals	35	A
71142000	Gold/silversmiths' wares & parts, of base metal clad with prec. metl	35	A

HS2014	Description	Base Rate	Staging Category
71151000	Catalysts in the form of wire cloth or grill, of platinum	3	A
71159010	Other articles of precious metal, for technical or lab use	3	A
71159090	Other articles of precious metal, not for technical or lab use	35	A
71161000	Articles of natural or cultured pearls	35	A
71162000	Articles of precious or semi-precious stones	35	A
71171100	Cuff-links and studs of base metal	35	A
71171900	Imitation jewellery nes of base metal	17	A
71179000	Imitation jewellery nes	35	A
71181000	Coin (other than gold coin) not being legal tender	0	A
71189000	Coin nes	0	A
72011000	Non-alloy pig iron, by wt. ≤0.5% of phosphorus in primary forms	1	A
72012000	Non-alloy pig iron, by wt. >0.5% of phosphorus in primary forms	1	A
72015000	Alloy pig iron; spiegeleisen	1	A
72021100	Ferro-manganese, containing by weight more than 2% of carbon	2	A
72021900	Ferro-manganese, nes	2	A
72022100	Ferro-silicon, containing by weight more than 55% of silicon	2	A
72022900	Ferro-silicon, nes	2	A
72023000	Ferro-silico-manganese	2	A
72024100	Ferro-chromium containing by weight more than 4% of carbon	2	A
72024900	Ferro-chromium, nes	2	A
72025000	Ferro-silico-chromium	2	A
72026000	Ferro-nickel	2	A
72027000	Ferro-molybdenum	2	A
72028010	Ferro-tungsten	2	A
72028020	Ferro-silico-tungsten	2	A
72029100	Ferro-titanium & ferro-silico-titanium	2	A
72029210	Ferro-vanadium containing by weight more than 75% of vanadium	9	A
72029290	Ferro-vanadium containing by weight no more than 75% of vanadium	9	A
72029300	Ferro-niobium	2	A
72029911	Neodymium-ferro-boron permanent magnetic strip-casting flakes	2	A
72029912	Neodymium-ferro-boron magnetic powders	2	A
72029919	Neodymium-ferro-boron alloys, nes	2	A
72029991	Other ferro-alloys, containing by weight more than 10% of rare-earth elements	2	A

HS2014	Description	Base Rate	Staging Category
72029999	Other ferro-alloys	2	A
72031000	Ferrous products obtained by direct reduction of iron ore	2	A
72039000	Spongy ferrous products/iron having a mini purity by wt. of 99.94%	2	A
72041000	Waste & scrap, cast iron	2	A
72042100	Waste & scrap, stainless steel	0	A
72042900	Waste & scrap, of alloy steel, other than stainless	0	A
72043000	Waste & scrap, of tinned iron or steel	2	A
72044100	Ferrous waste & scrap, i/s, from the mechanical working of mtl, nes	2	A
72044900	Ferrous waste & scrap, iron or steel, nes	0	A
72045000	Remelting scrap ingots, of iron or steel	0	A
72051000	Granules of pig iron, spiegeleisen iron or steel	2	A
72052100	Powders of alloy steel	2	A
72052900	Powders, iron or steel, other than alloy	2	A
72061000	Ingots, iron/non-alloy steel, of a purity of less than 99.94% iron	2	A
72069000	Primary forms, iron/non-alloy steel, nes, of purity<99.94% iron	2	A
72071100	Semi-fin prod, iron/nas, rect/sq cross-sect, <0.25% C, wid l/t 2X thk	2	A
72071200	Semi-fin prod, iron/n-al steel, rect cross sect, <0.25% carbon	2	A
72071900	Semi-fin prod, iron/non-alloy steel, <0.25% carbon, nes	2	A
72072000	Semi-fin prod, i/non-alloy steel, with carbon content \geq 0.25%	2	A
72081000	Flat rlld prod, i/nas, in coil, hr, w \geq 600mm, patterns in relief	5	A
72082500	Flat rlld prod, i/nas, in coil, hr, w \geq 600mm, pickled, thk \geq 4.75mm	5	A
72082610	Flat rlld prod, i/nas, in coil, hr, w \geq 600mm, pickled, 3mm \leq thk \leq 4.75mm, of a yeild strength exceeding 355N/mm ²	5	A
72082690	Flat rlld prod, i/nas, in coil, hr, w \geq 600mm, pickled, 3mm \leq thk \leq 4.75mm	5	A
72082710	Flat rlld prod, i/nas, in coil, hr, w \geq 600mm, pickled, thk<1.5mm	5	A
72082790	Other flat rlld prod, i/nas, in coil, hr, w \geq 600mm, pickled, thk<3mm	5	A
72083600	Flat rlld prod, i/nas, in coil, hr, w \geq 600mm, thick >10mm	6	A
72083700	Flat rlld prod, i/nas, in coil, hr, w \geq 600mm, 4.75mm \leq thk \leq 10mm	5	A
72083810	Flat rlld prod, i/nas, in coil, hr, w \geq 600mm, 3mm \leq thk \leq 4.75mm, of a yeild strength exceeding 355N/mm ²	5	A
72083890	Flat rlld prod, i/nas, in coil, hr, w \geq 600mm, 3mm \leq thk \leq 4.75mm	5	A
72083910	Flat rlld prod, i/nas, in coil, hr, w \geq 600mm, thk<1.5mm	3	A

HS2014	Description	Base Rate	Staging Category
72083990	Flat rlld prod, i/nas, in coil, hr, w \geq 600mm, thk<3mm	3	A
72084000	Flat rlld prod, i/nas, not in coil, hr, w \geq 600mm, patterns in relief	6	A
72085110	Flat rlld prod, i/nas, not in coil, hr, w \geq 600mm, thk>50mm	6	A
72085120	Flat rlld prod, i/nas, not in coil, hr, w \geq 600mm, thk>20mm	6	A
72085190	Flat rlld prod, i/nas, not in coil, hr, w \geq 600mm, thk>10mm	6	A
72085200	Flat rlld prod, i/nas, not in coil, hr, w \geq 600mm, 4.75mm \leq thk \leq 10mm	6	A
72085310	Flat rlld prod, i/nas, not in coil, hr, w \geq 600mm, 3mm \leq thk \leq 4.75mm, of a yeild strength exceeding 355N/mm2	6	A
72085390	Flat rlld prod, i/nas, not in coil, hr, w \geq 600mm, 3mm \leq thk \leq 4.75mm,	6	A
72085410	Flat rlld prod, i/nas, not in coil, hr, w \geq 600mm, thk<1.5mm,	6	A
72085490	Flat rlld prod, i/nas, not in coil, hr, w \geq 600mm, thk<3mm,	6	A
72089000	Flat rlld prod, i/nas, not further worked than hot rlld, nes	6	A
72091510	Flat rlld prod, i/nas, not in coil, cr, w \geq 600mm, thk \geq 3mm, of a yeild strength exceeding 355N/mm2	6	A
72091590	Other flat rlld prod, i/nas, not in coil, cr, w \geq 600mm, thk \geq 3mm,	6	A
72091610	Flat rlld prod, i/nas, not in coil, cr, w \geq 600mm, 1mm \leq thk \leq 3mm, of a yeild strength exceeding 275N/mm2	6	A
72091690	Other flat rlld prod, i/nas, not in coil, cr, w \geq 600mm, 1mm \leq thk \leq 3mm,	6	A
72091710	Flat rlld prod, i/nas, not in coil, cr, w \geq 600mm, 0.5mm \leq thk \leq 1mm, of a yeild strength exceeding 275N/mm2	3	A
72091790	Other flat rlld prod, i/nas, not in coil, cr, w \geq 600mm, 0.5mm \leq thk \leq 1mm,	3	A
72091810	Flat rlld prod, i/nas, not in coil, cr, w \geq 600mm, thk<0.3mm	6	A
72091890	Other flat rlld prod, i/nas, not in coil, cr, w \geq 600mm, thk<0.5mm	6	A
72092500	Flat rlld prod, i/nas, not in coil, cr, w \geq 600mm, thk \geq 3mm	6	A
72092600	Flat rlld prod, i/nas, not in coil, cr, w \geq 600mm, 1mm<thk<3mm	6	A
72092700	Flat rlld prod, i/nas, nt in coil, cr, w \geq 600mm, 0.5mm \leq thk \leq 1mm	6	A
72092800	Flat rlld prod, i/nas, nt in coil, cr, w \geq 600mm, thk<0.5mm	6	A
72099000	Flat rlld prod, i/nas, cr, w \geq 600mm, nes	6	A
72101100	Flat rlld prod, i/nas, plated/coated with tin, w \geq 600mm, thk \geq 0.5mm	10	A
72101200	Flat rlld prod, i/nas, plated or coated with tin, w \geq 600mm, thk<0.5mm	5	A
72102000	Flat rlld prod, i/nas, platd/coatd with lead, w \geq 600mm, incl terne-plate	4	A
72103000	Flat rlld prod, i/nas, electrocly platd/coatd with zinc, w \geq 600mm	8	A
72104100	Flat rlld prod, i/nas, pltd or ctd w zinc, corrugated, w \geq 600mm, nes	8	A

HS2014	Description	Base Rate	Staging Category
72104900	Flat rlld prod, i/nas, plated or coated with zinc, w≥600mm, nes	4	A
72105000	Flat rld prod, i/nas, pltd/ctd w chrm oxids/chrom w chrm oxide, w≥600mm	8	A
72106100	Flat rlld prod, i/nas, platd/coatd wth aluminium-zinc alloy, w≥600mm	8	A
72106900	Flat rlld prod, i/nas, plated or coated with aluminium, w≥600mm, nes	8	A
72107010	Flat rlld prod, i/nas, painted, varnish./coated with plastics, w≥600mm	4	A
72107090	Other flat-rolled products of iron or non-alloy steel, of width of 600mm or more, painted, varnished or coated with plastics	4	A
72109000	Flat rlld prod, i/nas, clad, plated or coated, w≥600mm, nes	8	A
72111300	Flat rlld prod, i/nas, hr, rlld on 4 face, 150mm<w<600mm, thk≥4mm	6	A
72111400	Flat rlld prod, i/nas, hr, w<600mm, thk≥4.75mm, nes	6	A
72111900	Flat rlld prod, i/nas, hr, w<600mm, nes	6	A
72112300	Flat rld prod, i/nas, cr, w<600mm, containg<0.25% carbon	6	A
72112900	Flat rlld prod, i/nas, cr, w<600mm, containg≥ 0.25% carbon	6	A
72119000	Flat rlld prod, i/nas, w<600mm, not clad, plated/coated, nes	6	A
72121000	Flat rlld prod, i/nas, w<600mm, plated/coated with tin	5	A
72122000	Flat rlld prod, i/nas, w<600mm, electrolically platd/coatd with zinc	8	A
72123000	Flat rlld prod, i/nas, w<600mm, otherwise platd/coated with zinc	8	A
72124000	Flat rlld prod, i/nas, w<600mm, painted, varnished/coated with plastics	4	A
72125000	Flat rlld prod, i/nas, w<600mm, plated or coated, nes	8	A
72126000	Flat rlld prod, i/nas, w<600mm, clad	8	A
72131000	Bars & rods, i/nas, hr, in irreg wound coils, cntg indent, ribs, etc prod d rp	3	A
72132000	Bars & rods, i/nas, hr, in irreg wound coils, of free cutting steel	3	A
72139100	Bars/rods, i/nas, hr, in irreg wnd coils of circ cross sect, dia<14mm	5	A
72139900	Bars/rods, i/nas, hr, in irreg wound coils of circular cross sect, nes	5	A
72141000	Bars & rods, iron or non-alloy steel forged	7	A
72142000	Bars&rods, i/nas, hr, hd or he, cntg indent, ribs, etc, prod dur rp/tar, nes	3	A
72143000	Bars&rods, i/nas, hot rlld drawn/extruded of free cutting steel, nes	7	A
72149100	Bars&rods, i/nas, hot rlld, drawn/extruded of rectangular cross sectn	3	A
72149900	Bars&rods, i/nas, hot rolld, drawn/extruded, nes	3	A
72151000	Bars & rods, i/nas, nfw than cold formed/finished of free cutting steel	7	A

HS2014	Description	Base Rate	Staging Category
72155000	Bars & rods, i/nas, nfw than cold formd/finishd	7	A
72159000	Bars & rods, i/nas, nes	3	A
72161010	H sections, i/nas, nfw than hot rlld/drawn /extruded, height<80mm	3	A
72161020	I sections, I/nas, nfw than hot rlld/drawn /extruded, height<80mm	3	A
72161090	U sections, I/nas, nfw than hot rlld/drawn /extruded, height<80mm	3	A
72162100	L sections, i/nas, nfw than hot rlld, drawn/extruded, of a height<80mm	6	A
72162200	T sections, i/nas, nfw than hot rlld, drawn/extruded, of a height<80mm	6	A
72163100	U sections, i/nas, nfw than hot rlld, drawn/extruded, ht 80mm or more	6	A
72163210	I sections, I/nas, nfw than hot rlld, drawn/extruded, ht 200mm or more	6	A
72163290	I sections, I/nas, nfw than hot rlld, drawn/extruded, ht 80mm or more, less than 200mm	6	A
72163311	H sections, I/nas, nfw than hot rlld, drawn/extruded, ht 800mm or more	6	A
72163319	H sections, I/nas, nfw than hot rlld, drawn/extruded, ht200mm or more, less than 800mm	6	A
72163390	Other H sections, i/nas, nfw than hot rlld, drawn/extruded, ht 80mm or more	6	A
72164010	L sections, i/non-al s, nfw than hot rlld, drawn/extruded, H≥80mm	3	A
72164020	T sections, i/non-al s, nfw than hot rlld, drawn or extruded, H≥80mm	3	A
72165010	Z sections, i/non-al s, nfw than hot rlld/drawn/extruded	6	A
72165020	Hot-rolled bulb flat steel	3	A
72165090	Angle/shape/section, i/nas, nfw than hot rlld/drawn/extruded, nes	3	A
72166100	Angle/shape/sectns, i/nas, nfw thn cld formd, from flat-rlld prods	3	A
72166900	Angles/shapes/sections, i/nas, nfw than cld formd/finished, nes	3	A
72169100	Angles/shapes/sections, i/nas, cold formd from flat-rld products	3	A
72169900	Angles/shapes/sections, i/nas, nes	3	A
72171000	Wire, iron or non alloy steel, not plated or coated	8	A
72172000	Wire, i/nas, plated or coated with zinc	8	A
72173010	Wire, i/nas, plated or coated with cupper	8	A
72173090	Wire, i/nas, plated or coated with other base metals nes	8	A
72179000	Wire, iron or non alloy steel, nes	8	A
72181000	Ingots & other primary forms of stainless steel	2	A
72189100	Semi-finished products of stainless steel, rectangular cros section	2	A
72189900	Other semi-finished products of stainless steel	2	A

HS2014	Description	Base Rate	Staging Category
72191100	Flat rlld prod, stainless steel, hr, in coil, w≥600mm, exce 10mm thk	4	A
72191200	Flat rlld prod, stainls steel, hr, in coil, w≥600mm, 4.75mm≤th≤10mm	4	A
72191312	Of a thickness of 3mm or more but less than 4.75mm, not acid pickled, containing by weight more than 5.5% of manganese of Ferro-chromiam-manganese steel, incoil	4	A
72191319	Of a thickness of 3mm or more but less than 4.75mm, not acid pickled, other stainless steel, incoil	4	A
72191322	Of a thickness of 3mm or more but less than 4.75mm, acid pickled, containing by weight more than 5.5% of manganese of Ferro-chromiam-manganese steel, incoil	4	A
72191329	Of a thickness of 3mm or more but less than 4.75mm, acid pickled, other stainless steel, incoil	4	A
72191412	Of a thickness of less than 3mm, not acid pickled, containing by weight more than 5.5% of marganese of Ferro-chromiam-marganese steel, in coils	4	A
72191419	Of a thickness of less than 3mm, not acid pickled, other stainless steel, incoil	4	A
72191422	Of a thickness of less than 3mm, acid pickled, containing by weight more than 5.5% of marganese of Ferro-chromiam-marganese steel, in coils	4	A
72191429	Of a thickness of less than 3mm, acid pickled, other stainless steel, incoil	4	A
72192100	Flat rlld prod, stainless steel, hr, nic, w≥600mm, exce 10mm thick	10	A
72192200	Flat rlld prod, stainless steel, hr, nic, w≥600mm, 4.75mm≤thk≤10mm	10	A
72192300	Flat rlld prod, stainless steel, hr, nic, w≥600mm, 3mm≤thk<4.75mm	10	A
72192410	Flat rlld prod, stainless steel, hr, nic, w≥600mm, 1mm≤thk<3mm	10	A
72192420	Flat rlld prod, stainless steel, hr, nic, w≥600mm, 0.5mm≤thk<1mm	10	A
72192430	Flat rlld prod, stainless steel, hr, nic, w≥600mm, thk<0.5mm	10	A
72193100	Flat rlld prod, stainless steel, cr, w≥600mm, 4.75mm or more thick	10	A
72193200	Flat rlld prod, stainless steel, cr, w≥600mm, 3mm≤thick<4.75mm	10	A
72193310	Stainless steel of a thickness exceeding 1mm but less than 3mm, containing by weight more than 5.5% of manganese of Ferro-chromiam-manganese steel, not further worked than cold-rolled	10	A
72193390	Other stainless steel of a thickness exceeding 1mm but less than 3mm, not further worked than cold-rolled	10	A
72193400	Flat rlld prod, stainless steel, cr, w≥600mm, 0.5mm≤thick≤1mm	10	A
72193500	Flat rlld prod, stainless steel, cr, w≥600mm, thick<0.5mm	10	A
72199000	Flat rlld prod, stainless steel, 600mm or more wide, nes	10	A
72201100	Flat rlld prod, stainless steel, hr, w<600mm, exce 4.75mm thick	10	A

HS2014	Description	Base Rate	Staging Category
72201200	Flat rlld prod, stainless steel, hr, w<600mm, less than 4.75mm thick	10	A
72202020	Flat-rolled products stainless steel, of a width of less than 600mm, of a thickness of 0.35mm or less	10	A
72202030	Flat-rolled products stainless steel, of a width of less than 600mm, of a thickness of more than 0.35mm but not exceeding 3mm	10	A
72202040	Flat-rolled products stainless steel, of a width of less than 600mm, of a thickness of 3mm or more	10	A
72209000	Flat rlld prod, stainless steel, w<600mm, nes	10	A
72210000	Bars/rods, stainless steel, hot rlld in irregularly wound coils	10	A
72221100	Bars/rods, stainls stl, nfw th ht rl/drwn/extrud, of circ cros sectn	10	A
72221900	Bars/rods, stainless steel, nfw than hot rld/drawn/extrud, nes	10	A
72222000	Bars/rods, stainless steel, nfw than cold formed/cold finished	10	A
72223000	Bars/rods, stainless steel, nes	10	A
72224000	Angles, shapes & sections, stainless steel	10	A
72230000	Wire of stainless steel	10	A
72241000	Ingots & other primary forms of alloy steel, o/t stainless	2	A
72249010	Blooms/pieces roughly shapd by forgng, ≥10 t, alloy stl o/t stainls	2	A
72249090	Semi-finished products of alloy steel o/t stainless, nes	2	A
72251100	Flat rlld prd of Si-electricl steel, w≥600mm, grain-orientd	3	A
72251900	Flat rlld prd of Si-electricl steel, w≥600mm, nes	6	A
72253000	Flat rlld prod, as, o/t stainls, in coils, nfw than hr, w≥600mm, nes	3	A
72254010	Flat rlld prod, as, o/t stainls, nic nfw than hr, w≥600mm, nes	3	A
72254091	Flat rlld prod, as, o/t stainls, nic nfw than hr, w≥600mm, nes	3	A
72254099	Flat rlld prod, as, o/t stainls, nic nfw than hr, w≥600mm, nes	3	A
72255000	Flat rlld prod, as, o/t stainls, nfw than cold rlld, w≥600mm, nes	3	A
72259100	Flat rlld prod, as, o/t stainls, w≥600mm, electrly coatd with zinc	7	A
72259200	Flat rlld prod, as, o/t stainls, w≥600mm, otherwise coatd with zinc	7	A
72259910	Flat-rolled prod of high speed steel, w≥600mm	3	A
72259990	Flat rolled prod, of other alloy steel, w≥600mm,	7	A
72261100	Flat rlld prd, Si-electricl steel, grain-oriented, w<600mm	3	A
72261900	Flat rlld prd, Si-electricl steel, w<600mm, nes	3	A
72262000	Flat rlld prod, of high speed steel, w<600mm	3	A
72269110	Flat rlld prod, as, o/t stainless, nfw than hot rlld, w<600mm, nes	3	A

HS2014	Description	Base Rate	Staging Category
72269191	Flat rlld prod, as, o/t stainless, nfw than hot rlld, w<600mm, nes	3	A
72269199	Flat rlld prod, as, o/t stainless, nfw than hot rlld, w<600mm, nes	3	A
72269200	Flat rlld prod, as, o/t stainless, nfw than cold rlld, w<600mm	3	A
72269910	Other flat-rolled products of other alloy steel, electrolytically plated or coated with zinc	7	A
72269920	Other flat-rolled products of other alloy steel, otherwise plated or coated with zinc	7	A
72269990	Other flat-rolled products of other alloy steel, of a width of less than 600mm	7	A
72271000	Bars & rods, of high speed steel, hr, in irregularly wound coils	3	A
72272000	Bars & rods, of silico-manganese steel, hr, in irregular wound coils	6	A
72279010	Boron steel bars and rods, hot-rolled, in irregularly wound coils	3	A
72279090	Other bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel	3	A
72281000	Bars & rods of high speed steel, nes	3	A
72282000	Bars & rods of silico-manganese steel nes	6	A
72283010	Boron steel bars and rods, not further worked than hot-rolled, hot-drawn or extruded	3	A
72283090	Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded, of other alloy steel	3	A
72284000	Bars & rods, as, o/t stainless, not further worked than forged	3	A
72285000	Bars & rods, as, o/t stainless, not further wkd than cld formed/fin	3	A
72286000	Bars & rods, as, o/t stainless, nes	3	A
72287010	Section steel of caterpillar block, as, o/t stainless	6	A
72287090	Angles, shapes & sections, as, o/t stainless, nes	6	A
72288000	Bars & rods, hollow drill, alloy or non-alloy steel	7	A
72292000	Wire of silico-manganese steel	7	A
72299010	Wire of high speed steel	3	A
72299090	Other wire of other alloy steel, other than of silico-manganese steel and of high speed steel	7	A
73011000	Sheet piling, i/s w/n drilled/punched/made from assem elem	7	A
73012000	Angles, shapes & sections, welded, iron/steel	7	A
73021000	Rails, iron/steel	6	A
73023000	Switch blades/crossng frogs/point rods/oth crossng pieces, iron/stl	8	A
73024000	Fish plates & sole plates, iron/steel	7	A
73029010	Sleepers (cross-ties)	6	A
73029090	Rail/tramway construction material of iron/steel, nes	7	A

HS2014	Description	Base Rate	Staging Category
73030010	Tube./hollw profile of cast irn, circul cros sec, inside dia.≥500mm	4	A
73030090	Tubes, pipes & hollow profiles of cast iron, nes	4	A
73041110	Line pipe of a kind used for oil or gas pipelines of stainless steel, have an outside diameter of 215.9mm or more but not exceeding 406.4mm	5	A
73041120	Line pipe of a kind used for oil or gas pipelines of stainless steel, having an outside diameter exceeding 114.3mm but less than 215.9mm	5	A
73041130	Line pipe of a kind used for oil or gas pipelines of stainless steel, having an outside diameter not exceeding 114.3mm	5	A
73041190	Line pipe of a kind used for oil or gas pipelines of stainless steel, having an outside diameter of 406.4mm or more	5	A
73041910	Line pipe of a kind used for oil or gas pipelines, having an outside diameter of 215.9mm or more but not exceeding 406.4mm, other than those of stainless steel	5	A
73041920	Line pipe of a kind used for oil or gas pipelines, having an outside diameter exceeding 114.3mm but less than 215.9mm, other than those of stainless steel	5	A
73041930	Line pipe of a kind used for oil or gas pipelines, having an outside diameter not exceeding 114.3mm, other than those of stainless steel	5	A
73041990	Line pipe of a kind used for oil or gas pipelines, having an outside diameter of 406.4mm or more, other than those of stainless steel	5	A
73042210	Drill pipe of stainless steel, having an outside diameter not exceeding 168.3mm	4	A
73042290	Drill pipe of stainless steel, having an outside diameter of 168.3mm or more	4	A
73042310	Drill pipe, other than those of stainless steel, having an outside diameter not exceeding 168.3mm	4	A
73042390	Drill pipe, other than those of stainless steel, having an outside diameter of 168.3mm or more	4	A
73042400	Other pipe of a kind used in drilling for oil or gas, of stainless steel	4	A
73042910	Casing and tubing pipe, of a kind used in drilling for oil or gas, yield strength < 552MPa	4	A
73042920	Casing and tubing pipe, of a kind used in drilling for oil or gas, 552MPa ≤ yield strength < 758MPa	4	A
73042930	Casing and tubing pipe, of a kind used in drilling for oil or gas, yield strength ≥ 758MPa	4	A
73043110	Boiler tube/pipe, i/non alloy s, smls, circular cs, cold drw/rld	4	A
73043120	Geo casng/drill pipe, i/non alloy s, smls, circul cs, cold drw/rld	8	A
73043190	Tubes, pipe..., i/non alloy s, smls, circular cs, cold dr/rl, nes	4	A
73043910	Boiler tube/pipe, i/non alloy s, smls, circular cs, not cld dr/rl	4	A
73043920	Geo casin/drill pipe, i/non alloy s, smls, circ cs, not cld dr/rl	5	A
73043990	Tubes, pipe..., i/non alloy s, smls, circular cs, not cld dr/rl, nes	4	A

HS2014	Description	Base Rate	Staging Category
73044110	Boiler tube/pipe, stainls steel, smls, circ cs, cold d/r	10	A
73044190	Tubes, pipe, stainls steel, smls, circ cros sec, cold d/r, nes	10	A
73044910	Boiler tube/pipe, stnls s, smls, circular cs, not cold draw/rold	10	A
73044990	Tubes, pipe., stnls s, smls, circular cs, not cold dr/rl, nes	10	A
73045110	Boiler tube/pipe, alloy s o/t stnls, smls, circ cros sec, cold dr/rl	4	A
73045120	Geo casing/drill pipe, alloy s o/t stnls, smls, circ cs, cold dr/rl	4	A
73045190	Tube/pipe., alloy s o/t stnls, smls, circ cs, cold d/r, nes	4	A
73045910	Boiler tube/pipe, alloy s o/t stnls, smls, circ cs, not cld d/r, nes	4	A
73045920	Geo casng/drill pipe, alloy s o/t stnls, smls, circ cs, nt cld d/r, nes	4	A
73045990	Tube/pipe., alloy s o/t stnls, smls, circ cs, not cold dr/rl, nes	4	A
73049000	Tubes, pipe & hollow profiles, i's, smls, nes	4	A
73051100	Pipe, line, i/s, longitudinally subm arc wld, int/ext cs, dia >406.4mm	7	A
73051200	Pipe, line, i/s, longitudinally wld w int/ext circ cs, ext dia >406.4mm	3	A
73051900	Pipe, line, i/s, int/ext circ cross sect, wld, ext dia >406.4mm, nes	7	A
73052000	Casings, i/s, int/ext circ c sect, wld ext dia >406.4mm, o/g drill, nes	7	A
73053100	Tubes & pipe, i/s, longitudinally welded, external dia >406.4mm, nes	6	A
73053900	Tubes & pipe, i/s, welded, riveted'sim closed, ext dia >406.4mm, nes	6	A
73059000	Tubes & pipe, i/s, riveted'sim closed, ext dia >406.4mm, nes	6	A
73061100	Welded line pipe of a kind used for oil or gas pipelines, of stainless steel	7	A
73061900	Line pipe of a kind used for oil or gas pipelines, welded, otherthan those of stainless steel	7	A
73062100	Welded casing and tubing of a kind used in drilling for oil or gas, of stainless steel	3	A
73062900	Casing and tubing of a kind used in drilling for oil or gas, welded, other than those of stainless steel	3	A
73063011	Other tubes and pipes, welded, of a circular cross-section, of iron or non-alloy steel, having an outside diameter not exceeding 10mm, of a wall thickness of 0.7mm or less	3	A
73063019	Other tubes and pipes, welded, of a circular cross-section, of iron or non-alloy steel, having an outside diameter not exceeding 10mm, of a wall thickness more than 0.7mm	3	A
73063090	Other tubes and pipes, welded, of a circular cross-section, of iron or non-alloy steel, having an outside diameter exceeding 10mm	3	A
73064000	Tubes, pipe & hollow profiles, stnls steel, welded, of circ cs, nes	6	A
73065000	Tubes, pipe & hollow profiles, al/s, (o/t stain) wld, of circ cs, nes	3	A

HS2014	Description	Base Rate	Staging Category
73066100	Other welded tubes, ect, of circular cross-section, of iron or non-alloy steel, of square or rectangular cross-section	3	A
73066900	Other welded tubes, ect, of other non-circular cross-section	3	A
73069000	Tubes, pipe & hollow profiles, i/s, welded, nes	6	A
73071100	Fittings, pipe'tube, of non-malleable cast iron	5	A
73071900	Fittings, pipe'tube, cast, of i's, nes	8	A
73072100	Flanges, stainless steel	8.4	A
73072200	Threaded elbows, bends & sleeves of stainless steel	8.4	A
73072300	Fittings, butt welding, stainless steel	8.4	A
73072900	Fittings pipe'tube of stainless steel, nes	8.4	A
73079100	Flanges, i's, nes	7	A
73079200	Threaded elbows, bend & sleeves, i's, nes	4	A
73079300	Fittings, butt welding, i's, nes	7	A
73079900	Fittings, pipe'tube, i's, nes	4	A
73081000	Bridges & bridge sections, i's	8	A
73082000	Towers & lattice masts, i's	8.4	A
73083000	Doors, windows & their frames & thresholds for doors of i/s	10	A
73084000	Equipment for scaffolding, shuttering, propping'pit-propping, i/s	8.4	A
73089000	Structure/parts nes, prepd plate, rods etc for struct, i/s	4	A
73090000	Reservoirs, tanks, vats & sim ctnr, cap >300L, i's	10.5	A
73101000	Tanks, casks, drums, cans, boxes&sim contr, i's, cap.≥50L but<300L	10.5	A
73102110	Cans, i's, cap<50 litres, to be closed by crimping'soldering, nes	17.5	A
73102190	Cans, i's, cap<50 litres, to be closed by crimping'soldering, nes	17.5	A
73102910	Cans, i's, capacity<50 litres nes	17.5	A
73102990	Other tanks, casks, drums, cans, boxes and similar containers, of iron or steel, of a capacity of less than 50L	17.5	A
73110010	Containers for compressd/liquefied gas, i's, for retail packng	17.5	A
73110090	Containers for compressd/liquefied gas, i's, not for retail packng	8	A
73121000	Stranded wire, ropes & cables of i's, not electrically insulated	4	A
73129000	Plaited bands, slings & the like of i's, not elec insulated	4	A
73130000	Wire, barbed, twisted hoop, sgl flat'twisted double of i/s, for fencing	7	A
73141200	Woven endless bands for machinery of stainless steel, nes	12	A
73141400	Other woven cloth of stainless steel wire, nes	12	A
73141900	Other woven cloth of iron or steel wire	7	A
73142000	Grill, netting, fencing, i's, welded inter, cs dim≥3mm, ms≥100 scm	7	A

HS2014	Description	Base Rate	Staging Category
73143100	Grill/nettng/fencng, i's, weldd at intersectn, coatd with zinc	7	A
73143900	Grill/nettng/fencng, i's, weldd at intersection, nes	7	A
73144100	Other grill, netting and fencing, plated or coated with zinc	8	A
73144200	Other grill, netting and fencing, coated with plastics	8	A
73144900	Other grill, netting and fencing	8	A
73145000	Expanded metal, i's	8	A
73151110	Roller chain, i's, for bicycles	12	A
73151120	Roller chain, i's, for motorcycles	12	A
73151190	Roller chain, i's, nes	12	A
73151200	Chain, articulated link, i's, nes	12	A
73151900	Chain parts, articulated link, i's	12	A
73152000	Chain, skid, i's	12	A
73158100	Chain, stud link, i's	12	A
73158200	Chain, welded link, i's, nes	12	A
73158900	Chain, i's, nes	12	A
73159000	Chain parts, i's, nes	10	A
73160000	Anchors, grapnels & parts thereof of i's	10	A
73170000	Nails, stpl & sim art, i's, excl art of head No 8305 & art w/Cu hd	10	A
73181100	Screws, coach, i's	10	A
73181200	Screws, wood, i's, nes	10	A
73181300	Screw hooks & screw rings of i's	10	A
73181400	Screws, self-tapping, i's	10	A
73181510	Screws and bolts, with tensile strength of 800Mpa or more, whether or not with their nuts or washers	8	A
73181590	Bolts'screws nes, with'without their nuts'washers, i's	8	A
73181600	Nuts, i's, nes	8	A
73181900	Threaded articles of i's, nes	5	A
73182100	Washers, spring'lock, i's	10	A
73182200	Washers, i's, nes	10	A
73182300	Rivets, i's	10	A
73182400	Cotters & cotter-pins, i's	10	A
73182900	Non-threaded articles of i's, nes	10	A
73194010	Pins, safety, i's	10	A
73194090	Pins, i's, nes	10	A
73199000	Articles for use in the hand, i's, similar to sewing needles'pins	10	A
73201010	Leaf spings & leaves therefor, i's, for railway vehicles	6	A
73201020	leaf-springs and leaves thereof for motor vehicles	10	A

HS2014	Description	Base Rate	Staging Category
73201090	Leaf springs & leaves therefor, i's, excl. for railway vehicles	10	A
73202010	Helical springs, i's, for railway vehicles	6	A
73202090	Helical springs, i's, other than for railway vehicles	10	A
73209010	Other springs, i's, nes, for railway vehicles	6	A
73209090	Other springs, i's, nes, other than for railway vehicles	12	A
73211100	Cooking appliances&plate warmers for gas fuel'both gas & o/fuels, i/s	15	A
73211210	Kerosene cooking stoves, i's	21	A
73211290	Cooking appliances & plate warmers for liquid fuel, i/s, nes	21	A
73211900	Other cooking appliances and plate warmers, including for solid fuel	21	A
73218100	Household'camping appliances, i/s, nes, for gas or gas/oth fuels	23	A
73218200	Household'camping appliances, i/s, nes, for liquid fuel	21	A
73218900	Other non-electric domestic appliances, including for solid fuel	21	A
73219000	Parts of appliances of heading No. 73.21	12	A
73221100	Radiators & parts thereof, cast iron	21	A
73221900	Radiators & parts thereof, i's, other than cast iron	21	A
73229000	Air heaters, hot air distributors, i's & identifiable parts, nes	20	A
73231000	I's wool, incl pot scourers, polishing pads, gloves & like, i/s	14	A
73239100	Table, kitchen and other household articles & parts thereof, of cast iron not enam nes	20	A
73239200	Table, kitchen and other household articles & parts, of cast iron enam, nes	20	A
73239300	Table, kitchen and other household articles & parts thereof, stainless steel, nes	12	A
73239410	Basin of iron or steel, enamelled	20	A
73239420	Casserole of iron or steel, enamelled	20	A
73239490	Table, kitchen and other household articles & parts thereof, iron or steel, nes	20	A
73239900	Table, kitchen'oth household art&parts thereof, of i's, nes	20	A
73241000	Sinks & wash basins, stainless steel	18	A
73242100	Baths, cast iron, enamelled'not	10	A
73242900	Baths, i's, nes	30	A
73249000	Sanitary ware&parts thereof, i's, nes, for example bedpans, douche cans	25	A
73251010	Cast articles of non-malleable cast iron, nes, for technical use	7	A
73251090	Cast articles of non-malleable cast iron, nes, not f technicl use	20	A
73259100	Balls, grinding & similar articles of i's, cast for mills	10.5	A
73259910	Cast articles of i's, nes, for technical use	10.5	A

HS2014	Description	Base Rate	Staging Category
73259990	Cast articles of i's, nes, not for technical use	20	A
73261100	Balls, grinding & similar art. of i's, forged'stamped, not f/wkd	10.5	A
73261910	Forged/stamped articles of i's, nfw, nes, for technical use	10.5	A
73261990	Forged/stamped articles of i's, nfw, nes, not for techncl use	20	A
73262010	Articles of iron/steel wire, nes, for technical use	10	A
73262090	Articles of iron/steel wire, nes, not for technical use	18	A
73269011	Articles, i's, nes, for technical use	10.5	A
73269019	Articles, i's, nes, for technical use	10.5	A
73269090	Articles, i's, nes, not for technical use	8	A
74010000	Copper mattes; cement copper (precipitated copper)	2	A
74020000	Cu unrefined, Cu anodes for electrolytic refining	2	A
74031111	Cu cathodes containing more than 99.9935% Cu by weight, unwrought	2	A
74031119	Other Cu cathodes, unwrought	2	A
74031190	Cu cathodes & sections of cathodes unwrought	2	A
74031200	Wire bars, Cu, unwrought	2	A
74031300	Billets, Cu, unwrought	2	A
74031900	Refined Cu products, unwrought, nes	2	A
74032100	Cu-zinc base alloys, unwrought	1	A
74032200	Cu-tin base alloys, unwrought	1	A
74032900	Cu alloys, unwrought (other than master alloys of heading No 74.05)	1	A
74040000	Waste & scrap, Cu'Cu alloy	1.5	A
74050000	Master alloys of Cu	4	A
74061010	Powders, of refined Cu, of non-lamellar structure	3	A
74061020	Powders, of Cu-Ni' Cu-Ni-Zn base alloys, of n-lamellar structure	6	A
74061030	Powders, of copper-zinc base alloys, of non-lamellar structure	6	A
74061040	Powders, of copper-tin base alloys, of non-lamellar structure	6	A
74061090	Powders, of Cu alloys, nes, of non-lamellar structure	6	A
74062010	Powders, of refined Cu, of lamellar structure & flakes	4	A
74062020	Powders, of Cu-Ni'Cu-Ni-Zn alloys of lamellar struc & flakes	6	A
74062090	Powders, of Cu alloys, nes, of lamellar struc & flakes	6	A
74071010	Bars, rods & profiles of chrominm and zirconium copper	4	A
74071090	Other bars, rods & profiles of other refined Cu	4	A
74072111	Copper-zinc base alloys (brass) bars and rods with a straightness not exceeding 0.5mm/m	7	A
74072119	Other copper-zinc base alloys (brass) bars and rods	7	A

HS2014	Description	Base Rate	Staging Category
74072190	Bars, rods & profiles of Cu-Zn base alloys	7	A
74072900	Bars, rods & profiles, Cu alloy nes	7	A
74081100	Wire of refined Cu of which the max cs dimension >6mm	4	A
74081900	Wire of refined Cu of which the max cs dimension ≤6mm	4	A
74082100	Wire, Cu-zinc base alloy	7	A
74082210	Copper wires, of copper-nickel-zinc-lead base alloys (leaded nickel silver)	8	A
74082290	Wire, Cu-Ni base alloy'Cu-Ni-zinc base alloy	8	A
74082900	Wire, Cu alloy, nes	7	A
74091110	Plate, sheet & strip of refined Cu, in coil, thick >0.15mm, containing Oxygen no more than 10PPM	4	A
74091190	Plate, sheet & strip of refined Cu, in coil, thick >0.15mm	4	A
74091900	Plate, sheet & strip of refined Cu, not in coil, thick >0.15mm	4	A
74092100	Plate, sheet & strip of Cu-Zn base alloys, in coil, thick >0.15mm	7	A
74092900	Plate, sheet & strip of Cu-Zn base alloys, not in coil, thick > 0.15mm	7	A
74093100	Plate, sheet & strip of Cu-tin base alloys, in coil, thick >0.15mm	7	A
74093900	Plate, sheet & strip of Cu-tin base alloys, not in coil, thick > 0.15mm	7	A
74094000	Plate, sheet & strip of Cu-Ni'Cu-Ni-Zn base alloy, thick >0.15mm	7	A
74099000	Plate, sheet & strip of Cu alloy, thick >0.15mm, nes	7	A
74101100	Foil of refined Cu, not backed	4	A
74101210	Foil of Cu-Ni base'Cu-Ni-Zn base alloys, not backed	7	A
74101290	Foil of Cu alloys, nes, not backed	7	A
74102110	refined Copper foil (backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15mm, Suitable for manufacturing printed circuit board	4	A
74102190	Foil of refined Cu, backed	4	A
74102210	Foil of Cu-Ni'Cu-Ni-Zn base alloy, backed	7	A
74102290	Foil of Cu alloys, nes, backed	7	A
74111011	Refined copper tubes with screw thread or wing, having the external diameter not exceeding 5mm	4	A
74111019	Other refined copper tubes, having the external diameter not exceeding 5mm	4	A
74111020	refined Copper tubes and pipes, the external diameter exceeds 70mm	4	A
74111090	Tubes and pipes of refined copper, having the external diameter of 25mm or more	4	A
74112110	Circumvolution tubes of copper-zinc base alloys	7	A
74112190	Tubes and pipes of copper-zinc base alloys (brass), other than circumvolution	7	A
74112200	Pipes & tubes, Cu-Ni base alloy'Cu-Ni-zinc base alloy	7	A

HS2014	Description	Base Rate	Staging Category
74112900	Pipes & tubes, Cu alloy, nes	7	A
74121000	Fittings, pipe'tube, of refined Cu	4	A
74122010	Fittings, pipe'tube, of Cu-Ni/Cu-Ni-Zn base alloys	7	A
74122090	Fittings, pipe'tube, of Cu alloys, nes	7	A
74130000	Stranded wire, cable, plaited bands & like of Cu not elec insulated	5	A
74151000	Nails, tacks, drawing pins, staples & sim art of Cu'i/s w Cu hd	8	A
74152100	Washers, Cu, including spring washers	10	A
74152900	Art. of Cu, not threaded, nes, similar to those of heading 7415.10&21	10	A
74153310	Screws, Cu' for wood	8	A
74153390	Screws, bolts and nuts of Cu' excluding wood screws	8	A
74153900	Articles of Cu threaded, nes similar to bolts, nuts & screws	10	A
74181010	Pot scourers, scouring/polishing pads, gloves & like, of Cu	18	A
74181020	Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper	20	A
74181090	Table, kitchen articles and parts thereof; ect, of copper	18	A
74182000	Sanitary ware & parts thereof of Cu	18	A
74191000	Chain & parts thereof of Cu	14	A
74199110	Cast/mlded/stamped/forged Cu artcils, nfw, for technical use	10	A
74199190	Cast/mlded/stamped/forged Cu artcils, nfw, not for techncl use	20	A
74199920	Copper springs	10	A
74199930	Cloth (including endless bands), of copper wire	7	A
74199940	Grill and netting, of copper wire, expanded meta of copper	8	A
74199950	Cooking or heating appararatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper	20	A
74199991	Other articles of copper for technical use	10	A
74199999	Other articals of copper not for technical use	20	A
75011000	Ni mattes	3	A
75012010	Nickel intermediate products obtained by hydrometallurgical processing	3	A
75012090	Ni oxide sinters & other intermediate products of Ni metallurgy	3	A
75021010	Ni contain more than 99.99% Ni and Co, and Co less then 0.005% by weight, unwrought, not alloyed	3	A
75021090	Ni unwrought, not alloyed	3	A
75022000	Ni unwrought, alloyed	3	A
75030000	Waste & scrap, Ni	1.5	A
75040010	Nickel powders & flakes, not alloyed	4	A
75040020	Nickel powders and flakes, alloys	4	A
75051100	Bars, rods & profiles, Ni, not alloyed	6	A

HS2014	Description	Base Rate	Staging Category
75051200	Bars, rods & profiles, Ni alloy	6	A
75052100	Wire, Ni, not alloyed	6	A
75052200	Wire, Ni alloy	6	A
75061000	Plates, sheet, strip & foil, Ni, not alloyed	6	A
75062000	Plates, sheet, strip & foil, Ni alloy	6	A
75071100	Tubes & pipe, Ni, not alloyed	6	A
75071200	Tubes & pipe, Ni alloy	6	A
75072000	Fittings, pipe & tube, Ni	6	A
75081010	Cloth of Ni wire	6	A
75081080	Grill and netting of Ni wire, for technical use	6	A
75081090	Grill and netting of Ni wire, not for technical use	6	A
75089010	Electroplating anodes of Ni	4	A
75089080	Other articles of Ni, nes, for technical use	6	A
75089090	Other articles of Ni, nes, not for technical use	6	A
76011010	Containing by weight 99.95% or more of aluminium unwrought aluminium, not alloyed	5	A
76011090	Al unwrought, not alloyed, nes	5	A
76012000	Al unwrought, alloyed	7	A
76020000	Waste & scrap, Al	1.5	A
76031000	Powders, Al, of non-lamellar structure	6	A
76032000	Powders, Al, of lamellar structure, including flakes	7	A
76041010	Bars, rods, Al, not alloyed	5	A
76041090	Bars, rods & profiles, Al, not alloyed	5	A
76042100	Profiles, hollow, Al, alloyed	5	A
76042910	Bars, rods, Al alloyed	5	A
76042990	Bars, rods & other profiles, Al alloyed	5	A
76051100	Wire, Al, not alloyed, with a max cross sectional dim >7mm	8	A
76051900	Wire, Al, not alloyed, with a max cross sectional dim ≤7mm	8	A
76052100	Wire, Al alloy, with a maximum cross sectional dim > 7mm	8	A
76052900	Wire, Al alloy, with a maximum cross sectional dim ≤7mm	8	A
76061121	Rectangular plates, sheets and strip, of not alloyed aluminium-plastic composite, 0.3mm ≤ thickness < 0.36mm	6	A
76061129	Other rectangular plates, sheets and strip, of not alloyed aluminium-plastic composite, 0.3mm ≤ thickness < 0.36mm	6	A
76061191	Rectangular plates, sheets and strip, of not alloyed aluminium-plastic composite, nes	6	A
76061199	Other rectangular plates, sheets and strip, of not alloyed aluminium-plastic composite, nes	6	A
76061220	Plate, sheet, strip, Al alloy, rect'sq, 0.2 < thick < 0.28mm	6	A

HS2014	Description	Base Rate	Staging Category
76061230	Plate, sheet'strip, Al alloy, rect'sq, 0.2mm≤thick≤0.35	6	A
76061251	Rectangular paltes, sheets and strip of aluminium alloys-plastic composite, of a thickness of 0.35mm or more but not exceeding 4mm	6	A
76061259	Other rectangular paltes, sheets and strip of aluminium alloys, of a thickness of 0.35mm or more but not exceeding 4mm	6	A
76061290	Rectangular paltes, sheets and strip of aluminium alloys, of a thickness exceeding 0.4mm	6	A
76069100	Plate, sheet'strip, Al, not alloyed, >0.2mm thick, nes	6	A
76069200	Plate, sheet'strip, Al alloy, >0.2mm thick, nes	10	A
76071110	Foil, Al, not backed, rolled but not further worked, ≤0.007mm	6	A
76071120	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materlals) Of a thickness exceeding 0.007mm, but not exceeding 0.01mm	6	A
76071190	Foil, Al, not backed, rolled but not further worked, ≤0.2mm, >0.007mm	6	A
76071900	Foil, Al, not backed & not >0.2mm thick, nes	6	A
76072000	Foil, Al, backed, not >0.2mm thick excluding any backing	6	A
76081000	Tubes & pipe, Al, not alloyed	8	A
76082010	Tubes and pipes of aluminium alloys having an outside diameter not exceeding 10cm	8	A
76082091	Tubes and pipes of aluminium alloys, having an outside diameter exceeding 10cm and a wall thickness not exceeding 25mm	8	A
76082099	Other tubes and pipes of aluminium alloys	8	A
76090000	Aluminium tube or pipe fittings	8	A
76101000	Aluminium doors, windows & their frames & thresholds for doors	25	A
76109000	Alumn structure/parts nes, prepd plate, rods etc for struct	6	A
76110000	Alumn vats/similar containers, >300L, excl for compres/liquid gas	12	A
76121000	Alumn collapsible tubular containers	12	A
76129010	Alumn tear tab ends and bodies thereof	30	A
76129090	Alumn containers, <300L, without mech/thermo equipment, nes	12	A
76130010	Al containers for compressed'liquefied gas, for retail packng	12	A
76130090	Al containers for compressed'liquefied gas, not for retail pack	6	A
76141000	Al stranded wire, cable, etc, with steel core, not elect insulatd	6	A
76149000	Al stranded wire, cable, etc, not elect insulatd, nes	6	A
76151010	Al pot scourers, scouring/polishng pads, gloves & like	18	A
76151090	Al table/kitchen/other household articles & parts, nes	15	A
76152000	Al sanitary ware & parts thereof	18	A

HS2014	Description	Base Rate	Staging Category
76161000	Al nails, tacks, staples, bolts, nuts & similar articles	10	A
76169100	Cloth/grill/netting/fencing of Al wire	10	A
76169910	Other Al articles nes, for technical use	10	A
76169990	Other Al articles nes, not for technical use	15	A
78011000	Lead refined unwrought	3	A
78019100	Lead unwrought containing antimony as principal other element	3	A
78019900	Lead unwrought nes	3	A
78020000	Lead waste & scrap	1.5	A
78041100	Lead sheets, strip & foil of a thickness (excl.backing)<0.2mm	6	A
78041900	Lead plates, sheet, strip & foil nes	6	A
78042000	Lead powders & flakes	6	A
78060010	Lead bars, rods, profiles and wire	6	A
78060090	Other articles of lead	6	A
79011110	Unwrought zinc, not alloyed, containing by weight 99.995% or more of zinc	3	A
79011190	Unwrought zinc, not alloyed, containing by 99.99%≤weight<99.995% of zinc	3	A
79011200	Unwrought zinc, not alloyed, containing by weight<99.99% of zinc	3	A
79012000	Zinc alloys unwrought	3	A
79020000	Zinc waste & scrap	1.5	A
79031000	Zinc dust	6	A
79039000	Zinc powders & flakes	6	A
79040000	Zinc bars, rods, profiles & wire	6	A
79050000	Zinc plates, sheets, strip & foil	6	A
79070020	Zinc tubes or pipes and zinc tube or pipe fittings	6	A
79070030	Cellpacking blanks (zinc biscuits)	6	A
79070090	Other articles of zinc, nes, not for industrial use	6	A
80011000	Tin not alloyed unwrought	3	A
80012010	Babbitt metal, unwrought	3	A
80012021	Solder of containing by weight less than 0.1% of lead	3	A
80012029	Other solder	3	A
80012090	Tin alloys unwrought, nes	3	A
80020000	Tin waste & scrap	1.5	A
80030000	Tin bars, rods, profiles & wire	8	A
80070020	Tin plates, sheets and strip, of a thickness exceeding 0.2mm	8	A
80070030	Tin foil of a thinkness not exceeding 0.2mm, tin powers and flakes	8	A
80070040	Tin tubes, pipes and tube or pipe fittings	8	A

HS2014	Description	Base Rate	Staging Category
80070090	Other tin articles nes, not for technical use	8	A
81011000	Tungsten powders	6	A
81019400	Tungsten unwrought, incl bars/rods simply sintered	3	A
81019600	Tungsten wire	8	A
81019700	Tungsten waste and scrap	3	A
81019910	Unwrought bars, rods and profiles of tungsten, including waste and scrap	5	A
81019990	Other articles of tungsten	8	A
81021000	Molybdenum powders	6	A
81029400	Molybdenum unwrought, incl bars/rods simply/sintered	3	A
81029500	Molybdenum bars/rods/profiles/plate/sheet/strip'foil	8	A
81029600	Molybdenum wire	8	A
81029700	Molybdenum waste and scrap	3	A
81029900	Molybdenum articles nes	8	A
81032011	Powder of tantalum, loose density less than 2.2g/cm3	6	A
81032019	Powder of tantalum, loose density of 2.2g/cm3 or more	6	A
81032090	Unwrought tantalum, including bars and rods	6	A
81033000	Tantalum waste and scrap	6	A
81039011	Tantalum wire, smaller than 0.5mm in diameter	8	A
81039019	Other tantalum wire	8	A
81039090	Tantalum wrought and articles thereof	8	A
81041100	Magnesium unwrought containg $\geq 99.8\%$ of magnesium	6	A
81041900	Magnesium unwrought nes	6	A
81042000	Magnesium waste & scrap	1.5	A
81043000	Magnesium raspngs/turnngs/granuls gradd accordg to size & powders	8	A
81049010	Magnesium, wrought	8	A
81049020	Magnesium articles	8.4	A
81052010	Intermediate products of cobalt wet-processing metallurgy	4	A
81052020	Cobalt, unwrought, intermediate products, powders	4	A
81052090	Cobalt, unwrought, intermediate products, powders	4	A
81053000	Cobalt waste and scrap	4	A
81059000	Cobalt wrought & articles thereof	8	A
81060010	Bismuth unwrought; waste & scrap; powders	3	A
81060090	Bismuth wrought & articles thereof	8	A
81072000	Cadmium, unwrought; powders	3	A
81073000	Cadmium waste & scrap	3	A
81079000	Cadmium wrought & articles thereof	8	A
81082021	Titanium sponge	3	A

HS2014	Description	Base Rate	Staging Category
81082029	Other unwrought titanium	3	A
81082030	Titanium powders	3	A
81083000	Titanium waste & scrap	3	A
81089010	Titanium bars, rods, shapes, sections	8	A
81089020	Titanium wire	8	A
81089031	Titanium plates, sheets, strip, foil, ≤0.8mm	8	A
81089032	Titanium plates, sheets, strip, foil, > 0.8mm	8	A
81089040	Titanium tubes or pipes	8	A
81089090	Titanium wrought & articles thereof, nes	8	A
81092000	Zirconium unwrought; powders	3	A
81093000	Zirconium waste & scrap	3	A
81099000	Zirconium wrought & articles thereof	8	A
81101010	Antimony unwrought	3	A
81101020	Antimony powders	3	A
81102000	Antimony waste & scrap	3	A
81109000	Antimony wrought & articles thereof	8	A
81110010	Manganese unwrought; waste & scrap; powders	3	A
81110090	Manganese unwrought & articles thereof	8	A
81121200	Beryllium unwrought; powders	3	A
81121300	Beryllium waste & scrap	3	A
81121900	Beryllium wrought & articles thereof	8	A
81122100	Chromium unwrought; powders	3	A
81122200	Chromium waste, scrap	3	A
81122900	Chromium unwrought and articles thereof, nes	3	A
81125100	Thallium unwrought; powders	3	A
81125200	Thallium waste & scrap	3	A
81125900	Thallium unwrought and articles thereof, nes	8	A
81129210	Germanium; unwrought, waste and scrap	3	A
81129220	Vanadium; unwrought, waste and scrap	3	A
81129230	Indium; unwrought, waste and scrap, powders	3	A
81129240	Niobium; unwrought, waste and scrap, powders	3	A
81129290	Base metal and articles thereof, unwrought	3	A
81129910	Germanium and articles thereof	3	A
81129920	Vanadium and articles thereof	3	A
81129930	Wrought indium and articles thereof	8	A
81129940	Wrought niobium and articles thereof	8	A
81129990	Wrought base metal and articles thereof	8	A
81130010	Granules and powders of cermets	8.4	A

HS2014	Description	Base Rate	Staging Category
81130090	Other cermets and articles thereof, including waste and scrap	8.4	A
82011000	Spades & shovels	8	A
82013000	Mattocks, picks, hoes & rakes	8	A
82014000	Aces, bill hooks & similar hewing tools	8	A
82015000	Secateurs & similar one-handed pruners & shears	8	A
82016000	Hedge shears, two-handed pruning shears & sim two-handed shears	8	A
82019010	Forks	8	A
82019090	Scythes, sickles & oth hand tools used in agri., horticulture etc	8	A
82021000	Hand saws	8.4	A
82022010	Band saw blades	8	A
82022090	Band saw blades	8	A
82023100	Circular saw blades with working part of steel	8	A
82023910	Circular saw blades, with working part of natural or synthetic diamonds or cubic boron nitride	8	A
82023990	Circular saw blades with working part of other materials	8	A
82024000	Chain saw blades	8	A
82029110	Straight saw blades for working metal, for use wiwth mechanical saws	8	A
82029190	Straight saw blades for working metal, nes	8	A
82029910	Other saw blades, for use with mechanical saws, nes	8.4	A
82029990	Other saw blades, nes	10.5	A
82031000	Files, rasps & similar tools	10.5	A
82032000	Pliers (incl. cutting pliers), pincers, tweezers & similar tools	10.5	A
82033000	Metal cutting shears, tinmen's snips & oth metal/wire cutting shears	10.5	A
82034000	Pipe-cutters, bolt croppers, perforating punches & similar tools	10.5	A
82041100	Wrenches, hand-operated, with non-adjustable jaws	10.5	A
82041200	Wrenches, hand-operated, with adjustable jaws	10	A
82042000	Wrench sockets including ratchet handles extensions & spinners	10	A
82051000	Drilling, threading or tapping tools	10	A
82052000	Hammers & sledge hammers	10	A
82053000	Planes, chisels, gouges & similar cutting tools for working wood	10.5	A
82054000	Screwdrivers	10.5	A
82055100	Curling irons, cork screws, nut-crackers & other household tools	10.5	A
82055900	Tools for masons, watchmakers, miners & hand tools nes	10	A
82056000	Blow torches	10	A

HS2014	Description	Base Rate	Staging Category
82057000	Vices, clamps & the like	10.5	A
82059000	Sets of articles of two or more of the foregoing subheadings	10.5	A
82060000	Tools of two/more of heading Nos 82.02 to 82.05, in sets for retail	10.5	A
82071300	Rock drilling/earth boring tools with working part of cermets	8	A
82071910	Rock drill/earth boring tools with workng part of diamond/cubic BN	8	A
82071990	Rock drilling/earth boring tools with workng part of oth material, nes	8	A
82072010	Dies f draw/extrudng metal with workng part of diamond/cubic BN	8	A
82072090	Dies for drawng/extrudng metal with workng part of oth materials, nes	8	A
82073000	Tools for pressing, stamping/punching	8	A
82074000	Tools for taping/threading	8	A
82075010	Tools for drilling, nes, with working part of diamond/cubic BN	8	A
82075090	Tools for drilling, with workng part of oth materials, nes	8	A
82076010	Tools for boring/broaching, with working part of diamond/cubic BN	8	A
82076090	Tools for boring/broaching, with working part of other material, nes	8	A
82077010	Tools for milling with working part of natural or synthetic diamonds or cubic boron nitride	8	A
82077090	Other tools for milling	8	A
82078010	Tools for turning with working part of natural or synthetic diamonds or cubic boron nitride	8	A
82078090	Other tools for turning	8	A
82079010	Interchngeable tools, nes, with working part of diamond/cubic BN	8	A
82079090	Interchangeable tools, nes, with workng part of oth maerials	8	A
82081011	Knives and cutting blades of sintered metal cardides, plated or coated, for metal working, for machines or for mechanical appliances	8	A
82081019	Other knives and cutting blades of sintered metal cardides, for metal working, for machines or for mechanical appliances	8	A
82081090	Knives & blades for machines/mechanical appliances for metal working	8	A
82082000	Knives & blades for machines/mechanical appliances for wood working	8	A
82083000	Knives & blades for kitchen appliances/food industry machines	8	A
82084000	Knives & blades for agricultural, horticultural/forestry machines	8	A
82089000	Knives & blades for leather, paper, tobacco machines & oth industries	8	A
82090010	Plates of tools, unmounted, of cermets	8	A

HS2014	Description	Base Rate	Staging Category
82090021	Cermet sticks, with a grain size of less than 0.8 microns	8	A
82090029	Sticks of tools, unmounted, of cermets	8	A
82090030	Tips of tools, unmounted, of cermets	8	A
82090090	Others articles of tools, unmounted, of cermets	8	A
82100000	Hand-operated mechanical appliances, weight ≤10 kg, for food prep	18	A
82111000	Sets of assorted knives	18	A
82119100	Table knives having fixed blades	18	A
82119200	Butcher's knives, hunting knives & other knives having fixed blades	12	A
82119300	Pocket & pen knives & other knives with folding blades	18	A
82119400	Blades for knives of hd 8211.10 to 8211.94	14	A
82119500	Handles of base metal	12	A
82121000	Razors including safety razors & open blade type	12	A
82122000	Safety razor blades, including razor blade blanks in strips	14	A
82129000	Parts of non-electric razors	12	A
82130000	Scissors, tailors' shears & similar shears, & blades therefor	12	A
82141000	Paper knives, letter openers, erasing knives, pencil sharpeners & blades	12	A
82142000	Manicure'pedicure sets & instruments (including nail files)	18	A
82149000	Kitchen chopper, cleavers & mincing knives & oth articles of cutlery	18	A
82151000	Tableware sets containng ≥ one article plated with precious mtl	18	A
82152000	Tableware sets not containing articles plated with precious metal	18	A
82159100	Tableware articles not in sets plated with precious metal	18	A
82159900	Tableware articles not in sets & not plated with precious metal	18	A
83011000	Padlocks of base metal	14	A
83012010	Central control door lock for motor vehicles	10	A
83012090	Other motor vehicle lock	10	A
83013000	Locks of a kind used for furniture of base metal	14	A
83014000	Locks of base metal, nes	14	A
83015000	Clasps & frames with clasps, incorporating locks, of base metal	14	A
83016000	Lock parts, incl parts of clasps'frames with clasps, of base mtl, nes	12	A
83017000	Keys, incl blanks for keys presented separately, of base metal	10	A
83021000	Hinges of base metal	10	A
83022000	Castors of base metal	12	A
83023000	Mountings, fittings & sim articles of base mtl nes for motor vehicle	10	A

HS2014	Description	Base Rate	Staging Category
83024100	Mountings, fittings & sim articles of base mtl nes for buildings	14	A
83024200	Mountings, fittings & sim articles of base mtl nes for furniture	12	A
83024900	Mountings, fittings & similar articles of base metal, nes	12	A
83025000	Hat-racks, hat-pegs, brackets & sim fixtures, of base mtl, nes	14	A
83026000	Door closures, automatic, of base metal	12	A
83030000	Safes, safe deposit lockers, strong boxes & the like of base mtl	14	A
83040000	Filing cabinet & sim office/desk equipment, of base metal	10.5	A
83051000	Fitting for loose-leaf binders'files of base metal	10.5	A
83052000	Staples in strips, of base metal	10.5	A
83059000	Letter corners, letter'paper clips & similar office art of base mtl	10.5	A
83061000	Bells, gongs & the like, of base metal	8	A
83062100	Statuettes & other ornaments plated with precious metal	8	A
83062910	Cloisonne statuettes & other ornaments	8	A
83062990	Other statuettes & other ornaments of base metal, nes	8	A
83063000	Photograph, picture, 'similar frames & mirrors of base metal	8	A
83071000	Tubing, flexible, with'without fittings of i's	8.4	A
83079000	Tubing, flexible, with'without fittings, of base metal, nes	8.4	A
83081000	Hooks, eyes & eyelets of base metal	10.5	A
83082000	Rivets, tubular, bifurcated of base metal	10.5	A
83089000	Claps, buckles & like, beads & spangles of base metal	10.5	A
83091000	Corks, crown, of base metal	18	A
83099000	Stoppers, caps, lids & oth packing accessories of base mtl, nes	12	A
83100000	Letters, numbers, sign plates & sim articles of base metal	18	A
83111000	Electrodes, coated, of base metal, for electric arc welding	8	A
83112000	Wire, cored, of base metal, for electric arc welding	8	A
83113000	Coated rods & cored wire of base mtl for soldering, brazing/welding	8	A
83119000	Coatd tubes/sim prod of base mtl/mtl carbd, nes, for soldrg/brazing..	8	A
84011000	Nuclear reactors	2	A
84012000	Machinery & apparatus for isotopic separation & parts thereof	1	A
84013010	Fuel elements (cartridges), non-irradiated	2	A
84013090	Parts of non-irradiated fuel elements	1	A
84014010	Parts of non-irradiated associated assembly of nuclear reactors	1	A
84014020	Reactor internals of nuclear reactors	1	A

HS2014	Description	Base Rate	Staging Category
84014090	Parts of nuclear reactors	1	A
84021110	Watertube boilers for electricity, steam production ≥ 900 T per hour	3	A
84021190	Other watertube boilers with a steam production > 45 T per hour	14	A
84021200	Watertube boilers with a steam production not > 45 T per hour	5	A
84021900	Vapour generating boilers nes, including hybrid boilers	5	A
84022000	Super-heated water boilers	16	A
84029000	Parts of steam/vapour generating boilers nes	2	A
84031010	Central heating boilers, household type	10	A
84031090	Central heating boilers nes	10	A
84039000	Parts of central heating boiler nes	6	A
84041010	Auxiliary plant for use with generating boilers of 84.02	7	A
84041020	Auxiliary plant for use with generating boilers of 84.03	10	A
84042000	Condensers for steam/vapour power units	14	A
84049010	Parts of auxiliary plant of heading No. 84041020	10	A
84049090	Parts of auxiliary plant/condensers of headings 84041010, 84042000	7	A
84051000	Producer gas/water gas generators acetylene gas gen & sim gas gen	14	A
84059000	Parts of prod gas/wat gas gen, acetylene gas gen & sim water gas gen	8	A
84061000	Steam & vapour turbines for marine propulsion	5	A
84068110	Other steam & vapour turbines, $40\text{MW} < \text{output} \leq 100\text{MW}$	5	A
84068120	Other steam & vapour turbines, $100\text{MW} < \text{output} \leq 350\text{MW}$	5	A
84068130	Other steam & vapour turbines, of an output $> 350\text{MW}$	6	A
84068200	Other steam & vapour turbines, $\text{output} \leq 40\text{MW}$	5	A
84069000	Parts of steam & vapour turbines	2	A
84071010	Aircraft engines, spark-ign recip-/rotary type, of an $\text{output} \leq 298\text{kW}$	2	A
84071020	Aircraft engines, spark-ignition recip-/rotary type, $\text{output} > 298\text{kW}$	2	A
84072100	Marine outboard motors, spark-ignition recip-/rotary type	8	A
84072900	Marine engines nes, spark-ignition reciprocating/rotary type	8	A
84073100	Engines, spark-ign reciprocating, for vehicle Ch 87, $\leq 50\text{cc}$	10	B
84073200	Engines, spark-ign reciprocating, for vehicle Ch 87, $> 50\text{cc}$ but $\leq 250\text{cc}$	10	B
84073300	Engines, spark-ign reciprocating, for vehicle Ch 87, $> 250\text{cc}$ to 1000cc	10	B
84073410	Engines, spark-ign reciprocating, for vehicle Ch 87, $> 1000\text{cc}$ but $\leq 3000\text{cc}$	10	B
84073420	Engines, spark-ign reciprocating, for vehicle Ch 87, $> 3000\text{cc}$	10	B

HS2014	Description	Base Rate	Staging Category
84079010	Biogas engine	12	B
84079090	Other engines, spark-ignition type, nes	18	B
84081000	Marine propulsion engines, diesel	5	A
84082010	Engines, diesel, output \geq 132.39kw, for vehicles of Ch. 87	9	A
84082090	Engines, diesel, of an output<132.39kw, for vehicles of Ch 87	25	A
84089010	Engines, diesel for locomotives	6	A
84089091	Engines, diesel, nes, output \leq 14kw	5	A
84089092	Engines, diesel, nes, 14kw<output<132.39kw	8.4	A
84089093	Engines, diesel, nes, output \geq 132.39kw	5	A
84091000	Parts for spark-ignition type aircraft engines	2	A
84099110	Parts for marine propulsion engines, spark-igni type	6	A
84099191	Parts for electric fuel injection devices	5	A
84099199	Parts for other spark-ignition type engines, nes	5	A
84099910	Parts for marine propulsion engines, diesel/semi-diesel	5	A
84099920	Parts for locomotive engines, diesel/semi-dieses	2	A
84099991	Parts for diesel & semi-diesel engines \geq 132.39kw, nes	2	A
84099999	Parts for diesel & semi-diesel engines <132.39kw, nes	8.4	A
84101100	Hydraulic turbines & water wheels of a power \leq 1000 kw	10	A
84101200	Hyd turbines & water wheels of a 1000kw<power \leq 10000 kw	10	A
84101310	Hydraulic turbines/water wheels, blow-down type, >30000 kw	10	A
84101320	Hydraulic turbines/water wheels, tubular type, >35000 kw	10	A
84101330	Hydraulic turbines/water wheels, water pump type, >200000 kw	10	A
84101390	Hydraulic turbines/water wheels of a power >10000 kw, nes	10	A
84109010	Regulators of hydraulic turbines/water wheels	6	A
84109090	Parts nes, of hydraulic turbines/water wheels	6	A
84111110	Turbofan engines of a thrust \leq 25 KN	1	A
84111190	Other turbo-jets of a thrust \leq 25 KN	1	A
84111210	Turbofan engines of a thrust >25 KN	1	A
84111290	Other turbo-jets of a thrust >25 KN	1	A
84112100	Turbo-propellers of a power \leq 1100 kw	2	A
84112210	Turbo-propellers, 1100kw<power \leq 2238kw	2	A
84112220	Turbo-propellers, 2238kw<power \leq 3730kw	2	A
84112230	Turbo-propellers of a power >3730kw	2	A
84118100	Gas turbines nes of a power \leq 5000 KW	15	A
84118200	Gas turbines nes of a power >5000 KW	3	A
84119100	Parts of turbo-jets'turbo-propellers	1	A

HS2014	Description	Base Rate	Staging Category
84119910	Parts of turboshaft engines	5	A
84119990	Parts of other gas turbines nes	5	A
84121010	Reaction engines other than turbo jets, for aircraft/spacecraft	3	A
84121090	Reaction engines other than turbo jets, nes	10	A
84122100	Hydraulic power engines & motors linear acting (cylinders)	12	A
84122910	Hydraulic motors	10	A
84122990	Hydraulic power engines, nes	14	A
84123100	Pneumatic power engines & motors linear acting (cylinders)	14	A
84123900	Pneumatic power engines & motors nes	14	A
84128000	Engines & motors nes	10	A
84129010	Parts of reaction engines for aircraft/spacecraft	2	A
84129090	Parts of engines/motors of heading 84.12 (excl 8412.1010)	8	A
84131100	Pumps for dispersn fuel/lubricants used in fillng-station/garage	10	A
84131900	Pumps fitted'designed to be fitted with a measuring device nes	10	A
84132000	Hand pumps nes, o/t those of subheading No 8413.11'8413.19	10	A
84133021	Fuel pumps for int comb piston engines of an output \geq 132.39 KW	3	A
84133029	other fuel pumps	3	A
84133030	lubricating oil pumps	3	A
84133090	Fuel/lubricatg/coolng medium pumps for int comb piston engines, nes	3	A
84134000	Concrete pumps	8	A
84135010	Pneumatic reciprocating positive displacement pumps	10	A
84135020	Electric reciprocating positive displacement pumps	10	A
84135031	Plunger pump	10	A
84135039	Hydraulic reciprocating positive displacement pumps	10	A
84135090	Other reciprocating positive displacement pumps nes	10	A
84136021	Electric gear rotary pump	10	A
84136022	Rotating hydraulic oil pump, input rotating speed $>$ 2000r/min, input power $>$ 190kw, maximum flow $>$ 2*280 L/min	10	A
84136029	Other gear rotary pump	10	A
84136031	Electric vane rotary pump	10	A
84136032	Hydraulic vane rotary pump	10	A
84136039	Other vane rotary pump	10	A
84136040	Screw rotary pump	10	A
84136050	Radial plunger pump	10	A

HS2014	Description	Base Rate	Staging Category
84136060	Axial plunger pump	10	A
84136090	Other rotary positive displacement pumps, nes	10	A
84137010	Centrifugal pumps of rotational speed ≥ 10000 r/min	8	A
84137091	Submersible oil pump and submersible pump	10	A
84137099	Centrifugal pumps nes	8	A
84138100	Pumps nes	8	A
84138200	Liquid elevators	8	A
84139100	Parts of pumps for liquids	5	A
84139200	Parts of liquid elevators	6	A
84141000	Vacuum pumps	8	A
84142000	Hand/foot-operated air pumps	8	A
84143011	Compressors for fridge/freezer, motor power ≤ 0.4 kw	8	A
84143012	Compressors for fridge/freezer, $0.4 \text{ kw} < \text{motor power} \leq 5 \text{ kw}$	10	A
84143013	Compressors for airconditioner, $0.4 \text{ kw} < \text{motor power} \leq 5 \text{ kw}$	10	A
84143014	Compressors for airconditioner, motor power $> 5 \text{ kw}$	10	A
84143015	Compressors driven by a motor, for refrigerators or freezers, of a motor power exceeding 5 KW	10	A
84143019	Compressors driven by a motor, nes	10	A
84143090	Compressors driven by a non-motor	9	A
84144000	Air compressors mounted on a wheeled chassis for towing	8	A
84145110	Ceiling/roof fans, with a built-in electric motor of output $\leq 125 \text{ W}$	20	A
84145120	Window fans, with a built-in electric motor of output $\leq 125 \text{ W}$	20	A
84145130	Repeating front louver fans, with built-in electric motor, $\leq 125 \text{ W}$	12	A
84145191	Table fans, with a built-in electric motor of output $\leq 125 \text{ W}$	10	A
84145192	Floor fans, with a built-in electric motor of output $\leq 125 \text{ W}$	10	A
84145193	Wall fans, with a built-in electric motor of output $\leq 125 \text{ W}$	10	A
84145199	Fans nes, with a built-in electric motor of output $\leq 125 \text{ W}$	10	A
84145910	Other ceiling/roof fans, nes	8	A
84145920	Other window fans, nes	8	A
84145930	Centrifugal ventilators	10	A
84145990	Other fans, nes	8	A
84146010	Range hoods	10	A
84146090	Other hoods having a maximum horizontal side $\leq 120 \text{ cm}$	10	A
84148010	Free-piston generators for gas turbine	8	A
84148020	Carbon dioxide compressors	7	A
84148030	Superchargers for engines	7	A
84148090	Air or gas compressors/hoods, nes	7	A

HS2014	Description	Base Rate	Staging Category
84149011	Air inlet on discharge valve plates for compressors	8	A
84149019	Parts of compressors of subheading Nos. 84143011-84143014, 84143090	8	A
84149020	Parts of machines of subheading Nos. 84145110-84145190, 84146000	12	A
84149090	Parts of machines of other subheadings of 84.14, nes	7	A
84151010	Air conditioning machines, window or wall types, self-contained	15	A
84151021	Air conditioner, window/wall types, refrigerating effect ≤4000 Kcal/h, split-system	15	A
84151022	Air conditioner, window/wall types, refrigerating effect >4000 Kcal/h, split-system	15	A
84152000	Air conditioning machines used for persons in motor vehicles	20	A
84158110	Air-conditioner nes, with refr ≤4000 Kcal/h & cool/heat cycle rev valve	15	A
84158120	Air-conditioner nes, with refr >4000 Kcal/h & cool/heat cycle rev valve	20	A
84158210	Air-conditioner nes, with refrigerating unit, ≤4000 Kcal/h	15	A
84158220	Air-conditioner nes, with refrigerating unit, >4000 Kcal/h	20	A
84158300	Air conditioner, not incorporating refrigerating unit	10	A
84159010	Parts of air conditioners of subheadings 8415.1000, 8415.8110, 8415.8210	10	A
84159090	Parts of air conditioners of other subheadings of 84.15	10	A
84161000	Furnace burners for liquid fuel	10	A
84162011	Gasburners of using natural gas	10.5	A
84162019	Other gasburners	10.5	A
84162090	Furnace burners nes, including combination burners	10.5	A
84163000	Mechanical stokers	8.4	A
84169000	Parts of appliances of heading No. 84.16	6	A
84171000	Furnaces/ovens n-elec for heat-treat of ores, pyrites, metals	10	A
84172000	Bakery ovens, including biscuit ovens, non-electric	10	A
84178010	Coke furnace	10	A
84178020	Incinerators for radioactive waste	5	A
84178030	Cement rotary kilns	10	A
84178040	Limestone decomposition furnace	10	A
84178050	Refuse incinerator	10	A
84178090	Industrial/lab furnaces/ovens, non-electric, nes	10	A
84179010	Parts of rotary kiln for sponge iron	7	A
84179020	Parts of coke furnace	7	A
84179090	Parts of other appliances of heading No. 84.17	7	A
84181010	Combined refri-freezers, with separate external doors, >500 l	10	A

HS2014	Description	Base Rate	Staging Category
84181020	Combnd refri-freezers, with separate external doors, >200 l but ≤500 l	15	A
84181030	Combined refri-freezers, with separate external doors, ≤200 l	15	A
84182110	Refrigerators, household type, compression-type, > 150 l	10	A
84182120	Refrigerators, household type, compression-type, > 50 l but ≤150 l	10	A
84182130	Refrigerators, household type, compression-type, ≤50 l	10	A
84182910	Semiconductor-type refrigerators, household type	30	A
84182920	Refrigerators, household type, absorption-type, electrical	15	A
84182990	Refrigerators, household type, nes	30	A
84183010	Freezers of chest type, capacity ≤800 l, T ≤ -40°C	9	A
84183021	Freezers of chest type, 500 l < capacity ≤800 L, T > -40°C	23	A
84183029	Freezers of chest type, capacity ≤500L, T > -40°C	30	A
84184010	Freezers of upright type, capacity ≤900L, T ≤ -40°C	9	A
84184021	Freezers of upright type, 500 L < capacity ≤900L, T > -40°C	15	A
84184029	Freezers of upright type, capacity ≤500L, T > -40°C	30	A
84185000	Other refrigerating/freezing chests, cabinets, display counters, etc	10	A
84186120	Heat pumps of compression type units, other than air conditioning machines of heading 84.15	10	A
84186190	Other refrigerating equip of compres type/heat-exch condenser, nes	15	A
84186920	Other refrigerating units	10	A
84186990	Other refrigerating/freezing equipment, nes	10	A
84189100	Furniture designed to receive refrigerating/freezing equipment	18	A
84189910	Parts of refrigerating units and heat pumps	10	A
84189991	Parts of freezing equipment of T ≤ -40°C	9.5	A
84189992	Parts of refrigerating/freezing equip of T > -40°C, capacity > 500 l	10	A
84189999	Parts of other refrigerating/freezing equipment, nes	10	A
84191100	Instantaneous gas water heaters	35	A
84191910	Solar water heaters	35	A
84191990	Instantaneous or storage water heaters, non-electric, nes	35	A
84192000	Medical, surgical/laboratory sterilizers	4	A
84193100	Dryers for agricultural products	8	A
84193200	Dryers for wood, paper pulp, paper/paperboard	9	A
84193910	Breeze pottery blanks dryers	9	A
84193990	Other dryers, nes	9	A
84194010	Stripping towers	10	A
84194020	rectifying towers	10	A

HS2014	Description	Base Rate	Staging Category
84194090	Other distilling/rectifying plant	10	A
84195000	Heat exchange units, non-domestic, non-electric	10	A
84196011	Oxygen producers of volume $\geq 15000\text{m}^3/\text{h}$	12	A
84196019	Oxygen producers of volume $< 15000\text{m}^3/\text{h}$	13	A
84196090	Machinery for liquefying air or other gases, nes	10	A
84198100	Machinery for makng hot drinks/cooking or heating food, non domestic	10	A
84198910	Hydroformer vessels	0	A
84198990	Other machinery, plant & equip for treat of mat. by a chg of temp, nes	0	A
84199010	Parts of water heaters	0	A
84199090	Parts of other machinery, plant & equip of heading 84.19	4	A
84201000	Calendering/rolling machines, excl for metals/glass	8.4	A
84209100	Cylinders for calendering/rolling mach, excl for metals/glass	8	A
84209900	Parts of calendering/rolling mach nes, excl for metals/glass	8	A
84211100	Cream separators	8.4	A
84211210	Clothes-dryers, centrifugal, capacity $\leq 10\text{kg}$	17.5	A
84211290	Clothes-dryers, centrifugal, capacity $> 10\text{kg}$	8	A
84211910	Dehydrators	10	A
84211920	Sentrifuges for separating solid from liquid	10	A
84211990	Other centrifuges, nes	10	A
84212110	Filtering/purifying machines for water, household type	25	A
84212191	Ship ballast water teatment apparatus	5	A
84212199	Filtering/purifying machines for water, non-household type	5	A
84212200	Filtering/purifying machines for beverages, excl water	12	A
84212300	Oil/petrol-filters for internal combustion engines	10	A
84212910	Press filters	5	A
84212990	Filtering/purifying machinery & apparatus for liquids nes	5	A
84213100	Intake air filters for internal combustion engines	10	A
84213910	Filtering/purifying machines for gases nes, household type	15	A
84213921	Electrostatic dust collectors for industry uses	5	A
84213922	Baghoused dust collectors for industry uses	5	A
84213923	Cyclone dust collectors for industry uses	5	A
84213924	Other dust collectors for industry uses, nes	5	A
84213929	Other dust collectors for industry uses, nes	5	A
84213930	Filtering or purifying machines for motorcycle engine	5	A
84213940	Flue gas desulfurization units	5	A
84213950	Flue gas denitrification units	5	A

HS2014	Description	Base Rate	Staging Category
84213990	Other dust collectors, nes	5	A
84219110	Parts of centrifugal clothes-dryers of capacity≤10kg	0	A
84219190	Parts of other centrifuges, nes	0	A
84219910	Parts for filtering'purifying machines of household type	10	A
84219990	Parts for filtering'purifying machines of non-household type	5	A
84221100	Dish washing machines of the HH type	10	A
84221900	Dish washing machines nes	14	A
84222000	Machinery for cleaning'drying bottles'containers nes	10	A
84223010	Bottling or canning machinery for beverage or liquid food, nes	12	A
84223021	Machinery for packing cement, automatic	12	A
84223029	Machinery for packing cement, other than automatic	12	A
84223030	Other packing machinery, nes	10	A
84223090	Mach to fill/close/seal bottle/can/box/.. nes;beverage aerating machn	10	A
84224000	Packing'wrapping machinery nes	10	A
84229010	Parts of dish washing machines	10.5	A
84229020	Parts of bottling or canning machines for beverage/liquid food	8.5	A
84229090	Parts of other machines of heading 84.22, nes	8.5	A
84231000	Personal weighing machines, including baby scales; household scales	10.5	A
84232010	Electronic belt weighing machines	10	A
84232090	Other scales for continuous weighing of goods on conveyors	10	A
84233010	Rationed packing scales	10.5	A
84233020	Rationed sorting scales	10.5	A
84233030	Proportioning scales	10.5	A
84233090	Constant weight scales nes, incl hopper scales	10.5	A
84238110	Account balances	10.5	A
84238120	Spring balances	10.5	A
84238190	Weighing machinery having max weighing cap. ≤30kg nes	10.5	A
84238210	Weighbridges	10.5	A
84238290	Weighing machinery having max weighing 30kg<cap≤5000kg nes	10.5	A
84238910	Weighbridges	10	A
84238920	Track scales	10	A
84238930	Hanging scales	10	A
84238990	Weighing machinery, nes	10	A
84239000	Weighing machine weights of all kinds; parts of weighing mach	10	A

HS2014	Description	Base Rate	Staging Category
84241000	Fire extinguishers, whether'not charged	8.4	A
84242000	Spray guns & similar appliances	8.4	A
84243000	Steam'sand blasting machines & similar jet projecting machines	8.4	A
84248100	Mech appl for proj/disp'spraying lqds'powders for agr'horticut	8	A
84248910	Othr liquid/powder projec/spray machines, nes, household type	0	A
84248920	Spray painting robots	0	A
84248991	Marine cabinet washer	0	A
84248999	Othr liquid/powder projec/spray machines, nes, non-houshold type	0	A
84249010	Parts of fire extinguishers	0	A
84249020	Parts of liquid/powder projec/spray machines of household type	0	A
84249090	Parts of other apparatus of heading 84.24	0	A
84251100	Pulley tackle/hoists, electric, not for raising vehicles	6	A
84251900	Pulley tackle and hoists, nes, not for raising vehicles	5	A
84253110	Pit-head winding gear powered by electric motor; winches specially designed for use underground	10	A
84253190	Other winches; capstans; powered by electric motor	5	A
84253910	Other pit-head winding gear; winches specially designed for use underground	10	A
84253990	Other winches; capstans; not powered by electric motor	5	A
84254100	Built-in jacking systems of a type used in garage	3	A
84254210	Hydraulic jacks used for raising vehicles	3	A
84254290	Hydraulic hoists used for raising vehicles	5	A
84254910	Other jacks, nes	5	A
84254990	Other hoists, nes	10	A
84261120	Bridge cranes, all-purpose	8	A
84261190	Overhead travelling cranes on fixed support, nes	8	A
84261200	Mobile lifting frames on tyres & straddle carriers	6	A
84261910	Ship loading cranes	5	A
84261921	Grab ship unloading cranes	5	A
84261929	Other ship unloading cranes	5	A
84261930	Gantry cranes	10	A
84261941	Frame loading and unloading bridges	10	A
84261942	Container loading and unloading bridges	10	A
84261943	Derrick loading and unloading bridges	10	A
84261949	Other loading and unloading bridges	10	A
84261990	Transporter'bridge cranes nes	10	A
84262000	Tower cranes	10	A

HS2014	Description	Base Rate	Staging Category
84263000	Portal'pedestal jib cranes	6	A
84264110	Self-propelled cranes on tyres	5	A
84264190	Other self-propelled machinery with a crane on tyres, nes	5	A
84264910	Caterpillar cranes	8	A
84264990	Cranes/work trucks fitted with a crane, self-propelled, nes	13	A
84269100	Cranes designed for mounting on road vehicles	10	A
84269900	Cranes'derricks nes	6	A
84271010	Track alleyway stackers powered by an electric motor	9	A
84271020	Trackless alleyway stackers powered by an electric motor	9	A
84271090	Other self-propelled works trucks powered by an electric motor	9	A
84272010	Fork-lift trucks for containers	9	A
84272090	Self-propelled works trucks nes	9	A
84279000	Trucks fitted with lifting'handling equipment, non-powered	9	A
84281010	Lifts and skip hoists for the transport of persons	8	A
84281090	Other lifts and skip hoists	6	A
84282000	Pneumatic elevators & conveyors	5	A
84283100	Continous-action elevators/conveyors for goods, underground use	5	A
84283200	Continous-action elevators/conveyors for goods nes, bucket type	5	A
84283300	Continous-action elevators/conveyors for goods nes, belt type	5	A
84283910	Continous-action elevators/conveyors for goods, nes, chain type	5	A
84283920	Continous-action elevators/conveyors for goods, nes, roller type	5	A
84283990	Continous-action elevators/conveyors for goods, nes	5	A
84284000	Escalators & moving walkways	5	A
84286010	Cargo aerial cableways	8	A
84286021	Passenger aerial cableways, monocable endless	8	A
84286029	Passenger aerial cableways, nes	8	A
84286090	Teleferics...; traction mechanisms for funiculars, nes	8	A
84289010	Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment	10	A
84289020	Mechanical parking equipments	5	A
84289031	Stacking and reclaiming machines	5	A
84289039	Other loading and unloading machinery	5	A
84289040	Transferring robots	5	A
84289090	Other lifting, handling, loading or unloading machinery	5	A

HS2014	Description	Base Rate	Staging Category
84291110	Bulldozers/angledozers, tracked, with engine output >235.36 kw	7	A
84291190	Bulldozers/angledozers, tracked, with engine output ≤235.36 kw	7	A
84291910	Bulldozers/angledozers, non-tracked, with engine output >235.36 kw	7	A
84291990	Bulldozers/angledozers, non-tracked, with engine output ≤235.36 kw	7	A
84292010	Graders/levellers, self-propelled, with engine output >235.36 kw	5	A
84292090	Graders/levellers, self-propelled, with engine output ≤235.36 kw	5	A
84293010	Scrapers, self-propelled, bucket capacity >10 m ³	3	A
84293090	Scrapers, self-propelled, bucket capacity ≤10 m ³	5	A
84294011	Vibratory road rollers, self-propelled, dead weight ≥ 18 t	7	A
84294019	Other road rollers, self-propelled	8	A
84294090	Tamping machines/road rollers, self-propelled, nes	6	A
84295100	Front end shovel loaders	5	A
84295211	Excavators, tyre-mounted, with a 3600 revolving superstructure	8	A
84295212	Excavators, track-mounted, with a 3600 revolving superstructure	8	A
84295219	Other excavators, with a 3600 revolving superstructure, nes	8	A
84295290	Other shovels and machineries with a 3600 revolving superstructure, nes	8	A
84295900	Self-propelled excavating machinery nes	8	A
84301000	Pile-drivers & pile-extractors	10	B
84302000	Snow-ploughs & snow-blowers, not self-propelled	10	B
84303110	Coal winning machine	10	B
84303120	Rock drill machine	10	B
84303130	Tunnel boring machine	10	B
84303900	Coal or rock cutters, not self-propelled	6	A
84304111	Oil/gas boring machinery, self-propelled, drilling depth ≥ 6000m	5	A
84304119	Oil/gas boring machinery, self-propelled, drilling depth < 6000m	5	A
84304121	Other boring machinery, nes, self-propelled, drill depth ≥ 6000m	5	A
84304122	Boring machinery, self-propelled, drill depth < 6000m, crawler type	5	A
84304129	Other boring machinery, self-propelled, drill depth < 6000m, nes	5	A
84304190	Sinking machinery, self-propelled	5	A
84304900	Boring or sinking machinery nes, not self-propelled	5	A
84305010	Other oil production equipment nes, self-propelled	3	A
84305020	Mining shovels, self-propelled	7	A

HS2014	Description	Base Rate	Staging Category
84305031	Mining drills of gear wheel diameter \geq 380mm	5	A
84305039	Mining drills of gear wheel diameter<380mm	5	A
84305090	Mov/excavat/extractng..machinery, self-propelled, nes	5	A
84306100	Tamping or compacting machinery, not self-propelled	6	A
84306911	Engineering drills of boring casing diameter \geq 3m	6	A
84306919	Engineering drill of boring casing diameter<3m	6	A
84306920	Scrapers	6	A
84306990	Oth mov/excavat/extractng..machinery nes, not self-propelled	6	A
84311000	Parts of machinery of heading No 84.25	3	A
84312010	Drive-axles with differential, whether or not provided with other transmission components, parts thereof	6	A
84312090	Parts of fork-lift & oth works trucks fitted with lifting equip	6	A
84313100	Parts of lifts, skip hoist or escalators	3	A
84313900	Parts of lifting, handling, loading or unloading machinery nes	5	A
84314100	Buckets, shovels, grabs & grips of excavating machinery	6	A
84314200	Bulldozer & angledozer blades	6	A
84314310	Parts of oil/gas boring machinery	4	A
84314320	Parts of other boring machinery	4	A
84314390	Parts of sinking machinery	5	A
84314920	Parts nes of machinery of headings Nos. 84.25 to 84.30	5	A
84314991	Parts of mining power shovels	5	A
84314999	Parts nes of machinery of headings Nos. 84.25 to 84.30	5	A
84321000	Ploughs	5	A
84322100	Disc harrows	5	A
84322900	Scarifiers, cultivators, weeders & hoes	4	A
84323011	grain seeders	4	A
84323019	Other seeders	4	A
84323021	Tuber planters	4	A
84323029	Other planters	4	A
84323031	Rice transplanters	4	A
84323039	Seeders, planters & transplanters	4	A
84324000	Manure spreaders & fertiliser distributors	4	A
84328010	Lawn or sports-ground rollers	7	A
84328090	Oth soil preparation cultivation machinery, nes	4	A
84329000	Parts for rollers & oth soil preparation cultivation machinery	4	A
84331100	Mowers, powered, lawn, with horizontal cutting device	6	A
84331900	Mowers, powered, lawn, nes	6	A

HS2014	Description	Base Rate	Staging Category
84332000	Mowers for hay etc incl cutter bars for tractor mounting	4	A
84333000	Hay tedders & rakes & oth haymaking machinery	5	A
84334000	Straw'fodder balers, including pick-up balers	5	A
84335100	Combine harvester-threshers	8	A
84335200	Threshing machinery nes	8	A
84335300	Root'tuber harvesting machines	8	A
84335910	Sugarcane harvesters	8	A
84335920	Cotton picker	8	A
84335990	Harvesting machinery nes	8	A
84336000	Mach for cleaning, sorting'grading eggs, fruit'oth produce	5	A
84339010	Parts of combine harvester-threshers	5	A
84339090	Parts of other machines of heading 84.33	3	A
84341000	Milking machines	10	A
84342000	Dairy machinery	6	A
84349000	Parts of milking machines & dairy machinery	5	A
84351000	Presses/crushers/sim machinery for making wine, cider, frt juices etc	10	A
84359000	Parts of machinery of subheading No. 8435.1000	6	A
84361000	Machinery for preparing animal feeding stuffs	7	A
84362100	Poultry incubators & brooders	5	A
84362900	Poultry-keeping machinery, nes	10	A
84368000	Agri/hortic/forestry bee-keep mach nes inc germination plant	10	A
84369100	Parts of poultry-keep machinery	6	A
84369900	Parts of agr/hort/frstry/bee-keep mach nes inc pts of gmntn plt	6	A
84371010	Optical color sorting machines for grains (color sorters)	10	A
84371090	Machines for clean/sort or grad seed, grain/dried leguminous vegetables, nes	10	A
84378000	Mach for mill/work of crls/ dried leguminous nes veg exc farm-typ	10	A
84379000	Pts of cln/sort mach etc for sd/grn, mill/wrk of crls exc f-type	6	A
84381000	Bakery mach & machy for the mfg of macaroni, spaghetti'sim prods	7	A
84382000	Machy for the mfr of confectionary, cocoa'chocolate	8	A
84383000	Machinery for sugar manufacture	10	A
84384000	Brewery machinery	7	A
84385000	Machinery for the preparation of meat'poultry	7	A
84386000	Machinery for the preparation of fruits, nuts'vegetables	10	A
84388000	Mach for ind prep/mfr of fd/ drk exc for extrac/prep veg fats/oils	8.5	A

HS2014	Description	Base Rate	Staging Category
84389000	Parts of machinery of heading No. 84.38	5	A
84391000	Machinery for making pulp of fibrous cellulosic material	8.4	A
84392000	Machinery for making paper'paperboard	8.4	A
84393000	Machinery for finishing paper'paperboard	8.4	A
84399100	Parts of mach for making pulp of fibrous cellulosic material	6	A
84399900	Parts of mach for making'finishing paper'paperboard mach	6	A
84401010	Sewing bookbinders	10	A
84401020	Glueing bookbinders	12	A
84401090	Book-binding machinery, nes	12	A
84409000	Parts of book-binding machinery incl book-sewing machines	8	A
84411000	Cutting machines for paper pulp, paper'paperboard of all kinds	12	A
84412000	Machines for making bags, sacks'envelopes of paper'paperboard	12	A
84413010	Machines for making tins of paper-plastic-aluminium combination	13.5	A
84413090	Mach f make boxes/sim cont, of paper/pboard o/t by moulding, nes	13.5	A
84414000	Machines for moulding articles in paper pulp, paper'paperboard	12	A
84418010	Machines for makng soft packings of paper-plastic-aluminm combinatn	12	A
84418090	Machinery for making up paper pulp, paper'paperboard nes	12	A
84419010	Parts of paper cutting machines	8	A
84419090	Parts of other machines for making paper pulp, paper'paperboard	8.4	A
84423010	Machinery for type founding	9	A
84423021	Computer-to-plate equipments	9	A
84423029	Other machinery, apparatus and equipment for preparing or making plates, cylinders and other printing components	9	A
84423090	Other apparatus for making printing blocks etc nes	9	A
84424000	Pts of mach/app & equip for type-set'type-fnd for prep'mak blk nes	7	A
84425000	Print type, blocks, plates, cylinders & oth print components; blks etc	7	A
84431100	Reel fed offset printing machinery	10	A
84431200	Sheet fed, offic type (sht size ≤22x36 cm) offset print mach	12	A
84431311	Other offset printing machinery, Sheet fed for single-color printing press	10	A
84431312	Other offset printing machinery, Sheet fed for double-color printing press	10	A
84431313	Other offset printing machinery, Sheet fed for Quadruple-color printing press	10	A
84431319	Sheet fed, offset printing machinery	10	A

HS2014	Description	Base Rate	Staging Category
84431390	Other offset printing machinery	10	A
84431400	Letterpress printing machinery, reel fed	12	A
84431500	Letterpress printing machinery, other than reel fed	12	A
84431600	Flexographic printing machinery	10	A
84431700	Gravure printing machinery	18	A
84431921	Cylinder screen press	10	A
84431922	Platen screen press	10	A
84431929	Other screen printing machinery	10	A
84431980	Other printing machinery	8	A
84433110	Printers, copying machines, ect, with two functions or more, of electrostatic photo type	10	A
84433190	Printers, copying machines, ect, with two functions or more, not of electrostatic photo type	0	A
84433211	Stylus printers	0	A
84433212	Laser printers	0	A
84433213	Ink-jet printers	0	A
84433214	Thermal printers	0	A
84433219	Other printers	0	A
84433221	Ink-jet printing machines, capable of connecting to an automatic data processing machine or to a network	8	A
84433222	Electrostatic photographic printing machines (laser printing machines), capable of connecting to an automatic data processing machine or to a network	8	A
84433229	Other digital printing machines, capable of connecting to an automatic data processing machine or to a network	8	A
84433290	Other printers, facsimile machines, capable to a network	0	A
84433911	Electrostatic photo-copying apparatus, direct process	0	A
84433912	Electrostatic photo-copying apparatus, indirect process	10	A
84433921	Electrostatic photo-copying apparatus, incorporating an optical system	0	A
84433922	Electrostatic photo-copying apparatus of the contact type	20	A
84433923	Heat-sensitive copying apparatus	20	A
84433924	Heat-sublimated copying apparatus	20	A
84433931	Ink-jet printing machine	8	A
84433932	Electrostatic photographic printing machines (laser printing machines)	8	A
84433939	Other digital printing machines	8	A
84433990	Other printers, copying machines and facsimile machines	0	A
84439111	Splicers of web press	12	A
84439119	Machines for uses ancillary to digital printing, nes	12	A
84439190	Parts and accessories of printing machinery	6	A
84439910	Machines for uses ancillary to digital printing	12	A

HS2014	Description	Base Rate	Staging Category
84439921	Thermal printer heads	6	A
84439929	Other parts of digital printing machinery, nes	6	A
84439990	Other parts and accessories of printing machinery and copying machines, ect	0	A
84440010	Synthetic filament spinning jets	10	A
84440020	Synthetic staple fibres spinning jets	10	A
84440030	Artificial fibres spinning jets	10	A
84440040	Man-made filament crimping machinery	10	A
84440050	Man-made filament cutting machinery	10	A
84440090	Machines for extrud/draw/texture/cut man-made textile mat.nes	10	A
84451111	Blowing-carding machinery	10	A
84451112	Bale plucker	10	A
84451113	Card or carding machine	10	A
84451119	Other carding machines for cotton type fibres	10	A
84451120	Carding machines, for wool type fibres	10	A
84451190	Other carding machines, nes	10	A
84451210	Cotton comber	10	A
84451220	Worsted comber	10	A
84451290	Other combing machines	10	A
84451310	Drawing machines	10	A
84451321	Cotton roving frames	10	A
84451322	Worsted roving machines	10	A
84451329	Other roving machines	10	A
84451900	Textile preparing machines, nes	10	A
84452031	Rotor spinning machine	10	A
84452032	Jet spinner	10	A
84452039	Other open-end spinner	10	A
84452041	Cotton ring spinning frame	10.5	A
84452042	Worsted ring spinning frame	10	A
84452049	Other ring spinning frams	10	A
84452090	Other textile spinning machines, nes	10	A
84453000	Textile doubling'twisting machines	10	A
84454010	Automatic bobbin winders	10	A
84454090	Other textile winding or reeling machines	10	A
84459010	Warping machines	10	A
84459020	Sizing machines	10	A
84459090	Other machines for producing'preparing textile yarn, nes	10	A
84461000	Machines for weaving fabrics of a width ≤30 cm	8	A

HS2014	Description	Base Rate	Staging Category
84462110	Power looms for weaving carpets/rugs of width >30cm, shuttle type	12	A
84462190	Power looms for weaving fabrics of width >30 cm, nes, shuttle type	10	A
84462900	Machines for weaving fabrics of a width >30 cm shuttle type nes	10	A
84463020	Rapier looms for weaving fabrics of a width >30cm, shuttless	8	A
84463030	Carrier looms for weaving fabrics of a width >30cm, shuttless	8	A
84463040	Water jet looms for weaving fabrics of a width >30cm, shuttless	8	A
84463050	Air jet looms for weaving fabrics of a width >30cm, shuttless	8	A
84463090	Machines for weaving fabrics of a width >30cm, shuttleless nes	8	A
84471100	Circular knitting machines with cylinder diameter ≤165 mm	8	A
84471200	Circular knitting machines with cylinder diameter >165 mm	8	A
84472011	Tricot warp knitting machines	8	A
84472012	Raschel warp knitting machines	8	A
84472019	Other warp knitting machines, nes	8	A
84472020	Other flat knitting machines	8	A
84472030	Stitch-bonding machines	8	A
84479011	Tufting machines for making carpets or rugs	7	A
84479019	Other tufting machines	8	A
84479020	Embroidery machines	8	A
84479090	Machines for making gimped yarn/tulle/lace/trimmings/braid/net	10	A
84481100	Dobbies, Jacquards, card reducing, for machines of 84.44, 45, 46, 47	8	A
84481900	Auxiliary machy nes for machins of 84.44, 84.45, 84.46, 84.47	8	A
84482020	Extruding nipples or spinnerets	6	A
84482090	Pts/accessories of mach of 84.44/thr auxiliary machy, nes	6	A
84483100	Card clothing for hdg No 84.45	6	A
84483200	Parts/accessories of machns for prep textile fibres, nes	6	A
84483310	Wirding unit for automatic winder	6	A
84483390	Spindles, spindle flyers, spinning rings and ring travellers	6	A
84483910	Open-end rotors of mach of 84.45/of their auxiliary machines	6	A
84483920	Electronic cleaner for automatic wnder	6	A
84483930	Air splicer for automatic winder	6	A
84483940	Compact set of ring spinning frames	6	A
84483990	Parts/accessories of machines of 84.45/thr auxiliary machines, nes	6	A

HS2014	Description	Base Rate	Staging Category
84484200	Reeds for looms, healds & heald-frames for weaving machines (looms)	6	A
84484910	Picking and receiving unit for projective weaving machine	6	A
84484920	Weft insertion and left-off motion for air-je loom	6	A
84484930	Shuttles	6	A
84484990	Parts & accessories of weaving machines of their auxiliary machines	6	A
84485120	Barbered needles, crochet hooks for knitting machines, <gauge No.28	6	A
84485190	Sinkers, needles/other articles used in form stitches	6	A
84485900	Other parts/accessories of machines of 84.47/their auxiliary machinery	6	A
84490010	High speed needle punching machine, punching frequency >2000times/min	8	A
84490020	High speed width spunlace equipment, working width >3.5m, working speed >250m/min, spunlace pressure ≥400Pa	8	A
84490090	Mach for the mfr'fin of felt'n-wov in the pce'in shapes	8	A
84501110	Full-auto machines of the continuously rotating impeller, of a dry linen capacity ≤10 kg	10	A
84501120	Full-auto machines of the drum type, of a dry linen capacity ≤10 kg	10	A
84501190	Full-automatic washing machines, of a dry linen capacity ≤10 kg	10	A
84501200	Other washing mach, dry linen capacity ≤10kg, with built-in dryer	30	A
84501900	Other washing machines of a dry linen capacity ≤10kg, nes	30	A
84502011	Fully-automatic washing machines of the continuously rotating impeller	10	A
84502012	Fully-automatic washing machines of the drum type	10	A
84502019	Other fully-automatic washing machines of a dry linen capacity >10 kg	10	A
84502090	Non fully-automatic washing machines of a dry linen capacity >10 kg	10	A
84509010	Parts of washing machines, dry linen capacity ≤10kg	5	A
84509090	Parts of washing machines, dry linen capacity >10kg	16	A
84511000	Dry-cleaning machines o/t hdg No 84.50	21	A
84512100	Drying machines (o/t hdg No 84.50) each of a dry linen cap ≤10 kg	15	A
84512900	Drying machines (o/t No 84.50) nes	8	A
84513000	Ironing machines & presses (including fusing presses)	8	A
84514000	Washing, bleaching'dyeing machines	8.4	A
84515000	Machines for reeling, unreeling, folding, cut'pink textile fabrics	8	A
84518000	Machines for wring/dress/finishing/coating'impreg tex yarns etc	12	A
84519000	Parts of machinery of heading No. 84.51	8	A

HS2014	Description	Base Rate	Staging Category
84521010	Multifunctional sewing machines of household type	21	A
84521091	Hand-operated sewing machines of household type	21	A
84521099	Sewing machines of household type, nes	21	A
84522110	Non-household type automatic sewing machines, flatseam	12	A
84522120	Non-household type automatic overlock stitch sewing machines	12	A
84522130	Non-household type automatic covering stitch sewing machines	12	A
84522190	Other non-household type automatic sewing machines nes	12	A
84522900	Non-household type sewing machines, other than book-sewing machines, nes	12	A
84523000	Sewing machine needles	14	A
84529011	Rotating shuttles of household sewing machines	14	A
84529019	Parts of household sewing machines, nes	14	A
84529091	Rotating shuttles of non-household sewing machines	14	A
84529092	other furniture, bases and covers for sewing machines and parts thereof	14	A
84529099	Parts of non-household sewing machines, nes	14	A
84531000	Machinery for preparing, tanning'working hides, skins'leather	8.4	A
84532000	Machinery for making'repairing footwear	8.4	A
84538000	Mach for making'repair art of hides, skins'leather nes	8.4	A
84539000	Parts of machinery of heading No. 84.53	8	A
84541000	Converters used in metallurgy'metal foundries	8.4	A
84542010	Out furnace refining equipment	8.4	A
84542090	Ingot moulds & ladles used in metallurgy'metal foundries, nes	8.4	A
84543010	Cold chamber die-casting machines	12	A
84543021	Ingot block continuous casting machines	10	A
84543022	Ingot slab continuous casting machines	12	A
84543029	Other ingot continuous casting machines nes	12	A
84543090	Casting machines used in metallurgy'metal foundries, nes	12	A
84549010	Parts of out furnace refining equipment	8	A
84549021	Crystallizers for ingot continuous casting machines	8	A
84549022	Vibrating devices for ingot continuous casting machines	8	A
84549029	Other parts for ingot continuous casting machines	8	A
84549090	Parts of other machines of heading No. 84.54	8	A
84551010	Hot-rolling tube mills	12	A
84551020	Cold-rolling tube mills	12	A
84551030	Tube rolling mill with capacity to rix-reduce diameter	12	A
84551090	Metal rolling tube mills, nes	12	A

HS2014	Description	Base Rate	Staging Category
84552110	Hot-rolling flat mills	15	A
84552120	Rolling mills for shapes and sections	15	A
84552130	Rolling mills for bars and rods in coils	15	A
84552190	Hot or combination hot and cold metal rolling mills, nes	15	A
84552210	Cold-rolling flat mills	10	A
84552290	Cold metal rolling mills, nes	15	A
84553000	Rolls for metal rolling mills	8.4	A
84559000	Parts of metal rolling mills & rolls	8	A
84561000	Machine-tools operatd by laser/light/photo beam process	0	A
84562000	Machine-tools operatd by ultrasonic processes	10	A
84563010	Machine-tools operatd by electro-discharge processe, numerically contrlld	9.7	A
84563090	Machine-tools operatd by electro-discharge processe, not numericly contrld	10	A
84569010	Cutting machines of plasma arc	0	A
84569020	water-jet cutting machines	0	A
84569090	Other machine-tools for working any material by electro-chemical and electron beam	0	A
84571010	Vertical machining centres	9.7	E
84571020	Horizontal machining centres	9.7	E
84571030	Plano machining centres	9.7	E
84571091	Turning with milling center	9.7	E
84571099	Other machining centers	9.7	E
84572000	Unit construction machines (single station)	8	B
84573000	Multi-station transfer machines	5	B
84581100	Horizontal lathes numerically controlled	9.7	E
84581900	Horizontal lathes nes	12	B
84589110	Vertical numerically controlled	5	E
84589120	Lathes nes numerically controlled	5	E
84589900	Lathes nes for removing metal	12	B
84591000	Way-type unit head machines	15	B
84592100	Drilling machines nes, numerically controlled	9.7	E
84592900	Drilling machines nes, for removing metal	15	B
84593100	Boring-milling machines nes, numerically controlled	9.7	E
84593900	Boring-milling machines nes for removing metal	10	B
84594010	Boring machines, numerically controlled	9.7	E
84594090	Boring machines, not numerically controlled	15	B
84595100	Milling mach, knee-type numerically controlled	9.7	E
84595900	Milling mach, knee-type nes for removing metal	15	B

HS2014	Description	Base Rate	Staging Category
84596110	Planomilling machines, numerically controlled	5	E
84596190	Milling machines nes, numerically controlled	5	E
84596910	Planoilling machines, not numerically controlled	12	B
84596990	Milling machines nes, not numerically controlled	12	B
84597000	Threading'tapping machines nes for removing metal	12	B
84601100	Fl-surf grindg mach, pos of one axis acc to 0.01mm, numerical contrld	9.7	E
84601900	Fl-surf grindg mach, pos of one axis acc to 0.01mm, not numercl contrld	15	B
84602111	Crankshaft grinding machine	9.7	B
84602119	Other cylindrical grindg machine (position in any one axis can be set up to an accuracy of at least 0.01mm)	9.7	B
84602120	Internal grindg mach, pos of one axis acc to 0.01mm, numercl contrld	9.7	E
84602190	Grinding mach, pos of one axis acc to 0.01mm, numercl contrld, nes	9.7	E
84602910	Cylindrical grindg mach, pos of one axis acc to 0.01mm, non-num contrld	15	B
84602920	Internal grindg mach, pos of one axis acc to 0.01mm, non-numr contrld	15	B
84602930	Mill roller grindg machn, pos of one axis acc to 0.01mm, non-num contrl	13	B
84602990	Grinding mach, pod of one axis acc to 0.01mm, non-numr contrld, nes	13	B
84603100	Sharpening (tool/cutter grinding) machines, numerically controlled	9.7	B
84603900	Sharpening (tool/cutter grinding) machines, not numericl contrld	15	B
84604010	Honing machines	13	B
84604020	Lapping machines	13	B
84609010	Grinding wheel mechines	15	B
84609020	Polishing machines	15	B
84609090	Mach-tools for finishing metals with polishng prod, nes	15	B
84612010	Shaping machines	15	B
84612020	Slotting machines	15	B
84613000	Broaching machines	12	B
84614011	Gear grinding machine	9.7	B
84614019	Other gear cutting/grinding/finishing machines, numericl controlled	9.7	B
84614090	Gear cutting/grinding/finishing machns, not numerical contrld	15	B
84615000	Sawing'cutting-off machines by removing metal	12	B
84619011	Double-column (open-side) planing machines	15	B
84619019	Other planing machines, nes	15	B
84619090	Other machines-tools working by removing metal, nes	12	B

HS2014	Description	Base Rate	Staging Category
84621010	Forging'die-stamping mach & hammers, numerically controlled	9.7	B
84621090	Forging'die-stamping mach & hammers, not numerically contrld	12	B
84622110	Straightenning machines, numericly contrld	9.7	B
84622190	Bending, folding or flattening machines, numericly contrld	9.7	B
84622910	Straightenning machines, not numerically controlled	10	B
84622990	Bending, folding or flattening machines, not numricl contrld	10	B
84623110	Lengthwise shearing machine, numerically controlld	7	B
84623120	Transverse shearing machine, numerically controlld	7	B
84623190	Other shearing machine, numerically controlld	7	B
84623910	Lengthwise shearing machine, not numrically controlled	10	B
84623920	Transverse shearing machine, not numrically controlled	10	B
84623990	Other shearing machine, not numrically controlled	10	B
84624111	CNC automatic tool change punch press, numerically controlled	9.7	B
84624119	Other numerically controlled punch press	9.7	B
84624190	Other numerically controlled punching or notching machines	9.7	B
84624900	Punching/notching machines, not numerically controlled	10	B
84629110	Metal section squeezing machine, hydraulic	10	B
84629190	Hydraulic presses nes	10	B
84629910	Mechanical presses	10	B
84629990	Presses nes for working metal	10	A
84631011	Cold-drawing tube benches, ≤300t	10	A
84631019	Cold-drawing tube benches, >300t	10	A
84631020	Wiredrawing machines	10	A
84631090	Other draw-benches for bars/tubes/profiles/wire, nes	10	A
84632000	Thread rolling machines	15	A
84633000	Machines for working metal wire	10	A
84639000	Machine-tools for workg metals without removing material, nes	10	A
84641010	Sawing machine of disk saw	0	A
84641020	Sawing machine of scroll saw	0	A
84641090	Other sawing machine, nes	0	A
84642010	Grindg/polish mach for grinding or polishing glass or glassware	0	A
84642090	Other grinding or polishing machines, nes	0	A
84649011	Cutting-off machines for cold-working glass or glassware	0	A
84649012	Carving machines for cold-working glass or glassware	0	A
84649019	Other machines for cold-working glass or glassware, nes	0	A

HS2014	Description	Base Rate	Staging Category
84649090	Other machine-tools for working stone, ceramics, concrete, nes	0	A
84651000	Machine for wood... havng diff mach operations without change tool	10	B
84659100	Sawing machines for wrkg wood/cork/ bone/hard rubber/plastics etc	10	B
84659200	Planing/milling'moulding machines for wkg wood/plastic etc	10	B
84659300	Grinding/sanding'polishing mach for wood/cork/bone/hard rubber	10	B
84659400	Bending'assy mach for wood/cork/bone/hard rubber/hard plastics	10	B
84659500	Drilling'morticing mach for wood/cork/bone/hrd rubber/hrd plastic	10	B
84659600	Splitting/slicing'paring mach for wood/cork/bne/hrd rubber etc	10	B
84659900	Mach-tls for wood/crk/bne/hrd rubber/hrd plas'sim hrd mat nes	10	B
84661000	Tool holders & self-opening dieheads for machines of 84.56 to 84.65	7	A
84662000	Work holders for use with machines of 84.56 to 84.65	7	A
84663000	Dividing heads and oth special attachments for machine-tools	7	A
84669100	Parts & accessories nes for use on mach of hdg No 84.64	0	A
84669200	Parts & accessories nes for use on mach of hdg No 84.65	6	A
84669310	Tool magazine & ATC (Automatic Tool Changer)	0	A
84669390	Parts & accessories nes for use on mach of hdg No 84.56 to 84.61	0	A
84669400	Parts & accessories nes for use on mach of hdg No 84.62 or 84.63	6	A
84671100	Pneumatic hand tools, rotary type	8	A
84671900	Pneumatic hand tools, nes	8	A
84672100	Drills of all kinds	10	A
84672210	Chain saws	10	A
84672290	Electric saws, working in the hand	10	A
84672910	Grinding tools	10	A
84672920	Planings	10	A
84672990	Other tolls for working in the hand, nes	10	A
84678100	Chain saws	8	A
84678900	Hand tools with self-contained non-electric motor, nes	8	A
84679110	Parts of chain saw, with self-contained electri motor	6	A
84679190	Parts of chain saw, nes	6	A
84679200	Parts of pneumatic hand tool	6	A
84679910	Parts of self-contained electric motor of heading 8467, nes	10	A
84679990	Parts of self-contained of heading 8467, nes	6	A

HS2014	Description	Base Rate	Staging Category
84681000	Torches, hand-held, for soldering, brazing'welding	12	B
84682000	Gas-operated machinery for welding nes	12	B
84688000	Welding machinery not gas-operated	12	B
84689000	Welding machinery parts	7	A
84690011	Word-processing machines	0	A
84690012	Automatic typewriters	12	A
84690020	Other typewriters, electric	12	A
84690030	Other typewriters, non-electric	12	A
84701000	Electronic calculators, operating without external source of power	0	A
84702100	Electronic calculating mach, incorporating a printing device, nes	0	A
84702900	Electronic calculating mach, nes	0	A
84703000	Calculating mach, nes	0	A
84705010	Cash registers used in shops	0	A
84705090	Cash registers, nes	0	A
84709000	Postage franking machines, etc, with a calculatg device	0	A
84713010	Tablet computer	0	A
84713090	Other portable ADP, weight≤10kg, comprising at least a central processing unit and an input and output unit	0	A
84714110	Mainframes, with at lease a CPU & an input/output unit, in the same housing	0	A
84714120	Mini-computers, with at lease a CPU & an input/output unit, in the same housing	0	A
84714140	Microprocessors, with at lease a CPU & an input/output unit, in the same housing	0	A
84714190	Digital ADP with at lease a CPU & an input/output unit, in the same housing nes	0	A
84714910	Mainframes, presented in the form of systems	0	A
84714920	Mini-computers, presented in the form of systems	0	A
84714940	Microprocessors, presented in the form of systems	0	A
84714991	Distributed control systems	0	A
84714999	Digital ADP presented in the form of systems, nes	0	A
84715010	Digital process units of mainframes	0	A
84715020	Digital process units of mini-computers	0	A
84715040	Digital process units of microprocessors	0	A
84715090	Digital process units, nes	0	A
84716040	Terminals for mainframes or mini-computers	0	A
84716050	Scanners	0	A
84716060	Digitisers	0	A
84716071	Keyboards	0	A
84716072	Mouses	0	A

HS2014	Description	Base Rate	Staging Category
84716090	Other input or output units, nes	0	A
84717010	Rigid disk drives	0	A
84717020	Floppy disk drives	0	A
84717030	CD drives	0	A
84717090	Other storage units, nes	0	A
84718000	Other units automatic data processing machines	0	A
84719000	Machines for transcrib/processing data, nes	0	A
84721000	Office duplicating mach	14	A
84723010	Machines for soring/closing/banding mail	10	A
84723090	Machines for foldg/opening mail; for affix/cancelg postage stamps	14	A
84729010	Automatic banknote dispensers	0	A
84729021	Perforator	0	A
84729022	Stapler	0	A
84729029	Other stapling machines, nes	0	A
84729030	Paper shruders	0	A
84729040	Duplicating machines	14	A
84729090	Office machines, nes	0	A
84731000	Parts & accessories of machines of heading No. 84.69	8	A
84732100	Parts & accessories of machines of subhdgs 8470.1000/2100/2900	0	A
84732900	Parts & accessories of other machines of heading 84.70	0	A
84733010	Parts/accessor of 8471.1000/4110/4120/4910/4920/5010/5020/6090/7019	0	A
84733090	Parts/accessories of other machines of heading 84.71	0	A
84734010	Banknote dispenser of automated teller	10.5	A
84734090	Other parts/accessories of machines of heading 84.72, nes	10.5	A
84735000	Parts/accessr equally suitbl for use with ≥ 2 machs of 84.69 to 84.72	0	A
84741000	Sorting/screening/separating/washing mach for ore/oth minerals	5	A
84742010	Crushing or grinding machines, toothing roller type	5	A
84742020	Crushing or grinding machines, Em-Peters type	5	A
84742090	Other crushing or grinding machines for earth/stone/ores, etc	5	A
84743100	Concrete'mortar mixers	7	A
84743200	Mach for mixing mineral substances with bitumen	7	A
84743900	Mixing/kneading mach nes for earth'other mineral substances etc	5	A
84748010	Rolling forming machines	5	A
84748020	Molud pressing machines	5	A

HS2014	Description	Base Rate	Staging Category
84748090	Mach for agglomeratg minerals fuels/foundry moulds of sand nes	5	A
84749000	Parts of machinery of heading No. 84.74	5	A
84751000	Machn f assemblg electric lamps/tubes/flashbulbs, in glass envelopes	8	A
84752100	Machines for making optical fibres and preforms thereof	10	A
84752911	Continouous hot bending furnaces for working glass or glasswares	10	A
84752912	Fiber glass winder (exc. Opticaefiber winder)	10	A
84752919	Other equipments for hot working glass or glasswares	10	A
84752990	Other machines for making glass or glasswares, nes	10	A
84759000	Parts of glass working machines	8	A
84762100	Automatic beverage-vending machine with heatg/refrigerating devices	14	A
84762900	Automatic beverage-vending machines, nes	15	A
84768100	Oth automatic goods-vending machine with heatg/refrigerating devices	14	A
84768900	Automatic goods-vending mach, nes	15	A
84769000	Parts of automatic goods-vending machine	10	A
84771010	Injection-moulding mach for working plastics	0	A
84771090	Injection-moulding mach for working rubber	0	A
84772010	Plastic granulators	5	A
84772090	Extruders for working rubber'plastics nes	5	A
84773010	Extruding blow molding machines	5	A
84773020	Injecting blow molding machines	5	A
84773090	Blow moulding mach for working rubber'plastics nes	5	A
84774010	Plastics bridge-die-forming mahines	5	A
84774020	Plastics calender-forming machines	5	A
84774090	Vacuum moldng/thermoforming mach for workng rubber/plastic nes	5	A
84775100	Machn for mouldg/retreadg pneu tyres/forming inner tubes nes	5	A
84775910	3D printers	5	A
84775990	Machinery for moulding or otherwise forming rubber or plastics nes	5	A
84778000	Mach for working rubber'plastics'for the mfr of prods therefrom	5	A
84779000	Pts of mach for wrkg rubber'plas'for the mfr of prods therefrom	0	A
84781000	Machinery for preparing'making up tobacco nes	5	E
84789000	Parts of machinery for preparing'making up tobacco nes	10	E
84791021	Machines for spreading bituminous concrete	8	A
84791022	Stablilizer spreading machines	8	A
84791029	Other Spreading machines, nes	8	A

HS2014	Description	Base Rate	Staging Category
84791090	Machinery for public works, building or the like, nes	8	A
84792000	Machinery for extract/prep of animal or fixed vegetable fats or oils	10	A
84793000	Press for making particle/fibre board, for treating wood or cork	10	A
84794000	Rope or cable-making machines	7	A
84795010	Industrial robots for multiples uses	0	A
84795090	Industrial robots, nes	0	A
84796000	Evaporative air coolers	10	A
84797100	passenger boarding bridges used in airports	0	A
84797900	other passenger boarding bridges	0	A
84798110	Electric wire coil-winders	9.5	A
84798190	Other machines for treating metal	9.5	A
84798200	Machines for mixing/kneading/crushing/grinding, etc	7	A
84798910	Steering/rudder equipt or gyrostabilizers for ships	0	A
84798920	Air humidifiers or dehumidifiers	0	A
84798940	Machines for sorting mailed packages or printed matters	0	A
84798950	Machines for squeezing radioactive waste	0	A
84798961	Automatic plug-in machines	0	A
84798962	Automatic coreslice adhering machines	0	A
84798969	Other machines for assembling elements on printed circuit boards, nes	0	A
84798992	Automated high-rise warehouse	0	A
84798999	Mach & mechanical appliances having individual functions, nes	0	A
84799010	Parts of steering/rudder equipt or gyrostabilizers for ships	0	A
84799020	Parts of air humidifiers or dehumidifiers	0	A
84799090	Parts of other machines/appliances of heading 84.79, nes	0	A
84801000	Boxes, moulding, for metal foundry	10	A
84802000	Bases, mould	8	A
84803000	Patterns, moulding	10	A
84804110	Die casting moulds	8	A
84804120	Compression moulds for power metallurgy	8	A
84804190	Moulds, injection/compression types, for metal/metal carbides	8	A
84804900	Moulds for metal/metal carbides, nes	8	A
84805000	Moulds for glass	8.4	A
84806000	Moulds for mineral materials	8.4	A
84807110	"Bladder" moulds for vulcanising tyres	0	A
84807190	Moulds, injection/compression types, for rubber/plastics	0	A
84807900	Moulds for rubber/plastics, nes	5	A

HS2014	Description	Base Rate	Staging Category
84811000	Valves, pressure reducing	5	A
84812010	Valves for oleohydraulic transmissions	5	A
84812020	Valves for pneumatic transmissions	5	A
84813000	Valves, check	5	A
84814000	Valves, safety' relief	5	A
84818021	Electromagnetic directional valves	7	A
84818029	Directional control valves, nes	7	A
84818031	Electronic expansion valves	7	A
84818039	Flow valves, nes	7	A
84818040	Other valves	7	A
84818090	Taps, cocks & similar appliances, nes	5	A
84819010	Parts of valves	8	A
84819090	Parts of taps, cocks'similar appliances	8	A
84821010	Self-aligning ball bearing	8	A
84821020	Deep groove ball bearing	8	A
84821030	Angular contact ball bearing	8	A
84821040	Thrust ball bearing	8	A
84821090	Bearings, ball	8	A
84822000	Bearings, tapered roller	8	A
84823000	Bearings, spherical roller	8	A
84824000	Bearings, needle roller	8	A
84825000	Bearings, cylindrical roller, nes	8	A
84828000	Bearings, ball or roller, nes	8	A
84829100	Balls, needles & rollers for bearings	8	A
84829900	Bearing parts, nes	6	A
84831011	Diesel engine crankshaft for ship	6	A
84831019	Transmission shafts for ships, nes	6	A
84831090	Transmission shafts not for ships; cranks	6	A
84832000	Bearing housings, incorporating ball or roller bearings	6	A
84833000	Bearing housings, not incorp ball/roller bearing; plain shaft bearing	6	A
84834010	Roller screws	8	A
84834020	Planet decelerators	8	A
84834090	Gears/gearing, ball screws, gear boxes, speed changers, etc	8	A
84835000	Flywheels & pulleys, including pulley blocks	8	A
84836000	Clutches & shaft couplings (including universal joints)	8	A
84839000	Parts of applanced of heading No. 84.83	8	A
84841000	Gaskets of metal sheeting combined with other material	8	A

HS2014	Description	Base Rate	Staging Category
84842000	Mechanical seals	8	A
84849000	Gasket sets consisting of gaskets of different materials	8	A
84861010	Machines and apparatus for the manufacture of boules by a process involving a change of temperature	0	A
84861020	Grinding machines for the manufacture of boules or wafers	0	A
84861030	Sawing or cutting-off machines for the manufacture of boules or wafers	0	A
84861040	Chemical mechanical polishers for the manufacture of boules or wafers	0	A
84861090	Other machines and apparatus for the manufacture of boules or wafers	0	A
84862010	Heating equipments for the manufacture of semiconductor devices or of electronic integrated circuits	0	A
84862021	Chemical Vapour Deposition equipment for the manufacture of semiconductor devices or of electronic integrated circuits	0	A
84862022	Physical Vapour Deposition equipment for the manufacture of semiconductor devices or of electronic integrated circuits	0	A
84862029	Other film deposition equipment for the manufacture of semiconductor devices or of electronic integrated circuits	0	A
84862031	Step and repeat aligners for the manufacture of semiconductor devices or of electronic integrated circuits	0	A
84862039	Other apparatus for the projection or drawing of circuit patterns for the manufacture of semiconductor devices or of electronic integrated circuits	0	A
84862041	Dry plasma etching for the manufacture of semiconductor devices or of electronic integrated circuits	0	A
84862049	Other etching and stripping equipments for the manufacture of semiconductor devices or of electronic integrated circuits	0	A
84862050	Ion Implanters for doping, for the manufacture of semiconductor devices or of electronic integrated circuits	0	A
84862090	Other machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	0	A
84863010	Heating equipments for the manufacture of flat panel displays	0	A
84863021	Chemical Vapour Deposition equipment for the manufacture of flat panel displays	0	A
84863022	Physical Vapour Deposition equipment for the manufacture of flat panel displays	0	A
84863029	Other film deposition equipment for the manufacture of flat panel displays	0	A
84863031	Step and repeat aligners for the manufacture of flat panel displays	0	A
84863039	Other apparatus for the projection or drawing of circuit patterns for the manufacture of flat panel displays	0	A
84863041	Cleaning apparatus operated by ultrasonic process, for the manufacture of flat panel displays	10	A
84863049	Other apparatus for wet-etching, developing, stripping or cleaning, for the manufacture of flat panel displays	0	A
84863090	Other apparatus and equipments for the manufacture of flat panel displays	0	A

HS2014	Description	Base Rate	Staging Category
84864010	Machines and apparatus solely or principally of a kind used for the manufacture or repair of masks and reticles	0	A
84864021	Encapsulation equipment for making the plastic casings of a kind used for assembling semiconductor devices or electronic integrated circuits	5	A
84864022	Wire bonders of a kind used for assembling semiconductor devices or electronic integrated circuits	8	A
84864029	Other machines or apparatus solely or principally of a kind used for assembling semiconductor devices or electronic integrated circuits	0	A
84864031	Automated material handling robots solely of a kind used for transport in electronic integrated circuits industry	0	A
84864039	Other apparatus of a kind used for lifting, handling, loading or unloading of boules, wafers, semiconductor devices, electronic integrated circuits and flat panel diaplays	5	A
84869010	Parts and accessories of machines and apparatus for lifting, handling, loading or unloading (excluding automated material handling machines)	5	A
84869020	Parts and accessories of wire bonders	6	A
84869091	Sputtering targets modules with backing plate	0	A
84869099	Parts and accessories of apparatus used solely or principally for the manufacture of semiconductor devices, electronic integrated circuits or flat panel displays	0	A
84871000	Ships' or boats' propellers and blades	6	A
84879000	Machinery parts, not specified or included elsewhere in this chapter	8	A
85011010	Electric motors of an output ≤ 37.5 W, for toys	24.5	B
85011091	Electric motors of output ≤ 37.5 W, 20mm \leq housing diam ≤ 39 mm	9	A
85011099	Electric motors of an output ≤ 37.5 W, nes	9	A
85012000	Universal AC/DC motors of an output exceeding 37.5 W	12	A
85013100	DC motors, DC generators, of an output not exceeding 750 W	12	A
85013200	DC motors, DC generators, of an output exceeding 750 W but ≤ 75 KW	10	A
85013300	DC motors, DC generators, of an output exceeding 75 KW but ≤ 375 KW	5	A
85013400	DC motors, DC generators, of an output exceeding 375 KW	12	A
85014000	AC motors, single-phase, nes	12	A
85015100	AC motors, multi-phase, of an output not exceeding 750 W	5	A
85015200	AC motors, multi-phase, of an output exceeding 750 W but ≤ 75 KW	10	A
85015300	AC motors, multi-phase, of an output exceeding 75 KW	12	A
85016100	AC generators (alternators), of an output ≤ 75 KVA	5	A
85016200	AC generators, 75 KVA < output ≤ 375 KVA	12	A
85016300	AC generators, 375 KVA < output ≤ 750 KVA	12	A

HS2014	Description	Base Rate	Staging Category
85016410	AC generators, 750 KVA<output≤350 MVA	10	A
85016420	AC generators, 350 MVA<output≤665 MVA	5.8	A
85016430	AC generators, of an output> 665 MVA	6	A
85021100	Generating sets, diesel or semi-diesel engines, output≤75 KVA	10	A
85021200	Generating sets, diesel or semi-diesel, 75 KVA<output≤375 KVA	10	A
85021310	Generating sets, diesel or semi-diesel, 375 KVA<output ≤2MVA	10	A
85021320	Generating sets, diesel or semi-diesel engines, output>2 MVA	10	A
85022000	Generating sets with spark-igni internal combustion piston engines	10	A
85023100	Wind-powered electric generating sets	8	A
85023900	Electric generating sets, nes	10	A
85024000	Electric rotary converters	10	A
85030010	Parts of electric motors of subheading No. 8501.1010, 8501.1091	12	A
85030020	Parts of electric motors of subheading No. 8501.6420, 8501.6430	3	A
85030030	Parts of the motors of subheading No. 8502.3100	3	A
85030090	Parts of other machines of heading No. 85.01 or 85.02	8	A
85041010	Electronic ballasts for discharge lamps or tubes	10	A
85041090	Other ballasts for discharge lamps or tubes, nes	10	A
85042100	Liq dielectric transformers, a power handling capacity≤650 KVA	10.5	A
85042200	Liq dielectric transformers, 650 KVA<capacity≤10 MVA	12.6	A
85042311	Liq dielectric transformers, 10 MVA<capacity≤220 MVA	10	A
85042312	Liq dielectric transformers, 220 MVA<capacity≤330 MVA	10	A
85042313	Liq dielectric transformers, 330 MVA<capacity≤400 MVA	10	A
85042321	Liq dielectric transformers, 400 MVA<capacity≤500 MVA	6	A
85042329	Liq dielectric transformers, 500 MVA<capacity	6	A
85043110	Mutual inductors, capacity≤1 KVA	5	A
85043190	Other transformers, capacity ≤1 KVA, nes	5	A
85043210	Mutual inductors, 1 KVA<capacity≤16 KVA	5	A
85043290	Other transformers, 1 KVA<capacity≤16 KVA, nes	5	A
85043310	Other transformers, 16 KVA<capacity ≤500 KVA	5	A
85043390	Other transformers, 16 KVA<capacity ≤500 KVA	5	A
85043410	Other transformers, capacity 500 KVA, nes	14	A
85043490	Other transformers, capacity 500 KVA, nes	14	A
85044013	Voltage-stabilized suppliers of machines of heading No. 84.71	0	A
85044014	Other DC voltage-stabilized suppliers, <1 kW, accuracy to 0.0001	7	E

HS2014	Description	Base Rate	Staging Category
85044015	Other AC voltage-stabilized suppliers, <10 kW, accuracy to 0.001	0	A
85044019	Other voltage stabilized suppliers, nes	0	A
85044020	Uninterrupted power suppliers (UPS)	10	A
85044030	Inverters	10	A
85044091	Semiconductor modules with converting function	10	A
85044099	Other static converters, nes	10	A
85045000	Inductors, electric	0	A
85049011	Parts of transformers of subheading No. 8504.2320	5	A
85049019	Parts of other transformers, nes	8	A
85049020	Parts of voltage stabilized suppliers and UPS	8	A
85049090	Parts of ballasts, static converters and other inductors	8	A
85051110	Permanent magnets/articles going to be prmnt magnets, of rare-earth	7	A
85051190	Permanent magnets/articles going to be prmnt magnets, of oth metal	7	A
85051900	Permanent magnets/articles going to be permanent magnets, nes	7	A
85052000	Electro-magnetic couplings, clutches & brakes	8	A
85059010	Eletro-magnetic lifting heads	8	A
85059090	Eletro-magnetic or permanent magnet chucks, clamps and similar holding devices; including parts	8	A
85061011	Button type primary cells and primary batteries, of Alkaline zinc-manganese dioxide	20	B
85061012	Cylinder type primary cells and primary batteries, of Alkaline zinc-manganese dioxide	20	B
85061019	Alkaline zinc-manganese dioxide primary cells and primary batteries	20	B
85061090	Manganese dioxide primary cells & batteries	20	B
85063000	Mercuric oxide primary cells & batteries	14	A
85064000	Silver oxide primary cells & batteries	14	A
85065000	Lithium primary cells & batteries	14	A
85066000	Air-zinc primary cells & batteries	14	A
85068000	Primary cells & batteries, nes	14	A
85069010	Parts of manganese dioxide primary cells/batteries	14	A
85069090	Parts of other primary cells/batteries, nes	10	A
85071000	Pb-acid electric accumulators for starting piston engines	10	A
85072000	Lead-acid electric accumulators nes	10	A
85073000	Nickel-cadmium electric accumulators	10	A
85074000	Nickel-iron electric accumultors	12	A
85075000	nickel-metal hydride accumulators	12	A
85076000	lithium-ion accumulators	12	A

HS2014	Description	Base Rate	Staging Category
85078030	All-vanadium redox flow batteries	12	A
85078090	other accumulators	12	A
85079010	Parts of lead-acid electric accumulators	10	A
85079090	Parts of other electric accumulators, nes	8	A
85081100	Vacuum cleaners with self-contained electric motor, of a power not exceeding 1500W and having a dust bag or other receptacle capacity not exceeding 20l	10	A
85081900	Other vacuum cleaners with self-contained electric motor	0	A
85086000	Other vacuum cleaners	0	A
85087010	Parts for the goods of heading No.8508.1100	12	A
85087090	Parts for other vacuum cleaners	0	A
85094010	Fruit or vegetable juice extractors	10	A
85094090	Other domestic food grinders & mixers; fruit or veg juice extractors	10	A
85098010	Floor polishers	30	A
85098020	Kitchen waste disposers	20	A
85098090	Parts of electro-mechanical domestic appliances	30	A
85099000	Parts of electro-mech dom appliances with electric motor	12	A
85101000	Shavers, with self-contained electric motor	30	A
85102000	Hair clippers, with self-contained electric motor	30	A
85103000	Hair-removing appliances, with self-contained electric motor	20	A
85109000	Parts of shavers & hair clippers, with self-contained electric motor	24.5	A
85111000	Spark plugs	10	A
85112010	Ignition magnetos, etc, for locomotive, aircraft & ships	5	A
85112090	Ignition magnetos/magneto-generators/magnetic flywheels, nes	10	A
85113010	Distributors/ignition coils, for locomotives, aircraft & ships	5	A
85113090	Distributors & ignition coils, nes	8.4	A
85114010	Starter motors/dual generators, for locomotives, aircraft & ships	5	A
85114091	Starter motors of an output ≥ 132.39 kw, for engines use	8.4	A
85114099	Starter motors/dual generators, nes	8.4	A
85115010	Other generators, for locomotives, aircraft & ships	5	A
85115090	Other generators, nes	8.4	A
85118000	Glow plugs & other ignition or starting equipment nes	8.4	A
85119010	Parts of equipment of heading 85.11 for locomotives, aircraft & ships	4.5	A
85119090	Parts of other equipment of heading 85.11	5	A
85121000	Lighting or signalling equipment of a kind used on bicycles	10.5	A

HS2014	Description	Base Rate	Staging Category
85122010	Lighting equipment of a kind used for motor vehicles	10	A
85122090	Other lighting or visual signalling equipment, nes	10	A
85123011	Loudspeaker, buzzers for motor vehicles	10	A
85123012	Burglar alarms for motor Vehicles	10	A
85123019	Other sound signalling equipemnt for motor vehicles	10	A
85123090	Other sound signalling equipemnt for vehicles	10	A
85124000	Windscreen wipes, defrosters & demisters	10	A
85129000	Parts of electrical lighting, signalling & defrosting equipment	8	A
85131010	Portable electric torches functioned by dry batteries	15	A
85131090	Portable electric lamps with self-contained source of energy, nes	17.5	A
85139010	Parts of torches of subheading No. 8513.1010	14	A
85139090	Parts of portable electr lamps of subheading No 8513.1090	14	A
85141010	Controlled atmosphere heat treatment furnace	0	A
85141090	Industrial/lab electric resistance heated furnaces & ovens, nes	0	A
85142000	Industry/lab electric induction or dielectric furnaces & ovens	0	A
85143000	Industrial & laboratory electric furnaces & ovens nes	0	A
85144000	Industry&lab electric induction or dielectric heating equip nes	10	A
85149010	Parts of electric furnace for steel making	8	A
85149090	Parts of other equipment of heading No. 85.14	0	A
85151100	Electric soldering irons & guns	10	B
85151900	Electric brazing or soldering machines & apparatus nes	10	B
85152120	Resistance welding robots	10	B
85152191	Aligning tube welding machines, fully or partly automatic	10	B
85152199	Other fully or partly auto machines and apparatus for resistance welding	10	B
85152900	Electric mach/app for resistance welding of metal nes	10	B
85153120	Arc (including plasma arc) welding robots	10	B
85153191	Spiralling tube welding machines, fully or partly automatic	10	B
85153199	Other fully or partly auto machines for arc (including plasma arc) welding	10	B
85153900	Electric mach/app for arc (inc plasma arc) welding of metals nes	10	B
85158010	Laser welding robots	8	A
85158090	Other welding machines and apparatus	8	A
85159000	Pts of elec/laser/ultrc mach for weld/cut nes or hot spray of mtl	6	A
85161010	Electrical storage water heaters	10	A
85161020	Electrical geysers	10	A

HS2014	Description	Base Rate	Staging Category
85161090	Other electric instantaneous water heaters and immersion heaters	10	A
85162100	Electric space heating apparatus, having storage heating radiators	35	A
85162910	Electric soil heating apparatus	10	A
85162920	Radiation space heaters	10	A
85162931	Convection space heaters by fans	10	A
85162932	Liquid filled convection space heaters	10	A
85162939	Other convection space heaters, nes	10	A
85162990	Electric space heating apparatus, nes	10	A
85163100	Electro-thermic hair dryers	10	A
85163200	Electro-thermic hair-dressing apparatus, nes	35	A
85163300	Electro-thermic hand-drying apparatus	35	A
85164000	Electric smoothing irons	35	A
85165000	Microwave ovens	15	A
85166010	Electromagnetic ovens	15	A
85166030	Electric cookers	15	A
85166040	Electric frying pans	15	A
85166050	Electric oven	15	A
85166090	Oth electric ovens, cooking plates, grillers...roasters	15	A
85167110	Drip coffee makers	32	A
85167120	Steam espresso makers	32	A
85167130	Pump espresso makers	32	A
85167190	Other electric-thermic coffee or tea makers	32	A
85167210	Automatic bread makers	32	A
85167220	Slice pop-up toasters	32	A
85167290	Electro-thermic toasters	32	A
85167910	Electro-thermic water dispensers	32	A
85167990	Other electro-thermic appliances, domestic, nes	32	A
85168000	Electric heating resistors	10	A
85169010	Parts of apparatus of subheadg Nos. 8516.2910, 8516.8000	8	A
85169090	Parts of ofther apparatus of heading No. 85.16	12	A
85171100	Line telephone sets with cordless handsets	0	A
85171210	Radio telephone handsets (including vehicle installed)	0	A
85171220	Walkie-talkie	0	A
85171290	Other telephones for cellular networks or for other wireless networks	0	A
85171800	Other telephone sets	0	A
85176110	Mobile communication base station	0	A

HS2014	Description	Base Rate	Staging Category
85176190	Other base station	0	A
85176211	Digital public telephonic switching systems, toll telephonic or telegraphic switching systems	0	A
85176212	Digital mobile communication switching systems	0	A
85176219	Other digital telephonic switching system	0	A
85176221	Optical line terminal equipments and pulse code modulation mutilexers	0	A
85176222	Optical transmission equipments for wave-division multiplexing	0	A
85176229	Other optical communication equipments	0	A
85176231	Communication network synchronizing equipments	0	A
85176232	Ethernet exchangers	0	A
85176233	IP telephone signal converters	0	A
85176234	Modem	0	A
85176235	Network concentrators	0	A
85176236	Network path-control devices	0	A
85176237	Wired network interface card	0	A
85176239	Other telecommunication apparatus for digit line system	0	A
85176292	Wireless network interface card	0	A
85176293	Fixed wireless communicating terminal	0	A
85176294	Wireless headset	0	A
85176299	Other machines for the reception, conversion and transmission or regeneration of voice, images or other data	0	A
85176910	Other apparatus for communication in a wireless network	9	A
85176990	Other apparatus for communication in a wired network	0	A
85177010	Parts of digital program-controlled switching apparatus	0	A
85177020	Parts of the equipment of optical line terminal equipments and pulse code modulation mutilexers	0	A
85177030	Parts of radio telephone handsets	0	A
85177040	Parts of walkie-talkie	8	A
85177060	Laser transmitting and receiving unit of laser communication equipment	0	A
85177070	Aerials or parts thereof for use with the apparatus of No.8517	2	A
85177090	Parts of machines for the reception and transmission of voice or other data	0	A
85181000	Microphones & stands therefor	10	A
85182100	Single loudspeakers, mounted in the same enclosure	10	A
85182200	Multiple loudspeakers, mounted in the same enclosure	10	A
85182900	Loudspeakers, nes	0	A
85183000	Headphones, earphones & combined microphone/speaker sets	0	A
85184000	Audio-frequency electric amplifiers	12	A

HS2014	Description	Base Rate	Staging Category
85185000	Electric sound amplifier sets	10	A
85189000	Parts of mics, loudspeakers, headphones, earphones&elec sound ampli	10.5	A
85192000	Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment	20	A
85193000	Turntables (record-decks)	30	A
85195000	Telephone answering machines	0	A
85198111	Cassette-players, not incorporating a sound recording device, not including transcribing machines	17	B
85198112	Cassette-type magnetic tape recorders incorporating sound reproducing apparatus	30	B
85198119	Other sound recording or reproducing apparatus, using magnetic media	20	B
85198121	Compact disc players, not incorporating a sound recording devices	30	B
85198129	Other sound recording or reproducing apparatus, using optical media	20	B
85198131	Flash memory recorders incorporating sound reproducing apparatus	20	B
85198139	Other sound recording or reproducing apparatus, using semiconductor media	20	B
85198910	Record-players, not incorporating a sound recording device	30	B
85198990	Other sound recording or reproducing apparatus	20	B
85211011	Broadcast quality, magnetic video tape recorders	30	B
85211019	Other magnetic video tape recorders	30	B
85211020	Magnetic video tape reproducers	30	B
85219011	Video compact disc player	20	B
85219012	Digital video disc player	20	B
85219019	Other laser video compact disk player	20	B
85219090	Video recording or reproducing apparatus nes	20	B
85221000	Pick-up cartridges	35	B
85229010	Parts of turnables or record-players	25	B
85229021	Transport mechanisms of cassett sound recorders/reproducers	25	B
85229022	Magnetic heads of cassett sound recordr/reproducer	25	A
85229023	Parts of magnetic heads	20	A
85229029	Other parts/accessories of casstt sound recordr/reprducer, nes	30	A
85229031	Movements for laser video compact disk player	30	A
85229039	Other parts/accessories of video recording or reproducing apparatus	30	A
85229091	Car audio frequency relays ware or FM car transmitter	20	A
85229099	Parts/accessories of other apparatus of 85.19 to 85.21, nes	20	A
85232110	Cards incorporating a magnetic stripe, prepared unrecorded	17.5	A

HS2014	Description	Base Rate	Staging Category
85232120	Cards incorporating a magnetic stripe, recorded	15	A
85232911	Prepared unrecorded magnetic discs	0	A
85232919	Magnetic discs	0	A
85232921	Magnetic tapes, prepared unrecorded, of a width not exceeding 4mm	0	A
85232922	Magnetic tapes, prepared unrecorded, of a width exceeding 4mm but not exceeding 6.5mm	0	A
85232923	Prepared unrecorded magnetic tapes, of a width not exceeding 4mm	0	A
85232928	Tapes for reproducing sound or image	10	A
85232929	Other recorded tapes	0	A
85232990	Other magnetic media	0	A
85234100	unrecorded optical media	0	A
85234910	optical media for reproducing sound only, recorded	10	A
85234920	optical media for the machines of heading No.8471 reproducing phenomena other than sound or image	0	A
85234990	other recorded optical media	0	A
85235110	Solid-state non-volatile storage devices (flash memorizer), prepared unrecorded	0	A
85235120	Solid-state non-volatile storage devices (flash memorizer), recorded	0	A
85235210	Prepared unrecorded "Smart cards"	0	A
85235290	Smart cards	0	A
85235910	Other semiconductor media, prepared unrecorded	0	A
85235920	Other semiconductor media, recorded	0	A
85238011	Gramophone records, prepared unrecorded	15	A
85238019	Gramophone records, recorded	0	A
85238021	Prepared unrecorded gramophone records for the machines of heading No.84.71	0	A
85238029	Other storage devices for the machines of heading No.84.71	0	A
85238091	Other prepared unrecorded Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena,	0	A
85238099	Other media for the recording of sound or of other phenomena	0	A
85255000	Transmission apparatus for radio-broadcasting or television	0	A
85256010	Satellite earth station	0	A
85256090	Other transmission apparatus incorporating reception apparatus	0	A
85258011	Television cameras, for special purposes	10	A
85258012	Television cameras, not for special purposes, broadcast quality	35	A
85258013	Other television cameras, not for special purposes	35	E
85258021	Digital cameras for special purposes	0	A

HS2014	Description	Base Rate	Staging Category
85258022	Digital cameras not for special purposes, single lens reflex	0	A
85258025	Other digital cameras, lens interchangeable	0	A
85258029	Other digital cameras, not for special purposes	0	A
85258031	Vidao camera recorders, for special purposes	0	A
85258032	Vidao camera recorders, not for special purposes, broadcast quality	0	A
85258033	Vidao camera recorders, not for special purposes, household	0	A
85258039	Other vidao camera recorders, not for special purposes	0	A
85261010	Radar aparatus, for navigational aid	2	A
85261090	Radar aparatus other than for navigation	5	A
85269110	Radio navigational aid apparatus	2	A
85269190	Other radio navigational aid apparatus, nes	2	A
85269200	Radio remote control apparatus	5	A
85271200	Pocket-size radio cassette-players, no need externl power	20	A
85271300	Oth combined radio/sound recorder-player, no need extnl power	15	A
85271900	Other radio broad receiver operatng without external power, nes	15	A
85272100	Combnd radio/sound recorder-player, need extnl power for motor vehcl	15	A
85272900	Other radio broad receiver need extnl power for motor vehicles, nes	15	A
85279100	Other reception apparatus for radio-broadcasting, combined with sound recording or reproducing apparatus	15	A
85279200	Other reception apparatus for radio-broadcasting, not combined with sound recording or reproducing apparatus but combined with a clock	15	A
85279900	Other reception apparatus for radio-broadcasting	27	A
85284100	Cathode-ray tube monitors of a kind solely or principally used in an automatic data processing system of heading No.84.71	0	A
85284910	Other cathode-ray tube monitors, colour	30	A
85284990	monochrome cathode-ray tube monitors	19	A
85285110	Liquid crystal display of a kind solely or principally used in an automatic data processing system of heading No.84.71	0	A
85285190	Other monitors of a kind solely or principally used in an automatic data processing system of heading No.84.71	0	A
85285910	Other monitors; colour	30	A
85285990	other monochrome monitors	19	A
85286100	Projectors of a kind solely or principally used in an automatic data processing system of heading No.84.71	0	A
85286910	Other projectors; colour	30	B
85286990	other monochrome pojectors	15	B

HS2014	Description	Base Rate	Staging Category
85287110	Satellite television receivers, colour, not designed to incorporate a video display or screen	30	E
85287180	Other satellite television receivers, colour, not designed to incorporate a video display or screen	30	E
85287190	other monochrome reception apparatus for television, not designed to incorporate a video display or screen	15	E
85287211	Analog colour television, with cathode-ray tube monitors	30	E
85287212	Other digital colour television, with cathode-ray tube monitors	30	E
85287219	Other digital television, with cathode-ray tube monitors	30	E
85287221	Analog colour television with liquid crystal display	30	E
85287222	Digital colour television with liquid crystal display	30	E
85287229	Other colour television with liquid crystal display	30	E
85287231	Analog colour television with plasma display panels	30	E
85287232	Digital colour television with plasma display panels	30	E
85287239	Other colour television with plasma display panels	30	E
85287291	Other analog colour television	30	A
85287292	Other digital colour television	30	A
85287299	Other colour television	30	A
85287300	other monochrome reception apparatus for television	15	A
85291010	Aerials & the parts, for radar or radio-navigational apparatus	1.5	A
85291020	Aerials & the parts, for radio or television receivers	0	A
85291090	Aerials & the parts, for other apparatus of heading 85.25 to 85.28	2	A
85299010	Parts for TV transmissn/translat/satellite earth rece/relay apparatus	0	A
85299041	Parts for TV cameras serving special purposes	8	A
85299042	Camera modules without special purpose	12	A
85299049	Parts for other TV cameras	12	A
85299050	Parts for radar or radio-navigational aid apparatus	1.5	A
85299060	Parts for radio broadcast receivers and their combinations	15	A
85299081	Parts Of colour television receiver (Other than plasma display modules of parts thereof, oled panel)	15	A
85299082	Plasma display modules and parts thereof	15	A
85299083	OLED (organic light-emitting diode) panel	15	A
85299089	Parts for monochroms TV receivers	0	A
85299090	Parts for use with apparatus of 85.25 to 85.28, nes	0	A
85301000	Elect signalling, safety or traffic control equip for rail or tramways	10	A
85308000	Electrical signalling, safety or traffic control equipment, nes	8	A
85309000	Parts of electrical signalling, safety or traffic control equipment	8	A

HS2014	Description	Base Rate	Staging Category
85311000	Other burglar or fire alarms and similar apparatus, nes	10	A
85312000	Indicator panels incorporating LCD or light emit diodes	0	A
85318010	Electric buzzers	15	A
85318090	Electric sound or visual signalling apparatus, nes	10	A
85319010	Parts of burglar or fire alarms & similar apparatus	0	A
85319090	Parts of other apparatus of heading No. 85.31	0	A
85321000	Fixed capacitors for use in 50/60 Hz circuits (power capacitors)	0	A
85322110	Electrical capacitors, fixed, tantalum, laminate	0	A
85322190	Electrical capacitors, fixed, tantalum, nes	0	A
85322210	Electrical capacitors, fixed, aluminium electrolytic, laminate	0	A
85322290	Electrical capacitors, fixed, aluminium electrolytic, nes	0	A
85322300	Electrical capacitors, fixed, ceramic dielectric, single layer, nes	0	A
85322410	Electrical capacitors, fixed, ceramic dielectric, multilayer, laminate	0	A
85322490	Electrical capacitors, fixed, ceramic dielectric, multilayer, nes	0	A
85322510	Electrical capacitors, fixed, dielectric of paper or plastics, laminate	0	A
85322590	Electrical capacitors, fixed, dielectric of paper or plastics, nes	0	A
85322900	Electrical capacitors, fixed, nes	0	A
85323000	Electrical capacitors, variable or adjustable (pre-set)	0	A
85329010	Parts of electrical capacitors of 8532.1000	0	A
85329090	Parts of electrical capacitors of 8532.2100 to 8532.3000	0	A
85331000	Electrical resistors, fixed carbon, composition or film type	0	A
85332110	Electrical resistors fixed for a power handling capacity $\leq 20W$, laminate	0	A
85332190	Electrical resistors fixed for a power handling capacity $\leq 20W$, nes	0	A
85332900	Electrical resistors, fixed, $> 20W$	0	A
85333100	Wirewound variable R, include rheostat & potentiometers $\leq 20 W$	0	A
85333900	Wirewound variable R, including rheostat & potentiometers, $> 20W$	0	A
85334000	Variable resistors, including rheostats & potentiometers, nes	0	A
85339000	Parts of electrical resistors, rheostats & potentiometers	0	A
85340010	Printed circuits of more than 4 layers	0	A
85340090	Printed circuits of 4 layers or less	0	A
85351000	Electrical fuses, for a voltage exceeding 1, 000 volts	14	A
85352100	Automatic circuit breakers 1, 000V<voltage $\leq 72.5 KV$	14	A

HS2014	Description	Base Rate	Staging Category
85352910	Automatic circuit breakers, for a voltage of 72.5KV or more, but not exceeding 220KV	10	A
85352920	Automatic circuit breakers, for a voltage exceeding 220KV, but not exceeding 750KV	10	A
85352990	Automatic circuit breakers, for a voltage <72.5KV, nes	10	A
85353010	Automatic circuit breakers, for a voltage of 72.5KV or more, but not exceeding 220KV	10	A
85353020	Automatic circuit breakers, for a voltage exceeding 220KV, but not exceeding 750KV	10	A
85353090	Isolating switches & make-and-break switches, voltage exceed 1, 000 V	10	A
85354000	Lightning arresters, voltage limiters & surge supp voltage >1, 000 V	18	A
85359000	Electrical app for switching or protec elec circuits >1, 000V, nes	10	A
85361000	Electrical fuses, for a voltage not exceeding 1, 000 volts	10	A
85362000	Automatic circuit breakers for a voltage not exceeding 1, 000 volts	9	A
85363000	Elect app for protecting electric circuits, for a voltage≤1, 000V, nes	9	A
85364110	Elect relays for a voltage not exceeding 36V	10	A
85364190	Elect relays for a voltage not exceeding 60 volts	10	A
85364900	Elect relays for a voltage exceed 60 V but not exceeding 1, 000 volts	10	A
85365000	Electrical switches for a voltage not exceeding 1, 000 volts, nes	0	A
85366100	Electrical lamp-holders, for a voltage not exceeding 1, 000 volts	10	A
85366900	Electrical plugs & sockets, for a voltage not exceeding 1, 000 volts	0	A
85367000	Connectors for optical fibres, optical fibre bundles or cables	8	A
85369011	Connectors, for a voltage not exceeding 36V	0	A
85369019	Other connectors, for a voltage exceeding 36V, but not exceeding 1000 V	0	A
85369090	Other electrical apparatus for switching or proteccting electrical circuits, ≤1000 V, nes	0	A
85371011	Programmable controuers	5	A
85371019	Other numerical control panels, for a voltage≤1, 000 V	5	A
85371090	Boards/panels/bases for elec contrl/distribu nes, voltg≤1, 000 V	8.4	A
85372010	Gas insulated switch gear, for a voltage≥500 KV	8.4	A
85372090	Boards/panels/bases for elec cntrl/distribu nes, volt >1, 000 V	8.4	A
85381010	Parts for use with the goods of subheading 8537.2010	8.4	A
85381090	Boards, panels, etc for oth goods of 85.37, not equipd with thr appar	7	A
85389000	Parts for switches, fuses, panels and etc, nes	7	E
85391000	Sealed beam lamp units	10	A

HS2014	Description	Base Rate	Staging Category
85392110	Tungsten halogen lamps, for scientific or medical uses	8	A
85392120	Tungsten halogen lamps, for trains, aircraft or ships	8	A
85392130	Tungsten halogen lamps, for motor vehicles	10	A
85392190	Tungsten halogen lamps, for other uses nes	10.5	A
85392210	Other filament lamps ≤ 200 W, >100 V, for scient or medical uses	10.5	A
85392290	Other filament lamps ≤ 200 W, volt >100 V, for other uses	5	A
85392910	Filament lamps nes, for scientific or medical uses	5	A
85392920	Filament lamps nes, for trains, aircraft or ships	10.5	A
85392930	Filament lamps nes, for motor vehicles	5	A
85392991	Filament lamps nes, voltage ≤ 12 V	12	A
85392999	Other filament lamps, nes	12	A
85393110	Fluorescent lamps, hot cathode, for scientific or medical uses	8	A
85393120	Fluorescent lamps, hot cathode, for trains, aircraft or ships	8	A
85393191	Compact fluorescent lamp	8	A
85393199	Fluorescent lamps, hot cathode, for other uses nes	8	A
85393230	Sodium-vapour lamps	8	A
85393240	Mercury-vapour lamps	8	A
85393290	Metal halide lamps	8	A
85393910	Other discharge lamps, for scientific or medical uses	8	A
85393920	Other discharge lamps, for trains, aircraft or ships	8	A
85393990	Other discharge lamps, for other uses nes	8	A
85394100	Arc lamps	8	A
85394900	Ultra-violet or infra-red lamps	8	A
85399000	Parts of elect filament or disch lamps, UV or IR lamps & arc-lamps	8	A
85401100	Cathode-ray TV picture tubes, including video monitor tubes, colour	12	A
85401200	Cathode-ray TV picture tubes incl monitor tubes, B&W or other mono	15	A
85402010	Television camera tubes	12	A
85402090	Image converter/intensifiers; other photo-cathode tubes	8	A
85404010	data/graphic display tubes, color, with a phosphor dot screen pitch less than 0.4mm	8	A
85404020	data/graphic display tubes, monochrome	8	A
85406010	Radar display cathode-ray tubes	6	A
85406090	Cathode-ray tubes, nes	8	A
85407100	Magnetron tubes	8	A
85407910	klystrons	8	A
85407990	other microwave tubes	8	A

HS2014	Description	Base Rate	Staging Category
85408100	Receiver or amplifier valves & tubes	8	A
85408900	Valve & tubes, nes	8	A
85409110	Parts of TV picture tubes	6	A
85409120	Parts of radar display tubes	5	A
85409190	Parts of other cathode-ray tubes nes	8	A
85409910	Parts of TV camera tubes	8	A
85409990	Parts of therm/cold/photo-cathode valve or tubes, nes	8	A
85411000	Diodes, other than photosensitive or light emitting diodes	0	A
85412100	Transistors, oth than photosensitive, with a dissipation rate of<1W	0	A
85412900	Transistors, other than photosensitive transistors, nes	0	A
85413000	Thyristors, diacs & triacs, other than photosensitive devices	0	A
85414010	Light emitting diodes	0	A
85414020	Solar cells	0	A
85414090	Photosensitive semiconductor devices, photovoltaic cells whether of not made up into panels, nes	0	A
85415000	Semiconductor devices, nes	0	A
85416000	Mounted piezo-electric crystals	0	A
85419000	Parts of mounted piezo-electric crystals & semiconductor devices	0	A
85423100	Processors and controllers of electronic integrated circuits, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	0	A
85423200	Memories of electronic integrated circuits	0	A
85423300	Amplifiers of electronic integrated circuits	0	A
85423900	Other electronic integrated circuits	0	A
85429000	Parts of electronic integrated circuits & microassemblies	0	A
85431000	Particle accelerators	5	A
85432010	General signal generators, output frequency<1, 500 MHz	15	A
85432090	Other signal generators, nes	8	A
85433000	Machines for electroplating, electrolysis or electrophoresis	0	A
85437091	Metal or mine detectors	0	A
85437092	High or inermediate frequency amplifiers	0	A
85437093	Electric fence energizers	10	A
85437099	Other electrical machines and apparatus, not specified or included elsewhere in this chapter	0	A
85439010	Parts of particle accelerators	0	A
85439021	Parts of signal generators of subheading 8543.2010	0	A
85439029	Parts of signal generators of subheading 8543.2090	0	A
85439030	Parts of metal or mine detectors	0	A

HS2014	Description	Base Rate	Staging Category
85439040	Parts of high or medium frequency amplifiers	0	A
85439090	Parts of oth machines/apparatus of heading 85.43 nes	0	A
85441100	Insulated winding wire of copper	10	A
85441900	Insulated winding wire not of copper	20	A
85442000	Co-axial cable & other co-axial electric conductors	10	A
85443020	Ignition wiring sets for motor vehicles	10	A
85443090	Other ignition wiring sets for aircraft or ships, nes	5	A
85444211	Electric cable, fitted with connnectors, for a voltage not exceeding 80V	0	A
85444219	Electric conductors, fitted with connnectors, for a voltage not exceeding 80V	0	A
85444221	Electric cable, fitted with connnectors, for a voltage exceeding 80V but not exceeding 1000V	0	A
85444229	Electric conductors, fitted with connnectors, for a voltage exceeding 80V but not exceeding 1000V	0	A
85444911	Electric cable, not fitted with connnectors, for a voltage not exceeding 80V	0	A
85444919	Electric conductors, not fitted with connnectors, for a voltage not exceeding 80V	0	A
85444921	Electric cable, not fitted with connnectors, for a voltage exceeding 80V but not exceeding 1000V	6	A
85444929	Electric conductors, not fitted with connnectors, for a voltage exceeding 80V but not exceeding 1000V	12	A
85446012	Electric cable, 1, 000V<voltage≤35 KV	10	A
85446013	Electric cable for a voltage exceeding 35KV but not exceeding 110KV	8.4	A
85446014	Electric cable for a voltage exceeding 110KV but not exceeding 220KV	8.4	A
85446019	Other electric cable, for a voltage > 1, 000 V	8.4	A
85446090	Electric conductor nes, for a voltage >1, 000 V	21	A
85447000	Optical fibre cables, made up of individually sheathed fibres	0	A
85451100	Carbon or graphite electrodes, for furnaces	8	A
85451900	Carbon or graphite electrodes, for electical purposes, nes	10.5	A
85452000	Carbon or graphite brushes	10.5	A
85459000	Art. of carbon or graphite, for electrical purposes, nes	10.5	A
85461000	Electrical insulators of glass	10.5	A
85462010	Power transmission & converting bushings of ceramics	6	A
85462090	Other electrical insulators of ceramics	12	A
85469000	Electrical insulators, nes	10	A
85471000	Insulating fittings of ceramics for electrical machines	8	A
85472000	Insulating fittings of plastics for electrical machines	8	A
85479010	Elect conduit tubing/joints of base metls, with inner insulat lining	10	A

HS2014	Description	Base Rate	Staging Category
85479090	Insulating fittings for electric machinery/equipment/appliances, nes	8	A
85481000	Waste/scrap of primary cells/batteries/electric accumulators	8	A
85489000	Electrical parts of machinery or apparatus, nes in Ch 85	12	A
86011011	Rail locomotives powered from DC motor, controlled by microprocessor	3	A
86011019	Rail locomotives powered from a DC motor, nes	3	A
86011020	Rail locomotives powered from an AC motor	3	A
86011090	Rail locomotives powered from external source of electricity, nes	3	A
86012000	Rail locomotives powered by electric accumulator	3	A
86021010	Diesel-electric locomotives controlled by a microprocessor	3	A
86021090	Diesel-electric locomotives, nes	3	A
86029000	Rail locomotives nes & locomotive tenders	3	A
86031000	Self-propelled railway cars powered from an external electricity	3	A
86039000	Self-propelled railway cars nes	3	A
86040011	Tunnel clearance limit inspection cars	3	A
86040012	Rail grinding trains	3	A
86040019	Testing coaches & track inspection vehicles, nes	5	A
86040091	Railway electrification catenary installation cars	5	A
86040099	Railway/tram maintenance or service vehicles, nes	7	A
86050010	Railway passenger coaches	5	A
86050090	Tramway coaches; special purpose railway/tram coaches nes	5	A
86061000	Railway tank cars, not self-propelled	5	A
86063000	Railway cars, self-discharging, excl. tank or refrigerated type	5	A
86069100	Railway cars, closed & covered	5	A
86069200	Railway cars, open, with non-removable sides of a height >60 cm	5	A
86069900	Railway cars nes	5	A
86071100	Driving bogies & bissel-bogies	3	A
86071200	Bogies & bissel-bogies nes	3	A
86071910	Axles of railway/tramway vehicles etc	3	A
86071990	Wheels & parts nes, of railway/tramway vehicles	3	A
86072100	Air brakes & parts for railway rolling stock	3	A
86072900	Brakes nes & parts thereof for railway rolling stock	3	A
86073000	Coupling devices & parts for railway rolling stock	3	A
86079100	Locomotive parts nes	3	A
86079900	Railway rolling stock parts nes	3	A
86080010	Automatic rail axle counting system	3	A

HS2014	Description	Base Rate	Staging Category
86080090	Signalling devices, etc nes, for railways/waterways/airports & parts	4	A
86090011	Thermal containers of 20 feet	10.5	A
86090012	Tank containers of 20 feet	10.5	A
86090019	Other containers of 20 feet	10.5	A
86090021	Thermal containers of 40 feet	10.5	A
86090022	Tank containers of 40 feet	10.5	A
86090029	Other containers of 40 feet	10.5	A
86090030	45, 48, 53 feet cargo containers	10.5	A
86090090	Cargo containers special designd, nes	10.5	A
87011000	Pedestrian controlled tractors	9	A
87012000	Road tractors for semi-trailers (truck tractors)	6	B
87013000	Track-laying tractors (crawlers)	6	B
87019011	Wheeled tractor	8	B
87019019	Other tractor	8	B
87019090	Other tractor	8	B
87021020	Coaches for transport of passengers at aerodrome, diesel	4	A
87021091	Buses with seats \geq 30, diesel	25	B
87021092	Buses with 20 \leq seats<30, diesel	25	B
87021093	Buses with 10 \leq seats<20, diesel	25	B
87029010	Other buses with seats \geq 30, nes	25	B
87029020	Other buses with 20 \leq seats<30, nes	25	B
87029030	Other buses with 10 \leq seats<20, nes	25	B
87031011	All Terrian Vehicles	25	B
87031019	Other golf cars and similar vehicles	25	B
87031090	Snowmobiles	25	B
87032130	Saloon cars, \leq 1000 cc, spark-igni reciprocating	25	B
87032140	Cross-country cars (4WD), \leq 1000 cc, spark-igni reciprocating	25	B
87032150	Minibuses (seats \leq 9), \leq 1000cc, spark-igni recip	25	B
87032190	Cars nes, \leq 1000 cc, spark-igni reciprocating	25	B
87032230	Saloon cars, >1000cc but \leq 1500 cc, spark-igni recip	25	B
87032240	Cross-country cars (4WD), >1000cc but \leq 1500cc, spark-igni recip	25	B
87032250	Minibuses (seats \leq 9), >1000cc but \leq 1500cc, spark-igni recip	25	B
87032290	Cars nes, >1000cc but \leq 1500 cc, spark-igni recip	25	B
87032341	Saloon cars, >1500cc but \leq 2000cc, spark-igni recip	25	B
87032342	Cross-country cars (4WD), >1500cc but \leq 2000cc, spark-igni recip	25	B

HS2014	Description	Base Rate	Staging Category
87032343	Minibuses (seats≤9), >1500cc but≤2000cc, spark-igni recip	25	B
87032349	Cars nes, ≤1000 cc, spark-igni reciprocating	25	B
87032351	Saloon cars, >2000cc but≤2500cc, spark-igni recip	25	E
87032352	Cross-country cars (4WD), >2000cc but≤2500cc, spark-igni recip	25	E
87032353	Minibuses (seats≤9), >2000cc but≤2500cc, spark-igni recip	25	E
87032359	Cars nes, >2000cc but≤2500cc, spark-igni recip	25	E
87032361	Saloon cars, >2500cc but≤3000cc, spark-igni recip	25	E
87032362	Cross-country cars (4WD), >2500cc but≤3000cc, spark-igni recip	25	E
87032363	Minibuses (seats≤9), >2500cc but≤3000cc, spark-igni recip	25	E
87032369	Cars nes, >2500cc but≤3000cc, spark-igni recip	25	E
87032411	Saloon cars, >3000cc but≤4000cc, spark-igni recip	25	E
87032412	Cross-country cars (4WD), >3000cc but≤4000cc, spark-igni recip	25	E
87032413	Minibuses (seats≤9), >3000cc but≤4000cc, spark-igni recip	25	E
87032419	Cars nes, >3000cc but≤4000cc, spark-igni recip	25	E
87032421	Saloon cars, >4000cc, spark-igni recip	25	E
87032422	Cross-country cars (4WD), >4000cc, spark-igni recip	25	E
87032423	Minibuses (seats≤9), >4000cc, spark-igni recip	25	B
87032429	Cars nes, >4000cc, spark-igni recip	25	E
87033111	Saloon cars, ≤1000cc, diesel	25	B
87033119	Cars nes, ≤1000cc, diesel	25	B
87033121	Saloon cars, >1000cc but≤1500cc, diesel	25	B
87033122	Cross-country cars (4WD), >1000cc but≤1500cc, diesel	25	B
87033123	Minibuses (seats≤9), >1000cc but≤1500cc, diesel	25	B
87033129	Cars nes, >1000cc but≤1500cc, diesel	25	B
87033211	Saloon cars, >1500cc but≤2000cc, diesel	25	B
87033212	Cross-country cars (4WD), >1500cc but≤2000cc, diesel	25	B
87033213	Minibuses (seats≤9), >1500cc but≤2000cc, diesel	25	B
87033219	Cars nes, >1500cc but≤2000cc, diesel	25	B
87033221	Saloon cars, >2000cc but≤2500cc, diesel	25	B
87033222	Cross-country cars (4WD), >2000cc but≤2500cc, diesel	25	B
87033223	Minibuses (seats≤9), >2000cc but≤2500cc, diesel	25	B
87033229	Cars nes, >2000cc but≤2500cc, diesel	25	B
87033311	Saloon cars, >2500cc but≤3000cc, diesel	25	E
87033312	Cross-country cars (4WD), >2000cc but≤2500cc, diesel	25	E
87033313	Minibuses (seats≤9), >2000cc but≤2500cc, diesel	25	E

HS2014	Description	Base Rate	Staging Category
87033319	Cars nes, >2000cc but≤2500cc, diesel	25	E
87033321	Saloon cars, >3000cc but≤4000cc, diesel	25	E
87033322	Cross-country cars (4WD), >3000cc but≤4000cc, diesel	25	E
87033323	Minibuses (seats≤9), >3000cc but≤4000cc, diesel	25	E
87033329	Cars nes, >3000cc but≤4000cc, diesel	25	E
87033361	Saloon cars, >4000cc, diesel	25	E
87033362	Cross-country cars (4WD), >4000cc, diesel	25	E
87033363	Minibuses (seats≤9), >4000cc, diesel	25	B
87033369	Cars nes, >4000cc, diesel	25	B
87039000	Motor cars with seats≤9, nes	25	B
87041030	Dumpers designed for off-highway use, with motor-driven wheel	6	B
87041090	Dumpers for off-highway use, nes	6	B
87042100	Trucks diesel, g.v.w. ≤5 t	25	B
87042230	Trucks diesel, 5 t <g.v.w.<14 t	20	B
87042240	Trucks diesel, 14 t ≤ g.v.w.≤20 t	20	B
87042300	Trucks diesel, g.v.w. >20 t	15	B
87043100	Trucks spark-igni, g.v.w.≤5 t	25	B
87043230	Trucks spark-igni, 5 t<g.v.w.≤8 t	20	B
87043240	Trucks spark-igni, g.v.w. > 8 t	20	B
87049000	Trucks nes	25	B
87051021	All-road crane lorries with a lifting capacity ≤50 t	15	B
87051022	All-road crane lorries with 50<lifting capacity<100 t	10	B
87051023	All-road crane lorries with lifting capacity≥100	10	B
87051091	Other crane lorries with a lifting capacity ≤50 t	15	B
87051092	Other crane lorries with 50<lifting capacity<100 t	10	B
87051093	Other crane lorries with lifting capacity≥100	10	B
87052000	Mobile drilling derricks	12	A
87053010	Fire fighting vehicles, mounted with scaling ladder	3	A
87053090	Other fire fighting vehicles, nes	3	A
87054000	Mobile concrete mixers	15	A
87059010	Radio communication vans	9	A
87059020	Mobile radiological units	9	A
87059030	Mobile environmental monitoring units	12	A
87059040	Mobile clinics	12	B
87059051	Aeroplane charging vehicles (frequency 400Hz)	12	B
87059059	Other mobile electric generator sets	12	B
87059060	Mobile refuellers/air-conditioners/deicers used for aircraft	12	B

HS2014	Description	Base Rate	Staging Category
87059070	Snow-clearance vehicles used for road or airfield runways	12	B
87059080	Oil-well measuring carts, crushing mill carts and sand	12	B
87059091	Concrete pump truck	12	B
87059099	Special purpose motor vehicles nes	12	B
87060010	Chassis fit with engines for dumpers	8	B
87060021	Chassis fit with engines for trucks of g.v.w.≥14 t	10	B
87060022	Chassis fit with engines for trucks of g.v.w.<14 t	10	B
87060030	Chassis fit with engines for buses with seats≥30	20	B
87060040	Chassis fit with engines for crane lorries	20	B
87060090	Chassis fit with engines for oth vehicles of 87.01 to 87.05	10	A
87071000	Bodies for passenger carrying vehicles	10	A
87079010	Bodies for buses with 10 to 29 seats	10	A
87079090	Bodies for tractors, buses, trucks, special purpose vehicles, nes	10	A
87081000	Bumpers & parts of motor vehicles	10	A
87082100	Safety seat belts of motor vehicles	10	A
87082930	Windowpane raiser	10	A
87082941	Motor vehicles electric sunroofs	10	A
87082942	Motor vehicles manual sunroofs	10	A
87082951	Side panels	10	A
87082952	Car doors	10	A
87082953	Engine hood	10	A
87082954	Front wall	10	A
87082955	Baggage compartment lids (or back door)	10	A
87082956	Rear wall	10	A
87082957	Fender	10	A
87082959	Other body Coverings	10	A
87082990	Parts & accessories of bodies nes for motor vehicles	10	A
87083010	Mounted brake linings	10	A
87083021	Anti-skid brake system of tractors and dumpers	6	A
87083029	Anti-skid brake system of other vehicles	10	A
87083091	Brakes and servo-brakes and parts thereof, of tractors	6	A
87083092	Brakes and servo-brakes and parts thereof, of motor vehicles for the transport of 30 seats or more	10	A
87083093	Brakes and servo-brakes and parts thereof, of dumpers designed for offhighway use	6	A
87083094	Brakes and servo-brakes and parts thereof, of motor vehicles with compression-ignition internal combustion piston engine, light duty	10	A
87083095	Brakes and servo-brakes and parts thereof, of heavy motor vehicles	10	A

HS2014	Description	Base Rate	Staging Category
87083096	Brakes and servo-brakes and parts thereof, of special purpose motor vehicles	10	A
87083099	Brakes and servo-brakes and parts thereof, of other unspecified vehicles	10	A
87084010	Gear boxes of tractors	6	A
87084020	Gear boxes of buses with seats \geq 30	10	A
87084030	Gear boxes of dumpers	6	A
87084040	Gear boxes of trucks of 8704.2100/2230/3100/3230	10	A
87084050	Gear boxes of trucks of 8704.2240, 8704.2300	10	A
87084060	Gear boxes of vehicles of 87.05	10	A
87084091	Automatic gearshift for saloon cars	10	A
87084099	Gearshift of other motor vehicles of 87.02 to 87.04	10	A
87085071	Drive-axles with differential, of tractors	6	A
87085072	Drive-axles with differential, of motor vehicles for the transport of 30 seats or more	10	A
87085073	Drive-axles with differential, of dumpers designed for offhighway use	6	A
87085074	Drive-axles with differential, of motor vehicles with compression-ignition internal combustion piston engine, light duty	10	A
87085075	Drive-axles with differential, of heavy motor vehicles	10	A
87085076	Drive-axles with differential, of special purpose motor vehicles	10	A
87085079	Drive-axles with differential, of other unspecified vehicles	10	A
87085081	Non-driving axles and parts thereof, of tractors	6	A
87085082	Non-driving axles and parts thereof, of motor vehicles for the transport of 30 seats or more	15	A
87085083	Non-driving axles and parts thereof, of dumpers designed for offhighway use	6	A
87085084	Non-driving axles and parts thereof, of motor vehicles with compression-ignition internal combustion piston engine, light duty	10	A
87085085	Non-driving axles and parts thereof, of heavy motor vehicles	10	A
87085086	Non-driving axles and parts thereof, of special purpose motor vehicles	10	A
87085089	Non-driving axles and parts thereof, of other unspecified vehicles	10	A
87087010	Road wheel & parts of tractors	6	A
87087020	Road wheel & parts of buses with seats \geq 30	10	A
87087030	Road wheel & parts of dumpers	6	A
87087040	Road wheel & parts of trucks of 8704.2100/2230/3100/3230	10	A
87087050	Road wheel & parts of trucks of 8704.2240, 8704.2300	10	A
87087060	Road wheel & parts of vehicles of 87.05	10	A
87087091	Road wheel & parts of other vehicles of 87.02 to 87.04 of aluminium alloy	10	A

HS2014	Description	Base Rate	Staging Category
87087099	Road wheel & parts of other vehicles of 87.02 to 87.04	10	A
87088010	Shock absorbers of vehicles of 87.03	10	A
87088090	Shock absorbers of vehicles of 87.01, 87.02, 87, 04, 87.05	10	A
87089110	Radiator	10	A
87089120	Oil Coolor	10	A
87089190	Other radiators or coolors and parts thereof	10	A
87089200	Mufflers & exhaust pipes of motor vehicles	10	A
87089310	Clutches & parts of tractors	6	A
87089320	Clutches & parts of buses with seats \geq 30	10	A
87089330	Clutches & parts of dumpers	6	A
87089340	Clutches & parts of trucks of 8704.2100/2230/3100/3230	10	A
87089350	Clutches & parts of trucks of 8704.2240, 8704.2300	10	A
87089360	Clutches & parts of vehicles of 87.05	10	A
87089390	Clutches & parts of other vehicles of 87.02 to 87.04	10	A
87089410	Steering wheels/columns/boxes of tractors	6	A
87089420	Steering wheels/columns/boxes of buses with seats \geq 30	10	A
87089430	Steering wheels/columns/boxes of dumpers	6	A
87089440	Steering wheel/column/box of trucks of 8704.2100/2230/3100/3230	10	A
87089450	Steering wheels/columns/boxes of trucks of 8704.2240, 8704.2300	10	A
87089460	Steering wheels/columns/boxes of vehicles of 87.05	10	A
87089490	Steering wheels/columns/boxes of oth vehicles of 87.02 to 87.04	10	A
87089500	Safety airbags with inflater system; parts thereof	10	A
87089910	Parts & accessories nes of tractors	6	A
87089921	Frames of buses with seats \geq 30	25	A
87089929	Other parts & accessories nes of buses with seats \geq 30	25	A
87089931	Frames of dumpers	6	A
87089939	Other parts & accessories nes of dumpers	6	A
87089941	Frames of trucks of 8704.2100/2230/3100/3230	25	A
87089949	Other parts & accessories nes of trucks of 8704.2100/2230/3100/3230	25	A
87089951	Frames of trucks of 8704.2240, 8704.2300	10	A
87089959	Other parts & accessories nes of trucks of 8704.2240, 8704.2300	10	A
87089960	Parts & accessories nes of vehicles of 87.05	15	A
87089991	Frames of other vehicles of 87.02 to 87.04	10	A
87089992	Motor vehicles shafts	10	A
87089999	Other parts & accessories nes of other vehicles of 87.02 to 87.04	10	A

HS2014	Description	Base Rate	Staging Category
87091110	Electrical tractors, used in factories & warehouses	10	B
87091190	Other electrical tractors, self-propelled, not fitted with lifting/handling equip.	10	B
87091910	Other tractors, nes	10.5	B
87091990	Other works trucks, self-propelled, not fitted with lifting or handling equip.	10.5	B
87099000	Work truck parts	8.4	B
87100010	Tanks & other armoured fighting vehicles, motorised	15	B
87100090	Parts of tanks & other armoured fighting vehicles	15	B
87111000	Motorcycles with reciprocating piston engine ≤50 cc or less	45	B
87112010	Motorcycles with reciprocating piston engine, 50cc<piston engine ≤100cc	45	B
87112020	Motorcycles with reciprocating piston engine, 100cc<piston engine ≤125cc	45	B
87112030	Motorcycles with reciprocating piston engine, 125cc<piston engine ≤150cc	45	B
87112040	Motorcycles with reciprocating piston engine, 150cc<piston engine ≤200cc	45	B
87112050	Motorcycles with reciprocating piston engine, 200cc<piston engine ≤250cc	45	B
87113010	Motorcycles with, 250 cc<piston engine ≤400cc	45	A
87113020	Motorcycles with, 400 cc<piston engine ≤500cc	45	A
87114000	Motorcycles with, 500 cc<piston engine ≤800cc	40	A
87115000	Motorcycles with piston engine >800 cc	30	A
87119010	Electric and electric auxiliary motorcycles (including mopeds)	45	A
87119090	Other motorcycles (including mopeds)	45	A
87120020	Racing bicycles	13	A
87120030	Mountain bicycles	13	A
87120041	Cross-country bicycles, 16", 18", 20"	13	A
87120049	Cross-country bicycles, nes	13	A
87120081	Other bicycles, not larger than 16"	13	A
87120089	Bicycles, nes	13	A
87120090	Non-motorised cycles, nes	23	A
87131000	Wheelchairs not mechanically propelled	6	A
87139000	Wheelchairs, mechanically propelled	4	A
87141000	Motorcycle parts nes	30	A
87142000	Wheelchair parts nes	5	A
87149100	Bicycle frames & forks, & parts thereof	12	A
87149210	Bicycle wheel rims	12	A
87149290	spokes	12	A
87149310	Hubs of bicycle	12	A

HS2014	Description	Base Rate	Staging Category
87149320	free wheel	12	A
87149390	Free-wheel, sprocket wheel of bicycle	12	A
87149400	Bicycle brakes, including coaster braking hubs, & parts	12	A
87149500	Bicycle saddles	12	A
87149610	Bicycle padals and parts thereof	12	A
87149620	Bicycle crank-gears and parts thereof	12	A
87149900	Bicycle parts nes	12	A
87150000	Baby carriages & parts thereof	20	A
87161000	Trailers for housing or camping	10	A
87162000	Trailers for agricultural purposes	10	A
87163110	Oil tanker trailers & semi-trailers	10	A
87163190	Tanker trailers & semi-trailers nes	10	A
87163910	Van trailers & semi-trailers	10	A
87163990	Other trailers nes for the transport of goods	10	A
87164000	Trailers & semi-trailers nes	10	A
87168000	Wheelbarrows, hand-carts, rickshaws & oth hand propeled vehicles	10	E
87169000	Trailer & other vehicle parts nes	10	A
88010010	Gliders and hang gliders	3	A
88010090	Balloons and dirigibles and other non-powered aircraft	3	A
88021100	Helicopters of an unladen weight $\leq 2,000$ kg	2	A
88021210	Helicopters, $2,000$ kg $<$ unladen weight $\leq 7,000$ kg	2	A
88021220	Helicopters of an unladen weight $>7,000$ kg	2	A
88022000	Aircraft nes of an unladen weight $\leq 2,000$ kg	5	A
88023000	Aircraft nes, $2,000$ kg $<$ unladen weight $\leq 15,000$ kg	4	A
88024010	Aircraft nes, $15,000$ kg $<$ unladen weight $\leq 45,000$ kg	5	A
88024020	Aircraft nes of an unladen weight $>45,000$ kg	1	A
88026000	Spacecraft & spacecraft launch vehicles	2	A
88031000	Propellers & rotors & parts thereof	1	A
88032000	Under-carriages & parts thereof	1	A
88033000	Parts nes of aircraft	1	A
88039000	Parts of balloons, dirigibles, gliders & spacecraft nes	0	A
88040000	Parachutes & parts & accessories thereof	2	A
88051000	Aircraft launching & deck-arrestor gear & parts thereof	1.5	A
88052100	Air combat simulators and parts thereof	1.5	A
88052900	Flight simulators & parts thereof	1.5	A
89011010	Passenger vessels, motorized	5	A
89011090	Passenger vessels, not motorized	8	A

HS2014	Description	Base Rate	Staging Category
89012011	Refined petroleum tankers, loading capacity ≤100000t	9	A
89012012	Refined petroleum tankers, 100000t<loading capacity≤300000t	9	A
89012013	Refined petroleum tankers, loading capacity>300000t	6	A
89012021	Crude petroleum tankers, loading capacity ≤150000t	9	A
89012022	Crude petroleum tankers, 150000<loading capacity ≤300000t	9	A
89012023	Crude petroleum tankers, loading capacity >300000t	6	A
89012031	Liquified petroleum gas carriers, volume ≤2000m3	9	A
89012032	Liquified petroleum gas carriers, volume >2000m3	6	A
89012041	Liquified natural gas carriers, volume ≤2000m3	9	A
89012042	Liquified natural gas carriers, volume >2000m3	6	A
89012090	Other tankers nes	9	A
89013000	Refrigerated vessels other than tankers	9	A
89019021	Motor container vessels, loading capacity≤6000 standard containers	9	A
89019022	Motor container vessels, loading capacity>6000 standard containers	6	A
89019031	Motor Ro-Ro carriers, loading capacity ≤20000t	9	A
89019032	Motor Ro-Ro carriers, loading capacity >20000t	6	A
89019041	Motor bulk carriers, loading capacity ≤150000t	9	A
89019042	Motor Ro-Ro carriers, 150000t<loading capacity ≤300000t	9	A
89019043	Motor Ro-Ro carriers, loading capacity >300000t	9	A
89019050	Multi-purpose motor vessels	9	A
89019080	Other motor vessels nes	9	A
89019090	Other non-motor vessels nes	8	A
89020010	Fishing vessels & factory ships, motorized	7	A
89020090	Fishing vessels & factory ships, not motorized	8	A
89031000	Inflatable pleasure craft	10	A
89039100	Sailboats, with or without auxiliary motor	8	A
89039200	Motorboats, other than outboard motorboats	10.5	A
89039900	Rowing boats, canoes, sculls & other pleasure boats nes	10	A
89040000	Tugs & pusher craft	9	A
89051000	Dredgers	3	A
89052000	Floating or submersible drilling or production platforms	6	A
89059010	Floating docks	8	A
89059090	Vessels with navigability as subsidiary functions, nes	3	A
89061000	Warships	5	A
89069010	Vessels nes, motorized	5	A
89069020	Non-motor vessels	8	A

HS2014	Description	Base Rate	Staging Category
89069030	Incomplete or unfinished vessels, including subsections of vessels	8	A
89071000	Inflatable rafts including those for carry shipwrecked persons	8	A
89079000	Buoys, beacons, coffer-dams, pontoons & oth floating structures	8	A
89080000	Vessels & other floating structures for breaking up	3	A
90011000	Optical fbrs, optical fbr bundles, cables, excl those of heading 85.44	5	A
90012000	Sheets & plates of polarising material	8	A
90013000	Contact lenses	10	A
90014010	Spetacle lenses of glass, photochromic	20	A
90014091	Sunglasses lenses of glass, not photochromic	20	A
90014099	Spectacle lenses of glass, nes, not photochromic	20	A
90015010	Spectable lenses of other materials, photochromic	20	A
90015091	Sunglasses lenses of other materials, not photochromic	20	A
90015099	Spectacle lenses of other materials, nes, not photochromic	20	A
90019010	Color filter	8	A
90019090	Prisms/mirrors/oth optical elements of any material, unmounted, nes	8	A
90021110	Objective lenses for photo cameras of 9006.1010 to 9006.3000	8	A
90021120	Objective lenses for microfiche/microfilm readers	8	A
90021131	Lens of digital single lens reflex camera	15	A
90021139	Lens of digital camera (exception to digital single lens reflex camera)	15	A
90021190	Objective lenses for photo camera/enlarger/reducer, projector, nes	15	A
90021910	Objective lenses for cinema cameras or projectors	15	A
90021990	Objective lenses, nes	15	A
90022010	Filters for photo cameras	15	A
90022090	Filters, nes	15	A
90029010	Other optical elements, mounted, for photo cameras	15	A
90029090	Other optical elements, mounted, nes	15	A
90031100	Frames & mountings for spectacles, goggles or the like, of plastic	18	A
90031910	Frames & mountings of metal materials	10	A
90031920	Frames & mountings of narural materials	10	A
90031990	Frames & mountings for spectacles, goggles or like, of oth materials	10	A
90039000	Parts for frames & mountings for spectacles, goggles or the like	10	A
90041000	Sunglasses	20	A
90049010	Photochromic spectacles	16	A

HS2014	Description	Base Rate	Staging Category
90049090	Spectacles, goggles & the like, nes	20	A
90051000	Binoculars	15	A
90058010	Astronomical telescopes & other instruments	3	A
90058090	Monoculars and other optical telescopes	12	A
90059010	Parts & accessories of instruments of 9005.8010	2	A
90059090	Parts & accessories of telescopes of 9005.1000 or 9005.8090	8	A
90061010	Electronic colour scanners used for prep printng plate/cylinder	12	A
90061090	Cameras for preparing printing plates or cylinders, nes	10	A
90063000	Cameras designed for special use, underwater, aerial survey, etc	9	A
90064000	Instant print cameras	5	A
90065100	SLR cameras for film \leq 35mm	25	A
90065210	Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	9	A
90065290	Other cameras, for roll film of a width less than 35mm	25	A
90065300	Other cameras for film of 35 mm	20	A
90065910	laser photo typesetting equipments	9	A
90065990	Photographic, other than cinematographic cameras nes	25	A
90066100	Photographic discharge lamp (electronic) flashlight apparatus	18	A
90066910	Flashbulbs	18	A
90066990	Other photographic flashlight apparatus	18	A
90069110	Parts & accessories of cameras of 9006.1010 to 9006.3000	8	A
90069120	Parts & accessories of instant print cameras	5	A
90069191	Automatic focal setting units of photo cameras	10	A
90069192	Shutter units of photo cameras	10	A
90069199	Parts & accessories nes of other photo cameras	10	A
90069900	Parts & accessories of photo flashlight apparatus & flashbulbs	12	A
90071010	high speed cameras	14	A
90071090	other cameras	14	A
90072010	Digital projectors	14	A
90072090	Other cinematographic projectors	14	A
90079100	Parts & accessories for cinematographic cameras	8.4	A
90079200	Parts & accessories for cinematographic projectors	8.4	A
90085010	slide projectors	14	A
90085020	micorfilm, microfiche or other microform readers, whether or not capable of producing copies	10	A
90085031	orthographical projectors	18	A
90085039	other image projectors	18	A

HS2014	Description	Base Rate	Staging Category
90085040	photographic (other than cinematographic enlargers and reducers	20	A
90089010	Parts & accessories of microfiche/film readers	8	A
90089020	Parts & accessories of photo enlargers and reducers	14	A
90089090	Parts & accessories of projectors of 9008.1000, 9008.3000	14	A
90101010	Automatic developing apparatus for cinema film	14	A
90101020	Automatic developing apparatus for special use photo film	8.4	A
90101091	Automatic color film developing/exposing apparatus	25	A
90101099	Automatic film developing/exposing apparatus, nes	15	A
90105010	Negatoscopes	14	A
90105021	Apparatus for cinematographic laboratories, nes	14	A
90105022	Apparatus for special use photo film, nes	8.4	A
90105029	Apparatus for photographic laboratories, nes	17	A
90106000	Projection screens	14	A
90109010	Parts & accessories of apparatus of 9010.1010 or 9010.2091	0	A
90109020	Parts & accessories of apparatus of 9010.1020 or 9010.2092	0	A
90109090	Parts & accessories of other apparatus of 90.10	0	A
90111000	Stereoscopic microscopes	0	A
90112000	Microscopes, for photo/cinephotomicrography or microprojection	0	A
90118000	Microscopes, optical, nes	7	A
90119000	Parts & accessories for optical microscopes	0	A
90121000	Microscopes other than optical microscopes & diffraction apparatus	0	A
90129000	Parts & accessories for microscopes other than optical microscopes	0	A
90131000	Telescopic sights for fitting to arms; periscopes; telescopes etc	8	A
90132000	Lasers, other than laser diodes	6	A
90138010	Hand magnifying glasses	12	A
90138020	Door eyes	12	A
90138030	Liquid crystal display panel	5	A
90138090	Crystal devices nes; optical appliances/instruments nes	5	A
90139010	Parts & accessories of appliances of 9013.1000 or 9013.2000	6	A
90139020	Parts and accessories for goods of subheading No.9013.8030	8	A
90139090	Parts & accessories of other appliances/instruments of 90.13	8	A
90141000	Direction finding compasses	2	A
90142010	Automatic pilot	2	A

HS2014	Description	Base Rate	Staging Category
90142090	Instruments for aeronautical or space navigation (exc compasses)	2	A
90148000	Navigational instruments & appliances nes	2	A
90149010	Parts/accessories for automatic pilot	1.5	A
90149090	Parts & accessories of instruments/appliances of 90.14	1.5	A
90151000	Rangefinders	9	A
90152000	Theodolites & tacheometers	9	A
90153000	Surveying levels	9	A
90154000	Photogrammetrical surveying instruments & appliances	9	A
90158000	Survey, hydro-/oceanographic, meteorological, geophysical instruments nes	5	A
90159000	Parts & accessories for use with the apparatus of heading No 90.15	5	A
90160010	Balances of a sensitivity of 0.1 mg or better	9	A
90160090	Balances of a sensitivity between 0.1 mg & 50 mg	10.5	A
90171000	Drafting tables & machines, whether or not automatic	8	A
90172000	Drawing, marking-out or mathematical calculating instruments, nes	0	A
90173000	Micrometers, callipers & gauges	8	A
90178000	Instruments for measuring length, for use in the hand, nes	8	A
90179000	Parts & accessories for use with the apparatus of heading No 90.17	0	A
90181100	Electro-cardiographs	5	A
90181210	B- ultrasonic diagnostic apparatus	7	A
90181291	Chromoscope ultrasonic diagnostic equipment	5	A
90181299	Other ultrasonic diagnostic equipment, nes	5	A
90181310	Complete set of magnetic resonance imaging apparatus	4	A
90181390	Magnetic resonance imaging system (MRI)	4	A
90181400	Scintigraphic apparatus	5	A
90181930	Patient monitoring apparatus	4	A
90181941	Audiometer	4	A
90181949	Other audio-diagnostic apparatus	4	A
90181990	Electro-diagnostic apparatus, nes	4	A
90182000	Ultra-violet or infra-red ray apparatus	4	A
90183100	Syringes, with or without needles	8	A
90183210	Tubular metal needles	8	A
90183220	Needles for sutures	4	A
90183900	Needles nes, catheters, cannulae & the like	4	A
90184100	Dental drill engines	4	A
90184910	Dentists' chairs with dental equipment	4	A
90184990	Dental instruments & appliances, nes	4	A

HS2014	Description	Base Rate	Staging Category
90185000	Ophthalmic instruments & appliances, nes	4	A
90189010	Stethoscopes	4	A
90189020	Sphygmomanometers	4	A
90189030	Endoscopes	4	A
90189040	Artificial kidney (dialysis) apparatus	4	A
90189050	Diathermy apparatus	4	A
90189060	Blood transfusion apparatus	4	A
90189070	Anaesthetic apparatus and instrument	4	A
90189080	Intrauterine contraceptive device	4	A
90189090	Medical/veterinary instruments & appliances, nes	4	A
90191010	Massage apparatus	15	A
90191090	Mechano-therapy appliances; psych aptitude-testing apparatus	4	A
90192000	Oxygen therapy... & other therapeutic respiration apparatus	4	A
90200000	Breathing appliances and gas masks	8	A
90211000	Orthopaedic or fracture appliances	4	A
90212100	Artificial teeth	4	A
90212900	Dental fittings, nes	4	A
90213100	Artificial joints	4	A
90213900	Artificial parts of the body, nes	4	A
90214000	Hearing aids, excluding parts & accessories	4	A
90215000	Pacemakers for stimulating heart muscles, excl parts & accessories	4	A
90219011	Intravascular stents	4	A
90219019	Other stents	4	A
90219090	Appliances worn, carried or implanted in the body, nes	4	A
90221200	Computed tomography scanners (CT)	4	A
90221300	X-ray apparatus for dental use	4	A
90221400	X-ray apparatus for medical, surgical or veterinary uses	4	A
90221910	Low dosage X-ray security inspecting equipment	4	A
90221920	X-ray Non-destructive testing instruments	4	A
90221990	X-ray apparatus for other uses	4	A
90222100	Alpha/beta/gamma radiation apparatus for medical/surg/dent/vet uses	4	A
90222910	γ -ray Non-destructive testing instruments	6	A
90222990	Alpha/beta/gamma radiation apparatus for other uses	6	A
90223000	X-ray tubes	2	A
90229010	X-ray intensifiers	6	A
90229090	Parts & accessories of apparatus of 90.22, nes	6	A

HS2014	Description	Base Rate	Staging Category
90230000	Instruments/apparatus/models, for demonstrational purposes	7	A
90241010	Electronic universal testing machine	7	A
90241020	Sclerometer	7	A
90241090	Machines & appliances for testing metals	7	A
90248000	Machines & appliances for testing other materials	5	A
90249000	Parts & accessories of mach.& appl of 9024.1000 or 9024.8000	6	A
90251100	Thermo/pyrometers, liquid-filled for direct reading	4	A
90251910	Other thermo/pyrometers, for technical use	8.4	A
90251990	Thermo/pyrometers, nes	8.4	A
90258000	Hydrometers, barometers, hygrometers & psychrometers, nes	11	A
90259000	Parts & accessories for use with the apparatus of heading No 90.25	8	A
90261000	Instruments/apparatus for measure/checking liquid flow/level	0	A
90262010	Pressure/differential pressure transmitters	0	A
90262090	Other instruments/apparatus for measuring or checking pressure	0	A
90268010	Instruments and apparatus for measuring the flow of gas	0	A
90268090	Instruments/apparatus f measr/check liquid/gas variabls, nes	0	A
90269000	Parts and accessories of instruments/appliances of 90.26	0	A
90271000	Gas or smoke analysis apparatus	7	A
90272011	Gas-chromatographs instruments	0	A
90272012	Liquid-chromatographs instruments	0	A
90272019	Other chromatographs instruments	0	A
90272020	Electrophoresis instruments	0	A
90273000	Spectro/spectrophotometers & spectrographs using optical radiations	0	A
90275000	Instruments & apparatus using optical radiations, nes	0	A
90278011	integrated circuit belium spectra leak detectors	0	A
90278012	Combined instruments or apparatus utilized mass spectrograph	0	A
90278019	other Mass spectrograph	0	A
90278091	Exposure meters	14	A
90278099	Other instruments and apparatus for physical or chemical analysis	0	A
90279000	Microtomes; parts & access of instruments/appliances of 90.27	0	A
90281010	Coal gas meters	10	A
90281090	Other gas meters, nes	10	A
90282010	Water meters	10	A

HS2014	Description	Base Rate	Staging Category
90282090	Other liquid meters, nes	10	A
90283011	Single-phase induction watt-hour meter	10	A
90283012	Triple-phase induction watt-hour meter	10	A
90283013	Single-phase static watt-hour meter	10	A
90283014	Triple-phase static watt-hour meter	10	A
90283019	Other watt-hour meter, nes	10	A
90283090	Electricity meters, nes	10	A
90289010	Parts & accessories of technical-use meters of 90.28	8.4	A
90289090	Parts & accessories of non-technical-use meters of 90.28	8.4	A
90291010	Revolution counters	15	A
90291020	Taximeters and mileometers	15	A
90291090	Production counters, pedometers & the like	15	A
90292010	Speed indicators for vehicles	10	A
90292090	Speed indicators not for vehicles, tachometers; stroboscopes	10	A
90299000	Parts & accessories of apparatus of heading 90.29	6	A
90301000	Instruments/apparatus for measur/detecting ionising radiations	5	A
90302010	Cathode-ray oscilloscopes/oscillographs, <300 MHz, f general use	8	A
90302090	Cathode-ray oscilloscopes/oscillographs, nes	5	A
90303110	Multimeter, digital, measuring range≤5.5, no recording device	15	A
90303190	Multimeter, digital, measuring range >5.5, no recording device	5	A
90303200	Multimeters with a recording device	8	A
90303310	Digital ammeters or voltemters, of measuring rang of 51/2 or less, without a recording device	15	A
90303320	Resistance measuring instruments, without a recording device	14	A
90303390	Other apparatus for measuring or checking voltage, current, resistance or power, without a recording device	9	A
90303900	Other instrucments and apparatus, for measuring or checking voltage, current, resistance orpower, with a recording device	8	A
90304010	Frequency meters, digital, measuring range<12.4GHz	0	A
90304090	Instruments/apparatus specially for telecommunications nes	0	A
90308200	Instruments/apparatus for measur/check semiconductor wafers/devices	0	A
90308410	Apparatus for measuring inductances or capacitances, with a recording device	10	A
90308490	Other instruments and apparatus for measuring or checking eelectrical quantities	8	A
90308910	Elec inductance/capacitance measur instrument, nes	14	A
90308990	Elect quantity measur/checking instruments, nes	8	A

HS2014	Description	Base Rate	Staging Category
90309000	Parts & access of instruments/appliances of heading 90.30	7	A
90311000	Machines for balancing mechanical parts, nes	7	A
90312000	Test benches, nes	7	A
90314100	optical instruments and appliances for inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	0	A
90314910	Profile projectors	10	A
90314920	Grating measuring instrument	0	A
90314990	Other optical measuring or checking instruments and appliances	0	A
90318010	Testing instruments for optical telecommu/optical fibre performance	5	A
90318020	Coordinate measuring machine	5	A
90318031	Ultrasonic inspection instrument	5	A
90318032	Inspection instrument for magnetic particle testing	5	A
90318033	Inspection instrument for eddy current testing	5	A
90318039	Other instrument for nondestructive testing (other than instruments using radiations)	5	A
90318090	Measuring or checking instruments, appliances & machines, nes	5	A
90319000	Parts & accessories of instruments/appl/machines of 90.31	0	A
90321000	Thermostats	7	A
90322000	Manostats	7	A
90328100	Hydraulic/pneumatic automatic regulat/contrl instrumen/appliance	7	A
90328911	On-board equipments of automatic train Protection	7	A
90328912	On-board equipments of automatic train Operation	7	A
90328919	Other on-board equipments of automatic train Control system	7	A
90328990	Automatic regulating or controlling instruments & apparatus, nes	7	A
90329000	Parts & accessories of instruments/appliances of 90.32	5	A
90330000	Parts & access nes for machines..etc, of Chapter 90	6	A
91011100	Electric wrist-watches mech display, with precious mtl case	11	A
91011910	Electric wrist-watches opto-electronic display, with precious mtl case	16	A
91011990	Other electric wrist-watches, with precious mtl case	15	A
91012100	Wrist-watches, with automatic winding with pecious mtl case, nes	11	A
91012900	Wrist-watches, with a case of precious metal, nes	15	A
91019100	Electric pocket-watch & oth watches with precious mtl case	15	A
91019900	Pocket-watches & other watches with precious metal case, nes	20	A

HS2014	Description	Base Rate	Staging Category
91021100	Electric wrist-watches with mechanical display only	12.5	A
91021200	Electric wrist-watches with opto-electronic display only	23	A
91021900	Electric wrist-watches, nes	15	A
91022100	Wrist-watches with automatic winding nes	11	A
91022900	Wrist-watches, nes	15	A
91029100	Electric pocket-watches & other watches, nes	15	A
91029900	Pocket-watches & other watches, nes	20	A
91031000	Electric clocks with watch movements	23	A
91039000	Clocks with watch movements, nes excl clock of 91.04	20	A
91040000	Instrument panel clocks/clocks of sim type for vehicle/aircraft	10	A
91051100	Electric alarm clocks	23	A
91051900	Alarm clocks, nes	20	A
91052100	Electric wall clocks	23	A
91052900	Wall clocks, nes	20	A
91059110	Electric astronomical chronometer	3	A
91059190	Other electric clocks	23	A
91059900	Clocks, nes	16	A
91061000	Time-registers; time-recorders	16	A
91069000	Time of day recording apparatus, nes	16	A
91070000	Time switches with clock or watch movement/synchronous motor	12	A
91081100	Electric atch movements, assembled, with mechanical display	16	A
91081200	Electric watch movements, assembled, with opto-electronic display	16	A
91081900	Electric watch movements, assembled, nes	16	A
91082000	Watch movements, complete & assembled, with automatic winding, nes	16	A
91089010	Watch movements, complete & assembled, measuring 33.8 mm or less, nes	16	A
91089090	Watch movements, complete & assembled, nes	16	A
91091000	Electric clock movements, complete & assembled, nes	16	A
91099000	Clock movements, complete & assembled, nes	16	A
91101100	Complete movements of watches, unassembled or partly assembled	16	A
91101200	Incomplete movements of watches, assembled	16	A
91101900	Rough movements of watches	16	A
91109010	Complete movements of clocks, unassembled or partly assembled	16	A
91109090	Rough clock movements, unassembled or partly assembled	16	A
91111000	Watch cases of precious metal or of metal clad with precious metal	14	A

HS2014	Description	Base Rate	Staging Category
91112000	Watch cases of base metal	14	A
91118000	Watch cases, nes	14	A
91119000	Parts of watch cases	14	A
91122000	Clock cases & similar cases of metal for other goods of this Chapter	14	A
91129000	Parts of clock cases & similar cases for oth gds of Chapter	12	A
91131000	Watch straps & parts of precious mtl or of mtl clad with prec mtl	20	A
91132000	Watch straps & parts of base metal	14	A
91139000	Watch straps/bands/bracelets and parts thereof	14	A
91141000	Clock or watch springs, including hair-springs	14	A
91143000	Clock or watch dials	14	A
91144000	Clock or watch plates & bridges	14	A
91149010	Clock or watch jewels	14	A
91149090	Clock or watch parts, nes	14	A
92011000	Upright pianos, including automatic	17.5	A
92012000	Grand pianos, including automatic	17.5	A
92019000	Harpsichords & other keyboard stringed instruments nes	17.5	A
92021000	String musical instruments played with a bow	17.5	A
92029000	String musical instruments nes	17.5	A
92051000	Brass-wind instruments	17.5	A
92059010	Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds	20	A
92059020	Accordions and similar instruments	21	A
92059030	Mouth organs	21	A
92059090	Other wind musical instruments, other than fairground organs and mechanical street organs	17.5	A
92060000	Percussion musical instruments	17.5	A
92071000	Electric keyboard instruments other than accordions	30	A
92079000	Electric musical instruments nes	30	A
92081000	Musical boxes nes	22	A
92089000	Musical instruments nes; mouth-blown sound signaling instruments nes	22	A
92093000	Strings, musical instrument	17.5	A
92099100	Parts & accessories for pianos	17.5	A
92099200	Parts & accessories for musical instruments of heading No 92.02	17.5	A
92099400	Parts & accessories for musical instruments of heading No 92.07	17.5	A
92099910	Metronomes, tuning forks and pitch pipes	17.5	A
92099920	Mechanisms for musical boxes	17.5	A

HS2014	Description	Base Rate	Staging Category
92099990	Other parts and accessories of musical instruments; metromomes; etc; unspecified in this chapter	17.5	A
93011010	Artillery weapons, self-propelled	13	A
93011090	Other artillery weapons, nes	13	A
93012000	Rocket launchers; flame-throwers; grenade launchers; torpedo tubes	13	A
93019000	Military weapons, nes, other than those of heading No 93.07	13	A
93020000	Revolvers & pistols, other than those of heading No 93.03 or 93.04	13	A
93031000	Muzzle-loading firearms	13	A
93032000	Sporting/hunting/target-shooting shotguns, nes	13	A
93033000	Sporting/hunting/target-shooting rifles, nes	13	A
93039000	Firearms & sim devices by firing of an explosive charge nes	13	A
93040000	Arms nes, excluding those of heading No 93.07	13	A
93051000	Parts & accessories of revolvers or pistols	13	A
93052000	Parts & accessories nes, of shotguns/rifles of heading No 93.03	13	A
93059100	Parts & accessories of military weapons of heading No 93.01	13	A
93059900	Parts & accessories nes of heading No 93.01 to 93.04	13	A
93062100	Shotgun cartridges	13	A
93062900	Air gun pellets & parts of shotgun cartridges	13	A
93063080	Cartidges for riveting or similar tools or for captivebolt humane killers and parts thereof	13	A
93063090	Other cartidges and parts thereof	13	A
93069000	Munitions of war & parts; oth ammunitns/projectiles & parts	13	A
93070010	Swords, cutlasses, bayonets/sim arms & parts of military	13	A
93070090	Swords, cutlasses, bayonets/sim arms & parts of military	13	A
94011000	Seats for aircraft	0	A
94012010	Seats for motor vehicles with outer surface of leather or composition leather	10	A
94012090	Other seats for motor vehicles	10	A
94013000	Swivel seats with variable height adjustment excl those of 94.02	0	A
94014010	Seats convertbl into beds, excl garden seats/camping equipment with outer surface of leather or composition leather	0	A
94014090	Other seats convertbl into beds, excl garden seats/camping equipment	0	A
94015100	Seats of bamboo or rattan	0	A
94015900	Seats of osier, or similar materials	0	A
94016110	Seats with wooden frames, outer surface of leather or composition leather, upholstered nes	0	A

HS2014	Description	Base Rate	Staging Category
94016190	Other seats with wooden frames, upholstered nes	0	A
94016900	Seats with wooden frames, nes	0	A
94017110	Seats with metal frames, with outer surface of leather or composition leather, upholstered, excl those of 94.02	0	A
94017190	Other seats with metal frames, upholstered, excl those of 94.02	0	A
94017900	Seats with metal frames, nes, other than those of 94.02	0	A
94018010	Seats of stone, other than those of heading No 94.02	0	A
94018090	Seats nes, other than those of heading No 94.02	0	A
94019011	Seat angle regulating devices for motor vehicle	10	A
94019019	Parts of seats for motor vehicle, nes	0	A
94019090	Parts of seats other than those of heading No 94.02	0	A
94021010	Barbers' chairs & parts thereof	0	A
94021090	Dentists' chairs or similar chairs & parts thereof	0	A
94029000	Medical, surgical, dental or veterinary furniture & parts nes	0	A
94031000	Office furniture, metal, nes	0	A
94032000	Furniture, metal, nes	0	A
94033000	Office furniture, wooden, nes	0	A
94034000	Kitchen furniture, wooden, nes	0	A
94035010	Bedroom furniture of padauk wood	0	A
94035091	Bedroom furniture of lacquered wood	0	A
94035099	Bedroom furniture, wooden, nes	0	A
94036010	Other furniture of padauk wood	0	A
94036091	Other furniture of lacquered wood	0	A
94036099	Furniture, wooden, nes	0	A
94037000	Furniture, plastic, nes	0	A
94038100	Furniture of bamboo or rattan	0	A
94038910	Furniture of osier, or similar materials	0	A
94038920	Furniture of stone	0	A
94038990	Furniture of other materials	0	A
94039000	Furniture parts nes	0	A
94041000	Mattress supports	20	A
94042100	Mattresses of cellular rubber or plastics	20	A
94042900	Mattresses fitted with springs or stuffed with any material	20	A
94043010	Sleeping bags, feather or down stuffed	20	A
94043090	Sleeping bags, nes	20	A
94049010	Articles of bedding/furnishing nes, feather or down stuffed	20	A
94049020	Articles of bedding/furnishing nes, animal hair stuffed	20	A

HS2014	Description	Base Rate	Staging Category
94049030	Articles of bedding/furnishing nes, silk wadding stuffed	20	A
94049040	Articles of bedding/furnishing nes, man-made fibre stuffed	20	A
94049090	Articles of bedding/furnishing nes, stuffed, nes	20	A
94051000	Chandeliers & other electric ceiling or wall lighting fittings	10	A
94052000	Electric table, desk, bedside or floor-standing lamps	20	A
94053000	Lighting sets of a kind used for Christmas trees	16	A
94054010	Searchlights	17.5	A
94054020	Spotlights	17.5	A
94054090	Electric lamps & lighting fittings, nes	10	A
94055000	Non-electrical lamps & lighting fittings	20	A
94056000	Illuminated signs, illuminated name-plates & the like	20	A
94059100	Lamps & lighting fittings parts of glass	20	A
94059200	Lamps & lighting fittings parts of plastics	20	A
94059900	Lamps & lighting fittings, parts of nes	20	A
94060000	Prefabricated buildings	10	A
95030010	Wheeled toys designed to be ridden by children; doll's carriages	0	A
95030021	Toys representing animals or non-human creatures	0	A
95030029	Other dolls, whether or not dressed	0	A
95030031	Electric trains, toys	0	A
95030039	Other reduced-size model assembly kits, whether or not working	0	A
95030040	Other construction sets and constructional toys	0	A
95030050	Toy musical instruments and apparatus	0	A
95030060	Puzzles	0	A
95030081	Toys put up in sets or outfits	0	A
95030082	Other toys, incorporating a motor	0	A
95030089	Other toys, unspecified	0	A
95030090	Parts and accessories of toys	0	A
95042000	Articles & accessories for billiards	0	A
95043010	Video games, coin or disc-operated	0	A
95043090	Other games, coin or disc-operated, excl bowling alley equip	0	A
95044000	Playing cards	0	A
95045011	Video games of a kind used with a television receiver	0	A
95045019	Video games of a kind used with a television receiver	0	A
95045091	Other video games consoles and machines	0	A
95045099	Other video games consoles and machines	0	A
95049010	Video games, not coin or disc-operated	0	A

HS2014	Description	Base Rate	Staging Category
95049021	Automatic bowling pin distributing machines	0	A
95049022	Bowling balls	0	A
95049023	Bowling pins	0	A
95049029	Other automatic bowling alley equipments and appliances, nes	0	A
95049030	Chess and other board games, inclu. Chinese/international chess	0	A
95049040	Mahjong and similar table games	0	A
95049090	Articles for funfair, table/parlorgames, nes	0	A
95051000	Articles for Christmas festivities	0	A
95059000	Festive, carnival or other entertainment articles	0	A
95061100	Snow-skis	14	A
95061200	Snow-ski-fastenings (ski-bindings)	14	A
95061900	Snow-ski equipment nes	14	A
95062100	Sailboards	12	A
95062900	Water-skis, surf-boards & other water-sport equipment	14	A
95063100	Golf clubs, complete	14	A
95063200	Golf balls	12	A
95063900	Golf equipment nes	14	A
95064010	Table-tennis balls	12	A
95064090	Articles & equipment for table-tennis, excl balls	14	A
95065100	Lawn-tennis rackets, whether or not strung	14	A
95065900	Badminton or similar rackets, whether or not strung	14	A
95066100	Lawn-tennis balls	12	A
95066210	Basketballs, footballs and volleyballs	12	A
95066290	Inflatable balls, nes	12	E
95066900	Balls nes, excl balls for golf or table tennis	12	A
95067010	Ice skates, including skating boots with skates attached	14	A
95067020	Roller skates, including skating boots with skates attached	14	A
95069111	Treadmill	12	A
95069119	Gymnasium or recovered equipment	12	A
95069120	Skateboards	12	A
95069190	General physica exercise/gymnastics/athletics articl/equipment	12	A
95069900	Articl/equip for sports/outdoor games nes;swim/paddlng pools	12	A
95071000	Fishing rods	21	A
95072000	Fish-hooks, whether or not snelled	21	A
95073000	Fishing reels	21	A
95079000	Fish articles nes, butterfly, decoy birds & sim hunt/shoot requisits	21	A

HS2014	Description	Base Rate	Staging Category
95081000	Travelling circus/menageries	15	A
95089000	Roundabout, swings, shooting galleries and other fairground amusements	15	A
96011000	Worked ivory & articles of ivory	20	A
96019000	Animal carving material (excl ivory), & articles thereof	20	A
96020010	Pharmaceutical capsules	10.5	A
96020090	Workd veg/mineral carving material/artcls, mould/carved articles	25	A
96031000	Brooms/brushes of twigs or oth veg mat bound together	25	A
96032100	Tooth brushes, including dental-plate brushes	25	A
96032900	Shaving/hair/nail/eyelash brushes & other toilet brushes	15	A
96033010	Artists' brushes	25	A
96033020	Writing brushes	20	A
96033090	Cosmetics application brushes	25	A
96034011	Paint or similar brushes of pigs'/hogs'/boars' bristles	20	A
96034019	Paint or similar brushes nes	23	A
96034020	Paint pads and rollers	23	A
96035011	Metal wire brushes as parts of machines or appliances	14	A
96035019	Metal wire brushes as parts of vehicles	14	A
96035091	Brushes nes, as parts of machines & appliances	14	A
96035099	Brushes nes, as parts of vehicles	14	A
96039010	Feather dusters	21	A
96039090	Hand-opertd mechncl floor sweepers; prepd broom knots; squeegees	15	A
96040000	Hand sieves & hand riddles	21	A
96050000	Travel sets for personal toilet, sewing or shoe/clothes cleaning	15	A
96061000	Press-fasteners, snap-fasteners & press-studs & parts thereof	21	A
96062100	Buttons of plastics, not covered with textile material	21	A
96062200	Buttons of base metal, not covered with textile material	15	A
96062900	Buttons, nes	15	A
96063000	Button moulds & other parts of button; button blanks	15	A
96071100	Slide fasteners fitted with chain scoops of base metal	21	A
96071900	Slide fasteners, nes	21	A
96072000	Parts of slide fasteners	21	A
96081000	Ball point pens	15	E
96082000	Felt tipped & other porous-tipped pens & markers	21	E
96083010	Indian ink drawing pens	21	A
96083020	Fountain pens	21	A
96083090	Stylograph pens and other pens nes	21	A

HS2014	Description	Base Rate	Staging Category
96084000	Propelling or sliding pencils	21	A
96085000	Sets of articles from ≥ 2 of foregoing subheadings in 96.08	21	A
96086000	Refills for ball point pens of ball point & ink-reservoir	21	A
96089100	Pen nibs & nib points	12	A
96089910	Pens, markers, etc, for use on machines or instruments	17.5	A
96089920	Duplicating stylos; pen/pencil/similar bolders	21	A
96089990	Parts nes, of the articles of heading 96.08	21	A
96091010	Pencils	21	E
96091020	Crayons	21	A
96092000	Pencil leads, black or coloured	21	A
96099000	Pastels, drawing charcoals, writing/drawing/tailor's chawks	15	A
96100000	Slates & boards, with writing or drawing surfaces	15	A
96110000	Devices for printing or embossing labels, hand-operated	21	A
96121000	Typewriter or similar ribbons, prepared for giving impressions	10.5	A
96122000	Ink-pads, whether or not inked, with or without boxes	25	A
96131000	Pocket lighters, gas-fuelled, non-refillable	25	A
96132000	Pocket lighters, gas-fuelled, refillable	25	A
96138000	Lighters, nes	25	A
96139000	Parts of lighters, other than flints & wicks	25	A
96140010	Pipes and pipe bowls	25	A
96140090	Cigar or cigarette holders, and parts thereof	25	A
96151100	Combs, hair-slides & the like of hard rubber or plastics	18	A
96151900	Combs, hair-slides & the like of other materials	18	A
96159000	Hairpins, curling pins, hair-curlers & the like, nes	18	A
96161000	Scent & similar toilet sprays, mounts & heads therefor	18	A
96162000	Powder-puffs & pads for cosmetics application	18	A
96170011	Vacuum flasks of glass inners	24	A
96170019	Vacuum flasks, complete with cases	24	A
96170090	Other vacuum vessels & the parts, excl glass inners	18	A
96180000	Lay figures; animated displays for shop window dressing	21	A
96190010	Diapers and napkins	7.5	A
96190020	Sanitary towels (pads) and tampons	10	A
96190090	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material	14	A
97011011	Original paintings, drawings & pastels, executed by hand	12	A
97011019	Original paintings, drawings & pastels, executed by hand	12	A
97011020	Copies of paintings, drawings & pastels, executed by hand	14	A
97019000	Collages & similar decorative plaques	14	A

HS2014	Description	Base Rate	Staging Category
97020000	Original engravings, prints & lithographs	12	A
97030000	Original sculptures & statuary, in any material	12	A
97040010	Postage, used or not of curr or new issue	8	A
97040090	Revenue stamps & like, used or not of curr or new issue	14	A
97050000	Collectn of zoo/bot/mineral/hist/anatom/archaeo/palaeont/ethno etc	0	A
97060000	Antiques of an age exceeding one hundred years	0	A

Part B: Tariff Schedule of Maldives

General Notes

1. **Base Rates of Customs Duty.** The base rates of duty set out in this Schedule reflect the Most-Favored-Nation tariff rates of the Maldives customs duty in effect on January 1, 2014.
2. **Staging.** The following staging categories apply to the elimination of customs duties by Maldives in accordance with Article 8:
 - (a) customs duties on originating goods provided for in the items in staging category “A” shall be eliminated entirely and such goods shall be free of customs duty on the date this Agreement enters into force;
 - (b) customs duties on originating goods provided for in the items in staging category “B” shall be removed in five equal annual stages beginning on the date this Agreement enters into force, and such goods shall be free of customs duty, effective January 1 of year five;
 - (c) customs duties on originating goods provided for in the items in staging category “C” shall be removed in eight equal annual stages beginning on the date this Agreement enters into force, and such goods shall be free of customs duty, effective January 1 of year eight;
 - (d) customs duties on originating goods provided for in the items in staging category “E” shall remain at base rates.
 - (e) customs duties on products 2202101000 and 2402200000 shall exceed neither the bound rates under WTO nor the Most-Favored-Nation applied rates.
3. The base rate of customs duty and staging category for determining the interim rate of customs duty at each stage of reduction for an item are indicated for the item in this Schedule.
4. Interim staged rates shall be rounded down, at least to the nearest tenth of a percentage point.
5. For the purposes of this General Notes and Schedule, year one means the year this Agreement enters into force.
6. For the purposes of this General Notes and Schedule, beginning in year two, each annual stage of tariff reduction shall take effect on January 1 of the relevant year.

Schedule of Tariff Commitments of Maldives

HS2014	Description	Base Rate	Staging Category
0101210000	Pure-Pred Breeding Horses	25	A
0101290000	Horses, Other Than Pure-Bred Breeding	25	A
0101300000	Asses	25	A
0101900000	Live Mules And Hinnies	25	A
0102210000	Pure-Bred Breeding Cattle	25	A
0102290000	Live Cattle, Other Than Pure-Bred Breeding	25	A
0102310000	Live Pure-Bred Bredding Buffalo	25	A
0102390000	Live Buffalo, Other Than Pure-Bred Breeding	25	A
0102900000	Live Bovine Animals Excluding Cattle And Buffalo	25	A
0103100000	Pure-Bred Breeding Animals Of Swine	35	E
0103910000	Live Swine Weighing Less Than 50 Kg	35	E
0103920000	Live Swine Weighing 50Kg Or More	35	E
0104100000	Live Sheep	25	B
0104200000	Live Goats	25	B
0105110000	Live Chicks And Broilers, Weighing =< 185G (Chicks)	0	A
0105120000	Live Turkeys Weighing Not More Than 185G	0	A
0105130000	Live Ducks Weighing Not More Than 185G	0	A
0105140000	Live Geese Weighing Not More Than 185G	25	A
0105150000	Live Guinea Fowls Weighing Not More Than 185G	25	A
0105940000	Live Broiler And Chickens Weighing More Than 185G	0	A
0105991010	Live Turkeys Weighing More Than 185G	0	A
0105991011	Live Ducks Weighing More Than 185G	0	A
0105999099	Live Poultry, Nes	25	A
0106110000	Live Primates	25	A
0106120000	Live Whales, Dolphins And Porpoises (Mammals Of The Order Cetacea); Manatees And Dugongs (Mammals Of The Order Sirenia); Seals, Sea Lions And Walruses (Mammals Of The Suborder Pinnipedia)	25	A
0106130000	Live Camels And Other Camelids (Camelidae)	25	A
0106140000	Live Rabbits And Hares	25	B
0106190000	Live Mammals (Other)	25	A
0106200010	Live Turtle	25	E
0106200099	Other Reptiles	25	E
0106310000	Live Birds Of Prey	25	E
0106320000	Live Psittaciformes (Including Parrots, Parakeets, Macaws And Cockatoos)	25	E

HS2014	Description	Base Rate	Staging Category
0106330000	Live Ostriches; Emus (Dromaius Novaehollandiae)	25	A
0106391000	Quail	0	A
0106399000	Live Birds, Nes	25	E
0106410010	Live Honey Bee	25	A
0106410099	Other Bees	25	A
0106490010	Live Lacewing	25	A
0106490011	Live Lady Bird	25	A
0106490099	Live Insects, Nes	25	E
0106901000	Live Dangerous Animals	35	A
0106909099	Live Animals, Nes	25	E
0201100000	Fresh Or Chilled Carcasses And Half-Carcasses Meat Of Bovine Animal	0	A
0201200010	Beef With Bone (Fresh Or Chilled)	0	A
0201200099	Meat Of Bovine Animals With Bone (Fresh Or Chilled), Nes	0	A
0201300010	Beef Boneless (Fresh Or Chilled)	0	A
0201300099	Meat Of Bovine Animal Boneless (Fresh Or Chilled), Nes	0	A
0202100000	Frozen Carcasses And Half-Carcasses Meat Of Bovine Animal	0	A
0202200010	Beef With Bone (Frozen)	0	A
0202200011	Legs Of Bovine Animal (Frozen)	0	A
0202200099	Meat Of Bovine Animal With Bone (Frozen), Nes	0	A
0202300010	Beef Boneless (Frozen)	0	A
0202300099	Meat Of Bovine Animal Boneless (Frozen), Nes	0	A
0203110000	Fresh , Chilled Or Frozen Carcasses And Half-Carcasses Meat Of Swine	50	E
0203120000	Fresh , Chilled Or Frozenhams, Shoulders And Cuts Thereof, With Bone In Of Swine	50	E
0203190000	Fresh , Chilled Or Frozen Meat (Other) Of Swine	50	E
0203210000	Frozen Swine Carcasses And Half Carcasses	50	E
0203220000	Frozen Unboned Hams, Shoulders And Cuts Thereof Of Swine	50	E
0203290000	Frozen Swine Meat, Nes	50	E
0204100000	Fresh Or Chilled Carcasses And Half-Carcasses Of Lamb	0	A
0204210000	Fresh Or Chilled Carcasses And Half-Carcasses Of Sheep	0	A
0204220000	Fresh Or Chilled Other Cuts With Bone In Of Sheep	0	A
0204230000	Fresh Or Chilled Boneless Meat Of Sheep	0	A
0204300000	Frozen Carcasses And Half-Carcasses Of Lamb	0	A
0204410000	Frozen Carcasses And Half-Carcasses Of Sheep	0	A
0204420000	Frozen Unboned Meat Of Sheep	0	A
0204430000	Frozen Boned Meat Of Sheep	0	A

HS2014	Description	Base Rate	Staging Category
0204500000	Fresh, Chilled Or Frozen Goat Meat	0	A
0205000000	Meat Of Horses, Asses, Mules Or Hinnies, Fresh, Chilled Or Frozen	0	A
0206100000	Fresh Or Chilled Edible Bovine Offal	0	A
0206210000	Frozen Bovine Tongues	0	A
0206220000	Frozen Bovine Livers	0	A
0206290000	Frozen Edible Offal Of Bovine Animal (Excluding Tongues And Liver)	0	A
0206300000	Fresh Or Chilled Edible Offal Of Swine	50	E
0206410000	Frozen Swine Livers	50	E
0206490000	Frozen Edible Offal Of Swine (Excluding Liver)	50	E
0206800000	Fresh Or Chilled Edible Offal Of Other Animal	0	A
0206900000	Frozen Edible Offal Of Sheep, Goats, Horses...	0	A
0207110000	Fresh Or Chilled Meat And Edible Offal Of Fowls Of The Species Gallus Domesticus Not Cut In Pieces	0	A
0207120000	Frozen Whole Chickens	0	A
0207130000	Fresh Or Chilled Cuts And Offal Of Fowls Of The Species Gallus Domesticus	0	A
0207140000	Frozen Cuts And Offal Of Chicken	0	A
0207240000	Fresh Or Chilled Meat And Edible Offal Of Turkey Not Cut In Pieces	0	A
0207250000	Frozen Whole Turkeys	0	A
0207260000	Fresh Or Chilled Cuts And Offal Of Turkey	0	A
0207270000	Frozen Cuts And Offal Of Turkeys	0	A
0207410000	Fresh Or Chilled Meat And Edible Offal Of Duck Not Cut In Pieces	0	A
0207420000	Frozen Whole Duck	0	A
0207430000	Fresh Or Chilled Fatty Livers Of Duck	0	A
0207440000	Fresh Or Chilled Meat And Edible Offal Of Duck (Other)	0	A
0207450000	Frozen Cuts And Offal Of Ducks, Excl Fatty Livers	0	A
0207510000	Fresh Or Chilled Meat And Edible Offal Of Geese Not Cut In Pieces	0	A
0207520000	Frozen Whole Geese	0	A
0207530000	Fresh Or Chilled Fatty Liver Of Geese	0	A
0207540000	Fresh Or Chilled Meat And Edible Offal Of Geese (Other)	0	A
0207550000	Frozen Cuts And Offal Of Geese, Excl Fatty Liver	0	A
0207600000	Meat And Eddible Offal Of Guinea Fowls, Fresh Chilled Or Frozen	0	A
0208100000	Fresh, Chilled Or Frozen Meat And Edible Offal Of Rabbits Or Hares	0	A
0208300000	Fresh, Chilled Or Frozen Other Meat And Edible Meat Offal Of Primates	0	A

HS2014	Description	Base Rate	Staging Category
0208400000	Fresh, Chilled Or Frozen Other Meat And Edible Meat Offal Of Of Whales, Dolphins And Porpoises (Mammals Of The Order Cetacea); Of Manatees And Dugongs (Mammals Of The Order Sirenia); Of Seals, Sea Lions And Walruses (Mammals Of The Suborder Pinnipedia)	0	A
0208500000	Fresh, Chilled Or Frozen Meat Of Reptiles (Including Snakes And Turtles)	0	A
0208600000	Fresh, Chilled Or Frozen Other Meat And Edible Meat Offal Of Of Camels And Other Camelids	0	A
0208900010	Pigeon Meat , Quil Meat, Pheasant Meat, (Fresh Chilled Or Frozen)	0	A
0208900011	Fresh Chilled Or Frozen Kangaroo Meat	0	A
0208900012	Ostrich Meat (Fresh, Chilled Or Frozen)	0	A
0208900099	Meat & Edible Offal (Fresh , Chilled Or Frozen) Not Specified	0	A
0209100000	Pig Fat, Free Of Lean Meat	50	E
0209900000	Poultry Fat, Not Rendered Or Otherwise Extracted, Fresh, Chilled, Frozen, Salted, In Brine, Dried Or Smoked.	0	A
0210110000	Unboned Swine Hams, Shoulders And Cuts Thereof, Salted... Or Smoked	50	E
0210120000	Swine Bellies (Streaky) And Cuts Thereof (Salted, In Brine, Dried Or Smoked)	50	E
0210190010	Liver Of Pigs (Dried, Salted, Smoked, In Brine)	50	E
0210190011	Pork (Dried, Salted, Smoked, In Brine)	50	E
0210200010	Beef (Dried, Salted, Smoked, Inbrine)	0	A
0210200099	Meat Of Bovine Animal (Dried, Smoked In Brine), Nes	0	A
0210910000	Meat Of Primates	0	A
0210920000	Meat Of Whales, Dolphins And Porpoises (Mammals Of The Order Cetacea); Of Manatees And Dugongs (Mammals Of The Order Sirenia); Seals, Sea Lions And Walruses (Mammals Of The Suborder Pinnipedia)	0	A
0210930000	Meat Of Reptiles (Including Snakes And Turtles)	0	A
0210990010	Chicken (Dried , Salted , Smoked In Brine)	0	A
0210990011	Mutton (Dried , Salted , Smoked In Brine)	0	A
0210990012	Turkey (Dried , Salted , Smoked In Brine)	0	A
0210990013	Duck (Dried , Salted , Smoked In Brine)	0	A
0210990014	Geese (Dried , Salted , Smoked In Brine)	0	A
0210990015	Rabbit (Dried , Salted , Smoked In Brine)	0	A
0210990016	Meat Of Goat (Dried , Salted , Smoked In Brine)	0	A
0210990017	Tongue Of Bovine Animal	0	A
0210990099	Meat Offal (Dried , Salted , Smoked In Brine) Nes	0	A
0301110000	Live Freshwater Ornamental Fish	25	A
0301190000	Live Ornamental Fish (Other Than Freshwater)	25	E
0301910000	Live Trout(Salmo Trutta, Onc'Ync'Mykiss, Clarki, Ag'Ab'Ta, Gilae, Apach&Chryso)	25	A

HS2014	Description	Base Rate	Staging Category
0301920000	Live Eels	25	E
0301930000	Live Carp	25	E
0301940000	Live Atlantic & Pacific Bluefin Tunas (Thunnus Thynnus, Thunnus Orientalis)	25	A
0301950000	Live Southern Bluefin Tunas	25	A
0301990010	Grouper (Live)	25	E
0301990011	Reef Fish (Live) Edible	25	E
0301990099	Reef Fish Live (Inedible)	25	E
0302110000	Fresh Or Chilled Trout(Salmo Trutta, Onc'Mykss, Cl'Ki, Ag'B'Ta, Gilae, Apa, Cho)	0	A
0302130000	Fresh Or Chilled Pacific Salmon	0	A
0302140000	Fresh Or Chilled Atlantic Salmon & Damube Salmon(Hucho Hucho)	0	A
0302190000	Fresh Or Chilled Other Salmonidae And Other Fish Meat Of Heading 03.04	0	A
0302210000	Fresh Or Chilled Halibut (Reinhardtius Hippoglossoides, Hippoglossus Hippoglossus, Hippoglossus Stenolepis)	0	A
0302220000	Fresh Or Chilled Plaice (Pleuronectes Platessa)	0	A
0302230000	Fresh Or Chilled Sole (Solea Spp.)	0	A
0302240000	Fresh Or Chilled Turbots (Psetta Maxima)	0	A
0302290000	Fresh Or Chilled Other Flat Fish	0	A
0302310000	Fresh Or Chilled Albacore Or Longfinned Tunas	15	E
0302320000	Fresh Or Chilled Yellowfin Tunas	15	E
0302330000	Fresh Or Chilled Skipjack Or Stripe-Bellied Bonito	15	E
0302340000	Fresh Or Chilled Bigeye Tunas (Thunnus Obesus)	15	E
0302350000	Fresh Or Chilled Atlantic And Pacific Bluefin Tunas (Thunnus Thynnus)	15	E
0302360000	Fresh Or Chilled Southern Bluefin Tunas (Thunnus Maccoyii)	15	E
0302390000	Fresh Or Chilled Tunas, Nes	15	E
0302410000	Fresh Or Chilled Herring (Clupea Harengus, Clupea Pallasii)	0	A
0302420000	Fresh Or Chilled Anchovies (Engraulis Spp.)	0	A
0302430000	Fresh Or Chilled Sardines, Sardinella, Brisling Or Sprats	0	A
0302440000	Fresh Or Chilled Mackerel (Scomber Scombrus, Scomber Australasicus, Scomber Japonicus)	0	A
0302450000	Fresh Or Chilled Jack And Horse Mackerel (Trachurus Spp.)	0	A
0302460000	Fresh Or Chilled Cobia (Rachycentron Canadum)	0	A
0302470000	Fresh Or Chilled Swordfish (Xiphias Gladius)	0	A
0302510000	Fresh Or Chilled Cod (Gadus Morhua, Gadus Ogac, Gadus Macrocephalus)	0	A
0302520000	Fresh Or Chilled Haddock (Melanogrammus Aeglefinus)	0	A
0302530000	Fresh Or Chilled Coal Fish (Pollachius Virens)	0	A

HS2014	Description	Base Rate	Staging Category
0302540000	Fresh Or Chilled Hake (Merluccius Spp., Urophycis Spp.)	0	A
0302550000	Fresh Or Chilled Alaska Pollack (Theragra Chalcogramma)	0	A
0302560000	Fresh Or Chilled Blue Whittings (Micromesistius Poutassou, Micromesistius Australis)	0	A
0302590000	Fresh Or Chilled Other Fish Of The Families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae And Muraenolepididae	0	A
0302710000	Fresh Or Chilled Tilapias (Oreochromis Spp.)	0	A
0302720000	Fresh Or Chilled Catfish (Pangasius Spp., Silurus Spp., Clarias Spp., Ictalurus Spp.)	0	A
0302730000	Fresh Or Chilled Carp (Cyprinus Carpio, Carassius Carassius, Ctenopharyngodon Idellus, Hypophthalmichthys Spp., Cirrhinus Spp., Mylopharyngodon Piceus)	0	A
0302740000	Fresh Or Chilled Eels (Anguilla Spp)	0	A
0302790000	Fresh Or Chilled Nile Perch (Lates Niloticus) And Snakeheads (Channa Spp.),	0	A
0302810010	Fresh Or Chilled Dog Fish	0	A
0302810011	Fresh Or Chilled Other Shark	0	A
0302820000	Fresh Or Chilled Rays And Skates (Rajidae)	0	A
0302830000	Fresh Or Chilled Toothfish (Dissostichus Spp)	0	A
0302840000	Fresh Or Chilled Seabass (Dicentrarchus Spp.)	0	A
0302850000	Fresh Or Chilled Seabream (Sparidae)	0	A
0302890010	Fresh Or Chilled Grouper	0	A
0302890011	Fresh Or Chilled Marlin (Thalalapha)(Hibaru)	0	A
0302890012	Fresh Or Chilled Seer (Kurumas)	0	A
0302890013	Reef Fish (Fresh Or Chilled)	0	A
0302890099	Fresh Or Chilled Fish Excluding Liver And Roes	0	A
0302900010	Fresh Or Chilled Liver Of Fish	0	A
0302900011	Fresh Or Chilled Roes Of Fish	0	A
0303110000	Frozen Sockeye Salmon (Red Salmon) (Oncorhynchus Nerka)	0	A
0303120000	Frozen Other Pacific Salmon	0	A
0303130000	Frozen Atlantic Salmon (Salmo Salar) & Danube Salmon (Hucho Bucho)	0	A
0303140000	Frozen Trout (Salmo Trutta)	0	A
0303190000	Frozen Salmon, Nes	0	A
0303230000	Frozen Tilapias (Oreochromis Spp.)	0	A
0303240000	Frozen Catfish (Pangasius Spp., Silurus Spp., Clarias Spp., Ictalurus Spp.)	0	A
0303250000	Frozen Carp (Cyprinus Carpio, Carassius Carassius, Ctenopharyngodon Idellus, Hypophthalmichthys Spp., Cirrhinus Spp., Mylopharyngodon Piceus)	0	A

HS2014	Description	Base Rate	Staging Category
0303260000	Frozen Eels (<i>Anguilla</i> Spp)	0	A
0303290000	Frozen Snakeheads (<i>Channa</i> Spp.), Excluding Livers And Roes :	0	A
0303310000	Frozen Halibut (<i>Reinhardtius Hippoglossoides</i> , <i>Hippoglossus Hippoglossus</i> , <i>Hippoglossus Stenolepis</i>)	0	A
0303320000	Frozen Plaice (<i>Pleuronectes Platessa</i>)	0	A
0303330000	Frozen Sole (<i>Solea</i> Spp.)	0	A
0303340000	Frozen Turbots (<i>Psetta Maxima</i>)	0	A
0303390000	Frozen Flat Fish (Other)	0	A
0303410000	Frozen Albacore Or Longfinned Tunas	15	E
0303420010	Yellowfin Tuna (Frozen)	15	E
0303420011	Yellowfin Tuna Head (Frozen)	15	E
0303420012	Yellowfin Tuna Skin Edible (Frozen) "Thunnus Alabacares"	15	E
0303430000	Frozen Skipjack Or Stripe-Bellied Bonito	15	E
0303440010	Bigeye Tuna (Frozen)	15	E
0303440011	Bigeye Tuna Head (Frozen)	15	E
0303450000	Frozen Or Chilled Atlantic Or Pacific Bluefin Tunas (<i>Thunnus Thynnus</i> , <i>Thunnus</i> , <i>Orientalis</i>)	15	E
0303460000	Frozen Or Chilled Southern Bluefin Tunas (<i>Thunnus Maccoyii</i>)	15	E
0303490000	Frozen Tunas, Nes	15	E
0303510000	Frozen Herrings (<i>Clupea Harengus</i> , <i>Clupea Pallasii</i>) Excl. Livers And Roes.	0	A
0303530000	Frozan Sardines, <i>Sardinella</i> , Brisling Or Sprats (<i>Sprattus Sprattus</i>)	0	A
0303540010	Frozen Mackerel (<i>Scomber Scombrus</i>)	0	A
0303540099	Frozen Mackerel Used As Bait	0	A
0303550000	Frozen Jack And Horse Mackerel (<i>Trachurus</i> Spp.)	0	A
0303560000	Frozen Cobia (<i>Rachycentron Canadum</i>)	0	A
0303570000	Frozen Swordfish (<i>Xiphias Gladius</i>)	0	A
0303630000	Frozen Cod (<i>Gadus Morhua</i>)	0	A
0303640000	Frozen Haddock (<i>Melanogrammus Aeglefinus</i>)	0	A
0303650000	Frozen Coalfish (<i>Pollachius Virens</i>)	0	A
0303660000	Frozen Hake (<i>Merluccius</i> Spp)	0	A
0303670000	Frozen Alaska Pollack (<i>Theragra Chalcogramma</i>)	0	A
0303680000	Frozen Blue Whittings (<i>Micromesistius Poutassou</i> , <i>Micromesistius Australis</i>)	0	A
0303690000	Frozen Other Fish Of The Families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae And Muraenolepididae,	0	A
0303810010	Frozen Dog Fish	0	A
0303810011	Frozen Shark	0	A

HS2014	Description	Base Rate	Staging Category
0303810012	Frozen Shark Fin	0	A
0303820000	Frozen Rays And Skates (Rajidae)	0	A
0303830000	Frozen Toothfish (Dissostichus Spp)	0	A
0303840000	Frozen Seabass (Dicentrarchus Spp)	0	A
0303890010	Frozen Grouper	0	A
0303890011	Frozen Reef Fish Used As Bait	0	A
0303890012	Frozen Marlin	0	A
0303890098	Frozen Fish Nes	0	A
0303890099	Frozen Reef Fish Nes	0	A
0303900010	Frozen Livers Of Fish	0	A
0303900011	Frozen Roes Of Fish	0	A
0304310000	Fillet Of Tilapias (Oreochromis Spp) Fresh Or Chilled	0	A
0304320000	Fresh Or Chilled Fillets Of Tilapias (Oreochromis Spp.)	0	A
0304330000	Fresh Or Chilled Fillets Of Nile Perch (Lates Niloticus)	0	A
0304390000	Fresh Or Chilled Fillets Of Carp (Cyprinus Carpio, Carassius Carassius, Ctenopharyngodon Idellus, Hypophthalmichthys Spp., Cirrhinus Spp., Mylopharyngodon Piceus), Eels (Anguilla Spp.), And Snakeheads (Channa Spp.)	0	A
0304410000	Fresh Or Chilled Fillets Of Pacific Salmon (Oncorhynchus Nerka, Oncorhynchus Gorbuscha, Oncorhynchus Keta, Oncorhynchus Tschawytscha, Oncorhynchus Kisutch, Oncorhynchus Masou And Oncorhynchus Rhodurus), Atlantic Salmon (Salmo Salar) And Danube Salmon (Huc	0	A
0304420000	Fresh Or Chilled Fillets Of Trout (Salmo Trutta, Oncorhynchus Mykiss, Oncorhynchus Clarki, Oncorhynchus Aguabonita, Oncorhynchus Gilae, Oncorhynchus Apache And Oncorhynchus Chrysogaster)	0	A
0304430000	Fresh Or Chilled Fillets Of Flat Fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae And Citharidae)	0	A
0304440000	Fresh Or Chilled Fillets Of Fish Of The Families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae And Muraenolepididae	0	A
0304450000	Fillet Of Swordfish (Xiphias Gladius) , Fresh Or Chilled	0	A
0304460000	Fillet Of Toothfish (Dissostichus Spp) Fresh Or Chilled	0	A
0304491010	Fresh Or Chilled Skipjack Fillet	15	E
0304491011	Yellowfin Tuna Fillet (Fresh Or Chilled)	15	E
0304491012	Longfinned Tuna Fillet (Fresh Or Chilled)	15	E
0304491013	Yellowfin Tuna Loins (Fresh Or Chilled)	15	E
0304491014	Longfinned Tuna Loin (Fresh Or Chilled)	15	E
0304491015	Skipjack Loin (Fresh Or Chilled)	15	E
0304491016	Tuna Loins(Fresh Or Chilled)	15	E

HS2014	Description	Base Rate	Staging Category
0304491017	Bigeye Tuna Loins (Fresh Or Chilled)	15	E
0304491018	Bigeye Tuna (Minced) Fresh Or Chilled	15	E
0304491019	Yellowfin Tuna Chunk (Fresh Or Chilled)	15	E
0304491020	Minced Yellowfin Tuna (Fresh Or Chilled)	15	E
0304491021	Yellowfin Tuna Steak (Fresh Or Chilled)	15	E
0304491022	Bigeye Tuna Fillets (Fresh Or Chilled)	15	E
0304491099	Tuna Fillets (Fresh Or Chilled) Nes	15	E
0304499010	Anchovy Fillet (Fresh Or Chilled)	0	A
0304499011	Fresh Or Chilled Grouper Fillet	0	A
0304499012	Marlin Loin (Fresh Or Chilled)	0	A
0304499013	Reef Fish Loin (Fresh Or Chilled)	0	A
0304499014	Grouper Loin (Fresh Or Chilled)	0	A
0304499099	Fish Fillets (Fresh Or Chilled) Other Than Tuna	0	A
0304510000	Fresh Or Chilled Fillets Of Tilapias (Oreochromis Spp.), Catfish (Pangasius Spp., Silurus Spp., Clarias Spp., Ictalurus Spp.), Carp (Cyprinus Carpio, Carassius Carassius, Ctenopharyngodon Idellus, Hypophthalmichthys Spp., Cirrhinus Spp., Mylopharyngodon	0	A
0304520000	Fresh Or Chilled Fillets Of Salmonidae	0	A
0304530000	Fresh Or Chilled Fillets Of Fish Of The Families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae And Muraenolepididae	0	A
0304540000	Fresh Or Chilled Meat And Loins Of Swordfish(Xiphias Gladius)	0	A
0304550000	Fresh Or Chilled Meat And Loins Of Toothfish (Dissostichus)	0	A
0304591010	Tuna Belly Flap (Fresh Or Chilled)	15	E
0304591012	Belly Flap (Bigeye Tuna) Fresh Or Chilled	15	E
0304591013	Belly Flap (Yellowfin Tuna) Fresh Or Chilled	15	E
0304591014	Tuna Heart	15	E
0304591099	Other Tuna (Fresh or Chilled) Fish Meat other than fillets, Nes	15	E
0304599000	Other Fresh Or Chilled Fish Meat Other Than Fish Fillets Excluding Tuna	0	A
0304610000	Fillets Of Tilapias (Oreochromis Spp) Frozen	0	A
0304620000	Fillets Of Catfish (Pangasius Spp)	0	A
0304630000	Fillet Of Nile Perch (Lates Niloticus) Frozen	0	A
0304690000	Fillet Of Snakeheads, Eels And Carp, Frozen	0	A
0304710000	Fillet Of Cod (Gadus Morhua) Frozen	0	A
0304720000	Fillet Of Haddock (Melanogrammus Aeglefinus)	0	A
0304730000	Fillet Of Coalfish (Pollachius Virens) Frozen	0	A

HS2014	Description	Base Rate	Staging Category
0304740000	Fillet Of Hake (Merluccius Spp) Frozen	0	A
0304750000	Fillet Of Alaska Pollack (Theraga Chalcogramma) Frozen	0	A
0304790000	Frozen Fillets Of Fish Of The Families Bregmacerotidae, Euclichthyidae)	0	A
0304810000	Fillet Of Pacific Salmon (Oncorhynchus Nerka)Frozen	0	A
0304820000	Fillet Of Trout (Salmo Trutta, Oncorhynchus Mykiss)Frozen	0	A
0304830000	Fillet Of Flat Fish (Pleuronectidae) Frozen	0	A
0304840000	Frozen Fillets Of Swordfish (Xiphias Gladius)	0	A
0304850000	Frozen Fillets Of Toothfish (Dissostichus Spp.)	0	A
0304860000	Fillet Of Herrings (Clupea Harengus)Frozen	0	A
0304870010	Skipjack Fillet (Frozen)	15	E
0304870011	Yellowfin Tuna Fillet (Frozen)	15	E
0304870012	Yellowfin Tuna Loin (Frozen)	15	E
0304870013	Belly Flap (Bigeye Tuna) Frozen	15	E
0304870014	Belly Flap (Yellowfin Tuna) Frozen	15	E
0304870015	Yellowfin Tuna Steak (Frozen)	15	E
0304870016	Yellowfin Tuna Chunk (Frozen)	15	E
0304870017	Longfined Tuna Fillet (Frozen)	15	E
0304870018	Bigeye Tuna Loin (Frozen)	15	E
0304870099	Other Frozen Fish Fillets Of Tuna Nes	15	E
0304890010	Grouper Fillet (Frozen)	0	A
0304890011	Marlin Loin(Frozen)	0	A
0304890099	Other Fish Fillet Frozen, Nes Frozen (Excl Tuna)	0	A
0304910000	Frozen Meat Of Swordfish (Xiphias Gladius)	0	A
0304920000	Frozen Meat Of Toothfish (Dissostichus Spp.)	0	A
0304930000	Frozen Meat Of Tilapias (Oreochromis Spp.), Catfish (Pangasius Spp., Silurus Spp., Clarias Spp., Ictalurus Spp.), Carp (Cyprinus Carpio, Carassius Carassius, Ctenopharyngodon Idellus, Hypophthalmichthys Spp., Cirrhinus Spp., Mylopharyngodon Piceus), Eel	0	A
0304940000	Frozen Meat Of Alaska Pollack (Theragra Chalcogramma)	0	A
0304950000	Frozen Meat Of Fish Of The Families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae And Muraenolepididae, Other Than Alaska Pollack (Theragra Chalcogramma)	0	A
0304991000	Frozen Fish Meat Of Tunas (Thunnus)	15	E
0304999010	Fish Meat (Frozen) Excl Tuna	0	A
0304999099	Frozen Fish Meat, Nes Excl Tuna	0	A
0305100010	Fish Meal (Fit For Human Consumption)	0	A
0305100011	Fish Meal (Frozen & Cooked Fit For Human Consumption)	0	A

HS2014	Description	Base Rate	Staging Category
0305200010	Liver Of Fish (Dried , Salted , Smoked In Brine)	0	A
0305200011	Roes Of Fish (Dried , Salted , Smoked In Brine)	0	A
0305310000	Flours, Meals And Pellets Of Fish, Fit For Human Consumption	0	A
0305320000	Dried, Salted Or In Brine, But Not Smoked Fillets Of Fish Of The Families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae And Muraenolepididae	0	A
0305391010	Skipjack Fillet (Dried, Salted, Brine)	15	E
0305391011	Tuna Fillet (Dried, Salted, In Brine But Not Smoked)	15	E
0305391012	Yellowfin Tuna Loin (Dried, Salted, In Brine) But Not Smoked	15	E
0305391015	Bigeye Tuna Loins (Salted, Dried, In Brine)	15	E
0305399010	Barracuda & Habaraly Fillet (Dried, Salted, In Brine) But Not Smoked	0	A
0305399099	Reef Fish Fillet (Dried, Salted In Brine)	0	A
0305410000	Smoked Pacific(Oncorhynchus Nerka), Atlantic(Salmo Salmar) & Danube Salmon	0	A
0305420000	Smoked Herrings (Incl. Fillets)	0	A
0305430000	Smoked Fish And Fillet Of Trout (Salmo Trutta)	0	A
0305440000	Smoked Fish And Fillets Of Tilapias (Oreochromis Spp.), Catfish (Pangasius Spp., Silurus Spp., Clarias Spp., Ictalurus Spp.), Carp (Cyprinus Carpio, Carassius Carassius, Ctenopharyngodon Idellus, Hypophthalmichthys Spp., Cirrhinus Spp., Mylopharyngodon Pi	0	A
0305491010	Skipjack (Smoked)	15	E
0305491011	Tuna (Smoked)	15	E
0305491012	Yellowfin Tuna Fillet (Smoked)	15	E
0305491013	Fish Chips (Skipjack, Tuna) Smoked	15	E
0305491014	Bigeye Tuna Fillet (Smoked)	15	E
0305499010	Fish Chips (Reef Fish) Smoked	0	A
0305499011	Eel (Smoked)	0	A
0305499012	Smoked Fish Including Fillets, Other Than Edible Fish Offal	0	A
0305499014	Cod (Smoked)	0	A
0305499015	Salmon (Smoked)	0	A
0305499016	Sardine (Smoked)	0	A
0305499017	Marlin (Smoked)"Thalapatha"(Hibaru)	0	A
0305499099	Fish Fillet (Smoked) Not Specified	0	A
0305510000	Dried Cod, Not Smoked Whether Or Not Salted	0	A
0305591010	Skipjack (Dried)	15	E
0305591011	Skipjack (Salted Dried)	15	E
0305591012	Tuna (Dried)	15	E

HS2014	Description	Base Rate	Staging Category
0305591013	Belly Flap (Tuna) Salted, Dried	15	E
0305591014	Belly Flap (Yellowfin Tuna) Salted, Dried	15	E
0305591015	Tuna Salted , Dried	15	E
0305591016	Skipjack Tuna Belly Flap(Dried, Salted In Brine)	15	E
0305591017	Bellyflap (Bigeye Tuna) Salted, Dried	15	E
0305591018	Yellowfin Tuna (Salted Dried)	15	E
0305591019	Bigeye Tuna(Salted, Dried)	15	E
0305591020	Fish Chips (Skipjack Tuna) Dried	15	E
0305591021	Dog Tooth Tuna (Salted) Kerawalla (Voshimas)	15	E
0305599010	Reef Fish (Salted Dried) "Mullet"(Hulhun'Bu Mas)	0	A
0305599011	Vahoo (Salted Dried) "Seer" (Kurumas)	0	A
0305599012	Rainbow Runner (Salted Dried)"Lena Parawa"(Maaniya Mas)	0	A
0305599013	Jack (Salted Dried) "Parawa"(Fanihan'Dhi)	0	A
0305599014	Marlin (Salted Dried) "Thalapath"(Hibaru)	0	A
0305599015	Dolphin Fish(Salted Dried)"Vanna" (Fiyala)	0	A
0305599016	Green Job Fish (Salted Dried)"Guila"(Giulhu)	0	A
0305599017	Shark (Salted Dried) "Magara" (Miyaru)	0	A
0305599019	Sprat(Dried, Whether Or Not Salted)	0	A
0305599020	Reef Fish Dried (Whether Or Not Salted)	0	A
0305599021	Sardine(Dried, Whether Or Not Salted)	0	A
0305599022	Barracuda (Salted Dried) Habaraly	0	A
0305599023	Grouper(Salted Dried)	0	A
0305599099	Dried Fish (Whether Or Not Salted But Not Smoked) Not Specified	0	A
0305610000	Herrings Reef Fish (Salted, In Brine) Not Dried Or Smoked	0	A
0305620000	Cod Salted Or In Brine But Not Dried Or Smoked	0	A
0305630000	Anchovies Reef Fish (Salted, In Brine) Not Dried Or Smoked	0	A
0305640000	Tilapias Reef Fish (Salted, In Brine) Not Dried Or Smoked	0	A
0305691010	Tuna (Salted, In Brine)Not Dried Or Smoked	15	E
0305699099	Fish, (Whether Or Not Salted In Brine) But Not Smoked Or Dried	0	A
0305710010	Shark Fin(Salted Dried)	0	A
0305710011	Shark Fin(Dried)	0	A
0305720000	Fish Heads, Tails And Maws(Salted Dried)	0	A
0305790000	Other Edible Offal Of Fish (Excl, Fish Head, Tail And Shark Fin) Salted Dried	0	A
0306110000	Frozen Rock Lobster And Other Sea Crawfish	0	A
0306120000	Frozen Lobsters	0	A

HS2014	Description	Base Rate	Staging Category
0306140000	Frozen Crabs	0	A
0306150000	Frozen Norway Lobsters (Nephrops Norvegicus)	0	A
0306160000	Frozen Cold-Water Shrimps And Prawns (Pandalus Spp., Crangon Crangon)	0	A
0306170010	Prawn (Frozen)	0	A
0306170011	Shrimp (Frozen)	0	A
0306190010	Shell Fish (Frozen, Dried, Salted, Smoked)	0	A
0306211000	Live Rock Lobster	25	E
0306219000	Sea Crawfish (Excl. Frozen) Nes	0	A
0306221010	Lobster (Live)	25	E
0306229010	Lobster (Fresh, Dried, Salted Chilled, Smoked In Brine)	0	A
0306241010	Crabs (Live)	25	E
0306249010	Crab (Fresh , Dried, Salted , Chilled , Smoked In Brine)	0	A
0306251000	Live Norway Lobsters (Excl. Frozen)	25	E
0306259000	Norway Lobsters (Fresh, Chilled, Dried, Salted Or In Brine)	0	A
0306261000	Live Cold-Water Shrimps & Prawns (Excl. Frozen)	25	E
0306269000	Cold-Water Shrimps & Prawns Fresh, Chilled, Dried, Salted Or In Brine(Excl Frozen)	0	A
0306271010	Prawn (Live)	25	E
0306271011	Shrimp (Live)	25	E
0306279010	Prawn (Fresh, Dried, Salted, Chilled, In Brine, Smoked) But Not Frozen	0	A
0306279011	Shrimp (Fresh, Dried, Salted, Chilled, In Brine, Smoked)But Not Frozen	0	A
0306291000	Other, Crustaceans Not Elsewhere Specified, Including Flours, Meals And Pellets Of Crustaceans, Fit For Human Consumption (Not Frozen)	25	E
0306299010	Shell Fish (Dried, Salted, Smoked In Brine)	0	A
0306299011	Other Crustaceans (Fresh Or Dried)	0	A
0307111000	Oyster (Live)	25	E
0307119000	Oyster (Fresh Or Chilled)	0	A
0307190000	Oysters (Frozen, Dried, Salted Or In Brine)	0	A
0307211000	Scallop (Live)	25	E
0307219000	Fresh Or Chilled Scallop	0	A
0307290000	Scallops (Excl. Live, Fresh Or Chilled)	0	A
0307311000	Live Mussels	25	E
0307319000	Mussel (Fresh Or Chilled)(Mytilus Spp)	0	A
0307390099	Mussels (Frozen, Dried, Salted Or In Brine)	0	A
0307411010	Cuttle Fish & Squid (Live)	25	E
0307419010	Cuttle Fish And Squid Fresh Or Chilled	0	A
0307490000	Cuttle Fish And Squid (Excl. Live, Fresh Or Chilled)	0	A

HS2014	Description	Base Rate	Staging Category
0307511000	Octopus (Live)	25	E
0307519000	Fresh Or Chilled Octopus	0	A
0307590000	Octopus (Excl. Live, Fresh Or Chilled)	0	A
0307601000	Live Snails	25	E
0307609010	Snails Other Than Sea Snails (Fresh, Frozen, Chilled)	0	A
0307711010	Clams (Live)	25	E
0307711011	Cockles And Ark Shells (Live)	25	E
0307719000	Clams, Cockles & Ark Shells (Fresh Or Chilled)	0	A
0307790010	Clam Meat(Frozen, Dried, Salted Or In Brine, Smoked)	0	A
0307790011	Cockles And Ark Shells (Frozen, Dried, Salted Or In Brine, Smoked)	0	A
0307811000	Abalone (Haliostis) Live	25	A
0307819000	Abalone (Haliostis) Fresh Or Chilled	0	A
0307890000	Abalone Other Than Live, Fresh Or Chilled	0	A
0307911000	Other Molluscs (Live), Fit For Human Consumption	25	E
0307919000	Other Molluscs, Including Flours, Meals And Pellets For Human Consumption (Fresh/Chilled)	0	A
0307990000	Other Molluscs Incl Flour, Meals & Pellets, Fit For Human Consumption(Excl Live, Fresh, Chil	0	A
0308111000	Sea Cucumber (Live)	25	E
0308119000	Sea Cucumber (Fresh Or Chilled)	0	A
0308190010	Sea Cucumber (Frozen, Smoked, Salted Or In Brine)	0	A
0308190011	Sea Cucumber (Dried)	0	A
0308211000	Sea Urchins (Live)	25	E
0308219000	Sea Urchins (Fresh Or Chilled)	0	A
0308290000	Sea Urchins (Excl Live/Fresh/Chilled)	0	A
0308301000	Jellyfish (Live)	25	E
0308309000	Jellyfish (Excl Live)	0	A
0308901000	Other Aquatic Invertebrate (Live)	25	E
0308909000	Other Aquatic Invertibrates Excluding Sea Cucumbers, Sea Urchines (Other Than Live)	0	A
0401100010	Milk Powder (Slim)	0	A
0401200000	Milk And Cream Of >1% But =<6% Fat, Not Concentrated Or Sweetened	0	A
0401400000	Milk And Cream >6% But Not >10% Fat, Not Concentrated Or Sweetened	0	A
0401500000	Milk And Cream Of >10% Fat Not Concentrated Or Sweetened	0	A
0402100010	Milk Powder (Fat Content Not Exceeding 1.5%)	0	A
0402100099	Milk And Cream In Soild Forms =<1.5%Fat, Nes	0	A
0402210000	Milk And Cream Not Containing Added Sugar Or Other Sweetening Matter (In Powder, Granules Or Other Solid Forms)	0	A

HS2014	Description	Base Rate	Staging Category
0402290000	Milk Powder	0	A
0402910000	Concentrated Milk And Cream, Unsweetened (Excl. In Solid Form)	0	A
0402990000	Concentrated Milk And Cream, containing added sugar or other sweetening matter	0	A
0403100000	Yoghurt	0	A
0403900000	Buttermilk, Curdled Milk & Cream, Kephir & Other Fermented Or Acidified Milk & Cream Nes	0	A
0404100000	Whey & Modified Whey, Whether Or Not Concentrated Or Containing Sweetening Matter	0	A
0404900099	Products Consisting Of Natural Milk Constituents, (Other Than Chocolate) Nes	0	A
0405100000	Butter	0	A
0405200000	Dairy Spreads	0	A
0405900010	Ghee	0	A
0405900011	Butter Oil	0	A
0406100010	Curd	0	A
0406100011	Cheese (Fresh)	0	A
0406200000	Grated Or Powdered Cheese	0	A
0406300000	Processed Cheese, Not Grated Or Powdered	0	A
0406400000	Blue-Veined Cheese	0	A
0406900000	Cheese, Nes	0	A
0407110000	Fertilized Eggs (Gallus Domestic) For Incubation	0	A
0407190000	Fertilized Eggs (Other Than Gallus Domestic) For Incubation	0	A
0407210010	Egg (Chicken) Fresh In Shell	0	A
0407210011	Egg (Duck) Fresh In Shell	0	A
0407210099	Fresh Eggs Of Fowls Of The Species Gallus Domesticus Not Elsewhere Specified	0	A
0407290000	Egg (Bird) Fresh In Shell	0	A
0407900010	Egg (Chicken) Preserved Or Cooked In Shell	0	A
0407900011	Egg (Duck) Preserved Or Cooked In Shell	0	A
0407900099	Egg (Bird) Preseverd Or Cooked In Shell	0	A
0408110000	Dried Egg Yolks	0	A
0408190000	Egg Yolks (Excl. Dried)	0	A
0408910000	Eggs Of Birds, Not In Shell, Dried, Other Than Egg Yolks	0	A
0408990010	Eggs (Chicken) Boiled & Not In Shell	0	A
0408990011	Bird'S Egg (Not In Shell) Excl.Dried	0	A
0408990012	Chicken Egg (Not In Shell) Excl. Dried	0	A
0409000000	Natural Honey	0	A
0410000000	Edible Products Of Animal Origin, Nes	0	A

HS2014	Description	Base Rate	Staging Category
0501000000	Human Hair, Unworked, Whether Or Not Washed Or Scoured; Waste Of Human Hair	25	A
0502100000	Pigs', Hogs' Or Boars' Bristles And Hair And Waste Thereof	25	A
0502900000	Badger Hair And Other Brush Making Hair; Waste Of Such Bristles Or Hair.	25	A
0504001000	Chicken Gizzard (Edible)	0	A
0504009000	Other (Guts, Bladders, And Stomachs Of Animals Etc	25	A
0505100000	Feathers Used For Stuffing	25	A
0505900000	Skins And Other Parts Of Birds, Nes	25	A
0506100000	Ossein And Bones Treated With Acid	25	A
0506900000	Bones And Horn-Cores (Excl. Ossein...)	25	A
0507100000	Ivory, Its Powder And Waste, Unworked	25	B
0507900010	Nails Of Animals (Unworked)	25	B
0507900011	Tortoise Shell (Unworked)	25	B
0507900099	Whalebone - Hair , Nes	25	B
0508000010	Shells Of Molluscs , Crustaceans (Unworked)	25	B
0508000011	Red Coral (Unworked)	25	B
0508000012	Coral (Unworked)	25	B
0508000013	Cuttle Bone	25	B
0508000014	Fish Bone (Dried)	25	B
0508000015	Shells Of Molluscs & Crustaceans (Unworked)	25	B
0508000099	Shell (Powdered)	25	B
0510000000	Ambergris, Castoreum, Civet And Musk; Cantharides; Etc	25	B
0511100000	Bovine Semen	25	B
0511910000	Products Offish, Etc; Dead Animals Of Chapter 3	25	B
0511990000	Animal Products, Nes; Dead Animals Of Chapter 1	25	B
0601100000	Fresh Bulbs, Tubers, Tuberous Roots, Corms, Crowns And Rhizomes, Dormant	25	A
0601200000	Bulbs, Tubers, Tuberous Roots, Corms, Crowns And Rhizomes, In Growth Or In Flower; Chicory Plants And Roots	25	A
0602100000	Unrooted Cuttings And Slips Of Live Plant	25	A
0602200000	Trees, Shrubs, Bushes, Grafted Or Not, Of Kind Bearing Edible Fruit Or Nuts	25	A
0602300000	Rhododendrons And Azaleas, Grafted Or Not	25	A
0602400000	Rose Plant	25	A
0602900010	Other Live Plants , Nes	25	C
0602900011	Live Grass	25	A
0602900012	Live Aquatic Plant	25	A
0602900013	Live Grass	25	A
0603110010	Fresh Rose.	25	C

HS2014	Description	Base Rate	Staging Category
0603110011	Fresh Rose.	25	C
0603120010	Fresh Carnation.	25	B
0603120011	Fresh Carnation.	25	B
0603130010	Fresh Orchids.	25	C
0603130011	Fresh Orchids.	25	C
0603140010	Fresh Chrysanthemum.	25	B
0603140011	Fresh Chrysanthemum.	25	B
0603150010	Lilies (Liliums Spp) Fresh	25	B
0603150011	Lilies(Lilium Spp) Fresh	25	B
0603190010	Fresh Cut Flowers & Buds.	25	C
0603190011	Fresh Cut Flowers & Buds.	25	C
0603900000	Dried, Dyed, Bleached Or Otherwise Prepared Cut Flowers And Buds	25	B
0604200010	Fresh Parts Of Plants Including Flower Petals (Ornamental)	25	C
0604200011	Fresh Plant (Ornamental) Unfit For Replanting	25	C
0604900000	Ornamental Plant (Dried/Dyed And Bleached)	25	C
0701100000	Potato Seed (Fresh Or Chilled)	0	A
0701900000	Other Potatoes, Fresh Or Chilled	0	A
0702000000	Tomatoes Fresh Or Chilled	0	A
0703100010	Onion (Fresh Or Chilled)	0	A
0703100011	Shallot (Fresh Or Chilled)	0	A
0703200000	Garlic, Fresh Or Chilled	0	A
0703900010	Chive Leaves (Fresh Or Chilled)	0	A
0703900011	Leeks (Fresh Or Chilled)	0	A
0703900012	Onion Flower (Fresh Or Chilled)	0	A
0703900099	Alliaceus Vegetable, Nes.	0	A
0704100010	Broccoli (Fresh Or Chilled)	0	A
0704100011	Cauliflower (Fresh Or Chilled)	0	A
0704200000	Brussels Sprouts, Fresh Or Chilled	0	A
0704900010	Cabbage (Fresh Or Chilled)	0	A
0704900011	Kohlrabi (Fresh Or Chilled)	0	A
0704900099	Other (Cabbages, Kohlrabi, Kale Etc)	0	A
0705110000	Cabbage Lettuce, Fresh Or Chilled	0	A
0705190000	Lettuce, Fresh Or Chilled, (Excl. Cabbage Lettuce)	0	A
0705210000	Witloof Chicory, Fresh Or Chilled	0	A
0705290000	Chicory, Fresh Or Chilled, (Excl. Witloof)	0	A
0706100010	Carrots (Fresh Or Chilled)	0	A
0706100011	Turnip (Fresh Or Chilled)	0	A

HS2014	Description	Base Rate	Staging Category
0706900010	Beetroot (Fresh Or Chilled)	0	A
0706900011	Radish (Fresh Or Chilled)	0	A
0706900012	Salsify And Other Similar Edible Roots (Fresh Or Chilled)	0	A
0707000010	Cucumber (Fresh Or Chilled)	0	A
0707000011	Gherkin(Fresh Or Chilled)	0	A
0708100010	Green Peas (Fresh Or Chilled)	0	A
0708100011	Peas (Fresh Or Chilled)	0	A
0708200000	Beans, Fresh Or Chilled	0	A
0708900010	Chick Peas (Fresh Or Chilled)	0	A
0708900011	Lentil And Other Leguminous Vegetables Nes, (Fresh Or Chilled)	0	A
0708900099	Other Leguminous Vegetables, Nes (Fresh Or Chilled)	0	A
0709200000	Asparagus, Fresh Or Chilled	0	A
0709300000	Aubergines, Fresh Or Chilled	0	A
0709400000	Celery, Fresh Or Chilled	0	A
0709510000	Mushrooms Of The Genus Agaricus, Fresh Or Chilled	0	A
0709590000	Truffles And Mushrooms Other Than Mushrooms Of The Genus Agaricus Fresh Or Chilled, Nes	0	A
0709600010	Chillies(Fresh Or Chilled)	0	A
0709600011	Capsicum, Pepper & Paprika (Fresh Or Chilled)	0	A
0709600099	Other Fruits Of Genus Capsicum Or Of Genus Pimenta	0	A
0709700000	Spinach, Fresh Or Chilled	0	A
0709910000	Globe Artichoke (Fresh Or Chilled)	0	A
0709920000	Olive (Fresh Or Chilled)	0	A
0709930010	Bitter Gourd (Fresh Or Chilled)	0	A
0709930011	Bottle Gourd (Fresh Or Chilled)	0	A
0709930012	Pumpkin (Fresh Or Chilled)	0	A
0709930013	Snake Gourd (Fresh Or Chilled)	0	A
0709930014	Squash (Fresh Or Chilled)	0	A
0709930099	Other Pumpkins, Squash And Gourds	0	A
0709990010	Bread Fruit (Fresh Or Chilled)	0	A
0709990011	Drumstick (Fresh Or Chilled)	0	A
0709990012	Parsley And Other Salad Leaves (Fresh Or Chilled)	0	A
0709990099	Vegetables Fresh Or Chilled Nes	0	A
0710100000	Potatoes (Uncooked Or Cooked By Steaming Or Boiling In Water), Frozen	0	A
0710210000	Shelled Or Unshelled Peas, Frozen	0	A
0710220000	Shelled Or Unshelled Beans, Frozen	0	A
0710290010	Chick Peas (Frozen) Boiled In Water	0	A

HS2014	Description	Base Rate	Staging Category
0710290011	Lentil (Frozen) Boiled In Water	0	A
0710290099	Leguminous Vegetables , Shelled Or Unshelled, Frozen, Boiled In Water, Nes	0	A
0710300000	Spinach, Frozen	0	A
0710400000	Sweet Corn, Frozen	0	A
0710800010	Bread Fruit (Frozen) Boiled In Water	0	A
0710800011	Bamboo Shoot (Frozen) Boiled In Water	0	A
0710800012	Caper (Frozen) Boiled In Water	0	A
0710800013	Olive (Frozen) Boiled In Water	0	A
0710800014	Rhubarb (Frozen) Boiled In Water	0	A
0710800015	Beetroot (Frozen) Boiled In Water	0	A
0710800016	Broccoli (Frozen) Boiled In Water	0	A
0710800017	Brussels Sprout (Frozen) Boiled In Water	0	A
0710800018	Carrot (Frozen) Boiled In Water	0	A
0710800099	Vegetables (Frozen) Boiled In Water , Not Specified	0	A
0710900000	Mixtures Of Vegetables, Frozen	0	A
0711200000	Olives Provisionally Preserved, Not For Immediate Consumption	0	A
0711400010	Cucumber (Canned) Unfit For Immediate Consumption	0	A
0711400011	Gherkin (Canned) Unfit For Immediate Consumption	0	A
0711510000	Mushrooms Of The Genus Agaricus, Provisionally Preserved, But Unsuitable In That State F	0	A
0711590000	Mushrooms, Nes And Truffles, Provisionally Preserved, But Unsuitable In That State For I	0	A
0711900010	Asparagus (Canned) Unfit For Immediate Consumption	0	A
0711900011	Brinjal (Canned) Unfit For Immediate Consumption	0	A
0711900012	Beetroot (Canned) Unfit For Immediate Consumption	0	A
0711900013	Cauliflower (Canned) Unfit For Immediate Consumption	0	A
0711900014	Artichoke Heart (Canned) Unfit For Immediate Consumption	0	A
0711900015	Chicory(Canned) Unfit For Immediate Consumption	0	A
0711900016	Peas (Canned) Unfit For Immediate Consumption	0	A
0711900017	Ladies Finger (Canned) Unfit For Immediate Consumption	0	A
0711900018	Potato (Canned) Unfit For Immediate Consumption	0	A
0711900019	Pumpkin (Canned) Unfit For Immediate Consumption	0	A
0711900020	Rhubarb (Canned) Unfit For Immediate Consumption	0	A
0711900021	Soya Beans & Beans (Canned) Unfit For Immediate Consumption	0	A
0711900022	Bread Fruit (Canned) Unfit For Immediate Consumption	0	A
0711900023	Onion (Canned) Unfit For Immediate Consumption	0	A

HS2014	Description	Base Rate	Staging Category
0711900099	Vegetables & Mixtures (Canned) Unfit For Immediate Consumption	0	A
0712200000	Dried Onions	0	A
0712310000	Dried Mushrooms Of The Genus Agaricus	0	A
0712320000	Dried Wood Ears (Auricularia Spp.)	0	A
0712330000	Jelly Fungi (Tremella Spp.) (Dried, Whole, Cut, Sliced, Broken Or In Powder)	0	A
0712390010	Mushroom (Dried)	0	A
0712390011	Truffle (Dried)	0	A
0712900010	Asparagus (Dried)	0	A
0712900011	Carrot (Dried)	0	A
0712900012	Garlic (Dried Or Powdered)	0	A
0712900013	Bamboo Shoot (Dried)	0	A
0712900014	Capers (Dried)	0	A
0712900015	Rhubarb (Dried)	0	A
0712900016	Potato (Dried)	0	A
0712900017	Dried Fennel , In Powder	0	A
0712900099	Vegetables (Dried) Not Specified	0	A
0713100000	Dried Peas, Shelled	0	A
0713200000	Dried Chickpeas, Shelled	0	A
0713310000	Dried Beans, Shelled	0	A
0713320000	Dried Adzuki Beans, Shelled	0	A
0713330000	Dried Kidney Beans, Incl. White Pea Beans, Shelled	0	A
0713340000	Bamboo Beans (Dried, Shelled, Whether Or Not Skinned Or Spli)	0	A
0713350000	Cow Peas	0	A
0713390000	Dried Beans, Shelled, Nes	0	A
0713400010	Dhal	0	A
0713400099	Dried Lentils, Shelled	0	A
0713500000	Dried Broad Beans And Horse Beans, Shelled	0	A
0713600000	Pigeon Peas (Dried, Shelled, Whether Or Not Skinned Or Spli)	0	A
0713900011	Soya Bean (Dried)	0	A
0714100010	Cassava & Manioc (Fresh , Chilled Or Frozen)	0	A
0714100011	Cassava & Manioc (Dried)	0	A
0714200010	Sweet Potato (Fresh , Chilled Or Frozen)	0	A
0714200011	Sweet Potato (Dried)	0	A
0714300010	Yam (Fresh / Chilled / Frozen)	0	A
0714300011	Yam (Dried)	0	A
0714400000	Taro (Fresh, Chilled, Frozen Or Dried, Whether Or Not Sliced Or In The Form Of Pellets)	0	A

HS2014	Description	Base Rate	Staging Category
0714500000	Yautia (Fresh, Chilled, Frozen Or Dried, Whether Or Not Sliced Or In The Form Of Pellets)	0	A
0714900099	Roots & Tubers With High Starch Content , Fresh / Dried / Chilled / Frozen Nes	0	A
0801110000	Coconuts, Desiccated	0	A
0801120000	Coconut (In The Inner Shell)	0	A
0801190000	Coconuts, Excluding Desiccated	0	A
0801210000	Brazil Nuts, In Shell, Fresh Or Dried	0	A
0801220000	Brazil Nuts, Without Shell, Fresh Or Dried	0	A
0801310000	Cashew Nuts, In Shell, Fresh Or Dried	0	A
0801320000	Cashew Nuts, Without Shell, Fresh Or Dried	0	A
0802110000	Almonds In Shell, Fresh Or Dried	0	A
0802120000	Almonds Without Shells, Fresh Or Dried	0	A
0802210000	Hazlenuts In Shell, Fresh Or Dried	0	A
0802220000	Hazlenuts Without Shells, Fresh Or Dried	0	A
0802310000	Walnuts In Shell, Fresh Or Dried	0	A
0802320000	Walnuts Without Shells, Fresh Or Dried	0	A
0802410000	Chest Nut (In Shell)	0	A
0802420000	Chestnut (Fresh Or Chilled)	0	A
0802510000	Pistachio (Fresh Or Dried) In Shell	0	A
0802520000	Pistachio (Fresh Or Dried) Shelled	0	A
0802610000	Macamadia Nut (Fresh Or Dried) In Shell	0	A
0802620000	Macamadia Nut (Fresh Or Dried) Shelled	0	A
0802700000	Chest Nut (Shelled Or In Shell)	0	A
0802800000	Areca Nuts (Fresh Or Dried)	15	A
0802909010	Peanut (Fresh Or Dried)	0	A
0802909099	Nuts (Fresh Or Dried) Not Specified	0	A
0803101000	Plaintain (Fresh)	15	E
0803109000	Plaintain (Other Than Fresh)	0	A
0803901000	Banana (Fresh)	15	E
0803909000	Banana (Other Than Fresh)	0	A
0804100000	Dates, Fresh Or Dried	0	A
0804200000	Figs, Fresh Or Dried	0	A
0804300000	Pineapples, Fresh Or Dried	0	A
0804400000	Avocados, Fresh Or Dried	0	A
0804501000	Mango (Fresh)	15	E
0804509010	Guavas (Fresh Or Dried)	0	A
0804509011	Mangosteen (Fresh Or Dried)	0	A
0804509012	Mango (Other Than Fresh)	0	A

HS2014	Description	Base Rate	Staging Category
0805100000	Oranges, Fresh Or Dried	0	A
0805200010	Mandarins (Fresh Or Dried)	0	A
0805200011	Clementines (Fresh Or Dried)	0	A
0805200099	Other Citrus Hybrids Not Elsewhere Specified	0	A
0805400000	Grapefruit, Including Pomelos Fresh Or Dried,	0	A
0805500000	Lemons (Citrus Limon, Citrus Limonum) And Limes (Citrus Aurantifolia, Citrus Latifolia)	0	A
0805900000	Other Citrus Fruit (Fresh Or Dried)	0	A
0806100000	Fresh Grapes	0	A
0806200000	Dried Grapes	0	A
0807110000	Watermelons, Fresh	15	E
0807190000	Melons, Fresh, (Excl. Watermelons)	0	A
0807200000	Papaws (Papayas), Fresh	15	E
0808100000	Apples, Fresh	0	A
0808300000	Pear (Fresh)	0	A
0808400000	Quince (Fresh)	0	A
0809100000	Apricots, Fresh	0	A
0809210000	Sour Cherries (Prunus Cerasus) Fresh	0	A
0809290000	Fresh Cherries (Other)	0	A
0809300010	Nectarine (Fresh)	0	A
0809300011	Peach (Fresh)	0	A
0809400010	Plum (Fresh)	0	A
0809400011	Sloes (Fresh)	0	A
0810100000	Strawberries, Fresh	0	A
0810200010	Blackberry (Fresh)	0	A
0810200011	Loganberry (Fresh)	0	A
0810200012	Raspberry (Fresh)	0	A
0810200013	Mulberry (Fresh)	0	A
0810300010	Black Currant, Red Currant, White Currant (Fresh)	0	A
0810300011	Gooseberries (Fresh)	0	A
0810400010	Bilberry (Fresh)	0	A
0810400011	Cranberry (Fresh)	0	A
0810400012	Blueberry (Fresh)	0	A
0810400099	Other Fruits Of The Genus Vacciniumnot Elsewhere Specified	0	A
0810500000	Kiwifruit, Fresh	0	A
0810600000	Durian, Fresh	0	A
0810700000	Persimmons (Fresh)	0	A
0810900010	Custard Apple (Fresh)	0	A

HS2014	Description	Base Rate	Staging Category
0810900011	Jack Fruit (Fresh)	0	A
0810900012	Pomengrate (Fresh)	0	A
0810900013	Stone Apple (Fresh)	0	A
0810900014	Sour Sop (Fresh)	0	A
0810900015	Wood Apple (Fresh)	0	A
0810900016	Beli Fruit (Fresh)	0	A
0810900017	Litchi (Fresh)	0	A
0810900018	Rambutan (Fresh)	0	A
0810900019	Sapodilla (Fresh)	0	A
0810900022	Passion Fruit (Fresh)	0	A
0810900023	Star Fruit (Fresh)	0	A
0810900024	Tamarind (Fresh)	0	A
0810900099	Fruit (Fresh) Not Specified	0	A
0811100000	Strawberries, Frozen	0	A
0811200000	Raspberries, Blackberries...Etc, Frozen	0	A
0811901000	Arecanut & Betel Nut (Frozen) Whether Or Not Sweetened	15	A
0811909000	Other Fruits And Nuts, Frozen, Nes	0	A
0812100000	Cherries, Provisionally Preserved, Not For Immediate Consumption	0	A
0812900000	Fruit And Nuts, Provisionally Preserved, Not For Immediate Consumption	0	A
0813100000	Dried Apricots	0	A
0813200000	Dried Prunes	0	A
0813300000	Dried Apples	0	A
0813400010	Strawberry (Dried)	0	A
0813400099	Fruit (Dried) Not Specified	0	A
0813500010	Mixtures Of Dried Fruit , Nes	0	A
0813500011	Mixtures Of Dried Nuts , Nes	0	A
0813500012	Ground Nut (Dried)	0	A
0814000011	Peel Of Citrus Fruit (Fresh , Frozen , Dried , Etc.)	0	A
0814000012	Peel Of Melon (Fresh , Frozen , Dried, Etc.)	0	A
0901110000	Coffee, Not Roasted Or Decaffeinated	0	A
0901120000	Decaffeinated Coffee, Not Roasted	0	A
0901210000	Roasted Coffee, Not Decaffeinated	0	A
0901220000	Roasted, Decaffeinated Coffee	0	A
0901900000	Coffee Husks And Skins, Coffee Substitutes Containing Coffee	0	A
0902100000	Green Tea, Whether Or Not Flavoured, In Immediate Packings	0	A
0902200000	Green Tea, Whether Or Not Flavoured, Nes	0	A

HS2014	Description	Base Rate	Staging Category
0902300000	Black Tea Fermented/Partly Fermented, Flavoured Or Not, In Packings Of <=3Kg	0	A
0902400000	Black Tea Fermented/Partly Fermented, Flavoured Or Not, In Packings Of >=3Kg	0	A
0903000000	Mate	0	A
0904110000	Dried Pepper (Excl. Crushed Or Ground)	0	A
0904120000	Pepper, Crushed Or Ground	0	A
0904210010	Capsicum (Dried)	0	A
0904210011	Chillies (Dried)	0	A
0904210012	Paprika (Dried)	0	A
0904220010	Chillies (Powder)	0	A
0904220011	Paprika (Powder)	0	A
0904220099	Fruits Of The Genus Capsicum , Genus Pmenta Crushed Or Ground Nes	0	A
0905100000	Vanilla Beans Neither Crushed Nor Ground	0	A
0905200000	Vanilla Beans Powder	0	A
0906110000	Cinnamon, Neither Crushed Nor Ground.	0	A
0906190000	Other Cinnamon-Tree Flowers, Neither Crushed Nor Ground, Nes.	0	A
0906200000	Cinnamon And Cinnamon-Tree Flowers, Crushed Or Ground	0	A
0907100000	Clover (Neither Crushed Nor Ground)	0	A
0907200000	Clove Crushed Or Ground	0	A
0908110000	Nutmeg (Neither Crushed Nor Ground)	0	A
0908120000	Nutmeg Crushed Or Ground	0	A
0908210000	Mace (Neither Crushed Nor Ground)	0	A
0908220000	Mace (Crushed Or Ground)	0	A
0908310000	Cardamom (Neither Crushed Nor Ground)	0	A
0908320000	Cardamom Crushed Or Ground	0	A
0909210000	Coriander Seed (Neither Crushed Nor Ground)	0	A
0909220000	Coriander Seed (Crushed Or Ground)	0	A
0909310000	Cumin Seed (Not Crushed Or Ground)	0	A
0909320000	Cumin Seed (Crushed Or Ground)	0	A
0909610010	Anise Seed (Neither Crushed Not Ground)	0	A
0909610011	Badian Seed(Neither Crushed Nor Ground)	0	A
0909610012	Caraway Seed	0	A
0909610013	Fennel Seed	0	A
0909610014	Juniper Berries	0	A
0909620010	Anise Powder	0	A
0909620011	Badian Powder	0	A
0909620012	Caraway Seed (Crushed Or Ground)	0	A

HS2014	Description	Base Rate	Staging Category
0909620013	Fennel Seed Crushed Or Ground	0	A
0909620014	Jupiner Berries Crushed Or Ground	0	A
0910110010	Ginger (Not In Brine)	0	A
0910110011	Ginger (In Brine)	0	A
0910121010	Ginger (Powdered)	0	A
0910121011	Ginger Paste	0	A
0910200000	Saffron	0	A
0910300000	Turmeric (Curcuma)	0	A
0910910000	Spice Mixtures	0	A
0910990010	Methi Seed	0	A
0910990012	Bay Leaves.	0	A
0910990013	Garlic Paste	0	A
0910990014	Curry & Curry Powder.	0	A
0910990099	Spices, Nes.	0	A
1001110000	Durum Wheat Seed	0	A
1001190000	Durum Wheat Excl Seed	0	A
1001910000	Wheat And Meslin Seed	0	A
1001990000	Wheat And Meslin Excl Seed	0	A
1002100000	Rye Seed	0	A
1002900000	Rye Excl Seed	0	A
1003100000	Barley Seed	0	A
1003900000	Barley Excl Seed	0	A
1004100000	Oat Seed	0	A
1004900000	Oat Excl Seed	0	A
1005100000	Maize Seed	0	A
1005900000	Maize (Excl. Seed)	0	A
1006100000	Rice In The Husk (Paddy Or Rough)	0	A
1006200010	Rice In Pericarp	0	A
1006200099	Husked Brown Rice	0	A
1006300010	Basmati Rice.	0	A
1006300099	Rice (Not Specified).	0	A
1006400000	Broken Rice	0	A
1007100000	Sorghum Seed	0	A
1007900000	Sorghum Excl Seed	0	A
1008100000	Buckwheat	0	A
1008210000	Millet Seed	0	A
1008290000	Millet Excl Seed	0	A
1008300000	Canary Seeds	0	A

HS2014	Description	Base Rate	Staging Category
1008400000	Fonio (Digitaria Spp)	0	A
1008500000	Quinoa (Chenopodium Quinoa)	0	A
1008600000	Triticale	0	A
1008900000	Other Cereal, Nes	0	A
1101000010	Wheat Flour	0	A
1101000011	Atta Flour	0	A
1101000099	Meslin Flour	0	A
1102200000	Maize (Corn) Flour	0	A
1102900010	Millet Flour	0	A
1102900011	Barley Powder	0	A
1102900012	Rice Flour.	0	A
1102900013	Rye Flour	0	A
1102900099	Other Cereal Flours Other Than Of Wheat Or Meslin Nes	0	A
1103110010	Semolina	0	A
1103110011	Meal Of Wheat	0	A
1103130000	Groats And Meal Of Maize (Corn)	0	A
1103190010	Meal Of Millet	0	A
1103190011	Meal Of Rye	0	A
1103190012	Meal Of Rice	0	A
1103190013	Meal Of Oat	0	A
1103190099	Groat And Meal Of Other Cereal, Nes	0	A
1103200000	Pellets	0	A
1104120000	Rolled Or Flaked Oat Grains	0	A
1104190000	Rolled Or Flaked Grains Of Other Cereals	0	A
1104220000	Oats (Hulled, Pearled, Sliced Or Kibbled)	0	A
1104230000	Maize (Hulled, Pearled, Sliced Or Kibbled)	0	A
1104290000	Other Cereals(Hulled, Pearled, Sliced Or Kibbled)	0	A
1104300000	Cereal Germ, Whole, Rolled, Flaked Or Ground	0	A
1105100000	Potato Flour, Meal And Powder.	0	A
1105200000	Potato Flakes, Granules And Pellets	0	A
1106100010	Dhal (Powder)	0	A
1106100011	Bean (Powder)	0	A
1106100012	Peas (Powder)	0	A
1106100099	Other Flour, Meal And Powder Of The Dried Leguminous Vegetables Of Heading 07.13	0	A
1106200010	Arrowroot Flour	0	A
1106200011	Tapioca Flour	0	A
1106200012	Flour, Meal & Powder Of Sago Or Of Roots Or Tubers Of 0714	0	A

HS2014	Description	Base Rate	Staging Category
1106300010	Fruit Powder & Flour, Meal Of Fruits	0	A
1106300011	Nut Powder (Edible)	0	A
1107100000	Malt (Not Roasted)	0	A
1107200000	Malt (Roasted)	0	A
1108110000	Wheat Starch	0	A
1108120000	Maize (Corn) Starch	0	A
1108130000	Potato Starch	0	A
1108140000	Manioc (Cassava) Starch	0	A
1108190000	Other Starches, Nes	0	A
1108200000	Inulin	0	A
1109000000	Wheat Gluten Whether Or Not Dried	0	A
1201100000	Soya Beans, Whether Or Not Broken (Seed)	0	A
1201900000	Soya Beans, Whether Or Not Broken Excl Seed	0	A
1202300000	Ground Nuts, Not Roasted Or Otherwise Cooked (Seed)	0	A
1202410000	Ground Nuts, Not Roasted Or Otherwise Cooked (In Shell)	0	A
1202420000	Ground Nuts, Not Roasted Or Otherwise Cooked (Shelled Whether Or Not Broken)	0	A
1203000000	Copra	0	A
1204000000	Linseed	0	A
1205100000	Low Erucic Acid Rape Or Colza Seeds (Whether Or Not Broken)	0	A
1205900000	Low Erucic Acid Rape Or Colza Seeds (Whether Or Not Broken)	0	A
1206000000	Sunflower Seeds	0	A
1207100000	Palm Nuts And Kernels	0	A
1207210000	Cotton Seeds	0	A
1207290000	Cotton Seeds (Other)	0	A
1207300000	Castor Oil Seeds	0	A
1207400000	Sesamum Seeds	0	A
1207500000	Mustard Seeds	0	A
1207600000	Safflower (Carthamus Tinctorius) Seeds	0	A
1207700000	Melon Seeds	0	A
1207910000	Poppy Seeds	0	A
1207990000	Rape (Excl Low Erucic Acid Rape) Whether Or Not Broken	0	A
1208100000	Soya Bean Flour And Meal	0	A
1208900000	Flours And Meals Of Oil Seeds Or Oleaginous Fruits (Excluding Mustard And Soya Beans)	0	A
1209100000	Sugar Beet Seed, Of A Kind Used For Sowing	0	A
1209210000	Lucerne (Alfalfa) Seeds, Of A Kind Used For Sowing	0	A
1209220000	Clover Seed, Of A Kind Used For Sowing	0	A

HS2014	Description	Base Rate	Staging Category
1209230000	Fescue Seeds, Of A Kind Used For Sowing	0	A
1209240000	Kentucky Blue Grass Seeds, Of A Kind Used For Sowing	0	A
1209250000	Rye Grass Seeds, Of A Kind Used For Sowing	0	A
1209290011	Seeds Of Forage Plants, Of A Kind Used For Sowing, Nes	0	A
1209300000	Seeds Of Herbaceous Plants, Of A Kind Used For Sowing	0	A
1209910099	Vegetable Seeds (Sowing)	0	A
1209990010	Casacas (Isbagulu)	0	A
1209990011	Other Seeds, Fruit & Spores, Of Kind Used For Sowing, Nes	0	A
1209990012	Fruit Seed (Sowing)	0	A
1209990013	Lemonine Seed (Sowing)	0	A
1209990099	Other Seeds, Fruits And Spores Of A Kind Used For Sowing, Nes.	0	A
1210100000	Hop Cones, Neither Ground Nor Powdered Nor In The Form Of Pellets	0	A
1210200000	Hop Cones, Ground, Powdered Or In The Form Of Pellets; Lupulin	0	A
1211200000	Ginseng Roots (Fresh Or Dried) Used Primarily In Perfumery, In Pharmacy Or For Insecticidal, Fungicidal Or Similar Purposes	0	A
1211300000	Coca Leaf (Fresh Or Dried) Used Primarily In Perfumery, In Pharmacy Or For Insecticidal, Fungicidal Or Similar Purposes	0	A
1211400000	Poppy Straw (Fresh Or Dried) Used Primarily In Perfumery, In Pharmacy Or For Insecticidal, Fungicidal Or Similar Purposes	0	A
1211900010	Herbal Medicine	0	A
1211900011	Basil	0	A
1211900012	Plant Or Part, Of A Kind Used In Perfumery , Pharmacy Not Specified Elsewhere	0	A
1211900013	Herb (Single Species)	0	A
1211900014	Pepper Mint	0	A
1211900015	Sage	0	A
1211900016	Burial Kit(Containing Herbs)	0	A
1211900017	Dried Root (Perfumery)	0	A
1211900018	Rosemary Leaves	0	A
1212210010	Sea Weed(Fresh/Dried/Frozen)	0	A
1212210011	Black Moss (Fresh, Dried, Frozen)	0	A
1212210099	Other Algae Fit For Human Consumption Not Elsewhere Specified	0	A
1212290011	Algae (Fresh/Dried/Frozen) Inedible	0	A
1212290099	Sea Weed (Fresh/Dried/Frozen) Inedible	0	A
1212910000	Sugar Beet, Fresh, Dried, Chilled Or Frozen	0	A
1212920000	Locuts Beans (Fresh, Chilled, Frozen Or Dried, Whether Or Not Ground)	0	A

HS2014	Description	Base Rate	Staging Category
1212930000	Sugar Cane	0	A
1212940000	Chicory Roots	0	A
1212990000	Vegetable Products Used Primarily For Human Consumption Nes(Fresh, Chilled, Frozen, Dried)	0	A
1213000000	Cereal Straw And Husks	0	A
1214100000	Lucerne (Alfalfa) Meal And Pellets	0	A
1214900000	Other Forage Products, Nes	0	A
1301200000	Natural Gum Arabic	25	A
1301900000	Natural Gums, Resins, Gum-Resins, Natural Oleor'Ins/Balsams (Excl. Gumarabic)	25	A
1301901000	Asafoetida	0	A
1301909000	Natural Shellac Resin	25	A
1302110000	Saps And Extracts Of Opium	25	A
1302120000	Saps And Extracts Of Liquorice	25	A
1302130000	Saps And Extracts Of Hops	25	A
1302190000	Saps And Extracts Of Other Vegetables	25	A
1302200000	Pectic Substances, Pectinates And Pectates	25	A
1302310000	Agar-Agar	0	A
1302320000	Mucilages And Thickeners, Whether Or Not Modified, Derived From Locust Beans, Locust Bean Seeds Or Guar Seeds	25	A
1302391010	Furcelleran (Vegetable Gelatin)	0	A
1302391099	Other Mucilages And Thickeners, Whether Or Not Modified, Derived From Vegetable Products Not Elsewhere Specified	0	A
1302399099	Inedible Mucilages & Thickeners, Whether Or Not Modified, Derived From Vegetable Product	25	A
1401100010	Bamboo	25	A
1401100011	Bamboo	25	A
1401100012	Bamboo	25	A
1401100014	Bamboo Fishing Pole (Natural)	25	A
1401200000	Rattans	25	B
1401900010	Cane	25	B
1401900011	Reed	25	B
1401900012	Rushes	25	A
1401900013	Osier	25	B
1401900014	Straw	25	B
1401900015	String (Cane)	25	B
1401900099	Other Vegetable Materials Of Kind Used For Plaiting	25	A
1404200000	Vegetable (Excluding Cotton Linters) Products Nes	25	B
1404901000	Coir Dust	0	A

HS2014	Description	Base Rate	Staging Category
1404909011	Betel Leaves	25	B
1404909012	Kapok	25	A
1404909013	Henna Leaves Powder	25	A
1404909098	Other Vegetable Products Not Elsewhere Specified Or Included	25	A
1404909099	Other Vegetable Products Not Elsewhere Specified Or Included	25	A
1501100000	Lard Other Those Of Heading 0209 Or 1503	50	C
1501200000	Pig Fat	50	C
1501900000	Poultry Fat	0	A
1502100000	Tallow Of Bovine Animals, Sheeps Or Goats(Other Than Those Of Heading 15.03)	0	A
1502900000	Fats Of Bovine Animals, Sheep Or Goats (Excluding Tallow)	0	A
1503000000	Lard Stearin, Lard Oil, Oleostearin, Oleo-Oil And Tallow Oil, Not Emulsified Or Mixed Or Otherwise Prepared.	50	C
1504100010	Cod Liver Oil	0	A
1504100011	Shark-Liver Oil	0	A
1504100012	Fish-Liver Oils & Their Fractions, Nes	0	A
1504200000	Fats And Oils And Their Fractions, Of Fish, Other Than Liver Oils	0	A
1504300000	Fats And Oils And Their Fractions, Of Marine Mammals	0	A
1505000000	Wool Grease And Fatty Substances Derived Therefrom (Including Lanolin)	0	A
1506000000	Other Animal Fats And Oils And Their Fractions, Whether Or Not Refined, But Not Chemically Modified.	0	A
1507100000	Crude Soya-Bean Oil	0	A
1507900000	Soya-Bean Oil (Excl. Crude) And Fractions	0	A
1508100000	Crude Ground-Nut Oil	0	A
1508900000	Ground-Nut Oil (Excl. Crude) And Fractions	0	A
1509100000	Virgin Olive Oil	0	A
1509900000	Olive Oil And Fractions (Excl. Virgin)	0	A
1510000000	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.	0	A
1511100000	Crude Palm Oil	0	A
1511900000	Palm Oil (Excl.Crude) &Its Fractions, Refined Or Not, Not Chemically Modified	0	A
1512110000	Crude Sunflower-Seed And Safflower Oil	0	A
1512190000	Sunflower-Seed And Safflower Oil (Excl. Crude) And Fractions Thereof	0	A
1512210000	Crude Oil Of Cotton-Seed, Whether Or Not Gossypol Has Been Removed	0	A
1512290000	Cotton-Seed Oil And Its Fractions (Other)	0	A

HS2014	Description	Base Rate	Staging Category
1513110000	Crude Coconut (Copra) Oil	0	A
1513190000	Coconut (Copra) Oil (Excl.Crude) &Its Fractions, Refined/Not, Not Chemically Modf	0	A
1513210000	Crude Oil Of Palm Kernel Or Babassu Oil	0	A
1513290000	Palm Kernel Or Babassu Oil And Fractions Thereof (Excluding Crude Oil)	0	A
1514110000	Low Erucic Acid Rape Or Colza Oil (Crude)	0	A
1514190000	Low Erucic Acid Rape Or Colza Oil And Its Fractions (Excluding Crude)	0	A
1514910000	Mustard Oil (Crude)	0	A
1514990000	Mustard Oil Other Than Crude	0	A
1515110000	Crude Linseed Oil	0	A
1515190000	Linseed Oil (Excl.Crude)& Fractions, Refined Or Not, Not Chemically Modified	0	A
1515210000	Crude Maize (Corn) Oil	0	A
1515290000	Maize (Corn) Oil (Excl.Crude)& Fractions, Refined/Not, Not Chemically Modifd	0	A
1515300000	Castor Oil And Its Fractions	0	A
1515500000	Sesame Oil And Fractions	0	A
1515900010	Gingerly Oil	0	A
1515900011	Cooking Oil	0	A
1515900012	Salad Oil	0	A
1515900013	Walnut Oil	0	A
1515900014	Black Caraway Oil	0	A
1515900015	Peanut Oil	0	A
1515900016	Cooking Oil (Bimoli).	0	A
1515900017	Cooking Oil (Sunflower).	0	A
1515900099	Other Fixed Vegetable Fats & Oil, Nes	0	A
1516101000	Animal Fats And Oils And Their Fractions (Of Swine)	50	C
1516109000	Animal Fats & Oils And Their Fractions (Excl. Swine)	0	A
1516200010	Canola Oil	0	A
1516200099	Vegetable Fats & Oils, & Their Fractions, Hydrogenated, ..Etc..Nes	0	A
1517101000	Margerine (Containing Swine)	50	E
1517109010	Margarine (Daisy)	0	A
1517109099	Margarine (Not Specified)	0	A
1517901000	Shortening (Containing Swine)	50	E
1517909010	Shortening (Excl Swine)	0	A
1517909099	Evenig Primrose Oil Capsules (Excl Swine)	0	A
1518001000	Animal Or Vegetable Fats And Oils And Their Fractions, Boiled, Oxidised, Dehydrated, Sulphurised Etc..	50	E

HS2014	Description	Base Rate	Staging Category
1518009000	Animal Or Vegetable Fats And Oils And Their Fractions, Boiled, Oxidised, Dehydrated, Sulphurised Etc..	0	A
1520000000	Glycerol, Crude, Glycerol Waters And Glycerol Lyes	0	A
1521100000	Vegetable Waxes (Other Than Triglycerides) Whether Or Not Refined Or Coloured.	0	A
1521900000	Beeswax, Other Insect Waxes And Spermaceti, Whether Or Not Refined Or Coloured.	0	A
1522000000	Degras; Residues Resulting From The Treatment Of Fatty Substances Or Animal Or Vegetable Waxes.	0	A
1601001010	Sausage (Pork)	50	E
1601001099	Products Of Pork Meat, Meat Offal Or Blood, Nes(Excl.Sausage).	50	E
1601009010	Beef Sausage	0	A
1601009011	Sausage (Poultry)	0	A
1601009012	Sausage (Mutton)	0	A
1601009099	Sausage And Similar Products, Of Meat, Meat Offal Or Blood, Nes.	0	A
1602100000	Homogenised Preparations Of Meat, Meat Offal Or Blood	0	A
1602201000	Preparations Of Swine'S Liver	50	E
1602209010	Preparations Of Bovine Animal'S Liver	0	A
1602209099	Preparation Of Other Animal'S Liver	0	A
1602310000	Preparations Of Turkey Meat	0	A
1602320000	Prepared/Preserved Meat, Offal/Blood Of Fowls Of Species Gallus Domesticus	0	A
1602390010	Ducks (Prepared , Preserved)	0	A
1602390011	Geese (Prepared , Preserved)	0	A
1602410000	Preparations Of Swine, Hams And Cuts	50	E
1602420000	Shoulders And Cuts Thereof Of Swine	50	E
1602490000	Preparations Of Swine Meat, Including Mixtures, Nes	50	E
1602500010	Beef (Prepared, Preserved)	0	A
1602500099	Other Preserved And Prepared Meat, Meat Offal Or Blood Of Other Bovine Animals	0	A
1602900010	Mutton (Prepared, Preserved)	0	A
1602900011	Rabbit Meat (Prepared, Preserved)	0	A
1602900012	Meat Of Goats (Prepared, Preserved)	0	A
1602900099	Other Preserved And Prepared Meat, Meat Offal Or Blood	0	A
1603001010	Fish Paste	15	E
1603009010	Chicken Paste	0	A
1603009011	Beef Paste	0	A
1603009012	Shrimp Paste	0	A
1604110000	Prepared Or Preserved Salmon (Excl. Minced)	0	A
1604120000	Prepared Or Preserved Herrings (Excl. Minced)	0	A

HS2014	Description	Base Rate	Staging Category
1604130010	Sardine (Prepared, Preserved)	0	A
1604130011	Sprat (Prepared, Preserved)	0	A
1604140010	Tuna (Prepared, Preserved)	15	A
1604140011	Skipjack (Prepared, Preserved)	15	A
1604140012	Tuna Loins (Steamed)	15	E
1604140013	Skipjack Loins (Steamed)	15	E
1604140014	Yellowfin Tuna (Canned, Prepared & Preserved)	15	E
1604140015	Bigeye Tuna (Canned) Processed Or Preserved	15	E
1604140016	Yellowfin Tuna Loins (Steamed)	15	E
1604151000	Mackerel Fillets (Preserved In Wine)	50	E
1604159000	Mackerel Fillets (Not Cont. Wine)	0	A
1604160000	Prepared Or Preserved Anchovies (Excl. Minced)	0	A
1604170000	Eels Prepared Or Preserved	0	A
1604190010	Grouper (Prepared, Preserved)	0	A
1604190012	Trout (Prepared, Preserved)	0	A
1604190099	Reef Fish (Prepared , Preserved) Nes	0	A
1604200010	Fish Sausage	0	A
1604200011	Offals Of Fish (Prepared, Preserved)	0	A
1604200099	Fish (Prepared, Preserved), Nes.	0	A
1604311000	Caviar Of Tuna, Skipjack Or Stripe-Bellied Bonito(Canned, Prepared, Preserved)	15	E
1604319000	Caviar Other Than Tuna, Skipjack Or Stripe Bellied Bonito	0	A
1604320000	Carvier Substitute (Canned, Prepared, Preserved)	0	A
1605100000	Crab, Prepared Or Preserved	0	A
1605210010	Prawns(Canned, Prepared, Preserved) Other Than In Airtight Containers	0	A
1605210011	Shrimps(Canned, Prepared, Preserved) Other Than In Airtight Containers	0	A
1605290010	Prawns (Canned, Prepared, Preserved) In An Airtight Containers)	0	A
1605290011	Shrimps (Canned, Prepared, Preserved) In An Airtight Container	0	A
1605300000	Lobster, Prepared Or Preserved	0	A
1605400000	Crustaceans, Nes, Prepared Or Preserved	0	A
1605510000	Oyster(Prepared, Preserved)	0	A
1605520000	Scallops, Including Queen Scallops (Prepared, Preserved)	0	A
1605530000	Mussels(Prepared, Preserved)	0	A
1605540010	Cuttlefish(Prepared.Preserved)	0	A
1605540011	Squid(Prepared, Preserved)	0	A
1605550000	Octopus(Canned, Prepared, Preserved)	0	A

HS2014	Description	Base Rate	Staging Category
1605560000	Clams, Cockles And Arkshells (Prepared , Preserved)	0	A
1605570000	Abalone (Prepared, Preserved)	0	A
1605580000	Snails, Other Than Sea Snails(Prepared, Preserved)	0	A
1605590000	Other Molluscs (Prepared.Preserved)	0	A
1605610000	Sea Cucumbers(Prepared, Preserved)	0	A
1605620000	Sea Urchins(Prepared, Preserved)	0	A
1605630000	Jellyfish	0	A
1605690010	Shell Fish (Canned, Prepared, Preserved)	0	A
1605690011	Other Aquatic Invertebrates (Prepared, Preserved) Nes	0	A
1701120000	Raw Beet Sugar, In Solid Form	0	A
1701130000	Cane Sugar Specified In Subheading Note 2 To Chapter 17	0	A
1701140000	Other Cane Sugar, Nes	0	A
1701910000	Cane Or Beet Sugar Containing Added Flavouring Or Colouring Matter	0	A
1701990000	Cane Or Beet Sugar, In Solid Form, Nes	0	A
1702110000	Lactose And Lactose Syrup Cont.By Weight>=99% Lactose Calc. On Dry Matter	0	A
1702190010	Lactose Syrup	0	A
1702200010	Maple Sugar	0	A
1702200011	Maple Syrup	0	A
1702300010	Glucose (Powder)	0	A
1702300011	Glucose Liquid	0	A
1702400000	Glucose And Glucose Syrup, Containing In The Dry State At Least 20 % But Less Than 50 % By Weight Of Fructose, Excluding Invert Sugar	0	A
1702500000	Chemically Pure Fructose	0	A
1702600000	Other Fructose And Fructose Syrup, Containing In The Dry State More Than 50 % By Weight Of Fructose, Excluding Invert Sugar	0	A
1702900010	Jaggery	0	A
1702900011	Golden Syrup	0	A
1702900012	Sugar Cane Syrup	0	A
1702900013	Caramel Powder	0	A
1702900014	Caramel Syrup	0	A
1702900015	Sucrose	0	A
1702900016	Artificial Honey	0	A
1702900017	Palm Sugar	0	A
1702900099	Other Sugars (Incl. Invert Sugar), Nes	0	A
1703100000	Cane Molasses	0	A
1703900000	Other Molasses	0	A
1704100000	Chewing Gum	0	A

HS2014	Description	Base Rate	Staging Category
1704901000	Sugar Confectionary Containing Wine	50	E
1704901110	Sweet (Sugar Confectionery)	5	A
1704901111	Sweet (Sugar Confectionery)	5	A
1704909010	Halva	0	A
1704909012	White Chocolate	0	A
1704909015	Jelly(All Flavours)	0	A
1704909099	Sugar Confectionery (Excluding Sweets), Not Containing Wine	0	A
1801000000	Cocoa Beans, Whole Or Broken, Raw Or Roasted.	0	A
1802000000	Cocoa Shells, Husks, Skins And Other Cocoa Waste.	0	A
1803100000	Cocoa Paste (Not Defatted)	0	A
1803200000	Cocoa Paste (Wholly Or Partly Defatted)	0	A
1804000000	Cocoa Butter, Fat And Oil	0	A
1805000000	Cocoa Powder, Not Containing Added Sugar Or Other Sweetening Matter	0	A
1806100000	Cocoa Powder, Containing Added Sugar Or Other Sweetening Matter	0	A
1806201000	Chocolate And Other Food Preparations Containing Cocoa 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	50	C
1806209000	Chocolate And Other Food Preparations Containing Cocoa 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	0	A
1806311000	Chocolate(Filled With Nut, Nut Cream, Other)Containing Spirit	50	C
1806319000	Chocolate (Filled With Fruit, Nut, Cream, Other)	0	A
1806321010	Chocolate (Not Filled) Containing Spirit	50	C
1806329010	Chocolate (Not Filled) Not Cont. Spirit	0	A
1806901000	Other Chocolate And Food Preparations Containing Spirit	50	C
1806909010	Chocolate, Etc, Containing Cocoa, Not In Blocks, Slabs Or Bars, Nes	0	A
1806909011	Chocolate, Etc, Containing Cocoa, Not In Blocks, Slabs Or Bars, Nes	0	A
1901100010	Baby Food (Cerelac)	0	A
1901100011	Baby Food (Promina)	0	A
1901100013	Baby Food (Nestum)	0	A
1901100099	Preparations For Infant Use, Nes.	0	A
1901201010	Mixes & Doughs (Containing Liquor)	50	C
1901209010	Mixes & Dough For Preparation Of Bakers'Wares Of 19.05, Nes	0	A
1901209011	Bread Mix & Pastry Powder	0	A

HS2014	Description	Base Rate	Staging Category
1901209012	Bread Flour	0	A
1901209013	String Hopper Mix & Pappadam Mix	0	A
1901209099	Other Mixes And Doughs	0	A
1901901000	Other Food Preparations Of Flour, Groats Etc.. Nes Containing Spirit	50	C
1901909010	Custard Powder	0	A
1901909011	Horlicks	0	A
1901909012	Porridge	0	A
1901909013	Prepared Pudding	0	A
1901909014	Bournvita	0	A
1901909015	Ovaltine	0	A
1901909016	Papadam	0	A
1901909099	Other Mixes & Doughs	0	A
1902110010	Macaroni (Containing Eggs)	0	A
1902110011	Noodles (Containing Egg)	0	A
1902110012	Spaghetti (Containing Eggs)	0	A
1902110013	Ravioli (Containing Eggs)	0	A
1902110014	Lasagne (Containing Egg)	0	A
1902110099	Other Uncooked Pasta, Not Stuffed Or Otherwise Prepared Containing Eggs	0	A
1902190000	Noodles	0	A
1902190010	Macaroni (Other)	0	A
1902190012	Spaghetti (Other)	0	A
1902190013	Ravioli (Other)	0	A
1902190014	Lasagne (Not Containing Egg)	0	A
1902190099	Other Uncooked Pasta, Not Stuffed Or Otherwise Prepared Not Containing Eggs	0	A
1902201000	Stuffed Pasta (Containing Swine)	50	C
1902209010	Cannelloni	0	A
1902209099	Stuffed Pasta (Not Specified)	0	A
1902301000	Other Pasta (Containing Swine)	50	C
1902309011	Vermicelli	0	A
1902309099	Other Pasta (Not Else Where Specified)	0	A
1902401000	Couscous Containing Swine	50	C
1902409000	Couscous Excl Swine	0	A
1903000010	Sago	0	A
1903000099	Tapioca & Substitutes Prepared From Starch In Flakes, Grains, Etc.	0	A
1904100010	Aval	0	A
1904100011	Corn Flake	0	A

HS2014	Description	Base Rate	Staging Category
1904100013	Rice Krispies & Similar Foods Obtained By Cereals, Nes	0	A
1904100099	Cereal Products	0	A
1904200000	Prepared Foods Obtained From Unroasted Cereal Flakes Or From Mixtures Of Unroasted Cereal Flakes And Roasted Cereal Flakes Or Swelled Cereals	0	A
1904300000	Bulgur Wheat (In Grain Form Or In The Form Of Flakes Or Other Worked Grains (Except Flour, Groats And Meal), Pre-Cooked, Or Otherwise Prepared)Nes	0	A
1904901010	Biriyani & Fried Rice (Pre-Cooked) Containing Swine	50	C
1904901099	Prepard Foods Obtnd By Swelling Or Roasting Of Cereals/Cereal Products (Cont.Swine/Wine)	50	C
1904909010	Biriyani (Pre-Cooked)	0	A
1904909011	String Hopper	0	A
1904909099	Prepared Foods Obtained By Swelling Or Roasting Of Cereals Or Cereal Products, Nes	0	A
1905100000	Crispbread	0	A
1905200000	Gingerbread And The Like	0	A
1905310000	Sweet Biscuits	0	A
1905320010	Ice Cone	0	A
1905320099	Waffles And Wafers	0	A
1905400000	Rusks, Toasted Bread And Similar Toasted Products	0	A
1905901000	Pudding(For Immediate Consumption)Cont.Spirit	50	C
1905909000	Other Bread, Etc, Nes, Communion Wafers, Rice Paper, Etc	0	A
2001100000	Cucumbers And Gherkins, Preserved By Vinegar Or Acetic Acid	0	A
2001900000	Other Vegetables, Fruits, Etc, Preserved By Vinegar Or Acetic Acid, Nes	0	A
2002100000	Tomatoes, Whole Or In Pieces, Preserved Other Than By Vinegar, Etc	0	A
2002900010	Tomato Paste	0	A
2002900011	Tomato Puree	0	A
2003100000	Mushrooms, Preserved Otherwise Than By Vinegar Or Acetic Acid	0	A
2003900000	Truffle (Preserved Other Than By Vinegar)	0	A
2004100000	Potatoes, Preserved Not By Vinegar/Acetic Acid, Frozen (Excl.Prods. Of 2006)	0	A
2004900010	Asparagus (Preserved Other Than By Vinegar) Frozen	0	A
2004900099	Vegetables Nes (Preserved Other Than By Vinegar) Frozen	0	A
2005100000	Homogenized Vegetable, Preserved Other Than By Vinegar, Etc, Not Frozen	0	A
2005200000	Potatoes, Preserved Other Than By Vinegar Or Acetic Acid, Not Frozen	0	A
2005400000	Peas, Preserved Other Than By Vinegar Or Acetic Acid, Not Frozen	0	A

HS2014	Description	Base Rate	Staging Category
2005510000	Shelled Beans, Preserved Other Than By Vinegar, Etc, Not Frozen	0	A
2005590000	Beans (Other), Prepared Or Preserved Otherwise Than By Vinegar Or Acetic Acid, Not Frozen,	0	A
2005600000	Asparagus, Preserved Other Than By Vinegar Or Acetic Acid, Not Frozen	0	A
2005700000	Olives, Preserved Other Than By Vinegar Or Acetic Acid, Not Frozen	0	A
2005800000	Sweetcorn, Preserved Other Than By Vinegar Or Acetic Acid, Not Frozen	0	A
2005910000	Bamboo Shoots (Preserved Other Than By Vinegar), Not Frozen.	0	A
2005990000	Other Vegetables Preserved Other Than By Vinegar, Etc, Not Frozen, Nes.	0	A
2006000010	Apples (Preserved By Sugar)	0	A
2006000011	Cherries (Preserved By Sugar)	0	A
2006000012	Nuts (Preserved By Sugar)	0	A
2006000013	Vegetables Mixed (Preserved By Sugar)	0	A
2006000014	Apricots (Preserved By Sugar)	0	A
2006000015	Dates (Preserved By Sugar)	0	A
2006000016	Grapes (Preserved By Sugar)	0	A
2006000017	Fruit Mixed (Preserved By Sugar)	0	A
2006000018	Plums (Preserved By Sugar)	0	A
2006000019	Candied Peel	0	A
2006000099	Vegetables, Fruit, Nuts, Fruit Peel, Nes (Preserved By Sugar)	0	A
2007100000	Puree Of Fruits & Nuts	0	A
2007910000	Jams, Fruit Jellies, Marmalades, Etc, Of Citrus Fruit	0	A
2007990010	Jam	0	A
2007990099	Marmalades, Fruit Or Nut Puree And Fruit Or Nut Pastes , Nes	0	A
2008110010	Peanut Butter	0	A
2008110099	Ground Nuts Prepared Or Preserved	0	A
2008191010	Areca nut (Flavoured)	25	B
2008191099	Other Mixtures Of Nuts, Nes	25	A
2008199011	Almonds (In Syrup)	0	A
2008199012	Nut (Mixed) Edible (Other Than Areca nut)	0	A
2008199014	Coconut Milk Powder	0	A
2008199015	Pop Corn (Maize)	0	A
2008199099	Other Nuts And Other Seeds Whether Or Not Mixed Together	0	A
2008200000	Pineapples, Prepared Or Preserved (Excl. Those Of 20.06 And 20.07)	0	A
2008300000	Citrus Fruit, Prepared Or Preserved (Excl. Those Of 20.06 And 20.07)	0	A

HS2014	Description	Base Rate	Staging Category
2008400000	Pears, Prepared Or Preserved (Excl. Those Of 20.06 And 20.07)	0	A
2008500000	Apricots, Prepared Or Preserved (Excl. Those Of 20.06 And 20.07)	0	A
2008600000	Cherries, Prepared Or Preserved (Excl. Those Of 20.06 And 20.07)	0	A
2008700000	Peaches, Prepared Or Preserved (Excl. Those Of 20.06 And 20.07)	0	A
2008800000	Strawberries, Prepared Or Preserved (Excl. Those Of 20.06 And 20.07)	0	A
2008910000	Palm Hearts, Prepared Or Preserved (Excl. Those Of 20.06 And 20.07)	0	A
2008930000	Cranberries Contd.Added Sugar Or Not	0	A
2008970000	Mixed Fruit (Canned) Cont.Added Sugar Or Not	0	A
2008990000	Other Fruit, Etc, Prepared Or Preserved, Nes	0	A
2009111000	Orange Juice (Frozen)	50	C
2009119000	Orange Juice (Frozen)	0	A
2009121000	Orange Juice (Not Frozen, Of A Brix Value Not Exceeding 20)	50	C
2009129000	Orange Juice (Not Frozen, Of A Brix Value Not Exceeding 20)	0	A
2009191000	Orange Juice (Containing Spirit)	50	C
2009199010	Orange Juice (Liquid)	0	A
2009199011	Orange Juice (Powder)	0	A
2009211000	Grapefruit Juice (Of A Brix Value Not Exceeding 20)	50	C
2009219010	Grapefruit Juice (Of A Brix Value Not Exceeding 20)	0	A
2009219011	Grapefruit Juice (Of A Brix Value Not Exceeding 20)	0	A
2009291000	Other Grapefruit Juice (Containing Spirit)	50	C
2009299010	Grapefruit Juice (Liquid)	0	A
2009299011	Grapefruit Juice (Powder)	0	A
2009311000	Juice Of Single Fruit (Of A Brix Value Not Exceeding 20)	50	C
2009319000	Juice Of Single Fruit (Of A Brix Value Not Exceeding 20)	0	A
2009391000	Juice Of Any Other Single Citrus Fruit Containing Spirit	50	C
2009399010	Lime Juice (Liquid)	0	A
2009399011	Lime Juice (Powder)	0	A
2009399099	Juice Of Any Other Single Citrus Fruit Not Containing Spirit	0	A
2009411000	Pineapple Juice (Of A Brix Value Not Exceeding 20)	50	C
2009419010	Pineapple Juice (Of A Brix Value Not Exceeding 20)	0	A
2009419011	Pineapple Juice (Of A Brix Value Not Exceeding 20)	0	A
2009491000	Pineapple Juice (Containing Spirit)	50	C
2009499010	Pineapple Juice (Liquid)	0	A
2009499011	Pineapple Juice (Powder)	0	A

HS2014	Description	Base Rate	Staging Category
2009501000	Tomato Juice (Containing Spirit)	50	C
2009509010	Tomato Juice (Liquid)	0	A
2009509011	Tomato Juice (Powder)	0	A
2009611000	Grape Juice (Of A Brix Value Not Exceeding 30)	50	C
2009619010	Grape Juice (Of A Brix Value Not Exceeding 30)	0	A
2009619011	Grape Juice (Of A Brix Value Not Exceeding 30)	0	A
2009691000	Other Unfrozen Grape Juice (Incl. Grape Must) Containing Spirit	50	C
2009699010	Grape Juice (Liquid)	0	A
2009699011	Grape Juice (Powder)	0	A
2009711000	Apple Juice (Of A Brix Value Not Exceeding 20)	50	C
2009719010	Apple Juice (Of A Brix Value Not Exceeding 20)	0	A
2009719011	Apple Juice (Of A Brix Value Not Exceeding 20)	0	A
2009791000	Apple Juice Containing Spirit	50	C
2009799010	Apple Juice (Liquid)	0	A
2009799011	Apple Juice (Powder)	0	A
2009811000	Cranberry Juice Containing Spirit	50	C
2009819000	Cranberry Juice Not Containing Spirit	0	A
2009891000	Juices Of Single Fruit Or Vegetable Other Than Cranberry , Containing Spirit	50	C
2009899010	Coconut Juice (Natural)	0	A
2009899011	Custard Apple Juice (Liquid)	0	A
2009899012	Granide In Syrup	0	A
2009899013	Guava Juice (Liquid)	0	A
2009899014	Mango Juice (Liquid)	0	A
2009899017	Sour Sop Juice (Liquid)	0	A
2009899018	Strawberry Juice (Liquid)	0	A
2009899019	Guava Juice (Liquid)	0	A
2009899020	Mango Juice (Powder)	0	A
2009899021	Strawberry Juice (Powder)	0	A
2009899022	Apricot Juice (Liquid)	0	A
2009899023	Carrot Juice (Liquid)	0	A
2009899024	Pear Juice (Liquid)	0	A
2009899025	Papaw Juice (Liquid)	0	A
2009899026	Peach Juice (Liquid)	0	A
2009899027	Lychee Juice	0	A
2009899028	Black Currant Juice (Liquid)	0	A
2009899029	Kiwi Juice (Liquid)	0	A
2009899030	Apricot Juice (Powder)	0	A

HS2014	Description	Base Rate	Staging Category
2009899031	Passion Fruit Juice (Liquid)	0	A
2009899032	Passion Fruit Juice (Powder)	0	A
2009899098	Fruit Juice (Not Specified) Powder	0	A
2009899099	Fruit Juice (Not Specified) Liquid	0	A
2009901000	Mixed Fruit Juice Containing Spirit	50	C
2009909010	Mixed Fruit Juice (Liquid)	0	A
2009909011	Mixed Fruit Juice (Powder)	0	A
2009909012	Vegetable Juice (Liquid)	0	A
2009909013	Vegetable Juice (Powder)	0	A
2101110000	Extracts, Essences And Concentrates Of Coffee	0	A
2101120000	Instant Coffee Powder	0	A
2101200010	Milk Tea	0	A
2101200011	Preparations Of Tea Or Tea Mate	0	A
2101200012	Black Tea	0	A
2101200099	Other Extracts, Essences And Concentrates, Of Tea Or Mat�, And Preparations With A Basis Of These Extracts, Essences Or Concentrates Or With A Basis Of Tea Or Mat�	0	A
2101300000	Roasted Chicory And Other Roasted Coffee Substitutes, And Extracts, Essences And Concentrates Thereof	0	A
2102100000	Active Yeasts	0	A
2102200000	Inactive Yeasts; Other Single-Cell Micro-Organisms, Dead	0	A
2102300000	Prepared Baking Powders	0	A
2103100000	Soya Sauce	0	A
2103200010	Tomato Ketchup	0	A
2103200011	Tomato Sauce	0	A
2103300000	Mustard Flour And Meal, Prepared Mustard	0	A
2103901010	Assorted Dressing	0	A
2103901011	Mayonnaise	0	A
2103901012	Seasoning	0	A
2103901013	Horse Radish Paste	0	A
2103901014	Chicken Stock	0	A
2103901015	Fish Stock	0	A
2103901016	Chillie Sauce	0	A
2103901099	Other Sauces, Nes	0	A
2103909099	Sauces, Mixed Condiments, Seasonings & Other Preparations Containing Spirit, Nes	50	E
2104101000	Soups, Broths & Preparations Therefor Of Ham	50	E
2104109010	Soup (Other Than Ham)	0	A
2104109011	Beef Stock	0	A
2104109012	Vegetable Stock	0	A

HS2014	Description	Base Rate	Staging Category
2104109013	Fish Soup	0	A
2104109099	Soups And Broths And Other Preparations, Nes.	0	A
2104201000	Homogenised Composite Food Preparations	50	E
2104209000	Homogenised Composite Food Preparations	0	A
2105000010	Ice Cream	0	A
2105000011	Iced Lolly Pop	0	A
2105000099	Other Edible Ice	0	A
2106100000	Protein Concentrates And Textured Protein Substances	0	A
2106901010	Heera Panna	25	A
2106901011	Betel Paste	25	A
2106901099	Preparations, Mixtures & Products Used For / With Arecanut Chewing	25	A
2106901298	Food Preparations (Containing Swine)	50	E
2106901299	Food Preparation (Containing Alcohol)	50	E
2106909000	Juice (flavoured)	0	A
2106909010	Cake Mix, White Spong Mix & Similar Food Preparations, Nes	0	A
2106909012	Fruit Salt	0	A
2106909015	Ice Cream Decoration & Toppings	0	A
2106909016	Ice Cream Powder	0	A
2106909018	Snacks	0	A
2106909019	Sweetener (Low-Calorie)	0	A
2106909020	Milk Shake (Powder)	0	A
2106909021	Pudding Mix (Powder)	0	A
2106909022	Essence Used As Flavouring	0	A
2106909023	Halib - Orange	0	A
2106909024	Soya Meat	0	A
2106909025	Sweetner (Low-Calorie)	0	A
2106909026	Vitamins	0	A
2106909027	Vitamins	0	A
2106909028	Ribena (Other Than Ready To Drink)	0	A
2106909031	Rose Syrup	0	A
2106909094	Diet Preparations	0	A
2106909095	Food Preparations Nes	0	A
2106909096	Diet Preparation (Edible)	0	A
2106909097	Diet Preparation (Edible)	0	A
2106909098	Food Preparations, Nes	0	A
2106909099	Food Preparations, Nes	0	A
2201100000	Mineral Water	15	E

HS2014	Description	Base Rate	Staging Category
2201900000	Other Unsweetened Waters;Ice And Snow	0	A
2202101000	Soft Drink	The preferential rate shall exceed neither the bound rate under WTO nor the Most-Favored-Nation applied rate.	
2202101013	Water (Flavoured)	15	E
2202109000	Soft Drinks (Containing Spirit)	50	E
2202901000	Flavoured Milk	0	A
2202901010	Rose Water	0	A
2202901011	Soya Bean Drink & Milk	0	A
2202901012	Coffee Drink	0	A
2202901013	Deodoraizing Drink	0	A
2202901016	Chocolate Drink (Beverage)	0	A
2202901017	Milo Drink (Beverage)	0	A
2202901019	Grip Water	0	A
2202901020	Ribena (Ready To Drink)	0	A
2202901099	Other Non-Alcoholic Beverages, Nes	0	A
2202909000	Other Beverages (Containing Spirit)	50	E
2203000000	Beer Made From Malt	50	E
2204100000	Champagne And Sparkling Wine	50	E
2204210000	Wine (Not Sparkling); Grape Must With By Alcohol In: <=2L Containers	50	E
2204290000	Wine (Not Sparkling); Grape Must With Alcohol In: >=2L Containers	50	E
2204300000	Grape Must (Other)	50	E
2205100000	Vermouth And Other Wine Of Fresh Grapes, Flavoured: <2L Containers	50	E
2205900000	Vermouth And Other Wine Of Fresh Grapes, Flavoured: >2L Containers	50	E
2206000010	Sake	50	E
2206000011	Other Fermented Beverages (E.G.Cider , Perry) Nes	50	E
2207100000	Undenatured Ethyl Alcohol Of An Alcoholic Strength By Volume Of 80 % Vol Or Higher	50	E
2207200000	Ethyl Alcohol And Other Denatured Spirits Of Any Strength	50	E
2208200000	Spirits From Distilled Grape Wine Or Marc	50	E

HS2014	Description	Base Rate	Staging Category
2208300000	Whiskeys	50	E
2208400010	Rum	50	E
2208400011	Tafia	50	E
2208500010	Gin	50	E
2208500011	Geneva	50	E
2208600000	Vodka	50	E
2208700010	Liquor (Not Specified)	50	E
2208700011	Cordial (Alcoholic)	50	E
2208900010	Other Spirituous Beverages , Nes	50	E
2208900011	Brandy	50	E
2208900012	Undenatured Ethyl Alcohol (Other) Of An Alcoholic Strength By Volume Of Less Than 80%Vol	50	E
2209001000	Vinegar (Not Containing Spirit)	0	A
2209009000	Vinegar (Containing Spirit)	50	E
2301100000	Flours, Meals And Pellets, Of Meat Or Meat Offal; Greaves	25	A
2301200000	Flours, Meals And Pellets Of Fish, Etc, Unfit For Human Consumption	25	A
2302100000	Bran, Sharps And Other Residues, Whether Or Not In The Form Of Pellets Of Maize	25	A
2302300000	Bran, Sharps And Other Residues, Whether Or Not In The Form Of Pellets Of Wheat	25	A
2302400000	Brans, Sharps And Other Residues Of Other Cereals	25	A
2302500000	Bran, Sharps And Other Residues, Whether Or Not In The Form Of Pellets Of Leguminous Plant	25	A
2303100000	Residues Of Starch Manufacture And Similar Residues	25	A
2303200000	Beet-Pulp, Bagasse And Other Waste Of Sugar Manufacture	25	A
2303300000	Brewing Or Distilling Dregs And Waste	25	A
2304000000	Oil-Cake And Other Solid Residues, Whether Or Not Ground Or In The Form Of Pellets, Resulting From The Extraction Of Soyabean Oil	25	A
2305000000	Oil-Cake And Other Solid Residues, Whether Or Not Ground Or In The Form Of Pellets, Resulting From The Extraction Of Ground-Nut Oil.	25	A
2306100000	Oil-Cake And Other Solid Residues, Whether Or Not Ground Or In The Form Of Pellets, Resulting From The Extraction Of Of Cotton Seeds (Exclduing Soyabean Oil And Ground-Nut Oil.)	25	A
2306200000	Oil-Cake And Other Solid Residues, Whether Or Not Ground Or In The Form Of Pellets, Resulting From The Extraction Of Linseed (Exclduing Soyabean Oil And Ground-Nut Oil.)	25	A
2306300000	Oil-Cake And Other Solid Residues, Whether Or Not Ground Or In The Form Of Pellets, Resulting From The Extraction Of Sunflower Seeds (Exclduing Soyabean Oil And Ground-Nut Oil.)	25	A

HS2014	Description	Base Rate	Staging Category
2306410000	Oil-Cake And Other Solid Residues, Whether Or Not Ground Or In The Form Of Pellets, Resulting From The Extraction Of Low Erucic Acid Rape Or Colza Seeds (Exclduing Soyabean Oil And Ground-Nut Oil.)	25	A
2306490000	Oil-Cake And Other Solid Residues, Whether Or Not Ground Or In The Form Of Pellets, Resulting From The Extraction Of Other Rape Or Colza Seeds (Exclduing Soyabean Oil And Ground-Nut Oil.)	25	A
2306500000	Oil-Cake And Other Solid Residues, Whether Or Not Ground Or In The Form Of Pellets, Resulting From The Extraction Of Coconut Or Copra(Exclduing Soyabean Oil And Ground-Nut Oil.)	25	A
2306600000	Oil-Cake And Other Solid Residues, Whether Or Not Ground Or In The Form Of Pellets, Resulting From The Extraction Of Palm Nuts Or Kernels (Exclduing Soyabean Oil And Ground-Nut Oil.)	25	A
2306900000	Oil-Cake And Other Solid Residues, Whether Or Not Ground Or In The Form Of Pellets, Resulting From The Extraction Of Other Vegetablee Fats Or Oils (Exclduing Soyabean Oil And Ground-Nut Oil.)	25	A
2307000000	Wine Lees; Argol	25	A
2308000000	Vegetable Materials And Vegetable Waste, Vegetable Residues And By-Products, Whether Or Not In The Form Of Pellets, Of A Kind Used In Animal Feeding, Nes	25	A
2309100010	Cat Food	25	A
2309100099	Dog Food	25	A
2309901000	Chicken Food	0	A
2309909010	Fish Food	25	A
2309909011	Poultry Food (Other Than Chicken Food)	25	A
2309909099	Animal Food (Other Than Cat Food And Chicken Food), Nes	25	A
2401100000	Tobacco, Not Stemmed/Stripped	200	E
2401200000	Tobacco, Partly Or Wholly Stemmed/Stripped	200	E
2401300000	Tobacco Refuse	200	E
2402100010	Cigar	200	E
2402100011	Cheroot	200	E
2402100012	Cigarillos	200	E

HS2014	Description	Base Rate	Staging Category
2402200000	Cigarette	The preferential rate shall exceed neither the bound rate under WTO nor the Most-Favored-Nation applied rate.	
2402900000	Cigars, Cheroots, Cigarillos And Cigarettes Of Tobacco Substitutes.	200	E
2403110010	Water Pipe Tobacco (Specif.. Subheading Note 1 To This Chapter)	200	E
2403190010	Pipe Tobacco	200	E
2403190099	Other Tobacco (Excl Pipe Tobacco)	200	E
2403910000	“ Homogenised ” Or “ Reconstituted ” Tobacco	200	E
2403990010	Chewing Tobacco	200	E
2403990011	Non Tobacco Molasses	200	E
2403990099	Other Tobacco And Manufactured Tobacco Substitutes And Tobacco Extracts And Ssences	200	E
2501000010	Salt	0	A
2501000011	Table Salt	0	A
2501000012	Pure Sodium Chloride	0	A
2501000013	Swimming Pool Salt	0	A
2501000014	Formal Saline Phosphate	0	A
2501000015	Brine	0	A
2501000099	Sea Water	0	A
2502000000	Unroasted Iron Pyrites	0	A
2503000000	Sulphur Of All Kinds, Other Than Sublimed Sulphur, Precipitated Sulphur And Colloidal Sulphur	0	A
2504100000	Natural Graphite (In Powder Or In Flakes)	0	A
2504900000	Natural Graphite (Other Than In Powder Or In Flakes)	0	A
2505100000	Silica Sands And Quartz Sands	0	A
2505900010	River Sand	0	A
2505900011	Sand For Desalination Plant	0	A
2505900012	Earth	0	A
2505900013	Red Soil	0	A
2505900014	Natural Sand (Excl, River Sand)	0	A
2505900015	White Sand	0	A
2505900016	Coloured Sand	0	A

HS2014	Description	Base Rate	Staging Category
2506100000	Quartz	0	A
2506200000	Quartzite	0	A
2507000000	Kaolin And Other Kaolinic Clays, Whether Or Not Calcined	0	A
2508100000	Bentonite	0	A
2508300000	Fire-Clay	0	A
2508400000	Other Clays	0	A
2508500000	Andalusite, Kyanite And Sillimanite	0	A
2508600000	Mullite	0	A
2508700000	Chamotte Or Dinas Earths	0	A
2509000000	Chalk	0	A
2510100000	Natural Calcium Phosphates, Natural Aluminium Calcium Phosphates And Phosphatic Chalk (Unground)	0	A
2510200000	Natural Calcium Phosphates, Natural Aluminium Calcium Phosphates And Phosphatic Chalk (Ground)	0	A
2511100000	Natural Barium Sulphate (Barytes)	0	A
2511200000	Natural Barium Carbonate (Witherite)	0	A
2512000010	Diatomite (Not Activated)	0	A
2512000011	Molecular Sieve	0	A
2512000099	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 Other Than Diatomite And Molecular Sieve	0	A
2513100000	Pumice Stone.	0	A
2513200000	Emery, Natural Corundum, Natural Garnet And Other Natural Abrasives	0	A
2514000000	Slate, Whether Or Not Roughly Trimmed Or Merely Cut, By Sawing Or Otherwise, Into Blocks Or Slabs Of A Rectan-Gular (Including Square) Shape.	0	A
2515110000	Marble And Travertine Crude Or Roughly Trimmed	0	A
2515121010	Marble Sheet (Roughly Worked	15	B
2515121011	Marble Tiles (Roughly Worked	15	B
2515129011	Marble (Other Than Sheet & Tiles)	0	A
2515129099	Other Marble And Travertine Merely Cut, By Sawing Or Otherwise, Into Blocks Or Slabs Of A Rectangular (Including Square) Shape	0	A
2515200000	Ecaussine And Other Calcareous Monumental Or Building Stone; Alabaster	0	A
2516110010	Granite Slab	0	A
2516110099	Crude Or Roughly Trimmed Granite Other Than Slabs	0	A
2516120010	Rock Boulders	0	A
2516120099	Granite Merely Cut, By Sawing Or Otherwise, Into Blocks Or Slabs Of A Rectangular (Including Square) Shape Other Than Rock Boulders	0	A
2516200000	Sandstone	0	A

HS2014	Description	Base Rate	Staging Category
2516900000	Porphyry, Selnite, Etc, Merely Cut Into A Square Or Rectangular Shape	0	A
2517100010	Aggregates	0	A
2517100099	Pebbles, Gravel, Shingle & Flint	0	A
2517200000	Macadam Of Slag, Dross Or Similar Industrial Waste, Whether Or Not Incorporating The Materials Cited In Subheading 2517.10	0	A
2517300000	Tarred Macadam	0	A
2517410010	Marble Powder	0	A
2517410011	Marble Chips	0	A
2517410099	Marble Granules	0	A
2517490010	Stone Dust/Quarry Dust	0	A
2517490011	Other Granules, Chippings And Powder, Of Stones Of Heading 25.15 Or 25.16, Whether Or Not Heat-Treated Other Than Marbles	0	A
2518100000	Dolomite Not Calcined Or Sintered	0	A
2518200000	Calcined Or Sintered Dolomite	0	A
2518300000	Dolomite Ramming Mix	0	A
2519100000	Natural Magnesium Carbonate (Magnesite)	0	A
2519900010	Magnesium Oxide (For Industrial Use)	0	A
2519900099	Fused Magnesia; Dead-Burned (Sintered) Magnesia, Whether Or Not Containing Small Quantities Of Other Oxides Added Before Sintering; Other Non Industrial Magnesium Oxide, Whether Or Not Pure	0	A
2520100010	Gypsum Powder	0	A
2520200000	Plasters	0	A
2521000000	Limestone Flux; Limestone And Other Calcareous Stone	0	A
2522100000	Quick Lime	0	A
2522200000	Slaked Lime	0	A
2522300000	Hydraulic Lime	0	A
2523100000	Cement Clinkers	0	A
2523210010	White Cement	0	A
2523210011	Cement (Colored)	0	A
2523290010	Cement And Sand Mix	0	A
2523290011	Portland Cement	0	A
2523290099	Other Cement	0	A
2523300000	Aluminous Cement	0	A
2523900000	Other Hydraulic Cements, Etc	0	A
2524100000	Crocidolite	0	A
2524900000	Asbestos (Other)	0	A
2525100000	Crude Mica And Mica Rfited Into Sheets Or Splittings	0	A

HS2014	Description	Base Rate	Staging Category
2525200000	Mica Powder	0	A
2525300000	Mica Waste	0	A
2526100000	Not Crushed, Not Powdered	0	A
2526200000	Natural Steatite, Talc, Crushed Or Powdered	0	A
2528000010	Boric Powder (Natural)	0	A
2528000011	Carrom Board Powder	0	A
2528000099	Natural Borates And Concentrates Thereof; Natural Boric Acid Containing Not More Than 85 % Of H3Bo3 Calculated On The Dry Weight"	0	A
2529100000	Feldspar	0	A
2529210000	Fluorspar Containing By Weight 97 % Or Less Of Calcium Fluoride	0	A
2529220000	Fluorspar Containing By Weight More Than 97 % Of Calcium Fluoride	0	A
2529300000	Leucite; Nepheline And Nepheline Syenite	0	A
2530100000	Vermiculite, Perlite And Chlorites, Unexpanded	0	A
2530200000	Kieserite, Epsomite (Natural Magnesium Sulphates)	0	A
2530900000	Other Mineral Substances, Nes	0	A
2601110000	Iron Ores And Concentrates, Other Than Roasted Iron Pyrites (Non-Agglomerated)	0	A
2601120000	Iron Ores And Concentrates, Other Than Roasted Iron Pyrites (Agglomerated)	0	A
2601200000	Roasted Iron Pyrites	0	A
2602000000	Manganese Ores And Concentrates, Including Ferruginous Manganese Ores And Concentrates With A Manganese Content Of 20 % Or More, Calculated On The Dry Weight	0	A
2603000000	Copper Ores And Concentrates.	0	A
2604000000	Nickel Ores And Concentrates	0	A
2605000000	Cobalt Ores And Concentrates	0	A
2606000000	Aluminium Ores And Concentrates	0	A
2607000000	Lead Ores And Concentrates	0	A
2608000000	Zinc Ores And Concentrates	0	A
2609000000	Tin, Ores And Concentrates	0	A
2610000000	Chromium Ores And Concentrates	0	A
2611000000	Tungsten Ores And Concentrates	0	A
2612100000	Uranium Ores And Concentrates	0	A
2612200000	Thorium Ores And Concentrates	0	A
2613100000	Molybdenum Ores And Concentrates (Roasted)	0	A
2613900000	Molybdenum Ores And Concentrates (Other Than Roasted)	0	A
2614000000	Titanium Ores And Concentrates	0	A
2615100000	Zirconium Ores And Concentrates	0	A

HS2014	Description	Base Rate	Staging Category
2615900000	Niobium, Tantalum, Vanadium Ores And Concentrates.	0	A
2616100000	Silver Ores And Concentrates	0	A
2616900000	Precious Metal Ores And Concentrates (Other Than Silver)	0	A
2617100000	Other Ores And Concentrates	0	A
2617900000	Other Ores And Concentrates, Nes	0	A
2618000000	Granulated Slag (Slag Sand) From The Manufacture Of Iron Or Steel	0	A
2619000000	Slag, Dross (Other Than Granulated Slag), Scalings And Other Waste From The Manufacture Of Iron Or Steel.	0	A
2620110000	Slag, Ash And Residues Of Hard Zinc Spelter Containing Mainly Zinc	0	A
2620190000	Slag, Ash And Residues Containing Mainly Zinc (Other)	0	A
2620210000	Slag, Ash And Residues Of Leaded Gasoline Sludges And Leaded Anti-Knock Compound Sludges	0	A
2620290000	Slag, Ash And Residues Containing Mainly Lead (Other)	0	A
2620300000	Ash And Residues Containing Mainly Copper	0	A
2620400000	Slag, Ash And Residues Containing Mainly Aluminium	0	A
2620600000	Slag, Ash And Residues Containing Arsenic, Mercury, Thallium Or Their Mixtures, Of A Kind Used For The Extraction Of Arsenic Or Those Metals Or For The Manufacture Of Their Chemical Compounds	0	A
2620910000	Slag, Ash And Residues Containing Antimony, Beryllium, Cadmium, Chromium Or Their Mixtures	0	A
2620990000	Slag, Ash And Residues Containing Other Element, Nes	0	A
2621100000	Ash And Residues From The Incineration Of Municipal Waste	0	A
2621900000	Other Slag And Ash, Including Seaweed Ash (Kelp)	0	A
2701110000	Anthracite Coal	0	A
2701120000	Bituminous Coal	0	A
2701190000	Other Coal, Not Agglomerated, Nes	0	A
2701200000	Briquettes, Ovoids And Similar Solid Fuels Manufactured From Coal	0	A
2702100000	Lignite, Whether Or Not Pulverised, But Not Agglomerated	0	A
2702200000	Agglomerated Lignite	0	A
2703000000	Peat (Incl. Peat Litter)	0	A
2704000000	Coke And Semi-Coke Of Coal, Of Lignite Or Of Peat, Whether Or Not Agglomerated; Retort Carbon.	0	A
2705000000	Coal Gas, Water Gas, Producer Gas And Similar Gases, Other Than Petroleum Gases And Other Gaseous Hydrocarbons.	0	A
2706000000	Tar Distilled From Coal, Lignite Or Peat, And Other Mineral Tars	0	A
2707100000	Benzol (Benzene) Crude	0	A
2707200000	Toluol (Toluene) Crude	0	A

HS2014	Description	Base Rate	Staging Category
2707300000	Xylol (Xylenes) Crude	0	A
2707400000	Naphthalene Crude	0	A
2707500000	Other Aromatic Hydrocarbon Mixtures Of Which 65 % Or More By Volume (Including Losses) Distils At 250 °C By The Astm D 86 Method	0	A
2707910000	Creosote Oils (Crude)	0	A
2707990010	Methylated Spirit	0	A
2707990099	Other Oils And Oil Products, Nes	0	A
2708100000	Pitch Obtained From Coal Tar Or From Other Mineral Tars	0	A
2708200000	Pitch Coke, Obtained From Coal Tar Or From Other Mineral Tars	0	A
2709000010	High Sulphur Fuel Oil (Crude)	0	A
2710120000	Light Oils And Preparations (Containing By Weight 70 % Or More Of Petroleum Oils Or Of Oils Obtained From Bituminous Minerals)	0	A
2710191010	Cooking Fuel/ Lamp Fuel	0	A
2710191011	Spirits (Petroleum)	0	A
2710191012	Rotella	0	A
2710191013	White Spirit	0	A
2710191014	Oil Cartridge For Lamp	0	A
2710191016	Lubricating Oil (Containing 70% Or More Petroleum Oil)	0	A
2710191017	Petroleum Ether	0	A
2710191018	Lubricating Oil Samples	0	A
2710191019	Liquid Fluid (Petroleum Nephtha), Lighter Fuel	0	A
2710191021	Fuel Oil	0	A
2710191022	Furnace Oil	0	A
2710191023	Hydraulic Brake Fluid (Containing More Than 70% Or More Petroleum Oil)	0	A
2710191024	Grease	0	A
2710191110	Petrol	10	E
2710200010	Marine Gas Oil (Diesel)	10	E
2710200011	Aviation Gas	10	E
2710200012	Kerosene Oil	10	E
2710910000	Waste Oils Containing Polychlorinated Biphenyls (Pcbs), Polychlorinated Terphenyls (Pcts) Or Polybrominated Biphenyls (Pbbs)	10	E
2710990000	Waste Oil, Nes	0	A
2711110000	Natural Gas (Liquefied)	0	A
2711120011	Cooking Gas	0	A
2711120012	Freon (Propane) , R-290	0	A
2711130000	Butanes, Liquefied	0	A
2711140010	Propylene , Liquified	0	A

HS2014	Description	Base Rate	Staging Category
2711140099	Liquidified Ethylene, Butylene And Butadiene	0	A
2711190011	Gas Cartridge For Stove	0	A
2711190012	Hexane-1	0	A
2711190099	Other Liquidified Petroleum Gases And Other Gaseous Hydrocarbons	0	A
2711210000	Natural Gas (In Gaseous State)	0	A
2711290000	Other Gases (In Gaseous State) Excluding Natural Gas	0	A
2712100000	Petroleum Jelly (Crude)	0	A
2712200000	Paraffin Wax, Containing <0.75% Oil	0	A
2712900000	Slack Wax, Ozokerite, Lignite Wax, Peat Wax, Other Mineral Waxes, And Similar Products Obtained By Synthesis Or By Other Processes, Whether Or Not Coloured.	0	A
2713110000	Petroleum Coke (Not Calcined)	0	A
2713120000	Petroleum Coke (Calcined)	0	A
2713200000	Petroleum Bitumen	0	A
2713900000	Other Residues Of Petroleum Oils Or Of Oils Obtained From Bituminous Minerals	0	A
2714100000	Bituminous Or Oil Shale And Tar Sands	0	A
2714900000	Bitumen And Asphalt; Natural Asphaltites And Asphaltic Rocks	0	A
2715000000	Bituminous Mixtures Based On Naturl Asphalt, On Naturl Bitumin Or Petrol Bitumin, Minl...	0	A
2716000000	Electrical Energy	0	A
2801100010	Chlorine	15	B
2801100011	Chlorine (Powder)	15	A
2801100012	Chlorine Gas	15	B
2801200010	Iodine Powder	15	A
2801200011	Iodine	15	B
2801200012	Iodine (Soild)	15	B
2801300000	Fluorine; Bromine	15	B
2802000010	Sulphur	15	B
2802000011	Sulphur, Sublimed Or Precipitated ; Coloidal Sulphur	15	B
2803000000	Carbon (Carbon Blacks And Other Forms Of Carbon, Nes)	15	B
2804100000	Hydrogen	15	B
2804210000	Argon	15	B
2804290000	Rare Gases (Excl. Argon)	15	B
2804300000	Nitrogen	15	B
2804400000	Oxygen	15	B
2804500000	Boron; Tellurium	15	B
2804610000	Silicon (Containing By Weight Not Less Than 99.99 % Of Silicon)	15	A

HS2014	Description	Base Rate	Staging Category
2804690000	Silicon Containing By Weight <99.99% Silicon	15	B
2804700000	Phosphorus	15	A
2804800000	Arsenic	15	A
2804900000	Selenium	15	A
2805110000	Sodium	15	A
2805120000	Calcium	15	A
2805190000	Alkali Metals Alkaline-Earth Metals (Excl. Sodium) And Calcium	15	A
2805300000	Rare-Earth Metals, Scandium And Yttrium Whether Or Not Intermixed Or Interallloyed	15	A
2805400000	Mercury	15	B
2806100010	Hydrogen Chloride (Hydrochloric Acid)	15	B
2806100011	Muriatic Acid	15	B
2806200000	Chlorosulphuric Acid	15	B
2807000000	Sulphuric Acid; Oleum	15	B
2808000000	Nitric Acid; Sulphonitric Acids	15	B
2809100000	Diphosphorus Pentaoxide	15	B
2809200010	Phosphoric Acid And Polyphosphoric Acids	15	B
2809200011	Orthophosphoric Acid	15	B
2810000000	Oxides Of Boron; Boric Acids	15	B
2811110000	Hydrogen Fluoride (Hydrofluoric Acid)	15	B
2811190010	Hydrogen Bromide & Hydriodic Acid	15	B
2811190011	Sulphamic Acid	15	B
2811190012	Amidosulfonic Acid	15	B
2811190013	Periodic Acid	15	B
2811190014	Hydrogen Cyaniade	15	B
2811210010	Carbondioxide	15	B
2811210011	Dry Ice	15	B
2811220010	Silica Gel	15	B
2811220011	Silicon Dioxide	15	B
2811290010	Carbon Monoxide	15	B
2811290011	Nitrogen Oxide	15	B
2811290012	Sulphur Dioxide.	15	A
2811290099	Other Inorganic Oxygen Compounds Of Non-Metals	15	A
2812100010	Phosphorus Pentachloride	15	A
2812100011	Thionyl Chloride	15	A
2812100012	Carbonyl Dichloride (Phosgene)	15	A
2812100013	Phosphorous Oxychloride	15	A
2812100014	Phosphorous Trichloride	15	A

HS2014	Description	Base Rate	Staging Category
2812100015	Phosphorous Pentachloride	15	A
2812100016	Sulphur Monochloride	15	A
2812100017	Sulphur Dichloride	15	A
2812100099	Other Chlorides And Chloride Oxides Of Non-Metals Nes	15	A
2812900000	Other Halides And Halide Oxides Of Non-Metals	15	A
2813100000	Carbon Disulphide	15	A
2813900000	Sulphides Of Non-Metals (Excl. Carbon)Commercial Phosphorus Trisulphide	15	A
2814101000	Freon (Ammonia) R-717	5	A
2814109000	Ammonia (Anhydrous)	15	B
2814200000	Ammonia In Aqueous Solution	15	B
2815110010	Sodium Hydroxide (Caustic Soda) Sodium Metabolism	15	B
2815110011	Sodium Hydroxide Flakes	15	B
2815120000	Sodium Hydroxide In Aqueous Solution (Soda Lye Or Liquid Soda)	15	B
2815200000	Potassium Hydroxide (Caustic Potash)	15	B
2815300000	Peroxides Of Sodium Or Potassium	15	B
2816100000	Hydroxide And Peroxide Of Magnesium	15	B
2816400000	Oxide, Hydroxide And Peroxide Of Barium Or Strontium	15	B
2817000010	Zinc Oxide	15	B
2817000011	Zinc Peroxide	15	B
2818100000	Artificial Corundum, Whether Or Not Chemically Defined	15	B
2818200000	Aluminium Oxide, Other Than Artificial Corundum)	15	B
2818300000	Aluminium Hydroxide	15	A
2819100000	Chromium Trioxide	15	A
2819900010	Chromium Oxides	15	A
2820100000	Manganese Dioxide	15	A
2820900000	Manganese Oxides (Excl. Manganese Dioxide)	15	A
2821100000	Iron Oxides And Hydroxides	15	B
2821200000	Earth Colours	15	B
2822000010	Cobalt Hydroxide	15	B
2822000011	Cobalt Oxide	15	B
2823000000	Titanium Oxides	15	B
2824100000	Lead Monoxide (Litharge, Massicot)	15	B
2824900000	Lead Oxides, Nes	15	B
2825100010	Hydrazinium Sulphate	15	B
2825100011	Hydrazine Hydroxylamine	15	B
2825200010	Lithium Oxide	15	B
2825200011	Lithium Hydroxide	15	B

HS2014	Description	Base Rate	Staging Category
2825300010	Vanadium Oxide	15	B
2825300011	Vanadium Hydroxide	15	B
2825400000	Nickel Oxides And Hydroxides	15	B
2825500010	Copper Oxide	15	B
2825500011	Copper Hydroxide	15	B
2825600000	Germanium Oxides And Zirconium Dioxide	15	A
2825700000	Molybdenum Oxides And Hydroxides	15	A
2825800000	Antimony Oxides	15	A
2825900010	Mercuric Oxide	15	B
2825900011	Redoxide Powder	15	B
2825900012	Other Inorganic Bases; Hydroxide & Peroxide, Nes	15	B
2825900013	Tin Dioxide	15	A
2825900099	Other Inorganic Bases And Other Metal Oxides, Hydroxides And Peroxides	15	A
2826120000	Fluorides Of Aluminium	15	A
2826190010	Fluorides	15	A
2826190011	Sodium Flouride.	15	A
2826190012	Ammonium Flouride.	15	A
2826190099	Other Fluorides	15	A
2826300000	Sodium Hexafluoroaluminate (Synthetic Cryolite)	15	A
2826900000	Fluoroaluminates And Other Complex Fluorine Salts, Nes	15	A
2827100000	Ammonium Chloride	15	B
2827200000	Calcium Chloride	15	B
2827310000	Magnesium Chloride	15	B
2827320000	Aluminium Chloride	15	B
2827350000	Nickel Chloride	15	B
2827390010	Manganous Chloride	15	B
2827390011	Chlorides, Nes	15	B
2827390012	Iron (Iii) Chloride Hexahydrate.	15	B
2827390013	Ferric Chloride (Anhydrous).	15	B
2827390014	Cobalt Chloride.	15	B
2827390015	Zinc Chloride.	15	B
2827410000	Chloride Oxides And Chloride Hydroxides Of Copper	15	A
2827490000	Chloride Oxides And Chloride Hydroxides (Other)	15	A
2827510000	Bromides Of Sodium Or Of Potassium	15	B
2827590000	Bromides And Bromide Oxides (Excl. Of Sodium And Potassium)	15	B
2827600000	Iodides And Iodide Oxides	15	B
2828100010	Calcium Hypochlorite	15	A

HS2014	Description	Base Rate	Staging Category
2828900000	Hypochlorites (Excl. Of Calcium) And Chlorites; Hypobromites	15	B
2829110000	Chlorates Of Sodium	15	B
2829190000	Chlorates (Excl. Of Sodium)	15	B
2829900000	Perchlorates; Bromates And Perbromates; Iodates And Periodates	15	B
2830100000	Sodium Sulphides	15	B
2830900010	Ammonium Poly Sulphides	15	B
2830900011	Zinc Sulphide.	15	B
2830900099	Other Sulphides (Exc.Sodium Sulphide), Polysulphides, Whether Or Not Chemically Defined	15	B
2831100000	Dithionites And Sulphoxylates Of Sodium	15	B
2831900000	Dithionites And Sulphoxylates (Other)	15	B
2832100010	Sodium Meta - Bi Sulphate	15	B
2832100011	Sodium Sulphite	15	B
2832200000	Sulphites (Excl. Sodium)	15	B
2832300000	Thiosulphates	15	B
2833110000	Disodium Sulphate	15	B
2833190000	Sodium Sulphates (Excl. Disodium Sulphate)	15	B
2833210000	Sulphates Of Magnesium	15	B
2833220000	Sulphates Of Aluminium	15	B
2833240000	Sulphates Of Nickel	15	B
2833250000	Sulphates Of Copper	15	B
2833270000	Sulphates Of Barium	15	B
2833290000	Other Sulphates, Nes	15	B
2833300010	Alums	15	B
2833300011	Ammonium Iron Sulphate	15	B
2833400000	Peroxosulphates (Persulphates)	15	B
2834100000	Nitrites	15	B
2834210010	Nitrates Of Potassium	15	B
2834290010	Nitrates, Nes	15	B
2835100000	Phosphinates (Hypophosphites) And Phosphonates (Phosphites)	15	B
2835220000	Phosphates Of Mono Or Disodium	15	B
2835240000	Phosphates Of Potassium	15	B
2835250000	Calcium Hydrogenorthophosphate (Dicalcium Phosphate)	15	B
2835260010	Calcium Orthophosphate	15	A
2835260011	Calcium Phosphate	15	A
2835290000	Phosphates (Excl. Polyphosphates)	15	A
2835310000	Sodium Triphosphate (Sodium Tripolyphosphates)	15	A

HS2014	Description	Base Rate	Staging Category
2835390000	Polyphosphates, Nes	15	A
2836200000	Disodium Carbonate	15	B
2836300000	Sodium Hydrogencarbonate (Sodium Bicarbonate)	15	B
2836400000	Potassium Carbonates	15	B
2836500000	Calcium Carbonate	15	B
2836600000	Barium Carbonate	15	B
2836910000	Lithium Carbonates	15	B
2836920000	Strontium Carbonate	15	B
2836990010	Malachite	15	B
2836990011	Sodium Carbonates	15	B
2836990012	Carbonates	15	B
2836990013	Ammonium Carbonate.	15	B
2836990014	Ammonium Hydrogen Carbonate.	15	B
2836990015	Lead Carbonate.	15	A
2836990099	Other Carbonates; Peroxocarbonates (Percarbonates); Commercial Ammonium Carbonate Containing Ammonium Carbamate	15	A
2837110000	Cyanides And Cyanide Oxides Of Sodium	15	A
2837190010	Potassium Hexacyanoferate	15	A
2837190011	Cyanides (Other)	15	A
2837190012	Potassium Ferricyanide	15	A
2837200000	Complex Cyanides	15	A
2839110000	Sodium Metasilicates	15	A
2839190010	Sodium Silicate	15	B
2839900000	Other Silicates (Excl. Of Sodium And Potassium)	15	B
2840110000	Anhydrous Disodium Tetraborate (Refined Borax)	15	B
2840190010	Borax (Hydrous)	15	A
2840190011	Disodium Tetraborate (Hydrous)	15	A
2840200010	Ammonium Perborate	15	A
2840200011	Borates (Other)	15	A
2840300000	Peroxoborates	15	A
2841300000	Sodium Dichromate	15	A
2841500000	Other Chromates And Dichromates, Nes; Peroxochromates	15	B
2841610000	Potassium Permanganate	15	B
2841690000	Manganites, Manganates And Permanganates (Other)	15	B
2841700000	Molybdates	15	B
2841800000	Tungstates (Wolframates)	15	B
2841900000	Other Salts Of Oxometallic And Peroxometallic Acids, Nes	15	B

HS2014	Description	Base Rate	Staging Category
2842100000	Double Or Complex Silicates, Including Aluminosilicates Whether Or Not Chemically Defined	15	B
2842900010	Ferric Ammonium Sulphate	15	B
2842900011	Sodium Ammonium Phosphate	15	B
2842900099	Other Salts Of Inorganic Acids Or Peroxoacids (Including Aluminosilicates Whether Or Not Chemically Defined), Other Than Azides	15	B
2843100000	Colloidal Precious Metals	15	A
2843210000	Silver Nitrate	15	B
2843290010	Silver Oxide & Chloride	15	B
2843300000	Gold Compounds	15	B
2843900000	Other Compounds, Nes, And Amalgams Of Precious Metals	15	B
2844100000	Natural Uranium And Its Compounds; Alloys, Dispersions (Including Cermets), Ceramic Products And Mixtures Containing Natural Uranium Or Natural Uranium Compounds	15	B
2844200000	Uranium Enriched In U 235 And Its Compounds; Plutonium And Its Compounds; Alloys, Dispersions (Including Cermets), Ceramic Products And Mixtures Containing Uranium Enriched In U 235, Plutonium Or Compounds Of These Products	15	B
2844300000	Depleted Uranium And Thorium And Their Compounds, Etc	15	B
2844400010	Sucrose (Analar), (Radio Active)	15	B
2844400011	Radio Active Elements / Isotopes And Their Compounds, Nes	15	B
2844400012	Iridium 192 (Isotope) Radio Active	15	B
2844400099	Other Radioactive Elements And Isotopes And Compounds Other Than Those Of Subheading 2844.10, 2844.20 Or 2844.30; Alloys, Dispersions (Including Cermets), Ceramic Products And Mixtures Containing These Elements, Isotopes Or Compounds; Radioactive Residues	15	B
2844500000	Spent (Irradiated) Fuel Elements (Cartridges) Of Nuclear Reactors	15	B
2845100000	Heavy Water (Deuterium Oxide)	15	B
2845900000	Isotopes Other Than Those Of Heading 28.44; Compounds, Inorganic Or Organic, Of Such Isotopes, Whether Or Not Chemically Defined (Other Than Heavy Water)	15	B
2846100000	Cerium Compounds	15	B
2846900000	Compounds, Inorganic Or Organic, Of Rare-Earth Metals, Of Yttrium Or Of Scandium Or Of Mixtures Of These Metals, Nes	15	B
2847000000	Hydrogen Peroxide	15	B
2848000000	Phosphides, Whether Or Not Chemically Defined, (Excl. Ferrophosphorus)	15	B
2849100000	Carbides Of Calcium	15	B

HS2014	Description	Base Rate	Staging Category
2849200000	Carbides Of Silicon	15	B
2849900000	Other Carbides, Whether Or Not Chemically Defined	15	B
2850000000	Hydrides, Nitrides, Azides, Silicides And Borides, Whether Or Not Chemically Defined, Other Than Compounds Which Are Also Carbides Of Heading 28.49.	15	B
2852100000	Chemically Defined Compounds Of Mercury, Excluding Amalgams	15	B
2852900000	Compounds Of Mercury Other Than Chemically Defined	15	B
2853000010	Distilled Water.	15	A
2853000012	Cyanogen Chloride	15	B
2901101010	Iso-Butane	15	B
2901109011	Freon R-600A (Iso-Butane)	5	B
2901210000	Ethylene	15	B
2901220000	Propene (Propylene)	15	B
2901230000	Butene (Butylene) And Isomers Thereof	15	B
2901240000	Buta-1, 3-Diene And Isoprene	15	B
2901290000	Unsaturated Acyclic Hydrocarbons, Nes	15	B
2902110000	Cyclohexane	15	B
2902190000	Cyclanes, Cyclenes And Cycloterpenes	15	B
2902200000	Benzene	15	B
2902300000	Toluene	15	B
2902410000	O-Xylene	15	B
2902420000	M-Xylene	15	B
2902430000	P-Xylene	15	B
2902440000	Mixed Xylene Isomers	15	B
2902500010	Styrene	15	B
2902600010	Ethylbenzene	15	B
2902700000	Cumene	15	B
2902900000	Cyclic Hydrocarbons, Nes	15	B
2903110010	Chloromethane (Methyl Chloride) And Chloroethane (Ethyl Chloride)	15	B
2903120010	Dichloromethane (Methylene Chloride)	15	B
2903130000	Chloroform (Trichloromethane)	15	B
2903140000	Carbon Tetrachloride	15	B
2903150000	1, 2-Dichloroethane (Ethylene Dichloride)	15	B
2903190000	Saturated Chlorinated Derivatives Of Acyclic Hydrocarbons, Nes	15	B
2903210000	Vinyl Chloride (Chloroethylene)	15	B
2903220000	Trichloroethylene	15	B
2903230000	Tetrachloroethylene (Perchloroethylene)	15	B

HS2014	Description	Base Rate	Staging Category
2903290000	Unsaturated Chlorinated Derivatives Of Acyclic Hydrocarbons (Other)	15	B
2903310000	Ethylene Dibromide (Iso) (1, 2-Dibromoethane)	15	B
2903390010	Freon (Difluoroethane) Hfc-152A, R-152A.	15	E
2903390011	Fluorinated Derivative Of Acyclic Hydrocarbons	15	B
2903390012	Freon (1.1.1-Trifluoroethane) Hfc-143A, R-143A.	15	E
2903390013	Iodoethane (Ethyl Iodide).	15	B
2903390014	Freon (1, 1, 1, 2-Tetrafluoroethane) R-134A.	15	E
2903390015	Freon (Trifluoromethane) Hfc-23, R-23	15	E
2903390016	Methylbromide (Bromomethane)	15	B
2903390099	Other Fluorinated, Brominated Or Iodinated Derivatives Of Acyclic Hydrocarbons	15	B
2903711000	Freon (Chlorodifluoromethane) R-22	100	E
2903719000	Other Chlorodifluoromethane	15	B
2903720010	Freon(Dichlorotrifluoroethane) , Hcfc-123.R-123	100	E
2903730010	Freon (1, 1-Dichloro-1-Fluoroethane) R-141B, Hcfc-141B	100	E
2903730099	Other Dichlorofluoroethanes	15	B
2903740010	Freon(Chlorodifluoroethane), Hcfc-142B, R-142B	100	E
2903750000	Dichloropentafluoropropanes	15	B
2903760000	Bromochlorodifluoromethane, Bromotrifluoromethane, Dibromotetrafluoroethanes	15	B
2903770010	Trichlorofluoromethane	15	B
2903770011	Dichlorodifluoromethane	15	B
2903770012	Freon(Difluorodichloromethane), Cfc-12, R-12	15	E
2903770013	Freon (Precision Cleaning Agent Or Pca), (Trichlorotrifluoroethane), R-113, Cfc-113	15	E
2903770014	Freon (Tf Cleaning Agent Or Trichlorotrifluoroethane), Cfc-113, R-113	15	E
2903770015	Trichlorotrifluoroethane	15	B
2903770016	Dichlorotetrafluoroethane	15	B
2903770017	Freon (1, 2-Dichloro-1, 1, 2, 2-Tetrafluoroethane), Cfc-114, R-114	15	E
2903770018	Freon (Dichlorotetrafluoroethane), Cfc-114, R-114	15	E
2903770019	Freon (Chlorotrifluoromethane), Cfc-13, R-13	15	E
2903770020	Chlorofluorinated Derivatives Of Acyclic Hydro Carbon	15	B
2903770099	Other Perhalogenated Only Only With Fluorine And Chlorine	15	B
2903780000	Other Perhalogenated Derivatives	15	B
2903790000	Other, Halogenated Derivatives Of Acyclic Hydrocarbon	15	B
2903810000	1, 2, 3, 4, 5, 6-Hexachlorocyclohexane (Hch (Iso)), Including Lindane (Iso, Inn)	15	B
2903820000	Aldrin (Iso), Chlordane (Iso) And Heptachlor (Iso)	15	B

HS2014	Description	Base Rate	Staging Category
2903890010	Freon(Perfluorocyclobutane)Pfc-C318, C-3	15	E
2903890011	Freon(R-413)	15	E
2903890099	Other Halogenated Derivatives Of Cyclanic, Cyclenic Or Cycloterpenic Hydrocarbons	15	B
2903910010	Para Dichlorobenzene	15	B
2903910011	1, 4-Dichlorobenzene	15	B
2903910099	Other Chlorobenzene And O-Dichlorobenzene	15	B
2903920000	Hexachlorobenzene & Ddt(Clofenotane, 1, 1, 1-Trichloro-2, 2-Bis(P-Chlorophenyl)Ethane	15	B
2903990010	Bromobenzene	15	B
2903990099	Other Halogenated Derivatives Of Aromatic Hydrocarbons	15	B
2904100000	Sulphonated, Nitrated Or Nitrosated Derivatives Containing Only Sulpho Groups, Their Salts And Ethyl Esters	15	B
2904200000	Sulphonated, Nitrated Or Nitrosated Derivatives Containing Only Nitro Or Only Nitroso Groups	15	B
2904900010	Trichloronitromethane (Chloropicrin)	15	B
2904900099	Other Sulphonated, Nitrated Or Nitrosated Derivatives Of Hydrocarbons, Whether Or Not Halogenated	15	B
2905110000	Methanol (Methyl Alcohol)	15	B
2905120010	Propan-1-Ol (Propyl Alcohol) And Propan-2-Ol (Isopropyl Alcohol)	15	B
2905130000	Butan-1-Ol (N-Butyl Alcohol)	15	B
2905140010	2 Butan -2- Ol	15	B
2905140011	2- Butanol	15	B
2905160000	Octanol (Octyl Alcohol) And Isomers Thereof	15	B
2905170000	Dodecan-1-Ol (Lauryl Alcohol), Hexadecan-1-Ol (Cetyl Alcohol) And Octadecan-1-Ol (Stearyl Alcohol)	15	B
2905190000	Saturated Monohydric Alcohols, Nes	15	B
2905220000	Acyclic Terpene Alcohols	15	B
2905290000	Other Unsaturated Monohydric Alcohols	15	B
2905310000	Ethylene Glycol (Ethanediol)	15	B
2905320000	Propylene Glycol (Propane-1, 2-Diol)	15	B
2905390000	Other Diols, Nes	15	B
2905410000	2-Ethyl-2-(Hydroxymethyl)Propane-1, 3-Diol (Trimethylolpropane)	15	B
2905420000	Pentaerythritol	15	B
2905430000	Mannitol	15	B
2905440000	D-Glucitol (Sorbitol)	15	B
2905450000	Glycerol	15	B
2905490000	Other Polyhydric Alcohols	15	B
2905510000	Ethchlorvynol	15	B

HS2014	Description	Base Rate	Staging Category
2905590000	Other Halogenated, Sulphonated, Nitrated Or Nitrosated Derivatives Of Acyclic Alcohols	15	B
2906110000	Menthol	15	B
2906120000	Cyclohexanol, Methylcyclohexanols And Dimethylcyclohexanols	15	B
2906130000	Sterols And Inositols	15	B
2906190000	Other Cyclanic, Cyclenic Or Cycloterpenic	15	B
2906210000	Benzyl Alcohol	15	B
2906290000	Aromatic Alcohols And Their Derivatives, Nes	15	B
2907110010	Carbolic Acid	15	B
2907110099	Phenol (Hydroxybenzene), And Its Salts	15	B
2907120000	Cresols And Their Salts	15	B
2907130000	Octylphenol, Nonylphenol And Their Isomers; Salts Thereof	15	B
2907150000	Naphthols And Their Salts	15	B
2907190000	Other Monophenols	15	B
2907210000	Resorcinol And Its Salts	15	B
2907220000	Hydroquinone (Quinol) And Its Salts	15	B
2907230000	4, 4-Isopropylidenediphenol (Bisphenol A, Diphenylolpropane) And Its Salts	15	B
2907290000	Other Polyphenols, Nes	15	B
2908110000	Pentachlorophenol	15	B
2908190000	Derivatives Containing Only Halogen Substituents And Their Salts (Other)	15	B
2908910000	Dinoseb (Iso) And Its Salts	15	B
2908920000	4, 6-Dinitro-O-Cresol And Its Salts	15	B
2908990010	Nitro Phenol.	15	B
2908990011	Picric Acid.	15	B
2909110000	Diethyl Ether	15	B
2909190000	Other Acyclic Ethers And Their Halogenated, Sulphonated, Nitrated Or Nitrosated Derivatives	15	B
2909200000	Cyclanic, Cyclenic Or Cycloterpenic Ethers And Their Halogenated, Sulphonated, Nitrated Or Nitrosated Derivatives	15	B
2909300000	Aromatic Ethers And Their Halogenated, Sulphonated, Nitrated Or Nitrosated Derivatives	15	B
2909410010	Chafing Fuel (Diethylene Glycol Based)	15	B
2909430000	Monobutyl Ethers Of Ethylene Glycol Or Of Diethylene Glycol	15	B
2909440000	Other Monoalkylethers Of Ethylene Glycol Or Of Diethylene Glycol	15	B
2909490000	Other Acyclic Ether-Alcohols And Their Halogenated... Derivatives, Nes	15	B

HS2014	Description	Base Rate	Staging Category
2909500000	Ether-Phenols, Ether-Alcohol-Phenols And Their Halogenated, Sulphonated, Nitrated Or Nitrosated Derivatives	15	B
2909600000	Alcohol Peroxides, Ether Peroxides, Ketone Peroxides And Their Halogenated, Sulphonated, Nitrated Or Nitrosated Derivatives	15	B
2910100000	Oxirane (Ethylene Oxide)	15	B
2910200000	Methyloxirane (Propylene Oxide)	15	B
2910300000	1-Chloro-2, 3-Epoxypropane (Epichlorohydrin)	15	B
2910400000	Dieldrin	15	B
2910900000	Other Epoxides, Epoxyalcohols, Epoxyphenols And Epoxyethers, With A Three-Membered Ring, And Their Halogenated, Sulphonated, Nitrated Or Nitrosated Derivatives	15	B
2911000000	Acetals And Hemiacetals, Whether Or Not With Other Oxygen Function, And Their Halogenated, Sulphonated, Nitrated Or Nitrosated Derivatives.	15	B
2912110000	Methanal (Formaldehyde)	15	B
2912120000	Ethanal (Acetaldehyde)	15	B
2912190000	Other Acyclic Aldehydes, Without Oxygen Function, Nes	15	B
2912210000	Benzaldehyde	15	B
2912290000	Other Cyclic Aldehydes, Without Oxygen Function, Nes	15	B
2912410000	Vanillin (4-Hydroxy-3-Methoxybenzaldehyde)	15	B
2912420000	Ethylvanillin (3-Ethoxy-4-Hydroxybenzaldehyde)	15	B
2912490010	Aldehyde-Alcohols	15	B
2912490011	P-Anisaldehyde	15	B
2912500000	Cyclic Polymers Of Aldehydes	15	B
2912600000	Paraformaldehyde	15	B
2913000000	Halogenated, Sulphonated, Nitrated Or Nitrosated Derivatives Of Products Of Heading 29.12.	15	B
2914110000	Acetone	15	B
2914120000	Butanone (Methyl Ethyl Ketone)	15	B
2914130000	4-Methylpentan-2-One (Methyl Isobutyl Ketone)	15	B
2914190000	Other Acyclic Ketones, Without Oxygen Function, Nes	15	B
2914220000	Cyclohexanone And Methylcyclohexanones	15	B
2914230000	Ionones And Methylionones	15	B
2914290000	Cyclanic, Cyclenic Or Cycloterpenic Ketones Without Oxygen Function, Nes	15	B
2914310000	Phenylacetone (1-Phenylpropan-2-One)	15	B
2914390000	Other Aromatic Ketones Without Other Oxygen Function	15	B
2914400000	Ketone-Alcohols And Ketone-Aldehydes	15	B
2914500000	Ketone-Phenols And Ketones With Oxygen Function	15	B
2914610000	Anthraquinone	15	B

HS2014	Description	Base Rate	Staging Category
2914690000	Other Quinones	15	B
2914700000	Halogenated, Sulphonated, Nitrated Or Nitrosated Derivatives	15	B
2915110000	Formic Acid	15	B
2915120000	Salts Of Formic Acid	15	B
2915130000	Esters Of Formic Acid	15	B
2915210000	Acetic Acid	15	B
2915240000	Acetic Anhydride	15	B
2915290000	Salts Of Acetic Acid (Excl. Of Sodium And Cobalt)	15	B
2915310000	Ethyl Acetate	15	B
2915320000	Vinyl Acetate	15	B
2915330000	N-Butyl Acetate	15	B
2915360000	Dinoseb (Iso) Acetate	15	B
2915390000	Other Esters Of Acetic Acids, Nes	15	B
2915400000	Mono-, Di- Or Trichloroacetic Acids, Their Salts And Esters	15	A
2915500000	Propionic Acid, Its Salts And Esters	15	B
2915600000	Butanoic Acids, Pentanoic Acids, Their Salts And Esters	15	B
2915700000	Palmitic Acid, Stearic Acid, Their Salts And Esters	15	B
2915900010	Acetyl Chloride	15	B
2915900099	Other Saturated Acyclic Monocarboxylic Acids And Their Anhydrides, Halides, Peroxides And Peroxyacids; Their Halogenated, Sulphonated, Nitrated Or Nitrosated Derivatives.	15	B
2916110000	Acrylic Acid And Its Salts	15	B
2916120000	Esters Of Acrylic Acid	15	B
2916130000	Methacrylic Acid And Its Salts	15	B
2916140000	Esters Of Methacrylic Acid	15	B
2916150000	Oleic, Linoleic Or Linolenic Acids, Their Salts And Esters	15	B
2916160000	Binapacryl	15	B
2916190000	Other Unsaturated Acyclic Monocarboxylic Acids, Their Anhydrides, Halides, Peroxides, Peroxyacids And Their Derivatives	15	B
2916200000	Cyclanic, Cyclenic Or Cycloterpenic Monocarboxylic Acids, Their Anhydrides, Halides, Peroxides, Peroxyacids And Their Derivatives	15	B
2916310010	Benzoic Acid, Its Salts And Esters	15	B
2916310011	Benzyl Benzoate	15	B
2916310012	Benzoate (Oil For Microscope Slide)	15	B
2916320000	Benzoyl Peroxide And Benzoyl Chloride	15	B
2916340000	Phenylacetic Acid And Its Salts	15	B

HS2014	Description	Base Rate	Staging Category
2916390000	Aromatic Monocarboxylic Acids, Etc, Their... Derivatives, Nes	15	B
2917110000	Oxalic acid, Its Salts And Esters	15	A
2917120000	Adipic Acid, Its Salts And Esters	15	A
2917130000	Azelaic Acid, Sebacic Acid, Their Salts And Esters	15	A
2917140000	Maleic Anhydride	15	A
2917190010	Succinic Acid	15	A
2917190011	Water Test Kit & Malonic Acid (For Testing Water Quality)	15	B
2917200000	Cyclanic, Cyclenic Or Cycloterpenic Polycarboxylic Acids, Their Anhydrides, Halides, Peroxides, Peroxyacids And Their Derivatives	15	B
2917320000	Dioctyl Orthophthalates	15	B
2917330000	Dinonyl Or Didecyl Orthophthalates	15	B
2917340000	Other Esters Of Orthophthalic Acid	15	B
2917350000	Phthalic Anhydride	15	A
2917360000	Terephthalic Acid And Its Salts	15	A
2917370000	Dimethyl Terephthalate	15	A
2917390010	Aromatic Polycarboxylic Acids, Etc ,	15	A
2918110000	Lactic Acid, Its Salts And Esters	15	A
2918120010	Tartaric Acid	15	B
2918130000	Salts And Esters Of Tartaric Acid	15	B
2918140000	Citric Acid	15	B
2918150010	Tri - Ammonium & Sodium Citrate	15	B
2918160000	Gluconic Acid, Its Salts And Esters	15	A
2918180000	Chlorobenzilate (Iso)	15	A
2918190010	Malic Acid	15	A
2918190011	2, 2-Diphenyl-2-Hydroxyacetic Acid (Benzilic Acid)	15	A
2918210000	Salicylic Acid And Its Salts	15	A
2918220000	O-Acetylsalicylic Acid, Its Salts And Esters	15	A
2918230000	Other Esters Of Salicylic Acid And Their Salts	15	A
2918290011	Sulfosalicylic Acid	15	A
2918300000	Carboxylic Acids With Aldehyde Or Ketone Function But Without Other Oxygen Function, Their Anhydrides, Halides, Peroxides, Peroxyacids And Their Derivatives	15	A
2918910000	2, 4, 5-T (Iso) (2, 4, 5-Trichlorophenoxyacetic Acid), Its Salts And Esters	15	A
2918990000	Other Carboxylic Acids Their Halogenated, Sulphonated, Nitrated Or Nitrosated Derivatives.	15	A
2919100000	Tris(2, 3-Dibromopropyl) Phosphate	15	A
2919900000	Other Phosphoric Esters And Their Salts, Including Lactophosphates; Their Halogenated, Sulphonated, Nitrated Or Nitrosated Derivatives	15	A

HS2014	Description	Base Rate	Staging Category
2920110000	Parathion (Iso) And Parathion-Methyl (Iso) (Methyl-Parathion).	15	A
2920190000	Thiophosphoric Esters (Phosphorothioates) And Their Salts; Their Halogenated, Sulphonated, Nitrated Or Nitrosated Derivatives (Other Than Parathion (Iso) And Parathion-Methyl (Iso) (Methyl-Parathion))	15	A
2920900010	Calcium Propanate	15	B
2920900011	Trimethyl Phosphite	15	A
2920900012	Triethyl Phosphite	15	A
2920900013	Dimethyl Phosphite	15	A
2920900014	Diethyl Phosphite	15	A
2920900099	Other Esters Of Other Inorganic Acids Of Non-Metals (Excluding Esters Of Hydrogen Halides) And Their Salts;	15	A
2921110000	Methylamine, Di- Or Trimethylamine And Their Salts	15	A
2921190010	Triethylamine	15	A
2921190011	2-(N, N-Diethylamino) Ethylchloride Hydrochloride	15	A
2921190012	2-(N, 'N-Diisoprplamino)Ethylchloride Hydrochloride	15	A
2921190013	2-(N, N-Dimethylamino)Ethylchloride Hydrochloride	15	A
2921190099	Acyclic Monoamines & Their Deravatives (Excl Methyamine, Di Or Trimethylamine & Salts Nes	15	A
2921210000	Ethylenediamine And Its Salts	15	A
2921220000	Hexamethylenediamine And Its Salts	15	A
2921290000	Acyclic Polyamines And Their Derivatives; Salts Thereof (Other Than Ethylenediamine And Its Salts, Hexamethylenediamine And Its Salts)	15	A
2921300000	Cyclanic, Cyclenic Or Cycloterpenic Mono- Or Polyamines, And Their Derivatives; Salts Thereof	15	A
2921410000	Aniline And Its Salts	15	A
2921420010	Sulphanilic Acid	15	A
2921430000	Toluidines And Their Derivatives; Salts Thereof	15	A
2921440010	Diphenylamine And Redox Indicator	15	A
2921450000	1-Naphthylamine (Alpha-Naphthylamine), 2-Naphthylamine (Beta-Naphthylamine) And Their Derivatives; Salts Thereof	15	A
2921460000	Amfetamine (Inn), Benzfetamine (Inn), Dexamfetamine (Inn), Etilamfetamine (Inn), Fencamfamin (Inn), Lefetamine (Inn), Levamfetamine (Inn), Mefenorex (Inn) And Phentermine (Inn); Salts Thereof	15	A
2921490000	Aromatic Monoamines And Their Derivatives, Nes; Salts Thereof	15	A
2921510000	O-, M-, P-Phenylenediamine, Diaminotoluenes, And Their Derivatives; Salts Thereof	15	A
2921590000	Aromatic Polyamines And Their Derivatives, Nes; Salts Thereof	15	A
2922110000	Monoethanolamine And Its Salts	15	A
2922120000	Diethanolamine And Its Salts	15	A

HS2014	Description	Base Rate	Staging Category
2922130000	Triethanolamine And Its Salts	15	A
2922140000	Dextropropoxyphene (Inn) And Its Salts	15	A
2922190010	Hydroxyl Ammonium Chloride	15	A
2922190011	Ethyldiethanolamine	15	A
2922190012	Methyldiethanolamine	15	A
2922190013	2-(N, N-Diisopropylamino) Ethanol	15	A
2922190099	Other Amino-Alcohols, Other Than Those Containing More Than One Kind Of Oxygen Function, Their Ethers And Esters; Salts Thereof	15	A
2922210000	Aminohydroxynaphthalenesulphonic Acids And Their Salts	15	A
2922290000	Amino-Naphthols And Other Amino-Phenols, Other Than Those Containing More Than One Kind Of Oxygen Function, Their Ethers And Esters; Salts Thereof (Other Than Aminohydroxynaphthalenesulphonic Acid And There Salts)	15	A
2922310000	Amfepramone (Inn), Methadone (Inn) And Normethadone (Inn); Salts Thereof	15	A
2922390000	Amino-Aldehydes, Amino-Ketones And Amino-Quinones, Other Than Those Containing More Than One Kind Of Oxygen Function; Salts Thereof (Other Than Amfepramone (Inn), Methadone (Inn) And Normethadone (Inn); Salts Thereof)	15	A
2922410000	Lysine And Its Esters; Salts Thereof	15	A
2922420010	Ajinomoto	15	B
2922420099	Glutamic Acid And Its Salt Other Than Ajinomoto	15	A
2922430000	Anthranilic Acid And Its Salts	15	A
2922440000	Tilidine (Inn) And Its Salts	15	A
2922490000	Amino-Acids And Their Esters, Not >1 Oxygen Function; Salts Thereof, Nes	15	A
2922500000	Amino-Alcohol-Phenols, Amino-Acid-Phenols And Other Amino-Compounds With Oxygen Function	15	A
2923100000	Choline And Its Salts	15	A
2923200000	Lecithins And Other Phosphoaminolipids	15	A
2923900000	Other Quaternary Ammonium Salts And Hydroxides	15	A
2924110000	Meprobamate (Inn)	15	A
2924120000	Fluoroacetamide (Iso), Monocrotophos (Iso) And Phosphamidon (Iso)	15	A
2924190000	Acyclic Amides (Including Acyclic Carbamates) And Their Derivatives; Salts Thereof (Other Than Meprobamate (Inn), Fluoroacetamide (Iso), Monocrotophos (Iso) And Phosphamidon (Iso))	15	A
2924210000	Ureines And Their Derivatives; Salts Thereof	15	A
2924230000	2-Acetamidobenzoic Acid And Its Salts	15	A
2924240000	Ethinamate (Inn)	15	A

HS2014	Description	Base Rate	Staging Category
2924290000	Cyclic Amides (Including Cyclic Carbamates) And Their Derivatives; Salts Thereof (Other Than Ureines And Their Derivatives; Salts Thereof And Ethinamate (Inn))	15	A
2925110000	Saccharin And Its Salts	15	A
2925120000	Glutethimide (Inn)	15	A
2925190000	Imides And Their Derivatives; Salts Thereof (Excl. Saccharin)	15	A
2925210000	Chlordimeform (Iso)	15	A
2925290000	Imines And Their Derivatives; Salts Thereof (Other Than Chlordimeform (Iso))	15	A
2926100000	Acrylonitrile	15	A
2926200000	1-Cyanoguanidine (Dicyandiamide)	15	A
2926300000	Fenproporex (Inn) And Its Salts; Methadone (Inn) Intermediate (4-Cyano-2-Dimethylamino-4, 4-Diphenylbutane)	15	A
2926900000	Other Nitrile-Function Compounds	15	A
2927000010	Methyl Indicator	15	A
2927000099	Other Diazo-, Azo- Or Azoxy-Compounds	15	A
2928000000	Organic Derivatives Of Hydrazine Or Of Hydroxyamine	15	A
2929100000	Isocyanates	15	A
2929900000	Compounds With Other Nitrogen Function (Excl.Isocyanates), Nes	15	A
2930200000	Thiocarbamates And Dithiocarbamates	15	A
2930300000	Thiuram Mono-, Di- Or Tetrasulphides	15	A
2930400000	Methionine	15	A
2930500000	Captafol (Iso) And Methamidophos (Iso)	15	A
2930900010	2-(N, N-Diethylamino)Ethanethiol	15	A
2930900011	Bis(2-Hydroxyethyl)Sulfide	15	A
2930900012	Triphenyl Tetrazolium	15	A
2930900099	Other Organo-Sulphur Compounds, Nes	15	A
2931100000	Tetramethyl Lead & Tetraethyl Lead	15	A
2931200000	Tributyltin Compounds	15	A
2931900010	(5-Ethyl-Methyl-2-Oxo-1, 3, 2-Dioxaphosphinan-5-Yl) Methyl Methyl Methyl Phosphate	15	A
2931900011	Bis(5-Ethyl-Methyl;-2-Oxido-1-3-2-Dioxophosphinana-5-Yl)Methylphosphonate	15	A
2931900012	2, 4, 6-Tripropyl-1, 3, 5, 2, 4, 6-Trioxatriphosphane 2, 4, 6-Trioxide	15	A
2931900013	Dimethyl Methylphosphonate	15	A
2931900014	Dimethyl Propylphosphonate	15	A
2931900015	Diethyl Ethylphosphonate	15	A
2931900016	Sodium 3-(Trihydroxysilyl) Propyl Methylphosphonate	15	A
2931900017	Mixture Consisting Mainly Of Methylphosphonic Acid And (Aminoiminomethyl)Urea (In The Ra	15	A

HS2014	Description	Base Rate	Staging Category
2931900099	Other Organi-Inorganic Compunds (Excl Tributyltin Compunds, Tetramethyl Lead & ...Etc) Nes	15	A
2932110000	Tetrahydrofuran	15	A
2932120000	2-Furaldehyde (Furfuraldehyde)	15	A
2932130000	Furfuryl Alcohol And Tetrahydrofurfuryl Alcohol	15	A
2932190000	Compounds Containing An Unfused Furan Ring (Whether Or Not Hydrogenated) In The Structure (Other Than Tetrahydrofuran , 2-Furaldehyde (Furfuraldehyde) And Furfuryl Alcohol And Tetrahydrofurfuryl Alcohol)	15	A
2932200010	Phenolphthalein Indicator	15	A
2932200099	Other Lactones	15	A
2932910000	Isosafrole	15	A
2932920000	1-(1, 3-Benzodioxol-5-Yl)Propan-2-One	15	A
2932930000	Piperonal	15	A
2932940000	Safrole	15	A
2932950000	Tetrahydrocannabinols (All Isomers)	15	A
2932990010	Other Heterocyclic Compounds With Oxygen Hetero-Atom(S) Only, Other Than Glucosamine Hydrochloride	15	A
2932990099	Other Heterocyclic Compounds With Oxygen Hetero-Atom(S) Only, Nes	15	A
2933110000	Phenazone (Antipyrin) And Its Derivatives	15	A
2933190000	Compounds Containing An Unfused Pyrazole Ring (Whether Or Not Hydrogenated) In The Structure (Other Than Phenazone (Antipyrin) And Its Derivatives)	15	A
2933210000	Hydantoin And Its Derivatives	15	A
2933290000	Compounds Containing An Unfused Imidazole Ring (Whether Or Not Hydrogenated) In The Structure (Other Than Hydantoin And Its Derivatives)	15	A
2933310000	Pyridine And Its Salts	15	A
2933320000	Piperidine And Its Salts	15	A
2933330000	Alfentanil (Inn), Anileridine (Inn), Bezitramide (Inn), Bromazepam (Inn), DifenoXin (Inn), Diphenoxylate (Inn), Dipipanone (Inn), Fentanyl (Inn), Ketobemidone (Inn), Methylphenidate (Inn), Pentazocine (Inn), Pethidine (Inn), Pethidine (Inn) Intermediate A	15	A
2933390000	Compounds Containing Unfused Pyridine Ring(Whether Or Not Hydrogenated)In Structure, Nes	15	A
2933410000	Levorphanol (Inn) And Its Salts	15	A
2933490000	Compounds Containing In The Structure A Quinoline Or Isoquinoline Ring-System (Whether Or Not Hydrogenated), Not Further Fused (Other Than Levorphanol (Inn) And Its Salts)	15	A
2933520000	Malonylurea (Barbituric Acid) And Its Salts	15	A

HS2014	Description	Base Rate	Staging Category
2933530000	Allobarbitol (Inn), Amobarbitol (Inn), Barbitol (Inn), Butalbitol (Inn), Butobarbitol, Cyclobarbitol (Inn), Methylphenobarbitol (Inn), Pentobarbitol (Inn), Phenobarbitol (Inn), Secbutabarbitol (Inn), Secobarbitol (Inn) And Vinylbitol (Inn); Salts Thereof	15	A
2933540000	Other Derivatives Of Malonylurea (Barbituric Acid); Salts Thereof	15	A
2933550000	Loprazolam (Inn), Mecloqualone (Inn), Methaqualone (Inn) And Zipeprol (Inn); Salts Thereof	15	A
2933590000	Compounds Wth Pyrimidine Ring (Hydrogenated/Not)/Piperazine Ring Struc.Nes	15	B
2933610000	Melamine	15	A
2933690000	Compounds Containing An Unfused Triazine Ring In The Structure	15	A
2933710000	6-Hexanelactam (Epsilon-Caprolactam)	15	A
2933720000	Clobazam (Inn) And Methypylon (Inn)	15	A
2933790000	Lactuums Other Than 6-Hexanelactam (Epsilon-Caprolactam), Clobazam (Inn) And Methypylon (Inn)	15	A
2933910000	Alprazolam (Inn), Camazepam (Inn), Chlordiazepoxide (Inn), Clonazepam (Inn), Clorazepate, Delorazepam (Inn), Diazepam (Inn), Estazolam (Inn), Ethyl Loflazepate (Inn), Fludiazepam (Inn), Flunitrazepam (Inn), Flurazepam (Inn), Halazepam (Inn), Lorazepam (In)	15	A
2933990010	Blue Tetrazolium	15	A
2933990099	Hetrocyclic Compounds With Nitrogen Hero-Atoms, Nes	15	A
2934100000	Compounds Containing An Unfused Thiazole Ring (Whether Or Not Hydrogenated) In The Structure	15	A
2934200000	Compounds Containing A Benzothiazole Ring-System, Not Further Fused	15	A
2934300000	Compounds Containing A Phenothiazine Ring-System, Not Further Fused	15	A
2934910000	Aminorex (Inn), Brotizolam (Inn), Clotiazepam (Inn), Cloxazolam (Inn), Dextromoramide (Inn), Haloxazolam (Inn), Ketazolam (Inn), Mesocarb (Inn), Oxazolam (Inn), Pemoline (Inn), Phendimetrazine (Inn), Phenmetrazine (Inn) And Sufentanil (Inn); Salts Thereof	15	A
2934990000	Other Nucleic Acids And Their Salts	15	A
2935000000	Sulphonamides	15	A
2936210000	Vitamins A And Their Derivatives	15	A
2936220000	Vitamin B1 And Its Derivatives, Unmixed	15	A
2936230000	Vitamin B2 And Its Derivatives	15	A
2936240000	D- Or DL-Pantothenic Acid (Vitamin B3 Or Vitamin B5) And Its Derivatives	15	A
2936250000	Vitamin B6 And Its Derivatives, Unmixed	15	A
2936260000	Vitamin B12 And Its Derivatives	15	A
2936270000	Vitamin C And Its Derivatives, Unmixed	15	A
2936280000	Vitamin E And Its Derivatives	15	A
2936290000	Other Vitamins And Their Derivatives, Unmixed, Nes	15	A

HS2014	Description	Base Rate	Staging Category
2936900000	Provitamins And Vitamins, Natural Or Reproduced By Synthesis , Nes	15	A
2937110000	Somatotropin, Its Derivatives And Structural Analogues	15	A
2937120000	Insulin And Its Salts	15	A
2937190000	Polypeptide Hormones, Protein Hormones And Glycoprotein Hormones, Their Derivatives And Structural Analogues (Other Than	15	A
2937210000	Cortisone, Hydrocortisone, Prednisone (Dehydrocortisone) And Prednisolone (Dehydrohydrocortisone)	15	A
2937220000	Halogenated Derivatives Of Corticosteroidal Hormones	15	A
2937230000	Oestrogens And Progestogens	15	A
2937290000	Adrenal Cortical Hormones And Their Derivatives, Nes	15	A
2937500000	Prostaglandins, Thromboxanes And Leukotrienes, Their Derivatives And Structural Analogues	15	A
2937900000	Hormones, Prostaglandins, Thromboxanes And Leukotrienes, Natural Or Reproduced By Synthesis (Other)	15	A
2938100000	Rutoside (Rutin) And Its Derivatives	15	A
2938900000	Other Glycosides, Natural Or Reproduced By Synthesis, And Their Salts, Ethers, Esters And Other Derivatives	15	A
2939110000	Concentrates Of Poppy Straw; Buprenorphine (Inn), Codeine, Dihydrocodeine (Inn), Ethylmorphine, Etorphine (Inn), Heroin, Hydrocodone (Inn), Hydromorphone (Inn), Morphine, Nicomorphine (Inn), Oxycodone (Inn), Oxymorphone (Inn), Pholcodine (Inn), Thebacon (15	A
2939190000	Other Alkaloids Of Opium And Their Derivatives; Salts Thereof	15	A
2939200000	Alkaloids Of Cinchona And Their Derivatives; Salts Thereof	15	A
2939300000	Caffeine And Its Salts	15	A
2939410000	Ephedrine And Its Salts	15	A
2939420000	Pseudoephedrine (Inn) And Its Salts	15	A
2939430000	Cathine (Inn) And Its Salts	15	A
2939440000	Norephedrine And Its Salts	15	A
2939490000	Ephedrine And Its Salts (Other)	15	A
2939510000	Fenetylline (Inn) And Its Salts	15	A
2939590000	Other Theophylline And Aminophylline (Theophylline-Ethylenediamine) And Their Derivatives; Salts Thereof	15	A
2939610000	Ergometrine (Inn) And Its Salts	15	A
2939620000	Ergotamine (Inn) And Its Salts	15	A
2939630000	Lysergic Acid And Its Salts	15	A
2939690000	Other Alkaloids Of Rye Ergot And Their Derivatives; Salts Thereof	15	A
2939910000	Cocaine, Ecgonine, Levometamfetamine, Metamfetamine (Inn), Metamfetamine Racemate; Salts, Esters And Other Derivatives Thereof	15	A

HS2014	Description	Base Rate	Staging Category
2939990000	Other Vegetable Alkaloids, Natural Or Reproduced By Synthesis, And Their Salts, Ethers, Esters And Other Derivatives	15	A
2940000010	D-Xylose	15	A
2940000099	Other 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	15	A
2941100000	Penicillins And Their Derivatives With A Penicillanic Acid Structure; Salts Thereof	15	A
2941200000	Streptomycins And Their Derivatives; Salts Thereof	15	A
2941300000	Tetracyclines And Their Derivatives; Salts Thereof	15	A
2941400000	Chloramphenicol And Its Derivatives; Salts Thereof	15	A
2941500000	Erythromycin And Its Derivatives; Salts Thereof	15	A
2941900000	Other Antibiotics	15	A
2942000000	Other Organic Compounds.	15	A
3001200000	Extracts Of Glands Or Other Organs Or Of Their Secretions	0	A
3001900000	Substances Of Human Or Animal Origin, For Prophylactic Uses, Nes	0	A
3002100010	Antisera And Other Blood Fractions And Modified Immunological Products	0	A
3002100011	Antisera And Other Blood Fractions And Modified Immunological Products	0	A
3002100012	Antisera And Other Blood Fractions And Modified Immunological Products	0	A
3002100013	Ra-Test Latex Slide Test	0	A
3002200010	Vaccines For Human Medicine	0	A
3002200011	Vaccine For Human Medicine	0	A
3002200012	Vaccines For Human Medicine	0	A
3002300010	Vaccines For Veterinary Medicine	0	A
3002300011	Vaccines For Veterinary Medicine	0	A
3002300012	Vaccines For Veterinary Medicine	0	A
3002900010	Human & Blood ; Microbial Cultures ;Toxins , Etc, Nes	0	A
3002900011	Human & Animal Blood; Microbial Cultures ; Toxins, Etc, Nes	0	A
3002900012	Human & Animal Blood; Microbial Cultures ;Toxins , Etc, Nes	0	A
3003100000	Medicaments Containing Penicillins Or Derivatives Thereof, With A Penicillanic Acid Structure, Or Streptomycins Or Their Derivatives	0	A
3003200000	Glands And Other Organs For Organo-Therapeutic Uses, Dried, Whether Or Not Powdered;; Heparin And Its Salts; Other Human Or Animal Substances Prepared For Therapeutic Or Prophylactic Uses, Not Elsewhere Specified Or Included.	0	A
3003310000	Medicaments Containing Insulin	0	A

HS2014	Description	Base Rate	Staging Category
3003390000	Other Medicaments Containing Hormones Or Other Products Of Heading 29.37 But Not Containing Antibiotics (Other Than Insulin)	0	A
3003400000	Medicaments Containing Alkaloids Or Derivatives Thereof But Not Containing Hormones Or Other Products Of Heading 29.37 Or Antibiotics	0	A
3003900000	Other Medicaments With >=2 Constituents, Not For Retail Sale, Nes	0	A
3004100010	Medicaments Of Penicillins, Streptomycins & Derivatives	0	A
3004100011	Medicaments Of Penicillins, Streptomycins & Derivatives	0	A
3004100012	Medicaments Of Penicillins , Streptomycins & Derivatives	0	A
3004200010	Medicaments Of Other Antibiotics	0	A
3004200011	Medicaments Of Other Antibiotics	0	A
3004200012	Medicaments Of Other Antibiotics	0	A
3004310010	Medicaments Of Insulin	0	A
3004310011	Medicaments Of Insulin	0	A
3004310012	Medicaments Of Insulin	0	A
3004320010	Medicaments Of Adrenal Cortical Hormones	0	A
3004320011	Medicaments Of Adrenal Cortical Hormones	0	A
3004320012	Medicaments Of Adrenal Cortical Hormones	0	A
3004390010	Medicaments Of Other Hormones	0	A
3004390011	Medicaments Of Other Hormones	0	A
3004390012	Medicaments Of Other Hormones	0	A
3004400010	Medicaments Of Alkaloids Or Derivatives Thereof	0	A
3004400011	Medicaments Of Alkaloids Or Derivatives Thereof	0	A
3004400012	Medicaments Of Alkaloids Or Derivatives Thereof	0	A
3004400013	Metered Dose Inhaler	0	A
3004500010	Other Medicaments Of Vitamins Or Other Products	0	A
3004500011	Other Medicaments Of Vitamins Or Other Products	0	A
3004500012	Other Medicaments Of Vitamins And Other Products	0	A
3004500013	Poultry Medicine	0	A
3004500015	Medicaments For Live Tropical Fish	0	A
3004500016	Medicaments For Live Tropical Fish	0	A
3004500017	Balm	0	A
3004500018	Veterinary Medicine	0	A
3004500019	Veterinary Medicine	0	A
3004500020	Veterinary Medicine	0	A
3004900010	Medicaments Nes	0	A
3004900011	Medicaments Nes	0	A
3004900012	Medicaments Nes	0	A

HS2014	Description	Base Rate	Staging Category
3004900013	Elimans Embrocation	0	A
3004900014	Calamine Powder	0	A
3004900015	Lichensa Ointment	0	A
3004900016	Vicks Inhaler	0	A
3004900017	Benzoin	0	A
3004900018	Calamine Lotion	0	A
3004900020	Strepsil	0	A
3005100010	Bandages (Adhesive) For Medical Purposes	0	A
3005100011	Dressings (Adhesive) For Medical Purposes	0	A
3005100012	Gauze (Adhesive) For Medical Purposes	0	A
3005100013	Plaster (Adhesive) For Medical Purposes	0	A
3005100014	Waddings (Adhesive) For Medical Purposes	0	A
3005100015	Bandage (Adhesive) Medical	0	A
3005100016	Dressings (Adhesive) For Medical Purposes	0	A
3005100017	Gauze (Adhesive) For Medical Purposes	0	A
3005100018	Waddings (Adhesive) For Medical Purposes	0	A
3005100019	Plaster (Adhesive) For Medical Purposes	0	A
3005900010	Bandages (Not Adhesive) With Pharmaceutical Substances, Nes	0	A
3005900011	Dressings (Not Adhesive) With Pharmaceutical Substances	0	A
3005900012	Gauze (Not Adhesive) With Pharmaceutical Substances	0	A
3005900013	Plaster (Not Adhesive) With Pharmaceutical Substances	0	A
3005900014	Waddings (Not Adhesive) With Pharmaceutical Substances	0	A
3005900015	Bandages (Not Adhesive) With Pharmaceutical Substances	0	A
3005900016	Dressings (Not Adhesive) With Pharmaceutical Substances	0	A
3005900017	Gauze (Not Adhesive) With Pharmaceutical Substances	0	A
3005900019	Wadding (Not Adhesive) With Pharmaceutical Substances	0	A
3006100010	Materials For Surgical Sutures;Laminaria;Absorbable Haemostatics	0	A
3006100011	Materials For Surgical Sutures;Laminaria ;Absorbable Haemostatics	0	A
3006200010	Blood - Grouping Reagents	0	A
3006200011	Blood - Grouping Reagents	0	A
3006200012	Blood - Grouping Reagents	0	A
3006300010	Opacifying Preparations For X-Ray Examinations; Diagnostic Reagents	0	A
3006300011	Opacifying Preparations For X- Ray Examinations; Diagnostic Reagents	0	A
3006300012	Opacifying Preparations For X-Ray Examinations; Diagnostic Reagents	0	A
3006400010	Bone Reconstruction Cement	0	A

HS2014	Description	Base Rate	Staging Category
3006400011	Dental Cements & Other Dental Fillings	0	A
3006400012	Plaster Of Paris	0	A
3006400013	Bone Reconstruction Cement	0	A
3006400014	Dental Cement & Other Dental Fillings	0	A
3006500000	First-Aid Boxes And Kits	0	A
3006600010	Chemical Contraceptive Preparations Based On Hormones Or Spermicides	0	A
3006600011	Chemical Contraceptive Preparations Based On Hormones Or Spermicides	0	A
3006600012	Chemical Contraceptive Preparations Based On Hormones Or Spermicides	0	A
3006700000	Gel Preparations Designed To Be Used In Human Or Veterinary Medicine	0	A
3006910000	Other Appliances Identifiable For Ostomy Use	0	A
3006920000	Waste Pharmaceuticals	0	A
3101000010	Cow Dung	0	A
3101000011	Organic Fertilisers	0	A
3102100000	Urea	0	A
3102210000	Ammonium Sulphate	0	A
3102290000	Double Salts And Mixtures Of Ammonium Sulphate And Ammonium Nitrate	0	A
3102300000	Ammonium Nitrate	0	A
3102400000	Mixtures Of Ammonium Nitrate With Inorganic Non-Fertilizing Substances	0	A
3102500000	Sodium Nitrate	0	A
3102600000	Double Salts And Mixtures Of Calcium Nitrate And Ammonium Nitrate	0	A
3102800000	Mixtures Of Urea And Ammonium Nitrate In Aqueous Or Ammoniacal Solution	0	A
3102900000	Mineral Or Chemical Fertilizers, Nitrogenous , Nes	0	A
3103100000	Superphosphates	0	A
3103900000	Mineral Or Chemical Fertilizers, Phosphatic, Nes	0	A
3104200000	Potassium Chloride	0	A
3104300000	Potassium Sulphate	0	A
3104900000	Mineral Or Chemical Fertilizers, Potassic, Nes	0	A
3105100000	Fertilizers... In Packages Of A Gross Weight =<10Kg	0	A
3105200000	Mineral Or Chemical Fertilizers With Nitrogen, Phosphorus And Potassium	0	A
3105300000	Diammonium Hydrogenorthophosphate (Diammonium Phosphate)	0	A
3105400000	Ammonium Dihydrogenorthophosphate (Monoammonium Phosphate)	0	A
3105510000	Mineral Or Chemical Fertilizers Containing Nitrates And Phosphates	0	A

HS2014	Description	Base Rate	Staging Category
3105590000	Other Mineral Or Chemical Fertilisers Containing The Two Fertilising Elements Nitrogen And Phosphorus :	0	A
3105600000	Mineral Or Chemical Fertilizers With Phosphorus And Potassium, Nes	0	A
3105900000	Other Fertilizers, Nes	0	A
3201100000	Quebracho Extract	0	A
3201200000	Wattle Extract	0	A
3201900010	Tannic Acid Powder	0	A
3201900099	Other Tanning Extracts Of Vegetable Origin; Tannins And Their Salts, Ethers, Esters And Other Derivatives	0	A
3202100000	Synthetic Organic Tanning Substances	0	A
3202900000	Inorganic Tanning Substances; Tanning Preparations, Whether Or Not Containing Natural Tanning Substances; Enzymatic Preparations For Pre-Tanning.	0	A
3203000010	Food Colouring	0	A
3203000011	Fabric Colour / Paint	0	A
3203000012	Spray Colour	0	A
3203000013	Haematoxylin	0	A
3203000014	Washing Blue	0	A
3203000015	Edible Ink Kit	0	A
3203000016	Washing Blue	0	A
3203000017	Cycleminisn.	0	A
3203000099	Colouring Matter Of Vegetable Or Animal Origin, & Preparations Nes	0	A
3204110000	Disperse Dyes And Preparations Based Thereon	0	A
3204120010	Alazarin Red, Mordant Orange & Eosin Dye	0	A
3204120011	Fuchsin	0	A
3204130010	Methylene Blue	0	A
3204130011	Basic Dyes And Preparations Based Thereon	0	A
3204140000	Direct Dyes And Preparations Based Thereon	0	A
3204150000	Vat Dyes (Including Those Usable In That State As Pigments) And Preparations Based Thereon	0	A
3204160000	Reactive Dyes And Preparations Based Thereon	0	A
3204170000	Pigments And Preparations Based Thereon	0	A
3204190010	Sudan Starch Solution	0	A
3204190011	Dye For Petroleum Liquid (C.I.Solvent Red 164)	0	A
3204190099	Other, Including Mixtures Of Colouring Matter Of Two Or More Of The Subheadings 3204.11 To 3204.19	0	A
3204200000	Synthetic Organic Products Of A Kind Used As Fluorescent Brightening Agents	0	A
3204900011	Synthetic Organicproducts	0	A
3204900099	Synthetic Colouring Matter, Nes	0	A
3205000010	Colour Lakes; Preparations Based On Colour Lakes	0	A

HS2014	Description	Base Rate	Staging Category
3205000011	Colour Lakes; Preparations Based On Colour Lakes	0	A
3206110000	Pigments And Preparations Based On Titanium Dioxide : Containing 80 % Or More By Weight Of Titanium Dioxide Calculated On The Dry Matter	0	A
3206190000	Other Pigments And Preparations Based On Titanium Dioxide	0	A
3206200000	Pigments And Preparations Based On Chromium Compounds	0	A
3206410000	Ultramarine And Preparations Based Thereon	0	A
3206420000	Lithopone And Other Pigments And Preparations Based On Zinc Sulphide	0	A
3206490000	Other Colouring Matter And Other Preparations	0	A
3206500000	Inorganic Products Of A Kind Used As Luminophores	0	A
3207100000	Prepared Pigments, Prepared Opacifiers, Prepared Colours And Similar Preparations	0	A
3207200000	Vitrifiable Enamels And Glazes, Engobes (Slips) And Similar Preparations	0	A
3207300000	Liquid Lustres And Similar Preparations	0	A
3207400000	Glass Frit And Other Glass In The Form Of Powder, Granules Or Flakes	0	A
3208100010	Wood Dye (Based On Polyesters, In A Non- Aqueous Medium)	0	A
3208100011	Paint (Based On Polyester In A Non-Aqueous Medium)	0	A
3208100012	Varnish (Based On Polyester In A Non-Aqueous Medium)	0	A
3208200010	Wood Dye (Based On Acrylic Vinyl Polymer In Non- Aqueous Medium)	0	A
3208200011	Paint (Based On Acrylic Or Vinyl Polymers In A Non- Aqueous Medium)	0	A
3208200012	Varnish (Based On Acrylic Or Vinyl Polymer In A Non - Aqueous Medium)	0	A
3208900010	Wood Dye (In A Non-Aqueousmedium) Nes	0	A
3208900011	Paint (In A Non-Aqueous Medium) Nes	0	A
3208900012	Varnish (In A Non- Aqueous Medium) Nes	0	A
3208900013	Lacquer	0	A
3209100000	Paints... Based On Acrylic Or Vinyl Polymers, In An Aqueous Medium	0	A
3209900000	Paints And Varnishes, In An Aqueous Medium, Nes	0	A
3210000000	Other Paints And Varnishes (Including Enamels, Lacquers And Distempers); Prepared Water Pigments Of A Kind Used For Finishing Leather	0	A
3211000000	Prepared Driers	0	A
3212100000	Stamping Foils	0	A
3212900000	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 Reta	0	A
3213100000	Colours In Sets	0	A

HS2014	Description	Base Rate	Staging Category
3213900000	Artists', Students' Or Signboard Painters' Colours In Packings, Nes	0	A
3214100010	Glaziers'& Grafting Putty	0	A
3214100011	Caulking Compound & Other Mastics	0	A
3214100012	Resin Cements	0	A
3214100013	Floor Leveling Material (Liquid)	0	A
3214100014	Sealing Wax	0	A
3214900010	Accelerated Gel Coat & Similar Non- Refractory Surfacing Preparations	0	A
3214900011	Sealer (For Gypsum Board)	0	A
3214900012	Water Proof Seal	0	A
3214900013	Non- Skid Aggregate	0	A
3214900014	Non- Refractory Surfacing Preparations	0	A
3214900015	Silicon Sealant	0	A
3214900016	Wall Sealer	0	A
3214900099	Non-Refractory Surface Preparations For Indoors, Walls, Floors Etc, Nes	0	A
3215110000	Black Printing Ink, Whether Or Not Concentrated Or Solid	0	A
3215190000	Printing Ink, Whether Or Not Concentrated Or Solid (Excl. Black)	0	A
3215900010	Ink (For Laser Printer Toner)	0	A
3215900011	Ink For Computer Printer	0	A
3215900012	Ink (For Fax Machine Cartridge)	0	A
3215900013	Writing Ink	0	A
3215900014	Embossing Powder	0	A
3215900015	Drawing Ink	0	A
3215900016	Ink((For Stamp Pad)	0	A
3215900017	Ink Box	0	A
3215900099	Ink Whether Or Not Concentrated Or Solid, Nes	0	A
3301120000	Essential Oils Of Orange	0	A
3301130000	Essential Oils Of Lemon	0	A
3301190000	Essential Oils Of Other Citrus Fruit	0	A
3301240000	Essential Oils Of Of Peppermint (Mentha Piperita)	0	A
3301250000	Essential Oils Of Mints (Incl. Concretes And Absolutes), Nes	0	A
3301290000	Essential Oils (Incl. Concretes And Absolutes), Nes	0	A
3301300000	Resinoids	0	A
3301900000	Extracted Oleoresins; Concentrates Of Essential Oils In Fats, In Fixed Oils, In Waxes Or The Like, Obtained By Enfleurage Or Maceration; Terpenic By-Products Of The Deterpenation Of Essential Oils; Aqueous Distillates And Aqueous Solutions Of Essential Oi	0	A

HS2014	Description	Base Rate	Staging Category
3302100010	Flavouring (For Making Beverages)	0	A
3302100099	Other Preparations Of A Kind Used In The Food And Drink Industries	0	A
3302900000	Mixtures Of Odoriferous Substances Of A Kind Used In The Food Or Drink Industries	0	A
3303001000	Body Spray & Cologne	5	A
3303009000	Perfumes (Eau De Toilette & Eau De Perfume)	20	B
3304101000	Lip Care Cream & Balm	5	A
3304109000	Lip Make-Up Preparations	20	C
3304200010	Eye Make -Up Preparations	20	C
3304200012	Eye Make-Up Remover	20	C
3304300010	Manicure Or Pedicure Preparations	20	C
3304300011	Manicure Or Pedicure Preparations	20	C
3304910000	Powders, Whether Or Not Compressed, For Cosmetic/Toilet Use	5	A
3304991010	Beauty & Makeup(Incl Suntan), Other Than Luxury, Nes	5	A
3304991011	Beauty & Skin-Care (Incl Suntan), Other Than Luxury, Nes	5	A
3304991012	Beauty & Skin-Care(Incl Suntan), Other Than Luxury, Nes	5	A
3304999010	Luxury Beauty, Make-Up, Preparation, Nes	20	C
3304999011	Luxury Beauty, Make-Up Preparations, Nes	20	C
3304999012	Luxury Beauty, Make-Up Preparations, Nes	20	C
3305100000	Shampoos	5	A
3305200000	Preparations For Permanent Waving Or Straightening	20	C
3305300000	Hair Lacquers	20	B
3305901010	Other Preparations For Use On The Hair(Other Than Luxury), Nes	5	A
3305901011	Other Preparations For Use On Hair (Other Than Luxury), Nes	5	A
3305901012	Kaminomoto	5	A
3305909010	Other Luxury Preparations Used For Hair Dyeing Or Hair Coloring, Nes	20	B
3305909011	Other Luxury Preparations Used For Hair Dyeing Or Hair Coloring, Nes	20	B
3306100010	Dentifrice	5	A
3306100011	Dentifrice	5	A
3306200010	Dental Floss	5	A
3306200011	Dental Floss	5	A
3306900010	Preparations For Oral Or Dental Hygiene, (Incl Denture Fixative), Nes	5	A
3306900011	Preparations For Oral Or Dental Hygiene, (Incl Denture Fixative), Nes	5	A
3307100010	After Shave Preparations	5	A
3307100011	Shaving Preparations	5	A

HS2014	Description	Base Rate	Staging Category
3307100012	Shaving Foam	5	A
3307200000	Personal Deodorants And Antiperspirants	5	A
3307300010	Perfumed Bath Salts & Other Bath Preparations	20	C
3307300011	Perfumed Bath Salts & Other Bath Preparations	20	C
3307410010	Incense Stick	0	A
3307410099	"Agarbatti" And Other Odoriferous Preparations Which Operate By Burning, Nes	0	A
3307490010	Preparations For Deodorizing Rooms, Nes	0	A
3307490011	Preparations For Deodorizing Rooms, Nes	0	A
3307490012	Preparations For Deodorizing Rooms, Nes	0	A
3307901010	Contain Lens Solution	0	A
3307901011	Contact Lens Cleaning Tablet	0	A
3307901110	Cosmetic / Toilet Set (Other Than Luxury)	5	A
3307901111	Other Cosmetic Or Toilet Preparations (Other Than Luxury), Nes	5	A
3307901112	Hair Remover (Strips)	5	A
3307901113	Cosmetic Or Toilet Preparations (Other Than Luxury), Nes	5	A
3307909010	Cosmetic/ Toilet Set (Luxury)	20	C
3307909011	Wadding (Perfumed) & Facial Tissues (Perfumed) Paper	20	C
3307909012	Shoe Spray, (Deodorisers)	20	C
3307909013	Towel (Perfumed)	20	C
3307909098	Luxury Cosmetic, Perfumery Or Toilet Preparations, Nes	20	C
3307909099	Perfumery, Cosmetic/Toilet Preparation For Use On Pets/ Animals	20	C
3401110000	Soap And Organic Surface-Active Products In Bars, Etc, For Toilet Use	5	A
3401190000	Soap And Organic Surface-Active Products And Preparations, In The Form Of Bars, Cakes, Moulded Pieces Or Shapes, And Paper, Wadding, Felt And Nonwovens, Impregnated, Coated Or Covered With Soap Or Detergent (Excluding Toilet Use)	0	A
3401200010	Soap In Powder Form, Nes	5	A
3401200011	Soap In Liquid Forms , Nes	5	A
3401200012	Hand Cleanser	5	A
3401300000	Organic Surface-Active Agents, Whether Or Not Containing Soap	5	A
3402110000	Anionic Organic Surface-Active Agents, Whether Or Not Put Up For Retail Sale	0	A
3402120000	Cationic Surface-Active Agents, (Excl. Soap)	0	A
3402130000	Non-Ionic Organic Surface-Active Agents, Whether Or Not Put Up For Retail Sale	0	A
3402190000	Other Organic Surface-Active Agents, Whether Or Not Put Up For Retail Sale	0	A
3402200010	Detergent Powder	0	A

HS2014	Description	Base Rate	Staging Category
3402200011	Detergent Liquid	0	A
3402200012	Nozzle Cleaner	0	A
3402200013	Cleaning Kit For Pen	0	A
3402200014	Carpet Cleaner	0	A
3402200015	Dish Washing Liquid	0	A
3402200016	Fabric Softner	0	A
3402200017	Aquarium Cleaner	0	A
3402200018	Fabric Softner	0	A
3402200019	Bleaching Powder	0	A
3402200020	Harpic (Powder)	0	A
3402200021	N.S.P Tablets	0	A
3402200022	Toilet Cleaning Tablts	0	A
3402200023	Oven Cleaner	0	A
3402200024	Bleach	0	A
3402200025	Cleaning Liquids (For Printing Machine)	0	A
3402200026	Harpic (Liquid)	0	A
3402200028	Tile Cleaner	0	A
3402200029	Skin Shield	0	A
3402900020	Bio Enzyme Granule	0	A
3402900021	Stain Removing Soap	0	A
3402900022	Emulsifier	0	A
3402900097	Washing & Cleaning Preparations, Nes	0	A
3402900098	Cleaning Powders (Not Specified)	0	A
3402900099	Cleaning Liquid	0	A
3403110000	Preparations For The Treatment Of Textile Materials, Leather, Furskins Or Other Materials (Containing 70% Less By Weight Of Petroleum Oils Or Oils Obtained From Bituminous Minerals)	0	A
3403191000	Lubricating Oil (Not Containing Or Containing <70% Of Peroleum Oil By Weight)	5	A
3403199000	Other Lubricating Preparations, With <70% Petroleum Oil (Other Than Lub Oil), Nes	0	A
3403910000	Other Preparations For The Treatment Of Textile Materials, Leather, Furskins Or Other Materials	0	A
3403990010	Cleaning Solutions (Other)	0	A
3403990011	Cutting Oil & Other Lubricating Preparation , Nes	0	A
3403990012	Cutting Oil & Other Lubricating Preparations, Nes	0	A
3403990013	Tyre Cream	0	A
3404200000	Artificial Waxes And Prepared Waxes	0	A
3404900010	Artificial Waxes & Prepared Waxes, Nes	0	A
3404900011	Artificial Waxes & Prepared Waxes, Nes	0	A

HS2014	Description	Base Rate	Staging Category
3405100010	Polishes, Creams & Similar Preparations For Footwear Or Leather	0	A
3405100011	Polishes, Creams & Similar Preparations For Footwear Or Leather	0	A
3405100012	Polishes , Creams & Similar Preparations For Footwear Or Leather	0	A
3405100013	Polishing Pad	0	A
3405200010	Polishes, Creams & Similar Preparations For Maintenance Of Floor	0	A
3405200011	Polishes , Creams & Similar Preparations For Maintenance Of Woodworks , Nes	0	A
3405300010	Polish (Coachwork)	0	A
3405300011	Polish (Coachwork) Paper	0	A
3405400010	Scouring Pastes	0	A
3405400011	Scouring Preparations In Powder Form	0	A
3405400012	Scouring Preparations In Liquid Form	0	A
3405400013	Scouring Preparations, Nes	0	A
3405900010	Polishing Cream	0	A
3405900011	Brasso & Other Brass Cleaning Preparations	0	A
3405900012	Descaling And Destaining Liquid	0	A
3405900013	Window Cleaner	0	A
3405900014	Rubber Cleaner (Spray)	0	A
3405900099	Polishing Preparations (Other)	0	A
3406000010	Candles, Tapers & The Like	0	A
3407000010	Modelling Clay (Dental)	0	A
3407000099	Other Modelling Clay	0	A
3501100000	Casein	25	B
3501900000	Other Caseinates And Other Casein Derivatives; Casein Glues	25	B
3502110010	Albumin (Egg Soluble)	0	A
3502190000	Egg Albumin(Excluding Dried Egg Albumin)	0	A
3502200000	Milk Albumin, Including Concentrates Of Two Or More Whey Proteins	0	A
3502900000	Albumins (Excl.Egg Albumin/Milk Albumin), Albuminates & Other Derivatives	0	A
3503000000	Gelatin And Derivatives; Isinglass; Glues Of Animal Origin (Excl. 35.01)	0	A
3504000010	Peptone	25	B
3504000099	Peptone Derivatives And Other Protein Substances And Their Derivatives, Not Elsewhere Specified Or Included; Hide Powder, Whether Or Not Chromed	25	B
3505100010	Laundry Starch , Dextrins & Other Modified Starches	25	B
3505200000	Glues Based On Starch	25	B
3506101010	Gum Bottle (For Students)	10	A

HS2014	Description	Base Rate	Staging Category
3506101011	Glue (Less Than 1Kg) For Stationery Use	10	A
3506109010	Silicon (Glue)	25	B
3506109011	Roof Repair Kit & Touch-Up Kit	25	B
3506109012	Blu Tack	25	B
3506109099	Prepared Glue And Other Prepared Adhesives Not Exceeding 1Kg, Nes	25	B
3506910010	Adhesive Based On Rubber Or Plastic, Nes	25	B
3506910011	Resin (For Cable)	25	B
3506910012	Solvent Cement	25	B
3506910013	Adhesives Based On Rubber Or Plastic	25	B
3506990010	Prepared Glues & Other Prepared Adhesives For Tiles	25	B
3506990012	Prepared Glues & Other Prepared Adhesives For Wood	25	B
3506990013	Prepared Glues & Other Prepared Adhesives, Nes	25	B
3506990014	Prepared Glues & Other Prepared Adhesives For Wood	25	B
3506990015	Prepared Glues & Other Prepared Adhesives, Nes	25	B
3507100000	Rennet And Concentrates Thereof	25	B
3507901010	Meat Tenderizer	0	A
3507909010	Enzymes;Prepared Enzymes, Nes	25	B
3507909011	Enzymes;Prepared Enzymes, Nes	25	B
3601000000	Propellant Powders	35	B
3602000000	Prepared Explosives, Other Than Propellant Powders	35	B
3603000011	Blasting Accessories (Explosives)	35	B
3604100000	Fireworks	35	C
3604900010	Parachute Rocket	35	B
3604900011	Signalling Flare & Other Pyrotechnic Articles	35	B
3605000000	Matches (Excl. Pyrotechnic Articles Of 36.04)	25	B
3606100000	Liquid Or Liquefied-Gas Fuels In Containers, For Lighters, =<300Cm3	25	B
3606901000	Lighter Stone	25	B
3606909010	Fire Starter	35	B
3606909011	Chafing Fuel (Alcohol Based)	35	C
3606909099	Articles Of Combustible Materials, Nes	35	B
3701100000	Photographic Plates... For X-Ray, In The Flat, Unexposed	25	A
3701200000	Instant Print Film	25	A
3701300000	Plates And Film, In The Flat With Any Side >255Mm, Unexposed	25	A
3701910000	Photographic Plates And Film For Colour Photography (Polychrome)	25	A
3701990000	Other Photographic Plates And Film In The Flat, Sensitised, Unexposed, Of Any Material Other Than Paper, Paperboard Or Textiles	25	A

HS2014	Description	Base Rate	Staging Category
3702100000	Photographic Film In Rolls, Sensitised, Unexposed, Of Any Material Other Than Paper, Paperboard Or Textiles	25	A
3702310000	Polychrome Film, In Rolls, Non-Perforated, Of Width $\leq 105\text{Mm}$	25	A
3702320000	Other photographic Film , Without Perforations, Of A Width Not Exceeding 105 Mm With Silver Halide Emulsion	25	A
3702390000	Film, In Rolls, Non-Perforated, Of Width $\leq 105\text{Mm}$	25	A
3702410000	Polychrome Film, In Rolls, Non-Perforated, Width $> 610\text{Mm}$ And Length $> 200\text{M}$	25	A
3702420000	Other Film Of A Width Exceeding 610 Mm And Of A Length Exceeding 200 M, Other Than For Colour Photography	25	A
3702430000	Other Film Of A Width Exceeding 610 Mm And Of A Length Not Exceeding 200 M	25	A
3702440000	Other Film Of A Width Exceeding 105 Mm But Not Exceeding 610 Mm	25	A
3702520000	Polychrome Film Of Width Not Exceeding 16Mm	25	A
3702530000	Polychrome Slide Film, In Rolls, Width $> 16\text{Mm}$ But $\leq 35\text{Mm}$, Length $\leq 30\text{M}$	25	A
3702540000	Other Film, For Colour Photography (Polychrome) Of A Width Exceeding 16 Mm But Not Exceeding 35 Mm And Of A Length Not Exceeding 30 M, Other Than For Slides	25	A
3702550000	Other Film, For Colour Photography (Polychrome) Of A Width Exceeding 16 Mm But Not Exceeding 35 Mm And Of A Length Exceeding 30 M	25	A
3702560000	Polychrome Film, In Rolls, Width $> 35\text{Mm}$	25	A
3702960000	Polychrome Film Of Width $< 35\text{Mm}$ & Length $< 30\text{M}$	25	B
3702970000	Polychrome Film Of Width $< 35\text{Mm}$ & Length $> 30\text{M}$	25	A
3702980000	Polychrome Film Of A Width Exceeding 35Mm	25	A
3703100000	Other Photographic Paper, Paperboard And Textiles, Sensitised, Unexposed In Rolls Of A Width Exceeding 610 Mm	25	A
3703200010	Photographic Paper	25	B
3703200011	Photographic Paper	25	A
3703200012	Photographic Paper	25	A
3703900000	Other Photographic Paper, Paperboard And Textiles, Sensitised, Unexposed	25	A
3704000000	Photographic Plates, Film, Paper, Paperboard And Textiles, Exposed But Not Developed.	25	A
3705100000	Photographic Plates..., Exposed And Developed, For Offset Reproduction	25	A
3705900000	Photographic Plates..., Exposed And Developed, Nes	25	A
3706100000	Cinematograph Film, Exposed And Developed, Width $\geq 35\text{Mm}$	25	A
3706900000	Other Cinematographic Film, Exposed And Developed, Whether Or Not Incorporating Sound Track Or Consisting Only Of Sound Track	25	A

HS2014	Description	Base Rate	Staging Category
3707100000	Sensitising Emulsions For Photographic Uses	10	A
3707901010	Photographic Liquid / Developer	10	A
3707901011	Developer	10	A
3707909010	Correction Pen (Photographic)	25	A
3707909099	Other Chemical Preparation For Photographic Use And Unmixed Products For Photographic Uses, Put Up In Measured Portions Or Put Up For Retail Sale In A Form Ready For Use	10	A
3801100000	Artificial Graphite	10	A
3801200000	Colloidal Or Semi-Colloidal Graphite	10	A
3801300000	Carbonaceous Pastes For Electrodes And Similar Pastes For Furnace Linings	10	A
3801900000	Other Preparations Based On Graphite Or Other Carbon In The Form Of Pastes, Blocks, Plates Or Other Semi-Manufactures.	10	A
3802100000	Activated Carbon	10	A
3802900000	Activated Natural Mineral Products; Animal Black	10	A
3803000000	Tall Oil, Whether Or Not Refined	10	A
3804000000	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.	10	A
3805100000	Gum, Wood Or Sulphate Turpentine Oils	10	A
3805900000	Crude Dipentene; Sulphite Turpentine And Other Crude Para-Cymene; Pine Oil Containing Alpha-Terpineol As The Main Constituent.	10	A
3806100000	Rosin And Resin Acids	10	A
3806200000	Salts Of Rosin, Of Resin Acids Or Of Derivatives Of Rosin Or Resin Acids, Other Than Salts Of Rosin Adducts	10	A
3806300000	Ester Gums	10	A
3806900000	Rosin Spirit And Rosin Oils; Run Gums	10	A
3807000000	Wood Tar; Wood Tar Oils; Wood Creosote; Wood Naphtha..., Etc	10	A
3808500000	Goods Of Heading 38.08, Containing One Or More Of The Following Substances : Aldrin (Iso); Binapacryl (Iso); Camphechlor (Iso) (Toxaphene); Captafol (Iso); Chlordane (Iso); Chlordimeform (Iso); Chlorobenzilate (Iso); Ddt (Iso) (Clofenotane (Inn), 1, 1, 1-Tr	10	A
3808910010	Mosquito Coil & Mosquito Repellent.	10	A
3808910011	Insecticides And Pesticides, Nes.	10	A
3808910012	Insecticides And Pesticides, Nes.	10	A
3808910013	Insecticides And Pesticides, Nes.	10	A
3808910015	Insect Repellent	10	A
3808910016	Fly Trap & Cockroach Trap (Glue)	10	A
3808920010	Fungicides.	10	A

HS2014	Description	Base Rate	Staging Category
3808920011	Fungicides.	10	A
3808930010	Plant Growth Regulator.	10	A
3808930011	Herbicides & Algaecides.	10	A
3808930012	Weed Killer.	10	A
3808930013	Plant Growth Regulator.	10	A
3808930014	Herbicides & Algaecides.	10	A
3808940010	Antiseptic Cream, Dettol Cream & Glove Powder.	10	A
3808940011	Antiseptic , Disinfecting Or Sterilizing Solution.	10	A
3808940012	Dettol.	10	A
3808940013	Disinfectant.	10	A
3808940014	Swab Stick (Containing Isopropyl Alcohol)	10	A
3808940015	Pvp Iodine Swab	10	A
3808990010	Rodenticides & Similar Products.	10	A
3808990099	Rodenticides And Similar Products , Put Up For Retail Sale, Nes.	10	A
3809100000	Finishing Agents, Dye Carriers To Accelerate The Dyeing Or Fixing Of Dyestuffs And Other Products And Preparations With A Basis Of Amylaceous Substances	10	A
3809910000	Finishing Agents Etc. Of A Kind Used In The Textile Or Like Industries Nes	10	A
3809920000	Finishing Agents, Dye Carriers To Accelerate The Dyeing Or Fixing Of Dyestuffs And Other Products And Preparations Of A Kind Used In The Paper Or Like Industries	10	A
3809930000	Finishing Agents, Dye Carriers To Accelerate The Dyeing Or Fixing Of Dyestuffs And Other Products And Preparations Of A Kind Used In The Leather Or Like Industries	10	A
3810100000	Pickling Preparations For Metal Surfaces; Soldering... Powders	10	A
3810900010	Soldering Liquid	10	A
3810900099	Other Fluxes And Other Auxiliary Preparations For Soldering, Brazing Or Welding And Preparations Of A Kind Used As Cores Or Coatings For Welding Electrodes Or Rods	10	A
3811110000	Anti-Knock Preparations Based On Lead Compounds	10	A
3811190000	Anti-Knock Preparations Based Compounds Other Than Lead	10	A
3811210000	Additives For Lubricating Oils Containing Petroleum Oils Or Oils Obtained From Bituminous Minerals	10	A
3811290000	Additives For Lubricating Oils (Excl. With Petroleum Oils)	10	A
3811900010	Anti - Corrosive Preparations	10	A
3811900011	Diverse	10	A
3811900012	Wood Fillar.	10	A
3811900013	Antifouling	10	A

HS2014	Description	Base Rate	Staging Category
3811900014	Inhibitor.	10	A
3811900015	Diesel Additives.	10	A
3811900016	Diesel Additives	10	A
3811900099	Other Additives Other Than For Lubricating Oils, Nes	10	A
3812100000	Prepared Rubber Accelerators	10	A
3812200000	Compound Plasticisers For Rubber Or Plastics, Nes	10	A
3812300000	Anti-Oxidising Preparations And Other Compound Stabilisers For Rubber Or Plastics	10	A
3813000010	Preparations For Fire-Extinguishers	10	A
3813000011	Charged Fire-Extinguishing Grenades	10	A
3813000012	Preparations For Fire-Extinguishers, Charged Fire-Extinguishing Grenades	10	A
3814000010	Paint Or Varnish Remover	10	A
3814000011	Rust Remover & Stain Remover	10	A
3814000012	Thinner & Ink Remover	10	A
3814000013	Rubber Removing Spray	10	A
3814000099	Organic Composite Solvents An Thinners Nes	10	A
3815110000	Supported Catalysts With Nickel Or Nickel Compounds As The Active Substance	10	A
3815120000	Supported Catalysts With Precious Metal Or Precious Metal Compounds As The Active Substance	10	A
3815190010	Supported Catalyst, Nes	10	A
3815190011	Supported Catalyst, Not Else Where Specified	10	A
3815900000	Other Reaction Initiators, Reaction Accelerators And Catalytic Preparations, Nes	10	A
3816000000	Refractory Cements, Mortars, Concretes And Similar Compositions, Nes	10	A
3817000000	Mixed Alkylbenzenes And Mixed Alkyl-naphthalenes, Other Than Those Of Heading 27.07 Or 29.02.	10	A
3818000010	Head Cleaning Liquid	10	A
3818000011	Head Cleaning Kit	10	A
3818000012	Cd Rom Cleaner (Cd)	10	A
3818000099	Other Chemical Elements Doped For Use In Electronics, In The Form Of Discs, Wafers Or Similar Forms; Chemical Compounds Doped For Use In Electronics	10	A
3819000000	Hydraulic Brake Fluids And Similar Liquids With <70% Petroleum Oil	10	A
3820000000	Anti-Freezing Preparations And Prepared De-Icing Fluids	10	A
3821000000	Prepared Culture Media For Development Of Micro-Organisms	10	A
3822000010	Diagnostic / Lab Reagents	10	A
3822000011	Diagnostic / Lab Reagents	10	A
3822000012	Diagnostic / Lab Reagent	10	A
3822000013	Diagnostic Or Lab.Reagents On Backing	10	A

HS2014	Description	Base Rate	Staging Category
3822000014	Compression Test Kit	10	A
3823110000	Industrial Monocarboxylic Fatty Acids; Acid Oils From Refining Stearic Acid	10	A
3823120000	Industrial Monocarboxylic Fatty Acids; Acid Oils From Refining Oleic Acid	10	A
3823130000	Industrial Monocarboxylic Fatty Acids; Acid Oils From Refining Tall Oil Fatty Acids	10	A
3823190000	Industrial Monocarboxylic Fatty Acids; Acid Oils From Refining Other Acids	10	A
3823700000	Industrial Fatty Alcohols	10	A
3824100000	Prepared Binders For Foundry Moulds Or Cores	10	A
3824300000	Non-Agglomerated Metal Carbides Mixed Together Or With Metallic Binders	15	A
3824400000	Prepared Additives For Cements, Mortars Or Concretes	10	A
3824500000	Non-Refractory Mortars & Concretes	10	A
3824600000	Sorbitol Other Than That Of Subheading 2905.44	10	A
3824710010	Freon (Halogenated Derivatives Of Acyclic Hydrocarbons) R-502	10	E
3824720000	Mixtures Containing Bromochlorodifluoromethane, Bromotrifluoromethane Or Dibromotetrafluoroethanes	10	A
3824730000	Mixtures Containing Hydrobromofluorocarbons (Hbfc)	10	A
3824740000	Mixtures Containing Hydrochlorofluorocarbons (Hcfc), Whether Or Not Containing Perfluorocarbons (Pfc) Or Hydrofluorocarbons (Hfc), But Not Containing Chlorofluorocarbons (Cfc)	10	A
3824750000	Mixtures Containing Carbon Tetrachloride	10	A
3824760000	Mixtures Containing 1, 1, 1-Trichloroethane (Methyl Chloroform)	10	A
3824770000	Mixtures Containing Bromomethane (Methyl Bromide) Or Bromochloromethane	10	A
3824780000	Mixtures Containing Perfluorocarbons (Pfc) Or Hydrofluorocarbons (Hfc), But Not Containing Chlorofluorocarbons (Cfc) Or Hydrochlorofluorocarbons (Hcfc)	10	A
3824790000	Other Mixtures Containing Halogenated Derivatives Of Methane, Ethane Or Propane	10	A
3824810000	Mixtures And Preparations Containing Oxirane (Ethylene Oxide),	10	A
3824820000	Mixtures Containing Polychlorinated Biphenyls (Pcb), Polychlorinated Terphenyls (Pct) Or Polybrominated Biphenyls (Pbb)	10	A
3824830000	Mixtures Containing Tris(2, 3-Dibromopropyl) Phosphate	10	A
3824900010	Chemical & Residual Products Of Chemical Industries (Industrial)	10	A
3824900011	Freon (Halogenated Derivatives Of Acyclic Hydrocarbons) R-407	10	E
3824900012	Correction Fluid	10	A
3824900013	Hardener	10	A
3824900014	Oil / Water Finding Paste	10	A

HS2014	Description	Base Rate	Staging Category
3824900015	Gel Hot/ Cold	10	A
3824900016	Ink Fluid	10	A
3824900017	Anti - Chlorine	10	A
3824900018	Bottle Sterilizing Powder	10	A
3824900019	Deodoriser And Decomposer (For Waste Material)	10	A
3824900020	Slimming Patch	10	A
3824900021	Lubricating Jelly	10	A
3824900022	Soda Lime (For Other Uses)	10	A
3824900024	Correction Pen	10	A
3824900025	Freon (Chlorofluorinated Derivatives Of Acyclic Hydrocarbon) R-404A	10	E
3824900026	Freon (Halogenated Derivatives Of Acyclic Hydrocarbons) R-402B	10	E
3824900027	Freon (Halogenated Derivatives Of Acyclic Hydrocarbons) R-407A	10	E
3824900028	Freon (Halogenated Derivatives Of Acyclic Hydrocarbons) R-409A	10	E
3824900029	Freon (Halogenated Derivatives Of Acyclic Hydrocarbons) R-407C	10	E
3824900030	Freon (R-507)	10	E
3824900031	Freon (R-408A)	10	E
3824900032	Freon (R-410A)	10	E
3824900033	Freon (R-417A)	10	E
3824900034	Counterfeit Money Detecting Pen	10	A
3824900035	Freon (R-418)	10	E
3824900036	Freon (R-507A)	10	E
3824900037	Nicotine Cartridge	10	A
3824900038	Freon (R-410)	10	E
3824900039	Freon R406A	10	E
3824900040	Freon (R-417B)	10	E
3824900041	Methyl Consisting Mainly Of (5-Ethyl-2-Methyl-2-Oxido1, 3, 2-Dioxaphosphinan-5-XI)Methyl	10	A
3824900042	Mixture Consisting Mainly Of Dimethyl Methylphosphonate, Oxirane And Phosphorus Oxide(P2O	10	A
3824900043	Freon (R-438A)	10	E
3824900097	Chemical Products (Not Specified)	10	A
3824900098	Chemical Products (Not Specified)	10	A
3824900099	Chemical Products (Not Specified)	10	A
3825100000	Municipal Waste	10	A
3825200000	Sewage Sludge	10	A
3825300000	Clinical Waste	10	A
3825410000	Clinical Waste	10	A

HS2014	Description	Base Rate	Staging Category
3825490000	Halogenated Waste Organic Solvents	10	A
3825500000	Wastes Of Metal Pickling Liquors, Hydraulic Fluids, Brake Fluids And Anti-Freeze Fluids	10	A
3825610000	Other Wastes From Chemical Or Allied Industries Mainly Containing Organic Constituents	10	A
3825690000	Wastes From Chemical Or Allied Industries, Nes	10	A
3825900000	Other Waste	10	A
3826000000	Boiodiesel & Mixtures Thereof, Containing <70% Of Petroleum Oils, Etc	10	A
3901100000	Polyethylene Having A Specific Gravity <0.94, In Primary Forms	20	A
3901200000	Polyethylene Having A Specific Gravity >=0.94, In Primary Forms	20	A
3901300000	Polyethylene Having A Specific Gravity Of Less Than 0.94 (In Primary Form)	20	A
3901900000	Other Polymers Of Ethylene, In Primary Forms, Nes	20	A
3902100000	Polypropylene, In Primary Forms	20	A
3902200000	Polyisobutylene(In Primary Form)	20	A
3902300000	Propylene Copolymers (In Primary Form)	20	A
3902900000	Other Polymers Of Propylene Or Of Other Olefins (In Primary Form)	20	A
3903110000	Expansible Polystyrene	20	A
3903190000	Polymers Of Styrene, In Primary Forms (Other Than Expansible)	20	A
3903200000	Styrene- Acrylonitrile (San) Copolymers (In Primary Form)	20	A
3903300000	Acrylonitrile-Butadiene- Styrene (Abs) Copolymers (In Primary Forms)	20	A
3903900000	Other Polymers Of Styrene (In Primary Forms)	20	A
3904100000	Polyvinyl Chloride, Not Mixed With Other Substances, In Primary Forms	20	A
3904210000	Other Poly(Vinyl Chloride) Non-Plasticised (In Primary Forms)	20	A
3904220000	Other Poly(Vinyl Chloride) Plasticised (In Primary Forms)	20	A
3904300000	Vinyl Chloride- Vinyl Acetate Copolymers(In Primary Forms)	20	A
3904400000	Other Vinyl Chloride Copolymers (In Primary Forms)	20	A
3904500000	Vinylidene Chloride Polymers (In Primary Forms)	20	A
3904610000	Polytetrafluoroethylene (In Primary Forms)	20	A
3904690000	Other Fluoro-Polymers(In Primary Forms)	20	A
3904900000	Polymers Of Halogenated Olefins, In Primary Forms, Nes	20	A
3905120000	Polyvinyl Acetate In Aqueous Dispersion	20	A
3905190000	Polyvinyl Acetate, Not In Aqueous Dispersions, In Primary Forms	20	A
3905210000	Vinyl Acetate Copolymers (In Primary Forms) In Aqueous Dispersion	20	A

HS2014	Description	Base Rate	Staging Category
3905290000	Vinyl Acetate Copolymers (In Primary Forms) Other	20	A
3905300000	Polyvinyl Alcohol, Whether Or Not Containing Unhydrolysed Acetate Groups	20	A
3905910000	Copolymers Polymers Of Vinyl Acetate Or Of Other Vinyl Esters(In Primary Forms)	20	A
3905990000	Other Polymers Of Vinyl Acetate Or Of Other Vinyl Esters(In Primary Forms)	20	A
3906100000	Poly(Methyl Methacrylate) (In Primary Forms)	20	A
3906900000	Acrylic Polymers Prepared, In Primary Forms, Nes	20	A
3907100000	Polyacetals (In Primary Forms)	20	A
3907200000	Other Polyethers (In Primary Forms)	20	A
3907300000	Epoxide Resins, In Primary Forms	20	A
3907400000	Polycarbonates (In Primary Forms)	20	A
3907500000	Alkyd Resins (In Primary Forms)	20	A
3907600000	Poly(Ethylene Terephthalate) (In Primary Forms)	20	A
3907700000	Poly(Lactic Acid (In Primary Forms)	20	A
3907910000	Unsaturated Polyesters, In Primary Forms, Nes	20	A
3907990000	Polyesters, In Primary Forms, Nes	20	A
3908100000	Polyamide-6, -11, -12, -6, 6, -6, 9, -6, 10 Or -6, 12 (In Primary Forms)	20	A
3908900000	Other Polyamides (In Primary Forms)	20	A
3909100000	Urea Resins; Thiourea Resins(In Primary Forms)	20	A
3909200000	Melamine Resins (In Primary Forms)	20	A
3909300000	Other Amino-Resins(In Primary Forms)	20	A
3909400000	Phenolic Resins (In Primary Forms)	20	A
3909501000	Polyurethane	0	A
3909509010	Fibre Glass Resin	20	A
3909509011	Repair Kit (Boat)	20	A
3910000000	Silicones In Primary Forms	20	A
3911100000	Petroleum Resins, Coumarone, Indene Or Coumarone-Indene Resins And Polyterpenes (In Primary Forms)	20	A
3911900000	Polysulphides, Polysulphones And Other Products..., In Primary Forms	20	A
3912110000	Cellulose Acetates (Non-Plasticised), In Primary Forms	20	A
3912120000	Cellulose Acetates (Plasticised), In Primary Forms	20	A
3912200000	Cellulose Nitrates (Including Collodions) In Primary Forms	20	A
3912310000	Carboxymethylcellulose And Its Salts (In Primary Forms)	20	A
3912390000	Other Cellulose Ethers (In Primary Forms)	20	A
3912900000	Cellulose And Its Chemical Derivatives, Nes (In Primary Forms)	20	A
3913100000	Alginate Acid, Its Salts And Esters, In Primary Forms	20	A

HS2014	Description	Base Rate	Staging Category
3913900000	Natural Polymers And Modified Natural Polymers, Nes, In Primary Forms.	20	A
3914000000	Ion-Exchangers Based On Polymers Of Headings 39.01 To 39.13, In Primary Forms	20	A
3915100000	Waste, Parings And Scrap, Of Polymers Of Ethylene	20	A
3915200000	Waste, Parings And Scrap, Of Polymers Of Styrene	20	A
3915300000	Waste, Parings And Scrap, Of Polymers Of Vinyl Chloride	20	A
3915900000	Waste, Parings And Scrap, Of Other Plastics, Nes	20	A
3916100000	Monofilament Of Which Any Cross-Sectional Dimension Exceeds 1 Mm Of Polymers Of Ethylene	20	B
3916200010	Pvc Rods	20	B
3916200011	Hollow Sections (Pvc)	20	B
3916200012	Vinyl Welding Rod	20	B
3916900000	Monofilament >1Mm, Rods... And Profile Shapes, Of Other Plastics, Nes	20	B
3917100000	Artificial Guts (Sausage Casings) Of Hardened Protein Or Of Cellulosic Materials	20	B
3917210010	Pipe (Hdpe, Insulated With Polyurethane), Rigid	0	A
3917210011	Other Rigit Tubes, Pipes And Hoses Of Etheylene	0	A
3917220010	Drinking Straw	0	A
3917220011	Pipe, Tube & Hose Of Polypropylene (Rigid)	0	A
3917230010	Pvc Pipes, Tubes & Hose (Rigid)	0	A
3917230011	Pvc Conduit Pipe (Rigid)	0	A
3917290000	Tubes, Pipes And Hoses, Rigid Of Other Plastics	0	A
3917310010	Hose (Flexible) Of Pvc	0	A
3917310011	Pipes & Tubes (Flexible) Of Pvc	0	A
3917310012	Pvc Conduit Pipe (Flexible)	0	A
3917320000	Other Tubes, Pipes And Hoses Other, Not Reinforced Or Otherwise Combined With Other Materials, Without Fittings	0	A
3917330000	Other Tubes, Pipes And Hoses Other, Not Reinforced Or Otherwise Combined With Other Materials, With Fittings	0	A
3917390000	Other Tubes, Pipes And Hoses, Nes	0	A
3917400010	Pipe Fittings (Pvc)	0	A
3918100010	Floor Coverings Of Vinyl Chloride	20	B
3918100099	Wall Or Ceiling Coverings Of Polymers Of Vinyl Chloride As Defined In Note 9 To This Chapter	20	B
3918900010	Floor Covering Of Plastic	20	A
3918900011	Ceiling Stretch Of Plastic	20	B
3918900012	Ceiling Decoration	20	B
3918900013	Tiles (Polystyrene)	20	B
3918900099	Wall Or Ceiling Coverings Of Other Plastics As Defined In Note 9 To This Chapter	20	B

HS2014	Description	Base Rate	Staging Category
3919100010	Tape Adhesive Of Plastic	20	B
3919100011	Other Self-Adhesives Plates, Plates, Sheets, Film, Foil, Tape Strip And Other Flat Shapes In Rolles Of Width Not Exceeding 20Cm	20	B
3919900010	Plastic Printed Sheets (Self-Adhesive)	20	A
3919900011	Cellophane (Self Adhesive)	20	B
3919900012	Cellotape	20	B
3919900013	Embossing Tape	20	B
3919900014	Edging Tape (Plastic) Adhesive	20	B
3919900015	Plastic Printed Sheets (Self Adhesive)	20	B
3919900099	Self Adhesive Plastic Plates, Sheets, Films, Foils Nes	20	B
3920101010	Sheets, Plates & Foils Of Polythene	400	B
3920101011	Sheets, Plates, & Foils Of Polythene	400	B
3920101012	Cling Film/ Packing Film Of Polythene	400	B
3920101013	Cling Film Of Polythene	400	B
3920101110	Film & Sheets Of Polythene (Biodegradable)	0	A
3920101111	Film & Sheets Of Polythene (Biodegradable)	0	A
3920200010	Kit For Oil Spilling	20	B
3920200011	Sheet/Plates/Foils (Polypropylene)	20	B
3920200012	Plates/Sheets/Foils (Polypropylene)	20	B
3920200013	Cling Film/Packing Film (Polypropylene)	20	B
3920200014	Cling Film (Polypropylene)	20	B
3920300000	Plates, Sheets, Film, Foil And Strip, Of Polymers Of Styrene	20	B
3920430000	Plates, Sheets, Film, Foil And Strip, Of Pvc Containing By Weight Not Less Than 6 % Of Plasticizers	20	B
3920490010	Sheet (Pvc)	20	B
3920490011	Sheet (Pvc)	20	B
3920490012	Formica Sheet (Pvc)	20	B
3920490013	Laminating Sheet (Pvc)	20	B
3920490014	Pvc Transparent Sheet	20	B
3920490015	Plastic Strip (Pvc)	20	B
3920490016	Transparent Binding Sheet (Pvc)	20	B
3920490017	Slides For Projector (Plain) Pvc	20	B
3920490018	Wrapping Paper (Pvc)	20	B
3920490019	Cling Film/Packing Film (Pvc)	20	B
3920490020	Cling Film (Pvc)	20	B
3920510000	Plates, Sheets, Film, Foil And Strip, Of Poly(Methyl Methacrylate)	20	B
3920590000	Plates..., Of Other Acrylic Polymers, Not Reinforced, Etc, Nes	20	A

HS2014	Description	Base Rate	Staging Category
3920610000	Plates, Sheets, Film, Foil And Strip, Of Polycarbonates	20	B
3920620000	Plates, Sheets, Film, Foil And Strip, Of Poly(Ethylene Terephthalate)	20	B
3920630000	Plates, Sheets, Film, Foil And Strip, Of Unsaturated Polyesters	20	B
3920690000	Plates, Sheets, Film, Foil And Strip, Of Other Polyesters	20	B
3920710000	Plates..., Of Regenerated Cellulose, Not Reinforced, Etc	20	B
3920730000	Plates, Sheets, Film, Foil And Strip, Of Cellulose Acetate	20	B
3920790000	Plates, Sheets, Film, Foil And Strip, Of Other Cellulose Derivatives	20	B
3920910000	Plates, Sheets, Film, Foil And Strip, Of Poly(Vinyl Butyral)	20	B
3920920010	Nylon Strip	20	B
3920920099	Other Other Plates, Sheets, Films Of Polyamides	20	B
3920930000	Plates, Sheets, Film, Foil And Strip, Of Amino-Resins	20	B
3920940000	Plates, Sheets, Film, Foil And Strip, Of Phenolic Resins	20	B
3920990010	Foam Filler	20	B
3920990011	Sheets Of Plastic	20	B
3920990012	Sheets Of Pvc	20	B
3921110010	Polystyrene Sheet	20	A
3921110011	Strip (Polystyrene)	20	B
3921120010	Roofing Sheets Corrugated Of Pvc	20	B
3921120012	Pvc Plate	20	B
3921130010	Polyurethane Sheets	20	B
3921130011	Polyurethane Strips	20	B
3921140000	Plates, Sheets, Film, Foil And Strip of Regenerated Cellulose	20	B
3921190010	Roofing Sheets (Corrugated) Of Plastic	20	B
3921190012	Plastic Sheets (Cellular)	20	B
3921190013	Tape Non-Adhesive Of Plastic	20	B
3921190014	Printing Paper (Plastic)	20	B
3921909010	Canvas Of Plastic (Textile Fabric Is Present Merely For Reinforcing Purpose)	20	B
3921909011	Geo Membrane	20	B
3921909099	Other Non Cellular Plates, Strips ..., Of Plastic, Nes	20	B
3922100010	Bath Tub, Longbath, Shower-Bath Of Plastic	20	B
3922100011	Wash-Basins, Of Plastic	20	B
3922100012	Baby Bath Tub Of Plastic	20	B
3922100013	Sink (Plastic)	20	B
3922200010	Lavatory Seats Of Plastic	20	B
3922200011	Lavatory Seat Covers Of Plastic	20	B

HS2014	Description	Base Rate	Staging Category
3922900010	Flush Tank Of Plastic	20	B
3922900015	Water Closet Pan Of Plastic.	20	B
3922900099	Sanitary Ware Of Plastic, Nes	20	B
3923100000	Boxes, Cases, Crates And Similar Articles Of Plastics	20	B
3923211010	Sacks And Bags Of Polymers Of Ethylene.	400	E
3923211011	Pelican Tank / Bag	400	B
3923211012	Polythene Tube Roll (For Packing)	400	B
3923211013	Polythene Tube Roll (For Packing)	400	B
3923211110	Polythene Tube Roll (For Packing) Biodegradable	0	A
3923211111	Polythene Tube Roll (For Packing) Biodegradable	0	A
3923219000	Cones Of Polymers Of Ethylene	20	B
3923291000	Plastic Bag	400	E
3923291100	Biodegradable Plastic Bags	0	A
3923299000	Cd Cover/Case(Plastic) And Thermopack	20	B
3923300000	Carboys, Bottles, Flasks And Similar Articles Of Plastics	20	B
3923400000	Spools, Cops, Bobbins And Similar Supports Of Plastic	20	B
3923500000	Stoppers, Lids, Caps And Other Closures Of Plastics	20	B
3923900010	Articles For The Packing Of Goods Of Plastic, Nes	20	A
3923900011	Bubble Wrap (Plastic)	20	B
3924100000	Tableware And Kitchenware Of Plastics, Nes	20	C
3924900010	Household And Toilet Articles Of Plastics, Nes	20	B
3924900011	Household And Toilet Articles Of Plastics, Nes	20	B
3924900012	Hand Shower And Shower Rose	20	B
3925100010	Reservoir Of Capacity > 300L Plastic	20	B
3925100011	Container Of Capacity > 300L, Of Plastic	20	B
3925200010	Door Of Plastic	20	A
3925200011	Window Of Plastic	20	B
3925200012	Door Or Window Frame Of Plastic	20	B
3925300010	Blind & Venetian Blind Of Plastic	20	B
3925300011	Shutter Of Plastic	20	B
3925300012	Blinds (Plastic)	20	B
3925900010	Gutter Of Plastic	20	A
3925900011	Grille Of Plastic	20	B
3925900012	Tank Of Capacity < 300L, Of Plastic	20	B
3925900013	Panel Of Plastic	20	B
3925900014	Pillar Of Plastic	20	B
3925900015	Cornices Of Plastic	20	B
3925900016	Gutter Of Fibre	20	B

HS2014	Description	Base Rate	Staging Category
3925900017	Fittings (For Doors & Windows) Plastic	20	B
3925900018	Seal (For Doors & Windows) Plastic	20	B
3925900019	Corner (For Doors & Windows) Plastic	20	B
3925900020	Sheet Piles (Plastic)	20	B
3925900021	Ridge (Plastic)	20	B
3925900022	Partition (Plastic)	20	B
3925900023	Toilet Shelf/Mirror Shelf Set (Mirror, Towel Rail, Soap Holder, Tooth Brush Holder) Plastic	20	B
3925900099	Gutter Fittings & Toilet Fittings Of Plastic	20	A
3926100000	Office Or School Supplies Of Plastics	20	A
3926200000	Articles Of Apparel And Clothing Accessories Of Plastics	20	A
3926300000	Fittings For Furniture, Coachwork Or The Like Of Plastics	20	B
3926400010	Statuettes And Other Ornamental Articles	20	B
3926901010	Geo Textile (Poly Felt)	0	A
3926909010	Articles Of Plastic, Nes	20	B
3926909011	Anchor Screw & Screw (Plastic)	20	B
3926909012	Articles Of Plastic, Nes	20	B
3926909013	Articles Of Plastic, Nes	20	B
3926909014	Mesh Of Pvc	20	C
3926909015	Casing (Pvc)	20	B
3926909016	Polyurethane Tube	20	B
3926909017	Hydroponics System(Plastic)	20	B
3926909018	Bolt & Nuts (Plastic)	20	B
3926909019	Bolt & Nuts (Plastic)	20	B
3926909020	Bolt Without Nuts (Plastic)	20	B
3926909021	Bolt Without Nuts (Plastic)	20	B
3926909022	Nuts Without Bolt(Plastic)	20	B
3926909023	Nuts Without Bolt(Plastic)	20	B
3926909024	Pvc Casing	20	B
3926909025	Sponge Sheet	20	B
3926909098	Articles Of Plastic, Nes	20	B
4001100000	Natural Rubber Latex, Whether Or Not Pre-Vulcanised	20	A
4001210000	Natural Rubber In Smoked Sheets	20	A
4001220000	Technically Specified Natural Rubber	20	A
4001290000	Natural Rubber In Other Forms	20	A
4001300000	Balata, Gutta-Percha, Guayule, Chicle And Similar Natural Gums	20	A
4002110000	Latex In Primary Forms Or In Plates, Sheets Or Strip	20	A

HS2014	Description	Base Rate	Staging Category
4002190000	Other Styrene-Butadiene Rubber (Sbr); Carboxylated Styrene-Butadiene Rubber (Xsbr	20	A
4002200000	Butadiene Rubber (Br) In Primary Forms Or In Plates, Sheets Or Strip	20	A
4002310000	Isobutene-Isoprene (Butyl) Rubber (Iir) In Primary Forms Or In Plates, Sheets Or Strip	20	A
4002390000	Halo-Isobutene-Isoprene Rubber (Ciir Or Biir) In Primary Forms Or In Plates, Sheets Or Strip	20	A
4002410000	Latex (Chloroprene (Chlorobutadiene) Rubber (Cr) In Primary Forms Or In Plates, Sheets Or Strip	20	A
4002490000	Other Chloroprene (Chlorobutadiene) Rubber (Cr) In Primary Forms Or In Plates, Sheets Or Strip	20	A
4002510000	Latex (Acrylonitrile-Butadiene Rubber (Nbr) In Primary Forms Or In Plates, Sheets Or Strip	20	A
4002590000	Other Acrylonitrile-Butadiene Rubber (Nbr) In Primary Forms Or In Plates, Sheets Or Strip	20	A
4002600000	Isoprene Rubber (Ir) In Primary Forms Or In Plates, Sheets Or Strip	20	A
4002700000	Ethylene-Propylene-Non-Conjugated Diene Rubber (Epdm) In Primary Forms Or In Plates, Sheets Or Strip	20	A
4002800000	Mixtures Of Any Product Of Heading 40.01 With Any Product Of This Heading	20	A
4002910000	Other Latex Synthetic Rubber And Factice Derived From Oils, In Primary Forms Or In Plates, Sheets Or Strip	20	A
4002990000	Other Synthetic Rubber And Factice Derived From Oils, In Primary Forms Or In Plates, Sheets Or Strip	20	A
4003000000	Reclaimed Rubber In Primary Forms Or In Plates, Sheets Or Strip	20	A
4004000000	Waste, Parings And Scrap Of Rubber (Other Than Hard Rubber) And Powders And Granules Obtained Therefrom	20	A
4005100000	Compounded Rubber With Carbon Black Or Silica	20	A
4005200000	Compounded Rubber Solutions; Dispersions Other Than Those Of Subheading 4005.10	20	A
4005910000	Compounded Rubber, Unvulcanised In Plates, Sheets And Strip	20	A
4005990000	Compounded Rubber, Unvulcanised Rubber (Other)	20	A
4006100000	Camel-Back ” Strips For Retreading Rubber Tyres	20	A
4006900010	Finger Print Roller	20	A
4006900099	Other Forms And Articles Of Unvulcanised Rubber	20	A
4007000000	Vulcanised Rubber Thread And Cord	20	A
4008110010	Plates & Sheets Of Rubber	20	A
4008110011	Strip	20	A
4008110012	Stamping Foil Of Rubber	20	A
4008190000	Profile Shapes Of Cellular Rubber	20	A
4008210010	Mat Edging Of Rubber	20	A
4008210011	Mat, Blanket/For Technical Use	20	A
4008290000	Profile Shapes Of Non-Cellular Rubber	20	A

HS2014	Description	Base Rate	Staging Category
4009110010	Hose (Rubber) Not Reinforced, Without Fittings	20	A
4009110011	Tubes & Pipe (Rubber) Not Reinforced, Without Fittings	20	B
4009110012	Hose (Rubber) For Airconditioning Without Fittings	20	A
4009120010	Hose (Rubber) Not Reinforced, With Fittings	20	B
4009120011	Tubes & Pipe (Rubber) Not Reinforced, With Fittings	20	B
4009120012	Hose (Rubber) For Airconditioning With Fittings	20	A
4009210010	Hose (Rubber) Reinforced Or Combined With Metal, Without Fittings	20	B
4009210011	Tubes & Pipes (Rubber) Reinforced Or Combined With Metal, Without Fittings	20	B
4009220010	Hose (Rubber) Reinforced Or Combined With Metal, With Fittings	20	A
4009220011	Tubes & Pipes (Rubber) Reinforced Or Combined With Metal, With Fittings	20	B
4009310010	Hose (Rubber) Reinforced Or Combined With Textile Material, Without Fittings	20	B
4009310011	Tubes And Pipes (Rubber) Reinforced Or Combined With Textile Material, Without Fittings	20	B
4009320010	Hose (Rubber) Reinforced Or Combined With Textile Material, With Fittings	20	B
4009320011	Tubes And Pipes (Rubber) Reinforced Or Combined With Textile Material, With Fittings	20	B
4009410010	Hose (Rubber) Reinforced Or Combined With Other Material, Without Fittings	20	A
4009410011	Tubes And Pipes (Rubber) Reinforced Or Combined With Other Material, Without Fittings	20	B
4009420010	Hose (Rubber) Reinforced Or Combined With Other Material, With Fittings	20	B
4009420011	Tubes And Pipes (Rubber) Reinforced Or Combined With Other Material, With Fittings	20	B
4010110000	Conveyor Belts Or Belting, Of Vulcanized Rubber Reinforced Only With Metal	20	B
4010120000	Conveyor Belts/Belting Of Vulcanised Rubber Reinf'D Only With Textile Mats	20	B
4010190000	Conveyor Belts Or Belting, Of Vulcanised Rubber, Nes	20	A
4010310000	Endless Transm'N Belts Of Trapezoidal X-Section (V-Belts) Of A Circ >60Cm But ≤180Cm	20	B
4010320000	Endless Transm'N Belts Of Trapezoidal X-Section (V-Belts) Of A Circ >180Cm But ≤240Cm	20	B
4010330000	Endless Transmission Belts Of Trapezoidal X-Section (V-Belts), V-Ribbed, Of An Outside C	20	B
4010340000	Transmission Belts Or Belting Of Endless Transmission Belts Of Trapezoidal Cross-Section (V-Belts), V-Ribbed, Of An Outside Circumference Exceeding 180 Cm But Not Exceeding 240 Cm	20	B
4010350000	Endless Synchronous Belts, Of An Outside Circumference >60Cm But <150Cm	20	B
4010360000	Endless Synchronous Belts, Of An Outside Circumference >150Cm But <198Cm	20	b
4010390000	Other Transmission Belts Or Belting	20	A

HS2014	Description	Base Rate	Staging Category
4011100000	New Pneumatic Tyres, Of Rubber Of A Kind Used On Motor Cars	50	E
4011200010	Tyre (For Bus), New	50	E
4011200011	Tyre (For Lorry), New	50	E
4011300000	New Pneumatic Tyres, Of Rubber For Aircraft	20	A
4011400000	New Pneumatic Tyres, Of Rubber Of A Kind Used On Motorcycles	50	E
4011500000	New Pneumatic Tyres, Of Rubber Of A Kind Used On Bicycles	15	A
4011610000	Pneumatic Tyres, Of Rubber Having A "Herring-Bone" Or Similar Tread Used On Agricultural Or Forestry Vehicles And Machines (New)	50	B
4011620000	Pneumatic Tyres, Of Rubber Having A "Herring-Bone" Or Similar Tread Used On Construction Or Industrial Handling Vehicles And Machines And Having A Rim Size Not Exceeding 61 Cm (New)	50	B
4011630000	Pneumatic Tyres, Of Rubber Having A "Herring-Bone" Or Similar Treadm Used On Construction Or Industrial Handling Vehicles And Machines And Having A Rim Size Exceeding 61 Cm (New)	50	B
4011690000	Pneumatic Tyres, Of Rubber Having A "Herring-Bone" Or Similar Tread(Other) (New)	20	A
4011920000	Pneumatic Tyres, Of Rubber Used On Agricultural Or Forestry Vehicles And Machines (Other) New	20	A
4011930000	Pneumatic Tyres, Of Rubber Used On Construction Or Industrial Handling Vehicles And Machines And Having A Rim Size Not Exceeding 61 Cm	50	B
4011940000	Pneumatic Tyres, Of Rubber Used On Agricultural Or Forestry Vehicles And Machines	50	B
4011991010	Tyre (For Passenger Vehicle Nes), New	50	E
4011991011	Tyre (For Other Vehicles Nes), New	50	E
4011991100	Pneumatic Tyres, Of Rubber Having A "Herring-Bone" Or Similar Tread Used On Agricultural Or Forestry Vehicles And Machines (New)	20	B
4011991110	Tyre (For Wheel Barrow, For Go-Cart, For Lawn Mover)New	20	B
4011991111	Tyre (For Air Craft) New	20	A
4012110000	Retreaded Tyres Used On Motor Cars (Including Station Wagons And Racing Cars	50	E
4012120000	Retreaded Tyres Used On Buses Or Lorries	50	B
4012130000	Retreaded Tyres Used On Aircraft	20	A
4012190000	Retreaded Tyres (Other)	50	B
4012201010	Tyre (For Motor Cycle) Used	50	E
4012201011	Tyre (For Bus) Used	50	E
4012201012	Tyre (For Cars) Used	50	E
4012201013	Tyre(For Lorry), Used	50	E
4012201014	Tyre(For Pickup), Used	50	E
4012201015	Tyre (For Dumper), Used	50	B

HS2014	Description	Base Rate	Staging Category
4012209010	Tyre (For Wheel Barrow) Used	20	B
4012209011	Tyre (For Aircraft) Used	20	A
4012900000	Solid Or Cushion Tyres, Tyre Treads And Tyre Flaps, Of Rubber	50	B
4013100010	Tube (For Car)	50	E
4013100011	Tube (For Bus)	50	E
4013100012	Tube (For Lorry)	50	E
4013200000	Inner Tubes, Of Rubber Of A Kind Used On Bicycles	15	A
4013901010	Tube (For Motor Cycle)	50	E
4013901011	Tube (For Pickup)	50	E
4013901012	Tube (For Tractors)	50	B
4013901099	Tube (Other Than Passenger Vehicles Nes)	50	B
4013909010	Tube (Air Staircase)	20	A
4013909011	Tube (Wheel Barrow)	20	A
4013909012	Tube (Air Craft)	20	A
4013909013	Inner Tube For Lawn Mower (New)	20	B
4013909099	Other Inner Tubes	20	A
4014100000	Sheath Contraceptives	20	A
4014900010	Bags (Rubber) For Hot Or Cold Water	20	B
4014900011	Soother (Baby)	20	B
4014900012	Teat (Rubber)	20	B
4014900099	Hygienic Or Pharmaceutical Articles Of Vulcanized Rubber, Nes	20	B
4015110000	Surgical Gloves	20	B
4015190000	Gloves Of Vulcanized Rubber (Excl. Surgical Gloves)	20	A
4015900000	Articles Of Apparel And Clothing Accessories Of Vulcanized Rubber, Nes	20	B
4016100000	Articles Of Of Cellular Rubber	20	B
4016910010	Floor Covering (Rubber)	20	B
4016910011	Mat (Rubber)	20	B
4016910012	Mat (In Roll) Rubber	20	B
4016920000	Erasers, Of Vulcanized Rubber	0	A
4016930010	Gasket (Rubber), Washers And Other Seals Of Vulcanised Rubber	20	A
4016930011	Gasket (Rubber)	20	C
4016940010	Boat Fender (Rubber)	20	B
4016940011	Boat Fender (Rubber)	20	A
4016950000	Inflatable Articles, Of Vulcanized Rubber, Nes	20	A
4016990010	Other Articles Made Of Vulcanised Rubber, Other Than Hard Rubber	20	B
4016990011	Rubber Band	20	B

HS2014	Description	Base Rate	Staging Category
4016990012	Other Articles Made Of Vulcanised Rubber, Other Than Hard Rubber	20	A
4016990013	Other Articles Made Of Vulcanised Rubber, Other Than Hard Rubber	20	B
4017000010	Articles Of Hard Rubber, Nes	20	B
4017000011	Articles Of Hard Rubber, Nes	20	B
4101200000	Whole Hides And Skins, Unsplit, Of A Weight Per Skin Not Exceeding 8 Kg When Simply Dried, 10 Kg When Dry-Salted, Or 16 Kg When Fresh, Wet-Salted Or Otherwise Preserved	20	A
4101500000	Whole Hides And Skins, Of A Weight Exceeding 16 Kg	20	A
4101900000	Other, Hides And Skins Including Butts, Bends And Bellies	20	A
4102100000	Raw Skins Of Sheep Or Lambs With Wool On	20	A
4102210000	Raw Skins Of Sheep Or Lambs Without Wool On (Pickled)	20	A
4102290000	Raw Skins Of Sheep Or Lambs Without Wool On (Other Than Pickled)	20	A
4103200000	Other Raw Hides And Skins Of Reptiles	20	A
4103300000	Other Raw Hides And Skins Of Of Swine	20	A
4103900000	Other Hides And Skins, Fresh Or Preserved, Not Tanned, Nes	20	A
4104110000	Tanned Or Crust Hides And Skins Of Bovine (Including Buffalo) Or Equine Animals In The Wet State (Including Wet-Blue) Full Grains, Unsplit; Grain Splits	20	A
4104190000	Tanned Or Crust Skins Of Bovine Animals, Without Hair On, In The Wet State, Nes, But Not	20	A
4104410000	Tanned Or Crust Skins Of Bovine Animals, Without Hair On, In The Dry State, Full Grains,	20	A
4104490000	Tanned Or Crust Skins Of Bovine Animals, Without Hair On, In The Dry State, Nes, But Not	20	A
4105100000	Sheep, Lamb Skin Leather, Without Wool On (Excl. Further Prepared), In The Wet State	20	A
4105300000	Tanned Or Crust Skins Of Sheep Or Lambs, Without Wool On, In The Dry State (Crust)	20	A
4106210000	Tanned Or Crust Hides And Skins, Of Goats Or Kids, Without Wool Or Hair On, In The Wet State (Including Wet-Blue)	20	A
4106220000	Tanned Or Crust Hides And Skins Of Other Animals, Without Wool Or Hair On, Of Goats Or Kids, In The Dry State (Crust)	20	A
4106310000	Tanned Or Crust Hides And Skins Of Swine, Without Wool Or Hair On, In The Wet State (Including Wet-Blue)	20	A
4106320000	Tanned Or Crust Hides And Skins, Of Goats Or Kids, Without Wool Or Hair On, In The Dry State (Crust)	20	A
4106400000	Tanned Or Crust Hides And Skins Of Reptiles	20	A
4106910000	Tanned Or Crust Hides And Skins Of Other Animals, Without Wool Or Hair On In The Wet State (Including Wet-Blue)	20	A
4106920000	Tanned Or Crust Hides And Skins Of Other Animals, Without Wool Or Hair On, In The Dry State (Crust)	20	A

HS2014	Description	Base Rate	Staging Category
4107110000	Whole Hides And Skins, Full Grains, Unsplit	20	A
4107120000	Whole Hides And Skins, Grain Splits	20	A
4107190000	Whole Hides And Skins (Other)	20	A
4107910000	Other Hides Including Sides, Full Grains, Unsplit	20	A
4107920000	Other Hides Including Sides, Grain Splits	20	A
4107990000	Other Hides Including Sides (Other)	20	A
4112000000	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.	20	A
4113100000	Leather Further Prepared After Tanning Or Crusting Of Goats Or Kids	20	A
4113200000	Leather Further Prepared After Tanning Or Crusting Of Swine	20	A
4113300000	Leather Further Prepared After Tanning Or Crusting Of Reptiles	20	A
4113900000	Leather Further Prepared After Tanning Or Crusting Of Other Animals	20	A
4114100000	Chamois (Including Combination Chamois) Leather	20	A
4114200000	Patent Leather And Patent Laminated Leather; Metallised Leather	20	A
4115100000	Composition Leather With A Basis Of Leather Or Leather Fibre, In Slabs, Sheet Or Strip, Whe	20	A
4115200000	Parings And Other Waste Of Leather Or Of Composition Leather, Not Suitable For The Manufacture Of Leather Articles; Leather Dust, Powder And Flour	20	A
4201000000	Saddlery And Harness For Any Animal (Including Traces, Leads, Knee Pads, Muzzles, Saddle Cloths, Saddle Bags, Dog Coats And The Like), Of Any Material.	20	B
4202110000	Trunks, Suit-Cases, ..Etc, With Outer Surface Of Leather Or Of Composition Leather	20	B
4202120000	Trunks, Suit-Cases..., Etc, With Outer Surface Of Plastic Or Textiles	20	B
4202190000	Trunks, Suit-Cases..., Etc, With Outer Surface Of Other Textile Materials	20	A
4202210000	Hand Bag (Of Leather Or Of Composition Leather)	20	B
4202220000	Handbags With Outer Surface Of Plastic Sheeting Or Textile Materials	20	B
4202290000	Handbags With Outer Surface Of Other Materials	20	B
4202310000	Articles Normally Carried In Pocket Or Handbag, Of Leather Or Composition Leather	20	B
4202320000	Articles Normally Carried In Pocket Or Handbag, Of Plastics Or Textiles	20	A
4202390000	Articles Normally Carried In Pocket Or Handbag Of Other Materials	20	B
4202910000	Cases And Containers, Nes, With Outer Surface Of Leather	20	B
4202920000	Cases And Containers, Nes, With Outer Surface Of Plastic Or Textiles Material	20	B

HS2014	Description	Base Rate	Staging Category
4202990000	Cases And Containers, Nes, With Outer Surface Of Other Materials, Nes	20	B
4203100010	Overall (Of Leather)	20	A
4203100099	Other Articles Of Apparel	20	A
4203210000	Gloves, Mittens And Mitts For Use In Sports, Of Leather	20	B
4203290000	Protective Gloves, Mittens And Mitts For Trades, Nes, Of Leather	20	B
4203300010	Belt Of Leather Or Composition Leather	20	B
4203300011	Bandoliers Of Leather	20	B
4203300012	Leather Belt	20	B
4203400000	Clothing Accessories Of Leather Or Composition Leather, Nes	20	B
4205000010	Articles Of Composition Leather, Nes	20	A
4205000011	Articles Of Composition Learhter Nes	20	B
4206000000	Article Of Guts (Other Than Silk-Worm Guts) Of Goldbeater'S Skin, Of Bladders Or Of Ten.	20	A
4301100000	Raw Furskins, Other Than Raw Hides And Skins Of Mink, Whole, With Or Without Head, Tail Or Paws	20	A
4301300000	Raw Furskins, Other Than Raw Hides And Skins Of Lamb, The Following : Astrakhan, Broadtail, Caracul, Persian And Similar Lamb, Indian, Chinese, Mongolian Or Tibetan Lamb, Whole, With Or Without Head, Tail Or Paws	20	A
4301600000	Raw Furskins, Other Than Raw Hides And Skins Of Fox, Whole, With Or Without Head, Tail Or Paws	20	A
4301800000	Other Furskins, Whole, With Or Without Head, Tail Or Paws	20	A
4301900000	Heads, Tails, Paws And Other Pieces Or Cuttings, Suitable For Furriers'Use	20	A
4302110000	Whole Skins, With Or Without Head, Tail Or Paws, Not Assembled Of Mink	20	A
4302190000	Whole Skins, With Or Without Head, Tail Or Paws, Not Assembled Of Other Animal	20	A
4302200000	Tanned Or Dressed Heads, Tails, Paws And Other Pieces, Not Assembled	20	A
4302300000	Whole Skins And Pieces Or Cuttings Thereof, Assembled	20	A
4303100000	Articles Of Apparel And Clothing Accessories Of Furskin	20	A
4303900000	Other Articles Of Furskin.	20	A
4304000000	Artificial Fur And Articles Thereof	20	A
4401100000	Fuel Wood, In Logs, In Billets... Or In Similar Forms	0	A
4401210000	Wood In Chips Or Particles (Coniferous)	10	A
4401220000	Wood In Chips Or Particles (Non-Coniferous)	10	A
4401310000	Wood Pellets	10	A
4401390000	Saw Dust, Wood Waste & Scrap (Incl.Agglomerated In Logs, Etc)	10	A
4402100000	Wood Charcoal Of Bamboo.	10	A

HS2014	Description	Base Rate	Staging Category
4402900000	Other Wood Charcoal, Whether Or Not Agglomerated, Nes.	10	A
4403100000	Wood In The Rough Treated With Paint, Stains, Creosote Or Other Preservatives	0	A
4403200000	Wood In The Rough, Whether Or Not Stripped Of Bark Or Sapwood, Or Roughly Squared (Coniferous)	0	A
4403410000	Dark Red Meranti, Light Red Meranti And Meranti Bakau Wood In The Rough	0	A
4403490010	Log (Of Teak)	0	A
4403490011	Logs (Of Mahogany)	0	A
4403490099	Other Tropical Wood Specified In Note 2, In The Rough, Whether Or Not Stripped Of Bark Or Sapwood, Or Roughly Squared	0	A
4403910000	Oak Wood (Quercus Spp.) In The Rough, (Excl. Treated)	0	A
4403920000	Beech Wood (Fagus Spp.) In The Rough, (Excl. Treated)	0	A
4403990000	Wood, Nes In The Rough..., (Excl. Treated)	0	A
4404100000	Other Hoopwood; Split Poles; Piles, Pickets And Stakes Of Wood, Pointed But Not Sawn Lengthwise; Wooden Sticks, Roughly Trimmed But Not Turned, Bent Or Otherwise Worked,, Etc (Coniferous)	10	A
4404201010	Mast (Wooden)	0	A
4404209011	Pole (Wooden)	10	A
4404209099	Hoopwood; Split Poles; Piles, Pickets And Stakes Of Wood, Pointed But Not Sawn Lengthwise; Wooden Sticks, Roughly Trimmed But Not Turned, Bent Or Otherwise Worked,, Etc (Non-Coniferous)	10	A
4405000000	Wood Wool; Wood Flour.	10	A
4406100000	Railway Or Tramway Sleepers (Cross-Ties) Of Wood (Not Impregnated)	10	A
4406900000	Railway Or Tramway Sleepers (Cross-Ties) Of Wood (Other Than Not Impregnated)	10	A
4407100000	Coniferous Wood Sawn Or Chipped Lengthwise, Sliced Or Peeled, >6Mm Thick	0	A
4407210000	Mahogany (Sweitenia Spp) Wood, Lengthwise > 6Mm Thick.	0	A
4407220000	Wood Sawn Or Chipped Lengthwise, Sliced Or Peeled, Whether Or Not Planed, Sanded Or End-Jointed, Of A Thickness Exceeding 6 Mm Of Virola, Imbuia And Balsa	0	A
4407250000	Dark/Light Red Meranti And Meranti Bakau Sawn Lengthwise..., >6Mm Thick	0	A
4407260000	Wood Sawn Or Chipped Lengthwise, Sliced Or Peeled, Whether Or Not Planed, Sanded Or End-Jointed, Of A Thickness Exceeding 6 Mm Of White Lauan, White Meranti, White Seraya, Yellow Meranti And Alan	0	A
4407270000	Wood Sawn Or Chipped Lengthwise, Sliced Or Peeled, Whether Or Not Planed, Sanded Or End-Jointed, Of A Thickness Exceeding 6 Mm Of Sapelli	0	A
4407280000	Wood Sawn Or Chipped Lengthwise, Sliced Or Peeled, Whether Or Not Planed, Sanded Or End-Jointed, Of A Thickness Exceeding 6 Mm Of Iroko	0	A

HS2014	Description	Base Rate	Staging Category
4407290000	Other Tropical Wood Spec'D In Subhdg.Note 1 To Ch44 Sawn Lengthwise>6Mm Nes	0	A
4407910010	Timber Of Oak.	0	A
4407920000	Beech Wood (Fagus Spp.) Sawn/Chipped Lengthwise Sliced Or Peeled >6M Thick	0	A
4407930000	Wood Sawn Or Chipped Lengthwise, Sliced Or Peeled, Whether Or Not Planed, Sanded Or End-Jointed, Of A Thickness Exceeding 6 Mm (Other)	0	A
4407940000	Wood Sawn Or Chipped Lengthwise, Sliced Or Peeled, Whether Or Not Planed, Sanded Or End-Jointed, Of A Thickness Exceeding 6 Mm Of Cherry (Prunus Spp.)	0	A
4407950000	Wood Sawn Or Chipped Lengthwise, Sliced Or Peeled, Whether Or Not Planed, Sanded Or End-Jointed, Of A Thickness Exceeding 6 Mm Of Ash (Fraxinus Spp.)	0	A
4407990010	Timber, Nes	0	A
4407990011	Coconut Rafter	0	A
4407990012	Rafters & Beams (Wooden) Unworked	0	A
4407990013	Timber (Of Other) Sawn	0	A
4408100000	Sheets For Veneering (Including Those Obtained By Slicing Laminated Wood), For Plywood Or For Similar Laminated Wood (Coniferous)	0	A
4408310000	Sheets For Veneering (Including Those Obtained By Slicing Laminated Wood), For Plywood Or For Similar Laminated Wood (Dark Red Meranti, Light Red Meranti And Meranti Bakau)	0	A
4408390000	Sheets For Veneering (Including Those Obtained By Slicing Laminated Wood), For Plywood Or For Similar Laminated Wood (Of Other Tropical Wood)	0	A
4408900000	Sheets For Veneering (Including Those Obtained By Slicing Laminated Wood), For Plywood Or For Similar Laminated Wood (Other)	0	A
4409100000	Coniferous Wood Continuously Shaped Along Any Of Its Edges, Ends Or Faces, Whether Or Not	0	A
4409210000	Non-Coniferous Bamboo, Continuously Shaped Along Any Of Its Edges Or Faces.	10	A
4409291000	Strip (Wooden) Non-Coniferous	0	A
4409299010	Wooden Floor Frame, Non-Coniferous	10	A
4409299011	Parquet Panels (Wooden) Flooring, Unassembled, Non-Coniferous	10	A
4409299012	Parquet Panels (Wooden) Flooring, Unassembled, Non-Coniferous	10	A
4410110000	Particle Board Of Wood	10	A
4410120000	Oriented Strand Board (Osb)	10	A
4410190000	Other Particle Board, Oriented Strand Board & Similar Boards Of Wood, Nes	10	A
4410900010	Gypsum Board Of Ligneous Materials	10	A
4410900011	Particle Board Of Ligneous Material	10	A
4410900099	Other Boards Of Ligneous Material	10	A

HS2014	Description	Base Rate	Staging Category
4411120000	Medium Density Fibreboard (Mdf) Of A Thickness Not Exceeding 5 Mm	10	A
4411130000	Medium Density Fibreboard (Mdf) Of A Thickness Exceeding 5 Mm But Not Exceeding 9 Mm	10	A
4411140000	Medium Density Fibreboard (Mdf) Of A Thickness Exceeding 9 Mm	10	A
4411920000	Other Fibreboard Of Wood Or Other Ligneous Materials Of A Density Exceeding 0.8 G/Cm ³	10	A
4411930000	Other Fibreboard Of Wood Or Other Ligneous Materialsof A Density Exceeding 0.5 G/Cm ³ But Not Exceeding 0.8 G/Cm ³	10	A
4411940010	Hard Board Of Wood.	10	A
4411940011	Fibre Board Of Wood.	10	A
4411940099	Other Fibreboard Of Wood Or Other Ligneous Materials Of A Density Not Exceeding 0.5 G/Cm ³	10	A
4412100000	Plywood, Veneered Panels And Similar Laminated, Of Bamboo.	0	A
4412310000	Plywood, Veneered Panels And Similar Laminated Wood With At Least One Outer Ply Of Tropical Wood Specified In Subheading Note 2 To This Chapter	0	A
4412320000	Plywood, Veneered Panels And Similar Laminated Wood With At Least One Outer Ply Of Non-Coniferous Wood	0	A
4412390000	Other Plywood, Consisting Solely Of Sheets Of Wood(Excl.Bamboo), Each Ply =< 6Mm Other Wi.	0	A
4412940010	Blockboard, Laminboard & Battenboard	0	A
4412990010	Plywood (Other) Thickness Exceeding 6Mm	0	A
4412990099	Other Veneered And Similar Laminated Wood	0	A
4413000000	Densified Wood, In Blocks, Plates, Strips Or Profile Shapes	10	A
4414000000	Wooden Frames For Paintings, Photographs, Mirrors Or Similar Objects	10	A
4415100000	Cases, Boxes, Crates, Drums And Similar Packings Of Wood; Cable-Drums	10	A
4415200000	Pallets, Box Pallets And Other Load Boards Of Wood; Pallet Collars Of Wood	10	A
4416000000	Casks, Barrets, Vats, Tubs, Etc, And Parts Thereof, Of Wood	10	A
4417000000	Tools..., Broom Or Brush Bodies... Of Wood; Boot Or Shoe Trees Of Wood	10	A
4418100010	Window Of Wood	10	A
4418100011	Window Frame Of Wood	10	A
4418200010	Door Of Wood	10	A
4418200011	Door Frames & Posts Of Wood	10	A
4418200012	Glass Door (Framed) Wooden	10	A
4418400010	Screen Of Wood	10	A
4418400011	Shuttering For Constructional Work Of Wood	10	A
4418500000	Shingles And Shakes, Of Wood	10	A
4418600010	Beams (Wooden) Ready To Use	10	A

HS2014	Description	Base Rate	Staging Category
4418600011	Posts (Wooden).	10	A
4418710010	Parquet Panel (Wooden), For Mosaic Floor.	10	A
4418710011	Parquet Panel (Wooden), For Mosaic Floor.	10	A
4418720010	Parquet Panel (Wooden), Multilayer.	10	A
4418720011	Parquet Panel (Wooden), Multilayer.	10	A
4418790011	Panels (Wooden).	10	A
4418790012	Tiles (Wooden).	10	A
4418790013	Parquet Panel (Wooden).	10	A
4418790014	Parquet Panel (Wooden).	10	A
4418900010	Balustrade And Aflator Of Wood	10	A
4418900011	Curtain Box	10	A
4418900012	Gate Of Wood	10	A
4418900013	Grille Of Wood	10	A
4418900014	Staircase Of Wood	10	A
4418900015	Columns (Of Wood)	10	A
4418900016	Shapes (Wooden) Stage, Structure	10	A
4418900017	Shutters (Wooden)	10	A
4418900018	Curtain Rod (Wooden)	10	A
4418900019	Structure (Wooden)	10	A
4418900020	Partition (Wooden)	10	A
4418900099	Builders Joinery & Carpentry Of Wood, Nes	10	A
4419000000	Tableware And Kitchenware, Of Wood	10	A
4420100000	Statuettes And Other Ornaments, Of Wood	10	E
4420900000	Wood Marquetry, Inlaid Wood;Caskets And Similar Cases Of Wood, Nes	10	E
4421100000	Clothes Hangers Of Wood	10	A
4421900010	Articles Of Wood	10	A
4421900011	Articles Of Wood	10	A
4501100000	Natural Cork, Raw Or Simply Prepared	15	A
4501900000	Waste Cork; Crushed, Granulated Or Ground Cork	15	A
4502000000	Natural Cork, Debacked Or Roughly Squared, Or In Rectangular (Including Square) Blocks, Plates, Sheets Or Strip (Including Sharp-Edged Blanks For Corks Or Stoppers)	15	A
4503100000	Corks And Stoppers Of Natural Cork	15	A
4503900010	Cork Mat	15	A
4503900099	Other Article Of Natural Cork	15	A
4504100010	Cork Sheet	15	A
4504100099	Other Article Of Agglomerated Cork	15	A

HS2014	Description	Base Rate	Staging Category
4504900000	Agglomerated Cork; Articles Of Agglomerated Cork, Nes	15	A
4601210010	Mats Of Bamboo.	25	A
4601210011	Screen Of Bamboo.	25	B
4601210012	Mats Of Bamboo.	25	A
4601210013	Curtains Of Bamboo.	25	B
4601220010	Mat (Eakle).	25	B
4601220011	Mat (Straw).	25	B
4601220012	Mat (Eakle).	25	B
4601220013	Mat (Straw).	25	B
4601220014	Partition Of Cane.	25	B
4601290000	Mats, Matting And Screens Of Other Vegetable Materials	25	B
4601920000	Plaits And Similar Products Of Plaiting Materials Of Bamboo	25	B
4601930000	Plaits And Similar Products Of Plaiting Materials Of Rattan	25	B
4601940000	Plaits And Similar Products Of Plaiting Materials Of Of Other Vegetable Materials	25	B
4602110011	Door (Bamboo).	25	B
4602110012	Box Of Bamboo.	25	B
4602110014	Basket Made Of Bamboo.	25	B
4602110015	Winnower (Bambo).	25	B
4602110016	Tray Of Bamboo	25	B
4602110099	Plaited Articles Of Bamboo	25	B
4602120000	Basketwork, Wickerwork And Other Articles... Plaited Articles Of Rattan.	25	B
4602190000	Plaited Articles Of Other Vegetable Materials (Nes); Articles Of Loofah	25	B
4602900010	Basket Made Of Cane	25	B
4602900011	Holders Of Cane	25	B
4602900012	Tray Of Cane	25	B
4602900013	Basket Made Of Straw	25	B
4602900014	Partition Made Of Cane	25	B
4602900015	Winnower Of Straw	25	B
4602900016	Roof Made Of Straw	25	B
4602900017	Chain Made Of Cane	25	B
4602900018	Hammocks (Cane) Plaited	25	B
4602900019	Box Made Of Straw	25	B
4602900020	Hatch (Fungi)	25	B
4602900099	Plaited Articles	25	B
4701000000	Mechanical Wood Pulp	25	A
4702000000	Chemical Wood Pulp, Dissolving Grades	25	A

HS2014	Description	Base Rate	Staging Category
4703110000	Chemical Wood Pulp, Soda Or Sulphate Unbleached (Coniferous)	25	A
4703190000	Chemical Wood Pulp, Soda Or Sulphate, Unbleached (Non-Coniferous)	25	A
4703210000	Chemical Wood Pulp, Soda Or Sulphate, Semi-Bleached Or Bleached (Coniferous)	25	A
4703290000	Chemical Wood Pulp, Soda Or Sulphate, Semi-Bleached Or Bleached (Non-Coniferous)	25	A
4704110000	Chemical Wood Pulp, Sulphite, Unbleached, (Coniferous)	25	A
4704190000	Chemical Wood Pulp, Sulphite, Unbleached, (Non-Coniferous)	25	A
4704210000	Chemical Wood Pulp, Sulphite, Semi-Bleached Or Bleached, (Coniferous)	25	A
4704290000	Chemical Wood Pulp, Sulphite, Semi-Bleached Or Bleached, (Non-Coniferous)	25	A
4705000000	Wood Pulp Obtained By A Combination Of Mechanical And Chemical Pulping Processes.	25	A
4706100000	Cotton Linters Pulp	25	A
4706200000	Pulps Of Fibres Derived From Recovered (Waste And Scrap) Paper Or Paperboard	25	A
4706300000	Pulps Of Fibres Derived From Of Bamboo	25	A
4706910000	Pulps Of Fibres Derived By Mechanical Process	25	A
4706920000	Pulps Of Fibres Derived By Chemical Process	25	A
4706930000	Pulps Of Fibres Obtained By A Combination Of Mechanical And Chemical Processes	25	A
4707100000	Unbleached Kraft Paper Or Paperboard Or Corrugated Paper Or Paperboard	25	A
4707200000	Other Paper Or Paperboard Made Mainly Of Bleached Chemical Pulp, Not Coloured In The Mass	25	A
4707300000	Recovered (Waste/Scrap) Paper Or Paperboard Made Mainly Of Mechanical Pulp	25	A
4707900000	Other Recovered (Waste And Scrap) Paper Or Paperboard Including Unsorted Waste And Scrap	25	A
4801000000	Newsprint, In Rolls Or Sheets	0	A
4802100000	Hand-Made Paper And Paperboard	0	A
4802200000	Paper And Paperboard Of A Kind Used As A Base For Photo-Sensitive, Heat-Sensitive Or Electro-Sensitive Paper Or Paperboard	0	A
4802400000	Wall Paper Base.	0	A
4802540000	Paper... (Excl. Mechanical Fibres), Weighing <40G/M2	0	A
4802550000	Other Paper And Paperboard Weighing 40 G/M ² Or More But Not More Than 150 G/M ² , In Rolls	0	A
4802560000	Paper... (Excl. Mechanical Fibres), Weighing >=40G/M2 But <=150G/M2, In Sheets	0	A
4802570000	Other Paper And Paperboard Other, Weighing 40 G/M ² Or More But Not More Than 150 G/M ²	0	A
4802580000	Paper... (Excl. Mechanical Fibres), Weighing >150G/M2	0	A
4802610000	Other Paper And Paperboard, In Rolls	0	A

HS2014	Description	Base Rate	Staging Category
4802620000	Other Paper And Paperboard, In Sheets With One Side Not Exceeding 435 Mm And The Other Side Not Exceeding 297 Mm In The Unfolded State	0	A
4802690000	Other Paper And Paperboard, Of Which More Than 10 % By Weight Of The Total Fibre Content Consists Of Fibres Obtained By A Mechanical Or Chemi-Mechanical Process	0	A
4803000000	Toilet Or Facial Tissue Stock, Towel Or Napkin Stock And Similar Paper Of A Kind Used For Household Or Sanitary Purposes, Cellulose Wadding And Webs Of Cellulose Fibres, Whether Or Not Creped, Crinkled, Embossed, Perforated, Surface-Coloured, Surface-Deco	0	A
4804110000	Kraftliner (Unbleached)	0	A
4804190000	Kraftliner (Other)	0	A
4804210000	Unbleached (Unbleached)	0	A
4804290000	Unbleached (Other)	0	A
4804310000	Other Kraft Paper And Paperboard Weighing 150 G/M ² Or Less (Unbleached)	0	A
4804390000	Other Kraft Paper And Paperboard Weighing 150 G/M ² Or Less (Other)	0	A
4804410000	Other Kraft Paper And Paperboard Weighing More Than 150 G/M ² But Less Than 225 G/M ² :(Unbleached)	0	A
4804420000	Other Kraft Paper And Paperboard Weighing More Than 150 G/M ² But Less Than 225 G/M ² :(Bleached)	0	A
4804490000	Other Kraft Paper And Paperboard Weighing More Than 150 G/M ² But Less Than 225 G/M ² :(Other)	0	A
4804510000	Other Kraft Paper And Paperboard Weighing 225 G/M ² Or More (Unbleached)	0	A
4804520000	Other Kraft Paper And Paperboard Weighing 225 G/M ² Or More (Bleached)	0	A
4804590000	Other Kraft Paper And Paperboard Weighing 225 G/M ² Or More (Other)	0	A
4805110000	Semi-Chemical Fluting Paper	0	A
4805120000	Straw Fluting Paper	0	A
4805190000	Other Fluting Paper	0	A
4805240000	Testliner (Recycled Liner Board) Weighing 150 G/M ² Or Less	0	A
4805250000	Testliner (Recycled Liner Board) Weighing More Than 150 G/M ²	0	A
4805300000	Sulphite Wrapping Paper, In Rolls Or Sheets	0	A
4805400000	Filter Paper And Paperboard, In Rolls Or Sheets	0	A
4805500000	Felt Paper And Paperboard, In Rolls Or Sheets	0	A
4805910010	Paper And Hard Board Paper, Weighing 150G/M2 Or Less	0	A
4805910011	Soft Board Paper, Weighing 150G/M2 Or Less	0	A
4805910012	Gland Packing (Paper), Weighing 150G/M2 Or Less	0	A
4805910013	Strip (Hard Board), Weighing 150G/M2 Or Less	0	A
4805910099	Other Uncoated Paper Or Paper Board In Rolls Or Sheets Weighing 150G/M2 Or Less	0	A

HS2014	Description	Base Rate	Staging Category
4805920010	Paper And Hard Board Paper, Weighing 150G/M2 But Less Than 225G/M2	0	A
4805920011	Soft Board Paper, Weighing 150G/M2 But Less Than 225G/M2	0	A
4805920012	Gland Packing (Paper), Weighing 150G/M2 But Less Than 225G/M2	0	A
4805920013	Strip (Hard Board), Weighing 150G/M2 But Less Than 225G/M2	0	A
4805920099	Other Uncoated Paper Or Paper Board In Rolls Or Sheets Weighing more Than 150G/M2 Or But Less Than 225G/M2	0	A
4805930010	Paper And Hard Board Paper, Weighing More Than 225G/M2	0	A
4805930011	Soft Board Paper, Weighing More Than 225G/M2	0	A
4805930012	Gland Packing (Paper), Weighing More Than 225G/M2	0	A
4805930013	Strip (Hard Board), Weighing More Than 225G/M2	0	A
4805930099	Other Uncoated Paper Or Paper Board In Rolls Or Sheets Weighing 225G/M2 Or More	0	A
4806100000	Vegetable Parchment	0	A
4806200000	Greaseproof Papers, In Rolls Or Sheets	0	A
4806300000	Tracing Papers, In Rolls Or Sheets	0	A
4806400000	Glassine And Other Glazed Transparent Or Translucent Papers, Nes	0	A
4808100000	Corrugated Paper And Paperboard, Whether Or Not Perforated	0	A
4808400000	Kraft Paper, Creped Or Crinkled, Whether Or Not Embossed Or Perforated	0	A
4808900000	Other Paper And Paperboard, Corrugated (With Or Without Glued Flat Surface Sheets), Creped, Crinkled, Embossed Or Perforated, In Rolls Or Sheets, Other Than Paper Of The Kind Described In Heading 48.03.	0	A
4809200000	Self-Copy Paper	0	A
4809900000	Copying Or Transfer Papers, Nes, In Rolls Or Sheets	0	A
4810130000	Paper And Paperboard Of A Kind Used For Writing, Printing Or Other Graphic Purposes, Not Containing Fibres Obtained By A Mechanical Or Chemi-Mechanical Process Or Of Which Not More Than 10 % By Weight Of The Total Fibre Content Consists Of Such Fibres In	0	A
4810140000	Paper And Paperboard Of A Kind Used For Writing, Printing Or Other Graphic Purposes, Not Containing Fibres Obtained By A Mechanical Or Chemi-Mechanical Process Or Of Which Not More Than 10 % By Weight Of The Total Fibre Content Consists Of Such Fibres In	0	A
4810190000	Paper And Paperboard Of A Kind Used For Writing, Printing Or Other Graphic Purposes, Not Containing Fibres Obtained By A Mechanical Or Chemi-Mechanical Process Or Of Which Not More Than 10 % By Weight Of The Total Fibre Content Consists Of Such Fibres (Ot	0	A
4810220000	Light- Weight Coated Paper 9Used For Writing, Printing Or Other Graphic Purposes,)	0	A

HS2014	Description	Base Rate	Staging Category
4810290000	Other Paper And Paperboard Of A Kind Used For Writing, Printing Or Other Graphic Purposes, Of Which More Than 10 % By Weight Of The Total Fibre Content Consists Of Fibres Obtained By A Mechanical Or Chemi-Mechanical Process	0	A
4810310000	Kraft Paper And Paperboard, Other Than That Of A Kind Used For Writing, Printing Or Other Graphic Purposes Bleached Uniformly Throughout The Mass And Of Which More Than 95 % By Weight Of The Total Fibre Content Consists Of Wood Fibres Obtained By A Chemi	0	A
4810320000	Kraft Paper And Paperboard, Other Than That Of A Kind Used For Writing, Printing Or Other Graphic Purposes Bleached Uniformly Throughout The Mass And Of Which More Than 95 % By Weight Of The Total Fibre Content Consists Of Wood Fibres Obtained By A Chemi	0	A
4810390000	Other Kraft Paper And Paperboard, Other Than That Of A Kind Used For Writing, Printing Or Other Graphic Purposes	0	A
4810920000	Other Paper And Paperboard (Multi-Ply)	0	A
4810990010	Bristle Board	0	A
4810990011	Facsimile Paper	0	A
4810990012	Paper Rolls	0	A
4810990013	Telex Paper	0	A
4810990014	Ticker Tape	0	A
4810990099	Other Paper And Paperboard, Coated On One Or Both Sides With Kaolin (China Clay) Or Other Inorganic Substances, With Or Without A Binder, And With No Other Coating, Whether Or Not Surface-Coloured, Surface-Decorated Or Printed, In Rolls Or Rectangular (In	0	A
4811100000	Tarred, Bituminised Or Asphalted Paper And Paperboard	0	A
4811410011	Sticker Paper (Not Printed)	0	A
4811410012	Sticker Paper (Not Printed)	0	A
4811410013	Paper Tape, Self-Adhesive	0	A
4811490000	Gummed Paper And Paperboard	0	A
4811510000	Paper And Paperboard Coated, Impregnated Or Covered With Plastics (Excluding Adhesives) Bleached, Weighing More Than 150 G/M ²	0	A
4811590000	Other Paper And Paperboard Coated, Impregnated Or Covered With Plastics (Excluding Adhesives)	0	A
4811600000	Paper And Paperboard Coated... With Wax, Paraffin Wax... Oil Or Glycerol	0	A
4811900000	Other Paper, Paperboard, Cellulose Wadding And Webs Of Cellulose Fibres	0	A
4812000000	Filter Blocks, Slabs And Plates, Of Paper Pulp.	0	A
4813100000	Cigarette Paper In The Form Of Booklets Or Tubes	0	A
4813200000	Cigarette Paperin Rolls Of A Width Not Exceeding 5 Cm	0	A
4813900000	Cigarette Paper, Nes	0	A

HS2014	Description	Base Rate	Staging Category
4814200000	Wallpaper, Etc, Of Paper Coated With A... Layer Of Plastics	0	A
4814900000	Wallpaper And Other Wall Coverings; Window Transparencies Of Paper, Nes	0	A
4816200000	Self-Copy Paper	0	A
4816900010	Heat Transfer Paper	0	A
4816900011	Carbon Or Similar Copying Papers.	0	A
4816900099	Other Self Copying Or Transfer Papers And Duplicator Stencils And Offset Plates, Of Paper, Whether Or Not Put Up In Boxes.	0	A
4817100000	Envelopes Of Paper Or Paperboard	0	A
4817200000	Letter Cards, Plain Postcards And Correspondance Cards Of Paper...	0	A
4817300010	Paper Box (Used)	0	A
4817300011	Paper Box (New)	0	A
4817300012	Pouch (Paper)	0	A
4817300013	Printed Stationary	0	A
4817300014	Printed Forms	0	A
4817300099	Wallets And Writing Compendiums Of Paper Or Paper Board Containing An Assortment Of Paper Stationery	0	A
4818100000	Toilet Paper	0	A
4818200010	Handkerchief & Facial Tissue Used For Cleansing	0	A
4818200011	Tissue Paper (In Rolls)	0	A
4818300010	Table Cloth Of Paper	0	A
4818300011	Serviette Paper	0	A
4818500010	Foot Wear (Paper)	0	A
4818500099	Articles Of Apparel & Clothing Accessories Of Paper, Nes	0	A
4818900000	Household, Sanitary Or Hospital Articles Of Paper..., Etc, Nes	0	A
4819100000	Cartons, Boxes And Cases, Of Corrugated Paper Or Paperboard	0	A
4819200000	Folding Cartons, Boxes And Cases, Of Non-Corrugated Paper Or Paperboard	0	A
4819300000	Sacks And Bags, Having A Base Of A Width Of >=40Cm Of Paper, Paperboard	0	A
4819400010	Sacks & Bags (Paper)	0	A
4819400011	Cone (Paper)	0	A
4819500000	Other Packing Containers Of Paper Including Record Sleeves	0	A
4819600010	Storage Box (Paper)	0	A
4819600011	Box File (Paper)	0	A
4819600012	Files, Nes (Paper)	0	A
4819600013	Letter Trays (Paper)	0	A
4819600099	Other Articles Of A Kind Used In Offices, Shops Or The Like Of Paper	0	A

HS2014	Description	Base Rate	Staging Category
4820100000	Registers, Account Books, Order And Receipt Books, Of Paper, Paperboard	0	A
4820200000	Exercise Book, Monitor Book, Drawing Book And Other Similar Books	0	A
4820300000	Binders (Other Than Book Covers) Folders & File Covers Of Paper/Paperboard	0	A
4820400000	Manifold Business Forms And Interleaved Carbon Sets	0	A
4820500000	Albums For Stamps Or For Collections Of Paper Or Paperboard	0	A
4820900000	Blotting Pads, Book Covers And Other Articles Of Stationery Of Paper...	0	A
4821100010	Paper Label (Used)	0	A
4821100011	Label (Paper) New	0	A
4821900000	Paper Or Paperboard Labels Of All Kinds (Excl. Printed)	0	A
4822100000	Bobbins, Spools, Cops And Similar Supports Of Paper Pulp Used For Winding Textile Yarn	0	A
4822900010	Bobbins, Spools, Cops And Similar Supports Of Paper Pulp (Other Than For Winding Textile Yarn)	0	A
4822900011	Bobbins, Spools, Cops And Similar Supports Of Paper Pulp (Other Than For Winding Textile Yarn)	0	A
4822900099	Bobbins, Spools, Cops And Similar Supports Of Paper Pulp (Other Than For Winding Textile Yarn)	0	A
4823200000	Filter Paper And Paperboard, Cut To Shape	0	A
4823400000	Other Paper, Paperboard, Cellulose Wadding And Webs Of Cellulose Fibres Rolls, Sheets And Dials, Printed For Self-Recording Apparatus	0	A
4823610000	Trays, Dishes, Plates, Cups And The Like, Of Paper Or Paperboard (Other Than Bamboo)	0	A
4823690000	Trays, Dishes, Plates And Cups, Etc, Of Paper Or Paperboard, Nes.	0	A
4823700000	Moulded Or Pressed Articles Of Paper Pulp	0	A
4823900010	Paper & Paper Board (Writing, Printing)	0	A
4823900011	Paper & Paper Board (Writing, Printing)	0	A
4823900012	Articles Of Paper, Nes	0	A
4823900013	Articles Of Paper, Nes	0	A
4823900014	Waste Paper	0	A
4901100000	Printed Books, Brochures, Leaflets, Etc, In Single Sheets	0	A
4901910000	Dictionaries And Encyclopaedias, And Serial Instalments Thereof	0	A
4901990010	Holy Quran, Chapter & Verses From The Quran	0	A
4901990011	Printed Books (Educational)	0	A
4901990012	Printed Books (Other Than Educational)	0	A
4901990099	Printed Books, Brochures, Leaflets & Similar Printed Matter (Excl.Single Sheet), Nes	0	A
4902100010	Newspaper	0	A
4902900010	Magazine (Fashion)	0	A

HS2014	Description	Base Rate	Staging Category
4902900099	Magazine, Nes.	0	A
4903000000	Children'S Picture, Drawing Or Colouring Books	0	A
4904000000	Music, Printed Or In Manuscript	0	A
4905100000	Globes	0	A
4905910000	Maps And Hydrographic Or Similar Charts, In Book Form	0	A
4905990010	Chart (Navigational)	0	A
4905990011	Map Of Paper	0	A
4905990099	Other Hyrdrographic Or Similar Charts Of All Kinds Printed	0	A
4906000000	Plans... For Architectural... Purposes; Handwritten Texts; Photographs Of	0	A
4907000010	Currency	0	A
4907000011	Stamp (Postage)	0	A
4907000012	Stamp (Revenue)	0	A
4907000013	Passport & Travel Documents	0	A
4907000014	Cheque	0	A
4907000099	Stamp-Impressed Paper; Stock, Share, Bond And Similar Entitlements	0	A
4908100000	Transfers (Decalcomanias), Vitrifiable	0	A
4908900000	Transfers (Decalcomanias) Other Than Vitrifiable	0	A
4909000010	Greeting Card	0	A
4909000011	Post Card	0	A
4909000012	Visiting Card	0	A
4909000013	Card Printed Not Specified	0	A
4910000000	Calendars Of Any Kind, Printed, Including Calendar Blocks	0	A
4911100000	Trade Advertising Material, Commercial Catalogues And The Like	0	A
4911910010	Pictures, Designs And Photographs	0	A
4911910011	Pictures, Designs And Photographs	0	A
4911990000	Other Printed Matter, Nes	0	A
5001000000	Silk Worm Cocoons Suitable For Reeling	15	A
5002000000	Raw Silk (Not Thrown).	15	A
5003000000	Silk Waste (Including Cocoons Unsuitable For Reeling, Yarn Waste And Garnetted Stock).	15	A
5004000000	Silk Yarn (Other Than Yarn Spun From Silk Waste) Not Put Up For Retail Sale.	15	A
5005000000	Yarn Spun From Silk Waste, Not Put Up For Retail Sale	15	A
5006000000	Silk Yarn, Put Up For Retail Sale; Silk-Worm Gut	15	A
5007100000	Woven Fabrics Of Noil Silk	15	A
5007200000	Woven Fabrics Of Silk, Containing >=85% Silk Or Of Silk Waste	15	A

HS2014	Description	Base Rate	Staging Category
5007900000	Printed Woven Fabrics, Containing <85% Silk	15	A
5101110000	Shorn Wool (Greasy, Including Fleece- Washed Wool)	15	A
5101190000	Other Greasy, Including Fleece- Washed Wool	15	A
5101210000	Shorn Wool (Degreased, Not Carbonised)	15	A
5101290000	Other Degreased, Not Carbonised Wool	15	A
5101300000	Carbonised Wool	15	A
5102110000	Fine Animal Hair Of Kashmir (Cashmere) Goats	15	A
5102190000	Fine Animal Hair Of Other Animal	15	A
5102200000	Coarse Animal Hair	15	A
5103100000	Noils Of Wool Or Of Fine Animal Hair	15	A
5103200000	Other Waste Of Wool Or Of Fine Animal Hair	15	A
5103300000	Waste Of Coarse Animal Hair	15	A
5104000000	Garnetted Stock Of Wool Or Of Fine Or Coarse Animal Hair	15	A
5105100000	Carded Wool	15	A
5105210000	Combed Wool In Fragments	15	A
5105290000	Other Wool Tops And Other Combed Wool	15	A
5105310000	Fine Animal Hair, Carded Or Combed Of Kashmir (Cashmere) Goats	15	A
5105390000	Fine Animal Hair, Carded Or Combed Of Other Animal	15	A
5105400000	Coarse Animal Hair, Carded Or Combed	15	A
5106100000	Yarn Of Carded Wool, Not Put Up For Retail Sale Containing 85 % Or More By Weight Of Wool	15	A
5106200000	Yarn Of Carded Wool, Not Put Up For Retail Sale Containing Less Than 85 % By Weight Of Wool	15	A
5107100000	Yarn Of Combed Wool, Not Put Up For Retail Sale Containing 85 % Or More By Weight Of Wool	15	A
5107200000	Yarn Of Combed Wool, Not Put Up For Retail Sale Containing Less Than 85 % By Weight Of Wool	15	A
5108100000	Yarn Of Fine Animal Hair (Carded Or Combed), Not Put Up For Retail Sale (Combed)	15	A
5108200000	Yarn Of Fine Animal Hair (Carded Or Combed), Not Put Up For Retail Sale (Carded)	15	A
5109100000	Yarn, With >=85% Wool Or Of Fine Animal Hair, Put Up For Retail Sale	15	A
5109900010	Yarn With Less Than 85% By Weight Of Wool	15	A
5109900011	Thread Of Wool	15	A
5109900099	Other Yarn Of Wool Or Fine Animal Hair Put Up For Retail Sale	15	A
5110000000	Yarn Of Coarse Animal Hair Or Of Horsehair (Including Gimped Horsehair Yarn), Whether Or Not Put Up For Retail Sale.	15	A
5111110000	Woven Fabrics Of Carded Wool Or Of Carded Fine Animal Hair Of A Weight Not Exceeding 300 G/M ²	15	A
5111190000	Woven Fabrics, With >=85% Carded Wool Or Of Fine Animal Hair, >300G/M ²	15	A

HS2014	Description	Base Rate	Staging Category
5111200000	Woven Fabrics Of Carded Wool Or Of Carded Fine Animal Hair Other, Mixed Mainly Or Solely With Man-Made Filaments	15	A
5111300000	Woven Fabrics Of Carded Wool Or Of Carded Fine Animal Hair Other, Mixed Mainly Or Solely With Man-Made Staple Fibres	15	A
5111900000	Other Woven Fabrics Of Carded Wool Or Carded Fine Animal Hair, Nes	15	A
5112110000	Woven Fabrics Of Combed Wool Or Of Combed Fine Animal Hair Of A Weight Not Exceeding 200 G/M ²	15	A
5112190000	Woven Fabrics With >=85% Combed Wool Or Of Fine Animal Hair, >200G/M ²	15	A
5112200000	Woven Fabrics Of Combed Wool Or Of Combed Fine Animal Hair (Other)	15	A
5112300000	Woven Fabrics Of Combed Wool Or Of Combed Fine Animal Hair (Mixed Mainly Or Solely With Man-Made Filaments)	15	A
5112900000	Woven Fabrics Of Combed Wool Or Of Combed Fine Animal Hair, Nes	15	A
5113000000	Woven Fabrics Of Coarse Animal Hair Or Of Horsehair.	15	A
5201000000	Cotton, Not Carded Or Combed.	15	A
5202100000	Cotton Yarn Waste (Including Thread Waste)	15	A
5202910000	Garnetted Stock	15	A
5202990000	Cotton Waste, Nes	15	A
5203000010	Absorbant Cotton	15	A
5203000011	Cotton Pads	15	A
5203000012	Filter Wool	15	A
5203000099	Other Carded Or Combed Cotton	15	A
5204110000	Cotton Sewing Thread, Whether Or Not Put Up For Retail Sale Containing 85 % Or More By Weight Of Cotton	15	A
5204190000	Cotton Sewing Thread, Whether Or Not Put Up For Retail Sale (Other)	15	A
5204200000	Cotton Sewing Thread, Put Up For Retail Sale	15	A
5205110000	Single Cotton Yarn, Of Uncombed Fibres Measuring 714.29 Decitex Or More (Not Exceeding 14 Metric Number)	15	A
5205120000	Single Cotton Yarn, Of Uncombed Fibres Measuring Less Than 714.29 Decitex But Not Less Than 232.56 Decitex (Exceeding 14 Metric Number But Not Exceeding 43 Metric Number)	15	A
5205130000	Single Cotton Yarn, Of Uncombed Fibres Measuring Less Than 232.56 Decitex But Not Less Than 192.31 Decitex (Exceeding 43 Metric Number But Not Exceeding 52 Metric Number)	15	A
5205140000	Single Cotton Yarn, Of Uncombed Fibres Measuring Less Than 192.31 Decitex But Not Less Than 125 Decitex (Exceeding 52 Metric Number But Not Exceeding 80 Metric Number)	15	A

HS2014	Description	Base Rate	Staging Category
5205150000	Single Cotton Yarn, Of Uncombed Fibres measuring Less Than 125 Decitex (Exceeding 80 Metric Number)	15	A
5205210000	Single Cotton Yarn, Of Combed Fibres Measuring 714.29 Decitex Or More (Not Exceeding 14 Metric Number)	15	A
5205220000	Single Cotton Yarn, Of Combed Fibres measuring Less Than 714.29 Decitex But Not Less Than 232.56 Decitex (Exceeding 14 Metric Number But Not Exceeding 43 Metric Number)	15	A
5205230000	Single Cotton Yarn, Of Combed Fibres Measuring Less Than 232.56 Decitex But Not Less Than 192.31 Decitex (Exceeding 43 Metric Number But Not Exceeding 52 Metric Number)	15	A
5205240000	Single Cotton Yarn, Of Combed Fibres Measuring Less Than 192.31 Decitex But Not Less Than 125 Decitex (Exceeding 52 Metric Number But Not Exceeding 80 Metric Number)	15	A
5205260000	Single Cotton Yarn, Of Combed Fibres Measuring Less Than 125 Decitex But Not Less Than 106.38 Decitex (Exceeding 80 Metric Number But Not Exceeding 94 Metric Number)	15	A
5205270000	Single Cotton Yarn, Of Combed Fibres Measuring Less Than 106.38 Decitex But Not Less Than 83.33 Decitex (Exceeding 94 Metric Number But Not Exceeding 120 Metric Number)	15	A
5205280000	Single Cotton Yarn, Of Combed Fibres Measuring Less Than 83.33 Decitex (Exceeding 120 Metric Number)	15	A
5205310000	Multiple (Folded) Or Cabled Cotton Yarn, Of Uncombed Fibres Measuring Per Single Yarn 714.29 Decitex Or More (Not Exceeding 14 Metric Number Per Single Yarn)	15	A
5205320000	Multiple (Folded) Or Cabled Cotton Yarn, Of Uncombed Fibres Measuring Per Single Yarn Less Than 714.29 Decitex But Not Less Than 232.56 Decitex (Exceeding 14 Metric Number But Not Exceeding 43 Metric Number Per Single Yarn)	15	A
5205330000	Multiple (Folded) Or Cabled Cotton Yarn, Of Uncombed Fibres Measuring Per Single Yarn Less Than 232.56 Decitex But Not Less Than 192.31 Decitex (Exceeding 43 Metric Number But Not Exceeding 52 Metric Number Per Single Yarn)	15	A
5205340000	Multiple (Folded) Or Cabled Cotton Yarn, Of Uncombed Fibres Measuring Per Single Yarn Less Than 192.31 Decitex But Not Less Than 125 Decitex (Exceeding 52 Metric Number But Not Exceeding 80 Metric Number Per Single Yarn)	15	A
5205350000	Multiple (Folded) Or Cabled Cotton Yarn, Of Uncombed Fibres Measuring Per Single Yarn Less Than 125 Decitex (Exceeding 80 Metric Number Per Single Yarn)	15	A
5205410000	Multiple (Folded) Or Cabled Cotton Yarn, Of Combed Fibres Measuring Per Single Yarn 714.29 Decitex Or More (Not Exceeding 14 Metric Number Per Single Yarn)	15	A

HS2014	Description	Base Rate	Staging Category
5205420000	Multiple (Folded) Or Cabled Cotton Yarn, Of Combed Fibres Measuring Per Single Yarn Less Than 714.29 Decitex But Not Less Than 232.56 Decitex (Exceeding 14 Metric Number But Not Exceeding 43 Metric Number Per Single Yarn)	15	A
5205430000	Multiple (Folded) Or Cabled Cotton Yarn, Of Combed Fibres Measuring Per Single Yarn Less Than 232.56 Decitex But Not Less Than 192.31 Decitex (Exceeding 43 Metric Number But Not Exceeding 52 Metric Number Per Single Yarn)	15	A
5205440000	Multiple (Folded) Or Cabled Cotton Yarn, Of Combed Fibres Measuring Per Single Yarn Less Than 192.31 Decitex But Not Less Than 125 Decitex (Exceeding 52 Metric Number But Not Exceeding 80 Metric Number Per Single Yarn)	15	A
5205460000	Multiple (Folded) Or Cabled Cotton Yarn, Of Combed Fibres Measuring Per Single Yarn Less Than 125 Decitex But Not Less Than 106.38 Decitex (Exceeding 80 Metric Number But Not Exceeding 94 Metric Number Per Single Yarn)	15	A
5205470000	Multiple (Folded) Or Cabled Cotton Yarn, Of Combed Fibres Measuring Per Single Yarn Less Than 106.38 Decitex But Not Less Than 83.33 Decitex (Exceeding 94 Metric Number But Not Exceeding 120 Metric Number Per Single Yarn)	15	A
5205480000	Multiple (Folded) Or Cabled Cotton Yarn, Of Combed Fibres Measuring Per Single Yarn Less Than 83.33 Decitex (Exceeding 120 Metric Number Per Single Yarn)	15	A
5206110000	Single Yarn, Of Uncombed Fibres measuring 714.29 Decitex Or More (Not Exceeding 14 Metric Number)	15	A
5206120000	Single Yarn, Of Uncombed Fibres Measuring Less Than 714.29 Decitex But Not Less Than 232.56 Decitex (Exceeding 14 Metric Number But Not Exceeding 43 Metric Number)	15	A
5206130000	Single Yarn, Of Uncombed Fibres Measuring Less Than 232.56 Decitex But Not Less Than 192.31 Decitex (Exceeding 43 Metric Number But Not Exceeding 52 Metric Number)	15	A
5206140000	Single Yarn, Of Uncombed Fibres Single Yarn, Of Uncombed Fibres Measuring Less Than 192.31 Decitex But Not Less Than 125 Decitex (Exceeding 52 Metric Number But Not Exceeding 80 Metric Number)	15	A
5206150000	Single Yarn, Of Uncombed Fibres Measuring Less Than 125 Decitex (Exceeding 80 Metric Number)	15	A
5206210000	Single Yarn, Of Combed Fibres Measuring 714.29 Decitex Or More (Not Exceeding 14 Metric Number)	15	A
5206220000	Single Yarn, Of Combed Fibres Measuring Less Than 714.29 Decitex But Not Less Than 232.56 Decitex (Exceeding 14 Metric Number But Not Exceeding 43 Metric Number)	15	A
5206230000	Single Yarn, Of Combed Fibres Measuring Less Than 232.56 Decitex But Not Less Than 192.31 Decitex (Exceeding 43 Metric Number But Not Exceeding 52 Metric Number)	15	A

HS2014	Description	Base Rate	Staging Category
5206240000	Single Yarn, Of Combed Fibres Measuring Less Than 192.31 Decitex But Not Less Than 125 Decitex (Exceeding 52 Metric Number But Not Exceeding 80 Metric Number)	15	A
5206250000	Single Yarn, Of Combed Fibres Measuring Less Than 125 Decitex (Exceeding 80 Metric Number)	15	A
5206310000	Multiple (Folded) Or Cabled Yarn, Of Uncombed Fibres Measuring Per Single Yarn 714.29 Decitex Or More (Not Exceeding 14 Metric Number Per Single Yarn)	15	A
5206320000	Multiple (Folded) Or Cabled Yarn, Of Uncombed Fibres Measuring Per Single Yarn Less Than 714.29 Decitex But Not Less Than 232.56 Decitex (Exceeding 14 Metric Number But Not Exceeding 43 Metric Number Per Single Yarn)	15	A
5206330000	Multiple (Folded) Or Cabled Yarn, Of Uncombed Fibres Measuring Per Single Yarn Less Than 232.56 Decitex But Not Less Than 192.31 Decitex (Exceeding 43 Metric Number But Not Exceeding 52 Metric Number Per Single Yarn)	15	A
5206340000	Multiple (Folded) Or Cabled Yarn, Of Uncombed Fibres Measuring Per Single Yarn Less Than 192.31 Decitex But Not Less Than 125 Decitex (Exceeding 52 Metric Number But Not Exceeding 80 Metric Number Per Single Yarn)	15	A
5206350000	Multiple (Folded) Or Cabled Yarn, Of Uncombed Fibres Measuring Per Single Yarn Less Than 125 Decitex (Exceeding 80 Metric Number Per Single Yarn)	15	A
5206410000	Multiple (Folded) Or Cabled Yarn, Of Combed Fibres Measuring Per Single Yarn 714.29 Decitex Or More (Not Exceeding 14 Metric Number Per Single Yarn)	15	A
5206420000	Multiple (Folded) Or Cabled Yarn, Of Combed Fibres Measuring Per Single Yarn Less Than 714.29 Decitex But Not Less Than 232.56 Decitex (Exceeding 14 Metric Number But Not Exceeding 43 Metric Number Per Single Yarn)	15	A
5206430000	Multiple (Folded) Or Cabled Yarn, Of Combed Fibres Measuring Per Single Yarn Less Than 232.56 Decitex But Not Less Than 192.31 Decitex (Exceeding 43 Metric Number But Not Exceeding 52 Metric Number Per Single Yarn)	15	A
5206440000	Multiple (Folded) Or Cabled Yarn, Of Combed Fibres Measuring Per Single Yarn Less Than 192.31 Decitex But Not Less Than 125 Decitex (Exceeding 52 Metric Number But Not Exceeding 80 Metric Number Per Single Yarn)	15	A
5206450000	Multiple (Folded) Or Cabled Yarn, Of Combed Fibres Measuring Per Single Yarn Less Than 125 Decitex (Exceeding 80 Metric Number Per Single Yarn)	15	A
5207100000	Cotton Yarn (Other Than Sewing Thread) Put Up For Retail Sale Containing 85 % Or More By Weight Of Cotton	15	A
5207900000	Cotton Yarn (Other Than Sewing Thread) Put Up For Retail Sale (Other)	15	A
5208110000	Woven Fabrics Of Cotton (Unbleached) Plain Weave, Weighing Not More Than 100 G/M ²	15	A

HS2014	Description	Base Rate	Staging Category
5208120000	Woven Fabrics Of Cotton (Unbleached) Plain Weave, Weighing More Than 100 G/M ²	15	A
5208130000	Woven Fabrics Of Cotton (Unbleached) 3-Thread Or 4-Thread Twill, Including Cross Twill	15	A
5208190000	Woven Fabrics Of Cotton (Unbleached) Other Fabrics	15	A
5208210000	Woven Fabrics Of Cotton (Bleached) Plain Weave, Weighing Not More Than 100 G/M ²	15	A
5208220000	Woven Fabrics Of Cotton (Bleached) Plain Weave, Weighing More Than 100 G/M ²	15	A
5208230000	Woven Fabrics Of Cotton (Bleached) 3-Thread Or 4-Thread Twill, Including Cross Twill	15	A
5208290000	Bleached Woven Cotton Fabrics, Nes, With >=85% Cotton	15	A
5208310000	Woven Fabrics Of Cotton (Dyed) Plain Weave, Weighing Not More Than 100 G/M ²	15	A
5208320000	Woven Fabrics Of Cotton (Dyed) Plain Weave, Weighing More Than 100 G/M ²	15	A
5208330000	Woven Fabrics Of Cotton (Dyed) 3-Thread Or 4-Thread Twill, Including Cross Twill	15	A
5208390000	Woven Fabrics Of Cotton (Dyed) Other Fabrics	15	A
5208410000	Woven Fabrics Of Cotton (Of Yarns Of Different Colours) Plain Weave, Weighing Not More Than 100 G/M ²	15	A
5208420000	Woven Fabrics Of Cotton (Of Yarns Of Different Colours) Plain Weave, Weighing More Than 100 G/M ²	15	A
5208430000	Woven Fabrics Of Cotton (Of Yarns Of Different Colours) 3-Thread Or 4-Thread Twill, Including Cross Twill	15	A
5208490010	Cotton Material (Plain)	15	A
5208490011	Cotton Material (Mal Mal)	15	A
5208510000	Printed Plain Cotton Weave, With >=85% Cotton, =<100G/M2	15	A
5208520000	Woven Fabrics Of Cotton (Printed) Plain Weave, Weighing More Than 100 G/M ²	15	A
5208590000	Printed Woven Cotton Fabrics, With >=85% Cotton, Nes	15	A
5209110000	Woven Fabrics Of Cotton, Containing 85 % Or More By Weight Of Cotton, Weighing More Than 200 G/M2 (Unbleached) Plain Weave	15	A
5209120000	Woven Fabrics Of Cotton, Containing 85 % Or More By Weight Of Cotton, Weighing More Than 200 G/M2 (Unbleached) 3-Thread Or 4-Thread Twill, Including Cross Twill	15	A
5209190000	Woven Fabrics Of Cotton, Containing 85 % Or More By Weight Of Cotton, Weighing More Than 200 G/M2 (Unbleached) Other Fabrics	15	A
5209210000	Woven Fabrics Of Cotton, Containing 85 % Or More By Weight Of Cotton, Weighing More Than 200 G/M2 (Bleached) Plain Weave	15	A
5209220000	Woven Fabrics Of Cotton, Containing 85 % Or More By Weight Of Cotton, Weighing More Than 200 G/M2 (Bleached) 3-Thread Or 4-Thread Twill, Including Cross Twill	15	A

HS2014	Description	Base Rate	Staging Category
5209290000	Woven Fabrics Of Cotton, Containing 85 % Or More By Weight Of Cotton, Weighing More Than 200 G/M2 (Bleached) Other Fabrics	15	A
5209310000	Woven Fabrics Of Cotton, Containing 85 % Or More By Weight Of Cotton, Weighing More Than 200 G/M2 (Dyed) Plain Weave	15	A
5209320000	Woven Fabrics Of Cotton, Containing 85 % Or More By Weight Of Cotton, Weighing More Than 200 G/M2 (Dyed) 3-Thread Or 4-Thread Twill, Including Cross Twill	15	A
5209390000	Woven Fabrics Of Cotton, Containing 85 % Or More By Weight Of Cotton, Weighing More Than 200 G/M2 (Dyed) Other Fabrics	0	A
5209410000	Woven Fabrics Of Cotton, Containing 85 % Or More By Weight Of Cotton, Weighing More Than 200 G/M2 (Of Yarns Of Different Colours) Plain Weave	15	A
5209420000	Woven Fabrics Of Cotton, Containing 85 % Or More By Weight Of Cotton, Weighing More Than 200 G/M2 (Of Yarns Of Different Colours)Denim	15	A
5209430000	Woven Fabrics Of Cotton, Containing 85 % Or More By Weight Of Cotton, Weighing More Than 200 G/M2 (Of Yarns Of Different Colours) Other Fabrics Of 3-Thread Or 4-Thread Twill, Including Cross Twill	15	A
5209490000	Woven Fabrics Of Cotton, Containing 85 % Or More By Weight Of Cotton, Weighing More Than 200 G/M2 (Of Yarns Of Different Colours) Other Fabrics	15	A
5209510000	Woven Fabrics Of Cotton, Containing 85 % Or More By Weight Of Cotton, Weighing More Than 200 G/M2 (Printed) Plain Weave	15	A
5209520000	Woven Fabrics Of Cotton, Containing 85 % Or More By Weight Of Cotton, Weighing More Than 200 G/M2 (Printed) 3-Thread Or 4-Thread Twill, Including Cross Twill	15	A
5209590000	Woven Fabrics Of Cotton, Containing 85 % Or More By Weight Of Cotton, Weighing More Than 200 G/M2 (Printed)Other Fabrics	15	A
5210110000	Woven Fabrics Of Cotton, Containing Less Than 85 % By Weight Of Cotton, Mixed Mainly Or Solely With Man-Made Fibres, Weighing Not More Than 200 G/M ² (Unbleached)Plain Weave	15	A
5210190000	Woven Fabrics Of Cotton, Containing Less Than 85 % By Weight Of Cotton, Mixed Mainly Or Solely With Man-Made Fibres, Weighing Not More Than 200 G/M ² (Unbleached)Other Fabrics	15	A
5210210000	Woven Fabrics Of Cotton, Containing Less Than 85 % By Weight Of Cotton, Mixed Mainly Or Solely With Man-Made Fibres, Weighing Not More Than 200 G/M ² (Bleached)Plain Weave	15	A
5210290000	Woven Fabrics Of Cotton, Containing Less Than 85 % By Weight Of Cotton, Mixed Mainly Or Solely With Man-Made Fibres, Weighing Not More Than 200 G/M ² (Bleached)Other Fabrics	15	A

HS2014	Description	Base Rate	Staging Category
5210310000	Woven Fabrics Of Cotton, Containing Less Than 85 % By Weight Of Cotton, Mixed Mainly Or Solely With Man-Made Fibres, Weighing Not More Than 200 G/M ² (Dyed) Plain Weave	15	A
5210320000	Woven Fabrics Of Cotton, Containing Less Than 85 % By Weight Of Cotton, Mixed Mainly Or Solely With Man-Made Fibres, Weighing Not More Than 200 G/M ² (Dyed) 3-Thread Or 4-Thread Twill, Including Cross Twill	15	A
5210390000	Woven Fabrics Of Cotton, Containing Less Than 85 % By Weight Of Cotton, Mixed Mainly Or Solely With Man-Made Fibres, Weighing Not More Than 200 G/M ² (Dyed) Other Fabrics	15	A
5210410000	Woven Fabrics Of Cotton, Containing Less Than 85 % By Weight Of Cotton, Mixed Mainly Or Solely With Man-Made Fibres, Weighing Not More Than 200 G/M ² (Of Yarns Of Different Colours) Plain Weave	15	A
5210490000	Woven Fabrics Of Cotton, Containing Less Than 85 % By Weight Of Cotton, Mixed Mainly Or Solely With Man-Made Fibres, Weighing Not More Than 200 G/M ² (Of Yarns Of Different Colours) Other Fabrics	15	A
5210510000	Woven Fabrics Of Cotton, Containing Less Than 85 % By Weight Of Cotton, Mixed Mainly Or Solely With Man-Made Fibres, Weighing Not More Than 200 G/M ² (Printed) Plain Weave	15	A
5210590000	Printed Woven Cotton Fabrics, Nes, With <85% Cotton, =<200G/M2	15	A
5211110000	Woven Fabrics Of Cotton, Containing Less Than 85 % By Weight Of Cotton, Mixed Mainly Or Solely With Man-Made Fibres, Weighing More Than 200 G/M2 (Unbleached) Plain Weave	15	A
5211120000	Woven Fabrics Of Cotton, Containing Less Than 85 % By Weight Of Cotton, Mixed Mainly Or Solely With Man-Made Fibres, Weighing More Than 200 G/M2 (Unbleached) 3 Thread Or 4-Thread Twill, Including Cross Twill	15	A
5211190000	Woven Fabrics Of Cotton, Containing Less Than 85 % By Weight Of Cotton, Mixed Mainly Or Solely With Man-Made Fibres, Weighing More Than 200 G/M2 (Unbleached) Other Fabrics	15	A
5211200000	Woven Fabrics Of Cotton, Containing Less Than 85 % By Weight Of Cotton, Mixed Mainly Or Solely With Man-Made Fibres, Weighing More Than 200 G/M2 (Bleached)	15	A
5211310000	Woven Fabrics Of Cotton, Containing Less Than 85 % By Weight Of Cotton, Mixed Mainly Or Solely With Man-Made Fibres, Weighing More Than 200 G/M2 (Dyed) Plain Weave	15	A
5211320000	Woven Fabrics Of Cotton, Containing Less Than 85 % By Weight Of Cotton, Mixed Mainly Or Solely With Man-Made Fibres, Weighing More Than 200 G/M2 (Dyed) 3-Thread Or 4-Thread Twill, Including Cross Twill	15	A
5211390000	Woven Fabrics Of Cotton, Containing Less Than 85 % By Weight Of Cotton, Mixed Mainly Or Solely With Man-Made Fibres, Weighing More Than 200 G/M2 (Dyed) Other Fabrics	15	A

HS2014	Description	Base Rate	Staging Category
5211410000	Woven Fabrics Of Cotton, Containing Less Than 85 % By Weight Of Cotton, Mixed Mainly Or Solely With Man-Made Fibres, Weighing More Than 200 G/M2(Of Yarns Of Different Colours) Woven Fabrics Of Cotton, Containing Less Than 85 % By Weight Of Cotton, Mixed	15	A
5211420000	Woven Fabrics Of Cotton, Containing Less Than 85 % By Weight Of Cotton, Mixed Mainly Or Solely With Man-Made Fibres, Weighing More Than 200 G/M2(Of Yarns Of Different Colours) Denim	15	A
5211430000	Woven Fabrics Of Cotton, Containing Less Than 85 % By Weight Of Cotton, Mixed Mainly Or Solely With Man-Made Fibres, Weighing More Than 200 G/M2(Of Yarns Of Different Colours) Other Fabrics Of 3-Thread Or 4-Thread Twill, Including Cross Twill	15	A
5211490000	Woven Fabrics Of Cotton, Containing Less Than 85 % By Weight Of Cotton, Mixed Mainly Or Solely With Man-Made Fibres, Weighing More Than 200 G/M2(Of Yarns Of Different Colours) Other Fabrics	15	A
5211510000	Woven Fabrics Of Cotton, Containing Less Than 85 % By Weight Of Cotton, Mixed Mainly Or Solely With Man-Made Fibres, Weighing More Than 200 G/M2(Printed) Plain Weave	15	A
5211520000	Woven Fabrics Of Cotton, Containing Less Than 85 % By Weight Of Cotton, Mixed Mainly Or Solely With Man-Made Fibres, Weighing More Than 200 G/M2(Printed 3-Thread Or 4-Thread Twill, Including Cross Twill	15	A
5211590000	Printed Woven Cotton Fabrics, Nes, With <85% Cotton, >200G/M2	15	A
5212110000	Other Woven Fabrics Of Cotton Weighing Not More Than 200 G/M ² (Unbleached)	15	A
5212120000	Other Woven Fabrics Of Cotton Weighing Not More Than 200 G/M ² (Bleached)	15	A
5212130000	Other Woven Fabrics Of Cotton Weighing Not More Than 200 G/M ² (Dyed)	15	A
5212140000	Other Woven Fabrics Of Cotton Weighing Not More Than 200 G/M ² Of (Yarns Of Different Colours)	15	A
5212150000	Other Woven Fabrics Of Cotton Weighing Not More Than 200 G/M ² (Printed)	15	A
5212210000	Other Woven Fabrics Of Cotton Weighing More Than 200 G/M ² (Unbleached)	15	A
5212220000	Other Woven Fabrics Of Cotton Weighing More Than 200 G/M ² (Bleached)	15	A
5212230000	Other Woven Fabrics Of Cotton Weighing More Than 200 G/M ² (Dyed)	15	A
5212240000	Other Woven Fabrics Of Cotton Weighing More Than 200 G/M ² Of (Yarns Of Different Colours)	15	A
5212250000	Other Woven Fabrics Of Cotton Weighing More Than 200 G/M ² (Printed)	15	A
5301100000	Flax, Raw Or Retted	15	A
5301210000	Flax, Broken, Scutched, Hackled Or Otherwise Processed, But Not Spun (Broken Or Scutched)	15	A
5301290000	Flax, Broken, Scutched, Hackled Or Otherwise Processed, But Not Spun (Other)	15	A

HS2014	Description	Base Rate	Staging Category
5301300000	Flax Tow And Waste	15	A
5302100000	True Hemp, Raw Or Retted	15	A
5302900000	Tow And Waste Of True Hemp	15	A
5303100010	Raw Jute	15	A
5303100099	Other Jute And Other Textile Bast Fibres	15	A
5303900000	Jute And Other Textile Bast Fibres (Excluding Flax, True Hemp And Ramie), Raw Or Processed But Not Spun; Tow And Waste Of These Fibres (Including Yarn Waste And Garnetted Stock).	15	A
5305000000	Coconut, Abaca (Manila Hemp Or Musa Textilis Nee), Ramie And Other Vegetable Textile Fibres, Not Elsewhere Specified Or Included, Raw Or Processed But Not Spun; Tow, Noils And Waste Of These Fibres (Including Yarn Waste And Garnetted Stock).	15	A
5306100000	Flax Yarn (Single)	15	A
5306200000	Flax Yarn (Multiple (Folded) Or Cabled)	15	A
5307100000	Yarn Of Jute Or Of Other Textile Bast Fibres Of Heading (Single)	15	A
5307200000	Multiple Or Cabled Yarn Of Jute Or Of Other Textile Bast Fibres Of 53.03	15	A
5308100000	Coir Yarn	15	C
5308200000	True Hemp Yarn	15	A
5308900000	Yarn Of Other Vegetable Textile Fibres; Paper Yarn	15	A
5309110000	Bleached Or Unbleached, Woven Fabrics Of Flax, With $\geq 85\%$ Flax	15	A
5309190000	Woven Fabrics Of Flax, With $\geq 85\%$ Flax, Printed, Dyed Or Coloured	15	A
5309210000	Bleached Or Unbleached, Woven Fabrics Of Flax, With $< 85\%$ Flax	15	A
5309290000	Woven Fabrics Of Flax, With $< 85\%$ Flax, Printed, Dyed Or Coloured	15	A
5310100000	Woven Fabrics Of Jute Or Of Other Textile Bast Fibres (Unbleached)	15	A
5310900010	Jute Fabrics	15	A
5310900011	Tube Roll (Jute)	15	A
5310900012	Tube Roll (Jute)	15	A
5310900013	Tube Roll (Jute)	15	A
5311000010	Coir Net	15	A
5311000099	Woven Fabrics Of Other Vegetable Textile Fibres And Paper Yarn	15	A
5401100000	Sewing Thread Of Synthetic Filaments	15	A
5401200000	Sewing Thread Of Artificial Filaments	15	A
5402110000	Synthetic Filament Yarn (Other Than Sewing Thread), Not Put Up For Retail Sale, Including Synthetic Monofilament Of Less Than 67 Decitex Of Aramids	15	A

HS2014	Description	Base Rate	Staging Category
5402190000	Synthetic Filament Yarn (Other Than Sewing Thread), Not Put Up For Retail Sale, Including Synthetic Monofilament Of Less Than 67 Decitex Of Other High Tenacity Yarn Of Nylon Or Other Polyamides	15	A
5402200000	Synthetic Filament Yarn (Other Than Sewing Thread), Not Put Up For Retail Sale, Including Synthetic Monofilament Of Less Than 67 Decitex High Tenacity Yarn Of Polyesters	15	A
5402310000	Synthetic Filament Yarn (Other Than Sewing Thread), Not Put Up For Retail Sale, Including Synthetic Monofilament Of Less Than 67 Decitex Of Nylon Or Other Polyamides, Measuring Per Single Yarn Not More Than 50 Tex	15	A
5402320000	Textured Yarn, Of Nylon Or Other Polyamides, >50Tex, Nprs	15	A
5402330000	Synthetic Filament Yarn (Other Than Sewing Thread), Not Put Up For Retail Sale, Including Synthetic Monofilament Of Less Than 67 Decitex Of Polyesters	15	A
5402340000	Synthetic Filament Yarn (Other Than Sewing Thread), Not Put Up For Retail Sale, Including Synthetic Monofilament Of Less Than 67 Decitex Of Polypropylene	15	A
5402390000	Synthetic Filament Yarn (Other Than Sewing Thread), Not Put Up For Retail Sale, Including Synthetic Monofilament Of Less Than 67 Decitex Of Textured Yarn	15	A
5402440000	Synthetic Filament Yarn (Other Than Sewing Thread), Not Put Up For Retail Sale, Including Synthetic Monofilament Of Less Than 67 Decitex Of Elastomeric	15	A
5402450000	Synthetic Filament Yarn (Other Than Sewing Thread), Not Put Up For Retail Sale, Including Synthetic Monofilament Of Less Than 67 Decitex Of Other, Of Nylon Or Other Polyamides	15	A
5402460000	Synthetic Filament Yarn (Other Than Sewing Thread), Not Put Up For Retail Sale, Including Synthetic Monofilament Of Less Than 67 Decitex Of Other, Of Polyesters, Partially Oriented	15	A
5402470000	Synthetic Filament Yarn (Other Than Sewing Thread), Not Put Up For Retail Sale, Including Synthetic Monofilament Of Less Than 67 Decitex Of Other, Of Polyesters	15	A
5402480000	Synthetic Filament Yarn (Other Than Sewing Thread), Not Put Up For Retail Sale, Including Synthetic Monofilament Of Less Than 67 Decitex Of Other, Of Polypropylene	15	A
5402490000	Synthetic Filament Yarn (Other Than Sewing Thread), Not Put Up For Retail Sale, Including Synthetic Monofilament Of Less Than 67 Decitex Of Other Other Yarn, Single, Untwisted Or With A Twist Not Exceeding 50 Turns Per Metre	15	A
5402510000	Synthetic Filament Yarn (Other Than Sewing Thread), Not Put Up For Retail Sale, Including Synthetic Monofilament Of Less Than 67 Decitex Of Of Nylon Or Other Polyamides	15	A
5402520000	Synthetic Filament Yarn (Other Than Sewing Thread), Not Put Up For Retail Sale, Including Synthetic Monofilament Of Less Than 67 Decitex Of Of Polyesters	15	A
5402590000	Single Synthetic Yarn, Nes, With >50Turns/M, Nprs	15	A
5402610010	Nylon Rope And String	15	A

HS2014	Description	Base Rate	Staging Category
5402610011	Nylon String And Rope	15	A
5402610012	Sung Belt Of Nylon	15	A
5402610013	Nylon Belt.	15	A
5402610099	Other Yarn Of Nylon Or Other Polyamides, Multiple Folded Or Cabled	15	A
5402620000	Multiple Or Cabled Yarn Of Polyesters, Nprs	15	A
5402690000	Synthetic Filament Yarn (Other Than Sewing Thread), Not Put Up For Retail Sale, Including Synthetic Monofilament Of Less Than 67 Decitex Of Other Yarn, Multiple (Folded) Or Cabled	15	A
5403100000	Artificial Filament Yarn (Other Than Sewing Thread), Not Put Up For Retail Sale, Including Artificial Monofilament Of Less Than 67 Decitex Of High Tenacity Yarn Of Viscose Rayon	15	A
5403310000	Artificial Filament Yarn (Other Than Sewing Thread), Not Put Up For Retail Sale, Including Artificial Monofilament Of Less Than 67 Decitex.(Other Yarn, Single)Of Viscose Rayon, Untwisted Or With A Twist Not Exceeding 120 Turns Per Metre	15	A
5403320000	Artificial Filament Yarn (Other Than Sewing Thread), Not Put Up For Retail Sale, Including Artificial Monofilament Of Less Than 67 Decitex.(Other Yarn, Single)Of Viscose Rayon, With A Twist Exceeding 120 Turns Per Metre	15	A
5403330000	Artificial Filament Yarn (Other Than Sewing Thread), Not Put Up For Retail Sale, Including Artificial Monofilament Of Less Than 67 Decitex.(Other Yarn, Single)Of Cellulose Acetate	15	A
5403390000	Artificial Filament Yarn (Other Than Sewing Thread), Not Put Up For Retail Sale, Including Artificial Monofilament Of Less Than 67 Decitex.(Other Yarn, Single)Of Other	15	A
5403410000	Artificial Filament Yarn (Other Than Sewing Thread), Not Put Up For Retail Sale, Including Artificial Monofilament Of Less Than 67 Decitex.(Other Yarn, Multiple (Folded) Or Cabled)Of Viscose Rayon	15	A
5403420000	Artificial Filament Yarn (Other Than Sewing Thread), Not Put Up For Retail Sale, Including Artificial Monofilament Of Less Than 67 Decitex.(Other Yarn, Multiple (Folded) Or Cabled)Of Cellulose Acetate	15	A
5403490000	Artificial Filament Yarn (Other Than Sewing Thread), Not Put Up For Retail Sale, Including Artificial Monofilament Of Less Than 67 Decitex.(Other Yarn, Multiple (Folded) Or Cabled) Other	15	A
5404110000	Elastomeric Synthetic Monofilament Of 67 Decitex Or More And Of Which No Cross-Sectional Dimension Exceeds 1 Mm; Strip And The Like (For Example, Artificial Straw) Of Synthetic Textile Materials Of An Apparent Width Not Exceeding 5 Mm (Monofilament)	15	A
5404120000	Polypropylene Synthetic Monofilament Of 67 Decitex Or More And Of Which No Cross-Sectional Dimension Exceeds 1 Mm; Strip And The Like (For Example, Artificial Straw) Of Synthetic Textile Materials Of An Apparent Width Not Exceeding 5 Mm (Monofilament)	15	A

HS2014	Description	Base Rate	Staging Category
5404190000	Other Synthetic Monofilament Of 67 Decitex Or More And Of Which No Cross-Sectional Dimension Exceeds 1 Mm; Strip And The Like (For Example, Artificial Straw) Of Synthetic Textile Materials Of An Apparent Width Not Exceeding 5 Mm (Monofilament)	15	A
5404900000	Other Synthetic Monofilament Of 67 Decitex Or More And Of Which No Cross-Sectional Dimension Exceeds 1 Mm; Strip And The Like (For Example, Artificial Straw) Of Synthetic Textile Materials Of An Apparent Width Not Exceeding 5 Mm	15	A
5405000000	Exceeds 1 Mm; Strip And The Like (For Example, Artificial Straw) Of Artificial Textile Materials Of An Apparent Width Not Exceeding 5 Mm.	15	A
5406000000	Man-Made Filaments Yarn (Excl. Sewing Thread), Put Up For Retail Sale.	15	A
5407100000	Woven Fabrics Of High Tenacity Yarn Of Nylon... Or Of Polyesters	15	A
5407200010	Geo Textile (Woven Fabrics Of Synthetic Filament)	15	A
5407200099	Woven Fabrics Obtained From Strip Or The Like	15	A
5407300000	Woven Fabrics Of Synthetic Filament Yarn Fabrics Consisting Of Layers Of Parallel Textile Yarns Superimposed On Each Other At Acute Or Right Angles	15	A
5407410000	Unbleached Or Bleached Woven Fabrics, >=85% Nylon...	15	A
5407420000	Dyed Woven Fabrics Of Synthetic Filament Yarn, >=85% Nylon...	15	A
5407430000	Coloured Woven Fabrics Of Synthetic Filament Yarn, >=85% Nylon...	15	A
5407440000	Printed Woven Fabrics Of Synthetic Filament Yarn, >=85% Nylon...	15	A
5407510000	Other Woven Fabrics, Containing 85 % Or More By Weight Of Textured Polyester Filaments (Unbleached Or Bleached)	15	A
5407520000	Other Woven Fabrics, Containing 85 % Or More By Weight Of Textured Polyester Filaments (Dyed)	15	A
5407530000	Other Woven Fabrics, Containing 85 % Or More By Weight Of Textured Polyester Filaments (Of Yarns Of Different Colours)	15	A
5407540010	Sari Material	15	A
5407540011	Double Knit Material	15	A
5407540012	Georgette Material	15	A
5407540013	Jersey Material	15	A
5407540014	Polyester Material	15	A
5407540015	Trouser Material	15	A
5407540016	Stocking Material.	15	A
5407540099	Other Printed Woven Fabrics, Containing 85 % Or More By Weight Of Textured Polyester Filaments	15	A
5407610000	Other Woven Fabrics, Containing 85 % Or More By Weight Of Polyester Filaments Containing 85 % Or More By Weight Of Non-Textured Polyester Filaments	15	A

HS2014	Description	Base Rate	Staging Category
5407690000	Other Woven Fabrics, Containing 85 % Or More By Weight Of Polyester Filaments (Other)	15	A
5407710000	Other Woven Fabrics, Containing 85 % Or More By Weight Of Synthetic Filaments, Unbleached Or Bleached	15	A
5407720000	Other Woven Fabrics, Containing 85 % Or More By Weight Of Synthetic Filaments, Dyed	15	A
5407730000	Other Woven Fabrics, Containing 85 % Or More By Weight Of Synthetic Filaments, Of Yarns Of Different Colours	15	A
5407740000	Other Woven Fabrics, Containing 85 % Or More By Weight Of Synthetic Filaments, Printed	15	A
5407810000	Other Woven Fabrics, Containing Less Than 85 % By Weight Of Synthetic Filaments, Mixed Mainly Or Solely With Cotton, Unbleached Or Bleached	15	A
5407820000	Other Woven Fabrics, Containing Less Than 85 % By Weight Of Synthetic Filaments, Mixed Mainly Or Solely With Cotton, Dyed	15	A
5407830000	Other Woven Fabrics, Containing Less Than 85 % By Weight Of Synthetic Filaments, Mixed Mainly Or Solely With Cotton, Of Yarns Of Different Colours	15	A
5407840000	Other Woven Fabrics, Containing Less Than 85 % By Weight Of Synthetic Filaments, Mixed Mainly Or Solely With Cotton, Printed	15	A
5407910000	Other Woven Fabrics, Unbleached Or Bleached	15	A
5407920000	Other Woven Fabrics, Dyed	15	A
5407930000	Other Woven Fabrics, Of Yarns Of Different Colours	15	A
5407940000	Other Woven Fabrics, Printed	15	A
5408100000	Woven Fabrics Of High Tenacity Synthetic Filament Yarn, Of Viscose Rayon	15	A
5408210000	Other Woven Fabrics, Containing 85 % Or More By Weight Of Artificial Filament Or Strip Or The Like (Unbleached Or Bleached)	15	A
5408220000	(Dyed)	15	A
5408230000	Other Woven Fabrics, Containing 85 % Or More By Weight Of Artificial Filament Or Strip Or The Like (Of Yarns Of Different Colours)	15	A
5408240000	(Printed)	15	A
5408310000	Other Woven Fabrics Of Artificial Filament Yarn, Including Woven Fabrics Obtained From Materials Of Heading 54.05.(Unbleached Or Bleached)	15	A
5408320000	Other Woven Fabrics Of Artificial Filament Yarn, Including Woven Fabrics Obtained From Materials Of Heading 54.05(Dyed)	15	A
5408330000	Other Woven Fabrics Of Artificial Filament Yarn, Including Woven Fabrics Obtained From Materials Of Heading 54.05 (Of Yarns Of Different Colours)	15	A
5408340000	Other Woven Fabrics Of Artificial Filament Yarn, Including Woven Fabrics Obtained From Materials Of Heading 54.05 (Printed)	15	A
5501100000	Of Nylon Or Other Polyamides	15	A
5501200000	Synthetic Filament Tow Of Polyesters	15	A

HS2014	Description	Base Rate	Staging Category
5501300000	Synthetic Filament Tow Of Acrylic Or Modacrylic	15	A
5501400000	Synthetic Filament Tow Of Of Polypropylene	15	A
5501900000	Synthetic Filament Tow Of Other Material	15	A
5502000000	Artificial Filament Tow	15	A
5503110000	Synthetic Staple Fibres, Not Carded, Combed Or Otherwise Processed For Spinning Of Aramids	15	A
5503190000	Synthetic Staple Fibres, Not Carded, Combed Or Otherwise Processed For Spinning Of Nylon Or Other Polyamides	15	A
5503200000	Synthetic Staple Fibres, Of Polyesters, Not Carded, Etc	15	A
5503300000	Synthetic Staple Fibres, Not Carded, Combed Or Otherwise Processed For Spinning Of Acrylic Or Modacrylic	15	A
5503400000	Synthetic Staple Fibres, Not Carded, Combed Or Otherwise Processed For Spinning Of Polypropylene	15	A
5503900000	Synthetic Staple Fibres, Not Carded, Combed Or Otherwise Processed For Spinning Of Other Synthetic Staple Fibres	15	A
5504100000	Artificial Staple Fibres, Not Carded, Combed Or Otherwise Processed For Spinning Of Viscose Rayon	15	A
5504900000	Artificial Staple Fibres, Not Carded, Combed Or Otherwise Processed For Spinning (Other Material)	15	A
5505100000	Waste Of Synthetic Fibres	15	A
5505200000	Waste Of Artificial Fibres	15	A
5506100000	Synthetic Staple Fibres Of Nylon Or Other Polyamides, Carded, Combed Or Otherwise Processed For Spinning	15	A
5506200000	Synthetic Staple Fibres Of Polysters, Carded, Combed Or Otherwise Processed For Spinning	15	A
5506300000	Synthetic Staple Fibres Of Acrylic Or Modacrylic, Carded, Combed Or Otherwise Processed For Spinning	15	A
5506900000	Other Synthetic Staple Fibres, Carded, Combed Or Otherwise Processed For Spinning	15	A
5507000000	Artificial Staple Fibres, Carded, Combed Or Otherwise Processed For Spinning	15	A
5508100000	Sewing Thread Of Synthetic Staple Fibres	15	A
5508200000	Sewing Thread Of Artificial Staple Fibres	15	A
5509110000	Single Yarn (Other Than Sewing Thread) Of Synthetic Staple Fibres, Not Put Up For Retail Sale Containing 85 % Or More By Weight Of Staple Fibres Of Nylon Or Other Polyamides	15	A
5509120000	Multiple (Folded) Or Cabled Yarn Of Synthetic Staple Fibres, Not Put Up For Retail Sale Containing 85 % Or More By Weight Of Staple Fibres Of Nylon Or Other Polyamides	15	A
5509210000	Single Yarn (Other Than Sewing Thread) Of Synthetic Staple Fibres, Not Put Up For Retail Sale Containing 85 % Or More By Weight Of Staple Fibres Of Polyester Staple Fibres	15	A

HS2014	Description	Base Rate	Staging Category
5509220000	Multiple (Folded) Or Cabled Yarn Of Synthetic Staple Fibres, Not Put Up For Retail Sale Containing 85 % Or More By Weight Of Staple Fibres Of Polyester Staple Fibre	15	A
5509310000	Single Yarn (Other Than Sewing Thread) Of Synthetic Staple Fibres, Not Put Up For Retail Sale Containing 85 % Or More By Weight Of Staple Fibres Of Acrylic Or Modacrylic Staple Fibres	15	A
5509320000	Multiple (Folded) Or Cabled Yarn Of Synthetic Staple Fibres, Not Put Up For Retail Sale Containing 85 % Or More By Weight Of Staple Fibres Of Acrylic Or Modacrylic Staple Fibres	15	A
5509410000	Single Yarn (Other Than Sewing Thread) Of Other Synthetic Staple Fibres, Not Put Up For Retail Sale Containing 85 % Or More By Weight Of Synthetic Staple Fibres	15	A
5509420000	Multiple (Folded) Or Cabled Yarn Of Other Synthetic Staple Fibres, Not Put Up For Retail Sale Containing 85 % Or More By Weight Of Synthetic Staple Fibres	15	A
5509510000	Other Yarn, Of Polyester Staple Fibres Mixed Mainly Or Solely With Artificial Staple Fibres	15	A
5509520000	Other Yarn, Of Polyester Staple Fibres Mixed Mainly Or Solely With Cotton	15	A
5509530000	Other Yarn, Of Polyester Staple Fibres Mixed Mainly Or Solely With Wool Or Fine Animal Hair	15	A
5509590000	Other Yarn, Of Polyester Staple Fibres	15	A
5509610000	Other Yarn, Of Acrylic Or Modacrylic Staple Fibres Mixed Mainly Or Solely With Wool Or Fine Animal Hair	15	A
5509620000	Other Yarn, Of Acrylic Or Modacrylic Staple Fibres Mixed Mainly Or Solely With Cotton	15	A
5509690000	Other Yarn, Of Acrylic Or Modacrylic Staple Fibres	15	A
5509910000	Other Yarn Mixed Mainly Or Solely With Wool Or Fine Animal Hair	15	A
5509920000	Other Yarn Mixed Mainly Or Solely With Cotton	15	A
5509990000	Other Yarn	15	A
5510110000	Single Yarn, Containing 85 % Or More By Weight Of Artificial Staple Fibres	15	A
5510120000	Multiple (Folded) Or Cabled Yarn, Containing 85 % Or More By Weight Of Artificial Staple Fibres	15	A
5510200000	Other Yarn, Mixed Mainly Or Solely With Wool Or Fine Animal Hair	15	A
5510300000	Other Yarn, Mixed Mainly Or Solely With Cotton	15	A
5510900000	Other Yarn Of Artificial Staple Fibres, Not Put Up For Retail Sale	15	A
5511100000	Yarn Of Synthetic Staple Fibres, Containing 85 % Or More By Weight Of Such Fibres	15	A
5511200000	Yarn Of Synthetic Staple Fibres, Containing Less Than 85 % By Weight Of Such Fibres	15	A
5511300000	Yarn Of Artificial Staple Fibres	15	A
5512110000	Woven Fabrics Containing 85 % Or More By Weight Of Polyester Staple Fibres (Unbleached Or Bleached)	15	A

HS2014	Description	Base Rate	Staging Category
5512190000	Other Woven Fabrics Containing 85 % Or More By Weight Of Polyester Staple Fibres	15	A
5512210000	Woven Fabrics Containing 85 % Or More By Weight Of Acrylic Or Modacrylic Staple Fibres (Unbleached Or Bleached)	15	A
5512290000	Printed, Dyed Or Coloured Woven Fabrics, >=85% Acrylic... Staple Fibres	15	A
5512910000	Other Woven Fabrics Of Synthetic Staple Fibres, Containing 85 % Or More By Weight Of Synthetic Staple Fibres (Unbleached Or Bleached)	15	A
5512990000	Other Woven Fabrics Of Synthetic Staple Fibres, Containing 85 % Or More By Weight Of Synthetic Staple Fibres (Excluding Unbleached Or Bleached)	15	A
5513110000	Woven Fabrics Of Polyester Staple Fibres, Containing Less Than 85 % By Weight Of Such Fibres, Mixed Mainly Or Solely With Cotton, Of A Weight Exceeding 170 G/M². Plain Weave (Unbleached Or Bleached)	15	A
5513120000	Woven Fabrics Of 3-Thread Or 4-Thread Twill, Including Cross Twill, Of Polyester Staple Fibres Containing Less Than 85 % By Weight Of Such Fibres, Mixed Mainly Or Solely With Cotton, Of A Weight Not Exceeding 170 G/M².(Unbleached Or Bleached)	15	A
5513130000	Other Woven Fabrics Of Polyester Staple Fibres, Containing Less Than 85 % By Weight Of Such Fibres, Mixed Mainly Or Solely With Cotton, Of A Weight Not Exceeding 170 G/M². (Unbleached Or Bleached)	15	A
5513190000	Other Woven Fabrics Of Synthetic Staple Fibres, Containing Less Than 85 % By Weight Of Such Fibres, Mixed Mainly Or Solely With Cotton, Of A Weight Not Exceeding 170 G/M². (Unbleached Or Bleached)	15	A
5513210000	Woven Fabrics Of Polyester Staple Fibres, Plain Weave (Dyed)	15	A
5513230000	Other Woven Fabrics Of Polyester Staple Fibre (Dyed)	15	A
5513290000	Other Woven Fabrics Of Synthetic Staple Fibres, Containing Less Than 85 % By Weight Of Such Fibres, Mixed Mainly Or Solely With Cotton, Of A Weight Not Exceeding 170 G/M². (Dyed)	15	A
5513310000	Woven Fabrics Of Polyester Staple Fibres, Containing Less Than 85 % By Weight Of Such Fibres, Mixed Mainly Or Solely With Cotton, Of A Weight Exceeding 170 G/M². Plain Weave (Of Yarns Of Different Colours)	15	A
5513390000	Other Woven Fabrics Of Synthetic Staple Fibre, Containing Less Than 85 % By Weight Of Such Fibres, Mixed Mainly Or Solely With Cotton, Of A Weight Exceeding 170 G/M². (Of Yarns Of Different Colours)	15	A
5513410000	Woven Fabrics Of Polyester Staple Fibres, Containing Less Than 85 % By Weight Of Such Fibres, Mixed Mainly Or Solely With Cotton, Of A Weight Not Exceeding 170 G/M². Plain Weave (Printed)	15	A
5513490000	Other Woven Fabrics Of Synthetic Staple Fibre, Containing Less Than 85 % By Weight Of Such Fibres, Mixed Mainly Or Solely With Cotton, Of A Weight Exceeding 170 G/M². (Printed)	15	A

HS2014	Description	Base Rate	Staging Category
5514110000	Woven Fabrics Of Polyester Staple Fibres, Containing Less Than 85 % By Weight Of Such Fibres, Mixed Mainly Or Solely With Cotton, Of A Weight Exceeding 170 G/M ² . Plain Weave (Unbleached Or Bleached)	15	A
5514120000	Woven Fabrics Of 3-Thread Or 4-Thread Twill, Including Cross Twill, Of Polyester Staple Fibres Containing Less Than 85 % By Weight Of Such Fibres, Mixed Mainly Or Solely With Cotton, Of A Weight Exceeding 170 G/M ² . (Unbleached Or Bleached)	15	A
5514190000	Other Woven Fabrics Of Synthetic Staple Fibres, Containing Less Than 85 % By Weight Of Such Fibres, Mixed Mainly Or Solely With Cotton, Of A Weight Exceeding 170 G/M ² . (Unbleached Or Bleached)	15	A
5514210000	Woven Fabrics Of Polyester Staple Fibres, Plain Weave (Dyed)	15	A
5514220000	Woven Fabrics Of 3-Thread Or 4-Thread Twill, Including Cross Twill, Of Polyester Staple Fibres Containing Less Than 85 % By Weight Of Such Fibres, Mixed Mainly Or Solely With Cotton, Of A Weight Exceeding 170 G/M ² . (Dyed)	15	A
5514230000	Other Woven Fabrics Of Polyester Staple Fibre (Dyed)	15	A
5514290000	Other Woven Fabrics Of Synthetic Staple Fibres, Containing Less Than 85 % By Weight Of Such Fibres, Mixed Mainly Or Solely With Cotton, Of A Weight Exceeding 170 G/M ² . (Dyed)	15	A
5514300000	Woven Fabrics Of Synthetic Staple Fibres, Containing Less Than 85 % By Weight Of Such Fibres, Mixed Mainly Or Solely With Cotton, Of A Weight Exceeding 170 G/M ² . Of Yarns Of Different Colours .	15	A
5514410000	Woven Fabrics Of Polyester Staple Fibres, Containing Less Than 85 % By Weight Of Such Fibres, Mixed Mainly Or Solely With Cotton, Of A Weight Exceeding 170 G/M ² . Plain Weave (Printed)	15	A
5514420000	Woven Fabrics Of Polyester Staple Fibres, Containing Less Than 85 % By Weight Of Such Fibres, Mixed Mainly Or Solely With Cotton, Of A Weight Exceeding 170 G/M ² . 3-Thread Or 4- Thread Twill, Including Cross Twill (Printed)	15	A
5514430000	Woven Fabrics Of Polyester Staple Fibres, Containing Less Than 85 % By Weight Of Such Fibres, Mixed Mainly Or Solely With Cotton, Of A Weight Exceeding 170 G/M ² . Other Woven Fabrics (Printed)	15	A
5514490000	Other Woven Fabrics Of Synthetic Staple Fibres, Containing Less Than 85 % By Weight Of Such Fibres, Mixed Mainly Or Solely With Cotton, Of A Weight Exceeding 170 G/M ² . (Printed)	15	A
5515110000	Other Woven Fabrics Of Polyester Staple Fibre, Mixed Mainly Or Solely With Viscose Rayon Staple Fibres	15	A
5515120000	Other Woven Fabrics Of Polyester Staple Fibre, Mixed Mainly Or Solely With Man-Made Filaments	15	A
5515130000	Other Woven Fabrics Of Polyester Staple Fibre, Mixed Mainly Or Solely With Wool Or Fine Animal Hair	15	A
5515190000	Other Woven Fabrics Of Polyester Staple Fibre	15	A

HS2014	Description	Base Rate	Staging Category
5515210000	Other Woven Fabrics Of Acrylic Or Modacrylic Staple Fibres, Mixed Mainly Or Solely With Man-Made Filaments	15	A
5515220000	Other Woven Fabrics Of Acrylic Or Modacrylic Staple Fibres, Mixed Mainly Or Solely With Wool Or Fine Animal Hair	15	A
5515290000	Other Woven Fabrics Of Acrylic Or Modacrylic Staple Fibres	15	A
5515910000	Other Woven Fabrics Of Synthetic Staple Fibres, Mixed Mainly Or Solely With Man-Made Filaments	15	A
5515990000	Other Woven Fabrics Of Synthetic Staple Fibres	15	A
5516110000	Woven Fabrics Of Artificial Staple Fibres, Containing 85 % Or More By Weight Of Artificial Staple Fibres Unbleached Or Bleached	15	A
5516120000	Woven Fabrics Of Artificial Staple Fibres, Containing 85 % Or More By Weight Of Artificial Staple Fibres Dyed	15	A
5516130000	Woven Fabrics Of Artificial Staple Fibres, Containing 85 % Or More By Weight Of Artificial Staple Fibres Of Yarns Of Different Colours	15	A
5516140000	Woven Fabrics Of Artificial Staple Fibres, Containing 85 % Or More By Weight Of Artificial Staple Fibres Printed	15	A
5516210000	Woven Fabrics Of Artificial Staple Fibres, Containing Less Than 85 % By Weight Of Artificial Staple Fibres, Mixed Mainly Or Solely With Man-Made Filaments Unbleached Or Bleached	15	A
5516220000	Woven Fabrics Of Artificial Staple Fibres, Containing Less Than 85 % By Weight Of Artificial Staple Fibres, Mixed Mainly Or Solely With Man-Made Filaments Dyed	15	A
5516230000	Woven Fabrics Of Artificial Staple Fibres, Containing Less Than 85 % By Weight Of Artificial Staple Fibres, Mixed Mainly Or Solely With Man-Made Filaments Of Yarns Of Different Colours	15	A
5516240000	Woven Fabrics Of Artificial Staple Fibres, Containing Less Than 85 % By Weight Of Artificial Staple Fibres, Mixed Mainly Or Solely With Man-Made Filaments Printed	15	A
5516310000	Woven Fabrics Of Artificial Staple Fibres, Containing Less Than 85 % By Weight Of Artificial Staple Fibres, Mixed Mainly Or Solely With Wool Or Fine Animal Hair Unbleached Or Bleached	15	A
5516320000	Woven Fabrics Of Artificial Staple Fibres, Containing Less Than 85 % By Weight Of Artificial Staple Fibres, Mixed Mainly Or Solely With Wool Or Fine Animal Hair Dyed	15	A
5516330000	Woven Fabrics Of Artificial Staple Fibres, Containing Less Than 85 % By Weight Of Artificial Staple Fibres, Mixed Mainly Or Solely With Wool Or Fine Animal Hair Of Yarns Of Different Colours	15	A
5516340000	Woven Fabrics Of Artificial Staple Fibres, Containing Less Than 85 % By Weight Of Artificial Staple Fibres, Mixed Mainly Or Solely With Wool Or Fine Animal Hair Printed	15	A
5516410000	Woven Fabrics Of Artificial Staple Fibres, Containing Less Than 85 % By Weight Of Artificial Staple Fibres, Mixed Mainly Or Solely With Cotton Unbleached Or Bleached	15	A

HS2014	Description	Base Rate	Staging Category
5516420000	Woven Fabrics Of Artificial Staple Fibres, Containing Less Than 85 % By Weight Of Artificial Staple Fibres, Mixed Mainly Or Solely With Cotton Dyed	15	A
5516430000	Woven Fabrics Of Artificial Staple Fibres, Containing Less Than 85 % By Weight Of Artificial Staple Fibres, Mixed Mainly Or Solely With Cotton Of Yarns Of Different Colours	15	A
5516440000	Woven Fabrics Of Artificial Staple Fibres, Containing Less Than 85 % By Weight Of Artificial Staple Fibres, Mixed Mainly Or Solely With Cotton Printed	15	A
5516910000	Other Woven Fabrics Of Artificial Staple Fibres Unbleached Or Bleached	15	A
5516920000	Other Woven Fabrics Of Artificial Staple Fibres Dyed	15	A
5516930000	Other Woven Fabrics Of Artificial Staple Fibres Yarns Of Different Colours	15	A
5516940000	Other Woven Fabrics Of Artificial Staple Fibres Printed	15	A
5601210011	Cotton Buds	15	A
5601210012	Cotton Bud (Sterilised)	15	A
5601210099	Other Wadding And Articles Of Wadding Of Cotton	15	A
5601220000	Wadding Of Man-Made Fibres And Articles Thereof	15	A
5601290000	Other Waddings Of Textile Materials And Other Articles Of Waddings	15	A
5601300000	Textile Flock And Dust And Mill Neps	15	A
5602100010	Carpet Underlay	15	A
5602100011	Carpet Underlay	15	A
5602100012	Sheet (Felt Whether Or Not Impregnated, Coated, Covered Or Laminated)	15	A
5602210000	Other Felt, Not Impregnated, Coated, Covered Or Laminated, Of Wool Or Fine Animal Hair	15	A
5602290000	Other Felt, Not Impregnated, Coated, Covered Or Laminated, Of Other Textile Materials	15	A
5602900000	Felt, Nes	15	A
5603110000	Nonwovens Of Man-Made Filaments, Whether Or Not Impregnated, Coated, Covered Or Laminated, Weighing Not More Than 25 G/M2	15	A
5603120000	Nonwovens Of Man-Made Filaments, Whether Or Not Impregnated, Coated, Covered Or Laminated, Weighing More Than 25 G/M2 But Not More Than 70 G/M2	15	A
5603130000	Nonwovens Of Man-Made Filaments, Whether Or Not Impregnated, Coated, Covered Or Laminated, Weighing More Than 70 G/M2 But Not More Than 150 G/M2	15	A
5603140000	Nonwovens Of Man-Made Filaments, Whether Or Not Impregnated, Coated, Covered Or Laminated, Weighing More Than 150 G/M2	15	A
5603910000	Other Nonwovens, Whether Or Not Impregnated, Coated, Covered Or Laminated, Weighing Not More Than 25 G/M2	15	A
5603920000	Other Nonwovens, Whether Or Not Impregnated, Coated, Covered Or Laminated, Weighing More Than 25 G/M2 But Not More Than 70 G/M2	15	A

HS2014	Description	Base Rate	Staging Category
5603930000	Other Nonwovens, Whether Or Not Impregnated, Coated, Covered Or Laminated, Weighing More Than 70 G/M2 But Not More Than 150 G/M2	15	A
5603940000	Other Nonwovens, Whether Or Not Impregnated, Coated, Covered Or Laminated, Weighing More Than 150 G/M2	15	A
5604100000	Rubber Thread And Cord, Textile Covered	15	A
5604900000	Textile Yarn And Strip, Etc, Impregnated Or Coated	15	A
5605000000	Metallized Yarn, Being Textile Yarn, Or Strip, Etc, In Thread	15	A
5606000000	Gimped Yarn, And Strip And The Like Of Synthetic Monofilament Of 67 Decitex Or More And Of Which No Cross-Sectional Dimension Exceeds 1 Mm; Strip And The Like (For Example, Artificial Straw) Of Synthetic Textile Materials Of An Apparent Width Not Exceedi	15	A
5607210000	Binder Or Baler Twine, Cordage, Ropes And Cables, Whether Or Not Plaited Or Braided And Whether Or Not Impregnated, Coated, Covered Or Sheathed With Rubber Or Plastics Of Sisal Or Other Textile Fibres Of The Genus Agave	15	A
5607290000	Other Twine, Cordage, Ropes And Cables, Whether Or Not Plaited Or Braided And Whether Or Not Impregnated, Coated, Covered Or Sheathed With Rubber Or Plastics Of Sisal Or Other Textile Fibres Of The Genus Agave	15	A
5607410000	Binder Or Baler Twine (Of Polyethylene Or Polypropylene)	15	A
5607490000	Twine, Cordage, Rope And Cables, Of Polyethylene Or Polypropylene	15	A
5607500000	Twine, Cordage, Ropes And Cables, Whether Or Not Plaited Or Braided And Whether Or Not Impregnated, Coated, Covered Or Sheathed With Rubber Or Plastics (Of Other Synthetic Fibres)	15	A
5607900010	Cloth Line	15	A
5607900011	Rope (Coated Or Covered With Rubber Or Plastic)	15	A
5607900012	Rafia String	15	A
5607900013	Bamboo Rope	15	A
5607900099	Other Twine, Cordage, Ropes And Cables, Whether Or Not Plaited Or Braided And Whether Or Not Impregnated, Coated, Covered Or Sheathed With Rubber Or Plastics (+).	15	A
5608110010	Fishing Net	15	A
5608110011	Fishing Net	15	A
5608190010	Fishing Net Material	15	A
5608190011	Mosquito Net	15	A
5608190012	Mosquito Net Material	15	A
5608190013	Nylon Net	15	A
5608190099	Other Than Made Up Nets (Of Man Made Textiles)	15	A
5608900010	Printing Mesh (Excl Man-Made Textiles)	15	A
5608900099	Other Made Up Nets (Excl Man-Made Textiles), Nes	15	A

HS2014	Description	Base Rate	Staging Category
5609000010	Yarn	15	A
5609000011	Shoe Laces	15	A
5609000012	Slings (Of Textile Material)	15	A
5609000013	Gland Packings (Of Textile Material)	15	A
5609000014	Chain For Spectacles (Textile Material)	15	A
5609000015	Sunglass Straps (Rubberised Textile Material)	15	A
5609000016	Mask Straps (Rubberised Textile Material)	15	A
5609000099	Other Articles Of Yarn Strip Or The Like Of Heading 5404 Or 5405 Nes	15	A
5701100010	Carpets Of Wool Or Fine Animal Hair Knotted	15	B
5701100011	Floor Covering Of Wool Or Fine Animal Hair, Knotted	15	B
5701900010	Carpets Of Other Textile Materials, Knotted	15	A
5701900011	Floor Coverings Of Other Textile Materials, Knotted	15	B
5702100000	Kelem, " Schumacks ", " Karamanie " And Similar Hand-Woven Rugs	15	B
5702200010	Door Mat And Other Mats Of Coir	15	B
5702200011	Floor Coverings Of Coir	15	B
5702310000	Pile Floor Coverings Of Wool..., Woven, Not Made Up	15	B
5702320000	Carpet (Of Pile Construction, Not Made-Up) Of Man-Made Textile Materials	15	B
5702390000	Carpet (Of Pile Construction, Not Made-Up) Of Other Textile Materials	15	B
5702410000	Pile Floor Coverings Of Wool..., Woven, Made Up	15	B
5702420000	Carpet (Of Pile Construction, Made-Up) Of Man-Made Textile Materials	15	B
5702490000	Carpet (Of Pile Construction, Made-Up) Of Other Textile Materials	15	B
5702500000	Other, Not Of Pile Construction, Not Made Up, Nes.	15	B
5702910000	Non-Pile Floor Coverings Of Wool..., Woven, Made Up	15	B
5702920000	Carpet (Not Of Pile Construction, Made-Up) Of Man-Made Textile Materials	15	B
5702990010	Door Mat Of Textile Materials	15	A
5702990011	Rug Of Textile Materials	15	A
5702990099	Carpets And Textile Floor Coverin Not Of Pile Contruction Made Up Of Other Textile Materials	15	B
5703100010	Carpet Of Wool Or Fine Animal Hair, Tuffed	15	B
5703100011	Floor Covering (Of Wool Or Fine Animal Hair) Tufted	15	B
5703200010	Carpet Of Nylon Or Other Polymides, Tuffed	15	B
5703200011	Mats (Nylon)	15	B
5703200012	Floor Covering (Of Nylon Or Other Polyamides) Tufted	15	B
5703200013	Synthetic Grass	15	B
5703300010	Carpet Of Man-Made Materials, Tuffed	15	A

HS2014	Description	Base Rate	Staging Category
5703900010	Carpet Of Other Textile Materials, Tuffed	15	A
5704100000	Carpet Tiles =<0.3M2, Of Felt, Not Tufted Or Flocked	15	A
5704900010	Carpet Of Other Textile Material, Felt(Not Tufted Or Flocked)	15	B
5704900011	Carpet (Of Feil, Not Tufted Or Flocked) Of Wool Or Fine Animal Hair	15	B
5705000010	Praying Rug	15	B
5705000011	Cotton Liner For Badminton Court	15	B
5705000012	Carpet (Other, Wether Or Not Made-Up) Of Wool Or Fine Animal Hair	15	B
5705000099	Other Textile Floor Coverings Whether Or Not Made Up	15	B
5801100000	Woven Pile Fabrics And Chenille Fabrics, Of Wool Or Fine Animal Hair	15	A
5801210000	Uncut Weft Pile Fabrics, Of Cotton	15	A
5801220000	Woven Pile Fabrics And Chenille Fabrics, Of Cotton (Cut Corduroy)	15	A
5801230000	Other Weft Pile Fabrics, Of Cotton	15	A
5801260000	Chenille Fabrics, Of Cotton	15	A
5801270000	Warp File Fabrics, Of Cotton	15	A
5801310000	Uncut Weft Pile Fabrics, Of Man-Made Fibre	15	A
5801320000	Woven Pile Fabrics And Chenille Fabrics, Of Man-Made Fibres (Cut Corduroy)	15	A
5801330000	Other Weft Pile Fabrics, Of Man-Made Fibre	15	A
5801360000	Chenille Fabrics, Of Man-Made Fibre	15	A
5801370000	Warp File Fabrics, Of Man-Made Fibre	15	A
5801900010	Velvet In Piece	15	A
5801900011	Velvet Material	15	A
5802110000	Unbleached Terry Towelling And Similar Woven Terry Fabrics, Of Cotton	15	A
5802190000	Terry Towelling And Similar Woven Terry Fabrics, Of Cotton, Nes	15	A
5802200000	Terry Towelling And Similar Woven Terry Fabrics, Of Other Textiles	15	A
5802300000	Tufted Textile Fabrics	15	A
5803000000	Gauze	15	A
5804100000	Tulles And Other Net Fabrics	15	A
5804210000	Lace Of Man-Made Fibres In Piece, In Strips Or In Motifs, Machine Made	15	A
5804290000	Lace Of Other Textiles In Piece, In Strips Or In Motifs, Machine Made	15	A
5804300000	Hand-Made Lace In Pieces, In Strips Or In Motifs	15	A
5805000000	Hand-Woven Tapestries Of The Type Gobelins, Flanders, Aubusson, Beauvais And The Like, And Needle-Worked Tapestries, Whether Or Not Made Up	15	A
5806100000	Narrow Woven Pile Fabrics And Chenille Fabrics	15	A

HS2014	Description	Base Rate	Staging Category
5806200000	Other Woven Fabrics, Containing By Weight 5 % Or More Of Elastomeric Yarn Or Rubber Thread	15	A
5806310000	Narrow Woven Fabrics Of Cotton, Nes	15	A
5806320000	Narrow Woven Fabrics Of Man-Made Fibres, Nes	15	A
5806390000	Narrow Woven Fabrics Of Other Textiles, Nes	15	A
5806400000	Fabrics Consisting Of Warp Without Weft Assembled By Means Of An Adhesive (Bolducs)	15	A
5807100010	Badge, Wooven	15	A
5807100011	Label, Wooven	15	A
5807900010	Badge, Other Than Woven	15	A
5807900011	Label Other Than Wooven	15	A
5807900012	Stripe For Uniform	15	A
5807900013	Book Band (Made Of Textile Material)	15	A
5807900014	Tape (Of Cotton)	15	A
5807900015	Tape (Of Man-Made Fibres)	15	A
5807900016	Tape (Of Other Textile Material)	15	A
5808100010	Aiguillete (Aglet)	15	A
5808100011	Braids	15	A
5808900010	Cotton Cord	15	A
5808900011	Fringes /Lace	15	A
5808900012	Ribbon Of Textile Material	15	A
5808900013	Rifle Strip	15	A
5808900014	Rope (Cotton)	15	A
5808900015	Cotton Cord	15	A
5808900016	Cotton Cord	15	A
5808900099	Other Embroidery In The Piece, In Strips Or In Motifs	15	A
5809000000	Woven Fabrics Of Metal Thread Or Of Metallised Yarn, Of A Kind Used In Apparel, As Furnishing Fabrics Or For Similar Purposes, Nes	15	A
5810100000	Embroidery Without Visible Ground	15	A
5810910000	Cotton Embroidery, In The Piece, In Strips Or In Motifs	15	A
5810920000	Embroidery Of Man-Made Fibres, In The Piece, In Strips Or In Motifs	15	A
5810990000	Embroidery Of Other Textiles, In The Piece, In Strips Or In Motifs	15	A
5811000000	Quilted Textile Products In The Piece	15	A
5901100000	Textile Fabrics Coated With Gum Or Amylaceous Substances	15	A
5901900000	Prepared Painting Canvas; Buckram And Similar Stiffened Textile Fabrics Of A Kind Used For Hat Foundations	15	A
5902100010	Tyre Cord Fabric Of High Tensity Yarn Of Nylon Or Other Polyamide	15	A
5902200010	Tyre Cord Fabric Of High Tensity Yarn Of Polyester	15	A

HS2014	Description	Base Rate	Staging Category
5902900010	Tyre Cord Fabric Of High Tensity Yarn Of Viscose Rayon	15	A
5903100010	Cloth (Coated Or Covered With Plastic)	15	A
5903100011	Seal For Doors And Windows, Laminated With Pvc	15	A
5903100012	Roofing Fabrics	15	A
5903200000	Textile Fabrics Impregnated, Coated, Covered Or Laminated With Polyurethane	15	A
5903900010	Canvas Of Textile Materials	15	A
5903900099	Textle Fabric Imprenatd, Coated, Coverd Or Laminatd With Plastic (Othrthan Headn 5902)	15	A
5904100010	Floor Covering Of Linoleum	15	A
5904100011	Tiles Of Linoleum	15	A
5904900000	Floor Coverings Consisting Of A Coating Or Covering Applied On A Textile Backing, Whether Or Not Cut To Shape	15	A
5905000000	Textile Wall Coverings	15	A
5906100000	Adhesive Tape Of A Width Not Exceeding 20 Cm (Rubberised Textile Fabrics)	15	A
5906910000	Knitted Or Crocheted Rubberised Textile Fabrics	15	A
5906990010	Elastic Material	15	A
5906990011	Rubberized Textile Fabrics	15	A
5906990099	Umbrella Fabrics	15	A
5907000000	Textile Fabrics Otherwise Impregnated... ; Painted Canvas...	15	A
5908000010	Mantle	15	A
5908000011	Wicks	15	A
5908000099	Other Woven, Plaited Or Knitted, For Lamps, Stoves, Lighters, Candles Or The Like And Tubular Knitted Gas Mantle Fabric Therefor, Whether Or Not Impregnated	15	A
5909000000	Textile... Tubing, With Or Without Lining, Etc, Of Other Materials.	15	A
5910000000	Transmission Or Conveyor Belts Or Belting, Of Textile Material, Whether Or Not Impregnated, Coated, Covered Or Laminated With Plastics, Or Reinforced With Metal Or Other Material	15	A
5911100010	Print Screen (T-Shirt)	15	A
5911100011	Sleeves (Textile Fabrics) For Technical Use	15	A
5911100012	Polishing Disc (Textile Material)	15	A
5911100013	Sleeves (Fibre Glass)	15	A
5911100099	Other Textile Fabrics, Felt And Felt-Lined Woven Fabrics, Coated, Covered Or Laminated With Rubber, Leather Or Other Material, Of A Kind Used For Card Clothing, And Similar Fabrics Of A Kind Used For Other Technical Purposes, Including Narrow Fabrics Made	15	A
5911200000	Bolting Cloth, Whether Or Not Made Up	15	A

HS2014	Description	Base Rate	Staging Category
5911310000	Textile Fabrics And Felts, Endless Or Fitted With Linking Devices, Of A Kind Used In Paper-Making Or Similar Machines (Weighing Less Than 650 G/M ²)	15	A
5911320000	Textile Fabrics And Felts, Endless Or Fitted With Linking Devices, Of A Kind Used In Paper-Making Or Similar Machines (Weighing 650 G/M ² Or More)	15	A
5911400000	Straining Cloth Of A Kind Used In Oil Presses Or The Like, Including That Of Human Hair	15	A
5911900000	Textile Articles For Technical Uses, Nes, As Specified In Chapter Note 7	15	A
6001100000	" Long Pile " Fabrics (Knitted Or Crocheted)	15	A
6001210000	Looped Pile Fabrics Of Cotton	15	A
6001220000	Looped Pile Fabrics Of Man-Made Fibres	15	A
6001290000	Looped Pile Fabrics Of Other Textile Materials	15	A
6001910000	Other Pile Fabrics Of Cotton	15	A
6001920000	Other Pile Fabrics Of Man-Made Fibres	15	A
6001990000	Other Pile Fabrics Of Other Textile Materials	15	A
6002400000	Knitted Or Crocheted Fabrics Of A Width Not Exceeding 30 Cm, Containing By Weight 5 % Or More Of Elastomeric Yarn But Not Containing Rubber Thread	15	A
6002900000	Other Knitted Or Crocheted Fabrics	15	A
6003100000	Knitted Or Crocheted Fabrics Of Wool Or Fine Animal Hair Not Exceeding A Width Of 30 Cm	15	A
6003200000	Knitted Or Crocheted Fabrics Of Cotton Not Exceeding A Width Of 30 Cm	15	A
6003300000	Knitted Or Crocheted Fabrics Of Synthetic Fibres Not Exceeding A Width Of 30 Cm	15	A
6003400000	Knitted Or Crocheted Fabrics Of Artificial Fibres Not Exceeding A Width Of 30 Cm	15	A
6003900000	Other Knitted Or Crocheted Fabrics Not Exceeding A Width Of 30 Cm	15	A
6004100000	Knitted Or Crocheted Fabrics Of A Width Exceeding 30 Cm, Containing By Weight 5 % Or More Of Elastomeric Yarn But Not Containing Rubber Thread	15	A
6004900000	Other Knitted Or Crocheted Fabrics Exceeding A Width Of 30 Cm	15	A
6005210000	Unbleached Or Bleached Warp Knit Fabrics Of Cotton (Including Those Made On Galloon Knitting Machines)	15	A
6005220000	Dyed Warp Knit Fabrics Of Cotton (Including Those Made On Galloon Knitting Machines)	15	A
6005230000	Warp Knit Fabrics Of Yarns Of Different Colours, Of Cotton (Including Those Made On Galloon Knitting Machines)	15	A
6005240000	Printed Warp Knit Fabrics Of Cotton (Including Those Made On Galloon Knitting Machines)	15	A
6005310000	Unbleached Or Bleached Warp Knit Fabrics Of Synthetic Fibres (Including Those Made On Galloon Knitting Machines)	15	A
6005320000	Dyed Warp Knit Fabrics Of Synthetic Fibres (Including Those Made On Galloon Knitting Machines)	15	A

HS2014	Description	Base Rate	Staging Category
6005330000	Warp Knit Fabrics Of Yarns Of Different Colours, Of Synthetic Fibres (Including Those Made On Galloon Knitting Machines)	15	A
6005340000	Printed Warp Knit Fabrics Of Synthetic Fibres (Including Those Made On Galloon Knitting Machines)	15	A
6005410000	Unbleached Or Bleached Warp Knit Fabrics Of Artificial Fibres (Including Those Made On Galloon Knitting Machines)	15	A
6005420000	Dyed Warp Knit Fabrics Of Artificial Fibres (Including Those Made On Galloon Knitting Machines)	15	A
6005430000	Warp Knit Fabrics Of Yarns Of Different Colours, Of Artificial Fibres (Including Those Made On Galloon Knitting Machines)	15	A
6005440000	Printed Warp Knit Fabrics Of Artificial Fibres (Including Those Made On Galloon Knitting Machines)	15	A
6005900000	Other Warp Knit Fabrics	15	A
6006100000	Other Knitted Or Crocheted Fabrics Of Wool Or Fine Animal Hair	15	A
6006210000	Unbleached Or Bleached Knitted Or Crocheted Fabrics Of Cotton	15	A
6006220000	Dyed Knitted Or Crocheted Fabrics Of Cotton	15	A
6006230000	Knitted Or Crocheted Fabrics Of Yarns Of Different Colours, Of Cotton	15	A
6006240000	Printed Knitted Or Crocheted Fabrics Of Cotton	15	A
6006310000	Unbleached Or Bleached Knitted Or Crocheted Fabrics Of Synthetic Fibres	15	A
6006320000	Dyed Knitted Or Crocheted Fabrics Of Synthetic Fibres	15	A
6006330000	Knitted Or Crocheted Fabrics Of Yarns Of Different Colours, Of Synthetic Fibres	15	A
6006340000	Printed Knitted Or Crocheted Fabrics Of Synthetic Fibres	15	A
6006410000	Unbleached Or Bleached Knitted Or Crocheted Fabrics Of Artificial Fibres	15	A
6006420000	Dyed Knitted Or Crocheted Fabrics Of Artificial Fibres	15	A
6006430000	Knitted Or Crocheted Fabrics Of Yarns Of Different Colours, Of Artificial Fibres	15	A
6006440000	Printed Knitted Or Crocheted Fabrics Of Artificial Fibres	15	A
6006900000	Other Knitted Or Crocheted Fabrics	15	A
6101200000	Men'S Or Boys' Coats, Etc, Of Cotton, Knitted Or Crocheted	0	A
6101300000	Men'S Or Boys' Coats, Etc, Of Man-Made Fibres, Knitted Or Crocheted	0	A
6101900000	Men'S Or Boys' Coats, Etc, Of Other Textiles, Knitted Or Crocheted	0	A
6102100000	Woman'S Or Girls' Coats, Etc, Of Wool..., Knitted Or Crocheted	0	A
6102200000	Woman'S Or Girls' Coats, Etc, Of Cotton, Knitted Or Crocheted	0	A
6102300000	Woman'S Or Girls' Coats, Etc, Of Man-Made Fibres, Knitted Or Crocheted	0	A

HS2014	Description	Base Rate	Staging Category
6102900000	Woman'S Or Girls' Coats, Etc, Of Other Textiles, Knitted Or Crocheted	0	A
6103100000	Men'S Or Boys, Suits, Knitted Or Crocheted.	0	A
6103220000	Men'S Or Boys' Ensembles Of Cotton, Knitted Or Crocheted	0	A
6103230000	Men'S Or Boys' Ensembles Of Synthetic Fibres, Knitted Or Crocheted	0	A
6103290000	Men'S Or Boys' Ensembles Of Other Textiles, Nes, Knitted Or Crocheted	0	A
6103310000	Men'S Or Boys' Jackets And Blazers Of Wool..., Knitted Or Crocheted	0	A
6103320000	Men'S Or Boys'Jackets And Blazers Of Cotton, Knitted Or Crocheted	0	A
6103330000	Men'S Or Boys' Jackets... Of Synthetic Fibres, Knitted Or Crocheted	0	A
6103390000	Men'S Or Boys' Jackets... Of Other Textiles, Nes, Knitted Or Crocheted	0	A
6103410000	Men/Boy Trouser, Boxer, Breeches Of Wool Or Fine Animal Hair, Knit Or Croche	0	A
6103420000	Men/ Boy Trousers, Boxer, Breeches, Etc, Of Cotton Knitted Or Crocheted	0	A
6103430000	Men/Boys Trousers, Boxers, Breeches, Of Synthetic Fibres Knitted Or Crocheted	0	A
6103490000	Men/Boy Trouser, Boxer, Breeches, Etc Of Other Textile Materials Knit Or Croche	0	A
6104130000	Women'S Or Girls' Suits Of Synthetic Fibres, Knitted Or Crocheted	0	A
6104190000	Women'S Or Girls' Suits Of Other Textiles, Nes, Knitted Or Crocheted	0	A
6104220000	Women'S Or Girls' Ensembles, Of Cotton, Knitted Or Crocheted	0	A
6104230000	Women'S Or Girls' Ensembles, Of Synthetic Fibres, Knitted Or Crocheted	0	A
6104290000	Women'S Or Girls' Ensembles, Of Other Textiles, Knitted Or Crocheted	0	A
6104310000	Women'S Or Girls'Jackets, Of Wool..., Knitted Or Crocheted	0	A
6104320000	Women'S Or Girls' Jackets, Of Cotton, Knitted Or Crocheted	0	A
6104330000	Women'S Or Girls' Jackets, Of Synthetic Fibres, Knitted Or Crocheted	0	A
6104390000	Woman'S Or Girls' Jackets, Of Other Textiles, Knitted Or Crocheted	0	A
6104410000	Dresses Of Wool Or Fine Animal Hair, Knitted Or Crocheted	0	A
6104420000	Dresses Of Cotton, Knitted Or Crocheted	0	A
6104430000	Dresses Of Synthetic Fibres, Knitted Or Crocheted	0	A
6104440000	Dresses Of Artificial Fibres, Knitted Or Crocheted	0	A
6104490000	Dresses Of Other Textile Material, Nes, Knitted Or Crocheted	0	A
6104510000	Skirts And Divided Skirts Of Wool Or Fine Hair, Knitted Or Crocheted	0	A

HS2014	Description	Base Rate	Staging Category
6104520000	Skirts And Divided Skirts Of Cotton, Knitted Or Crocheted	0	A
6104530000	Skirts And Divided Skirts Of Synthetic Fibres, Knitted Or Crocheted	0	A
6104590000	Skirts And Divided Skirts Of Other Textiles, Nes, Knitted Or Crocheted	0	A
6104610000	Womens Or Girls Trousers, Breeches, Shorts Etc, Of Wool?..Knitted Or Crocheted	0	A
6104620000	Womens Or Girls Trousers, Breeches, Shorts Etc, Of Cotton?..Knitted Or Crocheted	0	A
6104630000	Women/Girl Trousers, Breches, Shorts Of Synthetic Fibres..Knitted Or Crocheted	0	A
6104690000	Women/Girl Trouser, Breaches, Shorts Of Other Textile Material ?Knit. Or Croche.	0	A
6105100000	Men'S Or Boys' Shirts Of Cotton, Knitted Or Crocheted	0	A
6105200000	Men'S Or Boys' Shirts Of Man-Made Fibres, Knitted Or Crocheted	0	A
6105900000	Men'S Or Boys' Shirts Of Other Textiles, Nes, Knitted Or Crocheted	0	A
6106100000	Womens Or Girls Blouses, Tops ?Etc, Of Cotton, Knitted Or Crocheted.	0	A
6106200000	Womens Or Girls Blouses, Tops?Etc, Of Man-Made Fibres, Knitted Or Crocheted.	0	A
6106900000	Womens Or Girls Blouses, Tops Etc. Of Other Textiles Nes, Knitted Or Crocheted	0	A
6107110000	Men'S Or Boys' Underpants And Briefs Of Cotton, Knitted Or Crocheted	0	A
6107120000	Men'S Or Boys' Underpants, Etc, Of Man-Made Fibres, Knitted Or Crocheted	0	A
6107190000	Men'S Or Boys' Underpants Etc. Of Other Textiles Nes, Knitted Or Crocheted	0	A
6107210000	Men'S Or Boys' Pyjamas Of Cotton, Knitted Or Crocheted	0	A
6107220000	Men'S Or Boys' Pyjamas Of Man-Madefibres, Knitted Or Crocheted	0	A
6107290000	Men'S Or Boys' Pyjamas Of Other Textiles, Nes, Knitted Or Crocheted	0	A
6107910000	Men'S Or Boys' Dressing Gowns, Etc, Of Cotton, Knitted Or Crocheted	0	A
6107990000	Men'S Or Boys' Dressing Gowns, Of Other Textiles, Nes, Knitted Or Crocheted	0	A
6108110000	Women'S Or Girls' Slips, Etc, Of Man-Made Fibres, Knitted Or Crocheted	0	A
6108190000	Women'S Or Girls' Slips, Etc, Of Other Textiles, Nes, Knitted Or Crocheted	0	A
6108210000	Women'S Or Girls' Briefs And Panties Of Cotton, Knitted Or Crocheted	0	A
6108220000	Women'S Or Girls' Briefs, Etc, Of Man-Made Fibres, Knitted Or Crocheted	0	A
6108290000	Women'S Or Girls' Briefs, Etc, Of Other Textiles, Nes, Knitted Or Crocheted	0	A
6108310000	Women'S Or Girls' Nighties..., Etc, Of Cotton, Knitted Or Crocheted	0	A

HS2014	Description	Base Rate	Staging Category
6108320000	Women'S Or Girls' Pyjamas, Etc, Of Man-Made Fibres, Knitted Or Crocheted	0	A
6108390000	Women'S Or Girls' Nighties, Etc, Of Other Textiles, Knitted Or Crocheted	0	A
6108910000	Women/Girl Dressing Gown, Bath Robe, Body Suit Of Cotton Knitted Or Crocheted.	0	A
6108920000	Women/Girl Dressing Gown, Bath Robe, Body Suit Of Man- Made Fibre Knit. Or Croche.	0	A
6108990000	Women/Girl Dressing Gown, Bath Robe, Body Suit Of Other Text. Material Knit/Croche.	0	A
6109100010	T-Shirt, Knitted Or Crocheted Of Cotton	0	A
6109100011	Singlet, Knitted Or Crocheted Of Cotton	0	A
6109100012	Vest, Knitted Or Crocheted Of Cotton	0	A
6109100013	T-Shirt (Knitted Or Crocheted Of Cotton) Not Specified	0	A
6109900010	T-Shirt, Knitted Or Crocheted Of Other Textile Material	0	A
6109900011	Singlet -, Knitted Or Crochetedof Other Textile Material	0	A
6109900012	Vest, Knitted Or Crocheted Of Other Textile Material	0	A
6109900013	T-Shirt (Knitted Or Crocheted Of Other Textile Material) Not Specified	0	A
6110110000	Jerseys, Pullovers, Cardigans, Waistcoats Etc, Of Wool, Knitted Or Crocheted	0	A
6110120000	Jerseys, Pullovers, Cardigans, Waistcoats Etc, Of Kashmir (Cashmere) Goats, Knitted Or C	0	A
6110190000	Jersey, Pullover, Cardigan, Waistcoat Etc, Of Kashmir(Fine Animal Hair)Knited Or Crocheted	0	A
6110200000	Jerseys, Pullovers, Cardigans, Waistcoats Etc, Of Cotton, Knitted Or Crocheted	0	A
6110300000	Jerseys, Pullovers, Cardigans, Waistcoats Etc, Of Man-Made Fibres, Knitted Or Crocheted	0	A
6110900000	Jerseys, Pullovers, Cardigans, Waistcoats Etc, Of Other Textile Materials, Knitted Or C	0	A
6111200000	Babies' Garments, Etc, Of Cotton, Knitted Or Crocheted	0	A
6111300000	Babies' Garments, Etc, Of Synthetic Fibres, Knitted Or Crocheted	0	A
6111900000	Babies' Garments, Etc, Of Other Textiles, Nes, Knitted Or Crocheted	0	A
6112110000	Track-Suits Of Cotton, Knitted Or Crocheted	0	A
6112120000	Track-Suits Of Synthetic Fibres, Knitted Or Crocheted	0	A
6112190000	Track-Suits Of Other Textiles, Nes, Knitted Or Crocheted	0	A
6112200000	Knitted Or Crocheted Ski Suits	0	A
6112310000	Men Or Boys' Swimwear Of Synthetic Fibres	0	A
6112390000	Men Or Boys' Swimwear Of Other Textile Materials	0	A
6112410000	Women Or Girls' Swimwear Of Synthetic Fibres	0	A
6112490000	Women Or Girls' Swimwear Of Other Textile Materials	0	A
6113000000	Garments, Made Up Of Knitted Or Crocheted Fabric (Of Heading 5903, 5906, 5907)	0	A
6114200010	Step-In (Gents) Knitted Or Crocheted Of Cotton	0	A

HS2014	Description	Base Rate	Staging Category
6114200011	Step-In (Ladies) Knitted Or Crocheted Of Cotton	0	A
6114200099	Other Garments Of Cotton Knitted Or Crocheted	0	A
6114300010	Step-In (Gents) Knitted Or Crocheted Of Man-Made Fibres	0	A
6114300011	Step-In (Ladies) Knitted Or Crocheted Of Man-Made Fibres	0	A
6114900010	Step-In (Gents) Knitted Or Crocheted Of Other Textile Material	0	A
6114900011	Step-In (Ladies) Knitted Or Crocheted Of Other Textile Material	0	A
6115100000	Graduated Compression Hosiery	0	A
6115210000	Other Panty Hose And Tights Of Synthetic Fibres, Measuring Per Single Yarn Less Than 67 Decitex	0	A
6115220000	Other Panty Hose And Tights Of Synthetic Fibres, Measuring Per Single Yarn 67 Decitex Or More	0	A
6115290010	Panty Hose (Knitted Or Crocheted) Of Other Textile Materials.	0	A
6115290011	Tights (Knitted Or Crocheted) Of Other Textile Materials.	0	A
6115300000	Other Women'S Full-Length Or Knee-Length Hosiery, Measuring Per Single Yarn Less Than 67 Decitex	0	A
6115940000	Hosiery And Footwear, Of Wool..., Knitted Or Crocheted, Nes.	0	A
6115950000	Hosiery And Footwear, Of Cotton, Knitted Or Crocheted, Nes.	0	A
6115960000	Hosiery And Footwear, Of Synthetic Fibres, Knitted Or Crocheted, Nes.	0	A
6115990000	Hosiery And Footwear, Of Other Textiles, Knitted Or Crocheted, Nes	0	A
6116100000	Gloves, Mittens, Mitts, Impregnated With Plastics/Rubber, Knitted Or Crocheted	0	A
6116910000	Gloves, Mittens And Mitts, Of Wool..., Knitted Or Crocheted	0	A
6116920000	Gloves, Mittens And Mitts, Of Cotton, Knitted Or Crocheted	0	A
6116930000	Gloves, Mittens And Mitts, Of Synthetic Fibres, Knitted Or Crocheted	0	A
6116990000	Gloves, Mittens And Mitts, Of Other Textiles, Knitted Or Crocheted	0	A
6117100010	Scarf (Knitted Or Crocheted)	0	A
6117100099	Mufflers, Mentillas, Shawls, Veils, Etc (Knitted Or Crocheted) Nes.	0	A
6117800010	Dhopatta (Knitted Or Crocheted)	0	A
6117900000	Parts Of Garments Or Clothing Accessories, Knitted Or Crocheted	0	A
6201110000	Men/Boy Overcoat, Raincoat, And Similar Article Of Wool/Animal Hair Not Knit/Croche	0	A
6201120000	Men/Boy Overcoat, Raincoats And Similar Articles Of Cotton. Not Knitted /Crocheted	0	A
6201130000	Men/Boy Overcoat, Raincoat, And Similar Articles Of Man-Made Fibres Not Knit/Croche	0	A
6201190000	Men'S Or Boys' Overcoats, Etc, Of Other Textiles, Nes	0	A

HS2014	Description	Base Rate	Staging Category
6201910010	Wind Jacket (Gents) Not Knitted Of Crocheted Of Wool Or Fine Animal Hair	0	A
6201920010	Wind Jacket (Gents) Not Knitted Or Crocheted Of Cotton	0	A
6201930010	Wind Jacket (Gents) Not Knitted Or Crocheted Of Man-Made Fibres	0	A
6201990010	Wind Jacket (Gents) Not Knitted Or Crocheted Of Other Textile Material	0	A
6202110010	Overcoat (Ladies) Not Knitted Or Crocheted Of Wool Or Fine Animal Hair	0	A
6202110011	Coat (Ladies) Not Knitted Or Crocheted Of Wool Or Fine Animal Hair	0	A
6202120010	Overcoat (Ladies) Not Knitted Or Crocheted Of Cotton	0	A
6202120011	Coat (Ladies) Not Knitted Or Crocheted Of Cotton	0	A
6202130010	Overcoat (Ladies) Not Knitted Or Crocheted Of Man-Made Fibres	0	A
6202130011	Coat (Ladies) Not Knitted Or Crocheted Of Man-Made Fibres	0	A
6202190010	Over Coat (Ladies) Not Knitted Or Crocheted Of Other Textile Materials	0	A
6202190011	Coat (Ladies) Not Knitted Or Crocheted Of Other Textile Materials	0	A
6202910000	Anoraks (Including Ski-Jackets), Wind-Cheaters, Wind-Jackets And Similar Articles, Other Than Those Of Heading 62.04 (Of Wool Or Fine Animal Hair)	0	A
6202920000	Anoraks (Including Ski-Jackets), Wind-Cheaters, Wind-Jackets And Similar Articles, Other Than Those Of Heading 62.05 (Of Cotton)	0	A
6202930000	Anoraks (Including Ski-Jackets), Wind-Cheaters, Wind-Jackets And Similar Articles, Other Than Those Of Heading 62.06 (Of Ma-Made Fibres)	0	A
6202990000	Anoraks (Including Ski-Jackets), Wind-Cheaters, Wind-Jackets And Similar Articles, Other Than Those Of Heading 62.07 (Of Other Textile Materials)	0	A
6203110000	Men'S Or Boys' Suits Of Wool Or Fine Animal Hair	0	A
6203120000	Men'S Or Boys' Suits Of Synthetic Fibres	0	A
6203190000	Men'S Or Boys' Suits Of Other Textiles, Nes	0	A
6203220000	Men'S Or Boys' Ensembles Of Cotton	0	A
6203230000	Men'S Or Boys' Ensembles Of Synthetic Fibres	0	A
6203290000	Men'S Or Boys' Ensembles Of Other Textiles, Nes	0	A
6203310000	Men/Boy, Jacket And Blazer Of Wool /Fine Animal Hair Not Knitted Or Crocheted	0	A
6203320000	Mens Or Boys, Jackets And Blazers Of Cotton Not Knitted Or Crocheted, Nes	0	A
6203330000	Men/ Boy, Jackets And Blazers Of Synthetic Fibres Not Knitted Or Crocheted, Nes	0	A
6203390000	Men Boy, Jackets And Blazers Of Textile Materials Not Knitted Or Crocheted, Nes	0	A
6203410000	Men Boy, Trousers, Breaches Etc, Of Wool/Fine Animal Hair Not Knitted Or Crocheted	0	A

HS2014	Description	Base Rate	Staging Category
6203420000	Mens Or Boys, Trousers, Breaches Etc, Of Cotton Not Knitted Or Crocheted, Nes	0	A
6203430000	Men/Boy, Trousers, Breaches Etc, Of Synthetic Fibres Not Knitted Or Crocheted, Nes	0	A
6203490000	Men/ Boy, Trousers, Breaches Etc, Of Textile Material Not Knitted Or Crocheted	0	A
6204110000	Women'S Or Girls' Suits Of Wool Or Fine Animal Hair	0	A
6204120000	Women'S Or Girls' Suits Of Cotton	0	A
6204130000	Women'S Or Girls' Suits Of Synthetic Fibres	0	A
6204190000	Women'S Or Girls' Suits Of Other Textiles, Nes	0	A
6204210000	Women'S Or Girls' Ensembles Of Wool Or Fine Animal Hair	0	A
6204220000	Women'S Or Girls' Ensembles Of Cotton	0	A
6204230000	Women'S Or Girls' Ensembles Of Synthetic Fibres	0	A
6204290000	Women'S Or Girls' Ensembles Of Other Textiles, Nes	0	A
6204310000	Women'S Or Girls' Jackets And Blazers Of Wool Or Fine Animal Hair	0	A
6204320000	Women'S Or Girls' Jackets And Blazers Of Cotton	0	A
6204330000	Women'S Or Girls' Jackets And Blazers Of Synthetic Fibres	0	A
6204390000	Women'S Or Girls' Jackets And Blazers Of Other Textiles, Nes	0	A
6204410000	Dresses Of Wool Or Fine Animal Hair	0	A
6204420000	Dresses Of Cotton	0	A
6204430000	Dresses Of Synthetic Fibres	0	A
6204440000	Dresses Of Artificial Fibres	0	A
6204490000	Dresses Of Other Textiles, Nes	0	A
6204510000	Women/Girl Skirt, Divided Skirt, Of Wool/ Fine Animal Hair Not Knitted Or Crocheted	0	A
6204520000	Womens Or Girls Skirts, Divided Skirts, Of Cotton Not Knitted Or Crocheted, Nes	0	A
6204530000	Women/Girl Skirts, Divided Skirt Of Wool /Synthetic Fibres Not Knitted Or Crocheted	0	A
6204590000	Women/Girl Skirt, Divided Skirt Of Othet Textile Material Not Knitted Or Crocheted	0	A
6204610000	Women/Girl Trouser/Bib And Brace Overall..Of Wool /Fine Animal Hair Not Knit/Croche	0	A
6204620000	Women/Girl Trousers, Bibs And Braces Overalls... Of Cotton Not Knitted Or Crocheted	0	A
6204630000	Women/Girl Trouser, Bib And Brace Overalls.. Of Synth. Fibres Not Knitted/Crocheted	0	A
6204690000	Women/Girl Trouser, Bib And Brace Overall..Of Other Textile Material Not Knit/Croche	0	A
6205200000	Men'S Or Boys' Shirts Of Cotton	0	A
6205300000	Men'S Or Boys' Shirts Of Man-Made Fibres	0	A
6205900000	Men'S Or Boys' Shirts Of Other Textiles, Nes	0	A

HS2014	Description	Base Rate	Staging Category
6206100000	Women/Girl Blouses, Shirt Etc Of Silk Or Silk Waste Not Knitted Or Crocheted,	0	A
6206200000	Women/Girl Blouses, Shirts, Etc Of Wool/ Fine Animal Hair Not Knitted/ Crocheted	0	A
6206300000	Womens Or Girls Blouses, Shirts, Etc Of Cotton Not Knitted Or Crocheted, Nes	0	A
6206400000	Women/Girl Blouses, Shirts, Etc Of Wool Or Man-Made Fibre Not Knitted Or Crocheted	0	A
6206900000	Women/Girl Blouses, Shirts, Etc Of Other Textile, Not Knitted Or Crocheted, Nes	0	A
6207110000	Men'S Or Boys' Underpants And Briefs Of Cotton	0	A
6207190000	Men'S Or Boys' Underpants And Briefs Of Textile Materials, Nes	0	A
6207210000	Mens Or Boys Night Shirts And Pyjamas Of Cotton Not Knitted Or Crocheted, Nes	0	A
6207220000	Men/Boy Night Shirts And Pyjamas Of Man Made Fibres Not Knitted Or Crocheted, Nes	0	A
6207290000	Men/Boy Night Shirts And Pyjamas Of Textile Material Not Knitted Or Crocheted, Nes	0	A
6207910000	Men/ Boy Singletes? Dressing Gowns, Etc, Of Cotton Not Knitted Or Crocheted, Nes	0	A
6207990000	Men'S Or Boys' Singlets... Dressing Gowns, Etc, Of Other Textiles, Nes	0	A
6208110000	Slips And Petticoats Of Man-Made Fibres	0	A
6208190000	Slips And Petticoats Of Other Textiles, Nes	0	A
6208210000	Womens Or Girls Night Dresses And Pyjamas Of Cotton Not Knitted Or Crocheted, Nes	0	A
6208220000	Women/Girl Night Dresses And Pyjamas Of Man-Made Fibres Not Knitted Or Crocheted	0	A
6208290000	Women/Girl Night Dresses And Pyjamas Of Textile Materials Not Knitted Or Crocheted	0	A
6208910000	Women/Girl Dressing Gowns, Panties, Etc, Of Cotton Not Knitted Or Crocheted, Nes	0	A
6208920000	Women/Girl Night Dressing Gowns, Panties, Etc Of Man-Made Fibres Not Knit /Croche	0	A
6208990000	Women/Girl Nightdresses, Panties, Etc, Of Other Textiles, Not Knitted/Crocheted	0	A
6209200010	Bib (Babies) Not Knitted Or Crocheted Of Cotton	0	A
6209200011	Dress (Babies) Not Knitted Or Crocheted Of Cotton	0	A
6209200012	Leggin (Babies) Not Knitted Or Crocheted Of Cotton	0	A
6209200013	Long Pant (Babies) Not Knitted Or Crocheted Of Cotton	0	A
6209200015	Suit (Babies) Not Knitted Or Crocheted Of Cotton	0	A
6209200099	Garments & Clothing Accessories (Babies) Not Knitted Or Crocheted (Cotton)	0	A
6209300010	Bib (Babies) Not Knitted Or Crocheted Of Synthetic Fibres	0	A
6209300011	Dress (Babies) Not Knitted Or Crocheted Of Synthetic Fibres	0	A
6209300012	Leggin (Babies) Not Knitted Or Crocheted Of Synthetic Fibres	0	A

HS2014	Description	Base Rate	Staging Category
6209300013	Long Pant (Babies) Not Knitted Or Crocheted Of Synthetic Fibres	0	A
6209300015	Suit (Babies) Not Knitted Or Crocheted Of Synthetic Fibres	0	A
6209300099	Garments & Clothing Accessories (Babies) Not Knitted Or Crocheted (Synthetic Fabric)	0	A
6209900010	Bib (Babies) Not Knitted Or Crocheted Of Other Textile Materials	0	A
6209900011	Dress (Babies) Not Knitted Or Crocheted Of Other Textile Materials	0	A
6209900012	Leggin (Babies) Of Other Textile Materials	0	A
6209900013	Long Pant (Babies) Not Knitted Or Crocheted Of Other Textile Materials	0	A
6209900015	Suit (Babies) Not Knitted Or Crocheted Of Other Textile Materials	0	A
6209900099	Garments & Clothing Accessories(Babies) Not Knitted Or Crocheted (Other Textile Materil)	0	A
6210100000	Garments, Made Up Of Fabrics Of Heading 56.02 Or 56.03	0	A
6210200000	Other Garments, Of The Type Described In Subheadings 6201.11 To 6201.19	0	A
6210300000	Other Garments, Of The Type Described In Subheadings 6202.11 To 6202.19	0	A
6210400010	Sarong (Mundu) & Lungies (Anna Fothigan'Du), Not Knitted Or Crocheted	0	A
6210400011	Garments, Nes (Not Knitted Or Crocheted)	0	A
6210500000	Other Women'S Or Girls' Garments	0	A
6211110000	Men'S Or Boys' Swimwear	0	A
6211120000	Women'S Or Girls' Swimwear	0	A
6211200000	Ski Suits	0	A
6211320010	Track Suit (Gents) Not Knitted Or Crocheted Of Cotton	0	A
6211320099	Garments, Nes (Gents) Not Knitted Or Crocheted Of Cotton	0	A
6211330010	Track Suit (Gents) Not Knitted Or Crocheted Of Man-Made Fibres	0	A
6211330099	Garments, Nes (Gents) Not Knitted Or Crocheted Of Man-Made Fibres	0	A
6211390010	Track Suit (Gents) Not Knitted Or Crocheted Of Other Textile Materials	0	A
6211390099	Garments, Nes (Gents) Not Knitted Or Crocheted Of Other Textile Materials	0	A
6211420010	Womens Or Girls Garments Of Cotton, Not Knitted Or Crocheted, Nes	0	A
6211420011	Women/Girl Garments Of Cotton, Not Knitted Or Crocheted, Not Knitted Or Crocheted	0	A
6211430010	Womens Or Girls Garments Of Man-Made Fibres, Not Knitted Or Crocheted, Nes	0	A
6211430011	Womens Or Girls Garments Of Man-Made Fibres, Not Knitted Or Crocheted, Nes	0	A
6211490010	Womens Or Girls Garments Of Other Textiles, Not Knitted Or Crocheted, Nes	0	A

HS2014	Description	Base Rate	Staging Category
6211490011	Womens Or Girls Garments Of Other Textiles, Not Knitted Or Crocheted, Nes	0	A
6212100000	Brassieres	0	A
6212200000	`Girdles And Panty-Girdles	0	A
6212300000	Corselettes, Whether Or Not Knitted Or Crocheted	0	A
6212900010	Belt (For Tummy Trimming) Of Textile Material	0	A
6212900011	Lumbar Support Belt	0	A
6212900099	Corsets, Braces, Garters, Suspenders And Similar Articles And Parts Thereof, Nes	0	A
6213200000	Handkerchiefs Of Cotton	0	A
6213900000	Handkerchiefs Of Other Textiles, Nes	0	A
6214100010	Dhopatta Of Silk Or Silk Waste (Not Knitted Or Crocheted)	0	A
6214100011	Muffler Of Silk Waste (Not Knitted Or Crocheted)	0	A
6214100012	Scarf Of Silk Or Silk Waste (Not Knitted Or Crocheted)	0	A
6214100013	Shawl Of Silk Or Silk Waste (Not Knitted Or Crocheted)	0	A
6214200010	Dhopatta Of Wool Or Fine Animal Hair (Not Knitted Or Crocheted)	0	A
6214200011	Muffler Of Wool Or Fine Animal Hair (Not Knitted Or Crocheted)	0	A
6214200012	Scarf Of Wool Or Fine Animal Hair (Not Knitted Or Crocheted)	0	A
6214200013	Shawl Of Wool Or Fine Animal Hair (Not Knitted Or Crocheted)	0	A
6214300010	Dhopatta Of Synthetic Fibres (Not Knitted Or Crocheted)	0	A
6214300011	Muffler Of Synthetic Fibres (Not Knitted Or Crocheted)	0	A
6214300012	Scarf Of Synthetic Fibres (Not Knitted Or Crocheted)	0	A
6214300013	Shawl Of Synthetic Fibres (Not Knitted Or Crocheted)	0	A
6214400010	Dhopatta Of Artificial Fibres (Not Knitted Or Crocheted)	0	A
6214400011	Muffler Of Artificial Fibres (Not Knitted Or Crocheted)	0	A
6214400012	Scarf Of Artificial Fibres (Not Knitted Or Crocheted)	0	A
6214400013	Shawl Of Artificial Fibres (Not Knitted Or Crocheted)	0	A
6214900010	Dhopatta Of Other Textile Material (Not Knitted Or Crocheted)	0	A
6214900011	Muffler Of Other Textile Materials (Not Knitted Or Crocheted)	0	A
6214900012	Scarf Of Other Textile Materials (Not Knitted Or Crocheted)	0	A
6214900013	Shawl Of Other Textile Materials (Not Knitted Or Crocheted)	0	A
6215100000	Ties, Bow Ties And Cravats Of Silk Or Silk Waste	0	A
6215200000	Ties, Bow Ties And Cravats Of Man-Made Fibres	0	A
6215900000	Ties, Bow Ties And Cravats Of Other Textiles, Nes	0	A
6216000010	Gloves (Not Knitted Or Crocheted)	0	A

HS2014	Description	Base Rate	Staging Category
6216000011	Mittens And Mitts (Not Knitted Or Crocheted)	0	A
6217100010	Epaulettes	0	A
6217100011	Shoulder Pad	0	A
6217100012	Wrist Band (Not Knitted Or Crocheted)	0	A
6217100013	Belt Of Textile Material	0	A
6217100099	Clothing Accesories Of Textile Material	0	A
6217900010	Collar (Not Knitted Or Crocheted)	0	A
6217900099	Parts Of Garments Of Textile Material	0	A
6301100000	Electric Blankets	15	B
6301200000	Blankets (Excl. Electric Blankets) And Travelling Rugs, Of Wool...	15	B
6301300000	Blankets (Excl. Electric Blankets) And Travelling Rugs, Of Cotton	15	A
6301400000	Blankets (Excl. Electric Blankets), Etc, Of Synthetic Fibres	15	B
6301900000	Other Blankets And Travelling Rugs, Nes	15	B
6302100010	Bedsheet, Knitted Or Crocheted	15	A
6302100011	Bolster Case And Pillow Case, Knitted Or Crocheted	15	B
6302100012	Mattress Cover, Knitted Or Crocheted	15	B
6302210010	Bedsheet Of Cotton (Printed)	15	A
6302210011	Bolster Case And Pillow Case Of Cotton (Printed)	15	B
6302210012	Mattress Cover Of Cotton (Printed)	15	B
6302220010	Bedsheet Of Man-Made Fibres (Printed)	15	A
6302220011	Bolster Case And Pillow Case Of Man-Made Fibres (Printed)	15	B
6302220012	Mattress Cover Of Man-Made Fibres (Printed)	15	B
6302290010	Bedsheet Of Other Textile Materials (Printed)	15	A
6302290011	Bolster Case And Pillow Case Of Other Textile Materials (Printed)	15	B
6302290012	Mattress Cover Of Other Textile Materials (Printed)	15	B
6302310010	Bedsheet Of Cotton (Plain)	15	B
6302310011	Bolster Case And Pillow Case Of Cotton (Plain)	15	B
6302310012	Mattress Cover Of Cotton (Plain)	15	B
6302310099	Other Covers (Cotton)	15	B
6302320010	Bedsheet Of Man-Made Fibres (Plain)	15	B
6302320011	Bolster Case And Pillow Case Of Man-Made Fibres (Plain)	15	B
6302320012	Mattress Cover Of Man-Made Fibres (Plain)	15	B
6302320099	Other Cover (Man-Made Fibres)	15	B
6302390010	Bedsheet Of Other Textile Material (Plain)	15	B
6302390011	Bolster Case And Pillow Case Of Other Textile Materials (Plain)	15	B

HS2014	Description	Base Rate	Staging Category
6302390012	Mattress Cover Of Other Textile Materials (Plain)	15	B
6302390099	Other Covers (Other Textile), Nes	15	B
6302400010	Table Cloth And Table Mats, Knitted Or Crocheted	15	A
6302400011	Tea Napkin, Knitted Or Crocheted	15	B
6302400012	Doilies And Drip Mats, Knitted Or Crocheted	15	B
6302400099	Table Linen, Knitted Or Crocheted, Nes	15	B
6302510010	Table Cloth And Table Mats Of Cotton	15	A
6302510011	Tea Napkin Of Cotton	15	B
6302510012	Doilies And Drip Mats Of Cotton	15	B
6302530010	Table Cloth And Table Mats Of Man-Made Fibres	15	B
6302530011	Tea Napkin Of Man-Made Fibres	15	B
6302530012	Doilies And Drip Mats Of Man-Made Fibres	15	B
6302590010	Table Cloth And Table Mats Of Other Textile Materials	15	B
6302590011	Tea Napkins Of Other Textile Materials	15	B
6302590012	Doilies And Drip Mats Of Other Textile Materials	15	B
6302600000	Toilet Linen And Kitchen Linen, Of Terry Fabrics, Of Cotton	15	B
6302910000	Toilet Linen And Kitchen Linen Of Cotton, Nes	15	B
6302930000	Toilet Linen And Kitchen Linen Of Man-Made Fibres, Nes	15	B
6302990000	Toilet Linen And Kitchen Linen Of Other Textiles, Nes	15	B
6303120010	Blind (Knitted Or Crocheted Of Synthetic Fibres) Interior	15	B
6303120011	Drape (Knitted Or Crocheted Of Synthetic Fibres)	15	A
6303120012	Curtain (Knitted Or Crocheted Of Synthetic Fibres)	15	B
6303120013	Blinds (Knitted Or Crocheted Of Synthetic Fibre) Interior, In Rolls	15	B
6303120014	Blinds (Kintted Or Crocheted Of Synthetic Fibres) Interior	15	B
6303190010	Blind (Knitted Or Crocheted Of Other Textile Materials) Interior	15	B
6303190011	Drape (Knitted Or Crocheted Of Other Textile Materials)	15	B
6303190012	Curtain (Knitted Or Crocheted Of Other Textile Materials)	15	A
6303190013	Blinds (Knitted Or Crocheted Of Other Textile Materials) Interior, In Rolls	15	B
6303190014	Blinds (Knitted Or Crocheted Of Other Textile Materials) Interior	15	B
6303910010	Blind (Of Cotton) Interior, Nes	15	B
6303910011	Drapes Of Cotton, Nes	15	B
6303910012	Curtain Of Cotton, Nes	15	B
6303910013	Blinds (Of Cotton, Other) Interior, In Rolls	15	B
6303910014	Blinds (Not Knitted Or Crocheted Of Cotton, Other) Interior	15	B
6303920010	Blind Of Synthetic Fibres, Nes	15	B

HS2014	Description	Base Rate	Staging Category
6303920011	Drape Of Synthetic Fibres, Nes	15	B
6303920012	Curtain Of Synthetic Fibres, Nes	15	B
6303920013	Blinds (Of Synthetic Fibres, Other) Interior, In Rolls	15	B
6303920014	Blinds (Not Knitted Or Crocheted Of Synthetic Fibres, Other) Interior	15	B
6303990010	Blind Of Other Textile Materials (Interior), Nes	15	B
6303990011	Drape Of Other Textile Materials, Nes	15	B
6303990012	Curtain Of Other Textile Materials, Nes	15	B
6303990013	Blinds (Of Other Textile Materials, Other) Interior, In Rolls	15	B
6303990014	Blinds (Not Knitted Or Crocheted Of Other Textile Materials, Other) Interior	15	B
6304110000	Knitted Or Crocheted Bedspreads	15	B
6304190000	Bedspreads (Excl. Knitted Or Crocheted)	15	B
6304911010	Chair Cloth (Knitted Or Crocheted)	15	B
6304911011	Cushion Cover (Knitted Or Crocheted)	15	A
6304911012	Curtain Tape (Knitted Or Crocheted)	15	B
6304911013	Wall Hanger (Knitted Or Crocheted) Of Textile Materials	15	B
6304919000	Seat Cover (For Vehicles)	50	B
6304921010	Chair Cloth (Not Knitted Or Crocheted), Of Cotton	15	B
6304921011	Cushion Cover (Not Knitted Or Crocheted) Of Cotton	15	B
6304921012	Curtain Tape (Not Knitted Or Crocheted), Of Cotton	15	B
6304929000	Other Furnishing Articles Excluding Heading 9404, Not Knitted Or Crocheted Of Cotton	50	C
6304931010	Chair Cloth (Not Knitted Or Crocheted), Of Synthetic Fibres	15	B
6304931011	Cushion Cover (Not Knitted Or Crocheted), Of Synthetic Fibres	15	B
6304931012	Curtain Tape (Not Knitted Or Crocheted), Of Synthetic Fibres	15	B
6304939000	Chair Cloth (Knitted Or Crocheted)	50	C
6304991010	Chair Cloth (Not Knitted Or Crocheted), Of Other Textile Materials	15	B
6304991011	Cushion Cover (Not Knitted Or Crocheted), Of Other Textile Materials	15	B
6304991012	Curtain Tape (Not Knitted Or Crocheted), Of Other Textile Materials	15	B
6304999000	Other Furnishing Articles Excluding Heading 9404, Not Knitted Or Crocheted Of Other Textile Materials	50	C
6305101010	Bag (Of Jute) Biodegradable	0	A
6305101011	Sacks (Of Jute) Biodegradable	0	A
6305201010	Bags Of Cotton Biodegradable (Not For Prolong Use)	0	A
6305201011	Sacks Of Cotton, Biodegradable	0	A
6305209010	Bags Of Cotton, Other Than Biodegradable (Not For Prolong Use)	15	B

HS2014	Description	Base Rate	Staging Category
6305209011	Sacks Of Cotton, Other Than Biodegradable	15	B
6305320000	Flexible Intermediate Bulk Containers Of Man-Made Textile Materials	0	A
6305331010	Bags Of Polyethylene/Polythene Strip (For Packing Googs)	400	E
6305331011	Sacks Of Polyethylene/Polythene Strip (For Packing Goods	400	E
6305331110	Bag (Of Polypropylene Strip) Other Than Biodegradable	15	B
6305331111	Sacks (Of Polypropylene Strip), Other Than Biodegradable	15	B
6305339012	Bags Of Polypropylene Strip (For Packing Goods) Biodegradable	0	A
6305339013	Sacks Of Polypropylene Strip (For Packing Goods)Biodegradable	0	A
6305339014	Bags (Of Polyethylene Strip), Biodegradable	0	A
6305339015	Sacks (Of Polyethylene Strip), Biodegradable	0	A
6305390010	Bags Of Man-Made Textile Materials	15	A
6305390011	Sack Of Man-Made Textile Materials	15	B
6305900010	Bag Of Other Textile Materials	15	A
6305900011	Sack Of Other Textile Materials	15	B
6306120010	Canvas Of Synthetic Fibres	15	B
6306120011	Tarpaulin Of Synthetic Fibres	15	A
6306120012	Sun Blind Of Synthetic Fibres	15	B
6306190010	Canvas Of Other Textile Materials	15	A
6306190011	Tarpaulin Of Other Textile Materials	15	A
6306190012	Sun Blinds (Of Other Textile Materials)	15	B
6306220000	Tents Of Synthetic Fibres	15	A
6306290000	Tents Of Textiles, (Excl Synthetic Fibres)	15	A
6306300000	Sails.	0	A
6306400000	Pneumatic Mattresses.	15	A
6306900010	Hammocks (Of Cotton Or Textile Material)	15	B
6306900011	Sun Screen & Sun Screen Filters (Of Cotton Or Textile Material)	15	B
6306900012	Pneumatic Pillows (Of Cotton OR Textile Materila)	15	B
6307100010	Cleaning Cloth Of Textile Materials	15	A
6307100012	Cleaning Cloths (Textile Material)	15	A
6307200010	Life Belt Of Textile Materials	15	B
6307200011	Life-Jacket Of Textile Materials	15	B
6307200012	Rescue Kit	15	B
6307909010	Banner Of Textile Materials	15	B
6307909011	Anchor (Textile Material)	15	B
6307909012	Coffee Filter Of Textile Materials	15	B

HS2014	Description	Base Rate	Staging Category
6307909013	Flag Of Textile Materials	15	A
6307909014	Cover Of Textile Materials	15	A
6307909015	Mask Of Textile Materials	15	B
6307909017	Icing Bag Of Textile Materials	15	B
6307909018	Seat Cover For Aircraft	15	A
6307909019	Baby Harness And Baby Carrier (Of Textile Material)	15	B
6307909020	Luggage Belt Of Textile Materials	15	B
6307909021	Advertising Material (Of Textile Material)	15	B
6307909022	Eye Pad Textile Material	15	B
6307909023	Safety Handstrap	15	B
6307909024	Wrist Band (Not Knitted Or Crocheted)	15	B
6307909025	Velcro	15	B
6307909026	Baby Bath Net	15	B
6307909027	Geotextile Bag (Geo Bag)	15	B
6307909098	Articles Made Of Textile Material	15	B
6307909099	Articles Made Of Textile Materials	15	A
6308000000	Sets Consisting Of Woven Fabric And Yarn, Whether Or Not With Accessories, For Making Up Into Rugs, Tapestries, Embroidered Table Cloths Or Serviettes, Or Similar Textile Articles, Put Up In Packings For Retail Sale	0	A
6309000000	Worn Clothing And Other Worn Articles	15	A
6310100000	Used Or New Rags, Scrap Twine, Cordage, Rope And Cables And Worn Out Articles Of Twine, Cordage, Rope Or Cables, Of Textile Materials (Sorted)	0	A
6310900000	Used Or New Rags, Worn Out Scrap Twine, Cordage, Rope, Etc, Not Sorted	15	B
6401100000	Waterproof Footwear Incorporating A Protective Metal Toe-Cap...	0	A
6401920000	Waterproof Footwear Covering The Ankle But Not The Knee	0	A
6401990000	Waterproof Footwear (Not Covering The Ankle)	0	A
6402120000	Ski-Boots, Cross-Country Ski Footwear/Snowboard Boots, Of Rubber Or Plastics	0	A
6402190000	Other Sports Footwear With Outer Soles And Uppers Of Rubber Or Plastics	0	A
6402200000	Footwear With Upper Straps Or Thongs Assembled To The Sole By Means Of Plugs	0	A
6402910000	Footwear, Nes, Covering The Ankle Of Rubber Or Plastics	0	A
6402990000	Other Footwear	0	A
6403120000	Ski-Boots, Snow Board Boots, With Rubber, Plastics, Leather Soles, & Leather Upper	0	A
6403190000	Sports Footwear, With Rubber, Plastics, Leather...Soles, Leather Uppers	0	A

HS2014	Description	Base Rate	Staging Category
6403200000	Footwear With Outer Soles Of Leather, And Uppers Which Consist Of Leather Straps Across The Instep And Around The Big Toe	0	A
6403400000	Other Footwear, Incorporating A Protective Metal Toe-Cap	0	A
6403510000	Other Footwear With Outer Soles Of Leather Covering The Ankle	0	A
6403590000	Other Footwear With Outer Soles Of Leather	0	A
6403910000	Footwear With Rubber... Soles And Leather Uppers, Covering The Ankle	0	A
6403990000	Footwear With Rubber... Soles, Leather Uppers, Not Covering The Ankle	0	A
6404110000	Training Shoes, Etc, With Rubber Or Plastic Soles And Textile Uppers	0	A
6404190000	Other Footwear With Outer Soles Of Rubber Or Plastics	0	A
6404200000	Footwear With Leather Or Composition Leather Soles And Textile Uppers	0	A
6405100000	Other Footwear With Uppers Of Leather Or Composition Leather	0	A
6405200000	Other Footwear With Uppers Of Textile Materials	0	A
6405900010	Sandal	0	A
6405900011	Slippers	0	A
6405900012	Shoes (Of Textile Material)	0	A
6406100000	Uppers And Parts Thereof (Excl. Stiffeners)	0	A
6406200000	Outer Soles And Heels Of Rubber Or Plastics	0	A
6406900010	In-Soles	0	A
6406900011	Shoe Stud	0	A
6406900098	Footwear Parts Of Wood	0	A
6406900099	Non-Wood Parts Of Footwear (Exc.Outer Soles/Heels Of Plastic/Rubber/Upper	0	A
6501000000	Hat-Forms, Hat Bodies And Hoods Of Felt, Neither Blocked To Shape Nor With Made Brims; Plateaux And Manchons (Including Slit Manchons), Of Felt	15	A
6502000000	Hat-Shapes, Plaited Or Made By Assembling Strips Of Any Material, Neither Blocked To Shape, Nor With Made Brims, Nor Lined, Nor Trimmed	15	A
6504000000	Hats And Other Headgear, Plaited Or Assembled By Strips Of Any Material	15	C
6505000000	Hats & Other Headgear, Knitted Or Crocheted, Made From Lace, Etc;Hair-Nets Of Any Material	15	A
6506100000	Safety Headgear	15	A
6506910000	Hats And Other Headgear, Of Rubber Or Plastics	15	C
6506990000	Hats And Other Headgear, Nes	15	A
6507000000	Head-Bands, Linings, Covers, Hat Foundations, Etc, For Headgear	15	A
6601100000	Garden Or Similar Umbrellas	25	A
6601910000	Umbrellas Having A Telescopic Shaft	25	B

HS2014	Description	Base Rate	Staging Category
6601991010	Umbrella	15	A
6601999000	Other Umbrellas And Sun Umbrellas	25	B
6602000000	Walking-Sticks, Seat-Sticks, Whips, Riding-Crops And The Like	25	B
6603200000	Umbrella Frames, Including Frames Mounted On Shafts (Sticks)	25	C
6603900000	Parts, Trimmings And Accessories Of Articles Of 66.01 Or 66.02 Nes	25	B
6701000010	Feather (Birds)	25	C
6701000099	Articles Made Of Feather	25	C
6702100010	Flower Of Plastic	25	C
6702100011	Artificial Fruits, Foliage Etc And Articles Thereof Of Plastics	25	C
6702900010	Flowers Of Other Materials	25	C
6702900011	Artificial Fruits, Foliage, Etc And Articles Thereof Of Other Materials	25	C
6703000000	Human Hair, Dressed, Thinned, Bleached Or Otherwise Worked; Wool Or Other Animal Hair Or Other Textile Materials, Prepared For Use In Making Wigs Or The Like	25	B
6704110000	Complete Wigs Of Synthetic Textile Materials	25	B
6704190000	Other Wigs, False Beards, Eyebrows And Eyelashes, Switches And The Like Of Synthetic Textile Materials	25	B
6704200000	Wigs, False Beards, Eyebrows, Etc And Articles, Nes, Of Human Hair	25	B
6704900010	False Beard And Moustache (Of Other Materials)	25	B
6704900011	Wigs Of Other Materials	25	C
6704900099	Wigs, False Beards, Eyebrows And Eyelashes, Switches And The Like Nes Of Other Textile Material	25	B
6801000000	Setts, Curbstones And Flagstones, Of Natural Stone (Except Slate)	0	A
6802100010	Tiles (Marble)	0	A
6802100011	Tiles (Granite)	0	A
6802210010	Marble Sheet	0	A
6802230010	Sheet (Granite)	0	A
6802230099	Other Monumental Or Building Stone Of Granite And Articles Thereof, Simply Cut Or Sawn, With A Flat Or Even Surface Other Than Granite Sheet	0	A
6802290010	Sheet (Stone)	0	A
6802290011	Stone Blocks (Irregular Shape)	0	A
6802910010	Ash Tray Of Marble	0	A
6802910011	Carved Or Decorating Articles Of Marble	0	A
6802910012	Sink Of Marble	0	A
6802910013	Toilet Seat & Toilet Fittings Of Marble	0	A
6802910014	Bath Tub Of Marble	0	A
6802910015	Wash Basin Of Marble	0	A

HS2014	Description	Base Rate	Staging Category
6802910016	Flush Tank Of Marble	0	A
6802910017	Fountain Of Marble	0	A
6802910018	Tumbler Of Marble	0	A
6802910019	Cup And Saucer Of Marble	0	A
6802910020	Mug Of Marble	0	A
6802910021	Bowl Of Marble	0	A
6802910022	Dish Of Marble	0	A
6802910023	Plate Of Marble	0	A
6802910024	Cruet Set (Marble)	0	A
6802910025	Tea Set & Dinner Set (Marble)	0	A
6802910099	Articles Made Of Marble	0	A
6802920000	Other Article Of Other Calcareous Stone	0	A
6802930010	Tray Of Granite	0	A
6802930011	Stand (Granite)	0	A
6802930012	Articles Made Of Granite	0	A
6802990010	Ash Tray Of Stone	0	A
6802990011	Carved Or Decorating Articles Of Stone	0	A
6802990012	Tiles (Of Irregular Shape) Of Other Stone	0	A
6802990099	Other Articles Of Stone, Nes	0	A
6803000010	Tiles (Slate)	0	A
6803000099	Slate Sheets	0	A
6804100000	Millstones And Grindstones For Milling, Grinding Or Pulping	0	A
6804210000	Other Millstones, Grindstones, Grinding Wheels And The Like Of Agglomerated Synthetic Or Natural Diamond	0	A
6804220000	Millstones, Etc, Of Other Agglomerated Abrasives Or Of Ceramics	0	A
6804230000	Millstones, Etc, Of Natural Stone	0	A
6804300010	Sharpening Stone	0	A
6804300011	Polishing Stone	0	A
6805100000	Natural Or Artificial Abrasive Powder/Grain, On Textile Fabric	0	A
6805200010	Sand Paper	0	A
6805200011	Sanding Disc	0	A
6805200012	Silicon Paper	0	A
6805200013	Sand Paper & Sanding Disk	0	A
6805200014	Sand Paper	0	A
6805300000	Natural Or Artificial Abrasive Powder/Grain, On A Base Of Materials, Nes	0	A
6806100000	Slag Wool, Rock Wool, Etc (Incl. Intermixtures) In Bulk, Sheets Or Rolls	0	A

HS2014	Description	Base Rate	Staging Category
6806200000	Exfoliated Vermiculite, Expanded Clays, Foamed Slag And Similar Expanded Mineral Materials (Including Intermixtures Thereof)	0	A
6806900010	Heat Insulating Material (Of Mineral Material)	0	A
6806900098	Panels (For Heat/Sound Insulation)	0	A
6806900099	Mixtures And Articles Of Heat/Sound Insulating Material	0	A
6807100000	Articles Of Asphalt Or Of Similar Material (For Example, Petroleum Bitumen Or Coal Tar Pitch) In Rolls	0	A
6807900010	Bituminous Corrugated Roofing Sheet	0	A
6807900011	Ridges Of Bituminous	0	A
6807900012	Sheet (Bituminous)	0	A
6807900013	Roofing Sheet (Asphalt)	0	A
6807900014	Roofing Rigde (Asphalt)	0	A
6807900099	Other Articles Of Asphalt Or Similar Material, Nes	0	A
6808000010	Board (Made Of Wood Waste Mixed With Cement)	0	A
6808000011	Panels Of Mineral Materials	0	A
6808000012	Ceiling Board (Of Mineral Materials)	0	A
6808000099	Other Panels, Boards, Tiles, Blocks And Similar Articles Of Vegetable Fibre, Of Straw Or Of Shavings, Chips, Particles, Sawdust Or Other Waste, Of Wood, Agglomerated With Cement, Plaster Or Other Mineral Binders	0	A
6809110000	Boards, Sheets, Panels, Tiles And Similar Articles, Not Ornamented Of Plaster Or Of Compositions Based On Plaster Faced Or Reinforced With Paper Or Paperboard Only	0	A
6809190010	Corrugated Roofing Sheet Of Plaster	0	A
6809190011	Corrugated Roofing Sheet Of Shelta	0	A
6809190012	Ridge Of Shelta	0	A
6809190013	Sheets Of Plaster & Shelta	0	A
6809190014	Panel Of Plaster	0	A
6809190015	Panel Of Shelta	0	A
6809900000	Boards, Sheets, Panels, Tiles And Similar Articles, Not Ornamented Of Plaster Or Of Compositions Based On Plaster Not Elsewhere Specified	0	A
6810110010	Building Blocks And Bricks Of Artificial Stone	0	A
6810110011	Building Blocks And Bricks Of Concrete Or Cement	0	A
6810110012	Celcon Bricks	0	A
6810190011	Tiles (Cement)	0	A
6810190012	Tiles (Stone)	0	A
6810910010	Balustrade Of Cement	0	A
6810910011	Fountain Or Artificial Stone	0	A
6810910012	Columns (Cement)	0	A

HS2014	Description	Base Rate	Staging Category
6810910013	Concrete Beams	0	A
6810990010	Pipe (Artificial Stone) Rigid	0	A
6810990011	Pipe (Cement) Rigid	0	A
6810990012	Pipe (Concrete) Rigid	0	A
6810990013	Roofing Sheet (Cement)	0	A
6810990014	Cement Sheet (Fibre Glass Reinforced)	0	A
6810990015	Statues And Statuettes Of Cement, Concrete Or Artificial Stone	0	A
6810990016	Bath Tub (Cement)	0	A
6810990017	Fluch Tank Of Cement	0	A
6810990018	Wash Basin Of Cement	0	A
6810990019	Water Closet Of Cement	0	A
6810990020	Flower Pot Of Artificial Stone	0	A
6810990021	Planting Pot Of Cement	0	A
6810990099	Articles Of Cement And Concrete	0	A
6811400010	Corrugated Sheets Of Asbestos-Cement	0	A
6811400011	Sheets Of Asbestos-Cement	0	A
6811400012	Tube & Pipe (Asbestos) Rigid	0	A
6811400013	Tube & Pipe Fittings (Asbestos)	0	A
6811400014	Ridges Of Asbestos	0	A
6811400015	Panel Of Asbestos	0	A
6811400016	Tiles (Asbestos)	0	A
6811400017	Tube & Pipe (Anti-Fire)	0	A
6811400018	Tube & Pipe Fittings (Anti-Fire)	0	A
6811400019	Ceiling Strip Of Asbestos	0	A
6811400020	Cornices (Asbestos)	0	A
6811400021	Grille (Asbestos)	0	A
6811400022	Hose (Asbestos)	0	A
6811400099	Articles Made Of Asbestos-Cement	0	A
6811810000	Corrugated Sheets Of Cellulose Fibre-Cement Or The Like (Not Containing Asbestos)	0	A
6811820010	Sheets Of Cellulose Fibre-Cement Or The Like Not Containing Asbestos	0	A
6811820011	Panels (Not Containing Asbestos)	0	A
6811820012	Tiles (Not Containing Asbestos)	0	A
6811890010	Other Articles Of Cellulose Fibre-Cement Or The Like (Not Containing Asbestos)	0	A
6811890011	Other Articles Of Cellulose Fibre-Cement Or The Like (Not Containing Asbestos)	0	A
6811890012	Other Articles Of Cellulose Fibre-Cement Or The Like (Not Containing Asbestos)	0	A

HS2014	Description	Base Rate	Staging Category
6811890013	Other Articles Of Cellulose Fibre-Cement Or The Like (Not Containing Asbestos)	0	A
6811890014	Other Articles Of Cellulose Fibre-Cement Or The Like (Not Containing Asbestos)	0	A
6811890015	Other Articles Of Cellulose Fibre-Cement Or The Like (Not Containing Asbestos)	0	A
6811890016	Other Articles Of Cellulose Fibre-Cement Or The Like (Not Containing Asbestos)	0	A
6811890099	Other Articles Of Cellulose Fibre-Cement Or The Like (Not Containing Asbestos)	0	A
6812800000	Articles Of Crocidolite (For Example, Thread, Woven Fabric, Clothing, Headgear, Footwear, Gaskets), Whether Or Not Reinforced, Other Than Goods Of Heading 68.11 Or 68.13.	0	A
6812910010	Footwear Of Asbestos.	0	A
6812910011	Headgear Of Asbestos.	0	A
6812910012	Clothing Of Asbestos.	0	A
6812910013	Clothing Accessories Of Asbestos.	0	A
6812910014	Fire-Proof Clothing Kit.	0	A
6812920000	Fabricated Asbestos Fibers; Mixtures With Basic & Magnesium Carbanate; Article Of Such.	0	A
6812930000	Compressed Asbestos Fibre Jointing, In Sheets Or Rolls	0	A
6812990010	Mask Of Asbestos.	0	A
6812990011	Sheild Of Asbestos.	0	A
6812990012	Gland Packing (Asbestos).	0	A
6812990013	Tape (Asbestos).	0	A
6812990014	Cord And String Whether Or Not Plaited (Asbestos).	0	A
6812990015	Fabrics Of Asbestos, Knitted Or Woven.	0	A
6812990016	Fire Blanket.	0	A
6812990099	Articles Of Asbestos, Nes.	0	A
6813200000	Friction Material And Articles Thereof (For Example, Sheets, Rolls, Strips, Segments, Discs, Washers, Pads), Not Mounted, For Brakes, For Clutches Or The Like, With A Basis Of Asbestos, Of Other Mineral Substances Or Of Cellulose, Whether Or Not Combined	0	A
6813810000	Brake Linings And Pads Of Other Mineral Substances Or Of Cellulose Not Containing Asbestos	0	A
6813890000	Other Friction Material And Articles Thereof (For Example, Sheets, Rolls, Strips, Segments, Discs, Washers, Pads), Not Mounted, For Brakes, For Clutches Or The Like, With A Basis Of Other Mineral Substances Or Of Cellulose, Whether Or Not Combined With Te	0	A
6814100010	Plate And Sheet Of Mica	0	A
6814900000	Worked Mica And Articles Of Mica, Nes	0	A
6815100000	Non-Electrical Articles Of Graphite Or Other Carbon	0	A
6815200000	Articles Of Peat	0	A

HS2014	Description	Base Rate	Staging Category
6815910000	Other Articles Of Stone Or Of Other Mineral Substances (Including Carbon Fibres, Articles Of Carbon Fibres And Articles Of Peat), Not Elsewhere Specified Or Included Containing Magnesite, Dolomite Or Chromite	0	A
6815990010	Pot Stand Of Stone	0	A
6815990011	Plank (Of Mineral Substances)	0	A
6815990099	Other Articles Of Stone Or Of Other Mineral Substances Nes	0	A
6901000000	Bricks, Blocks, Tiles And Other Ceramic Goods Of Siliceous Fossil Meals (For Example, Kieselguhr, Tripolite Or Diatomite) Or Of Similar Siliceous Earths	10	A
6902100000	Refractory Bricks, Blocks, Tiles And Similar Refractory Ceramic Constructional Goods, Other Than Those Of Siliceous Fossil Meals Or Similar Siliceous Earths (Containing By Weight, Singly Or Together, More Than 50 % Of The Elements Mg, Ca Or Cr, Or Express	10	A
6902200000	Refractory Bricks, Blocks, Tiles And Similar Refractory Ceramic Constructional Goods, Other Than Those Of Siliceous Fossil Meals Or Similar Siliceous Earths (Containing By Weight More Than 50 % Of Alumina (Al ₂ O ₃), Of Silica (SiO ₂) Or Of A Mixture Or Compo	10	A
6902900010	Refractory Tiles Of Irregular Shape	10	A
6902900011	Refractory Tiles, Nes	10	A
6902900012	Silicon Brick	10	A
6902900099	Other Refarcatory Bricks, Blocks, Tile Etc.. Nes	10	A
6903100000	Other Refractory Ceramic Goods (For Example, Retorts, Crucibles, Muffles, Nozzles, Plugs, Supports, Cupels, Tubes, Pipes, Sheaths And Rods), Other Than Those Of Siliceous Fossil Meals Or Of Similar Siliceous Earths. (Containing By Weight More Than 50 % Of	10	A
6903200000	Other Refractory Ceramic Goods (For Example, Retorts, Crucibles, Muffles, Nozzles, Plugs, Supports, Cupels, Tubes, Pipes, Sheaths And Rods), Other Than Those Of Siliceous Fossil Meals Or Of Similar Siliceous Earths. (Containing By Weight More Than 50 % Of	10	A
6903900000	Other Refractory Ceramic Goods (For Example, Retorts, Crucibles, Muffles, Nozzles, Plugs, Supports, Cupels, Tubes, Pipes, Sheaths And Rods), Other Than Those Of Siliceous Fossil Meals Or Of Similar Siliceous Earths. Not Elsewhere Specified	10	A
6904100000	Ceramic Building Bricks	10	A
6904900010	Ceramic Filler Tiles	10	A
6904900099	Ceramic Flooring Blocks, Support And The Like Excl. Tiles	10	A
6905100000	Ceramic Roofing Tiles	10	A
6905900000	Ceramic Chimney-Pots... And Ceramic Constructional Goods, Nes	10	A
6906000000	Ceramic Pipes, Conduits, Guttering And Pipe Fittings.	10	A
6907100010	Unglazed Ceramic Tiles	10	A

HS2014	Description	Base Rate	Staging Category
6907100099	Unglazed Ceramic Mosaic Cubes & The Like Excl. Tiles	10	A
6907900010	Tiles Ceramic Unglazed More Than 7Cm (For Floor & Walls)	10	A
6907900011	Sheet Ceramic Unglazed More Than 7Cm (For Floor And Walls)	10	A
6907900099	Unglazed Ceramic Pavings And Flags Excl. Tiles	10	A
6908100010	Glazed Ceramic Tiles (<7Cm)	10	A
6908100099	Glazed Ceramic Flags And Pavings Excl. Tiles	10	A
6908900010	Tiles Ceramic Glazed More Than 7Cm (For Floor Nd Walls)	10	A
6908900011	Sheet Ceramic Glazed More Than 7Cm (For Floor And Walls)	10	A
6909110000	Ceramic Wares For Laboratory... Use, Of Porcelain Or China	10	A
6909120000	Ceramic Wares For Laboratory, Chemical Or Other Technical Uses (Having A Hardness Equivalent To 9 Or More On The Mohs Scale)	10	A
6909190000	Ceramic Wares For Lab. Use (Excl. Porcelain Or China) Having A Hardness <9 Mohs	10	A
6909900010	Mineral Ceramic Ball	10	A
6910100010	Toilet Seat Of Porcelain Or China	10	A
6910100011	Toilet Set Of Porcelain Or China	10	A
6910100012	Sink Of Porcelain Or China	10	A
6910100013	Wash Basin Of Porcelain Or China	10	A
6910100014	Bath Tub Of Porcelain Or China	10	A
6910100015	Bidet Of Porcelain Or China	10	A
6910100016	Flush Tank Of Porcelain Or China	10	A
6910100017	Hand Shower Of Porcelain Or China	10	A
6910100099	Sanitary Fixtures Of Porcelain Or China, Nes	10	A
6910900010	Toilet Seat Of Ceramic	10	A
6910900011	Toilet Set Of Ceramic	10	A
6910900012	Sink Of Ceramic	10	A
6910900013	Wash Basin Of Ceramic	10	A
6910900014	Bath Tub Of Ceramic	10	A
6910900015	Bidet Of Ceramic	10	A
6910900016	Flush Tank Of Ceramic	10	A
6910900017	Hand Shower Of Ceramic	10	A
6910900018	Basin Of Ceramic	10	A
6910900019	Whirlpool Bath Tub	10	A
6910900099	Toilet Fittings, Nes Of Ceramic	10	A
6911100000	Tableware And Kitchenware, Of Porcelain Or China	5	A
6911900000	Household And Toilet Articles, Nes, Of Porcelain Or China	10	A

HS2014	Description	Base Rate	Staging Category
6912001010	Ceramic Tableware... And Kitchenware(Excl Porcelain Or China) Nes	5	A
6912009010	Other Household Articles(Excl Porcelain Or China)Nes	10	A
6912009011	Other Household Articles(Excl Porcelain Or China)Nes	10	A
6913100000	Statuettes And Other Ornamental Articles Of Porcelain Or China	10	A
6913900000	Other Ornamental Ceramic Articles Nes	10	A
6914100000	Ceramic Articles, Nes, Of Porcelain Or China	10	A
6914900000	Ceramic Articles, Nes (Excl. Porcelain Or China)	10	A
7001000000	Cullet And Other Waste And Scrap Of Glass; Glass In The Mass	0	A
7002100000	Glass In Balls (Other Than Microspheres Of Heading 70.18), Unworked.	10	A
7002200000	Glass Rods Unworked.	10	A
7002310000	Glass Tubes, Unworked, Of Fused Quartz Or Other Fused Silica	10	A
7002320000	Glass Tubes, Unworked, Of Other Glass Having A Linear Coefficient Of Expansion Not Exceeding 5×10^{-6} Per Kelvin Within A Temperature Range Of 0 °C To 300 °C	10	A
7002390000	Other Glass Tubes, Unworked, Of Glass, Not Elsewhere Specified	10	A
7003120000	Other Non-Wired Cast Glass And Rolled Glass, In Sheets, Coloured Throughout The Mass (Body Tinted), Opacified, Flashed Or Having An Absorbent, Reflecting Or Non-Reflecting Layer	0	A
7003190000	Other Non-Wired Cast Glass And Rolled Glass, In Sheets, Not Elsewhere Specified	0	A
7003200000	Wired Cast Glass And Rolled Glass Sheets, Whether Or Not Having An Absorbent, Reflecting Or Non-Reflecting Layer, But Not Otherwise Worked	0	A
7003300000	Cast Glass And Rolled Glass, In Profiles, Whether Or Not Having An Absorbent, Reflecting Or Non-Reflecting Layer, But Not Otherwise Worked Not Elsewhere Specified	10	A
7004200000	Drawn Glass And Blown Glass, In Sheets, Coloured Throughout The Mass (Body Tinted), Opacified, Flashed Or Having An Absorbent, Reflecting Or Non-Reflecting Layer	0	A
7004900000	Unworked Drawn/Blown Glass (Excl. Coloured, Opacified, Etc)	0	A
7005100000	Float Glass And Surface Ground Or Polished Glass, In Sheets, Having An Absorbent, Reflecting Or Non-Reflecting Layer (Non-Wired Glass)	0	A
7005210000	Float Glass And Surface Ground Or Polished Glass, In Sheets, Coloured Throughout The Mass (Body Tinted), Opacified, Flashed Or Merely Surface Ground (Non-Wired Glass)	0	A
7005290000	Float Glass And Surface Ground Or Polished Glass, In Sheets, Not Elsewhere Specified (Non-Wired Glass)	0	A

HS2014	Description	Base Rate	Staging Category
7005300000	Float Glass And Surface Ground Or Polished Glass, In Sheets, Whether Or Not Having An Absorbent, Reflecting Or Non-Reflecting Layer, But Not Otherwise Worked. (Wired Glass)	0	A
7006000000	Glass Of 70.03, 70.04 Or 70.05, Bent, Edge-Worked, Engraved, Etc	0	A
7007111000	Glass (Safety) Used For Wheel Chair	0	A
7007111111	Glass (Safety) Used For Aircraft and Vessels	10	A
7007119010	Glass (Safety) Used For Cars	50	C
7007119011	Glass (Safety) Used For Other Vehicles	50	C
7007190000	Other Toughened (Tempered) Safety Glass Not Elsewhere Specified	0	A
7007211100	Laminated Glass Of Size And Shape Suitable For Air Craft/Vessels	10	A
7007211200	Laminated Safety Glass For Wheel Chair	0	A
7007219010	Laminated Glass For Autocycles, Motor Cycles & Passenger Vehicles	50	C
7007219011	Laminated Glass For Other Vehicles	50	C
7007290000	Laminated Safety Glass, Nes	0	A
7008000000	Multiple-Walled Insulating Units Of Glass.	10	A
7009100010	Rear View Mirrors (For Motor Cycle)	50	E
7009100011	Rear View Mirrors (For Cars)	50	E
7009100012	Rear View Mirrors (For Other Vehicles)	50	E
7009910000	Unframed Glass Mirrors (Excl. Rear-View For Vehicles)	10	A
7009920000	Framed Glass Mirrors (Excl. Rear-View For Vehicles)	10	A
7010100000	Glass Ampoules	10	A
7010200010	Stopper Of Glass	10	A
7010900010	Bottle Of Glass	10	A
7010900011	Flask Of Glass	10	A
7010900012	Jar Of Glass	10	A
7010900013	Pot Of Glass	10	A
7010900099	Other Glass Contr'S	10	A
7011100000	Glass Envelopes (Including Bulbs And Tubes), Open, And Glass Parts Thereof, Without Fittings, For Electric Lighting	10	A
7011200000	Glass Envelopes (Including Bulbs And Tubes), Open, And Glass Parts Thereof, Without Fittings, For Cathode-Ray Tubes	10	A
7011900000	Other Glass Envelopes (Including Bulbs And Tubes), Open, And Glass Parts Thereof, Without Fittings, Not Elsewhere Specified	10	A
7013101000	Glass-Ceramic Objects, Used For Table, Kitchen... Nes	0	A
7013109000	Glass-Ceramic Objects, Used Other Than For Table, Kitchen? Nes	10	A

HS2014	Description	Base Rate	Staging Category
7013220000	Goblets & Stemware Drinking Glasses (Lead Crystals) Nes	0	A
7013280000	Stemware Drinking Glasses Excl. Lead Crystal.	0	A
7013330000	Drinking Glasses Of Lead Crystal.	0	A
7013370000	Drinking Glasses Excl. Lead Crystal.	0	A
7013410000	Glassware Of A Kind Used For Table (Excl. Drinking Glass) Or Kitchen Purposes, Of Lead.	0	A
7013420000	Glassware Of A Kind Used For Table (Other Than Drinking Glasses) Or Kitchen Purposes, Other Than Of Glass-Ceramics (Of Glass Having A Linear Coefficient Of Expansion Not Exceeding 5×10^{-6} Per Kelvin Within A Temperature Range Of 0°C To 300°C)	0	A
7013490000	Glassware Of A Kind Used For Table (Excl Drinking Glass) Or Kitchen Purposes, (Excl.Gla.	0	A
7013910000	Glassware For Toilet, Office, Indoor Decorations, Etc, Of Lead Crystal	10	A
7013990000	Glassware For Toilet, Office, Indoor Decorations, Etc, Nes	10	A
7014000000	Signalling Glassware And Optical Elements Of Glass (Other Than Those Of Heading 70.15), Not Optically Worked.	10	A
7015100000	Glasses For Corrective Spectacles, Not Optically Worked	0	A
7015900010	Glasses For Non-Corrective Spectacles	10	A
7015900011	Spheres Of Glass	10	A
7015900012	Lens (Other Than Corrective)	10	A
7015900099	Clock Or Watch Glasses And Similar Glasses	10	A
7016100000	Glass Cubes And Other Glass Smallwares, Whether Or Not On A Backing, For Mosaics Or Similar Decorative Purposes	10	A
7016900010	Bricks Of Glass	10	A
7016900011	Blocks Of Glass	10	A
7016900012	Tiles And Mosaic Tiles (Glass)	10	A
7016900099	Paving Slabs, Square ... Of Glass, For Building Or Construction Purposes, Nes	10	A
7017100000	Laboratory, Hygienic Or Pharmaceutical Glassware, Whether Or Not Graduated Or Calibrated (Of Fused Quartz Or Other Fused Silica)	10	A
7017200000	Laboratory, Hygienic Or Pharmaceutical Glassware, Whether Or Not Graduated Or Calibrated (Of Other Glass Having A Linear Coefficient Of Expansion Not Exceeding 5×10^{-6} Per Kelvin Within A Temperature Range Of 0°C To 300°C)	10	A
7017900000	Laboratory, Hygienic Or Pharmaceutical Glassware, Nes	10	A
7018100010	Glass Smallware (Inc Beads, Imitation Pearls/Stones, Etc)Nes	10	A
7018100011	Glass Smallware (Inc Beads, Imitation Pearls/Stones, Etc)Nes	10	A
7018200000	Glass Microspheres Not Exceeding 1 Mm In Diameter	10	A

HS2014	Description	Base Rate	Staging Category
7018900000	Glass Statuettes And Other Ornaments Of Lamp-Worked Glass, Nes	10	A
7019110000	Glass Fibres (Including Glass Wool) In Chopped Strands, Of A Length Of Not More Than 50 Mm	10	A
7019120000	Glass Fibres (Including Glass Wool) Rovings	10	A
7019190000	Slivers/Yarn Of Glass Fibres;Chopped Strands Glass Fibres Of Length >50Mm	10	A
7019310000	Nonwoven Mats Of Glass Fibre (Incl. Glass Wool)	10	A
7019320000	Nonwoven Thin Sheets (Voiles), Of Glass Fibre (Incl. Glass Wool), Nes	10	A
7019390010	Non-Woven Webs, Mattresses, Bards & Similar Nonwoven Products Of Glass Fibre, Nes	10	A
7019390011	Nonwoven Webs, Mattresses, Boards & Similar Nonwoven Products Of Glass Fibre, Nes	10	A
7019390012	Nonwoven Webs, Mattresses, Boards & Similar Nonwoven Products Of Glass Fibre, Nes	10	A
7019400000	Woven Fabrics Of Glass Fibres (Including Glass Wool) Glass Fibres (Including Glass Wool) Rovings	10	A
7019510000	Woven Fabrics Of Glass Fibres (Including Glass Wool) Glass Fibres (Including Glass Wool) Of A Width Not Exceeding 30 Cm	10	A
7019520000	Woven Fabrics Of Glass Fibres (Including Glass Wool) Glass Fibres (Including Glass Wool) Of A Width Exceeding 30 Cm, Plain Weave, Weighing Less Than 250 G/M2, Of Filaments Measuring Per Single Yarn Not More Than 136 Tex	10	A
7019590000	Woven Fabrics Of Glass Fibre Nes	10	A
7019900010	Articles Of Fibre Glass(Incl Glass Wool)Nes	10	A
7019900011	Articles Of Fibre Glass(Incl Glass Wool) Nes	10	A
7020000010	Box Of Glass	10	A
7020000011	Holders Of Glass	10	A
7020000012	Tanks Of Glass	10	A
7020000013	Show Case Of Glass	10	A
7020000099	Articles Of Glass (Not Specified)	10	A
7101100000	Natural Pearls (Excl. Strung, Mounted Or Set)	25	B
7101210000	Cultured Pearls (Unworked)	25	A
7101220000	Cultured Pearls (Worked)	25	A
7102100000	Diamonds, Whether Or Not Worked, But Not Mounted Or Set (Unsorted)	25	A
7102210000	Industrial Diamonds, Unworked Or Simply Sawm, Cleaved Or Bruted	25	A
7102290000	Industrial Diamonds, Notmounted Or Set, Nes	25	B
7102310000	Non-Industrial Diamonds, Unworked Or Simply Sawm, Cleaved Or Bruted	25	A
7102390000	Non-Industrial Diamonds, Worked, But Not Mounted Or Set Not Elsewhere Specified	25	A

HS2014	Description	Base Rate	Staging Category
7103100000	Precious Stones (Other Than Diamonds) And Semi-Precious Stones, Unworked Or Simply Sawn Or Roughly Shaped But Not Strung, Mounted Or Set; Ungraded Precious Stones (Other Than Diamonds) And Semi-Precious Stones, Temporarily Strung For Convenience Of Transpo	25	A
7103910010	Rubies (Worked)	25	B
7103910011	Sapphire	25	B
7103910012	Emerald	25	B
7103990000	Precious Or Semi-Precious Stones, Worked But Not Set..., Nes	25	B
7104100000	Piezo-Electric Quartz	25	A
7104200000	Synthetic Or Reconstructed Precious Or Semi-Precious Stones Unworked Or Simply Sawn Or Roughly Shaped; Ungraded Synthetic Or Reconstructed Precious Or Semi-Precious Stones, Temporarily Strung For Convenience Of Transport (Unworked Or Simply Sawn Or Rough	25	A
7104900000	Synthetic... Precious Or Semi-Precious Stones, Worked But Not Set...	25	B
7105100000	Dust And Powder Of Diamonds	25	A
7105900000	Dust And Powder Of Natural Or Synthetic Precious Or Semi-Precious Stones Not Elsewhere Specified	25	A
7106100000	Silver (Including Silver Plated With Gold Or Platinum), In Powder Form	25	A
7106910000	Silver (Including Silver Plated With Gold Or Platinum), Unwrought	25	A
7106920000	Semi-Manufactured Silver (Incl. Silver Plated With Gold Or Platinum)	25	B
7107000000	Base Metals Clad With Silver, Not Further Worked Than Semi-Manufactured	25	A
7108110000	Non-Monetary Gold (Including Gold Plated With Platinum) In Powder Form	25	A
7108120000	Non-Monetary Gold (Including Gold Plated With Platinum) In Other Unwrought Forms	25	A
7108130000	Semi-Manufactured Gold (Incl. Gold Plated With Platinum), Non-Monetary	0	A
7108200000	Monetary Gold (Including Gold Plated With Platinum) Unwrought Or In Semi-Manufactured Forms, Or In Powder Form	25	A
7109000000	Base Metals Or Silver, Clad With Gold, Not Further Worked Than Semi-Manufactured.	25	A
7110110010	Platinum (Unwrought Or In Powder Form)	25	B
7110190010	Platinum Wire	25	B
7110190011	Platinum Rod	25	B
7110210000	Palladium (Unwrought Or In Powder Form)	25	A
7110290000	Palladium (In Semi-Manufactured Forms)	25	A
7110310000	Rhodium (Unwrought Or In Powder Form)	25	A
7110390000	Rhodium (In Semi-Manufactured Forms)	25	A

HS2014	Description	Base Rate	Staging Category
7110410000	Iridium, Osmium And Ruthenium (Unwrought Or In Powder Form)	25	A
7110490000	Iridium, Osmium And Ruthenium (In Semi-Manufactured Forms)	25	A
7111000000	Base Metals, Silver Or Gold, Clad With Platinum, Not Further Worked Than Semi-Manufactured.	25	A
7112300000	Ash Containing Precious Metal Or Precious Metal Compounds	25	A
7112910000	Waste And Scrap ; Other Waste And Scrap Containing Precious Metal Or Precious Metal Compounds, Of A Kind Used Principally For The Recovery Of Precious Metal. (Of Gold, Including Metal Clad With Gold But Excluding Sweepings Containing Other Precious Metals	25	A
7112920000	Waste And Scrap ; Other Waste And Scrap Containing Precious Metal Or Precious Metal Compounds, Of A Kind Used Principally For The Recovery Of Precious Metal. (Of Platinum, Including Metal Clad With Platinum But Excluding Sweepings Containing Other Preciou	25	A
7112990000	Other Waste And Scrap Of Precious Metal Or Of Metal Clad With Precious Metal; Other Waste And Scrap Containing Precious Metal Or Precious Metal Compounds, Of A Kind Used Principally For The Recovery Of Precious Metal. (Not Elsewhere Soecified	25	A
7113110000	Articles Of Jewellery And Parts Thereof Of Silver	25	B
7113190000	Articles Of Jewellery And Parts Thereof Of Precious Metal (Excl. Silver)	25	B
7113200000	Articles Of Jewellery And Parts Thereof Of Base Metal Clad With Precious Metal	25	A
7114110000	Articles Of Goldsmiths' Or Silversmiths' Wares Of Silver	25	B
7114190000	Articles Of Goldsmiths' Or Silversmiths' Wares Of Precious Metals, Nes	25	B
7114200000	Articles Of Goldsmiths' Or Silversmiths' Wares And Parts Thereof Of Base Metal Clad With Precious Metal	25	A
7115100000	Catalysts In The Form Of Wire Cloth Or Grill, Of Platinum	25	A
7115900010	Rod Of Silver	25	B
7115900099	Articles Of Metal Clad With Precious Metal, Nes	25	B
7116100000	Articles Of Natural Or Cultured Pearls	25	C
7116200000	Articles Of Precious Or Semi-Precious Stones (Excl. Pearls)	25	B
7117110000	Cuff-Links And Studs Of Base Metal (Incl. Plated)	25	B
7117190010	Bangles Of Base Metal Whether Or Not Plated	25	C
7117190011	Bracelet Of Base Metal Whether Or Not Plated	25	C
7117190012	Brooch Of Base Metal Wehther Or Not Plated	25	C
7117190013	Earing Of Base Metal Whether Or Not Plated	25	C
7117190014	Neck Chain Of Base Metal Whether Or Not Plated	25	C
7117190015	Necklace Of Base Metal Whether Or Not Plated	25	C
7117190016	Pendant Of Base Metal Whether Or Not Plated	25	B

HS2014	Description	Base Rate	Staging Category
7117190017	Sunglass Chain Of Base Metal Whether Or Not Plated	25	B
7117190018	Ring Of Base Metal Whether Or Not Plated	25	C
7117190019	Chain Belt (Iron Or Steel)	25	B
7117190020	Medical Bracelet (Metal)	25	B
7117190099	Imitation Jewellery, Nes	25	E
7117900000	Imitation Jewellery (Excl. Of Base Metal)	25	C
7118100000	Coin, Not Being Legal Tender (Excl. Gold Coin)	25	B
7118900000	Coin Of Legal Tender	25	B
7201100000	Non-Alloy Pig Iron Containing By Weight 0.5 % Or Less Of Phosphorus	5	A
7201200000	Non-Alloy Pig Iron Containing By Weight More Than 0.5 % Of Phosphorus	5	A
7201500000	Alloy Pig Iron; Spiegeleisen	5	A
7202110000	Ferro-Manganese Containing By Weight More Than 2 % Of Carbon	5	A
7202190000	Other Ferro-Manganese Not Elsewhere Specified	5	A
7202210000	Ferro-Silicon Containing By Weight More Than 55 % Of Silicon	5	A
7202290000	Other Ferro-Silicon Not Elsewhere Specified	5	A
7202300000	Ferro-Silico-Manganese	5	A
7202410000	Ferro-Chromium Containing By Weight More Than 4 % Of Carbon	5	A
7202490000	Other Ferro-Chromium Not Elsewhere Specified	5	A
7202500000	Ferro-Silico-Chromium	5	A
7202600000	Ferro-Nickel	5	A
7202700000	Ferro-Molybdenum	5	A
7202800000	Ferro-Tungsten And Ferro-Silico-Tungsten	5	A
7202910000	Ferro-Titanium And Ferro-Silico-Titanium	5	A
7202920000	Ferro-Vanadium	5	A
7202930000	Ferro-Niobium	5	A
7202990000	Other Ferro-Alloys Not Elsewhere Specified	5	A
7203100000	Ferrous Products Obtained By Direct Reduction Of Iron Ore	5	A
7203900000	Other Ferrous Products Obtained By Direct Reduction Of Other Spongy Ferrous Products, In Lumps, Pellets Or Similar Forms; Iron Having A Minimum Purity By Weight Of 99.94 %, In Lumps, Pellets Or Similar Forms Not Elsewhere Specified.	5	A
7204100000	Waste And Scrap Of Cast Iron	5	A
7204210000	Waste And Scrap Of Stainless Steel	5	A
7204290000	Waste And Scrap Of Alloy Steel (Excl. Stainless)	5	A
7204300000	Waste And Scrap Of Tinned Iron Or Steel	5	A

HS2014	Description	Base Rate	Staging Category
7204410000	Turnings, Shavings, Chips, Milling Waste, Sawdust, Filings, Trimmings Qand Stampings, Whether Or Not In Bundles Of Iron Or Steel	5	A
7204490000	Other Waste And Scrap Of Iron Or Steel Not Elsewhere Specified	5	A
7204500000	Remelting Scrap Ingots Of Iron Or Steel	5	A
7205100000	Granules Of Pig Iron, Spiegeleisen, Iron Or Steel	5	A
7205210000	Powders Of Alloy Steel	5	A
7205290000	Powders Of Pig Iron, Spiegeleisen, Iron Or Steel (Excl. Alloy Steel)	5	A
7206100000	Iron And Non- Alloy Steel In Ingots (Excluding Iron Of Heading 72.03).	5	A
7206900000	Iron And Non- Alloy Steel In Other Primary Forms (Excluding Iron Of Heading 72.03).	5	A
7207110000	Semi- Finished Products Of Iron Or Non- Alloy Steel, Containing By Weight Less Than 0.25 % Of Carbon Of Rectangular (Including Square) Cross-Section, The Width Measuring Less Than Twice The Thickness	5	A
7207120000	Semi- Finished Products Of Iron Or Non- Alloy Steel, Containing By Weight Less Than 0.25 % Of Carbon Of Rectangular (Other Than Square) Cross-Section	5	A
7207190000	Other Semi- Finished Products Of Iron Or Non- Alloy Steel, Containing By Weight Less Than 0.25 % Of Carbon Not Elsewhere Specified	5	A
7207200000	Other Semi- Finished Products Of Iron Or Non- Alloy Steel, Containing By Weight 0.25 % Or More Of Carbon	5	A
7208100000	Flat-Rolled Products Of Iron Or Non- Alloy Steel, Of A Width Of 600 Mm Or More, In Coils, Not Further Worked Than Hot-Rolled, With Patterns In Relief, Not Clad, Plated Or Coated	5	A
7208250000	Flat-Rolled Products Of Iron Or Non- Alloy Steel, Of A Width Of 600 Mm Or More, In Coils, Not Further Worked Than Hot-Rolled, Pickled, Not Clad, Plated Or Coated (Of A Thickness Of 4.75 Mm Or More)	5	A
7208260000	Flat-Rolled Products Of Iron Or Non- Alloy Steel, Of A Width Of 600 Mm Or More, In Coils, Not Further Worked Than Hot-Rolled, Pickled, Not Clad, Plated Or Coated (Of A Thickness Of 3 Mm Or More But Less Than 4.75 Mm)	5	A
7208270000	Flat-Rolled Products Of Iron Or Non- Alloy Steel, Of A Width Of 600 Mm Or More, In Coils, Not Further Worked Than Hot-Rolled, Pickled, Not Clad, Plated Or Coated (Of A Thickness Of Less Than 3 Mm)	5	A
7208360000	Flat-Rolled Products Of Iron Or Non- Alloy Steel, Of A Width Of 600 Mm Or More, In Coils, Not Further Worked Than Hot-Rolled, Not Clad, Plated Or Coated (Of A Thickness Exceeding 10 Mm)	5	A
7208370000	Flat-Rolled Products Of Iron Or Non- Alloy Steel, Of A Width Of 600 Mm Or More, In Coils, Not Further Worked Than Hot-Rolled, Not Clad, Plated Or Coated (Of A Thickness Of 4.75 Mm Or More But Not Exceeding 10 Mm)	5	A

HS2014	Description	Base Rate	Staging Category
7208380000	Flat-Rolled Products Of Iron Or Non-Alloy Steel, Of A Width Of 600 Mm Or More, In Coils, Not Further Worked Than Hot-Rolled, Not Clad, Plated Or Coated (Of A Thickness Of 3 Mm Or More But Less Than 4.75 Mm)	5	A
7208390000	Flat-Rolled Products Of Iron Or Non-Alloy Steel, Of A Width Of 600 Mm Or More, In Coils, Not Further Worked Than Hot-Rolled, Not Clad, Plated Or Coated (Of A Thickness Of Less Than 3 Mm)	5	A
7208400000	Flat-Rolled Products Of Iron Or Non-Alloy Steel, Of A Width Of 600 Mm Or More, Not In Coils, Not Further Worked Than Hot-Rolled, With Patterns In Relief, Not Clad, Plated Or Coated	5	A
7208510000	Flat-Rolled Products Of Iron Or Non-Alloy Steel, Of A Width Of 600 Mm Or More, Not In Coils, Not Further Worked Than Hot-Rolled, Not Clad, Plated Or Coated (Of A Thickness Exceeding 10 Mm)	5	A
7208520000	Flat-Rolled Products Of Iron Or Non-Alloy Steel, Of A Width Of 600 Mm Or More, Not In Coils, Not Further Worked Than Hot-Rolled, Not Clad, Plated Or Coated (Of A Thickness Of 4.75 Mm Or More But Not Exceeding 10 Mm)	5	A
7208530000	Flat-Rolled Products Of Iron Or Non-Alloy Steel, Of A Width Of 600 Mm Or More, Not In Coils, Not Further Worked Than Hot-Rolled, Not Clad, Plated Or Coated (Of A Thickness Of 3 Mm Or More But Less Than 4.75 Mm)	5	A
7208540000	Flat-Rolled Products Of Iron Or Non-Alloy Steel, Of A Width Of 600 Mm Or More, Not In Coils, Not Further Worked Than Hot-Rolled, Not Clad, Plated Or Coated (Of A Thickness Of Less Than 3 Mm)	5	A
7208900000	Other Flat-Rolled Products Of Iron Or Non-Alloy Steel, Of A Width Of 600 Mm Or More, Hot-Rolled, Not Clad, Plated Or Coated Not Elsewhere Specified	5	A
7209150000	Flat-Rolled Products Of Iron Or Non-Alloy Steel, Of A Width Of 600 Mm Or More, In Coils, Not Further Worked Than Cold-Rolled (Cold-Reduced), Not Clad, Plated Or Coated (Of A Thickness Of 3 Mm Or More)	5	A
7209160000	Flat-Rolled Products Of Iron Or Non-Alloy Steel, Of A Width Of 600 Mm Or More, In Coils, Not Further Worked Than Cold-Rolled (Cold-Reduced), Not Clad, Plated Or Coated (Of A Thickness Exceeding 1 Mm But Less Than 3 Mm)	5	A
7209170000	Flat-Rolled Products Of Iron Or Non-Alloy Steel, Of A Width Of 600 Mm Or More, In Coils, Not Further Worked Than Cold-Rolled (Cold-Reduced), Not Clad, Plated Or Coated (Of A Thickness Of 0.5 Mm Or More But Not Exceeding 1 Mm)	5	A
7209180000	Flat-Rolled Products Of Iron Or Non-Alloy Steel, Of A Width Of 600 Mm Or More, In Coils, Not Further Worked Than Cold-Rolled (Cold-Reduced), Not Clad, Plated Or Coated (Of A Thickness Of Less Than 0.5 Mm)	5	A

HS2014	Description	Base Rate	Staging Category
7209250000	Flat-Rolled Products Of Iron Or Non-Alloy Steel, Of A Width Of 600 Mm Or More, Not In Coils, Not Further Worked Than Cold-Rolled (Cold-Reduced), Not Clad, Plated Or Coated (Of A Thickness Of 3 Mm Or More)	5	A
7209260000	Flat-Rolled Products Of Iron Or Non-Alloy Steel, Of A Width Of 600 Mm Or More, Not In Coils, Not Further Worked Than Cold-Rolled (Cold-Reduced), Not Clad, Plated Or Coated (Of A Thickness Exceeding 1 Mm But Less Than 3 Mm)	5	A
7209270000	Flat-Rolled Products Of Iron Or Non-Alloy Steel, Of A Width Of 600 Mm Or More, Not In Coils, Not Further Worked Than Cold-Rolled (Cold-Reduced), Not Clad, Plated Or Coated (Of A Thickness Of 0.5 Mm Or More But Not Exceeding 1 Mm)	5	A
7209280000	Flat-Rolled Products Of Iron Or Non-Alloy Steel, Of A Width Of 600 Mm Or More, Not In Coils, Not Further Worked Than Cold-Rolled (Cold-Reduced), Not Clad, Plated Or Coated (Of A Thickness Of Less Than 0.5 Mm)	5	A
7209900000	Other Flat-Rolled Products Of Iron Or Non-Alloy Steel, Of A Width Of 600 Mm Or More, Cold-Rolled (Cold-Reduced), Not Clad, Plated Or Coated Not Elsewhere Specified	5	A
7210110000	Flat-Rolled Products Of Iron Or Non-Alloy Steel, Of A Width Of 600 Mm Or More, Plated Or Coated With Tin (Of A Thickness Of 0.5 Mm Or More)	5	A
7210120000	Flat-Rolled Products Of Iron Or Non-Alloy Steel, Of A Width Of 600 Mm Or More, Plated Or Coated With Tin (Of A Thickness Of Less Than 0.5 Mm)	5	A
7210200000	Flat-Rolled Products Of Iron Or Non-Alloy Steel, Of A Width Of 600 Mm Or More (Plated Or Coated With Lead, Including Terne-Plate)	5	A
7210300000	Flat-Rolled Products Of Iron Or Non-Alloy Steel, Of A Width Of 600 Mm Or More (Electrolytically Plated Or Coated With Zinc)	5	A
7210410000	Flatrolled Iron/Steel, Wid.>=600Mm, Plated With Zinc(Exc.Electroplated)Corrugated	5	A
7210490010	Sheet Of Iron Or Steel Coated With Zinc, Non- Corrugated	5	A
7210490011	Ridge Of Iron Or Steel	5	A
7210490099	Flatrolled Iron/Steel, Wid.>=600Mm, Zinc Plated/Coated(Exc.Electroplated)Nes	5	A
7210500000	Flat-Rolled Products Of Iron Or Non-Alloy Steel, Of A Width Of 600 Mm Or More (Plated Or Coated With Chromium Oxides Or With Chromium And Chromium Oxides)	5	A
7210610000	Flat-Rolled Products Of Iron Or Non-Alloy Steel, Of A Width Of 600 Mm Or More (Plated Or Coated With Aluminium-Zinc Alloyss)	5	A
7210690000	Flat-Rolled Products Of Iron Or Non-Alloy Steel, Of A Width Of 600 Mm Or More (Plated Or Coated With Aluminium Other Than Aluminium-Zinc Alloyss)	5	A

HS2014	Description	Base Rate	Staging Category
7210700000	Flat-Rolled Products Of Iron Or Non-Alloy Steel, Of A Width Of 600 Mm Or More (Painted, Varnished Or Coated With Plastics)	5	A
7210900000	Other Flat-Rolled Products Of Iron Or Non-Alloy Steel, Of A Width Of 600 Mm Or More, Clad, Plated Or Coated Not Elsewhere Specified	5	A
7211130000	Flat-Rolled Products Of Iron Or Non-Alloy Steel, Of A Width Of Less Than 600 Mm, Not Clad, Plated Or Coated And Not Further Worked Than Hot-Rolled (Rolled On Four Faces Or In A Closed Box Pass, Of A Width Exceeding 150 Mm And A Thickness Of Not Less Than	5	A
7211140000	Flat-Rolled Products Of Iron Or Non-Alloy Steel, Of A Width Of Less Than 600 Mm, Not Clad, Plated Or Coated And Not Further Worked Than Hot-Rolled (Of A Thickness Of 4.75 Mm Or More)	5	A
7211190000	Other Flat-Rolled Products Of Iron Or Non-Alloy Steel, Of A Width Of Less Than 600 Mm, Not Clad, Plated Or Coated And Not Further Worked Than Hot-Rolled Not Elsewhere Specified	5	A
7211230000	Flat-Rolled Products Of Iron Or Non-Alloy Steel, Of A Width Of Less Than 600 Mm, Not Clad, Plated Or Coated And Not Further Worked Than Cold-Rolled (Cold-Reduced) (Containing By Weight Less Than 0.25 % Of Carbon)	5	A
7211290000	Flat-Rolled Products Of Iron Or Non-Alloy Steel, Of A Width Of Less Than 600 Mm, Not Clad, Plated Or Coated And Not Further Worked Than Cold-Rolled (Cold-Reduced) Not Elsewhere Specified	5	A
7211900000	Other Flat-Rolled Products Of Iron Or Non-Alloy Steel, Of A Width Of Less Than 600 Mm, Not Clad, Plated Or Coated Not Elsewhere Specified	5	A
7212100000	Flat-Rolled Products Of Iron Or Non-Alloy Steel, Of A Width Of Less Than 600 Mm (Plated Or Coated With Tin)	5	A
7212200000	Flat-Rolled Products Of Iron Or Non-Alloy Steel, Of A Width Of Less Than 600 Mm (Electrolytically Plated Or Coated With Zinc)	5	A
7212300010	Strip Of Iron Or Steel Coated With Zinc	5	A
7212300099	Flatrolled Iron/Steel, Width<600Mm, Zinc Plated/Coated (Excl.Electro-Plated), Nes	5	A
7212400010	Strip Of Iron Or Steel, Coated With Plastic	5	A
7212400099	Flatrolled Iron/Steel, Width<600Mm, Painted, Varnished Or Coated With Plastic, Nes	5	A
7212500000	Flat-Rolled Products Of Iron Or Non-Alloy Steel, Of A Width Of Less Than 600 Mm (Otherwise Plated Or Coated)	5	A
7212600000	Flat-Rolled Products Of Iron Or Non-Alloy Steel, Of A Width Of Less Than 600 Mm (Clad)	5	A
7213100000	Hotrolled Iron/Steel Bars &Rods, In Coils, Cont.Deformations Prod.By Rolling	5	A
7213200000	Hot-Rolled Bars & Rods Of Free-Cutting Steel, In Coils	5	A

HS2014	Description	Base Rate	Staging Category
7213910000	Hotrolled Iron/Steel Bars & Rods, In Coils, Circular Cross-Sect<14Mm Diameter	5	A
7213990000	Hot-Rolled Iron/Non-Alloy Steel Bars & Rods, In Irregularly Wound Coils Nes	5	A
7214100000	Other Bars And Rods Of Iron Or Non-Alloy Steel, Not Further Worked Than Forged	5	A
7214200000	Iron/Steel Bars & Rods, Hotrolled, Twisted/With Deformtns From Rolling Proc.	5	A
7214300000	Other Bars And Rods Of Iron Or Non-Alloy Steel Of Free-Cutting Steel	5	A
7214910000	Other Bars And Rods Of Iron Or Non-Alloy Steel, Not Elsewhere Specified (Of Rectangular (Other Than Square) Cross-Section)	5	A
7214990000	Other Bars And Rods Of Iron Or Non-Alloy Steel, Not Elsewhere Specified (Other Than Of Rectangular (Other Than Square) Cross-Section)	5	A
7215100000	Other Bars And Rods Of Iron Or Non-Alloy Steel Of Free-Cutting Steel, Not Further Worked Than Cold-Formed Or Cold-Finished	5	A
7215500000	Other Bars And Rods Of Iron Or Non-Alloy Steel Not Further Worked Than Cold-Formed Or Cold-Finished	5	A
7215900000	Bars/Rods Of Iron/Steel, Nes(Inc.Furthr Worked Than Coldformed/Coldfinished	5	A
7216100000	U, I Or H Sections Of Iron Or Non-Alloy Steel, Not Further Worked Than Hot-Rolled, Hot-Drawn Or Extruded, Of A Height Of Less Than 80 Mm	5	A
7216210000	L Sections Of Iron Or Non-Alloy Steel, Not Further Worked Than Hot-Rolled, Hot-Drawn Or Extruded, Of A Height Of Less Than 80 Mm :	5	A
7216220000	T Sections Of Iron Or Non-Alloy Steel, Not Further Worked Than Hot-Rolled, Hot-Drawn Or Extruded, Of A Height Of Less Than 80 Mm :	5	A
7216310000	U Sections Of Iron/Steel, Hot-Rolled..., >=80Mm High	5	A
7216320000	I Sections Of Iron/Steel, Hot-Rolled..., >=80Mm High	5	A
7216330000	H Sections Of Iron/Steel, Hot-Rolled..., >=80Mm High	5	A
7216400010	Steel L Sections >=80Mm High	5	A
7216400011	Steel T Sections >=80Mm High	5	A
7216500000	Other Angles, Shapes And Sections Of Iron Or Non-Alloy Steel, Not Further Worked Than Hot-Rolled, Hot-Drawn Or Extruded	5	A
7216610000	Angles, Shapes And Sections Of Iron Or Non-Alloy Steel,, Not Further Worked Than Cold-Formed Or Cold-Finished (Obtained From Flat-Rolled Products)	5	A
7216690010	Angles, Shapes & Sections Of Iron/Steel Not Futher Worked Than Coldformed Or Cold Finish	5	A
7216690011	Angles, Shapes & Sections Of Iron/Steel, Not Futher Workedm Thn Coldformed Or Coldfinish	5	A
7216690012	Beams (Iron Or Steel)	5	A

HS2014	Description	Base Rate	Staging Category
7216910000	Other Angles, Shapes And Sections Of Iron Or Non-Alloy Steel Not Elsewhere Specified (Cold-Formed Or Cold-Finished From Flat-Rolled Products)	5	A
7216990000	Angles, Shapes And Sections Of Iron Or Non-Alloy Steel, Nes	5	A
7217100000	Wire Of Iron/Non-Alloy Steel, Not Plated/Coated, Whether Or Not Polished	5	A
7217200000	Wire Of Iron Or Non-Alloy Steel, Plated Or Coated With Zinc	5	A
7217300000	Wire Of Iron/Non-Alloy Steel, Plated Or Coated With Base Metals (Excl.Zinc)	5	A
7217900000	Wire Of Iron Or Non-Alloy Steel, Nes	5	A
7218100000	Stainless Steel In Ingots Or Other Primary Forms	5	A
7218910000	Semi-Finished Products Of Stainless Steel Of Rectangular (Other Than Square) Cross-Section	5	A
7218990000	Other Semi-Finished Products Of Stainless Steel Not Elsewhere Specified	5	A
7219110000	Flat-Rolled Products Of Stainless Steel, Of A Width Of 600 Mm Or More, Not Further Worked Than Hot-Rolled, In Coils (Of A Thickness Exceeding 10 Mm)	5	A
7219120000	Flat-Rolled Products Of Stainless Steel, Of A Width Of 600 Mm Or More, Not Further Worked Than Hot-Rolled, In Coils (Of A Thickness Of 4.75 Mm Or More But Not Exceeding 10 Mm)	5	A
7219130000	Flat-Rolled Products Of Stainless Steel, Of A Width Of 600 Mm Or More, Not Further Worked Than Hot-Rolled, In Coils (Of A Thickness Of 3 Mm Or More But Less Than 4.75 Mm)	5	A
7219140000	Flat-Rolled Products Of Stainless Steel, Of A Width Of 600 Mm Or More, Not Further Worked Than Hot-Rolled, In Coils (Of A Thickness Of Less Than 3 Mm)	5	A
7219210000	Hot-Rolled Stainless Steel, Uncoiled, >=600Mm By >10Mm	5	A
7219220000	Hot-Rolled Stainless Steel, Uncoiled, >=600Mm By 4.75-10Mm	5	A
7219230000	Hot-Rolled Stainless Steel, Uncoiled, >=600Mm By 3-4.75Mm	5	A
7219240000	Hot-Rolled Stainless Steel, Uncoiled, >=600Mm By <3Mm	5	A
7219310000	Flat-Rolled Products Of Stainless Steel, Of A Width Of 600 Mm Or More, Not Further Worked Than Cold-Rolled (Cold-Reduced) (Of A Thickness Of 4.75 Mm Or More)	5	A
7219320000	Flat-Rolled Products Of Stainless Steel, Of A Width Of 600 Mm Or More, Not Further Worked Than Cold-Rolled (Cold-Reduced) (Of A Thickness Of 3 Mm Or More But Less Than 4.75 Mm)	5	A
7219330000	Flat-Rolled Products Of Stainless Steel, Of A Width Of 600 Mm Or More, Not Further Worked Than Cold-Rolled (Cold-Reduced) (Of A Thickness Exceeding 1 Mm But Less Than 3 Mm)	5	A

HS2014	Description	Base Rate	Staging Category
7219340000	Flat-Rolled Products Of Stainless Steel, Of A Width Of 600 Mm Or More, Not Further Worked Than Cold-Rolled (Cold-Reduced) (Of A Thickness Of 0.5 Mm Or More But Not Exceeding 1 Mm)	5	A
7219350000	Flat-Rolled Products Of Stainless Steel, Of A Width Of 600 Mm Or More, Not Further Worked Than Cold-Rolled (Cold-Reduced) (Of A Thickness Of Less Than 0.5 Mm)	5	A
7219900000	Other Flat-Rolled Products Of Stainless Steel, Of A Width Of 600 Mm Or More, Not Elsewhere Specified	5	A
7220110000	Hot-Rolled Stainless Steel, <600Mm By >=4.75Mm	5	A
7220120000	Hot-Rolled Stainless Steel, <600Mm By <4.75Mm	5	A
7220200000	Cold-Rolled Stainless Steel, <600Mm Wide	5	A
7220900000	Rolled Products Stainless Steel, <600Mm Wide, Nes	5	A
7221000000	Bars And Rods, Hot-Rolled, In Irregularly Wound Coils, Of Stainless Steel	5	A
7222110000	Stainless Steel Bars And Rods, Not Further Worked Than Hot-Rolled, Hot-Drawn Or Extruded (Of Circular Cross-Section)	5	A
7222190000	Stainless Steel Bars And Rods, Not Further Worked Than Hot-Rolled, Hot-Drawn Or Extruded (Of Other Than Circular Cross-Section)	5	A
7222200000	Stainless Steel Bars And Rods, Not Further Worked Than Cold-Formed Or Cold-Finished	5	A
7222300000	Stainless Steel Bars And Rods, Nes	5	A
7222400010	Angles, Section And Shapes (Stainless Steel)	5	A
7222400011	Brackets (Stainless Steel)	5	A
7223000000	Wire Of Stainless Steel	5	A
7224100000	Ingots And Other Primary Forms, Of Alloy Steel (Excl. Stainless)	5	A
7224900000	Semi-Finished Products Of Other Alloy Steel.	5	A
7225110000	Flat-Rolled Products Of Silicon-Electrical Steel, Of A Width Of 600 Mm Or More (Grain-Oriented)	5	A
7225190000	Other Flat-Rolled Products Of Silicon-Electrical Steel, Of A Width Of 600 Mm Or More (Other Than Grain-Oriented)	5	A
7225300000	Flat-Rolled Products Of Other Alloy Steel, Of A Width Of 600 Mm Or More (Not Further Worked Than Hot-Rolled, In Coils)	5	A
7225400000	Flat-Rolled Products Of Other Alloy Steel, Of A Width Of 600 Mm Or More (Not Further Worked Than Hot-Rolled, Not In Coils)	5	A
7225500000	Flat-Rolled Products Of Other Alloy Steel, Of A Width Of 600 Mm Or More (Not Further Worked Than Cold-Rolled (Cold-Reduced))	5	A
7225910000	Flat-Rolled Products Of Other Alloy Steel, Of A Width Of 600 Mm Or More (Electrolytically Plated Or Coated With Zinc)	5	A

HS2014	Description	Base Rate	Staging Category
7225920000	Flat-Rolled Products Of Other Alloy Steel, Of A Width Of 600 Mm Or More (Otherwise Plated Or Coated With Zinc)	5	A
7225990000	Flat-Rolled Products Of Other Alloy Steel, Of A Width Of 600 Mm Or More Not Elsewhere Specified	5	A
7226110000	Flat-Rolled Products Of Silicon-Electrical Steel, Of A Width Of Less Than 600 Mm (Grain-Oriented)	5	A
7226190000	Flat-Rolled Products Of Silicon-Electrical Steel, Of A Width Of Less Than 600 Mm (Other Than Grain-Oriented)	5	A
7226200000	Flat-Rolled Products Of High Speed Steel, Of A Width Of Less Than 600 Mm	5	A
7226910000	Flat-Rolled Products Of Other Alloy Steel, Of A Width Of Less Than 600 Mm Not Further Worked Than Hot-Rolled	5	A
7226920000	Flat-Rolled Products Of Other Alloy Steel, Of A Width Of Less Than 600 Mm Not Further Worked Than Cold-Rolled (Cold-Reduced)	5	A
7226990000	Flat-Rolled Products Of Other Alloy Steel, Of A Width Of Less Than 600 Mm Not Elsewhere Specified	5	A
7227100000	Bars And Rods, Hot-Rolled, In Irregularly Wound Coils, Of High Speed Steel	5	A
7227200000	Bars And Rods, Hot-Rolled, In Irregularly Wound Coils, Of Silico-Manganese Steel	5	A
7227900000	Bars And Rods, Hot-Rolled, In Irregularly Wound Coils, Of Other Alloy Steel	5	A
7228100000	Bars And Rods, Of High Speed Steel	5	A
7228200000	Bars And Rods, Of Silico-Manganese Steel	5	A
7228300000	Other Bars And Rods, Not Further Worked Than Hot-Rolled, Hot-Drawn Or Extruded Of Other Alloy Steel	5	A
7228400000	Other Bars And Rods, Not Further Worked Than Forged Of Other Alloy Steel	5	A
7228500000	Other Bars And Rods, Not Further Worked Than Cold-Formed Or Cold-Finished Of Other Alloy Steel	5	A
7228600000	Other Bars And Rods Of Other Alloy Steel	5	A
7228700000	Angles, Shapes And Sections Of Other Alloy Steel	5	A
7228800000	Hollow Drill Bars And Rods Of Other Alloy Steel	5	A
7229200000	Welded Angles, Shapes And Sections, Of Silico-Manganese Steel	5	A
7229900000	Other Welded Angles, Shapes And Sections, Of Iron Or Steel	5	A
7301100000	Sheet Piling Of Iron Or Steel	10	A
7301200000	Welded Angles, Shapes And Sections, Of Iron Or Steel	10	A
7302100000	Railway Rails Of Iron Or Steel	10	A
7302300000	Railway Switch Blades And Other Crossing Pieces Of Iron Or Steel	10	A
7302400000	Fish-Plates And Sole Plates Of Iron Or Steel	10	A
7302900000	Railway Track Construction Material Of Iron Or Steel, Etc, Nes	10	A
7303000000	Tubes, Pipes And Hollow Profiles, Of Cast Iron.	10	A

HS2014	Description	Base Rate	Staging Category
7304110000	Line Pipe Of A Kind Used For Oil Or Gas Pipelines Of Stainless Steel (Seamless)	10	A
7304190000	Other Line Pipe Of A Kind Used For Oil Or Gas Pipelines Of Iron Or Steel (Seamless)	10	A
7304220000	Drill Pipe Of Stainless Steel (Seamless)	10	A
7304230000	Other Drill Pipe Of Iron Or Steel (Seamless)	10	A
7304240000	Other Casing And Tubing Of A Kind Used In Drilling For Oil Or Gas Of Stainless Steel (Seamless)	10	A
7304290000	Other Casing And Tubing Of A Kind Used In Drilling For Oil Or Gas Of Iron Or Steel (Seamless)	10	A
7304310000	Other Tubes, Pipes And Hollow Profiles, Seamless, Of Circular Cross-Section, Of Iron Or Non-Alloy Steel (Cold-Drawn Or Cold-Rolled (Cold-Reduced))	10	A
7304390000	Other Tubes, Pipes And Hollow Profiles, Seamless, Of Circular Cross-Section, Of Iron Or Non-Alloy Steel (Other Than Cold-Drawn Or Cold-Rolled (Cold-Reduced))	10	A
7304410000	Other Tubes, Pipes And Hollow Profiles, Seamless, Of Circular Cross-Section, Of Stainless Steel (Cold-Drawn Or Cold-Rolled (Cold-Reduced))	10	A
7304490000	Other Tubes, Pipes And Hollow Profiles, Seamless, Of Circular Cross-Section, Of Stainless Steel (Other Than Cold-Drawn Or Cold-Rolled (Cold-Reduced))	10	A
7304510000	Other Tubes, Pipes And Hollow Profiles, Seamless, Of Circular Cross-Section, Of Other Alloy Steel (Cold-Drawn Or Cold-Rolled (Cold-Reduced))	10	A
7304590000	Other Tubes, Pipes And Hollow Profiles, Seamless, Of Circular Cross-Section, Of Other Alloy Steel (Other Than Cold-Drawn Or Cold-Rolled (Cold-Reduced))	10	A
7304900000	Seamless Iron/Steel Tubes/Pipes/Profiles Of Non-Circular X-Section	10	A
7305110000	Line Pipe Of A Kind Used For Oil Or Gas Pipelines (Longitudinally Submerged Arc Welded)	10	A
7305120000	Line Pipe Of A Kind Used For Oil Or Gas Pipelines (Other, Longitudinally Welded)	10	A
7305190000	Other Line Pipe Of A Kind Used For Oil Or Gas Pipelines Not Elsewhere Included	10	A
7305200000	Casing Of A Kind Used In Drilling For Oil Or Gas	10	A
7305310000	Other Longitudinally Welded Tubes And Pipes Other Than Of A Kind Used In For Oil Or Gas Pipelines A Kind Used In Drilling For Oil Or Gas	10	A
7305390000	Other Welded Tubes And Pipes Other Than Of A Kind Used In For Oil Or Gas Pipelines A Kind Used In Drilling For Oil Or Gas	10	A
7305900000	Iron/Steel Tubes, Riveted, >406.4Mm External Diameter	10	A
7306110000	Line Pipe Of A Kind Used For Oil Or Gas Pipelines, Welded, Of Stainless Steel	10	A
7306190000	Other Line Pipe Of A Kind Used For Oil Or Gas Pipelines, Other Than Welded, Of Stainless Steel	10	A
7306210000	Casing And Tubing Of A Kind Used In Drilling For Oil Or Gas, Welded, Of Stainless Steel	10	A
7306290000	Other Casing And Tubing Of A Kind Used In Drilling For Oil Or Gas, Other Than Welded, Of Stainless Steel	10	A

HS2014	Description	Base Rate	Staging Category
7306300000	Other, Tubes, Pipes And Profiles Welded, Of Circular Cross-Section, Of Iron Or Non-Alloy Steel	10	A
7306400000	Tubes And Pipes, Welded, Circular, Of Stainless Steel, Nes	10	A
7306500000	Other, Tubes, Pipes And Profiles Welded, Of Circular Cross-Section, Of Other Alloy Steel	10	A
7306610000	Other, Welded, Of Non-Circular Cross-Section Tubes, Pipes And Hollow Profiles	10	A
7306690000	Other, Welded, Of Square Or Rectangular Cross-Section Tubes, Pipes And Hollow Profiles	10	A
7306900000	Tubes, Pipes And Hollow Profiles, Riveted, Of Iron Or Steel, Nes	10	A
7307110000	Cast Tube Or Pipe Fittings Of Non-Malleable Cast Iron	10	A
7307190000	Cast Tube Or Pipe Fittings Of Iron, Nes, Or Steel	10	A
7307210000	Flanges Of Stainless Steel	10	A
7307220000	Threaded Elbows, Bends And Sleeves Of Stainless Steel	10	A
7307230000	Butt Welding Fittings Of Stainless Steel	10	A
7307290000	Tube Or Pipe Fittings Of Stainless Steel, Nes	10	A
7307910000	Flanges Of Iron Or Steel (Excl. Stainless)	10	A
7307920000	Threaded Elbows, Bends And Sleeves Of Iron Or Steel (Excl. Stainless)	10	A
7307930000	Butt Welding Fittings Of Iron Or Steel (Excl. Stainless)	10	A
7307990000	Tube Or Pipe Fittings Of Iron Or Steel (Excl. Stainless), Nes	10	A
7308100000	Bridges And Bridge-Sections Of Iron Or Steel	10	A
7308201000	Mast (Iron Or Steel)For Sail	0	A
7308209000	Towers (Iron Or Steel)	10	A
7308300010	Door Of Iron Or Steel	10	A
7308300011	Door Frame & Door Post Of Iron Or Steel	10	A
7308300012	Window Of Iron Or Steel	10	A
7308300013	Window Frame Of Iron Or Steel	10	A
7308300014	Louver Of Iron Or Steel	10	A
7308300015	Glass Door (Framed)Iron Or Steel	10	A
7308300099	Doors, Window-Frames And Thresholds For Doors Of Iron Or Steel, Nes	10	A
7308400010	Shutter Of Iron Or Steel	10	A
7308400011	Scaffolding	10	A
7308400012	Screen Of Iron Or Steel	10	A
7308400099	Equipment For Scaffolding, Shuttering, Propping Or Pitpropping Of Iron/Steel, Nes	10	A
7308900010	Roofing Sheets Iron Corrugated (For Structures)	10	A
7308900011	Iron Flat Sheets (For Structures)	10	A
7308900013	Ridges Of Iron Or Steel	10	A
7308900014	Dome (Iron Or Steel)	10	A

HS2014	Description	Base Rate	Staging Category
7308900015	Staircase Of Iron Or Steel	10	A
7308900016	Balustrade Of Iron Or Steel	10	A
7308900017	Pillars Of Iron Or Steel	10	A
7308900018	Chimney Of Iron Or Steel	10	A
7308900019	Gate Of Iron Or Steel	10	A
7308900020	Panel Of Iron Or Steel	10	A
7308900021	Swivel Clamp (For Tubes & Pipes) Of Iron Or Steel	10	A
7308900022	Roof Of Iron Or Steel	10	A
7308900023	Ceiling System Of Stainless Steel	10	A
7308900024	Gutter Fittings Of Iron Or Steel	10	A
7308900025	Components (For Building Structures) Of Iron Or Steel	10	A
7308900026	Roofing Tiles Of Iron Or Steel	10	A
7308900027	Flooring System Of Iron Or Steel	10	A
7308900028	Polyfoam Iron Mesh	10	A
7308900029	Strip (Stainless Steel)	10	A
7308900030	Strip (Iron Or Steel)	10	A
7308900031	Strip (Stainless Steel)	10	A
7308900032	Strip (Iron Or Steel)	10	A
7308900033	Cable Tray (Iron Or Steel)	10	A
7308900099	Structures And Parts Of Structures, Nes, Or Iron Or Steel	10	A
7309000010	Container Of Iron Or Steel > 300 Ltrs	10	A
7309000011	Tank Of Iron Or Steel > 300Ltrs	10	A
7310100010	Container Of Iron Or Steel 50-300 Ltrs	10	A
7310100011	Tank Of Iron Or Steel 50-300Ltrs	10	A
7310100012	Drum Of Iron Or Steel 50-300Ltrs	10	A
7310100013	Box Of Iron Or Steel 50-300Ltrs	10	A
7310100014	Can Of Iron Or Steel 50-300Ltrs	10	A
7310100015	Barrel Of Iron Or Steel 50-300Ltrs	10	A
7310210000	Cans Used For Preserving Food And Drink Of Iron Or Steel, <50 L	10	A
7310290010	Container Of Iron Or Steel < 50 Ltrs	10	A
7310290011	Tank Of Iron Or Steel < 50 Ltrs	10	A
7310290012	Drum Of Iron Or Steel < 50 Ltrs	10	A
7310290014	Can Of Iron Or Steel < 50 Ltrs	10	A
7310290015	Barrel Of Iron Or Steel < 50 Ltrs	10	A
7310290016	Box (Iron Or Steel) Less Than 50 Ltrs	10	A
7311000000	Containers For Compressed Or Liquefied Gas, Of Iron Or Steel	10	A
7312100010	Stranded Rope Of Iron Or Steel	10	A

HS2014	Description	Base Rate	Staging Category
7312100011	Stranded Cable Of Iron Or Steel	10	A
7312100012	Stranded Of Sling Of Iron Or Steel	10	A
7312900010	Rope Of Iron Or Steel (Other Than Stranded)	10	A
7312900011	Cable Of Iron Or Steel (Other Than Stranded)	10	A
7312900012	Sling Of Iron Or Steel (Other Than Stranded)	10	A
7312900013	Wire Rope (Marine Diesel Engine) Other Than Stranded	10	A
7313000010	Barbed Wire Of Iron Or Steel	10	A
7313000011	Twisted Hooped Wire Of Iron Or Steel	10	A
7313000012	Barbed Wire (Iron Or Steel)	10	A
7314120000	Woven Cloth Endless Bands For Machinery, Of Stainless Steel	10	A
7314140010	Woven Cloth Of Stainless Steel	10	A
7314190000	Other Woven Cloth Of Iron Or Steel	10	A
7314200000	Grill, Netting And Fencing, Welded At The Intersection, Of Wire With A Maximum Cross-Sectional Dimension Of 3 Mm Or More And Having A Mesh Size Of 100 Cm ² Or More	10	A
7314310000	Other Grill, Netting And Fencing, Welded At The Intersection, Plated Or Coated With Zinc	10	A
7314390010	Woven Net Of Stainless Steel	10	A
7314390099	Other Grill, Netting And Fencing Welded At He Intersection	10	A
7314410010	Grille Coated With Zinc	10	A
7314410011	Net Coated With Zinc	10	A
7314410012	Wire Fencing Coated With Zinc	10	A
7314420010	Grille Coated With Plastic	10	A
7314420011	Net Coated With Plastic	10	A
7314420012	Wire Fencing Coated With Plastic	10	A
7314490010	Grille Of Iron Or Steel	10	A
7314490011	Wire Mesh Or Net Of Iron Or Steel	10	A
7314490012	Wire Fencing Of Iron Or Steel	10	A
7314490013	Wire Mesh Of Iron Or Steel (Framed)	10	A
7314500000	Expanded Metal	10	A
7315110010	Roller Chain Iron Or Steel	10	A
7315110011	Roller Chain Of Iron Or Steel	10	A
7315120010	Chain Block Iron Or Steel	10	A
7315120011	Articulated Chain Of Iron Or Steel	10	A
7315190000	Parts Of Articulated Link Chain Of Iron Or Steel	10	A
7315200000	Skid Chain Of Iron Or Steel	10	A
7315810000	Stud-Link Of Iron Or Steel	10	A
7315820000	Welded Link Chain (Excl. Stud-Link) Of Iron Or Steel	10	A

HS2014	Description	Base Rate	Staging Category
7315890000	Chain, Nes, Of Iron Or Steel	10	A
7315900000	Other Parts Of Chain	10	A
7316000010	Anchor Of Iron Or Steel	10	A
7316000011	Anchor Parts Of Iron Or Steel	10	A
7316000012	Grapnel Of Iron Or Steel	10	A
7316000013	Grapnel Parts Of Iron Or Steel	10	A
7317000010	Corrugated Nails Of Iron Or Steel	10	A
7317000011	Drawing Pin Of Iron Or Steel	10	A
7317000012	Nails Of Iron Or Steel	10	A
7317000013	Tacks Of Iron Or Steel	10	A
7317000014	Nails (Of Iron Or Steel)	10	A
7318110000	Coach Screws Of Iron Or Steel	10	A
7318120000	Wood Screws (Excl. Coach Screws) Of Iron Or Steel	10	A
7318130000	Screw Hooks And Screw Rings Of Iron Or Steel	10	A
7318140010	Self-Tapping Screws Of Iron Or Steel	10	A
7318140011	Self-Tapping Screws Of Iron Or Steel	10	A
7318150010	Bolts & Nuts Of Iron Or Steel	10	A
7318150011	Screw Of Iron Or Steel	10	A
7318150012	Bolts (Without Nuts) Of Iron Or Steel	10	A
7318150013	Bolts & Nuts (Iron Or Steel)	10	A
7318150014	Screw, Nes (Iron Or Steel)	10	A
7318150015	Bolts (Without Nuts) Of Iron Or Steel	10	A
7318160010	Nut (Iron Or Steel) Without Bolt	10	A
7318160011	Nut (Iron Or Steel) Without Bolt	10	A
7318190000	Other Threaded Articles	10	A
7318210000	Spring Washers And Other Lock Washers	10	A
7318220010	Washer, Nes (Iron Or Steel)	10	A
7318220011	Washer, Nes (Iron Or Steel)	10	A
7318230010	Rivet, Nes (Iron Or Steel)	10	A
7318230011	Rivet, Nes (Iron Or Steel)	10	A
7318240000	Cotters And Cotter-Pins	10	A
7318290000	Non-Threaded Articles, Nes, Of Iron Or Steel	10	A
7319400000	Safety Pins And Other Pins	10	A
7319900000	Knitting Needles, Bodkins, Crochet Hooks, Etc, Of Iron Or Steel	10	A
7320100000	Leaf-Springs And Leaves Therefor, Of Iron Or Steel	10	A
7320200000	Helical Springs Of Iron Or Steel	10	A
7320900010	Spring, Nes, Of Iron Or Steel	10	A

HS2014	Description	Base Rate	Staging Category
7320900011	Spring, Nes, Of Iron Or Steel	10	A
7321110010	Gas Cooker (Non- Electric) & Gas Cooker With Stove Of Iron/Steel	10	A
7321110011	Gas Frier Of Iron Or Steel	10	A
7321110012	Barbecue Of Iron Or Steel	10	A
7321110099	Cooking Appliances Of Iron Or Steel (Nes)	10	A
7321120010	Kerosene Stove (Iron Or Steel)	10	A
7321190000	Other Cooking Appliances And Plate Warmers Including Appliances For Solid Fuel	10	A
7321810010	Gas Oven Of Iron Or Steel	10	A
7321810011	Bunsen Burner (Gas)	10	A
7321810012	Barbecue Griller (Non-Electric)	10	A
7321820000	Appliances Other Than Cooking Appliances And Plate Warmers For Liquid Fuel	10	A
7321890000	Appliances Other Than Cooking Appliances And Plate Warmers, Including Appliances For Solid Fuel	10	A
7321900010	Gas Cooker Parts Of Iron Or Steel	10	A
7321900011	Stove Parts Of Iron Or Steel	10	A
7321900012	Gas Saver (Iron Or Steel)	10	A
7321900099	Parts Of Appliances Of 7321.11 To 7321.89, Of Iron Or Steel, Nes	10	A
7322110000	Radiators, Not Electrically Heated, And Parts Thereof Of Cast Iron	10	A
7322190000	Radiators, Not Electrically Heated, And Parts Thereof Of Iron Or Steel	10	A
7322900000	Air Heaters/Hot Air Distributors..., Nes (Non-Electric) Of Iron/Steel	10	A
7323100000	Iron Or Steel Wool, Pot Scourers, Scouring Or Polishing Pads, Gloves	10	A
7323910000	Table, Kitchen Or Household Articles... Of Cast Iron, Not Enamelled	10	A
7323920000	Table, Kitchen Or Other Household Articles And Parts Thereof, Of Cast Iron, Enamelled.	10	A
7323930000	Table, Kitchen Or Household Articles... Of Stainless Steel	10	A
7323940000	Table, Kitchen Or Household Articles... Of Iron Or Steel, Enamelled	10	A
7323990000	Table, Kitchen Or Household Articles... Of Iron Or Steel, Nes	10	A
7324100010	Sink Of Stainless Steel	10	A
7324100011	Wash Basin Of Stainless Steel	10	A
7324210000	Baths Of Cast Iron, Whether Or Not Enamelled	10	A
7324290000	Baths Of Iron (Excl. Cast) Or Steel	10	A
7324900010	Sink Of Iron Or Steel	10	A
7324900011	Shower Set Or Shower Rose Of Iron Or Steel Or Stainless Steel	10	C
7324900012	Sink Protector Of Iron Or Steel Or Stainless Steel	10	A

HS2014	Description	Base Rate	Staging Category
7324900014	Bed Pan (Iron Or Steel)	10	A
7324900099	Sanitary Ware & Parts Of Sanitary Ware Of Iron Or Steel Or Stainless Steel Nes	10	A
7325100000	Articles Of Non-Malleable Cast Iron, Nes	10	A
7325910000	Grinding Balls And Similar Articles For Mills Of Cast Steel	10	A
7325990010	Curtain Rail Cover Of Cast Iron	10	A
7325990011	Manhole Cover Of Caston Iron	10	A
7325990012	Bollard (Iron Or Steel)	10	A
7325990013	Gutter (Iron Or Steel)	10	A
7326110000	Grinding Balls And Similar Articles For Mills Forged Or Stamped, But Not Further Worked	10	A
7326190000	Forged Or Stamped Articles Of Iron Or Steel, Nes	10	A
7326200011	Wire Gauze Of Iron Or Steel	10	A
7326900010	Badge & Logo Of Iron Or Steel	10	A
7326900011	Barrel Head Of Iron Or Steel	10	A
7326900012	Bottle Carrier Or Holder Of Iron Or Steel	10	A
7326900013	Cage Of Iron Or Steel	10	A
7326900014	Carved Or Decorating Articles Of Iron, Steel Or Stainless Steel	10	A
7326900015	Clip Of Iron Or Steel	10	A
7326900016	Cover Of Iron Or Steel, Nes	10	A
7326900017	Stand Of Iron, Steel Or Stainless Steel	10	A
7326900018	Laboratory Ware Of Iron, Steel Or Stainless Steel	10	A
7326900019	Ladder Of Iron Or Steel	10	A
7326900020	Lobster Trap Of Iron Or Steel	10	A
7326900021	Ward Screen Of Iron Or Steel	10	A
7326900022	Shield Of Iron Or Steel	10	A
7326900023	Wall Plug (Iron Or Steel)	10	A
7326900024	Packing Belt (Iron Or Steel)	10	A
7326900025	Blinds (Iron Or Steel)	10	A
7326900026	Brackets Iron Or Steel	10	A
7326900098	Articles Of Iron, Steel Or Stainless Steel	10	A
7326900099	Articles Of Iron, Steel Or Stainless Steel	10	A
7401000000	Copper Mattes; Cement Copper (Precipitated Copper)	10	A
7402000000	Unrefined Copper; Copper Anodes For Electrolytic Refining	10	A
7403110000	Cathodes And Sections Of Cathodes Of Refined Copper Unwrought	10	A
7403120000	Wire-Bars Of Refined Copper Unwrought	10	A
7403130000	Billets Of Refined Copper Unwrought	10	A

HS2014	Description	Base Rate	Staging Category
7403190010	Copper (Refined)	10	A
7403190011	Intra-contraceptive (Copper Containing Birth Control Device)	10	A
7403210000	Brass, Unwrought	10	A
7403220000	Bronze, Unwrought	10	A
7403290000	Other Unwrought Copper Alloys (Other Than Master Alloys Of Heading 74.05)	10	A
7404000000	Copper Waste And Scrap	10	A
7405000000	Master Alloys Of Copper	10	A
7406100000	Copper Powders Of Non-Lamellar Structure	10	A
7406200000	Copper Powders Of Lamellar Structure; Flakes	10	A
7407101000	Rods Of Copper	0	A
7407109010	Bars Of Copper	10	A
7407109011	Hollow Section Of Copper	10	A
7407210000	Bars, Rods And Profiles Of Brass	10	A
7407290000	Copper Bars, Rods And Profiles Of Other Copper Alloys	10	A
7408110000	Copper Wire Of Refined Copper Of Which The Maximum Cross-Sectional Dimension Exceeds 6 Mm	10	A
7408190000	Wire Of Refined Copper, Maximum Cross-Sectional Dimension ≤ 6 Mm	10	A
7408210000	Wire Of Brass	10	A
7408220000	Copper Wire Of Of Copper-Nickel Base Alloys (Cupro-Nickel) Or Copper-Nickel-Zinc Base Alloys (Nickel Silver)	10	A
7408290000	Other Copper Wire Of Copper Alloys	10	A
7409110000	Plates, Sheets And Strip, Of Refined Copper, In Coils, >0.15 Mm Thick	10	A
7409190010	Plates & Sheets Of Copper	10	A
7409190011	Strip Of Copper	10	A
7409210000	Plates, Sheets And Strip, Of Brass, In Coils, >0.15 Mm Thick	10	A
7409290010	Plates & Sheets Of Brass	10	A
7409290011	Strip Of Brass	10	A
7409310000	Copper Plates, Sheets And Strip, Of A Thickness Exceeding 0.15 Mm Of Copper-Tin Base Alloys (Bronze) In Coils	10	A
7409390000	Other Copper Plates, Sheets And Strip, Of A Thickness Exceeding 0.15 Mm Of Copper-Tin Base Alloys (Bronze)	10	A
7409400000	Copper Plates, Sheets And Strip, Of A Thickness Exceeding 0.15 Mm Of Copper-Nickel Base Alloys (Cupro-Nickel) Or Copper-Nickel-Zinc Base Alloys (Nickel Silver)	10	A
7409900000	Copper Plates, Sheets And Strip, Of A Thickness Exceeding 0.15 Mm Of Other Copper Alloys	10	A
7410110000	Foil, Not Backed, Of Refined Copper, ≤ 0.15 Mm Thick	10	A

HS2014	Description	Base Rate	Staging Category
7410120000	Foil, Not Backed, Of Copper Alloys, =<0.15Mm Thick	10	A
7410210000	Foil, Backed With Paper... Of Refined Copper, =<0.15Mm Thick	10	A
7410220000	Foil, Backed With Paper... Of Copper Alloys, =<0.15Mm Thick	10	A
7411100010	Tube & Pipe (Copper) Other Than For Air-Condition	10	A
7411100011	Tube (Copper) For Air-Condition	10	A
7411210000	Tubes And Pipes Of Brass	10	A
7411220000	Copper Tubes And Pipes Of Copper-Nickel Base Alloys (Cupro-Nickel) Or Copper-Nickel-Zinc Base Alloys (Nickel Silver)	10	A
7411290000	Other Copper Tubes And Pipes Of Copper Alloys	10	A
7412100000	Tube Or Pipe Fittings Of Refined Copper	10	A
7412200000	Tube Or Pipe Fittings Of Copper Alloys	10	A
7413000010	Stranded Copper Wire Not Insulated	10	A
7413000011	Copper Cable Not Insulated	10	A
7413000012	Copper Plated Bands Not Insulated	10	A
7415100010	Corrugated Nails Of Copper	10	A
7415100011	Pins & Clips Of Copper	10	A
7415100012	Nails Of Copper	10	A
7415100013	Tacks Of Copper	10	A
7415100014	Staples Of Copper	10	A
7415210000	Washers Of Copper	10	A
7415290010	Cotter Pin	10	A
7415290011	Rivet Of Copper	10	A
7415330010	Bolt & Nut Of Copper	10	A
7415330011	Screw Of Copper	10	A
7415330012	Bolts & Nuts Of Copper	10	A
7415330013	Screw Of Copper	10	A
7415390010	Screw Hooks Of Copper, Nes	10	A
7415390011	Screw Ring Of Copper	10	A
7418100000	Table, Kitchen Or Household Artcl & Parts; Scouring Or Polishing Pads & The Like (Copper)	10	A
7418200010	Wash Basin Of Copper Or Brass	10	A
7418200011	Flush Tank Of Copper Or Brass	10	A
7418200012	Bath Tub Of Copper Or Brass	10	A
7418200013	Shower Rose Of Copper Or Brass	10	A
7418200014	Toilet Set Of Copper Or Brass	10	A
7418200015	Basin Of Copper Or Brass	10	A
7418200099	Sanitary Ware & Parts Thereof Copper Or Brass, Nes	10	A

HS2014	Description	Base Rate	Staging Category
7419100010	Chain Of Copper Or Brass	10	A
7419100011	Chain Parts Of Copper Or Brass	10	A
7419910000	Cast, Moulded, Stamped Or Forged, But Not Further Worked Of Copper	10	A
7419990010	Articles Of Copper, Nes	10	A
7419990011	Articles Of Copper, Nes	10	A
7419990012	Articles Of Copper, Nes	10	A
7501100000	Nickel Mattes	20	A
7501200000	Nickel Oxide Sinters And Other Intermediate Products Of Nickel Metallurgy	20	A
7502100000	Unwrought Nickel, Not Alloyed	20	A
7502200000	Unwrought Nickel Of Nickel Alloys	20	A
7503000000	Nickel Waste And Scrap	20	A
7504000000	Nickel Powders And Flakes	20	A
7505110010	Bars Of Nickel	20	A
7505110011	Profiles Of Nickel	20	A
7505110012	Rods Of Nickel	20	A
7505120000	Bars, Rods And Profiles Of Nickel Alloys	20	A
7505210000	Wire Of Nickel, Not Alloyed	20	A
7505220000	Wire Of Nickel Alloys	20	A
7506100010	Strip (Nickel)	20	A
7506100011	Foil (Nickel)	20	A
7506100012	Plates & Sheets Of Nickel	20	A
7506200000	Nickel Plates, Sheets, Strip And Foil Of Nickel Alloys	20	A
7507110000	Tubes And Pipes Of Nickel, Not Alloyed	20	A
7507120000	Tubes And Pipes Of Nickel Alloys	20	A
7507200000	Tubes Or Pipe Fittings Of Nickel	20	B
7508100000	Cloth, Grill And Netting, Of Nickel Wire	20	A
7508900000	Articles Of Nickel Nes	20	B
7601100000	Unwrought Aluminium, Not Alloyed	10	A
7601200000	Unwrought Aluminium Of Aluminium Alloys	10	A
7602000000	Aluminium Waste And Scrap	10	A
7603100000	Powders Of Non-Lamellar Structure Of Aluminium	10	A
7603200000	Powders Of Lamellar Structure; Flakes Of Aluminium	10	A
7604100010	Angles Of Aluminium	10	A
7604100011	Bars Of Aluminium	10	A
7604100012	Hollow Section Of Aluminium	10	A
7604100013	Rod Of Aluminium	10	A
7604100014	Angles Of Aluminium.	10	A

HS2014	Description	Base Rate	Staging Category
7604210000	Hollow Profiles Of Aluminium Alloys	10	A
7604290010	Bar Of Aluminium Alloys	10	A
7604290011	Rods Of Aluminium Alloys	10	A
7604290012	Section Of Aluminium Alloys	10	A
7605110000	Aluminium Wire Of Aluminium Not Alloyed Of Which The Maximum Cross-Sectional Dimension Exceeds 7 Mm	10	A
7605190000	Other Aluminium Wire Of Aluminium Not Alloyed	10	A
7605210000	Wire Of Aluminium Alloys, Maximum Cross-Sectional Dimension >7Mm	10	A
7605290000	Wire Of Aluminium Alloys, Maximum Cross-Sectional Dimension =<7Mm	10	A
7606111000	Strip Of Aluminium, Not Alloyed	10	A
7606119010	Plate & Sheets (Aluminium) Thickness More Than 0.2Mm	0	A
7606119011	Roofing Sheet(Aluminium)Corrugated, Not Alloyed	0	A
7606120010	Plate (Aluminium Alloys) Thickness More Than 0.2 Mm	0	A
7606120011	Aluminium Roofing Sheets (Alloyed)	0	A
7606910000	Plates..(Excl Rectangular) Of Aluminium, Not Alloyed, >0.2Mm Thickness, Nes	0	A
7606921000	Strips Of Aluminium Alloyed	10	A
7606929000	Aluminium Plates, Sheets And Strip Other Than Rectangular, Of A Thickness Exceeding 0.2 Mm Of Aluminium Allows	10	A
7607110000	Aluminium Foil Not Backed Of Thickness Not Exceeding 0.2Mm Rolled But Not Further Worked	10	A
7607190010	Roofing Insulation Foil Of Aluminium, Not Backed	10	A
7607190011	Aluminium Foil, Not Backed	10	A
7607190012	Aluminium Foil (Not Backed)	10	A
7607200010	Roofing Insulation Foils Of Aluminium, Backed	10	A
7607200011	Aluminium Foils, Backed	10	A
7607200012	Aluminium Foil (Backed)	10	A
7608100000	Tubes And Pipes Of Aluminium, Not Alloyed	10	A
7608200000	Tubes And Pipes Of Aluminium Alloys	10	A
7609000000	Aluminium Tube Or Pipe Fittings	10	A
7610100010	Door Of Aluminium	10	A
7610100011	Window Of Aluminium	10	A
7610100012	Door Frame & Post Of Aluminium	10	A
7610100013	Louver Of Aluminium	10	A
7610100014	Window Frame Of Aluminium	10	A
7610100015	Corners For Doors And Windows (Aluminium)	10	A
7610100016	Glass Door (Framed)Aluminium	10	A
7610901010	Ridges Of Aluminium	15	A

HS2014	Description	Base Rate	Staging Category
7610901011	Gutter Of Aluminium	15	A
7610901100	Masts (For Sails)	0	A
7610909010	Balustrade Of Aluminium	10	A
7610909011	Shutter Of Aluminium	10	A
7610909012	Grille Of Aluminium	10	A
7610909013	Staircase Of Aluminium	10	A
7610909014	Columns For Door & Window Frame Of Aluminium	10	A
7610909015	Dome Of Aluminium	10	A
7610909016	Gate Of Aluminium	10	A
7610909017	Pillar Of Aluminium	10	A
7610909018	Panel Of Aluminium	10	A
7610909019	Gutter Fittings Of Aluminium	10	A
7610909020	Panel Of Aluminium	10	A
7610909021	Roof (Aluminium)	10	A
7610909022	Ceiling System (Aluminium)	10	A
7610909099	Aluminium Structure And Parts Of Structures..., Nes	10	A
7611000010	Tank Of Aluminium (Exceeding 300Ltrs)	10	A
7611000011	Container Of Aluminium >=300Ltrs	10	A
7612100000	Collapsible Tubular Containers Of Aluminium	10	A
7612900010	Box Of Aluminium <300 Ltrs	10	A
7612900011	Can Of Aluminium <300 Ltrs	10	A
7612900012	Drum Of Aluminium <300 Ltrs	10	A
7612900013	Tin Of Aluminium	10	A
7612900014	Container Of Aluminium < 300 Ltrs	10	A
7612900015	Tank Of Aluminium (Not Exceeding 300Ltrs)	10	A
7613000010	Aluminium Cylinder For Gas	10	A
7613000011	Container Of Aluminium For Liquefied Gas	10	A
7614100000	Stranded Wire, Cables, Plaited Bands And The Like, Of Aluminium, Not Electrically Insulated With Steel Core	10	A
7614900010	Stranded Wire Of Aluminium, Not Insulated	10	A
7614900011	Cable Of Aluminium, Not Insulated	10	A
7615100000	Table, Kitchn Or Household Artcls & Parts;Pot Scourers & Scorin/Polishn Pads, Glovs Of Alu	10	A
7615200010	Sink Of Aluminium	10	A
7615200011	Wash Basin Of Aluminium	10	A
7615200012	Bath Tub Of Aluminium	10	A
7615200099	Sanitary Ware & Parts Thereof Aluminium	10	A
7616100010	Bolt & Nuts Of Aluminium	10	A
7616100011	Nail Of Aluminium	10	A

HS2014	Description	Base Rate	Staging Category
7616100012	Tower Bolt Of Aluminium	10	A
7616100013	Rivet Of Aluminium	10	A
7616100014	Screw Hook Of Aluminum	10	A
7616100015	Screw Of Aluminium	10	A
7616100016	Tack Of Aluminium	10	A
7616100017	Washer Of Aluminium	10	A
7616100018	Bolts & Nuts (Aluminium)	10	A
7616100019	Rivet Of Aluminium	10	A
7616910000	Cloth, Grill, Netting And Fencing, Of Aluminium Wire	10	A
7616990010	Articles Of Aluminium, Nes	10	A
7616990011	Articles Of Aluminium, Nes	10	A
7616990012	Articles Of Aluminium, Nes	10	A
7801100000	Lead (Refined) Unwrought	0	A
7801910000	Unwrought Lead Containing By Weight Antimony As The Principal Other Element	0	A
7801990000	Other Unwrought Lead	0	A
7802000000	Lead Waste And Scrap	0	A
7804110000	Lead Sheets, Strip And Foil Of A Thickness (Excluding Any Backing) Not Exceeding 0.2 Mm	0	A
7804190010	Paltes & Sheets Of Lead	0	A
7804190011	Strip Of Lead	0	A
7804190012	Foil Of Lead	0	A
7804200000	Powders And Flakes Of Lead	0	A
7806000010	Bar & Rod Of Lead.	0	A
7806000011	Profiles Of Lead.	0	A
7806000012	Wire Of Lead.	0	A
7806000013	Pipe & Tube Of Lead.	0	A
7806000014	Coupling, Elbow & Sleeves Of Lead.	0	A
7806000099	Articles Made Of Lead.	0	A
7901110000	Zinc Not Alloyed, Containing By Weight 99.99 % Or More Of Zinc	10	A
7901120000	Zinc, Not Alloyed, <99.99 % Pure	10	A
7901200000	Zinc Alloys	10	A
7902000000	Zinc Waste And Scrap	10	A
7903100000	Zinc Dust	10	A
7903900000	Powders And Flakes Of Zinc	10	A
7904000010	Bars & Rods Of Zinc	10	A
7904000011	Profiles Of Zinc	10	A
7904000012	Wire Of Zinc	10	A

HS2014	Description	Base Rate	Staging Category
7905001000	Sheets And Plates Of Zinc	0	A
7905001100	Corrugated Roofing Sheets Of Zinc	15	A
7905009010	Strip Of Zinc	10	A
7905009011	Foils Of Zinc	10	A
7907001010	Ridges Of Zinc	15	A
7907001011	Gutter Of Zinc	15	A
7907009010	Gutter Fittings Of Zinc	10	A
7907009011	Anode Of Zinc	10	A
7907009012	Pipes & Tubes Of Zinc.	10	A
7907009013	Coupling, Elbow & Sleeves Of Zinc.	10	A
7907009099	Articles Of Zinc, Nes	10	A
8001100010	Tin, Not Alloyed, Unwrought	0	A
8001100011	Tin Granules	0	A
8001200000	Unwrought Tin Alloys	0	A
8002000000	Tin Waste And Scrap	0	A
8003000010	Bars & Rods Of Tin	0	A
8003000011	Profiles Of Tin	0	A
8003000012	Wire Of Tin	0	A
8007001110	Ridges	15	A
8007001111	Gutter	15	A
8007009010	Strip Of Tin	0	A
8007009011	Foil Of Tin	0	A
8007009012	Tin Powder	0	A
8007009013	Pipes & Tubes Of Tin	0	A
8007009014	Coupling, Elbow & Sleeves Of Tin	0	A
8007009015	Plates And Sheets	0	A
8007009016	Corrugated Roofing Sheets	0	A
8007009099	Article Made Of Tin, Nes.	0	A
8101100000	Powders Of Tungsten	5	A
8101940000	Unwrought Tungsten Including Bars & Rods Obtained Simply By Sintering	5	A
8101960000	Wire Of Tungsten	5	A
8101970000	Waste And Scrap Of Tungsten	5	A
8101990000	Other Tungsten (Wolfram) And Articles Thereof	5	A
8102100000	Powder Of Molybdenum	5	A
8102940000	Unwrought Molybdenum, Including Bars And Rods Obtained Simply By Sintering	5	A
8102950000	Bars And Rods, Other Than Those Obtained Simply By Sintering, Profiles, Plates, Sheets, Strip And Foil Of Molybdenum	5	A

HS2014	Description	Base Rate	Staging Category
8102960000	Wire Of Molybdenum	5	A
8102970000	Waste And Scrap Of Molybdenum	5	A
8102990000	Other Molybdenum And Articles Thereof	5	A
8103200000	Unwrought Tantalum, Including Bars And Rods Obtained Simply By Sintering; Powders	5	A
8103300000	Waste And Scrap Of Tantalun	5	A
8103900000	Other Tantalun And Articles Thereof	5	A
8104110000	Unwrought Magnesium, >=99.8% Pure	5	A
8104190000	Other Unwrought Magnesium	5	A
8104200000	Waste And Scrap Of Magnesium	5	A
8104300000	Raspings, Turnings..., Graded According To Size; Powders Of Magnesium	5	A
8104900000	Other Magnesium And Articles Thereof	5	A
8105200000	Cobalt Mattes And Other Intermediate Products Of Cobalt Metallurgy; Unwrought Cobalt; Powders	5	A
8105300000	Waste And Scrap Of Cobalt	5	A
8105900000	Other Cobalt And Articles Thereof	5	A
8106000000	Bismuth And Articles Thereof, Including Waste And Scrap.	5	A
8107200000	Unwrought Cadmium And Powders	5	A
8107300000	Waste And Scrap Of Cadmium	5	A
8107900010	Sticks Of Cadmium	5	A
8108200000	Unwrought Titanium And Powders	5	A
8108300000	Waste And Scrap Of Titanium	5	A
8108900000	Other Titanium And Articles Thereof	5	A
8109200000	Unwrought Zirconium And Powders	5	A
8109300000	Waste And Scrap Of Zirconium	5	A
8109900000	Other Zirconium And Articles Thereof	5	A
8110100000	Unwrought Antimony And Powders	5	A
8110200000	Waste And Scrap Of Antimony	5	A
8110900000	Other Antimony And Articles Thereof	5	A
8111000000	Manganese And Articles Thereof, Including Waste And Scrap	5	A
8112120000	Unwrought Beryllium And Powders	5	A
8112130000	Waste And Scrap Of Beryllium	5	A
8112190000	Other Beryllium And Articles Thereof	5	A
8112210000	Unwrought Chromium; Powders	5	A
8112220000	Waste And Scrap Of Chromium	5	A
8112290010	Handle (Chromium Plated)	5	A
8112290099	Articles Of Chromium, Nes	5	A
8112510000	Unwrought Thallium And Powders	5	A

HS2014	Description	Base Rate	Staging Category
8112520000	Waste And Scrap Of Thallium	5	A
8112590000	Other Thallium And Articles Thereof	5	A
8112920000	Germanium, Vanadium, Gallium, Hafnium, Indium, Niobium (Colombium), Rhenium And, And Articles Of These Metals Unwrought, Waste Scrap And In Powder.	5	A
8112990000	Germanium, Vanadium, Gallium, Hafnium, Indium, Niobium (Colombium), Rhenium And, And Articles Of These Metals, Other Than Unwrought, Waste Scrap And In Powder.	5	A
8113000000	Cermets And Articles Thereof, Including Waste And Scrap	5	A
8201100010	Shovel (Hand Tool)	5	A
8201100011	Spade (Hand Tool)	5	A
8201300010	Hoe (Hand Tool)	5	A
8201300011	Mattocks (Hand Tool)	5	A
8201300012	Picks (Hand Tool)	5	A
8201300013	Rake (Hand Tool)	5	A
8201400010	Axe	5	A
8201400011	Bill Hook	5	A
8201400012	Hewing Tool	5	A
8201400013	Hatchet (Hand Tool)	5	A
8201500010	Secateurs (One -Handed Tool)	5	A
8201500011	Shears, Poultry (One - Handed Tool)	5	A
8201600000	Hedge Shears, Two-Handed Pruning Shears And Similar Two-Handed Shears	5	A
8201900010	Sickle (Hand Tool)	5	A
8201900011	Fork (Hand Tool)	5	A
8201900099	Other Hand Tools Of A Kind Use In Agriculture, Horticulture Or Forestry	5	A
8202100000	Hand Saws	5	A
8202200000	Band Saw Blades	5	A
8202310000	Circular Saw Blades (Inc.Slitting/Slotting Saw Blades)With Steel Working Parts	5	A
8202390000	Circular Saw Blades (Inc.Slitting Blades)Excl.With Steel Working Part;Parts	5	A
8202400000	Chain Saw Blades	5	A
8202910010	Hacksaw Blade (For Working Metal)	5	A
8202910011	Handsaw Blade (For Working Metal)	5	A
8202990010	Hacksaw Blade, Nes	5	A
8202990011	Saw Blade, Nes	5	A
8202990012	Jig Saw Blade	5	A
8203100010	File (Hand Tool)	5	A
8203100011	Rasp (Hand Tool)	5	A

HS2014	Description	Base Rate	Staging Category
8203200010	Nail Puller (Hand Tool)	5	A
8203200011	Pincer (Hand Tool)	5	A
8203200012	Plier (Including Cutting Plier)	5	A
8203200013	Tweezer (Hand Tool)	5	A
8203300010	Gasket Cutter	5	A
8203300011	Metal Cutting Shears (Hand Tool)	5	A
8203300012	Snip (Hand Tool)	5	A
8203400010	Bar Cutter (Hand Tool)	5	A
8203400011	Bender (Hand Tool)	5	A
8203400012	Bolt Cropper (Hand Tool)	5	A
8203400013	Cutter, Nes (Hand Tool)	5	A
8203400014	Perforating Punch (Hand Tool)	5	A
8203400015	Button Presser (Hand Tool)	5	A
8203400099	Pipe Cutter Parts And Parts Of Similar Tools	5	A
8204110000	Hand-Operated Spanners And Wrenches, Non-Adjustable	5	A
8204120000	Hand-Operated Spanners And Wrenches, Adjustable	5	A
8204200011	Spanner Socket, With Or Without Handle (Interchangeable)	5	A
8205100010	Drill, Non-Electric	5	A
8205100011	Drill Bit (Not Interchangeable)	5	A
8205100012	Threading Tools, Other Than Interchangeable	5	A
8205200000	Hammers And Sledge Hammers	5	A
8205300010	Chisel	5	A
8205300011	Plane, Non-Electric	5	A
8205400000	Screwdrivers	5	A
8205510010	Bottle Or Can Opener	5	A
8205510011	Food Grinder And Mixer, Manual	5	A
8205510012	Knife Sharpener	5	A
8205510013	Motar And Pestel	5	A
8205510014	Vegetable Slicer, Non Electric	5	A
8205510015	Bottle Or Can Opener Parts	5	A
8205510099	Household Hand Tools, Nes	5	A
8205590010	Paint Scraper, Non-Electric	5	A
8205590011	Strapper, Non-Electric	5	A
8205590012	Grease Or Silicon Gun	5	A
8205590013	Smoother And Trowel (Hand Tool)	5	A
8205590014	Stapler	5	A
8205590015	Metal Sharpener	5	A

HS2014	Description	Base Rate	Staging Category
8205590016	Crow Bar	5	A
8205590017	Diamond Or Glass Cutter, Non Electric	5	A
8205590018	Tile Cutter, Manual	5	A
8205590019	Crimping Tool	5	A
8205590020	Welding Rod Holder	5	A
8205590021	Bearing Puller, Nut Splitter, Two Arm Puller	5	A
8205590022	Center Hole Punch	5	A
8205590023	Cement Mixer (Manual)	5	A
8205590099	Hand Tools (Of Basemetal), Nes	5	A
8205600000	Blow Lamps	5	A
8205700010	Clamp, Non-Electric	5	A
8205700011	Vice, Non-Electric	5	A
8205900010	Anvils (Non-Electric)	5	A
8205900011	Grinder (Manual)	5	A
8205900012	Grinding Wheel Of Metal (Non-Electric) Hand Tool	5	A
8205900013	Tool Set (For House Hold) Of Sub-Headings 8205.10 To 8205.70	5	A
8205900099	Other Hand Tools, Nes	5	A
8206000000	Tools Of Two Or More Of 82.02 To 82.05, Put Up In Sets For Retail Sale	5	A
8207130000	Rock Drilling Or Earth Boring Tools, With Working Part Of Cermets	5	A
8207190000	Rock Drilling Or Earth Boring Tools Other Than Cermets, Including Parts	5	A
8207200000	Dies For Drawing Or Extruding Metal	5	A
8207300010	Riveter	5	A
8207300011	Punch Sets	5	A
8207300012	Tagging Gun	5	A
8207300013	Numbering Punch Set	5	A
8207400000	Interchangeable Tools For Tapping Or Threading	5	A
8207500000	Interchangeable Tools For Drilling, Other Than For Rock Drilling	5	A
8207600000	Interchangeable Tools For Boring Or Broaching	5	A
8207700000	Interchangeable Tools For Milling	5	A
8207800000	Interchangeable Tools For Turning	5	A
8207900000	Interchangeable Tools For Hand Or Machine-Tools, Nes	5	A
8208100000	Knives And Cutting Blades, For Metal Working Machines	5	A
8208200000	Knives And Cutting Blades, For Wood Working Machines	5	A
8208300010	Coconut Scraper Blade	5	A
8208300011	Blades For Kitchen Machines	5	A

HS2014	Description	Base Rate	Staging Category
8208400000	Knives And Cutting Blades, For Agricultural, Horticultural... Machines	5	A
8208900010	Blades (For Tile Cutter)	5	A
8208900099	Knives And Cutting Blades, For Machines Or Mechanical Appliances, Nes	5	A
8209000000	Plates, Sticks... For Tools, Unmounted, Of Metal Carbides Or Cermet	5	A
8210000010	Coconut Scraper, Manual	5	A
8210000011	Egg Beater, Mechanical	5	A
8210000012	Cheese Grater Manual	5	A
8210000013	Ice Crusher, Mechanical	5	A
8210000014	French Fries Extruder, Mechanical	5	A
8210000015	Food Grinder (Mechanical)	5	A
8210000099	Hand-Operated Mechanical Appliances, Nes Used For Food Or Drink	5	A
8211100000	Sets Of Assorted Knives, Nes	5	A
8211910000	Table Knives With Fixed Blades	5	A
8211920000	Knives With Fixed Blades (Excl. Table Knives)	5	A
8211930000	Knives (Excl. With Fixed Blades)	5	A
8211940000	Blades For Knives (Excl. Those Of 82.08)	5	A
8211950000	Knife Handles Of Base Metal	5	A
8212100000	Razors (Non-Electric)	5	A
8212200000	Safety Razor Blades (Incl. Razor Blades Blanks In Strips)	5	A
8212900000	Other Parts Of Razer And Razer Blades	5	A
8213000010	Scissors For Students	5	A
8213000011	Tailors' Shear	5	A
8213000012	Scissors For Others	5	A
8214100010	Pencil Sharpener	5	A
8214100011	Cutter For Paper Cutting	5	A
8214100012	Cutter Blade For Paper Cutting	5	A
8214100013	Erasing Knives	5	A
8214100014	Letter Opener Of Base Metal	5	A
8214100015	Paper Knife	5	A
8214200010	Nail Cutter	5	A
8214200011	Manicure And Pedicure Set	5	A
8214200012	Nail File	5	A
8214200099	Menicure & Pedicure Instruments	5	A
8214900010	Arecanut Slicer	5	A
8214900011	Poultry Shear	5	A
8214900012	Fish Scaler	5	A

HS2014	Description	Base Rate	Staging Category
8214900013	Mincing Knife	5	A
8214900014	Potato Peeler	5	A
8214900015	Hair Clipper Or Cutter	5	A
8214900016	Artist'S Knife	5	A
8215100000	Sets Of Assorted Articles Containing At Least One Article Plated With Precious Metal	5	A
8215200000	Sets Of Assorted Spoons, Forks, Etc... (Excl. Plated)	5	A
8215910000	Other Kitchen Or Table Ware Plated With Precious Metal	5	A
8215990010	Spoon Of Base Metal	5	A
8215990011	Fork Of Base Metal	5	A
8215990012	Knives, Nes	5	A
8215990013	Tongs For Food	5	A
8215990014	Ice Cream Scoop	5	A
8215990015	Ladle Of Base Metal	5	A
8215990099	Cake Server, Skimmer And Turner	5	A
8301100000	Padlocks Of Base Metal	10	A
8301201010	Locks For Passenger Vehicles	50	C
8301201011	Locks For Motor Cycles	50	C
8301201099	Locks For Other Than Passenger Veicles	50	B
8301201100	Locks For Wheel Carriages	5	A
8301300000	Locks For Furniture Of Base Metal	10	A
8301401010	Locks For Bicycles	0	A
8301409010	Barrel Bolt	10	A
8301409011	Locks, Nes	10	A
8301409012	Electronic Locking System	10	A
8301409013	Handcuff	10	A
8301500000	Clasps And Frames With Clasps, Incorporating Locks Of Base Metal	10	A
8301601000	Bicycle Lock Parts	0	A
8301601100	Wheel Carriage Lock Parts	5	A
8301601211	Other Lock Parts	10	A
8301609010	Motor Vehicle Lock Parts	50	C
8301701000	Keys For Bicycles	0	A
8301701100	Keys For Wheel Carriages	5	A
8301701211	Other Keys (Represented Separately)	10	A
8301709010	Keys For Motor Vehicles	50	B
8302100000	Hinges Of Base Metal	10	A
8302200000	Castors Of Base Metal	10	A

HS2014	Description	Base Rate	Staging Category
8302300000	Other Mountings, Fittings And Similar Articles Suitable For Motor Vehicles	10	A
8302410010	Door Bottom Seal Of Base Metal	10	A
8302410011	Door Bottom Seal Of Base Metal	10	A
8302410099	Mountings, Fittings, ..Etc, For Building Of Basemetal, Nes	10	A
8302420010	Hasp And Staples For Furniture	10	A
8302420011	Catches And Fastener For Furniture	10	A
8302420012	Wheel (For Doors & Windows)	10	A
8302490010	Curtain Rail Of Base Metal	10	A
8302490011	Curtain Rod Of Base Metal	10	A
8302490012	Blinds Of Base Metal, Nes	10	A
8302490013	Blinds Of Base Metal, Nes	10	A
8302490099	Mountings, Fittings (For Doors, Staircases) Of Base Metal	10	A
8302500010	Hat Peg & Hat Rack	10	A
8302500011	Brackets, Nes Of Base Metal	10	A
8302600000	Automatic Door Closers Of Base Metal	10	A
8303000010	Safe (Armoured Or Reinforced)	10	A
8303000011	Strong-Box	10	A
8303000012	Safe Deposit Locker	10	A
8303000099	Safe Parts	10	A
8304000010	Card-Index Cabinet (Not Designed To Stand On The Floor)	10	A
8304000011	Filing Cabinet (Not Designed To Stand On The Floor)	10	A
8304000012	Office-Stamp Stand Of Base Metal	10	A
8304000013	Paper Or Pen Tray Of Base Metal	10	A
8304000014	Paper Weight Of Base Metal	10	A
8304000099	Office Equipment Of Base Metal (Nes)	10	A
8305100000	Fittings For Loose- Leaf Binders Or Files	10	A
8305200000	Staples In Strips, Of Base Metal	10	A
8305900010	Clips Of Base Metal	10	A
8305900011	Letter Corner Of Base Metal	10	A
8306101000	Bells For Bicycle	0	A
8306101110	Bells (Other Than Bicycle)	10	A
8306101111	Chime Of Base Metal	10	A
8306210010	Statues & Statuettes Of Base Metal Plated With Precious Metal	10	A
8306210011	Medal, Plated With Precious Metal	10	A
8306210012	Trophy, Plated With Precious Metal	10	A
8306290010	Statues & Statuettes Of Base Metal Plated With Other Metal	10	A

HS2014	Description	Base Rate	Staging Category
8306290011	Medal Of Base Metal	10	A
8306290012	Trophy Of Base Metal	10	A
8306290013	Carved Or Decorating Articles Of Base Metal	10	A
8306290014	Planting Pot Of Base Metal	10	A
8306290099	Other Ornaments Of Base Metal (Excl. Plated), Nes	10	A
8306300010	Frame For Picture Or Photographs Of Base Metal	10	A
8306300011	Frame For Mirror Of Base Metal	10	A
8307100000	Flexible Tubing Of Iron Or Steel	10	A
8307900000	Flexible Tubing Of Base Metal (Excl. Iron Or Steel)	10	A
8308100010	Curtain Hook Of Base Metal	10	A
8308100011	Eyelets (Clothing)	10	A
8308100012	Hooks, Other Than Fishing	10	A
8308100099	Clasps, Buckles And Eyelets	10	A
8308200000	Tubular Or Bifurcated Rivets Of Base Metal	10	A
8308900010	Buckle For Clothing Of Base Metal	10	A
8308900011	Bead For Clothing Of Base Metal	10	A
8309100000	Crown Corks Of Base Metal	10	A
8309900010	Caps & Lids For Packing	10	A
8309900011	Strapping Clip	10	A
8309900012	Seal For Packing	10	A
8310000010	Address/Name & Sign Plates Of Base Metal	10	A
8310000011	Letters & Numbers Of Base Metal	10	A
8311100000	Coated Electrodes Of Base Metal, For Electric Arc-Welding	10	A
8311200000	Cored Wire Of Base Metal, For Electric Arc-Welding	10	A
8311300010	Soldering Wire (Cored) For Soldering By Flame	10	A
8311300011	Welding Rod (Coated) For Welding By Flame	10	A
8311900010	Electrode, Nes	10	A
8311900011	Electrode (Other)	10	A
8311900099	Welding Rod Parts	10	A
8401100000	Nuclear Reactors	20	A
8401200000	Machinery And Apparatus For Isotopic Separation, And Parts Thereof	20	A
8401300000	Fuel Elements (Cartridges), Non-Irradiated	20	A
8401400000	Parts Of Nuclear Reactors	20	A
8402110000	Watertube Boilers With A Steam Production >45T/Hour	20	A
8402120000	Watertube Boilers With A Steam Production Not Exceeding 45 T Per Hour	20	A
8402190000	Other Vapour Generating Boilers, Including Hybrid Boilers	20	A

HS2014	Description	Base Rate	Staging Category
8402200000	Super-Heated Water Boilers	20	A
8402900000	Parts Of Vapour Generating Boilers And Super-Heated Water Boilers	20	B
8403100000	Boilers	20	A
8403900000	Parts Of Central Heating Boilers Other Than Those Of Heading 84.02	20	A
8404100000	Auxiliary Plant For Use With Boilers Of Heading 84.02 Or 84.03	20	A
8404200000	Condensers For Steam Or Other Vapour Power Units	20	A
8404900000	Parts Of Auxiliary Plant For Use With Boilers Of Heading 84.02 Or 84.03 And Condensers For Steam Or Other Vapour Power Units	20	A
8405100000	Producer Gas Or Water Gas Generators; Acetylene Gas Generators, Etc	20	B
8405900000	Parts Of Producer Gas Or Water Gas Generators Etc	20	B
8406100000	Turbines For Marine Propulsion	20	A
8406810000	Steam Turbines And Other Vapour Turbines Of An Output Exceeding 40 Mw	20	A
8406820000	Steam Turbines And Other Vapour Turbines Of An Output Not Exceeding 40 Mw	20	A
8406900000	Parts Of Steam Turbines And Other Vapour Turbines	20	A
8407100000	Aircraft Spark-Ignition Piston Engines	20	A
8407210000	Outboard Motors For Marine Propulsion Engines	20	B
8407290000	Other Marine Propulsion Engines	20	A
8407311010	Piston Engines For Auto/Motor Cycles & Passenger Vehicles	50	E
8407311011	Engines For Other Than Passenger Vehicles	50	E
8407311200	Engine For Wheel Chair	5	A
8407319000	Engines (Capacity Not Exceeding 50Cc) Other Than Passenger & Industrial Vehicle	20	B
8407321010	Engines (For Motor Cycles Of 50-125 Cc) Reciprocating Piston Engines	50	E
8407321011	Engines (For Motor Cycles Of 125-250Cc) Reciprocating Piston Engines	50	E
8407321012	Engines (For Cars Of 50-250 Cc) Reciprocating Piston Engines	50	E
8407321013	Engine of Vehicles For Disabled	5	A
8407329000	Other Spark-Ignition Reciprocating Engine (For Motor Of 50-125 Cc)	20	A
8407331010	Engines (For Motor Cycles Of 250-1000 Cc) Reciprocating Piston Engines	50	E
8407331011	Engines (For Cars Of 250-1000 Cc) Reciprocating Piston Engines	50	E
8407331012	Engine of Vehicles For Disabled	5	A
8407339000	Other Engines Of Cylinder Capacity Exceeding 250Cc But Not Exceeding 1000Cc	20	A
8407341010	Engines (For Motor Cycles > 1000 Cc) Reciprocating Piston Engines	50	E

HS2014	Description	Base Rate	Staging Category
8407341011	Engines (For Cars Of 1000-1500 Cc) Reciprocating Piston Engines	50	E
8407341012	Engines (For Cars >=1500 Cc) Reciprocating Piston Engines	50	E
8407349000	Other Engines Of Cylinder Capacity Exceeding 1000 Cc	20	A
8407901010	Engine (For Cars 1500Cc & Above) Reciprocating Piston Engines	50	E
8407901011	Engine (For Other Vehicles) Reciprocating Piston Engine	50	E
8407901200	Other Engines For Vehicle Used By Disabled	5	A
8407909010	Engines For Agricultural Machines	20	B
8408100000	Marine Propulsion Compression-Ignition Engines	20	A
8408201010	Engine For Passenger Vehicles (Diesel Or Semi Diesel)	50	E
8408201011	Engines For Vehicles Exldng Passenger Vehicles	50	E
8408900000	Compression-Ignition Internal Combustion Piston Engines, Excluding Vehicles	20	A
8409100000	Parts For Aircraft Engines Of 8407.10	20	A
8409911010	Parts Of Spark Ignition Internal Combustion Piston Engines For Passenger Vehicles	50	C
8409911011	Nozzles For Spark-Ignition Internal Combustion Engine (For Passenger Vehicles)	50	C
8409911012	Parts Of Spark-Ignition Internal Combustion Engine (Exldn Passenger Vehicles)	50	C
8409919000	Engine Parts Other Than Parts For Vehicles Engines	20	C
8409991010	Nozzles For Compression-Ignition Engine (For Passenger Vehicles)	50	C
8409991011	Nozzels For Compression-Ingition Internal Combustion Engines (Exl Passenger Vehicles)	50	C
8409991012	Engine Parts For Vehicles (Compression-Ignition)	50	C
8409999010	Marine Diesel Engine Parts	20	C
8409999011	Outboard Motor Engine Parts	20	B
8410110000	Hydraulic Turbines, Water Wheels, And Regulators Of A Power Not Exceeding 1, 000 Kw	20	A
8410120000	Hydraulic Turbines, Water Wheels, And Regulators Of A Power Exceeding 1, 000 Kw But Not Exceeding 10, 00Kw	20	A
8410130000	Hydraulic Turbines, Water Wheels, And Regulators Of A Power Exceeding 10, 000 Kw	20	A
8410901010	Regulator (For Hydraulic Turbines & Water Wheels)	20	B
8410901100	Other Parts Of Hydrolic Turbines, Water Wheels	20	A
8411110000	Turbo-Jets (Of A Thrust Not Exceeding 25 Kn)	20	A
8411120000	Turbo-Jets (Of A Thrust Exceeding 25 Kn)	20	A
8411210000	Turbo-Propellers (Of A Power Not Exceeding 1, 100 Kw)	20	A
8411220000	Turbo-Propellers (Of A Power Exceeding 1, 100 Kw)	20	A
8411810000	Gas Turbines, Nes, Of A Power =<5000Kw	20	B
8411820000	Gas Turbines, Nes, Of A Power >5000Kw	20	B

HS2014	Description	Base Rate	Staging Category
8411910000	Other Gas Turbines (Of A Power Not Exceeding 5, 000 Kw)	20	A
8411990000	Other Gas Turbines (Of A Power Exceeding 5, 000 Kw)	20	A
8412100000	Reaction Engines Other Than Turbo-Jets	20	A
8412210000	Hydraulic Power Engines And Motors (Linear Acting (Cylinders))	20	A
8412290000	Other Hydraulic Power Engines And Motors (Excluding Linear Acting (Cylinders))	20	A
8412310000	Pneumatic Power Engines And Motors (Linear Acting (Cylinders))	20	A
8412390000	Other Pneumatic Power Engines And Motors (Excluding Linear Acting (Cylinders))	20	A
8412800010	Engines (Not Specified)	20	B
8412800011	Air Turbine	20	B
8412900010	Dredger Engine Parts	20	B
8413110000	Pumps For Dispensing Fuel Or Lubricants, For Filling-Stations Or Garages	20	A
8413190010	Fire Pump	20	A
8413190013	Infusion Pump	20	A
8413200011	Hand Pump	20	A
8413200012	Oil & Petrol Pump (Used By Hand)	20	A
8413301010	Fuel Pump For Passenger Vehciels	50	C
8413301011	Fuel Pump (For Other Than Passenger Vehicles)	50	C
8413309010	Oil Pump (Electric)	20	A
8413400000	Concrete Pumps	20	A
8413500000	Reciprocating Positive Displacement Pumps For Liquids, Nes	20	A
8413600000	Other Rotary Positive Displacement Pumps	20	A
8413700000	Centrifugal Pumps For Liquids, Nes	20	A
8413811011	Diesel Pump	20	A
8413811012	Draft Installation	20	A
8413811013	Water Pump	20	A
8413811014	Aquarium Pump	20	A
8413811015	Syringe Pump	20	A
8413811100	Water Pump For Internal Combustion Engines Of Vehicles	50	C
8413820000	Liquid Elevators	20	A
8413911000	Liquid Pump Parts (For Vehicles)	50	C
8413911100	Pump Parts For Liquids (Exl Vehicle Pump Parts)	20	A
8413920000	Parts Of Liquid Elevators	20	A
8414100000	Vacuum Pumps	20	A
8414200000	Hand Or Foot-Operated Air Pumps	20	A
8414300000	Compressors For Refrigerating Equipment	20	A

HS2014	Description	Base Rate	Staging Category
8414400010	Air Compressor (Mounted On A Wheeled Chassis For Towing)	20	A
8414510000	Table, Floor, Wall... Fans, With Self-Contained Electric Motor ≤125W	20	B
8414591010	Fan (Used In Computers)	0	A
8414599010	Fan (Output Exceeding 125W)	20	A
8414599011	Ventilator And Exhaust Fan	20	A
8414600000	Hoods Incorporating A Fan Having A Maximum Horizontal Side ≤120Cm	20	A
8414801000	Air Compressor (For Vehicles)	50	C
8414809010	Air Cooler	20	B
8414809011	Air Curtain	20	B
8414809012	Air Diffuser	20	B
8414809013	Air Compressor, Nes	20	B
8414809014	Cooling Tower	20	B
8414809015	Pressure Pump	20	B
8414809016	Sand Pump	20	B
8414809017	Air Pump (Other Than Hand Or Foot Operated)	20	B
8414809018	Blower	20	B
8414901000	Air Pump Parts (For Vehicle)	50	C
8414909010	Compressor & Cooling Tower Parts	20	B
8414909011	Compressor Parts (For Refrigerator)	20	B
8414909099	Parts Of Air/Vacuum Pumps, Of Fans...Etc	20	B
8415100000	Window Or Wall Air Conditioning Machines, Self-Contained	20	C
8415200010	Air Conditioner For Vehicle	20	B
8415810000	Air Conditioning Machines, With Refrigerating Unit And Valve	20	B
8415820000	Air Conditioning Machines, With Refrigerating Unit, No Valve	20	C
8415830000	Air Conditioning Machines, Without Refrigerating Unit	20	B
8415900010	Parts Of The Machineries Of Heading 84.15	20	B
8415900011	Air Conditioner Parts	20	C
8415900012	Condenser (For Air Conditioner)	20	C
8416100000	Furnace Burners For Liquid Fuel	20	B
8416200000	Furnace Burners For Solid Fuel Or Gas (Incl. Combination Burners)	20	B
8416300000	Mechanical Stokers, Including Their Mechanical Grates, Mechanical Ash Dischargers And Similar Appliances	20	A
8416900000	Parts Of Furnace Burners For Liquid Fuel, For Pulverised Solid Fuel Or For Gas; Parts Of Mechanical Stokers, Including Their Mecha-Nical Grates, Mechanical Ash Dischargers And Similar Appliances.	20	A

HS2014	Description	Base Rate	Staging Category
8417100000	Furnaces And Ovens For The Roasting, Melting Or Other Heat-Treatment Of Ores, Pyrites Or Of Metals	20	A
8417200000	Bakery Ovens (Incl. Biscuit Ovens)	20	B
8417800000	Industrial Or Laboratory Furnaces And Ovens, Including Incinerators Not Elsewhere Specified, Non-Electric.	20	A
8417900000	Parts Of Industrial Or Laboratory Furnaces And Ovens	20	B
8418100000	Combined Refrigerators-Freezers, With Separate External Doors	0	A
8418210000	Compression-Type Household Refrigerators	0	A
8418290010	Refrigerator (Household) Other	0	A
8418290011	Electric Mini Kitchen	0	A
8418290012	Refrigerator (Household) Absorption Type.	0	A
8418300000	Freezers Of The Chest Type, Capacity =<800Litres	20	C
8418400010	Deep Freezer Of Upright Type=<900 Ltrs	20	A
8418501010	Refrigerator (Other Than Household)	0	A
8418501011	Refrigerator (Blood Bank)	0	A
8418509010	Chiller (Electric) Household	20	C
8418509011	Refrigerating Counter & Refrigerating Table	20	C
8418509012	Chiller (Electric) Other Than House Hold	20	C
8418610000	Compression Type Units Whose Condensers Are Heat Exchangers	20	A
8418690010	Bottle Cooler	20	C
8418690011	Cold Room	20	C
8418690012	Water Cooler, Electric	20	B
8418690013	Ice Cube Machine	20	C
8418690014	Beer Cooler	20	C
8418690015	Ice Flaker	20	B
8418690016	Ice Cream Maker	20	B
8418690017	Ice Plant	20	B
8418690018	Beverage And Liquid Dispenser	20	C
8418690019	Water Dispenser (Hot&Cold)	20	C
8418690099	Other Refrigerating Or Freezing Equipments, Nes	20	C
8418910000	Furniture Designed To Receive Refrigerating Or Freezing Equipment	20	A
8418990010	Chiller & Refrigerator Parts	20	A
8418990011	Cold Room Parts	20	C
8418990012	Condenser (For Refrigerator)	20	B
8418990099	Parts Of Freezers, & Other Cooling Machines, Nes	20	C
8419110000	Instantaneous Gas Water Heaters	20	B
8419190000	Instantaneous Or Storage Water Heaters, Non-Electric, Nes	20	A
8419200000	Medical, Surgical Or Laboratory Sterilizers	20	B

HS2014	Description	Base Rate	Staging Category
8419310000	Dyers For Agricultural Products	20	A
8419320000	Dyers For Wood, Paper Pulp, Paper Or Paperboard	20	A
8419390010	Air Dryer (Electric)	20	B
8419400010	Distilling Plant	20	B
8419400011	Rectifying Plant	20	B
8419500000	Heat Exchange Units	20	B
8419600000	Machinery For Liquefying Air Or Other Gases	20	B
8419810010	Kettle (Electric) Other Than Domestic	20	B
8419810011	Griller & Cooking Plates (Whether Or Not Electric) Other Than Domestic	20	B
8419810012	Hot Plate (Electric) Other Than Domestic	20	B
8419810013	Frier & Deep Fat Frier (Electric) Other Than Domestic	20	C
8419810014	Roaster (Electric) Other Than Domestic	20	B
8419810015	Egg Boiler (Electric) Other Than Domestic	20	C
8419810017	Cooker & Cooking Range & Stove (Whether Or Not Electric) Other Than Domestic	20	A
8419810018	Coffee Maker & Tea Maker (Electric) Other Than Domestic	20	C
8419810019	Bread Toaster & Sandwich Toaster (Electric) Other Than Domestic	20	B
8419810020	Waffle Maker (Electric) Other Than Domestic	20	B
8419810021	Roti Maker (Electric) Other Than Domestic	20	B
8419810022	Plate Warmer (Electric) Other Than Domestic	20	B
8419810023	Cheese Melter (Electric) Other Than Domestic	20	B
8419810025	Hot Dog Steamer	20	B
8419810026	Cooking, Thawing & Cooling Plant (For Food)	20	B
8419810027	Hot Cupboard (Electric) Other Than Domestic	20	C
8419810028	Popcorn Machine (Electric) Other Than Domestic	20	C
8419810099	Other Machinery, Plant, Equipm For Making Hot Drinks Or For Cooking/Heating Food, Nes	20	B
8419890010	Laminating Machine	20	B
8419890011	Facial Steamer	20	B
8419890012	Incubator (Electrically Heated Cabinet Used In Laboratory)	20	B
8419890014	Ultra - Violet System	20	B
8419890016	Wax Heater (Other Than Domestic)	20	B
8419890017	Radiators Used In Generators & Engines (Other Than Used In Vehicles)	20	B
8419890099	Non-Domestic Heating/Cooling Equipment, Nes	20	B
8419900010	Sterilizer Parts	20	B
8419900011	Distilling Plant Parts	20	B
8419900012	Laminating Machine Parts	20	B

HS2014	Description	Base Rate	Staging Category
8419900013	Liquefying Machine (Air Or Gas) Parts	20	B
8419900014	Rectifying Plant Parts	20	B
8419900015	Heat Exchange Unit & Condensing Unit Parts	20	C
8419900099	Parts Of Non-Domestic Heating/Cooling Equipment	20	B
8420100000	Calendering Or Other Rolling Machines (Excl. For Metal/Glass)	20	B
8420910000	Cylinders Of Calendering Or Other Rolling Machines, Other Than For Metals Or Glass	20	A
8420990000	Parts Of Calendering Or Other Rolling Machines, Other Than For Metals Or Glass	20	A
8421110000	Centrifugal Cream Separators	20	B
8421120000	Centrifugal Clothes-Dryers	20	B
8421190000	Centrifuges, Nes	20	A
8421210010	Desalination Plant	20	A
8421210011	Water Filtering Machine	20	A
8421210012	Water Purifying Machine	20	A
8421210013	Water Treating Plant	20	A
8421210099	Water Filtering & Purifying Apparatus	20	A
8421220000	Machinery And Apparatus For Filtering/Purifying Beverages (Excl. Water)	20	A
8421231010	Oil Filter / Fuel Filter (For Marine Engines.)	20	A
8421231099	Oil Filter / Fuel Filter, Nes.	20	A
8421231110	Fuel Filter / Oil Filter (Fir Auto Cycle Motor Cycle & Passenger Vehicles)	50	E
8421231199	Fuel Filter / Oil Filter (Other Than Passenger Vehicles)	50	E
8421290010	Aquarium Filter	20	A
8421290011	Fuel Purifying Apparatus	20	A
8421290012	Oil Spill Control Equipment	20	A
8421290013	Refrigerant Recovery Machine	20	A
8421290099	Machinery And Apparatus For Filtering/Purifying Liquids, Nes.	20	A
8421311010	Air Filter (For Internal Combustion Engine.)	20	A
8421311099	Air Filter (Not Specified.)	20	A
8421311110	Air Filter (Auto Cycle Motor Cycle & Passenger Vehicles)	50	E
8421311199	Air Filter (Other Than Passenger Vehicles)	50	E
8421390010	Gas Filtering Apparatus	20	A
8421390011	Refrigerant Gas Recycling System	20	A
8421390012	Air Purifier (Electro Mechanical) Other Than Domestic	20	A
8421390099	Booths (For Paint / Spraying)	20	A
8421910000	Parts Of Centrifuges, Including Centrifugal Dryers	20	A
8421990010	Desalination Plant Parts	20	A

HS2014	Description	Base Rate	Staging Category
8421990011	Water Filter Parts	20	A
8421990012	Water Purifier Parts	20	A
8421990013	Water Treating Plant Parts	20	A
8421990014	Fuel Filter Parts	20	A
8421990015	Centrifuge Parts	20	A
8421990099	Parts Of Machinery...For Filtering/Purifying Liquids Or Gases	20	A
8422110000	Dish Washing Machines, Of The Household Type	20	A
8422190000	Dish Washing Machines, Of The Industrial Type	20	B
8422200010	Bottle Drying Machine	20	B
8422200011	Bottle Cleaning Machine	20	B
8422200012	Dish Drying Machine	20	B
8422200013	Bed Pan Washer	20	B
8422200014	Drying Tumbler	20	B
8422200099	Machines For Cleaning Or Drying Bottles, (Nes)	20	B
8422300010	Sealing Machine	20	C
8422300011	Bottle Filling Machine	20	B
8422300012	Canning Machine	20	B
8422300013	Labelling Machine	20	B
8422300014	Soda Maker	20	B
8422300015	Bag Closing Machine	20	B
8422300016	Ink Refill System	20	B
8422300099	Machinery For Filling, Closing Bottles, Cans, Boxes Etc & Aerating Beverages, Nes.	20	B
8422400000	Packing Or Wrapping Machinery, (Incl. Heat-Shrink Wrapping Machinery)Nes	20	A
8422900000	Parts Of Machinery Of 8422.11 To 8422.40	20	C
8423100010	Scale Of Household Type	20	A
8423100011	Scale For Babies	20	B
8423200000	Scales For Continuous Weighing Of Goods On Conveyors	20	A
8423300010	Scale Of Constant Weight	20	C
8423300011	Hopper Scale	20	B
8423810000	Weighing Machinery, Nes, Of Weighing Capacity =<30Kg	20	B
8423820000	Weighing Machinery, Nes, Of Weighing Capacity 30-5000Kg	20	B
8423890000	Weighing Machinery, Nes, Of Weighing Capacity >5000Kg	20	B
8423900010	Weighing Machine Parts	20	B
8423900011	Weights For Weighing Machine	20	B
8424100000	Fire Extinguishers	20	B
8424200010	Fogging Or Smoking Machine	20	B

HS2014	Description	Base Rate	Staging Category
8424200011	Cement & Paint Sprayer	20	B
8424200012	Insecticide Sprayer	20	B
8424200013	Sealant Dispenser	20	B
8424200014	Spray Guns & Similar Appliances	20	B
8424200099	Other Spraying Appliances	20	A
8424300010	Sand Blasting Machine	20	B
8424300011	Steam Blasting Machine	20	B
8424300012	Steam Cleaner	20	B
8424810000	Machinery For Projecting... Liquids/Powders For Agriculture...	20	B
8424890010	Pressure Sprayer	20	B
8424890011	Wax Spraying Machine	20	B
8424890012	Sprinkler (Anti-Fire)	20	B
8424890013	Water Sprinkler System	20	B
8424890014	Soap Dispenser	20	B
8424890015	Warewash Chemical Dispenser	20	B
8424890016	Air Freshener Dispenser (Mechanical)	20	B
8424890017	Sprayer (Plastic)	20	B
8424900010	Sprayer & Similar Appliances' Parts	20	B
8424900011	Fogging Or Smoking, Sand/Steam Blasting Or Wax Spraying Machine Parts	20	B
8424900099	Parts Of Appliances Of Heading 84.24	20	B
8425110000	Pulley Tackle And Hoists..., Powered By Electric Motor	20	B
8425190010	Pulley Tackle	20	A
8425190011	Hoist, Nes	20	B
8425311000	Winch Powered By Electric Motor (For Sails)	0	A
8425319000	Winches, Capstans Powered By Electric Motor, Nes	20	A
8425391000	Winches, Capstans (Other Than Electric) For Sails	0	A
8425399000	Winches, Capstans (Other Than Electric), Nes	20	B
8425410000	Built-In Jacking Systems Of A Type Used In Garages	20	B
8425420010	Hydraulic Jack For Raising Vehicles	20	B
8425420011	Hoist (For Raising Vehicles) Hydraulic	20	B
8425420012	Jack /Hoist (For Raising Vessels)	20	B
8425420013	Hydraulic Jack	20	B
8425490010	Jack (For Raising Vehicle) Other Than Hydraulic	20	A
8425490011	Hoist For Raising Vehicles, Other Than Hydraulic	20	A
8426110000	Overhead Travelling Cranes On Fixed Support	20	A
8426120000	Mobile Lifting Frames On Tyres And Straddle Carriers	20	A

HS2014	Description	Base Rate	Staging Category
8426190000	Transporter Cranes, Gantry Cranes/Bridge Cranes, Overhd Travelling Cranes Nes	50	A
8426200000	Tower Cranes	20	A
8426301000	Portable Crane For Cinematographic And Video (Self Propelled)	50	B
8426309000	Portable Crane For Cinematographic And Video (Other Than Self-Propelled)	20	B
8426410000	Ships' Derricks; Cranes, Including Cable Cranes; Works Trucks Fitted With A Crane. (Self-Propelled & On Tyres)	50	A
8426490000	Ships' Derricks; Cranes, Including Cable Cranes; Works Trucks Fitted With A Crane. (Self-Propelled And Other Than On Tyres)	20	A
8426910000	Derricks, Cranes, Etc, Nes, Designed For Mounting On Road Vehicles	20	B
8426990010	Ship Derricks	20	B
8427100010	Forklift (Powered By Electric Motor) Self Propelled	50	C
8427100011	Stacking Truck (Electric)	50	A
8427200010	Forklift (Other) Self Propelled	50	A
8427200011	Stacking Truck (Non-Electric)	50	A
8427901000	Forklift (Other Than Self Propelled)	50	C
8427909010	Truck With Lift (Hydraulic) Other Than Self Propelled)	20	B
8427909011	Stacking Truck (Other Than Self Propelled)	20	B
8428100010	Lift	20	B
8428100011	Skip Hoist	20	B
8428200010	Elevator (Pneumatic)	20	B
8428200011	Conveyor (Pneumatic)	20	B
8428310000	Other Continuous- Action Elevators And Conveyors, For Goods Or Materials (Specially Designed For Underground Use)	20	B
8428320010	Elevator (Bucket Type) Continuous Action	20	B
8428320011	Conveyor (Bucket Type) Continuous Action	20	B
8428330010	Elevator (Belt Type) Continuous Action	20	B
8428330011	Conveyor (Belt Type) Continuous Action	20	B
8428390010	Elevator, Nes	20	B
8428390011	Conveyor, Nes	20	B
8428390012	Conveyor Table	20	B
8428400000	Escalators And Moving Walkways	20	B
8428600000	Teleferics, Chair-Lifts, Ski-Draglines; Traction Mechanisms For Funiculars	20	B
8428900010	Hydraulic Platform	20	B
8429110000	Self-Propelled Bulldozers And Angledozer, Track Laying	50	A
8429190000	Self-Propelled Bulldozers And Angledozer, (Excl. Track Laying)	50	C

HS2014	Description	Base Rate	Staging Category
8429200000	Self-Propelled Graders And Levellers	50	C
8429300000	Self-Propelled Scrapers	50	A
8429400010	Road Roller	50	A
8429400011	Tamping Machine	50	A
8429510000	Self-Propelled Front-End Shovel Loaders	50	A
8429520000	Self-Propelled Bulldozers... With A 360O Revolving Superstructure	50	C
8429590010	Excavator, Nes	50	B
8430100000	Pile-Drivers And Pile-Extractors	20	A
8430200000	Snow-Ploughs And Snow-Blowers	50	A
8430310000	Coal Or Rock Cutters And Tunnelling Machinery (Self-Propelled)	50	A
8430390000	Coal Or Rock Cutters And Tunnelling Machinery (Other Than Self-Propelled)	20	A
8430410000	Other Boring Or Sinking Machinery (Self-Propelled)	50	A
8430490000	Other Boring Or Sinking Machinery (Other Than Self-Propelled)	20	A
8430500000	Other Moving, Grading, Levelling, Scraping, Excavating, Tamping, Compacting Or Extracting Machinery, For Earth, Minerals Or Ores (Self-Propelled)	50	A
8430610000	Tamping Or Compacting Machinery, Not Self-Propelled	20	A
8430690000	Other Moving, Grading, Levelling, Scraping, Excavating Or Extracting Machinery, For Earth, Minerals Or Ores (Other Than Self-Propelled)	20	A
8431100010	Hoist Parts	20	B
8431100011	Parts Of Jack & Winch (For Raising Vehicles)	20	B
8431100099	Parts Of Machinery Of 84.25	20	B
8431200010	Fork Lift Parts (Self Propelled)	20	B
8431200011	Other Parts Of Machinery Of Heading 8427 (Self Propelled)	20	B
8431200012	Other Parts Of Machinery Of Heading 8427 (Other Than Self Propelled)	20	B
8431310000	Parts Of Lift, Skip Hoists Or Escalators	20	B
8431390010	Conveyor Parts	20	B
8431390011	Elevator Parts	20	B
8431390012	Hydraulic Platform Parts	20	B
8431390013	Lift Parts	20	B
8431410000	Buckets, Shovels, Grabs And Grips Of Machinery Of Heading 84.26, 84.29 Or 84.30	20	B
8431420000	Bulldozer Or Angledozer Blades	20	B
8431430000	Parts For Boring Or Sinking Machinery Of Subheading 8430.41 Or 8430.49	20	B
8431490010	Road Roller Parts	20	B
8431490011	Parts Of Bulldozer, Excavator & Showel Loader	20	E

HS2014	Description	Base Rate	Staging Category
8431490012	Portable Crane (For Cinematographic & Video) Parts	20	B
8431490013	Parts Of Ship Derrick	20	B
8431490099	Parts Of Machinery Of 84.26, 84.29 And 84.30, Nes	20	B
8432100000	Ploughs	20	B
8432210000	Disc Harrows	20	B
8432290000	Harrows (Excl. Disc Harrows), Scarifiers, Cultivators, Weeders And Hoes	20	B
8432300000	Seeders, Planters And Transplanters	20	A
8432400000	Manure Spreaders And Fertiliser Distributors	20	A
8432800010	Stone Cleaning Machine	20	B
8432800011	Gardening Shredder	20	A
8432900000	Parts Of Soil Preparation/Cultivation Machinery...	20	B
8433110000	Mowers..., Powered, The Cutting Device Rotating In A Horizontal Plane	20	B
8433190000	Mowers For Lawns, Parks Or Sports Grounds, Nes	20	B
8433200000	Other Mowers, Including Cutter Bars For Tractor Mounting (Excluding Mowers For Lawns, Parks Or Sports-Grounds)	20	B
8433300000	Other Haymaking Machinery	20	A
8433400000	Straw Or Fodder Balers, Including Pick-Up Balers	20	A
8433510000	Combine Harvester- Threshers	20	A
8433520000	Other Threshing Machinery	20	A
8433530000	Root Or Tuber Harvesting Machines	20	A
8433590000	Other Harvesting Machinery	20	A
8433600000	Machines For Cleaning, Sorting Or Grading Eggs, Fruit Or Other Agricultural Produce	20	A
8433900000	Parts Of Harvesting... Machinery	20	A
8434100000	Milking Machines	20	A
8434200000	Dairy Machinery	20	A
8434900000	Parts Of Milking Machines And Dairy Machinery	20	A
8435100000	Presses, Crushers, Etc, For Making Wine, Cider, Fruit Juices, Etc	20	A
8435900000	Parts Of Machinery For Making Wine, Cider, Fruit Juices, Etc	20	B
8436100000	Machinery For Preparing Animal Feeding Stuffs	20	B
8436210000	Poultry Incubators And Brooders	20	A
8436290000	Poultry-Keeping Machinery, Nes	20	A
8436800010	Debeaker Machine	20	A
8436800099	Agricultural ... Forestry Or Bee-Keeping Machinery, Nes	20	A
8436910000	Parts Of Poultry-Keeping Machinery Or Poultry Incubators And Brooders	20	A
8436990000	Parts Of Agricultural... Machinery, Nes	20	A

HS2014	Description	Base Rate	Staging Category
8437100000	Machines For Cleaning/Sorting/Grading Seed, Grain Or Dried Vegetables	20	A
8437800000	Machinery For Milling Or Working Cereals Or Dried Vegetables	20	A
8437900000	Parts Of Milling, Etc, Machinery	20	B
8438100010	Bread Slicing Machine	20	B
8438100011	Dough Pressing Machine	20	C
8438100012	Kneading Machine (Dough)	20	B
8438100013	Noodles & Pasta Making Machine	20	B
8438100014	Bread Making Machine	20	B
8438200010	Candy Floss Machine	20	B
8438200099	Machinery For The Manufacture Of Confectionery, Coca Or Chocolate, Nes	20	B
8438300000	Machinery For Sugar Manufacture	20	B
8438400000	Brewery Machinery	20	B
8438500010	Meat Mincing Machine	20	C
8438500011	Sausage Making Machine	20	B
8438500012	Meat Sawing Machine	20	B
8438600010	Slicing Machine (Vegetable, Fruit & Nuts)	20	B
8438600011	Peeling Machine (Vegetable, Fruit & Nuts)	20	B
8438800010	Fish Scaling Machine	20	B
8438800011	Egg Beating Machine (Other Than Domestic)	20	B
8438800012	Mixing/Grinding Machine (For Food) Other Than Domestic	20	A
8438800013	Coconut Scraper (Electric) Other Than Domestic	20	B
8438800099	Machinery For The Preparation Or Manufacture Of Food Or Drinks, Nes	20	B
8438900000	Parts Of Industrial Machinery For Food And Drink Manufacture, Nes	20	C
8439100000	Machinery For Making Pulp Of Fibrous Cellulosic Material	20	A
8439200000	Machinery For Making Paper Or Paperboard	20	A
8439300000	Machinery For Finishing Paper Or Paperboard	20	B
8439910000	Parts Of Machinery For Making Pulp Of Fibrous Cellulosic Material	20	A
8439990000	Parts Of Machinery For Making Or Finishing Paper Or Paperboard.	20	A
8440100010	Book-Binding Machine	20	B
8440100011	Book Glueing Machine	20	B
8440100012	Book Sewing Machine	20	B
8440100013	Book Stapling Machine	20	B
8440100014	Book Folding Machine	20	B
8440100015	Book Gathering Machine & Book Collators	20	B

HS2014	Description	Base Rate	Staging Category
8440100016	Book Stitching Machine	20	B
8440900000	Parts Of Book-Binding Machinery	20	B
8441100000	Cutting Machines	20	C
8441200010	Paper Envelope Making Machine	20	B
8441200011	Paper Bag Making Machine	20	B
8441300000	Machines For Making Cartons, Boxes, Etc, Of Paper Or Paperboard	20	B
8441400000	Machines For Moulding Articles In Paper Pulp, Paper Or Paperboard	20	A
8441800010	Tissue Paper Processor	20	B
8441800011	Rewinding And Perforating Machine (For Toilet Paper)	20	B
8441800012	Paper Pressing Machine	20	B
8441800013	Paper Folding Machine	20	B
8441900000	Parts Of Machinery For Making Up Paper Pulp, Paper Or Paperboard, Nes	20	B
8442300000	Machinery, Apparatus And Equipment	20	B
8442400000	Parts Of The Foregoing Machinery, Apparatus Or Equipment	20	B
8442500010	Printing Plate	20	A
8442500011	Printing Blocks	20	B
8442500012	Lithographic Stone (For Printing)	20	B
8443110000	Offset Printing Machinery, Reel Fed	20	B
8443120000	Offset Printing Machinery, Sheet Fed, Office Type	20	B
8443130000	Offset Printing Machinery, Nes.	20	B
8443140000	Letterpress Printing Machinery, Reel Fed, (Excl. Flexographic Printing).	20	B
8443150000	Letterpress Printing Machinery, (Excl. Reef Fed & Flexographic Printing).	20	B
8443160000	Flexographic Printing Machinery.	20	B
8443170000	Gravure Printing Machinery.	20	B
8443190010	Label Printer (Not Capable Of Connecting To An Adp Machine)	20	B
8443190099	Offset Printing Machinery, Nes (Not Capable Of Connecting To An Adp Machine)	20	B
8443310010	Ink Jet Printing Machine (With Two Or More Functions) Capable Of Connecting To An Adp Ma	0	A
8443310011	Machines Performing Two Or More Function Of Printing, Copying & Facsimile Transmission..	0	A
8443310012	Multifunctional Printers (Connecting To An Adp Machine)	0	A
8443310013	Photocopy Machine Having Two Or More Functions (Connecting To An Adp Machine)	0	A
8443320010	Computer Printer	0	A
8443320011	Ink Jet Printing Machine (With Printing Function Only) Connecting To An Adp Machine	0	A
8443320012	Slip Printer	0	A

HS2014	Description	Base Rate	Staging Category
8443320013	Facsimile Machine (With Facsimile Transmission Only) Capable Of Connecting To An Adp Mach	0	A
8443320014	Camera Printer (Used For Print Photo)Connecting To An Adp Machine	0	A
8443390010	Photocopy Machine (Excl.Two Or More Functions) Not Connecting To An Adp Machine.	20	B
8443390011	Facsimile Machine (With Facsimile Transmission Only) Not Capable Of Connecting To An Adp.	20	B
8443390012	Photocopy Machine Two Or More Functions (Not Capable Of Connecting To An Adp. Machine)	20	B
8443390013	Facsimile Machine Two Or More Functions (Not Capable Of Connecting To An Adp. Machine)	20	B
8443390014	Thermocopying Apparatus	20	B
8443390015	Camera Printer (Used For Printing Photograph)Not Connecting To An Adp Machine	20	B
8443910000	Parts And Accessories Of Printing Machinery Used For Printing By Means Of Plates, Cylinders And Other Printing Components Of Heading 84.42	20	A
8443991010	Computer Printer Parts & Accessories	0	A
8443991011	Printing Machine Parts & Accessories	0	A
8443999010	Toner Cartridge (For Photocopy Machine)	20	B
8443999011	Facsimile Machine Parts	20	B
8443999098	Printing Machine Parts And Accessories Not Capable Of Connecting To An Adp Machine, Nes	20	B
8443999099	Photocopy Machine Parts And Accessories.	20	B
8444000000	Machines For Extruding, Drawing... Or Cutting Man-Made Textile Materials	20	B
8445110000	Carding Machines For Preparing Textile Fibres	20	A
8445120000	Combing Machines For Preparing Textile Fibres	20	A
8445130000	Drawing Or Roving Machines For Preparing Textile Fibres	20	A
8445190000	Machines For Preparing Textile Fibres, Nes	20	A
8445200000	Textile Spinning Machines	20	A
8445300000	Textile Doubling Or Twisting Machines	20	A
8445400000	Textile Winding (Including Weft-Winding) Or Reeling Machines	20	A
8445900000	Machinery For Producing Or Preparing Textile Yarns, Nes	20	B
8446100000	Weaving Machines For Weaving Fabrics Of A Width Not Exceeding 30 Cm	20	A
8446210000	Weaving Machines (Power Loom) For Weaving Fabrics Of A Width Exceeding 30 Cm, Shuttle Type	20	A
8446290000	Other Weaving Machines For Weaving Fabrics Of A Width Exceeding 30 Cm, Shuttle Type	20	A
8446300000	Other Weaving Machines For Weaving Fabrics Of A Width Exceeding 30 Cm, Shuttleless Type	20	A
8447110000	Circular Knitting Machines (With Cylinder Diameter Not Exceeding 165 Mm)	20	A
8447120000	Circular Knitting Machines (With Cylinder Diameter Exceeding 165 Mm)	20	A

HS2014	Description	Base Rate	Staging Category
8447200000	Flat Knitting Machines; Stitch-Bonding Machines	20	A
8447900010	Knitting Machine	20	A
8447900011	Stringing Machine	20	B
8448110000	Dobbies And Jacquards; Card Reducing, Copying, Punching Or Assembling Machines For Use Therewith	20	A
8448190000	Other Auxiliary Machinery For Machines Of Heading 84.44, 84.45, 84.46 Or 84.47 Not Elsewhere Specified	20	A
8448200000	Cutting Machines Parts (Man-Made Textile Materials)	20	B
8448310000	Parts And Accessories Of Card Clothing Machines Of Heading 84.45 Or Of Their Auxiliary Machinery	20	A
8448320000	Parts And Accessories Of Machines For Preparing Textile Fibres Of Heading 84.45 Or Of Their Auxiliary Machinery (Other Than Card Clothing)	20	A
8448330000	Spindles, Spindle Flyers, Spinning Rings And Ring Travellers	20	A
8448390000	Parts And Accessories Of Machines Of 84.45, Etc, Nes	20	B
8448420000	Reeds For Looms, Healds And Heald-Frames	20	A
8448490000	Other Parts And Accessories Of Weaving Machines (Looms) Or Of Their Auxiliary Machinery Not Elsewhere Specified	20	A
8448510000	Sinkers, Needles And Other Articles Used In Forming Stitches	20	A
8448590000	Parts And Accessories Of Machines Of 84.47, Etc, Nes	20	B
8449000000	Machinery For The Manufacture Or Finishing Of Felt Or Nonwovens In The Piece Or In Shapes, Including Machinery For Making Felt Hats; Blocks For Making Hats.	20	A
8450110000	Fully-Automatic Washing Machines, Capacity=<10Kg	20	A
8450120000	Washing Machines With Built-In Centrifugal Drier, Capacity =<10Kg	20	B
8450190000	Washing Machines, Nes, Of A Dry Linen Capacity =<10Kg	20	C
8450200000	Washing Machines, Household/Laundry Type, Capacity >10Kg	20	C
8450900000	Parts Of Household/Laundry-Typewashing Machines	20	A
8451100000	Dry-Cleaning Machines	20	B
8451210000	Drying Machines, Of A Dry Linen Capacity =<10Kg	20	B
8451290000	Drying Machines, Of A Dry Linen Capacity >10Kg	20	B
8451300010	Ironing Machine	20	B
8451300011	Fusing Machine	20	B
8451300012	Heat Bond Iron	20	B
8451300013	Non Domestic Steamer (Electric)	20	A
8451400000	Washing, Bleaching Or Dyeing Machines	20	A
8451500000	Machines For Reeling, Unreeling, Folding, Cutting... Textile Fabrics	20	B
8451800010	Carpet Cleaning Machine (Vacuum/Spray)	20	B

HS2014	Description	Base Rate	Staging Category
8451800011	Steam Spotting Table	20	B
8451900000	Parts Of Machines For Cleaning, Drying, Ironing, Etc	20	C
8452100000	Sewing Machines Of The Household Type	20	B
8452210010	Automatic Sewing Machine	20	C
8452210011	Picotting Machine	20	B
8452210012	Button Hole Making Machine	20	B
8452290010	Bag Sewing Machine	20	B
8452290011	Industrial Sewing Machine	20	C
8452300000	Sewing Machine Needles	20	B
8452900000	Furniture, Bases & Covers For Sewing Machines & Parts Thereof; Other Parts Of Sewing Machines	20	B
8453100000	Machinery For Preparing, Tanning Or Working Hides, Skins Or Leather	20	A
8453200000	Machinery For Making Or Repairing Footwear	20	A
8453800000	Other Machinery For Making Or Repairing Other Articles Of Hides, Skins Or Leather, Other Than Sewing Machines.	20	A
8453900000	Parts Of Machinery For Preparing, Tanning Or Working Hides, Skins Or Leather Or For Making Or Repairing Footwear Or Other Articles Of Hides, Skins Or Leather, Other Than Sewing Machines.	20	A
8454100000	Converters	20	A
8454200000	Ingot Moulds And Ladles	20	A
8454300000	Casting Machines	20	A
8454900000	Parts For Converters, Ladles, Ingot Moulds And Casting Machines, Of A Kind Used In Metallurgy Or In Metal Foundries.	20	A
8455100000	Metal-Rolling Tube Mills	20	A
8455210010	Rollforming Machinery (For Making Roofing Sheet)	20	B
8455220000	Other Cold Rolling Mills	20	A
8455300000	Rolls For Metal Rolling Mills	20	A
8455900000	Parts Of Metal-Rolling Mills (Excl. Rolls)	20	B
8456100000	Machine-Tools Operated By Laser Or Other Light Or Photonbeam Processes	20	C
8456200000	Machine-Tools Operated By Ultrasonic Processes	20	B
8456300000	Machine-Tools Operated By Electro-Discharge Processes	20	B
8456900000	Machine-Tools For Working Any Material By Removal Of Material, Nes.	20	B
8457100000	Machining Centres	20	A
8457200000	Unit Construction Machines (Single Station)	20	A
8457300000	Multi-Station Transfer Machines	20	A
8458110000	Horizontal Lathes For Removing Metal, Numerically Controlled	20	B
8458190000	Horizontal Lathes For Removing Metal (Excl. Numerically Controlled)	20	B

HS2014	Description	Base Rate	Staging Category
8458910000	Lathes For Removing Metal, Nes, Numerically Controlled	20	B
8458990000	Lathes For Removing Metal, Nes (Excl. Numerically Controlled)	20	A
8459100000	Way-Type Unit Head Machines	20	A
8459210000	Drilling Machines For Removing Metal, Numerically Controlled, Nes	20	B
8459290000	Drilling Machines For Removing Metal, Nes	20	B
8459310000	Other Boring-Milling Machines (Numerically Controlled)	20	A
8459390000	Other Boring-Milling Machines (Not Numerically Controlled)	20	A
8459400000	Boring Machines For Metal, Nes	20	B
8459510000	Milling Machines, Knee-Type, For Metal, Numerically Controlled	20	B
8459590000	Milling Machines, Knee-Type, For Metal (Excl. Numerically Controlled)	20	B
8459610000	Milling Machines For Metal, Numerically Controlled (Excl. Knee-Type)	20	B
8459690000	Milling Machine (Other) For Metal	20	B
8459700000	Other Threading Or Tapping Machines	20	A
8460110000	Flat-Surface Grinding Machines, In Which The Positioning In Any One Axis Can Be Set Up To An Accuracy Of At Least 0.01 Mm (Numerically Controlled)	20	A
8460190010	Flat-Surface Grinding Machine, 0.01Mm Accuracy, Nes	20	A
8460210000	Grinding Machines, Nes, Accurate To 0.01Mm, Numerically Controlled	20	B
8460290000	Other Grinding Machines, In Which The Positioning In Any One Axis Can Be Set Up To An Accuracy Of At Least 0.01 Mm (Not Numerically Controlled)	20	A
8460310000	Sharpening (Tool Or Cutter Grinding) Machines, Numerically Controlled	20	B
8460390000	Sharpening (Tool Or Cutter Grinding) Machines, Nes	20	B
8460400000	Honing Or Lapping Machines	20	A
8460900010	Chipping Machine (Metal)	20	B
8461200000	Shaping Or Slotting Machines For Working Metal Or Cermets	20	B
8461300000	Broaching Machines For Working Metal Or Cermets	20	B
8461400000	Gear Cutting/Grinding/Finishing Machines For Working Metal Or Cermets	20	B
8461500000	Sawing Or Cutting-Off Machines For Working Metal Or Cermets	20	B
8461900000	Machine Tools Working By Removing Metal Or Cermets, Nes	20	A
8462100000	Forging Or Die-Stamping Machines (Incl. Presses) And Hammers	20	B
8462210010	Bending Machine (Numerically Controlled) For Metal	20	B
8462210011	Straightening Machine (Numerically Controlled) For Metal	20	B
8462290010	Bending Machine, Nes For Metal	20	A

HS2014	Description	Base Rate	Staging Category
8462290011	Straightening Machine, Nes For Metal	20	B
8462290012	Pipe Bending Machine	20	B
8462310000	Shearing Machines (Incl. Presses), Numerically Controlled	20	B
8462390000	Shearing Machines (Incl. Presses), Nes	20	B
8462410000	Punching Or Notching Machines (Incl. Presses), Numerically Controlled	20	B
8462490000	Punching Or Notching Machines (Incl. Presses), Nes	20	B
8462910000	Hydraulic Presses For Working Metals Or Metal Carbides	20	B
8462990010	Crimping Machine	20	B
8463100000	Draw-Benches For Bars, Tubes, Profiles, Wire Or The Like	20	A
8463200000	Thread Rolling Machines For Working Metal, Without Removing Material	20	B
8463300000	Machines For Working Wire	20	A
8463900000	Other Machine-Tools For Working Metal Or Cermets, Without Removing Material Not Elsewhere Specified	20	A
8464100000	Sawing Machines, For Workingstone, Ceramics, Concrete, Etc	20	B
8464200010	Grinding Machine For Stone, Concrete, Ceramin & Glass	20	B
8464200011	Polishing Machine For Stone, Concrete, Ceramic & Glass	20	B
8464200012	Smoothing Machine (For Stone, Concrete, Ceramic & Glass)	20	B
8464900010	Cutting Machine For Stone, Concrete, Ceramic & Glass	20	B
8464900011	Drilling Machine For Stone, Concrete, Ceramic & Glass	20	B
8464900012	Lens Edging Machine (Optical) For Stone, Ceramics, Concrete, Glass	20	B
8464900013	Shaping Machine For Stone, Concrete, Ceramic & Glass	20	B
8464900014	Polishing Machine (Cable Connection) For Stone, Ceramics, Concrete, Glass	20	B
8464900015	Milling Machines (For Stone, Ceramics, Concrete, Glass)	20	B
8465100000	Machines Which Can Change Operation Without Changing Tools	20	B
8465910000	Sawing Machines For Working Wood, Cork, Bone, Hard Rubber, Etc	20	B
8465920010	Planing Machine For Wood, Rubber, Plastic, Cork & Bone	20	B
8465920011	Routing Machine For Wood, Rubber, Plastic, Cork, & Bone	20	B
8465920012	Moulding Machine For Wood, Rubber, Plastic, Cork & Bone	20	B
8465930010	Grinding Machine For Wood, Rubber, Plastic, Cork & Bone	20	B
8465930011	Sanding Machine For Wood, Rubber, Plastic, Cork & Bone	20	B
8465930012	Polishing Machine For Wood, Rubber, Plastic, Cork & Bone	20	B
8465940010	Bending Machine For Wood, Rubber, Plastic, Cork & Bone	20	B

HS2014	Description	Base Rate	Staging Category
8465950010	Drilling Machine For Wood, Rubber, Plastic, Cork & Bone	20	B
8465950011	Chisel Motoriser	20	B
8465960010	Slicing Machine For Wood, Rubber, Plastic, Cork & Bone	20	B
8465990010	Cutting Machine For Wood, Rubber, Plastic, Cork & Bone	20	B
8465990011	Nailing Machine For Wood, Rubber, Plastic, Cork & Bone	20	B
8465990012	Vulcanizing Machine For Wood, Rubber, Plastic, Cork & Bone	20	B
8465990013	Stapling Machine For Wood, Rubber, Plastic, Cork & Bone	20	B
8465990014	Glueing Machine For Wood, Rubber, Plastic, Cork & Bone	20	B
8465990015	Button Making Machine (For Wood, Rubber, Plastic, Cork, Bone)	20	B
8465990099	Machine-Tools For Working Wood, Cork, Bone, Hard Rubber, Hard Plastic Or Similar Hard.	20	B
8466100000	Tool Holders And Self-Opening Dieheads	20	A
8466200000	Work Holders	20	A
8466300000	Dividing Heads And Other Special Attachments For Machine-Tools	20	A
8466910000	Parts And Accessories For Machines Of 84.64	20	B
8466920000	Parts And Accessories For Machines Of 84.65	20	B
8466930000	Parts And Accessories For Machines Of 84.56 To 84.61	20	B
8466940000	Parts And Accessories For Machines Of 84.62 To 84.63	20	B
8467110000	Pneumatic Tools For Working In The Hand (Rotary Type (Including Combined Rotary Percussion))	20	A
8467190010	Drill (Pneumatic)	20	B
8467190011	Screw Driver (Pneumatic)	20	B
8467190099	Tools (Pneumatic) Not Specified	20	B
8467210000	Drills For Working In The Hand, With Self-Contained Electric Motor	20	A
8467220010	Chain Saw (Electro-Mechanical)	20	B
8467220011	Circular Saw (Electro-Mechanical)	20	B
8467220012	Jig Saw (Electro-Mechanical)	20	B
8467220013	Saw (Electro-Mechanical), Nes	20	B
8467220014	Hole Saw (Electro-Mechanical)	20	B
8467290010	Cutter (Electro-Mechanical) For Plaster Of Paris	20	B
8467290011	Hedge Trimmer (Electro-Mechanical)	20	B
8467290012	Grinder (Electro-Mechanical)	20	B
8467290013	Sucker (Electro-Mechanical)	20	B
8467290014	Airplasma Cutter (Electro-Mechanical)	20	B
8467290015	Concrete Vibrator (Electro-Mechanical)	20	B
8467290016	Cutter (Electro-Mechanical), Nes	20	B
8467290017	Plane (Electro-Mechanical)	20	B

HS2014	Description	Base Rate	Staging Category
8467290018	Riveter (Electro-Mechanical)	20	B
8467290019	Sander (Electro-Mechanical)	20	B
8467290020	Screw Driver (Electro-Mechanical)	20	B
8467290021	File (Electro-Mechanical)	20	B
8467290022	Polisher (Electro-Mechanical)	20	B
8467290023	Chisel (Electro-Mechanical)	20	B
8467290024	Hammer (Electro-Mechanical)	20	B
8467290025	Metal Cutting Shear (Electro-Mechanical)	20	B
8467290026	Blower (Electro-Mechanical) For Cleaning	20	B
8467290027	Scissor (Electro-Mechanical)	20	B
8467290028	Paint Scraper (Electro-Mechanical)	20	B
8467290099	Tools (Electro-Mechanical) Not Specified	20	B
8467810000	Chain Saws With Non-Electric Motor	20	B
8467890010	Drill With Self Contained Non-Electric Motor	20	B
8467890011	Screw Driver With Self Contained Non-Electric Motor	20	B
8467890012	Rammers (Hand-Held)	20	B
8467890013	Hydraulic Puller	20	B
8467890099	Hydraulic Punch Driver	20	B
8467910000	Parts Of Chain Saws	20	B
8467920000	Parts Of Pneumatic Tools For Working In The Hand	20	A
8467990000	Parts Of Hand-Tools, With Non-Electric Motor, Nes	20	A
8468100000	Hand-Held Blow Pipes For Soldering, Brazing Or Welding	20	B
8468200010	Welding Machine (Gas Operated)	20	B
8468200011	Brazing Machine (Gas Operated)	20	B
8468200012	Soldering Machine (Gas Operated)	20	B
8468800010	Welding Machine, Nes	20	A
8468800011	Brazing Machine, Nes	20	B
8468800012	Soldering Machine	20	B
8468900000	Parts Of Soldering, Brazing Or Welding Machinery And Apparatus	20	B
8469000010	Digital Writer.	20	B
8469000011	Automatic Typewriters (Excl. Printers Of Heading 8471).	20	B
8469000012	Typewriters, Electric, (Excl. Automatic, Or Printers Of 8471).	20	B
8469000013	Typewriters, Non-Electric.	20	B
8470100010	Calculator (Scientific)	20	B
8470100011	Calculator (Other Than Scientific)	20	B
8470210000	Electronic Calculating Machines, Nes, With A Printing Device	20	B

HS2014	Description	Base Rate	Staging Category
8470290000	Other Electronic Calculating Machines (Not Incorporating A Printing Device)	20	A
8470300000	Other Calculating Machines	20	A
8470500010	Cash Register	20	B
8470500011	Point Of Sale System	20	A
8470900010	Price Labelling Machine (Incorporating A Printing Device)	20	B
8470900011	Ticket-Issuing Machine	20	B
8470900012	Accounting Machine.	20	B
8471300010	Computer For Children.	0	A
8471300011	Digital Diary.	0	A
8471300012	Language Master (Speaking).	0	A
8471300013	Organizer / Palm Pc.	0	A
8471300014	Laptop (Computer).	0	A
8471410000	Nonportable Adp Machines, Comprisng At Least Cpu & I/O Unit In Same Housing.	0	A
8471491000	Other Automatic Data Processing Machine Presented In The Form Of System	0	A
8471499000	Other, Presented In The Form Of Systems, Excl. Computer	20	B
8471500000	Processing Units Other Than Those Of Subheading 8471.41 Or 8471.49, Whether Or Not Containing In The Same Housing One Or Two Of The Following Types Of Unit : Storage Units, Input Units, Output Units	0	A
8471601011	Board Copier	0	A
8471601012	Computer Scanner	0	A
8471601014	Graphic Tablet System	0	A
8471601015	Memory Card Reader	0	A
8471601099	Stamp Creator And Other Input & Output Devices Not Specified	0	A
8471609000	Other Input And Out Put Units For Devices Other Than Computer	20	A
8471700010	Hard Disk Drive	0	A
8471700011	Computer Server	0	A
8471700012	Pen Drive	0	A
8471700013	Cd Writer	0	A
8471700014	Cd Writer (With Additional Features)	0	A
8471800099	Units Of Adp Machines	0	A
8471901010	Credit Card Reader	0	A
8471901011	Film Scanner	0	A
8471901012	Bar Code Reader	0	A
8471901099	Magnetic/Optical Readers;Machns Fr Transcribg Data Onto Data Media, Conectbl To Adp Machn	0	A
8471909010	Imprinter	20	B

HS2014	Description	Base Rate	Staging Category
8471909011	Security Locking Systems For Safe	20	B
8471909012	Magnetic Card Reader (For Door Opening System).	20	B
8471909013	Magnetic Card Reader	20	B
8471909014	Standalone Cd Writer	20	B
8471909099	Magnetic/Optical Readers; Machines For Transcribing Data Onto Data Media, Nes	20	B
8472100000	Hectograph Or Stencil Duplicating Machines	20	B
8472300010	Mail Closing Machine	20	A
8472300011	Mail Opening Machine	20	A
8472300012	Mail Sealing Machine	20	A
8472300013	Mail Folding Machine	20	A
8472900010	Counting Machine	20	B
8472900011	Paper Shredder For Office Use	20	B
8472900012	Passport Issuing Machine	20	A
8472900013	Pencil Sharpening Machine	20	B
8472900014	Perforating Machine For Office Use	20	A
8472900015	Punching Machine For Office Use	20	B
8472900016	Stapling Machine For Office Use	20	B
8472900017	Stencil Cutting Machine	20	A
8472900020	Cash Dispenser	20	B
8472900021	Addressing Machine.	20	A
8472900022	Embossing Machine	20	B
8472900099	Office Machines, Nes	20	B
8473100000	Parts And Accessories Of The Machines Of 84.69	20	B
8473210000	Parts And Accessories Of The Electronic Calculating Machines Of Subheading 8470.10, 8470.21 Or 8470.29	20	A
8473290000	Parts And Accessories Of Machines Of 8470.30 To 8470.90	20	B
8473301010	Computer Parts & Accessories	0	A
8473301011	Digital Diary Parts & Accessories	0	A
8473301012	Language Master Parts & Accessories	0	A
8473301013	Credit Card Reader Parts	0	A
8473301099	Parts And Accessories Of Machine Of Heading 8471	0	A
8473309010	Video Display Generator Parts.	20	A
8473309099	Other Parts And Accessories Of The Machine Of Heading 8472	20	A
8473400000	Parts And Accessories Of The Machines Of 84.72	20	B
8473500010	Security Locking System Parts (For Safe)	20	B
8474100000	Sorting, Screening, Separating Or Washing Machines For Earth, Stone...	20	A

HS2014	Description	Base Rate	Staging Category
8474200000	Crushing Or Grinding Machines For Earth, Stone, Ores, Etc	20	B
8474310000	Concrete Or Mortar Mixers	20	B
8474320000	Machines For Mixing Mineral Substances With Bitumen	20	B
8474390000	Mixing Or Kneading Machines For Earth, Stone, Ores, Etc	20	A
8474800000	Other Machinery For Earth, Stone, Ores, Etc, Nes	20	A
8474900000	Parts Of Machinery Of 84.74	20	A
8475100000	Machines For Assembling Electric Or Electronic Lamps, Tubes Or Valves Or Flash-Bulbs, In Glass Envelopes	20	A
8475210000	Machines For Making Optical Fibres And Preforms Thereof	20	A
8475290000	Other Machines For Manufacturing Or Hot Working Glass Or Glassware Not Elsewhere Specified	20	A
8475900000	Parts Of Machines For Assembling Electric Or Electronic Lamps, Tubes Or Valves Or Flash-Bulbs, In Glass Envelopes; Machines For Manufacturing Or Hot Working Glass Or Glassware.	20	A
8476210000	Automatic Beverage-Vending Machines (Incorporating Heating Or Refrigerating Devices)	20	A
8476290000	Automatic Beverage-Vending Machines (Not Incorporating Heating Or Refrigerating Devices)	20	A
8476810000	Other Automatic Goods-Vending Machines (Incorporating Heating Or Refrigerating Devices)	20	A
8476890000	Automatic Vending Machines Without Heating/Refrigerating Devices, Nes	20	B
8476900000	Parts For Automatic Goods-Vending Machines	20	B
8477100000	Injection-Moulding Machines	20	A
8477200000	Extruders	20	A
8477300000	Blow Moulding Machines For Working Rubber Or Plastics, Etc	20	A
8477400000	Vacuum Moulding Machines And Other Thermoforming Machines For Rubber...	20	A
8477510000	Other Machinery For Moulding Or Retreading Pneumatic Tyres Or For Moulding Or Otherwise Forming Inner Tube	20	A
8477590000	Other Machinery For Moulding Or Otherwise Forming Not Elsewhere Specified	20	A
8477800000	Other Machinery For Working Rubber Or Plastics Or For The Manufacture Of Products From These Materials, Not Specified Or Included Elsewhere In Chapter 84	20	A
8477900000	Parts Of Machinery For Working Rubber Or Plastics, Etc	20	B
8478100000	Machinery For Preparing Or Making Up Tobacco, Not Specified Or Included Elsewhere In Chapter 84	20	A
8478900000	Parts Of Machinery For Preparing Or Making Up Tobacco, Not Specified Or Included Elsewhere In Chapter 84.	20	A
8479100010	Drain Cleaning Machine	20	B
8479100011	Asphalt Paving Machine	20	B
8479200000	Machinery For The Extraction/Preparation Of Animal/Vegetable Fats Or Oil	20	B

HS2014	Description	Base Rate	Staging Category
8479300000	Presses For The Manufacture Of Particle Board Or Fibre Building Board Of Wood Or Other Ligneous Materials And Other Machinery For Treating Wood Or Cork	20	A
8479400000	Rope Or Cable-Making Machines	20	A
8479500000	Industrial Robots, Not Elsewhere Specified Or Included	20	A
8479600000	Evaporative Air Coolers	20	A
8479710000	Passenger Boarding Bridges Of A Kind Used In Airports	20	B
8479790000	Passenger Boarding Bridges, Nes	20	B
8479810010	Coil Winding Machine	20	B
8479810099	Other Machines And Mechanical Appliances For Treating Metal	20	A
8479820011	Coconut Fibre Crushing Machine	20	B
8479820012	Ice Crushing Mahchine	20	B
8479820099	Machines For Mixing, Kneading, Crushing, Grinding, Having Individual Functions	20	B
8479890010	Bubble Machine	20	B
8479890011	Carpet Laying Machine	20	B
8479890012	Humidifier	20	B
8479890013	Sewage Treatment Plant	20	B
8479890015	Soap Making Machine	20	B
8479890016	Tyre Changer (Automatic)	20	B
8479890017	Tiles Cleaner (High Pressure)	20	B
8479890018	Ultrasonic Cleaner	20	B
8479890019	Can Compactor	20	B
8479890020	Waxing Machine	20	B
8479890022	Camera Transporter (For Under Water Use)	20	B
8479890023	Binding Machine (For Pipes, Tubes & Hoses)	20	B
8479890024	Towel Dispenser (Electric)	20	B
8479890025	De-Humidifier	20	B
8479890026	Processing Machine (For Napkins & Diapers)	20	B
8479890027	Colour Mixing Machine.	20	B
8479890028	Air Horn	20	B
8479890029	E-Cigarette	20	B
8479890030	Silo With Lifting Or Handling Equipments	20	B
8479890031	Waste Disposer (Weighing More Than 20Kg) Other Than Dosmetic	20	B
8479890099	Machines Not Elsewhere Specified	20	A
8479900000	Parts Of Machines Having Individual Functions, Nes	20	B
8480100000	Moulding Boxes For Metal Foundry	20	A
8480200000	Mould Bases	20	A

HS2014	Description	Base Rate	Staging Category
8480300000	Moulding Patterns	20	A
8480410000	Injection Or Compression Type Moulds For Metal Or Metal Carbides	20	A
8480490010	Moulds (For Metals)	20	B
8480500000	Moulds For Glass	20	A
8480600010	Mould For Cement	20	B
8480600011	Mould For Concrete	20	B
8480710000	Injection Or Compression Type Moulds For Rubber Or Plastics	20	A
8480790010	Mould For Plastic	20	B
8480790011	Mould For Rubber	20	B
8481100000	Pressure-Reducing Valves	20	B
8481200000	Valves For The Control Of Oleohydraulic Or Pneumatic Transmission	20	B
8481300000	Check Valves	20	B
8481400010	Valves For Safety	20	B
8481400011	Valve For Gas Cylinder	20	B
8481800010	Nozzle Of Iron Or Steel	20	B
8481800011	Juice Dispenser (Other Than Hot&Cold)	20	A
8481800012	Liquor Dispenser (Other Than Hot& Cold)	20	B
8481800014	Stop Cock	20	B
8481800015	Valve	20	B
8481800016	Waste Plug & Chain	20	B
8481800017	Water Tap	20	B
8481800018	Fire Hydrant	20	B
8481800099	Other Appliances (excl.taps, valves) Not Specified	20	B
8481900010	Juice Dispenser & Soap Dispenser Parts	20	B
8481900011	Liquor Dispenser Parts	20	B
8481900099	Parts Of Valves & Similar Appliances Of 84.81	20	B
8482101010	Ball Bearing (For Passenger Vehicles)	50	C
8482101011	Ball Bearing (For Other Than Passenger Vehicles)	50	C
8482109000	Ball Bearing	20	B
8482201010	Roller Bearing (Tapped) For Passenger Vehicles	50	C
8482201011	Roller Bearings (Tapped) For Other Than Passenger Vehicles	50	C
8482209000	Roller Bearings (Tapped)	20	B
8482301010	Roller Bearings (Spherical) For Passenger Vehicles	50	C
8482301011	Roller Bearings (Spherical) For Other Than Passenger Vehicles	50	C
8482309000	Roller Bearings (Spherical)	20	B
8482401010	Roller Bearings (Needle) For Passenger Vehicles	50	C

HS2014	Description	Base Rate	Staging Category
8482401011	Roller Bearings (Needle) For Other Than Passenger Vehicles	50	C
8482409000	Roller Bearings (Needle)	20	B
8482501010	Roller Bearings (Cylindrical) For Passenger Vehicles	50	C
8482501011	Roller Bearings (Cylindrical) For Other Than Passenger Vehicles	50	C
8482509000	Roller Bearings (Cylindrical)	20	B
8482801010	Bearings (Other) For Passenger Vehicles	50	C
8482801011	Bearings (Other) For Other Than Passenger Vehicles	50	C
8482809000	Bearings (Other)	20	A
8482911010	Balls, Needles & Rollers (For Bearings) For Passenger Vehicles	50	C
8482911011	Balls, Needles & Rollers (For Bearings) For Other Than Passenger Vehicles	50	C
8482919000	Balls, Needles And Rollers (For Bearing) Other	20	B
8482991010	O-Rings For Passenger Vehicles	50	C
8482991011	O-Rings For Other Than Passenger Vehicles	50	C
8482999000	O-Ring, Nes.	20	B
8483100000	Transmission Shafts (Incl. Cam And Crank Shafts) And Cranks	20	B
8483200000	Bearing Housings, Incorporating Ball Or Roller Bearings	20	A
8483301010	Shaft Bearings For Passenger Vehicles	50	C
8483301011	Shaft Bearings For Other Than Passenger Vehicles	50	C
8483309000	Bearing Housings, Nes; Plain Shaft Bearings	20	B
8483401000	Gears & Gearing; Ball/Roller Screws; Gear Boxes & Other Speed Changers (For Vehicles)	50	C
8483409000	Gears & Gearing; Ball/Roller Screws; Gear Boxes & Other Gear Changers (Exl. Vehicles)	20	A
8483501000	Fly Wheels & Pulleys, Including Pulley Blocks (For Vehicles)	50	C
8483509000	Fly Wheels & Pulleys, Including Pulley Blocks (Other Than For Vehicles)	20	B
8483601000	Clutches & Shaft Coupling (Including Universal Joints) For Vehicles	50	C
8483609000	Clutches & Shaft Cuoplings (Including Universal Jionts) For Other Than Vehicles	20	B
8483901000	Parts Of Transmission Shafts, Cranks, Bearing Housing, Gears, Etc (For Vehicles)	50	C
8483909000	Parts Of Transmission Shafts, Cranks, Bearing Housing, Gears, Etc (Other Than For Vehicles)	20	B
8484101010	Gasket (Metal) For Passenger Vehicles	50	C
8484101011	Gasket (Metal) For Other Than Passenger Vehicles	50	C
8484101012	Gasket In Sets (Metal Or Different Materials) For Vehicles	50	C
8484109000	Gasket (Metal)	20	B
8484200000	Mechanical Seals	20	A

HS2014	Description	Base Rate	Staging Category
8484900000	Sets Or Assortments Of Gaskets And Similar Joints, Dissimilar In Composition, Put Up In Pouches, Envelopes Or Similar Packings	20	A
8486100000	Machines And Apparatus For The Manufacture Of Boules Or Wafers	20	A
8486200000	Machines And Apparatus For The Manufacture Of Semiconductor Devices Or Of Electronic Integrated Circuits	20	A
8486300000	Machines And Apparatus For The Manufacture Of Flat Panel Displays	20	A
8486400000	Machines And Apparatus Specified In Note 9 (C) To Chapter 84	20	A
8486900000	Parts And Accessories Of Machines And Apparatus Of A Kind Used Solely Or Principally For The Manufacture Of Semiconductor Boules Or Wafers, Semiconductor Devices, Electronic Integrated Circuits Or Flat Panel Displays; Parts And Accessories Of Machines And	20	A
8487100010	Propeller For Ship.	20	A
8487100011	Propeller For Launch.	20	B
8487900000	Machinery Parts, Not Containing Electrical Connectors..., Nes.	20	B
8501101000	Motors For Vehicles Of An Output= \leq 37.5W	50	C
8501109000	Motors For Other Than Vehicles Of An Output \leq 37.5W	20	C
8501201000	Motors For Vehicles (Universal Ac/Dc Output $>$ 37.5W)	50	C
8501209000	Motors For Other Than Vehicles (Universal Ac/Dc Output $>$ 37.5W)	20	C
8501311100	Motors For Vehicle (Of An Output Not Exceeding 75W)	50	C
8501319010	Dc Generators Of An Output \leq 750W	20	C
8501319099	Dc Motors For Other Than Vehicles Of An Out Put \leq 750W)	20	C
8501321100	Mortors For Vehicle (Of An Ouput Exceeding 750W But Not Exceeding 75Kw)	50	C
8501329010	Dc Generators Of An Output $>$ 750W - \leq 75Kw	20	C
8501329099	Motors For Other Than Vehicles Of An Output $>$ 750W - \leq 75Kw)	20	C
8501331100	Motors For Vechiles (Of An Output Exceeding 75Kw But Not Exceeding 375Kw)	50	C
8501339010	Dc Generators Of An Output $>$ 75Kw - \leq 375Kw	20	C
8501339099	Dc Motors For Other Than Vehicles Of An Output $>$ 75Kw - \leq 375Kw	20	C
8501341100	Other Dc Motors Of An Output $>$ 375Kw (Used On Vehicles)	50	C
8501349010	Dc Generators Of An Output $>$ 375Kw	20	C
8501349099	Dc Motors Of An Output $>$ 375Kw	20	C
8501401000	Motors For Vehicles (Ac, Single Phase)	50	C
8501409000	Motors For Other Than Vehicles (Ac, Single Phase)	20	C
8501511000	Ac Motors For Vehicles, Multiphase, Of An Output \leq 750W	50	C

HS2014	Description	Base Rate	Staging Category
8501519000	Motors For Other Than Vehicles, Multiphase, Of An Output ≤750W	20	C
8501521000	Ac Motors For Vehicles, Multiphase, Of An Output >750W - ≤75Kw	50	C
8501529000	Ac Motors For Other Than Vehicles, Multiphase, Of An Output >750W - ≤75Kw	20	C
8501531000	Ac Motors For Vehicles, Multiphase, Of An Output >75Kw	50	C
8501539000	Ac Motors For Other Than Vehicles, Multiphase, Of An Output >75Kw	20	C
8501611010	Alternator Ac, (Output Not Exceeding 75 Kva) For Vehicles	50	C
8501619010	Generator Ac, (Output Not Exceeding 75Kva)	20	C
8501619099	Alternature Ac, (Output Not Exceeding 75 Kva) Other Than For Vehicles	20	C
8501620000	Ac Generators (Alternators) Of An Output >75 Kva-≤375 Kva	20	C
8501631010	Alternator Ac (Output 375 Kva To 750 Kva) For Vehicles	50	C
8501639010	Generator Ac, (Output 375Kva To 750Kva)	20	C
8501639099	Alternator Ac, (Output 375 Kva To 750 Kva) Other Than For Vehicles	20	A
8501641010	Alternator Ac, (Output Exceeding 750 Kva) For Vehicles	50	C
8501649010	Generator Ac, (Output Exceeding 750Kva)	20	C
8501649099	Alternator Ac, (Output Exceeding 750 Kva) Other Than For Vehicles	20	C
8502110000	Generating Sets With Compression-Ignition Engines, ≤75 Kva	20	C
8502120000	Generating Sets With Compression-Ignition Engines, >75 Kva-≤375 Kva	20	C
8502130000	Generating Sets With Compression-Ignition Engines, >375 Kva	20	A
8502200000	Generating Sets With Spark-Ignition Internal Combustion Piston Engines	20	C
8502310000	Wind-Powered Generating Sets	20	B
8502390000	Generating Sets, (Excl. Wind-Powered) Nes	20	C
8502400000	Electric Rotary Converters	20	C
8503001000	Parts Suitable For Use Solely With The Machines Of Heading 85.01 Or 85.02 (For Vehicles)	50	C
8503009000	Parts Suitable For Use Solely With The Machins Of Heading 85.01 To 85.02 (Exc. Vehicles)	20	C
8504100000	Ballasts For Discharge Lamps Or Tubes	20	C
8504210000	Liquid Dielectric Transformers, Power Handling Capacity ≤650Kva	20	C
8504220000	Liquid Dielectric Transformers, Power Handling Capacity 650-10000Kva	20	C
8504230000	Liquid Dielectric Transformers, Power Handling Capacity >10000Kva	20	C
8504310000	Transformers, Nes, Power Handling Capacity ≤1Kva	20	C
8504321000	Power Supply Unit (Capacity 1Kva To 16Kva)	5	A

HS2014	Description	Base Rate	Staging Category
8504329000	Transformer (Capacity 1Kva - 16Kva)	20	C
8504331000	Power Supply Unit (Capacity 16Kva - 500Kva), Nes	5	A
8504339000	Transformer (Capacity 16Kva - 500Kva), Nes	20	C
8504341000	Power Supply Unit (Capacity>500 Kva), Nes	5	A
8504349000	Transformer (Capacity>500Kva), Nes	20	C
8504401000	Static Converters For Vehicles	50	C
8504409000	Static Converters	20	A
8504500000	Inductors, Nes	20	C
8504900010	Aircraft Starter & Battery Charger Parts	20	C
8504900099	Transformer & Power Supply Unit Parts	20	A
8505110000	Permanent Magnets And Articles Becoming Permanent Magnets Of Metal	20	C
8505190000	Permanent Magnets And Articles Becoming Permanent Magnets (Excl. Metal)	20	C
8505201000	Electro-Magnetic Couplings, Clutches And Brakes (For Vehicles)	50	C
8505209000	Electro-Magnetic Couplings, Clutches And Brakes (Excl. Vehicles)	20	C
8505900000	Electro-Magnetic Or Permanent Magnet Chucks, Etc; Parts Of Magnets	20	C
8506100000	Primary Cells And Primary Batteries, Manganese Dioxide	20	E
8506300000	Primary Cells And Primary Batteries, Mercuric Oxide	20	E
8506400000	Primary Cells And Primary Batteries, Silver Oxide	20	E
8506500000	Primary Cells And Primary Batteries, Lithium	20	E
8506600000	Primary Cells And Primary Batteries (Air-Zinc)	20	E
8506800010	Primary Cells And Primary Batteries, (New) Nes	20	E
8506800011	Battery (Used)	20	E
8506800012	Battery Waste	20	A
8506900000	Parts Of Primary Cells And Primary Batteries	20	E
8507101000	Lead-Acid Accumulators Of A Kind Used For Starting Piston Engines Of Motor Vehicles	50	E
8507109000	Lead-Acid Accumulators Of A Kind Used For Starting Piston Engines Of Other Than Vehicles	20	E
8507201000	Lead-Acid Accumulators (Other Than For Starting Piston Engines) For Motor Vehicles	50	E
8507209000	Lead-Acid Accumulators (Other Than For Starting Piston Engines) For Other Than Vehicles	20	E
8507301000	Nickel-Cadmium Accumulators For Motor Vehicles	50	E
8507309000	Nickel-Cadmium Accumulators For Other Than Vehicles	20	E
8507401000	Nickel-Iron Accumulators For Motor Vehicles	50	E
8507409000	Nickel-Iron Accumulators For Other Than Vehicles	20	E
8507501000	Nickel-Metal Hydride Accumulators For Motor Vehicle	50	E
8507509000	Nickel-Metal Hydride Accumulators For Other Than Vehicles	20	E

HS2014	Description	Base Rate	Staging Category
8507601000	Lithium-Ion Accumulators For Motor Vehicles	50	E
8507609000	Lithium-Ion Accumulators For Other Than Vehicles	20	E
8507801000	Electric Accumulators (Other) For Motor Vehicles	50	E
8507809000	Electric Accumulators (Other) For Other Than Vehicles	20	E
8507901000	Parts Of Accumulators (Incl. Separators) For Motor Vehicles	50	E
8507909000	Parts Of Accumulators (Incl. Separators) For Other Than Vehicles	20	E
8508110000	Vacuum Cleaners With Self-Contained Electric Motor, Power ≤1500W & Having A Dust Bag.	0	A
8508190000	Vacuum Cleaners Electro-Mechanical Other Than Domestic	20	A
8508600000	Other Vacuum Cleaners	20	C
8508700000	Vacuum Cleaner Parts.	20	C
8509400010	Juice Extractor (Electro-Mechanical) Domestic	0	A
8509400011	Wet Grinder (Electro-Mechanical) Domestic	0	A
8509400012	Egg Beater (Electro-Mechanical) Domestic	0	A
8509400013	Food Grinder (Electro-Mechanical) Domestic	0	A
8509400014	Food Processor (Electro-Mechanical) Domestic	0	A
8509400015	Mixers (Electro-Mechanical) Domestic	0	A
8509400016	Dough Kneading Machine (Electro-Mechanical) Domestic	0	A
8509800010	Air Purifier (Electro-Mechanical) Domestic	0	A
8509800011	Duster (Electro-Mechanical) Domestic	0	A
8509800012	Knife (Electro-Mechanical) Domestic	0	A
8509800013	Knife Sharpener (Electro-Mechanical) Domestic	0	A
8509800014	Polish Sprayer (Electro-Mechanical) Domestic	0	A
8509800015	Tooth Brush (Electro-Mechanical) Domestic	0	A
8509800016	Slicer For Food (Electro-Mechanical) Domestic	0	A
8509800017	Coconut Scraper (Electric) Domestic	0	A
8509800018	Floor Polisher (Electro-Mechanical) Domestic.	0	A
8509800019	Kitchen Waste Disposer (Domestic).	0	A
8509800020	Ice Planner (Electro-Mechanical) Domestic	0	A
8509800099	Electro-Mechanical Domestic Appliances, Nes, With Electric Motor	0	A
8509900000	Parts Of Electro-Mechanical Domestic Appliances	20	C
8510100000	Shavers With Self-Contained Electric Motor	0	A
8510200000	Hair Clippers With Self-Contained Electric Motor	0	A
8510300000	Hair Removing Appliances With Self-contained Elec.Motor, (Exc.Shavers/Clippers	0	A
8510900000	Parts Of Shavers And Hair Clippers With Self-Contained Electric Motor	20	C
8511101000	Sparkign Plugs For Vehicles	50	C

HS2014	Description	Base Rate	Staging Category
8511109000	Sparkign Plugs (For Other Than Vehicles)	20	C
8511201000	Ignition Magnetos; Magneto-Dynamos; Magnetic Flywheels	50	C
8511209000	Ignition Magnetos; Magneto-Dynamos; Magnetic Flywheels	20	C
8511301000	Distributors; Ignition Coils (For Vehicles)	50	C
8511309000	Distributors; Ignition Coils (For Other Than Vehicles)	20	C
8511401010	Starter Motor For Aircraft	20	C
8511401011	Starter Motor For Engines And Generators	20	C
8511409000	Starter Motor For Vehicles	50	C
8511500000	Other Generators	20	C
8511901000	Parts Of Electrical Ignition/Starting Equipment Of Heading 85.11 (For Vehicles)	50	C
8511909000	Parts Of Electrical Ignition/Starting Equipment Of Heading 85.11 (Other Than For Vehicle)	20	C
8512100000	Lighting Or Visual Signalling Equipment For Bicycles	20	C
8512201010	Lighting Or Visual Signalling Equipment (For Passenger Vehicles)	50	C
8512201011	Lighting Or Visual Signalling Equipment (For Other Than Passenger Vehicles)	50	C
8512201100	Lighting Or Visual Signalling Equipment (For Wheel Carriages)	5	A
8512301010	Siren (For Motor Vehicles)	50	C
8512301011	Back-Up Car Alarm (Sensor)	50	C
8512301012	Horn (For Motor Vehicles)	50	C
8512301013	Alarm System (For Motor Vehicles)	50	C
8512301100	Sound Signalling Equipment (For Wheel Carriages)	5	A
8512309010	Bicycle Light & Horn With Radio (Electronic)	20	C
8512401010	Windscreen Wiper For Cars	50	C
8512401011	Windscreen Wipers For Motor Vehicles (Exl. Cars)	50	C
8512901010	Parts Of Vehicle Signaling & Lighting Equipment Of Auto/Motor Cycle & Passenger Vehicles	50	C
8512901011	Parts Of Vehicle Signaling & Lighting Equipment For Vehicles Other Than Passenger Vehicles	50	C
8512901200	Parts For Signalling And Lighting Equipments For Wheel Chair	5	A
8512909000	Parts Of Signaling/Lighting Eqpt Of 85.12, Nes	20	C
8513100010	Torch	20	A
8513100011	Under Water Light (Portable)	20	C
8513900000	Parts Of Portable Electric Lamps Of 85.13	20	C
8514100000	Resistance Heated Furnaces And Ovens	20	B
8514200000	Furnaces And Ovens Functioning By Induction Or Dielectric Loss	20	B
8514300000	Industrial Or Laboratory Furnaces And Ovens, Nes	20	C

HS2014	Description	Base Rate	Staging Category
8514400010	Incinerator	20	C
8514900000	Parts Of Industrial Or Laboratory Furnaces And Ovens, Etc, Of 85.14	20	C
8515110000	Soldering Irons And Guns	20	A
8515190000	Other Brazing Or Soldering Machines And Apparatus	20	B
8515210000	Machines For Resistance Welding Of Metal, Fully Or Partly Automatic	20	B
8515290000	Machines And Apparatus For Resistance Welding Of Metal, Not Automatic	20	B
8515310000	Machines For Arc (Incl. Plasma Arc) Welding Of Metals, Automatic	20	B
8515390000	Machines For Arc (Incl. Plasma Arc) Welding Of Metals, Not Automatic	20	B
8515800010	Heating Gun	20	B
8515800011	Welding Cutter	20	B
8515800012	Welding Machine For Plastic	20	B
8515800013	Welding Gun For Plastic	20	B
8515900010	Welding Machine Parts (For Metal & Plastic)	20	B
8515900011	Soldering Gun / Heating Gun Parts	20	B
8515900012	Cutting Torch Parts (Electric)	20	B
8515900099	Other Electric (Including Electrically Heated Gas), Laser Or Other Light Or Photon Beam, Ultrasonic Or Electron Beam Machines And Apparatus, Whether Or Not Capable Of Cutting; Electric Machines And Apparatus For Hot Spraying Of Metals Or Cermets Not Elsew	20	B
8516101010	Immersion Heater	0	A
8516101011	Water Heater For Storage (Domestic) Less Than 200 Ltr	0	A
8516101012	Aquarium Heater (Electric)	0	A
8516101099	Electric Instantaneous Water Heaters (Domestic), Nes	0	A
8516109010	Water Heater For Storage (Industrial) More Than 200 Ltr	20	B
8516109099	Electric Instantaneous Water Heaters (Industrial), Nes	20	B
8516211000	Electric Storage Heating Radiators	0	A
8516219000	Electric Storage Heating Radiators	20	B
8516291000	Electric Space Heating And Soil Heating Apparatus (Domestic)	0	A
8516299010	Sauna Bath (Electric)	20	A
8516299099	Electric Space Heating And Soil Heating Apparatus (Industrial)	20	B
8516310000	Electro-Thermic Hair Dryers	0	A
8516321000	Electro-Thermic Hair Dressing Apparatus (Domestic)	0	A
8516329000	Electro-Thermic Hair Dressing Apparatus (Other Than Domestic)	20	B
8516330000	Electro-Thermic Hand-Drying Apparatus	0	A
8516400000	Electrical Smoothing Irons	0	A

HS2014	Description	Base Rate	Staging Category
8516500000	Microwave Ovens	0	A
8516600010	Cooker Electric (Domestic)	0	A
8516600011	Egg Boiler (Electric) Domestic	0	A
8516600012	Hot Plate (Electric) Domestic	0	A
8516600013	Boiling Ring (Electric) Domestic	0	A
8516600014	Griller (Electric) Domestic	0	A
8516600015	Roaster (Electric) Domestic	0	A
8516600016	Oven Electric (Domestic)	0	A
8516600017	Electrical Tilting Pan (Domestic)	0	A
8516710000	Electro-Thermic Coffee Or Tea Makers (Domestic)	0	A
8516720000	Electro-Thermic Toasters (Domestic)	0	A
8516790010	Kettle (Electric) Domestic	0	A
8516790011	Frier (Electric) Domestic	0	A
8516790012	Jug (Electric) Domestic	0	A
8516790013	Plate (Electric) Domestic	0	A
8516790014	Flask (Electric) Domestic	0	A
8516790015	Roti Maker (Electric) Domestic	0	A
8516790016	Waffle Maker (Electric) Domestic	0	A
8516790017	Soup Pot (Electric) Domestic	0	A
8516790018	Bottle Warmer (Electric) Domestic	0	A
8516790019	Steriliser (Electric) Domestic	0	A
8516790020	Insect Killer (Electric) Domestic	0	A
8516790021	Food Warmer (Electric) Domestic	0	A
8516790022	Popcorn Cooker (Electric) Domestic	0	A
8516790023	Water Boiler (Electric) Domestic	0	A
8516790099	Electro-Thermic Appliances (Domestic)	0	A
8516800000	Electric Heating Resistors	20	B
8516900000	Parts Of Electro-Thermic Appliances Of 85.16	20	B
8517110000	Line Telephone Sets With Cordless Handsets	5	A
8517120010	Mobile Phone.	5	A
8517120011	Satellite Phone.	5	A
8517180010	Telephone With Additional Feature.	5	A
8517180011	Video Phone.	5	A
8517180012	Telephone Set.	5	A
8517180013	Tv Phone Manual.	5	A
8517180099	Telephone Sets Not Elsewhere Specified	5	A

HS2014	Description	Base Rate	Staging Category
8517610000	Base Stations For Transmission Or Reception Of Voice, Images Or Other Data, Including Apparatus For Communication In A Wired Or Wireless Network (Such As A Local Or Wide Area Network)	20	B
8517621010	Modem	0	A
8517621011	Router (Networking)	0	A
8517621012	Hub (Networking)	0	A
8517621013	Network Card	0	A
8517621099	Network Switch	0	A
8517629010	Telegraphic Switching Apparatus	20	C
8517629011	Telephonic Switching Apparatus	20	C
8517629012	Inmarsat/Navatex Receiver Nt-900	20	B
8517629013	Public Annoucement Branch Exchange (Pabx)	20	C
8517629014	Telephonic Apparatus (Not Specified)	20	A
8517629015	Telegraphic Apparatus (Not Specified)	20	A
8517629016	Faxmodem With Personal Voice Module	20	A
8517629017	Door Answering System	20	C
8517629018	Teleprinter (Not Connected To An Adp Machine)	20	B
8517629019	Telecommunication Apparatus, Nes	20	A
8517629099	Networking Apparatus, Nes	20	C
8517690000	Other. Apparatus For Transmission Or Reception Of Voice, Image Or Other Data, Nes.	20	C
8517700000	Parts, For Telephones Sets, Including Telephone For Cellular Networks Or For Other Wire.	20	C
8518101000	Mike (Microphone)	5	A
8518109000	Mike Stand	20	C
8518210000	Single Loudspeakers, Mounted In Their Enclosures	5	A
8518220000	Multiple Loudspeakers, Mounted In The Same Enclosure	5	A
8518290010	Megaphone	5	A
8518290011	Loudspeaker, Nes	5	A
8518300010	Earphone & Headphones	5	A
8518300012	Speaker Set	5	A
8518300013	Hands Free Adaptor	5	A
8518300014	Audio Conferencing System	5	A
8518400000	Audio-Frequency Electric Amplifiers	5	A
8518500000	Electric Sound Amplifier Sets	5	A
8518900000	Parts Of Apparatus Of 85.18	20	C
8519200000	Apparatus Operated By Coins, Banknotes, Bank Cards Tokens Or By Other Means Of Payments.	5	A
8519300000	Turntables (Record-Decks).	5	A
8519500000	Telephone Answering Machines.	5	A

HS2014	Description	Base Rate	Staging Category
8519810010	Dictating Machine	5	A
8519810011	Cassette Player, Nes	5	A
8519810012	Cassette Or Tape Recorder	5	A
8519810013	Voice Pen	5	A
8519891000	Digital Holy Quran	0	A
8519899010	I Pod	5	A
8519899011	Record Players (Without Loudspeaker)	5	A
8519899012	Record Players (With Loudspeakers), Nes	5	A
8519899013	Disc Player	5	A
8519899014	Cassette Player (Not Incorp. A Sound Recording Device)	5	A
8519899015	Cassette Player (Pocket Size)	5	A
8519899016	Stereo System	5	A
8519899017	Cassette Deck	5	A
8519899018	Sequencer	5	A
8519899019	Voice Organizer	5	A
8519899020	Voice Recording System	5	A
8519899099	Other Sound Recording Or Reproducing Apparatus Not Elsewhere Specified	5	A
8521100010	Video Cassette Player	5	A
8521100011	Video Cassette Recorder.	5	A
8521900010	Video Sender	5	A
8521900011	Video Recording Or Reproducing Apparatus W/Without V.Tuner, Network Transmission System.	5	A
8521900099	Video Recording/Reprod.Apparatus, With/Without Video Turner, Exe.Mag.Tape.Type, Nes	5	A
8522100010	Video Game Cartridges	20	B
8522900010	Head Cleaning Tape (Audio)	20	B
8522900011	Head Cleaning Tape (Video)	20	B
8522900012	Audio Parts & Accessories	20	C
8522900013	Editing Controller	20	B
8522900014	Equalizer & Equalizer Parts	20	C
8522900015	Studio Effect	20	B
8522900016	Turntable Parts & Accessories	20	B
8522900017	Video Cassette Recorder Parts & Accessories	20	B
8522900018	Video Titler	20	B
8522900019	Telephone Answering Machine Parts & Accessories	20	C
8522900020	Tape Recorder Parts	20	B
8522900021	I Pod Parts & Accessories	20	C
8522900099	Parts & Accessories Of Headings 85.19 Or 85.21 (Excl. Pick-Up Cartridges)	20	C

HS2014	Description	Base Rate	Staging Category
8523210000	Cards Incorporating A Magnetic Stripe.	0	A
8523290010	Video Tape (Unrecorded).	0	A
8523290011	Cassette Tape (Unrecorded).	0	A
8523290012	Magnetic Tape.	0	A
8523290015	Diskette (Unrecorded).	0	A
8523290016	Cassette Tape (Educational).	0	A
8523290017	Cassette Tape (Recorded).	0	A
8523290018	Cassette Tape (Quran).	0	A
8523290019	Recorded Magnetic Tapes Of Sound, Etc, >6.5Mm Wide.	0	A
8523290099	Other Magnetic Media Not Elsewhere Specified	0	A
8523410010	Disc (Compact) Unrecorded	0	A
8523410011	Disc (Laser) Unrecorded	0	A
8523490010	Discs For Laser Reading Systems For Reproducing Phenomena Not Sound/Image	0	A
8523490011	Disc (Laser) Recorded	0	A
8523490012	Disc (Compact) Recorded	0	A
8523490013	Video Cd	0	A
8523490014	Audio Cd (Quran)	0	A
8523510000	Semiconductor Media (Solid-State Non-Volatile Storage Devices)	0	A
8523520000	Smart Cards.	0	A
8523590000	Semiconductor Media Not Elsewhere Specified	0	A
8523800010	Sim Card Copier	0	A
8523800011	Gramophone Records	0	A
8523800012	Multimedia Cards	0	A
8523800013	Memory Stick	0	A
8523800014	Compact Flash Cards	0	A
8523800099	Other Discs, Tapes, Solid-State Non-Volatile Storage Devices And Other Media Not Elsewhere Specified, For The Recording Of Sound Or Of Other Phenomena, Whether Or Not Recorded, Including Matrices And Masters For The Production Of Discs, But Excluding Prod	0	A
8525500010	Transmission Apparatus.	20	C
8525500011	Call Processor.	20	C
8525600010	Radio Telephone.	20	C
8525600011	Transreceiver.	20	C
8525600012	Walkie Talkie.	20	C
8525800010	Television Camera.	5	A
8525800011	Digital Camera.	5	A
8525800012	Still Image Video Camera.	5	A

HS2014	Description	Base Rate	Staging Category
8525800013	Video Camera.	5	A
8526100000	Radar Apparatus	20	C
8526910000	Radio Navigational Aid Apparatus	20	C
8526920000	Radio Remote Control Apparatus	20	C
8527120000	Pocket-Size Radio Cassette Players	5	A
8527130000	Radio Broadcast Recept.Apparatus Comb.With Sound Recording/Repro.Apparatus	5	A
8527190000	Radio-Broadcast Receivers Capable Of Operating Without An External Source Of Power Not Elsewhere Specified	5	A
8527210000	Radio Receivers For Motor Vehicles, With Sound ...Reproducing Apparatus	50	C
8527290000	Radio Receivers For Motor Vehicles, Nes	50	C
8527910000	Other Reception Apparatus For Radio-Broadcasting, Combined With Sound Recording Or Reproducing Apparatus	5	A
8527920000	Not Combined With Sound Recording Or Reproducing Apparatus But Combined With A Clock.	5	A
8527990000	Other Reception Apparatus For Radio-Broadcasting, Whether Or Not Combined, In The Same Housing, With A Clock Not Elsewhere Specified	5	A
8528410000	Reception Apparatus For Television, Whether Or Not Incorporating Radio-Broadcast Receivers Or Sound Or Video Recording Or Reproducing Apparatus (Not Designed To Incorporate A Video Display Or Screen)	0	A
8528490000	Other, Colour Reception Apparatus For Television, Whether Or Not Incorporating Radio-Broadcast Receivers Or Sound Or Video Recording Or Reproducing Apparatus	5	A
8528510000	Monitors, Of A Kind Solely Or Principally In Automatic Data Processing System Of Head.	0	A
8528590010	Video Entry Security System (Colour).	5	A
8528590011	Video Monitor.	5	A
8528590012	Video Entry Security System (Black & White).	5	A
8528610000	Projectors Connecting To An Adp Machine.	5	A
8528690000	Projectors Not Connecting To An Adp Machine, Nes.	5	A
8528710010	Receiver Decoder.	5	A
8528720010	Tv (Colour).	5	B
8528720011	Tv Combined With Video Or Video Cd Player (Colour).	5	A
8528730000	Other, Monochrome Reception Apparatus For Television, Whether Or Not Incorporating Radio-Broadcast Receivers Or Sound Or Video Recording Or Reproducing Apparatus	5	A
8529101010	Antenna For Motor Vehicles	50	C
8529101011	Antenna Parts For Motor Vehicles	50	C
8529101110	T.V Antenna	20	A
8529101111	Dish Antenna	20	A
8529101112	Dish Antenna Parts	20	A

HS2014	Description	Base Rate	Staging Category
8529101113	Booster Antenna	20	A
8529101199	Aerials & Aerial Reflectors Of All Kinds; Parts Suitable For Use Therewith, Nes	20	A
8529900011	Video Projector Parts	20	C
8529900012	Video Camera Parts	20	C
8529900013	Transreceiver & Radio Telephone Parts	20	C
8529900014	Video Entry Security System Parts	20	C
8529900015	Mobile Phone Parts & Accessories	20	C
8529900099	Parts Of Apparatus Of 85.25 To 85.28	20	C
8530100000	Equipment For Railways Or Tramways	20	B
8530800000	Electrical Signalling... Equipment For Roads, Inland Waterways...	20	C
8530900000	Parts Of Electrical Signalling Equipment For Railways, Etc, Of 85.30	20	B
8531100010	Heat & Smoke Detector	20	C
8531100011	Fire Alarm	20	C
8531100012	Burglar Alarm	20	C
8531100013	Anti-Shop Lifting System	20	C
8531100014	Fire Alarm System	20	C
8531200000	Indicator Panels With Liquid Crystal Devices Or Light Emitting Diodes	20	C
8531800010	Electric Bell And Alarm (For Babies) Hearing & Transmission System	20	C
8531800013	Windscreen Wipers (For Launch/Boat)	20	C
8531800099	Electrical Apparatus For Sound Signalling Or Visual Signalling, Nes	20	C
8531900010	Fire Alarm Parts	20	A
8531900011	Anti-Shop Lifting System Parts	20	C
8531900012	Alarm Parts	20	C
8531900014	Windscreen Wiper Parts (For Launch/Boat)	20	C
8532100000	Fixed Capacitors Designed For Use In 50/60 Hz Circuits And Having A Reactive Power Handling Capacity Of Not Less Than 0.5 Kvar (Power Capacitors)	20	B
8532210000	Tantalum	20	B
8532220000	Aluminium Electrolytic	20	B
8532230000	Ceramic Dielectric, Single Layer	20	B
8532240000	Ceramic Dielectric, Multilayer	20	B
8532250000	Dielectric Of Paper Or Plastics	20	B
8532291000	Fixed Elecrtical Capacitors (For Vehicles)	50	C
8532299000	Fixed Elecrtical Capacitors (Excl. For Vehicles)	20	A
8532300000	Variable Or Adjustable (Pre-Set) Capacitors	20	B
8532900000	Parts For Electrical Capacitors, Fixed, Variable Or Adjustable (Pre-Set	20	B

HS2014	Description	Base Rate	Staging Category
8533101000	Fixed Carbon Resistors, Composition Or Film Types (For Vehicles)	50	C
8533109000	Fixed Carbon Resistors, Composition Or Film Types (Excl. For Vehicles)	20	C
8533211000	Fixed Resistors For A Power Handling Capacity =<20W (For Vehicles)	50	C
8533219000	Fixed Resistors For A Power Handling Capacity =<20W (Excl. For Vehicles)	20	C
8533291000	Fixed Resistors For A Power Handling Capacity >20W (For Vehicles)	50	C
8533299000	Fixed Resistors For A Power Handling Capacity >20W (Excl. For Vehicles)	20	C
8533311000	Wirewound Variable Resistors For A Power Handling Capacity =<20W (For Vehicles)	50	C
8533319000	Wirewound Variable Resistors For A Power Handling Capacity =<20W (Excl. For Vehicles)	20	C
8533391000	Wirewound Variable Resisitors For A Power Handling Capacity >20W (For Vehicles)	50	C
8533399000	Wirewound Variable Resistors For A Power Handling Capacity >20W (Excl. For Vehicles)	20	C
8533401010	Electric Resistors, Nes (For Vehicles)	50	C
8533401011	Rheostats (For Vehicles)	50	C
8533401012	Potentiometers (For Vehicles)	50	C
8533409010	Electric Resistors, Nes (Excl. For Vehicles)	20	C
8533409011	Rheostats (Excl. For Vehicles)	20	C
8533409012	Potentiometers (Excl. For Vehicles)	20	C
8533900000	Parts Of Electrical Resistors, Rheostat And Potentiometers	20	C
8534000000	Printed Circuits	20	C
8535100000	Fuses, >1000 V	20	C
8535210000	Automatic Circuit Breakers For A Voltage 1.0-72.5 Kv	20	C
8535290000	Automatic Circuit Breakers For A Voltage >72.5 Kv	20	C
8535300000	Isolating Switches And Make-And-Break Switches	20	C
8535400010	Lightning Arresters	20	C
8535400011	Stabilizer	20	C
8535400099	Voltage Limiters And Surge Suppressors, > 1000V, Nes	20	C
8535900010	Electrical Junction BOX>1000V	20	C
8535900011	Main Switch >1000V	20	C
8535900012	Plug >1000V	20	C
8535900013	Socket >1000V	20	C
8535900099	Other Electrical Apparatus For Switching Or Protecting Electrical Circuits, Or For Making Connections To Or In Electrical Circuits Not Elsewhere Specified, For A Voltage Exceeding 1, 000 Volts	20	C
8536101000	Fuses For A Voltage =<1000V (For Vehices)	50	C
8536109000	Fuses For A Voltage =<1000V (Excl. For Vehicles)	20	A

HS2014	Description	Base Rate	Staging Category
8536200000	Automatic Circuit Breakers, =<1000 V	20	C
8536300000	Apparatus For Protecting Electrical Circuits, Nes, =<1000 V	20	A
8536411000	Relays For A Voltage =<60V (Excl. For Vehicles)	20	C
8536419000	Relays For A Voltage =<60V (For Vehicles)	50	C
8536491000	Relays For A Voltage 60-1000V (Excl. For Vehicles), Nes	20	C
8536499000	Relays For A Voltage 60-1000V (For Vehicles)	50	C
8536501000	Switch For Vehicles =<1000V	50	C
8536509010	Main Switch =<1000V	20	C
8536509011	Switch =<1000V	20	C
8536610000	Lamp-Holders, =<1000 V	20	C
8536691010	Plugs For Vehicles =<1000V	50	C
8536691011	Sockets For Vehicles =<1000V	50	C
8536699010	Plugs (Excl. For Vehicles) =<1000V	20	C
8536699011	Sockets (Excl. For Vehicles) =<1000V	20	C
8536700000	Connectors For Optical Fibres, Optical Fibre Bundles Or Cables	20	C
8536901000	Electrical Fittings (For Vehicles)	50	C
8536909010	Jack For Musical Instruments	20	C
8536909011	Jack (Electric)	20	C
8536909012	Electrical Junction Box =<1000V	20	C
8536909013	Electrical Fittings, Nes	20	C
8536909014	Translator For Musical Instruments	20	C
8537100010	Electrical Control Panel =<1000V	20	C
8537100011	Electrical Distribution/Panel Board =<1000V	20	C
8537200010	Electrical Control Panel >1000V	20	C
8537200011	Electrical Distribution / Panel Board >1000V	20	C
8538100000	Boards... Desks, Cabinets And Other Bases For Goods Of 85.37, Not Equipped	20	A
8538900000	Parts Of Apparatus Of 85.35 To 85.37, Nes	20	C
8539100000	Sealed Beam Lamp Units	20	A
8539210000	Tungsten Halogen Filament Lamps (Excl. Ultra-Violet Or Infra-Red)	20	A
8539220000	Filament Lamps Of A Power =<200W And Of A Voltage >100V, Nes	20	A
8539291000	Filament Lamps, Nes	20	A
8539291110	Bulbs For Vehicles, Other Than Passenger Vehicles	50	C
8539291111	Bulbs For Passenger Vehicles	50	C
8539310000	Discharge Lamps, Other Than Ultra-Violet Lamps, Fluorescent, Hot Cathode	20	A
8539320000	Mercury Or Sodium Vapour Lamps; Metal Halide Lamps	20	A

HS2014	Description	Base Rate	Staging Category
8539390000	Discharge Lamps, Not Ultra-Violet Lamps, Mercury Or Sodium Vapour Lamps Nes	20	A
8539410000	Arc-Lamps	20	A
8539490000	Ultra-Violet Or Infra-Red Lamps	20	A
8539901000	Parts Of Filament Or Discharge Lamps (For Vehicles)	50	C
8539909000	Parts Of Filament Or Discharge Lamps (Other Than For Vehicles)	20	A
8540110000	Colour Cathode-Ray Television Picture Tubes (Incl. Video Monitor)	20	C
8540120000	Monochrome Cathode-Ray Television Picture Tubes (Incl. Video Monitor)	20	C
8540200000	Television Camera Tubes; Image Converters And Intensifiers; Other Photo-Cathode Tubes	20	B
8540400000	Data/Graphic Display Tubes, Colour, With A Phosphor Dot Screen Pitch Smaller Than 0.4 Mm	20	B
8540500000	Other Electrical Inductors	20	B
8540600000	Other Cathode-Ray Tubes	20	B
8540710000	Magnetrons Excluding Grid-Controlled Tubes	20	B
8540790000	Other Microwave Tubes (For Example Travelling Wave Tubes, Carcinotrons)Not Elsewhere Specified, Excluding Grid-Controlled Tubes	20	B
8540810000	Receiver Or Amplifier Valves And Tubes	20	B
8540890000	Other Thermionic, Cold Cathode Or Photo-Cathode Valves And Tubes Not Elsewhere Specified	20	B
8540910000	Parts Of Cathode-Ray Tubes	20	B
8540990000	Parts Of Thermionic, Cold Cathode Or Photo-Cathode Valves	20	B
8541100000	Diodes (Excl. Photosensitive Or Light Emitting Diodes)	20	A
8541210000	Transistors, Other Than Photosensitive Transistors With A Dissipation Rate Of Less Than 1 W	20	B
8541290000	Transistors (Excl. Phototransistors), With A Dissipation Rate ≥ 1 W	20	A
8541300000	Thyristors, Diacs And Triacs, Other Than Photosensitive Devices	20	B
8541401010	Solar Panel Battery	0	A
8541409010	Led Display Panel	20	A
8541409011	Isolator (Switch)	20	A
8541409012	Light Emitting Diode (Led)	20	C
8541500000	Other Semiconductor Devices	20	B
8541600000	Mounted Piezo-Electric Crystals	20	B
8541900000	Parts Of Devices Of 85.41	20	C
8542310000	Processors And Controllers, Whether Or Not Combined With Memories, Converters, Logic Cy.	20	A
8542320000	Electronic Integrated Circuits Memories	20	B
8542330000	Electronic Integrated Circuits Amplifiers	20	B
8542390000	Electronic Integrated Circuits Not Elsewhere Specified	20	B

HS2014	Description	Base Rate	Staging Category
8542900000	Parts Of Electronic Integrated Circuits And Microassemblies	20	A
8543100000	Particle Accelerators	20	C
8543200000	Signal Generators	20	C
8543300010	Rust Arrestor	20	C
8543300099	Other Machines And Apparatus For Electroplating, Electrolysis Or Electrophoresis Not Elsewhere Specified	20	C
8543701010	Machines Having Individual Functions, Nes	20	C
8543701011	Voltage Limiters & Surge Suppressors	20	C
8543701012	Video Printer (Colour)	20	C
8543701013	Electric Light Chaser	20	C
8543701014	Fuel Saver	20	C
8543701015	Magnetic Tape Degausser	20	B
8543701016	Electric Rat Killer	20	C
8543701017	Electric Rat Repeller	20	C
8543701018	Sound Proofing Apparatus	20	B
8543701019	Radio Cassette Rewinder	20	B
8543701020	Video Film Rewinder	20	B
8543701021	Digital Patcher Sampler	20	B
8543701022	Digital Recorder Sequencer	20	B
8543701023	Electronic Drapery Traverse Controller	20	C
8543701024	Digital Display Unit	20	C
8543701025	Electric Toilet	20	C
8543701026	Metal Detector	20	C
8543701027	Headphone Distribution Box	20	C
8543701028	Tablet Chlorinating System	20	A
8543701029	Video Copy Processor	20	B
8543701030	Attenuator (Volume Controller)	20	C
8543701031	Door Opener (Remote Control)	20	C
8543701032	Detonator	20	B
8543701033	Validator	20	C
8543701034	Synchroniser & Similar Apparatus	20	C
8543701035	Electronic Dictionary	20	B
8543701036	Amplifier (For Dish Antenna)	20	C
8543701037	Retractable Awning	20	C
8543701038	Oil Burner (Electrical)	20	C
8543701099	Electrical Apparatus Having Individual Functions, Nes	20	C
8543701100	Sound Mixing Unit	5	A
8543900010	Sound Mixing Unit & Video Printer Parts	20	C

HS2014	Description	Base Rate	Staging Category
8543900099	Parts Of Electrical Apparatus With Individual Functions, Nes	20	C
8544110000	Winding Wire Of Copper	20	C
8544190000	Winding Wire (Excl. Of Copper)	20	C
8544200000	Co-Axial Cable And Other Co-Axial Electric Conductors	20	C
8544301010	Ignition Wiring & Other Wiring Sets (For Passenger Vehicles)	50	E
8544301011	Ignition Wiring & Other Wiring Sets (Excl. For Passenger Vehicles)	50	E
8544309000	Ignition Wiring Sets & Other Wiring Sets (Excl. Passenger Vehicles & Trucks..Etc)	20	C
8544420010	Cable<=1, 000V, Fitted With Connectors.	20	E
8544420011	Wire <=1, 000V, Fitted With Connectors.	20	E
8544420012	Battery Cable (For A Voltage Not Exceeding 1000 V).	20	C
8544420013	Mike Cable, (Insulated) Fitted With Connector.	20	C
8544420014	Busbars <=1, 000V, Fitted With Connectors.	20	B
8544420015	Cable <=1, 000V, Fitted With Connectors.	20	E
8544420016	Usb Cable (Fitted With Connectors).	20	C
8544490010	Cable <=80V, Insulated	20	E
8544490011	Wire <=80V, Insulated	20	E
8544490012	Mike Cable, (Insulated) Not Fitted With Connector	20	B
8544490013	Busbars (Of A Voltage Below 80V, Insulated)	20	C
8544600010	Cable >1000V, Insulated	20	E
8544600011	Wire >1000V, Insulated	20	E
8544600012	Busbars (For A Voltage Above 1000V, Insulated)	20	B
8544700010	Optical Fibre Cable	20	C
8544700011	Optical Fibre Cable	20	C
8545110000	Electrodes Of A Kind Used For Furnaces	20	A
8545190000	Carbon Electrodes (Excl. For Furnaces)	20	A
8545201000	Carbon Brushes (For Vehicles)	50	C
8545209000	Carbon Brushes (For Other Than Vehicles)	20	B
8545900000	Articles Of Graphite Or Other Carbon, Nes, For Electrical Purposes	20	B
8546100000	Glass Electrical Insulators	20	B
8546200000	Ceramic Electrical Insulators	20	B
8546900000	Electrical Insulators (Excl. Of Glass Or Ceramics)	20	B
8547100010	Conduit Pipe Of Metal (With Interior Lining Of Ceramic)	20	B
8547100099	Conduit Pipe Fittings Of Metal (With Interior Lining Of Ceramic)	20	B
8547200010	Conduit Pipe Of Metal (With Interior Lining Of Plastic)	20	B
8547200011	Insulation Fittings Of Plastic	20	B

HS2014	Description	Base Rate	Staging Category
8547200012	Conduit Pipe Fittings Of Metal (With Interior Lining Of Plastic)	20	B
8547900010	Conduit Pipe (Metal)	20	B
8547900099	Conduit Pipe Fittings (Metal)	20	B
8548100000	Waste And Scrap Of Primary Cells, Primary Batteries And Electric Accumulators; Spent Primary Cells, Spent Primary Batteries And Spent Electric Accumulators	20	B
8548900000	Electrical Parts Of Machinery Or Apparatus, Not Specified Or Included Elsewhere In This Chapter.	20	B
8601100000	Rail Locomotives Powered From An External Source Of Electricity	25	A
8601200000	Rail Locomotives Powered By Electric Accumulators.	25	A
8602100000	Other Rail Locomotives; Locomotive Tenders. (Diesel-Electric Locomotives)	25	A
8602900000	Other Rail Locomotives; Locomotive Tenders. (Excluding Diesel-Electric Locomotives)	25	A
8603100000	Self-Propelled Railway Or Tramway Coaches, Vans And Trucks, Other Than Those Of Heading 86.04. (Powered From An External Source Of Electricity)	25	A
8603900000	Self-Propelled Railway Or Tramway Coaches, Vans And Trucks, Other Than Those Of Heading 86.04. (Not Powered From An External Source Of Electricity)	25	A
8604000000	Railway Or Tramway Maintenance Or Service Vehicles, Whether Or Not Self-Propelled (For Example, Workshops, Cranes, Ballast Tampers, Trackliners, Testing Coaches And Track Inspection Vehicles)	25	A
8605000000	Railway Or Tramway Passenger Coaches, Not Self-Propelled; Luggage Vans, Post Office Coaches And Other Special Purpose Railway Or Tramway Coaches, Not Self-Propelled (Excluding Those Of Heading 86.04)	25	A
8606100000	Tank Wagons And The Like	25	A
8606300000	Self-Discharging Vans And Wagons, Other Than Those Of Subheading 8606.10	25	A
8606910000	Other Railway Or Tramway Goods Vans And Wagons, Not Self-Propelled (Covered And Closed)	25	A
8606920000	Other Railway Or Tramway Goods Vans And Wagons, Not Self-Propelled (Open, With Non-Removable Sides Of A Height Exceeding 60 Cm)	25	A
8606990000	Other Railway Or Tramway Goods Vans And Wagons, Not Self-Propelled (Not Elsewhere Specified)	25	A
8607110000	Driving Bogies And Bissel-Bogies	25	A
8607120000	Other Bogies And Bissel-Bogies	25	A
8607190000	Other Axles And Wheels, And Parts Thereof	25	A
8607210000	Air Brakes And Parts Thereof	25	A
8607290000	Brakes And Parts Thereof Not Elsewhere Specified	25	A
8607300000	Hooks And Other Coupling Devices, Buffers, And Parts Thereof	25	A
8607910000	Other Parts Of Locomotives Not Elsewhere Specified	25	A
8607990000	Other Parts Of Railway Or Rolling-Stock Not Elsewhere Specified	25	A

HS2014	Description	Base Rate	Staging Category
8608000000	Railway Or Tramway Track Fixtures And Fittings; Mechanical (Including Electro-Mechanical) Signalling, Safety Or Traffic Control Equipment For Railways, Tramways, Roads, Inland Waterways, Parking Facilities, Port Installations Or Airfields; Parts Of The Fo	25	A
8609000010	Containers For The Transport Of Goods	25	A
8609000011	Freezer Container	25	B
8609000012	Freezer Container Parts	25	B
8701100000	Pedestrian Controlled Tractors	35	B
8701200000	Road Tractors For Semi-Trailers	35	C
8701300000	Track-Laying Tractors	35	B
8701901000	Tractor (Of Other Forms) Electric	0	A
8701909000	Tractor (Of Other Forms) Other Than Electtic	35	B
8702100000	Motor Vehicles, For Transport Of>=10 Persons, With Diesel/Semidiesel Engines	150	E
8702900000	Motor Vehicles, For Transport Of>=10 Persons, (Exc.Diesel/Semidiesel Engines	150	E
8703101000	Golf Car (Passenger), Electric	0	A
8703109000	Golf Car (Passenger), Other Than Electric	150	E
8703211000	Ambulance <1000Cc	35	B
8703211100	Other Passenger Vehicles (excluding Car, Jeep, Van) of Cylinder capacity not exceeding 1000cc	150	E
8703219010	Car <1000Cc	200	E
8703219011	Jeep <1000Cc	200	E
8703219012	Passenger Van <1000Cc	200	E
8703219013	Station Wagon <1000Cc	200	E
8703221000	Ambulance (Of Capacity Between 1000Cc And 1500Cc)	35	B
8703229010	Cars (Of Capacity Between 1000Cc And 1500Cc)	200	E
8703229011	Jeep (Of Capacity Between 1000Cc And 1500Cc)	200	E
8703229012	Passenger Van (Of Capacity Between 1000Cc And 1500Cc)	200	E
8703229013	Station Wagon (Of Capacity Between 1000Cc And 1500Cc)	200	E
8703231000	Ambulance (Of Capacity Exceeding 1500Cc, Not Exceeding 3000Cc)	35	B
8703239010	Cars (Of Capacity Exceeding 1500Cc, Not Exceeding 3000Cc)	200	E
8703239011	Jeep (Of Capacity Exceeding 1500Cc, Not Exceeding 3000Cc)	200	E
8703239012	Passenger Van (Of Capacity Exceeding 1500Cc, Not Exceeding 3000Cc)	200	E
8703239013	Station Wagon (Of Capacity Exceeding 1500Cc, Not Exceeding 3000Cc)	200	E
8703241000	Ambulance (Of Capacity Exceeding 3000Cc)	35	B
8703249010	Car (Of Capacity Exceeding 3000Cc)	200	E

HS2014	Description	Base Rate	Staging Category
8703249011	Jeep (Of Capacity Exceeding 3000Cc)	200	E
8703249012	Station Wagon (Of Capacity Exceeding 3000Cc)	200	E
8703249013	Passenger Van (Of Capacity Exceeding 3000Cc)	200	E
8703310000	Other Vehicles, With Compression-Ignition Internal Combustion Piston Engine (Diesel Or Semi-Diesel) Of A Cylinder Capacity Not Exceeding 1, 500 Cc	150	E
8703320000	Other Vehicles, With Compression-Ignition Internal Combustion Piston Engine (Diesel Or Semi-Diesel) Of A Cylinder Capacity Exceeding 1, 500 Cc But Not Exceeding 2, 500 Cc	150	E
8703330000	Other Vehicles, With Compression-Ignition Internal Combustion Piston Engine (Diesel Or Semi-Diesel) Of A Cylinder Capacity Exceeding 2, 500 Cc	150	E
8703901000	Motor Cars And Other Motor Vehicles Principally Designed For The Transport Of Persons (Other Than Those Of Heading 87.02), Including Station Wagons And Racing Cars Not Elsewhere Specified.	150	E
8704100000	Dumpers For Off-Highway Use	35	C
8704210010	Lorry Gvw =<5 Tonnes, Diesel	35	B
8704210011	Truck Gvw=<5 Tonnes, Diesel	35	B
8704210012	Pickup Gvw=<5 Tonnes, Diesel	35	B
8704210013	Delivery Van (G.V.W. Not Exceeding 5 Tonnes) Diesel	35	B
8704220010	Lorry Gvw 5-20 Tonnes, Diesel	35	B
8704220011	Truck Gvw 5-20 Tonnes, Diesel	35	C
8704220012	Pickup Gvw 5-20 Tonnes, Diesel	35	B
8704220013	Delivery Van (G.V.W. Between 5 & 20 Tonnes) Diesel	35	B
8704230010	Lorry Gvw>20 Tonnes, Diesel	35	B
8704230011	Truck Gvw>20 Tonnes, Diesel	35	B
8704230012	Pickup Gvw>20 Tonnes, Diesel	35	B
8704230013	Delivery Van (G.V.W. Exceeding 20 Tonnes)Diesel	35	B
8704310010	Lorry Gvw=<5 Tonnes	35	B
8704310011	Truck Gvw=<5 Tonnes	35	C
8704310012	Pickup Gvw=<5 Tonnes	35	B
8704310013	Delivery Van (G.V.W. Not Exceeding 5 Tonnes) Othernmb	35	B
8704320010	Lorry Gvw 5-20 Tonnes, Other Than Diesel	35	B
8704320011	Truck Gvw >5 Tonnes	35	B
8704320012	Pickup Gvw >5 Tonnes, Other Than Diesel	35	B
8704320013	Delivery Van (G.V.W. Exceedng 5 Tonnes) Other	35	B
8704901000	Motor Vehicles Used For The Transport Of Goods, Nes (Electric)	0	A
8704909000	Motor Vehicles Used For The Transport Of Goods, Nes (Other Than Electric)	35	C
8705100000	Crane Lorries	35	C

HS2014	Description	Base Rate	Staging Category
8705200000	Mobile Drilling Derricks	35	B
8705300000	Fire Fighting Vehicles	35	A
8705400000	Concrete-Mixer Lorries	35	C
8705900010	Aircraft Staircase	35	A
8705900011	Aircraft Loader	35	A
8705900012	Fuel Truck	35	C
8705900013	Road Sweeper	35	B
8705900014	Water Tank Lorry	35	B
8705900015	Freezer Truck	35	B
8705900016	Refueller	35	B
8705900017	Microbin	35	B
8705900018	Road Painting Machine	35	A
8705900019	Piling Machine Combined With Motor Vehicle Chassis	35	B
8705900099	Other Special Purpose Motor Vehicles, Other Than Those Principally Designed For The Transport Of Persons Or Goods Not Elsewhere Specified	35	B
8706000000	Chassis Fitted With Engines, For The Motor Vehicles Of Headings 87.01 To 87.05.	35	B
8707100000	Bodies (Including Cabs), For The Vehicles Of Heading 87.03	35	B
8707900000	Bodies (Including Cabs), For The Motor Vehicles Of Headings 87.01 To 87.05 (Not Elsewhere Specified)	35	B
8708101000	Bumpers And Parts Thereof (For Passenger Vehicles)	50	E
8708109000	Bumpers & Parts Thereof (For Other Than Passenger Vehicles)	35	B
8708211000	Safety Seat Belts (For Passenger Vehicles)	50	C
8708219000	Safety Seat Belts (For Other Than Passenger Vehicles)	35	B
8708291000	Parts & Accessories of Bodies (Incl. Cabs) For Passenger Vehicles	50	E
8708299000	Parts & Accessories Of Bodies (Incl Cabs) For Other Than Passenger Vehicles	35	B
8708301000	Brakes And Servo-Brakes; Parts Thereof (For Passenger Vehicles)	50	E
8708309000	Brakes & Servo-Brakes; Parts Thereof (For Other Than Passenger Vehicles)	35	B
8708401000	Gear Boxes & Parts Thereof (For Passenger Vehicles)	50	E
8708409000	Gear Boxes & Parts Thereof 9For Other Than Passenger Vehicles)	35	B
8708501000	Drive-Axles With Differential (For Passenger Vehicles)	50	E
8708509000	Drive-Axles With Differential (For Other Than Passenger Vehicles)	35	B
8708701000	Road Wheels Parts And Accessories Thereof (For Passenger Vehicles)	50	E
8708709000	Road Wheels & Parts & Accessories Thereof (For Other Than Passenger Vehicles)	35	B
8708801000	Suspension Shock Absorbers (For Passenger Vehicles)	50	E

HS2014	Description	Base Rate	Staging Category
8708809000	Suspension Shock Absorbers (For Other Than Passenger Vehicles)	35	B
8708911000	Radiators (For Passenger Vehicles)	50	E
8708919000	Radiators (For Other Than Passenger Vehicles)	35	B
8708921000	Silencers (Mufflers) & Exhaust Pipes;Parts Thereof (For Passenger Vehicles)	50	E
8708929000	Silencers (Mufflers) & Exhaust Pipes; Parts Thereof (Other Than Passenger Vehicles)	35	B
8708931000	Clutches And Parts Thereof (For Passenger Vehicles)	50	E
8708939000	Cluthes & Parts Thereof (For Other Than Passenger Vehicles)	35	B
8708941000	Steering Wheels, Steering Columns And Steering Boxes (For Passenger Vehicles)	50	E
8708949000	Steering Wheels, Steering Columns & Steering Boxes (For Other Than Passenger Vehicles)	35	B
8708951000	Safety Aribags With Inflator System;Parts Thereof (For Passenger Vehicles)	50	C
8708959000	Safety Airbags With Inflator System;Parts Thereof (For Other Than Passenger Vehicles)	35	B
8708991000	Parts And Accessories, Nes, For Passenger Vehicles Of 87.01 To 87.05	50	E
8708999000	Parts & Accessories, Nes, For Other Than Passenger Vehicles Of 87.01 To 87.05	35	B
8709110000	Works Trucks, Self-Propelled, Not Fitted With Lifting Or Handling Equipment, Of The Type Used In Factories, Warehouses, Dock Areas Or Airports For Short Distance Transport Of Goods; Tractors Of The Type Used On Railway Station Platforms; Parts Of The Fore	35	B
8709190010	Hi-Loader	35	B
8709190099	Other Works Trucks, Self-Propelled, Not Fitted With Lifting Or Handling Equipment, Of The Type Used In Factories, Warehouses, Dock Areas Or Airports For Short Distance Transport Of Goods; Tractors Of The Type Used On Railway Station Platforms Not Elsewher	35	B
8709900010	Hi-Loader Parts	35	B
8709900099	Other Parts Of The Vehicles Of Heading 87.09	35	B
8710000000	Tanks And Other Armoured Fighting Vehicles, Motorised, Whether Or Not Fitted With Weapons, And Parts Of Such Vehicles	35	B
8711100010	Auto & Motor Cycles (Of Cylinder Capacity Not Exceeding 50Cc) New	100	E
8711100011	Auto & Motor Cycles (Of Cylinder Capacity Not Exceeding 50Cc) Used	100	E
8711100013	Gasoline Scooter	100	E
8711200010	Auto & Motor Cycle (Of Cylinder Capacity Exceeding 50Cc But Not 125Cc) New	100	E
8711200011	Auto & Motor Cycles (Of Cylinder Capacity Exceeding 50Cc But Not 125Cc) Used	100	E
8711200012	Auto & Motor Cycles (Of Cylinder Capacity Exceeding 125Cc But Not 250Cc) New	100	E

HS2014	Description	Base Rate	Staging Category
8711200013	Auto & Motor Cycles (Of Cylinder Capacity Exceeding 125Cc But Not 250Cc) Used	100	E
8711300010	Auto & Motor Cycles (Of Cylinder Capacity Exceeding 250Cc But Not 500Cc) New	100	E
8711300011	Auto & Motor Cycles (Of Cylinder Capacity Exceeding 250Cc But Not 500Cc) Used	100	E
8711400010	Auto & Motor Cycles (Of Cylinder Capacity Exceeding 500Cc But Not 800Cc) New	100	E
8711400011	Auto & Motor Cycles (Of Cylinder Capacity Exceeding 500Cc But Not 800Cc) Used	100	E
8711500000	Motorcycles (Including Mopeds) And Cycles Fitted With An Auxiliary Motor, With Or Without Side-Cars; Side-Cars. (With Reciprocating Internal Combustion Piston Engine Of A Cylinder Capacity Exceeding 800 Cc)	100	E
8711901010	Battery Scooter	0	A
8711901011	Bicycle (Electric)	0	A
8711901012	Delivery Tricycle (Motorised)	0	A
8711901013	Motorcycles (Including Mopeds) And Cycles Fitted With An Auxiliary Motor	0	A
8711909000	Motor Cycles Other Than Electric	100	E
8712001000	Tricycle For Disabled	5	A
8712009010	Bicycle	15	A
8712009011	Tricycle With Cart	15	A
8712009012	Tricycle Not Motorised	15	A
8712009013	Pedicab (Rickshaw) Not Motorized	15	A
8712009014	Monocycle	15	A
8713100000	Invalid Carriages, Not Mechanically Propelled	5	A
8713901000	Motorised Wheel Chair (Battery Operated)	0	A
8713909000	Motorised Wheel Chair (Other Than Battery Operated)	5	A
8714101010	Saddles Of Motorcycles (Incl. Mopeds)	50	E
8714101090	Parts & Accessories Of Motocycles (Incl Mopeds) Nes	50	E
8714109010	Battery Scooter Saddles	35	B
8714109090	Parts & Accessories Of Motocycles (Incl Mopeds) Powered By Electricity	35	B
8714200000	Parts And Accessories Of Heading 87.13 For Disabled Persons	5	A
8714910000	Frames And Front Forks Of Cycles And Parts Thereof	15	A
8714920000	Wheel Rims And Spokes Of Bicycle & Tricycles	15	A
8714930000	Hubs, Not Coaster Braking Hubs... And Free-Wheel Sproket-Wheels	15	A
8714940000	Brakes, Coaster Braking Hubs And Hub Brakes And Parts Thereof Of Bicycle & Tricycles	15	A
8714951000	Bicycle & Tricycle Saddle	15	A
8714959000	Auto-Cycle Saddle.	50	E
8714961000	Bicycle & Tricycle Pedal	15	A

HS2014	Description	Base Rate	Staging Category
8714969000	Padals And Crank-Gear, And Parts There Of Passenger Vehicles	50	E
8714991000	Basket (Metal) For Bicycle, Bicycle & Tricycle'S Parts (Not Specified).	15	A
8714999000	Auto Cycle'S Other Parts	50	E
8715000010	Baby Carriages	15	A
8715000011	Baby Carriage Parts	15	A
8716100000	Trailers And Semi-Trailers Of The Caravan Type, For Housing Or Camping	35	B
8716200000	Self-Loading Or Self-Unloading Trailers And Semi-Trailers For Agricultural Purposes	35	B
8716310000	Tanker Trailers And Tanker Semi-Trailers	35	B
8716391000	Wheel Barrow	25	A
8716399010	Trailers (For The Transport Of Goods)	35	B
8716399099	Other Vehicles (Not Mechanically Propelled), Nes	35	B
8716400000	Other Trailers And Semi-Trailers	35	B
8716800000	Vehicles, Not Mechanically Propelled, Nes	35	C
8716901000	Wheel Barrow Parts	25	B
8716909010	Trailer Parts	35	C
8716909099	Other Vehicles Parts (Not Mechanically Propelled), Nes	35	B
8801000000	Balloons And Dirigibles; Gliders, Hang Gliders And Other Non-Powered Aircraft	25	B
8802110000	Helicopters Of An Unladen Weight =<2000Kg	25	B
8802120000	Helicopters Of An Unladen Weight >2000Kg	25	B
8802200010	Aeroplane (Of An Unladen Weight Not Exceeding 2, 000 Kg)	25	B
8802200011	Sea Plane (Of An Unladen Weight Not Exceeding 2, 000 Kg)	25	B
8802200012	Aircraft (Of An Unladen Weight Not Exceeding 2, 000 Kg)	25	B
8802200099	Other Aeroplanes And Other Aircraft, Of An Unladen Weight Not Exceeding 2, 000 Kg Not Elsewhere Specified	25	B
8802300010	Aeroplane Of An Unladen Weight Exceeding 2, 000 Kg But Not Exceeding 15, 000 Kg)	25	B
8802300011	Sea Plane (Of An Unladen Weight Exceeding 2, 000 Kg But Not Exceeding 15, 000 Kg)	25	B
8802300012	Aircraft (Of An Unladen Weight Exceeding 2, 000 Kg But Not Exceeding 15, 000 Kg)	25	B
8802300099	Other Aeroplanes And Other Aircraft, Of An Unladen Weight Exceeding 2, 000 Kg But Not Exceeding 15, 000 Kg Not Elsewhere Specified	25	B
8802400010	Aeroplane (Of An Unladen Weight Exceeding 15, 000 Kg)	25	B
8802400011	Sea Plane (Of An Unladen Weight Exceeding 15, 000 Kg)	25	B
8802400012	Aircraft (Of An Unladen Weight Exceeding 15, 000 Kg)	25	B
8802400099	Other Aeroplanes And Other Aircraft, Of An Unladen Weight Exceeding 15, 000 Kg Not Elsewhere Specified	25	B

HS2014	Description	Base Rate	Staging Category
8802600000	Spacecraft (Including Satellites) And Suborbital And Spacecraft Launch Vehicles	25	B
8803100010	Aircraft Propeller, Rotor & Parts Thereof	25	B
8803100011	Helicopter Propeller, Rotor & Parts Thereof	25	B
8803200010	Aircraft Under Carriages & Parts	25	B
8803200011	Helicopter Under Carriages & Parts Thereof	25	B
8803300010	Aircraft Parts, Nes	25	A
8803300011	Helicopter Parts, Nes	25	A
8803300012	Aircraft Seat Belt	25	A
8803900000	Other Parts Of Goods Of Heading 88.01 Or 88.02 Not Elsewhere Specified	25	A
8804000010	Parachute	25	B
8804000011	Parachute Parts	25	B
8805100000	Aircraft Launching Gear And Parts Thereof; Deck-Arrestor Or Similar Gear And Parts Thereof	25	B
8805210000	Air Combat Simulators And Parts Thereof	25	B
8805290000	Other Ground Flying Trainers And Parts Thereof (Excluding Air Combat Simulators And Parts Thereof)	25	B
8901100010	Hovercraft	25	B
8901100012	Flight Ship	25	B
8901200000	Tankers	25	B
8901300000	Refrigerated Vessels, Other Than Those Of Subheading 8901.20	25	A
8901900010	Barge	25	B
8901900011	Boat	25	B
8901900012	Dhoani Of Wood Without Engine	25	B
8901900013	Landing Craft With Engine	25	B
8901900099	Hull	25	B
8902000000	Fishing Vessels; Factory Ships, Etc, For Processing/Preserving Fish	25	B
8903100010	Canoe (Inflatable)	25	B
8903100099	Inflatable Yachts And Other Vessels For Pleasure Or Sports; Rowing Boats And Canoes Not Elsewhere Specified	25	A
8903911010	Luxury Catamaran (For Tourism Purpose)	0	A
8903911011	Luxury Yacht (For Tourism Purpose)	0	A
8903919010	Catamaran (Other)	25	E
8903919011	Yacht (Other)	25	E
8903921010	Luxury Launch (Other Than Outboard Motor) For Tourism Purpose	0	A
8903929010	Other Launch (Other Than Outboard Motor)	25	E
8903991010	Luxury Launch (Outboard Motor) For Tourism Purpose	0	A

HS2014	Description	Base Rate	Staging Category
8903991099	Other Luxury Vessels For Pleasure Or Sports (For Tourism Purpose) Nes	0	A
8903999010	Other Launch (Outboard Motor)	25	E
8903999011	Canoe (Not Inflatable)	25	B
8903999012	Dingy, Nes	25	B
8903999014	Glass Bottom Boat	25	B
8903999015	Water Scooter	25	B
8903999016	Bbq Donut Boat	25	B
8903999099	Other Vesseles For Pleasure Or Sports, Nes	25	B
8904000000	Tugs And Pusher Craft	25	B
8905100010	Dredger	25	B
8905200000	Floating Or Submersible Drilling Or Production Platforms	25	A
8905900000	Other Vessels The Navigability Which Subsidiery To Their Main Funct Of Head8905, Nes	25	B
8906100000	Warships	25	A
8906901010	Submarine (For Tourism Purpose)	0	A
8906909010	Life Boat	25	B
8906909011	Submarine (Other)	25	B
8907100000	Inflatable Rafts	25	B
8907900010	Floating Structures For Aircraft	25	A
8907900011	Emergency Beacon	25	B
8907900012	Buoy	25	B
8907900013	Pontoons	25	B
8907900014	Floating Lights	25	B
8907900099	Floating Structures, Nes	25	B
8908000000	Vessels And Other Floating Structures For Breaking Up	25	B
9001100000	Optical Fibres, Optical Fibre Bundles And Cables (Excl. Those Of 84.55)	20	A
9001200000	Sheets And Plates Of Polarising Material, Unmounted	20	B
9001300000	Contact Lenses	0	A
9001400000	Spectacle Lenses Of Glass	0	A
9001500000	Spectacle Lenses (Excl. Of Glass)	0	A
9001900000	Prisms, Mirrors And Other Optical Elements, Of Any Material, Unmounted, Other Than Such Elements Of Glass Not Optically Worked.	20	B
9002110010	Lens For Camera	20	B
9002190000	Mounted Objective Lenses, Of Any Material, Nes	20	B
9002200000	Mounted Filters, Of Any Material	20	B
9002900010	Lens (For Welding Mask)	20	B
9002900011	Prism.	20	B

HS2014	Description	Base Rate	Staging Category
9002900012	Optical Lens (Of Glass) For Diving Mask	20	B
9003111000	Corrective Spectacle Frame (Plastic)	0	A
9003119000	Non-Corrective Spectacle Frame (Plastic)	20	B
9003191000	Corrective Spectacle Frame (Other Materials), Nes	0	A
9003199000	Non-Corrective Spectacle Frame (Other Materials), Nes	20	B
9003901000	Corrective Spectacle Frame And Parts	0	A
9003909000	Non-Corrective Spectacle Frame And Parts	20	B
9004100000	Sunglasses	20	C
9004901010	Spectacles (Corrective)	0	A
9004901011	Reading Glass	0	A
9004909010	3-D Stereoscopic Glass	20	B
9004909011	Goggles, Safety Goggles, Welding Goggles	20	B
9005100000	Binoculars	20	B
9005800010	Telescope	20	B
9005800011	Astronomical Instruments	20	B
9005900010	Binocular Parts	20	B
9005900011	Telescope Parts	20	B
9006100000	Cameras For Preparing Printing Plates Or Cylinders	5	A
9006301000	Camera (For Medical Or Surgical Examination)	0	A
9006309010	Camera (Under Water)	5	A
9006309011	Camera For Forensic Or Criminological	5	A
9006309012	Finger Print Image Capture Device Camera	5	A
9006400000	Instant Print Cameras	5	A
9006510000	Other Photographic (Other Than Cinematographic) Cameras With A Through-The-Lens Viewfinder (Single Lens Reflex (Slr)), For Roll Film Of A Width Not Exceeding 35 Mm	5	A
9006520000	Cameras, Nes, Taking <35Mm Roll Film	5	A
9006530000	Cameras, Nes, Taking 35Mm Roll Film	5	A
9006590000	Cameras, Nes (Not Cine-)	5	A
9006610000	Discharge Lamp (Electronic) Flashlight Apparatus	20	B
9006690000	Photographic Flashlight Apparatus, Nes	20	B
9006910000	Parts And Accessories For Cameras (Not Cine-)	20	B
9006990000	Parts And Accessories For Photographic Flashlight Apparatus	20	B
9007100000	Cinematographic Cameras	20	B
9007200000	Cinematographic Projectors	20	B
9007910000	Parts And Accessories For Cinematographic Cameras	20	B
9007920000	Parts And Accessories For Cinematographic Projectors	20	B
9008501000	Projectors (For Educational Purposes)	10	A

HS2014	Description	Base Rate	Staging Category
9008509010	Slide Projectors (Excl. Projectors Used For Education)	20	B
9008509011	Microfiche Reader	20	B
9008509012	Microfilm Reader	20	B
9008509013	Image Projector	20	B
9008509014	Photographic Enlargers And Reducers	20	B
9008900010	Microfiche Reader Parts & Accessories	20	B
9008900011	Slide Projector Parts & Accessories	20	B
9010100010	Developing Or Processing Machines	20	B
9010100011	Photographic Film Developing Apparatus	20	B
9010500010	Photographic Equipment For Laboratories	20	B
9010500011	Cinematographic Equipment For Laboratories	20	B
9010500012	Photographic Mug Press	20	B
9010600000	Projection Screens	20	B
9010900010	Projector Screen Parts	20	B
9010900011	Developing Machine Parts	20	B
9010900012	Parts & Accessories Of Photo-Laboratory Apparatus Of 90.10	20	B
9011100000	Stereoscopic Microscopes	20	B
9011200000	Optical Microscopes, For Microphotography... Or Microprojection	20	B
9011800000	Optical Microscopes, Nes	20	B
9011900000	Parts And Accessories Of Optical Microscopes Of 90.11	20	B
9012100000	Microscopes (Excl. Optical Microscopes) And Diffraction Apparatus	20	B
9012900000	Parts And Accessories Of Microscopes And Diffraction Apparatus Of 90.12	20	B
9013100000	Telescopic Sights For Fitting To Arms; Periscopes, Etc	20	B
9013200000	Lasers, Other Than Laser Diodes	20	B
9013800000	Optical Devices, Appliances And Instruments, Nes	20	B
9013900000	Parts And Accessories Of Articles Classified In Heading 90.13	20	B
9014100000	Direction Finding Compasses	20	B
9014200010	Aeronautical Instruments & Appliances	20	B
9014800010	Echo Sounding Instruments	20	B
9014800011	Navigational Instruments & Appliances	20	B
9014800013	Sextants	20	B
9014900099	Parts And Accessories Of Articles Classified In Heading 90.14	20	B
9015100000	Rangefinders	20	B
9015200010	Tacheometer	20	B
9015200011	Theodolite	20	B

HS2014	Description	Base Rate	Staging Category
9015300000	Levels For Surveying	20	A
9015400000	Photogrammetrical, Surveying Instruments And Appliances	20	B
9015800010	Geophysical Instrument	20	B
9015800011	Oceanographic Equipments	20	B
9015800012	Wind Direction & Speed Indicators	20	B
9015900000	Parts And Accessories Of Surveying... Instruments/Apparatus Of 90.15	20	B
9016000000	Balances Of A Sensitivity Of 5Cg Or Better, With Or Without Weights	20	B
9017100010	Drafting Machine	20	B
9017100011	Drafting Table	20	B
9017201010	Interactive Board	10	A
9017201099	Mathematical Instruments	10	A
9017209010	Rotaring Set	20	B
9017209011	Distance Measuring Instrument	20	B
9017209012	Tri-Square & Divider	20	B
9017209013	Compass (Carpenter'S)	20	B
9017209014	Template	20	B
9017209099	Other Drawing, Marking-Out And Similar Instruments, Nes	20	B
9017301010	Caliper	10	B
9017301011	Micrometer (For Students)	10	B
9017309010	Gauge Set	20	B
9017309099	Micrometers, Callipers (Used By Other Than Students)	20	B
9017801010	Drawing Instruments (Educational), Nes.	10	B
9017809010	Marking Nail	20	B
9017809011	Measuring Tape	20	B
9017809012	L-Square	20	B
9017809013	Growth Chart	20	B
9017809014	Distance Finding Instrument	20	B
9017809015	Wheel For Measuring Floor	20	B
9017809099	Instruments For Measuring Length, Use In Hand Nes, Other Than Educational	20	B
9017900010	Drafting Machine Parts	20	B
9017900011	Distance Measuring Equipments Parts	20	B
9017900099	Other Parts And Accessories Of Heading 90.17 Not Elsewhere Specified	20	B
9018111000	Electro-Cardiographs	0	A
9018119000	Electro-Cardiograph Parts	20	B
9018121000	Ultrasonic Scanner	0	A

HS2014	Description	Base Rate	Staging Category
9018129000	Ultrasonic Scanning Apparatus Parts	20	B
9018130000	Magnetic Resonance Imaging Apparatus	0	A
9018140000	Scintigraphic Apparatus	0	A
9018191010	Other Electro Diagnostic Machines	0	A
9018191011	Electro Diagnostic Apparatus	0	A
9018191012	Physiotherapy Heater	0	A
9018191013	Micro Pulse Oximeter	0	A
9018191014	Electro Physiotherapy Machines	0	A
9018199000	Parts Of Other Electro Diagnostic Apparatus	20	B
9018200000	Ultra-Violet Or Infra-Red Ray Apparatus	0	A
9018310000	Syringes, Used In Medical, Surgical, Dental Or Veterinary Sciences	0	A
9018320000	Tubular Metal Needles And Needles For Sutures, For Medical... Sciences	0	A
9018390010	Needles, Infusion Set, Lancet & Medical Adapters	0	A
9018390011	Catheters, Cannulae & The Like	0	A
9018410000	Dental Drill Engines	0	A
9018490000	Instruments And Appliances Used In Dental Sciences (Excl. Drill Engines)	0	A
9018500000	Ophthalmic Instruments And Appliances	0	A
9018901010	Blood Collection Monitor	0	A
9018901011	Medical & Surgical Instruments	0	A
9018901012	Suction Unit	0	A
9018901013	Endoscopy System	0	A
9018901014	Lithovac Master	0	A
9018901015	Breast Pump	0	A
9018901099	Machineries & Instruments, Nes, For Medical, Surgical... Sciences	0	A
9018909000	Other Parts And Accessories Of The Equipments And Machineries	20	B
9019101010	Massager Apparatus (Medical)	0	A
9019101011	Psychological Aptitude-Testing Apparatus	0	A
9019101012	Mechano-Therapy Appliances	0	A
9019101013	Medical Machinery (For Mechano-Therapy/Massaging)	0	A
9019109010	Massager With Egg Beater, Fan & Brush	20	B
9019109011	Whirl Pool Tub (Hydro Therapy Spas)	20	A
9019109012	Massage Apparatus (Other Than Medical)	20	B
9019109013	Whirl Pool Tub Parts (Hydro Therapy Spas)	20	B
9019109014	Shower System (Hydrotherapy)	20	B
9019201010	Aerosol Therapy Equipments	0	A
9019201011	Oxygen Therapy Apparatus	0	A

HS2014	Description	Base Rate	Staging Category
9019201012	Nebulizer	0	A
9019209010	Artificial Respiratory Apparatus (Other Than Medical)	20	B
9019209099	Parts And Accessories Of The Equipments And Machineries Of Heading 9019, Nes	20	B
9020001000	Medical Apparatus And Appliances (Breathing)	0	A
9020009010	Breathing Appliances For Diving	20	B
9020009011	Gas Mask	20	B
9020009012	Breath Volume Kit	20	B
9020009099	Parts Of Breathing Apparatus	20	B
9021100000	Orthopaedic Appliances, Splints And Other Fracture Appliances	0	A
9021210000	Artificial Teeth	0	A
9021290000	Dental Fittings (Excl. Artificial Teeth)	0	A
9021310000	Artificial Joints	0	A
9021390000	Artificial Parts Of The Body, Nes	0	A
9021400000	Hearing Aids (Excl. Parts And Accessories)	0	A
9021500000	Pacemakers For Stimulating Heart Muscles (Excl. Parts And Accessories)	0	A
9021900000	Parts And Accessories Of Articles And Apparatus Of 90.21	0	A
9022120000	Computed Tomography Apparatus, Based On The Use Of X-Rays	0	A
9022131000	Machineries For Dental Use (Based On X-Rays)	0	A
9022140010	X-Ray Machine	0	A
9022140011	Scanner (Diagnostic)	0	A
9022140012	X-Ray Intensifying Screen	0	A
9022140013	Radiographic Examination Apparatus (Polymobil Plus)	0	A
9022190010	Luggage Scanner & Other Scanner (Excl Medical) Nes	20	B
9022210000	Apparatus Based On The Use Of Alpha, Beta Or Gamma Radiations, For Medical, Surgical, Dental Or Veterinary Uses, Including Radiography Or Radiotherapy Apparatus	0	A
9022290010	Ultra Scanner Thickness Gauge	20	B
9022290011	Nuclear Density Gauge	20	B
9022300000	X-Ray Tubes	20	B
9022900010	X-Ray Machine Parts & Accessories & Luggage Scanner Parts	20	B
9022900011	Diagnostic Scanner Parts & Accessories	20	B
9022900012	Radiographic Examination Apparatus Parts And Accessories	20	B
9023001000	Models (Educational Demonstrations)	10	B
9023009000	Models & Air Pumps (For Demonstration)	20	B
9024100000	Machines/Appliances For Testing The Hardness, Strength... Of Metals	20	B
9024800010	Concrete Testing Machine	20	B

HS2014	Description	Base Rate	Staging Category
9024800011	Plastic Testing Machine	20	B
9024800012	Testing Machine (Cable Connection)	20	B
9024900010	Parts & Accessories Of Concrete Testing Machine	20	B
9025111000	Thermometer (Medical Use) Liquid Filled For Direct Reading	0	A
9025119010	Thermometer (Other Than Medical Use) Liquid Filled For Direct Reading	20	B
9025119011	Pyrometer (Liquid Filled For Direct Reading)	20	B
9025191000	Thermometer (Medical Use) Other	0	A
9025199010	Other Thermometers (Other Than Medical Use)	20	B
9025199011	Pyrometer (Other)	20	B
9025800010	Hydrometer	20	B
9025800011	Barometer	20	B
9025800012	Hygrometer	20	B
9025800013	Gravity Measuring Instrument	20	B
9025900000	Parts And Accessories Of Hydrometers... Thermometers, Etc, Of 90.25	20	B
9026100000	Instruments... For Measuring/Checking The Flow Or Level Of Liquids, Nes	20	A
9026200000	Instruments... For Measuring Or Checking Pressure	20	B
9026800000	Instruments... For Measuring Or Checking Variables Of Liquids Or Gas	20	B
9026900000	Parts And Accessories Of Articles Classified In Heading 90.26	20	B
9027100010	Gas Detector	20	B
9027200000	Chromatographs And Electrophoresis Instruments	20	B
9027300000	Spectrometers, Spectrophotometers... Using Optical Radiations	20	B
9027500000	Instruments And Apparatus Using Optical Radiations, Nes	20	B
9027801010	Instruments And Apparatus For Physical Or Chemical Analysis, Nes	20	B
9027801012	Drug Detecting And Testing System.	20	B
9027809010	Glucose Meter	0	A
9027809099	Instruments & Apparatus For Physical Or Chemical Analysis, Nes	0	A
9027900011	Colorimeter Parts	20	B
9027900012	Gas Detector Parts	20	B
9027900013	Spectrometer Parts	20	B
9027900014	Camera Printer Parts	20	B
9027900099	Parts And Accessorisies Of Instruments For Analysis 90.27, Nes	20	B
9028100000	Gas Meters	20	B
9028200000	Liquid Meters	20	A
9028300000	Electricity Meters	20	B

HS2014	Description	Base Rate	Staging Category
9028900000	Parts And Accessories Of Gas, Liquid And Electricity Meters	20	B
9029100000	Revolution Or Production Counters, Taximeters, Mileometers, Pedometers Etc	20	B
9029200000	Stroboscopes;Speed Indicators/Tachometers Not Those Of Headings 9014/9015	20	B
9029900000	Parts And Accessories Of Revolution Counters, Etc, Of 90.29	20	B
9030100000	Instruments And Apparatus For Measuring Or Detecting Ionising Radiations	20	B
9030200000	Cathode-Ray Oscilloscopes And Cathode-Ray Oscillographs	20	B
9030310000	Multimeters	20	B
9030320000	Mutimeters With A Recording Device.	20	B
9030330000	Other Instruments.. For Measuring/Checking Voltage, Current, Etc, Without A Recording D	20	B
9030390000	Instruments... For Measuring/Checking Voltage, Current, Etc, Nes	20	B
9030400000	Measuring/Checking Instruments/Apparatus For Telecommunications	20	A
9030820000	Other Instruments And Apparatus For Measuring Or Checking Semiconductor Wafers Or Devices	20	B
9030840000	Other Instruments For Measuring/Checking Etc, With Recording Device.	20	B
9030890000	Spectrum Analysers And Other Instruments And Apparatus For Measuring Or Checking Electrical Quantities, Excluding Meters Of Heading 90.28 Not Elsewhere Specified (Without Recording Device)	20	B
9030900000	Parts/Accessories Of Electrical... Measuring... Instruments Of 90.30	20	B
9031100000	Machines For Balancing Mechanical Parts	20	B
9031200000	Test Benches	20	B
9031410000	Other Optical Instruments And Appliances For Inspecting Semiconductor Wafers Or Devices Or For Inspecting Photomasks Or Reticles Used In Manufacturing Semiconductor Devices	20	B
9031490000	Optical Instruments And Appliances For Measuring Or Checking, Nes	20	B
9031800010	Density Measuring Tube	20	B
9031800011	Pendulump / Plumb Bob	20	B
9031800012	Gas Leak Tester And Water Detector	20	B
9031800013	Diving Test Kit	20	B
9031800099	Instruments, Appliances & Machines For Measuring Or Checking, Nes	20	A
9031900000	Parts And Accessories Of Measuring Instruments... Nes, Of 90.31	20	B
9032100000	Thermostats	20	B
9032200000	Manostats	20	B
9032810000	Automatic Regulating... Instruments/Apparatus, Hydraulic Or Pneumatic	20	B

HS2014	Description	Base Rate	Staging Category
9032890000	Automatic Regulating Or Controlling Instruments And Apparatus, Nes	20	A
9032900000	Parts And Accessories Of Automatic Regulating Devices Of 90.32	20	A
9033000000	Parts And Accessories, Nes, For Machines, Appliances, Etc, Of Chapter 90	20	B
9101110000	Wrist-Watches, Electrically Operated, Whether Or Not Incorporating A Stop-Watch Facility With Mechanical Display Only	5	A
9101190000	Wrist-Watches, Electrically Operated, Whether Or Not Incorporating A Stop-Watch Facility Not Elsewhere Specified	5	A
9101210000	Other Wrist-Watches, Whether Or Not Incorporating A Stop-Watch Facility (With Automatic Winding)	5	A
9101290000	Other Wrist-Watches, Whether Or Not Incorporating A Stop-Watch Facility (Excluding Automatic Winding Type)	5	A
9101910000	Electrically Operated Pocket-Watches And Other Watches, Including Stop-Watches, With Case Of Precious Metal Or Of Metal Clad With Precious Metal Not Elsewhere Specified.	5	A
9101990000	Pocket-Watches And Other Watches, Including Stop-Watches, With Case Of Precious Metal Or Of Metal Clad With Precious Metal. (Not Electrically Operated) Not Elsewhere Specified.	5	A
9102110000	Electric.Operated Wristwatches, Mechanical Display Only (Exc.Precious Metal)	5	A
9102120000	Electric.Operated Wristwatches, Opto-Electronic Display (Exc.Precious Metal)	5	A
9102190000	Electric.Operated Wrist-Watches, Nes (Excl.Those With Case Of Precious Metal)	5	A
9102210000	Wrist-Watches, With Automatic Winding (Excl. Of Precious Metal)	5	A
9102290000	Wristwatches, Not Electric.Operated/Automatic Winding (Exc.Of Precious Metal)	5	A
9102910000	Electric.Operated Pocketwatches, Etc (Exc.Wristwatches & Of Precious Metal)	5	A
9102990000	Pocket-Watches, Etc, Nes (Excl. Those With Case Of Precious Metal)	5	A
9103100000	Electrically Operated Clocks With Watch Movements, Excluding Clocks Of Heading 91.04.	5	A
9103900000	Clocks With Watch Movements, Excluding Clocks Of Heading 91.04. (Not Electrically Operated)	5	A
9104000000	Instrument Panel Clocks And Clocks Of A Similar Type For Vehicles, Aircraft, Spacecraft Or Vessels	5	A
9105110000	Alarm Clocks, Electrically Operated	5	A
9105190000	Alarm Clocks (Excl. Electrically Operated)	5	A
9105210000	Wall Clocks, Electrically Operated	5	A
9105290000	Wall Clocks (Excl. Electrically Operated)	5	A
9105910000	Clocks, Nes, Electrically Operated	5	A
9105990010	Central Clock System (Master Clock System)	5	A
9105990011	Clock With Radio & Light	5	A

HS2014	Description	Base Rate	Staging Category
9105990012	Stop Clock	5	A
9105990013	Table Clock (Others)	5	A
9105990014	Digital Calendar	5	A
9106100010	Time - Register & Time Recorders	25	A
9106100011	Time Register / Time Recorder Parts	25	A
9106900000	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 (Excluding Time-Registers; Time-Recorders)	25	B
9107000000	Time Switches With Clock Or Watch Movement Or With Synchronous Motor	25	B
9108110000	Electrically Operated Watch Movements, Complete And Assembled (With Mechanical Display Only Or With A Device To Which A Mechanical Display Can Be Incorporated)	5	A
9108120000	Electrically Operated Watch Movements, Complete And Assembled (With Opto-Electronic Display Only)	5	A
9108190000	Electrically Operated Watch Movements, Complete And Assembled (Not Else Where Specified)	5	A
9108200000	Watch Movements, Complete And Assembled (With Automatic Winding.)	5	A
9108900000	Watch Movements, Complete And Assembled. (Other Than Electrically Operated Or With Automatic Winding)	5	A
9109100000	Electrically Operated Clock Movements, Complete And Assembled.	5	A
9109900000	Clock Movements, Complete And Assembled. (Other Than Electrically Operated)	5	A
9110110000	Complete Movements Of Watches, Unassembled Or Partly Assembled (Movement Sets)	5	A
9110120000	Incomplete Movements Of Watches, Assembled	5	A
9110190000	Rough Movements Of Watches	5	A
9110900000	Complete Clock Movements, Unassembled Or Partly Assembled (Movement Sets); Incomplete Clock Movements, Assembled; Rough Clock Movements.	5	A
9111100000	Watch Cases Of Precious Metal Or Of Metal Clad With Precious Metal	25	B
9111200000	Watch Cases Of Base Metal (Incl. Plated)	25	B
9111800000	Watch Cases, Nes	25	B
9111900000	Parts Of Watch Cases	25	B
9112200000	Clock Cases And Cases Of A Similar Type For Other Goods Of This Chapter 91	25	B
9112900000	Parts Of Clock Cases And Cases Of A Similar Type For Other Goods Of This Chapter 91	5	A
9113100000	Watch Straps, Bands And Bracelets, And Parts Thereof, Of Precious Metal	5	A
9113200000	Watch Straps, Bands And Bracelets, And Parts Thereof, Of Base Metal	5	A
9113900000	Watch Straps, Bands And Bracelets, And Parts Thereof, Nes	5	A

HS2014	Description	Base Rate	Staging Category
9114100000	Clock Or Watch Springs, Including Hair-Springs	5	A
9114300000	Dials For Clocks And Watches	5	A
9114400000	Plates And Bridges For Clocks And Watches	5	A
9114900010	Other Clock Parts	5	A
9114900011	Central Clock System Parts	5	A
9114900012	Jewels For Clocks And Watches	5	A
9201100000	Upright Pianos	10	A
9201200000	Grand Pianos	10	A
9201900000	Automatic Pianos, Harpsichords And Other Keyboard Instruments, Nes	10	A
9202100000	String Musical Instruments Played With A Bow	10	A
9202900010	Guitar And Harmonium Of Non Electric	10	A
9205100010	Cornet (Musical)	10	A
9205100011	Euphonium	10	A
9205100012	Horn (Musical)	10	A
9205100013	Trombone	10	A
9205100014	Trumpet	10	A
9205100015	Saxophone	10	A
9205100016	Clarinet	10	A
9205100099	Brass - Wind Instruments	10	A
9205900000	Wind Musical Instruments (Excl. Brass-Wind)	10	A
9206000010	Drum Set	10	A
9206000011	Drum	10	A
9206000012	Percussion Musical Instruments, Nes	10	A
9207100010	Keyboard Instruments With Electrically Produced Or Amplified Sound	10	A
9207100011	Electrical Compose Rythm	10	A
9207900000	Musical Instruments, Nes, With Electrically Produced Or Amplified Sound	10	A
9208100000	Musical Boxes	10	A
9208900010	Whistle	10	A
9208900099	Musical Instruments, Nes	10	A
9209300000	Musical Instrument Strings	10	A
9209910000	Parts And Accessories For Pianos	10	A
9209920000	Parts And Accessories For The Musical Instruments Of 92.02	10	A
9209940010	Parts & Accessories Of Organ	10	A
9209940011	Effect Units Of Musical Instruments	10	A
9209940012	Keyboard Sound / Voice Module	10	A
9209940013	Synthesizer	10	A

HS2014	Description	Base Rate	Staging Category
9209940014	Guitar Cable	10	A
9209940015	Parts & Accessories Of Electrical Guitar	10	A
9209940016	Parts & Accessories Of Electrical Accordion	10	A
9209940099	Other Parts And Accessories For The Musical Instruments Of Heading 92.07 Not Elsewhere Spcified	10	A
9209990010	Parts & Accessories Of Drum	10	A
9209990011	Parts & Accessories Of Non- Electric Accordion	10	A
9209990012	Brass Wind Instrument Parts & Accessories	10	A
9209990013	Stand For Musical Instruments, Nes	10	A
9209990099	Parts & Accessories Of Musical Instruments, Nes.	10	A
9301100010	Artillery Weapons (For Example Guns, Howitzers & Mortors)Self-Propelled	35	A
9301100011	Artillery Weapons (Fpr Example Guns, Howitzers & Mortors)Excl Self-Propelled	35	A
9301200000	Rocket Launchers; Flame-Throwers; Grenade Launchers; Torpedo Tubes And Similar Projectors	35	A
9301900010	Stun Master & Security Equipment	35	A
9301900011	Fully Automated Shotguns	35	A
9301900012	Bolt Actions Rifles	35	A
9301900013	Semi Auto Rifles	35	A
9301900014	Fully Automatic Rifles	35	A
9301900015	Other Rifles	35	A
9301900016	Fully Automatic Sub Machine Gun Pistols	35	A
9301900017	Other Submachine Guns	35	A
9301900099	Other Military Weapons, Other Than Revolvers, Pistols And Arms Of Heading 93.07	35	A
9302000010	Revolvers	35	A
9302000011	Single Barrel Pistols (Semi Automatic)	35	A
9302000012	Other Single Barrel Pistols	35	A
9302000013	Multi Barrel Pistol	35	A
9303100000	Muzzle-Loading Firearms	35	A
9303200010	Target Shooting Guns	35	A
9303200011	Pump-Actions Single Barrel Shot Guns	35	A
9303200012	Semi Automatic Single Barrel Shot Guns	35	A
9303200013	Other Single Barrel Shot Guns	35	A
9303200014	Multiple Barrel Shotguns (Including Combination Guns)	35	A
9303300010	Other Sporting, Hunting Or Target Shooting Single Shot Rifles	35	A
9303300011	Other Sporting, Hunting Or Target Shooting Semi Automatic Riles	35	A
9303900010	Starting Pistols	35	A
9303900011	Line Throwing Gun	35	A

HS2014	Description	Base Rate	Staging Category
9304000010	Pepper Spray	35	A
9305100010	Firing Mechanisms (Of Revolvers Or Pistols)	35	A
9305100011	Frames & Receivers (Of Revolvers Or Pistols)	35	A
9305100012	Barrels (Of Revolvers Or Pistols)	35	A
9305100013	Pistons, Locking Lugs & Gas Buffers (Of Revolver Or Pistols)	35	A
9305100014	Magazines & Parts Thereof (Of Revolvers Pr Pistols)	35	A
9305100015	Silencers (Sound Modulators)& Parts Thereof (Of Revolvers Or Pistols)	35	A
9305100016	Butts, Grips & Plates (Of Revolvers Or Pistols)	35	A
9305100017	Slides (For Pistols) & Cylinders (For Revolver)	35	A
9305200010	Firing Mechanisms (Of Shoutguns Or Rifles Of Heading 93.03)	35	A
9305200011	Frames & Recievers (Of Shotguns Or Rifles Of Heading 93.03)	35	A
9305200012	Rifle Barrles	35	A
9305200013	Pistons, Locking Lugs & Gas Buffers (Of Shotguns Or Rifles Of Heading 93.30)	35	A
9305200014	Magazines & Parts Thereof (Of Shotguns Or Rifles Of Heading 93.03)	35	A
9305200015	Silencers (Sound Moderators)& Parts Thereof (Of Shotguns Or Rifles Of Heading 93.03)	35	A
9305200016	Flash Eliminators & Parts Thereof (Of Shotguns Or Rifles Of Heading 93.03)	35	A
9305200017	Breeches, Bolts (Gunlocks)& Bolt Carriers (Of Shotguns Or Rifles Of Heading 93.03)	35	A
9305910010	Firing Mechanisim (Of Machine-Guns, Sub-Machine, Shot Guns Or Rifles)	35	A
9305910011	Frames & Recievers (Of Machine-Guns, Sub-Machine-Guns, Shot Guns Or Rifles)	35	A
9305910012	Barrels (Of Machine-Guns, Sub-Machine-Guns, Shot Guns Or Rifles)	35	A
9305910013	Pistons, Locking Lugs & Gas Buffers (Of Machine-Guns, Sub-Machine-Guns, Shot Guns Or Rifles)	35	A
9305910014	Magazines & Parts Thereof (Of Machine-Guns, Sub-Machine-Guns, Shot Guns Or Rifles)	35	A
9305910015	Silencers (Sound Moderators)& Parts (Of Machine Guns, Submachine-Guns, Shotguns Or Rifles)	35	A
9305910016	Flash Eliminators & Parts Thereof (Of Machine Guns, Submachine Guns, Shot Guns Or Riles)	35	A
9305910017	Breechse, Bolts (Gunlocks)& Bolt Carriers (Of Machine-Guns, Submachine Guns, Shotguns, Rifles)	35	A
9306210000	Shotgun Cartridges	35	A
9306290000	Parts Thereof Of Shotgun Cartridges ; Air Gun Pellets	35	A
9306300000	Other Cartridges And Parts Thereof	35	A
9306900000	Bombs, Grenades, Torpedoes, Mines, Missiles And Similar Munitions Of War And Parts Thereof	35	A
9307000000	Swords, Cutlasses, Bayonets, Lances And Similar Arms And Parts Thereof	35	A

HS2014	Description	Base Rate	Staging Category
9401100000	Seats Of A Kind Used For Aircraft	5	A
9401200000	Seats Of A Kind Used For Motor Vehicles	50	C
9401300000	Swivel Seats With Variable Height Adjustment	5	A
9401400000	Seats, (Excl. Garden Seats Or Camping Equipment), Convertible Into Beds	5	A
9401510000	Seats, Of Bamboo Or Rattan.	5	A
9401590000	Seats, Of Cane, Osier Or Similar Material, Nes.	5	A
9401610000	Upholstered Seats, With Wooden Frames	5	A
9401690000	Seats With Wooden Frames, Not Upholstered	5	A
9401710010	Upholstered Chair / Seat, With Metal Frame	5	A
9401710011	Baby Walker	5	A
9401710099	Chairs For Launch & Ship	5	A
9401790000	Seats With Metal Frames, Not Upholstered	5	A
9401800000	Seats, Nes	5	A
9401901000	Seat Parts For Passanger Vehicles	50	B
9401909010	Parts Of Seat, Nes	20	A
9401909099	Seat Parts (For Launches & Passenger Boats)	20	A
9402101010	Dentists' Chair.	5	A
9402101011	Barbers' Chair.	5	A
9402109099	Dentist'S And Barbers Chair Parts.	20	A
9402901010	Stretcher	5	A
9402901011	Trolley (For Hospital Use)	5	A
9402901012	Bed	5	A
9402901013	Table	5	A
9402901014	Almirah	5	A
9402901015	Drawer Set & Cupboard Set	5	A
9402901016	Commode Chair	5	A
9402901099	Medical Furniture Nes	5	A
9402909099	Parts Of Medical, Surgical, Dental Or Vetenary Furniture	20	A
9403100010	Table & Desk Of Metal (Used In The Office)	5	A
9403100011	Almirah Of Metal (Used In The Office)	5	A
9403100012	Counter Of Metal (Used In The Office)	5	A
9403100013	Cupboard Of Metal (Used In The Office)	5	A
9403100014	Drawer Set Of Metal (Used In The Office)	5	A
9403100015	Shelf Of Metal (Used In The Office)	5	A
9403100099	Metal Furniture Used In Office (Exc. Seat)	5	A
9403200010	Bed Of Metal	5	A
9403200011	Cot Of Metal	5	A

HS2014	Description	Base Rate	Staging Category
9403200012	Cupboard Of Metal, Nes	5	A
9403200013	Desk & Table Of Metal, Nes	5	A
9403200014	Dinning Set Of Metal	5	A
9403200015	Drawer Set Of Metal (Not Specified)	5	A
9403200016	Dressing Table Of Metal	5	A
9403200017	Fancy Case Of Metal	5	A
9403200019	Tv Rack Of Metal, Nes	5	A
9403200020	Wall Rack Of Metal, Nes	5	A
9403200021	Beach Bed Of Metal	5	A
9403200022	Luggage Rack Of Metal	5	A
9403200023	Magazine Holder Of Metal, Nes	5	A
9403200024	Play Pen For Children	5	A
9403200025	Shelf With Glass Board & Iron Brackets	5	A
9403200026	Shoe Rack & Cloth Rack Of Metal	5	A
9403200027	Show Case Of Metal	5	A
9403200028	Trolley Of Metal, Nes	5	A
9403200029	Shelf Of Metal, Nes	5	A
9403200030	Micro Rack (Metal)	5	A
9403200099	Other Metal Furniture, Nes	5	A
9403300010	Almirah Of Wood, For Office Use	5	A
9403300011	Counter Of Wood, For Office Use	5	A
9403300012	Cupboard Of Wood, For Office Use	5	A
9403300013	Drawer Set Of Wood, For Office Use	5	A
9403300014	Office Panel Of Wood, For Office Use	5	A
9403300015	Shelf Of Wood, For Office Use	5	A
9403300016	Table Of Wood, For Office Use	5	A
9403300017	Luggage Rack Of Wood For Office Use	5	A
9403300099	Wooden Furniture Of A Kind Used In Office	5	A
9403400010	Trolley Of Wood, Used In Kitchen	5	A
9403400011	Almirah Of Wood, Used In Kitchen	5	A
9403400012	Counter Of Wood, Used In Kitchen	5	A
9403400013	Cupboard Of Wood, Used In Kitchen	5	A
9403400014	Drawer Set Of Wood, Used In Kitchen	5	A
9403400015	Shelf Of Wood, Used In Kitchen	5	A
9403400016	Table Of Wood, Used In Kitchen	5	A
9403400017	Wall Cabinet Of Wood Used In Kitchen	5	A
9403400018	Wooden Furniture Of A Kind Used In The Kitchen (Excl. Seats)	5	A

HS2014	Description	Base Rate	Staging Category
9403500010	Trolley Of Wood, Used In Bedroom.	5	A
9403500011	Almirah Of Wood Used In Bedroom.	5	A
9403500012	Bed Of Wood, Used In Bedroom.	5	A
9403500013	Bedroom Set Of Wood.	5	A
9403500014	Cot Of Wood.	5	A
9403500015	Cupboard Of Wood, Used In Bedroom.	5	A
9403500016	Desk & Table Of Wood, Used In Bedroom.	5	A
9403500017	Dressing Table Of Wood Used In Bedroom.	5	A
9403500018	Shelf Of Wood, Used In Bedroom.	5	A
9403600010	Trolley Of Wood, Nes	5	A
9403600011	Beach Bed Of Wood	5	A
9403600012	Magazine Holder Of Wood	5	A
9403600013	Almirah Of Wood, Nes	5	A
9403600014	Counter Of Wood, Nes	5	A
9403600015	Cupboard Of Wood, Nes	5	A
9403600016	Desk & Table Of Wood, Nes	5	A
9403600017	Tv Rack & Other Racks Of Wood	5	A
9403600018	Drawer Set Of Wood, Nes	5	A
9403600020	Shelf Of Wood, Nes	5	A
9403600021	Shoe Rack & Towel Rack Of Wood	5	A
9403600022	Wall Cabinet Of Wood, Nes	5	A
9403600023	Wall Rack Of Wood, Nes	5	A
9403600024	Work Bench Of Wood	5	A
9403600025	Show Case (Wooden)	5	A
9403600026	Play Pen (Childrens) Of Wood	5	A
9403600027	Wooden Furniture, Nes	5	A
9403700010	Trolley Of Plastic	5	A
9403700011	Beach Bed Of Plastic	5	A
9403700012	Almirah Of Plastic	5	A
9403700013	Cupboard Of Plastic	5	A
9403700014	Desk And Tables Of Plastic	5	A
9403700015	Dining Set Of Plastic	5	A
9403700016	Drawer Set Of Plastic	5	A
9403700017	Fancy Case Of Plastic	5	A
9403700018	Racks Of Plastic Used As Furniture	5	A
9403700019	Shelf Of Plastic	5	A
9403700020	Wall Cabinet Of Plastic	5	A
9403700021	Cot Of Plastic	5	A

HS2014	Description	Base Rate	Staging Category
9403700022	Shoe Racks & Magazine Holder Of Plastic	5	A
9403700023	Bed (Plastic)	5	A
9403700024	Play Pen (Childrens) Of Plastic	5	A
9403700099	Furniture Of Plastic, Nes	5	A
9403810010	Trolley (Bamboo Or Rattan).	5	A
9403810011	Almirah (Bamboo Or Rattan).	5	A
9403810012	Bed (Bamboo Or Rattan).	5	A
9403810013	Dining Set (Bamboo Or Rattan).	5	A
9403810014	Dressing Table (Bamboo Or Rattan).	5	A
9403810015	Rack (Bamboo Or Rattan) Used As Furniture.	5	A
9403810016	Shelf (Bamboo Or Rattan).	5	A
9403810017	Table (Bamboo Or Rattan).	5	A
9403810018	Cupboard (Bamboo Or Rattan).	5	A
9403810020	Cots (Bamboo Or Rattan).	5	A
9403810021	Luggage Rack (Bamboo Or Rattan).	5	A
9403810022	Display Rack (Bamboo Or Rattan).	5	A
9403810099	Other, Furniture Of Bamboo Or Rattan.	5	A
9403890010	Trolley (Osier).	5	A
9403890011	Almirah (Osier).	5	A
9403890012	Bed (Osier).	5	A
9403890013	Dining Set (Osier).	5	A
9403890014	Dressing Table (Osier).	5	A
9403890015	Rack (Osier) Used As Furniture.	5	A
9403890016	Shelf (Osier).	5	A
9403890017	Table (Osier).	5	A
9403890018	Cupboard (Osier).	5	A
9403890019	Rack (For Glass And Plate) Used As Furniture.	5	A
9403890020	Cots (Osier).	5	A
9403890021	Luggage Rack (Osier).	5	A
9403890022	Display Rack (Osier).	5	A
9403890023	Table (Cement Or Concrete).	5	A
9403890024	Beach Bed (Fibre Glass).	5	A
9403890025	Play Pen (Fibre Glass).	5	A
9403890099	Furniture Of Other Materials (Excluding Bamboo Or Rattan) Nes	5	A
9403900010	Parts For Showcase & Trolley	20	A
9403900099	Furniture Parts	20	A
9404100000	Mattress Supports	5	A

HS2014	Description	Base Rate	Staging Category
9404210000	Mattresses Of Cellular Rubber Or Plastics	5	A
9404290000	Mattresses Of Materials, Nes	5	A
9404300000	Sleeping Bags	5	A
9404900010	Cushion	5	A
9404900011	Pillow	5	A
9404900012	Baby Care Mat	5	A
9404900013	Mattress Protector	5	A
9404900014	Bean Bag	5	A
9404900015	Baby Bassinet	5	A
9404900016	Mattress Pads	5	A
9404900017	Pneumatic Pillow (Electrically Heated)	5	A
9404900018	Bedding Accessories	5	A
9404900019	Bedding Set	5	A
9405100010	Electrical Chandelier	20	A
9405100011	Electrical Ceiling & Lights	20	A
9405200010	Table Or Bedside Lamp	20	A
9405200011	Standing Lamp	20	A
9405300010	Decorating Light Sets	20	A
9405300011	Decorating Lights	20	A
9405400010	Flood Light	20	A
9405400011	Emergency & Hurricane Light	20	A
9405400012	Search Light	20	A
9405400013	Spot Light	20	A
9405400014	Dark Room Lamp	20	A
9405400015	Studio Lamp	20	A
9405400016	Electric Lamp	20	A
9405400017	Light (For Sound Mixing Unit)	20	A
9405400018	Navigational Light	20	A
9405400019	Electric Head Lamp (Aircraft)	20	A
9405500010	Lantern	20	A
9405500011	Non-Electrical Lamp	20	A
9405500012	Other Non-Electrical Lamp And Light Fittings, Nes	20	A
9405600010	Illuminated Sign	20	E
9405600012	Billboard (Electronic)	20	B
9405910010	Glass Parts For Lamps & Light Fittings	20	A
9405920000	Parts Of Plastics For Lamps And Lighting Fitting, Etc	20	A
9405990000	Parts (Excl. Of Glass Or Plastics) Of Lamps And Lighting Fittings, Etc	20	A

HS2014	Description	Base Rate	Staging Category
9406000000	Prefabricated Buildings	20	B
9503000010	Kick Bike (Zappy).	0	A
9503000011	Kick Bicycle Parts.	0	A
9503000012	Toy Car (To Be Ridden By Children).	0	A
9503000013	Tricycle Scooters, Pedal Cars & Similar Wheeled Toys, Nes (To Be Ridden By Children)	0	A
9503000014	Doll.	0	A
9503000015	Toys (Electric Train, Working Model Or Incorporating A Motor).	0	A
9503000016	Toys (Constructional Set).	0	A
9503000017	Toys (Stuffed Animals).	0	A
9503000018	Toys (Other Animals).	0	A
9503000019	Toys (Musical Instrument).	0	A
9503000020	Toys (Puzzle).	0	A
9503000021	Toys (Put-Up In Sets).	0	A
9503000022	Toys (Educational).	0	A
9503000099	Toys, Nes.	0	A
9504200010	Billiard Table	0	A
9504200011	Articles & Accessories For Billiard Other Than Table	0	A
9504200099	Other Articles And Accessories For Billiards Of All Kinds Not Elsewhere Specified	0	A
9504300000	Other Games, Operated By Coins, Banknotes (Paper Currency), Discs Or Other Similar Artic	0	A
9504400000	Playing Cards	0	A
9504500010	Play Station	0	A
9504500011	Video Game Parts & Accessories	0	A
9504500012	Video Games (Excl.Play Station) Used With A Tv	0	A
9504900010	Dart Board & Darts	0	A
9504900011	Electronic Pocket Games	0	A
9504900012	Master Mind, Monopoly & Scrabble	0	A
9504900013	Carrom Board	0	A
9504900014	Carrom Coins	0	A
9504900015	Chess Set	0	A
9504900016	Bowling Accessories	0	A
9504900099	Indoor Games, Not Specified	0	A
9505100000	Articles For Christmas Festivities	0	A
9505900010	Disco Powder	0	A
9505900099	Festive, Carnival Or Other Entertainment Articles, Nes	0	A
9506110000	Snow Skis	0	A
9506120000	Snow Ski-Fastenings (Ski-Bindings)	0	A

HS2014	Description	Base Rate	Staging Category
9506190000	Other Snow-Ski Equipment	0	A
9506210000	Sailboards	0	A
9506290011	Water Ski	0	A
9506290012	Float - Board With Motor Parts & Accessories	0	A
9506290014	Fins & Flippers	0	A
9506290015	Sea Bed	0	A
9506290016	Snorkel	0	A
9506290017	Swimming Board	0	A
9506290018	Banana Boat	0	A
9506290019	Banana Boat Parts	0	A
9506290020	Float - Board With Motor	0	A
9506290021	Wind Surfboard Parts	0	A
9506290099	Water Sports Equipment (Not Specified)	0	A
9506310000	Golf Clubs, Complete	0	A
9506320000	Golf Balls	0	A
9506390000	Golf Equipment, Nes	0	A
9506400010	Table For Table- Tennis	0	A
9506400011	Articles & Equipments For Table Tennis	0	A
9506510000	Lawn-Tennis Rackets	0	A
9506590000	Tennis Or Similar Rackets, Nes	0	A
9506610000	Lawn-Tennis Balls	0	A
9506620010	Basket Ball	0	A
9506620011	Foot Ball	0	A
9506620012	Volley Ball	0	A
9506620013	Net Ball	0	A
9506620099	Inflatable Balls (Not Specified)	0	A
9506690000	Balls (Excl. Golf, Table-Tennis, Tennis And Inflatable)	0	A
9506700000	Ice Skates And Roller Skates	0	A
9506910010	Athletic Articles	0	A
9506910011	Exercising Equipment	0	A
9506910012	Gynasium Articles	0	A
9506910099	Exercising Equipment Parts & Accessories	0	A
9506990010	Ankle & Shin Guard, Elbow & Knee Pad	0	A
9506990011	Badminton Court & Net	0	A
9506990012	Cricket Bats & Wicket	0	A
9506990013	Foot Ball Net	0	A
9506990014	Hockey Bat	0	A
9506990015	Swimming Pool Equipment	0	A

HS2014	Description	Base Rate	Staging Category
9506990016	Tennis Net & Post	0	A
9506990017	Volley Ball Net	0	A
9506990018	Squash Court	0	A
9506990019	Tennis Court	0	A
9506990020	Street Soccer Set	0	A
9506990099	Articles & Equipment For Sports & Open - Air Games, Nes	0	A
9507100000	Fishing Rods	0	A
9507200000	Fish-Hooks	0	A
9507300000	Fishing Reels	0	A
9507900010	Inedible Fishing Bait	0	A
9507900011	Fishing Equipments	0	A
9507900012	Fishing Line	0	A
9507900013	Butter Fly Net & Similar Nets	0	A
9508100000	Travelling Circuses And Travelling Menageries	0	A
9508900000	Roundabouts, Swings, Shooting Galleries And Other Fairground Amusments	0	A
9601100000	Worked Ivory And Articles Of Ivory	25	E
9601900010	Articles Made Of Bone	25	E
9601900011	Articles Made Of Tortoise - Shell	25	E
9601900012	Articles Made Of Coral	25	E
9601900013	Articles Made Of Shells	25	E
9601900014	Articles Made Of Mother -Of-Pearl	25	E
9601900015	Articles Made Of Horn	25	B
9601900016	Nails Of Animals (Worked)	25	B
9601900017	Teeth Of Animals & Fish (Worked)	25	B
9601900020	Empty Capsules Of Gelatine	25	B
9601900099	Other Worked Articles, Nes (Excl. Worked Ivory).	25	E
9602000000	Worked Vegetable Or Mineral Carving Material & Articles Of These	25	E
9603100000	Brooms & Brushes, Consisting Of Twigs Or Ither Vegetable Materials	25	B
9603210000	Tooth Brushes Including Dental-Plate Brushes	25	A
9603290000	Shaving, Hair, Nail, Eyelash, Toilet Brushes (Use On Person)	25	A
9603301000	Artists' Brushes	10	A
9603309000	Other Brushes (Cosmetic)	25	B
9603400010	Paint Brush	25	A
9603400011	Paint Roller	25	B
9603400012	Roller	25	B
9603400013	Refill (For Paint Roller)	25	B

HS2014	Description	Base Rate	Staging Category
9603500000	Other Brushes Constituting Parts Of Machines, Appliances Or Vehicles	25	A
9603900010	Brooms Of Nylon	25	A
9603900011	Cleaning Brush	25	B
9603900012	Feather Duster	25	B
9603900013	Mop	25	B
9603900014	Polishing Brush	25	B
9603900099	Hand - Operated Brushes Brooms, Nes	25	B
9604000010	Sieve	25	B
9604000011	Strainer	25	B
9605000010	Sewing Kit	25	B
9605000011	Travel Set (Excluding Cosmetic)	25	B
9606100000	Press-Fasteners, Snap-Fasteners And Press-Studs And Parts Therefor	25	B
9606210000	Buttons Of Plastics, Not Covered With Textile Material	25	B
9606220000	Buttons Of Base Metal, Not Covered With Textile Material	25	B
9606290000	Buttons, Nes	25	B
9606300000	Button Moulds And Other Parts Of Buttons; Button Blanks	25	B
9607110000	Slide Fasteners Fitted With Chain Scoops Of Base Metal	25	A
9607190010	Zip	25	B
9607190011	Zip In Rolls	25	B
9607200000	Slide Fastener Parts	25	B
9608100000	Ball-Point Pens	10	A
9608200010	Fiba Pen	10	A
9608200011	Marker	10	A
9608300000	Fountain Pens, Stylograph Pens And Other Pens	10	A
9608400000	Propelling Or Sliding Pencils	10	A
9608500000	Sets Of Articles From Two Or More Of Subheadings 96.08	10	A
9608600000	Refils For Ball-Point Pens, Comprising The Ball-Point And Ink-Reservoir	10	A
9608911000	Rotaring Pen Nib	25	B
9608919000	Pen Nibs And Nib Points (Excl. Rotaring Pen Nibs)	10	A
9608991000	Other Pen And Pencils	10	A
9608999010	Crayon Holder	25	A
9608999011	Stencil Pen	25	B
9608999012	Pen Barrel	25	B
9608999013	Refill (Fibre Glass Pen)	25	B
9608999014	Rotaring Pen	25	B
9609100010	Colour Pencil	10	A

HS2014	Description	Base Rate	Staging Category
9609100011	Crayon	10	A
9609100012	Pencil	10	A
9609200000	Pencil Leads, Black Or Coloured	10	A
9609901010	Writing Chalk	10	A
9609901011	Stationery Set	10	A
9609909010	Tailors Chalk	25	B
9609909011	Pencil For Carpenter	25	B
9609909012	Fibre Glass Pencil	25	B
9609909013	Slate Pencil	25	B
9609909014	Welding Chalk	25	B
9610001010	Writing Board	10	A
9610001011	Drawing Board	10	A
9610009010	Slates & Other Boards	25	B
9610009011	Wrist Slates (For Diving)	25	B
9611000010	Embossing Machine & Price Labeller (Manual)	25	B
9611000011	Hand Printing Set	25	B
9611000012	Numbering Machine	25	B
9611000013	Office Stamp	25	B
9611000014	Tally Counter	25	B
9611000015	Stamp (Other Than For Office Use)	25	B
9611000099	Date, Sealing Or Numbering Stamps, Etc, For Use In The Hand, Nes	25	B
9612100010	Ribbon For Cash Register, Fax Machine & Time Attendance Clock	25	B
9612100011	Ribbon For Computer	25	B
9612100012	Correction Tape	25	B
9612100013	Ribbon For Typewriters	25	B
9612100099	Ribbon For Validator And Similar Ribbons Inked Or Otherwise Prepared, Nes	25	B
9612200000	Ink-Pads	25	B
9613100000	Pocket Lighters, Gas Fuelled, Non-Refillable	25	B
9613200000	Pocket Lighters, Gas Fuelled, Refillable	25	B
9613800000	Lighters, Nes	25	C
9613900000	Parts Of Lighters (Excl. Flint And Wicks)	25	B
9614000010	Smoking Pipe.	200	E
9614000011	Hookah.	200	E
9614000012	Hookah Pot.	200	E
9614000013	Cigarette Filter.	200	E
9614000099	Parts Of Hookah (Other Than Hookah Pot).	200	E

HS2014	Description	Base Rate	Staging Category
9615110000	Combs, Hair-Slides And The Like Of Hard Rubber Or Plastics	25	C
9615190000	Combs, Hair-Slides And The Like Of Other Materials, Nes	25	C
9615900010	Hair Band, Grip, Pin, Slides And The Like	25	C
9615900011	Curling Grip, Pin & Manual Hair Curler	25	B
9616100000	Scent Sprays And Similar Toilet Sprays, And Mounts And Heads Thereof	25	A
9616200000	Powder-Puffs And Pads For The Application Of Cosmetics, Etc	25	C
9617000010	Vaccum Jug	25	B
9617000011	Vaccum Flask	25	C
9618000000	Tailors' Dummies, Etc; Automata And Other Animated Displays	25	A
9619001000	Sanitary Towels And Tampons	0	A
9619009010	Bra Pad	25	B
9619009011	Napkins For Babies (Diapers) Disposable	25	B
9619009012	Napkin Liner For Babies	25	B
9619009013	Disposable Napkins For Adults	25	B
9619009014	Napkins For Babies (Diapers) Other Than Disposable	25	B
9619009099	Similar Articles To Sanitary Towels (Pads) And Tampons, Napkins And Napkin Liners For Babies Of Any Material Not Elsewhere Specified.	25	A
9701100000	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)	25	A
9701900000	Collages And Similar Decorative Plaques, Executed Entirely By Hand	25	C
9702000000	Original Engravings, Prints And Lithographs	25	A
9703000000	Original Sculptures And Statuary, In Any Material	25	A
9704000000	Collectors' Postage Or Revenue Stamps..., First-Day Covers, Etc	25	B
9705000000	Collections And Collectors' Pieces Of Zoological, Botanical, Mineralogical, Anatomical, Historical, Archaeological, Palaeontological, Ethnographic Or Numismatic Interest	25	A
9706000000	Antiques Of An Age Exceeding 100 Years	25	B

ANNEX 2

PRODUCT SPECIFIC RULES OF ORIGIN

Note:

1. For goods classifiable under provisions for scrap and wastes, and those scrap and wastes which are not described by name, the origin criteria shall be wholly obtained.
2. Reference to a change in tariff classification in this annex shall apply only to non-originating materials.

Item Number	Chapter	HS Code	Product Description	Criteria
1	01		Live animals	Born and raised in a Party
2	02		Meat and edible meat offal	obtained from animals born and raised in a Party
3		0301	Live fish	CC
4		0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304	CC
5		0303	Fish, frozen, excluding fish fillets and other fish meat of heading 0304	CC
6		0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen	CC
7		0306	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours,	CC

Item Number	Chapter	HS Code	Product Description	Criteria
			meals and pellets of crustaceans, fit for human consumption	
8		0307	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption	CC
9		0308	Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption	CC
10	04		Dairy products; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included	CC
11	05		Products of animal origin, not elsewhere specified or included	CC
12		0701	Potatoes, fresh or chilled	CC
13		0702	Tomatoes, fresh or chilled.	CC
14		0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.	CC
15		0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.	CC
16		0705	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium</i>	CC

Item Number	Chapter	HS Code	Product Description	Criteria
			<i>spp.</i>), fresh or chilled.	
17		0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.	CC
18		0707	Cucumbers and gherkins, fresh or chilled.	CC
19		0708	Leguminous vegetables, shelled or unshelled, fresh or chilled.	CC
20		0709	Other vegetables, fresh or chilled.	CC
21		0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.	CC
22		0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.	CTH
23		0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.	CTH
24		0713	Dried leguminous vegetables, shelled, whether or not skinned or split.	CC
25		0714	Manioc, arrowroot, salep, jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.	CTH
26		0802	Other nuts, fresh or dried, whether or not shelled or peeled.	CC
27		0803	Bananas, including plantains, fresh or dried.	CC
28		0804	Dates, figs, pineapples, avocados, guavas, mangoes	CC

Item Number	Chapter	HS Code	Product Description	Criteria
			and mangosteens, fresh or dried.	
29		0805	Citrus fruit, fresh or dried.	CC
30		0806	Grapes, fresh or dried.	CC
31		0807	Melons (including watermelons) and papaws (papayas), fresh.	CC
32		0808	Apples, pears and quinces, fresh.	CC
33		0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	CC
34		0810	Other fruit, fresh.	CC
35		0813	Fruit, dried, other than that of headings. 08.01 to 08.06; mixtures of nuts or dried fruits of this chapter.	CTH
36		0814	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	CTH
37		0901.11	Coffee, not roasted, Not decaffeinated	CC
38		0901.12	Coffee, not roasted, Decaffeinated	CC
39		0901.21	Coffee roasted, Not decaffeinated	CTH if RVC40%
40		0901.22	Coffee roasted, Decaffeinated	CTH if RVC40%
41		0901.90	Coffee husks and skins; coffee substitutes containing coffee in any proportion;	CTH if RVC40%
42		0902	Tea, whether or not flavoured.	CC
43	10		Cereals	WO
44	12		Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	CC

Item Number	Chapter	HS Code	Product Description	Criteria
45		1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified.	WO
46		1508	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.	WO
47		1509	Olive oil and its fractions, whether or not refined, but not chemically modified.	WO
48		1510	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.	WO
49		1511	Palm oil and its fractions, whether or not refined, but not chemically modified.	WO
50		1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.	WO
51		1513.11	-- Crude oil of coconut (copra)	CC
52		1513.19	-- Coconut (copra) oil and its fractions, other than crude oil	CC
53		1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.	WO
54		1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.	WO
55		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	WO

Item Number	Chapter	HS Code	Product Description	Criteria
			15.16.	
56	16		Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	CC
57		1701	Cane or beet sugar and chemically pure sucrose, in solid form.	WO
58		1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.	CC
59		1703	Molasses resulting from the extraction or refining of sugar.	CC
60		1704	Sugar confectionery (including white chocolate), not containing cocoa.	CTH or RVC40%
61		1801	Cocoa beans, whole or broken, raw or roasted.	CC
62		1802	Cocoa shells, husks, skins and other cocoa waste.	CC
63		1803	Cocoa paste, whether or not defatted.	CC
64		1804	Cocoa butter, fat and oil.	CC
65		1805	Cocoa powder, not containing added sugar or other sweetening matter.	CC
66		1901.10	Preparations for infant use, put up for retail sale	CC, except from Chapter 4
67		1901.20	Mixes and doughs for the preparation of baker's wares of heading 19.05	CC
68		1901.90	Other	CC
69		1902.11	Containing eggs	CC
70		1902.19	Other	CC
71		1902.20	Stuffed pasta, whether or not cooked or otherwise	CTH

Item Number	Chapter	HS Code	Product Description	Criteria
			prepared	
72		1902.30	Other pasta	CTH
73		1902.40	Couscous	CTH
74		1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	CTH
75		1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included.	CTH
76		1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	CTH
77	20		Preparations of vegetables, fruit, nuts or other parts of plants	CC
78		2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.	CTH
79		2104	Soups and broths and preparations therefor; homogenised composite food preparations.	CTH
80		2106	Food preparations not elsewhere specified or included.	CTH
81		2301	Flours, meals and pellets, of meat or meat offal, of	CTH

Item Number	Chapter	HS Code	Product Description	Criteria
			fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.	
82		2306	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading. 23.04 or 23.05.	CTH
83		2309	Preparations of a kind used in animal feeding.	CTH
84		3304	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.	CTH or RVC 40%
85		3305	Preparations for use on the hair.	CTH or RVC 40%
86		4001	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.	CC
87		4202	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of	CTH or RVC35%

Item Number	Chapter	HS Code	Product Description	Criteria
			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.	
88		4414	Wooden frames for paintings, photographs, mirrors or similar objects.	CTH or RVC35%
89		4415	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.	CTH
90		4417	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.	CTH
91	46		Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	CTH
92		4817	Envelopes, letter cards, plain postcards and correspond dense cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.	CTH
93		4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, Cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.	CTH
94		4909	Printed or illustrated postcards; printed cards	CTH

Item Number	Chapter	HS Code	Product Description	Criteria
			bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.	
95		4910	Calendars of any kind, printed, including calendar blocks.	CTH
96		4911	Other printed matter, including printed pictures and photographs.	CTH
97		5201	Cotton, not carded or combed.	CC
98		5202	Cotton waste (including yarn with garnetted stock)	WO
99		5203	Cotton, carded or combed.	CC
100		5702.20	Floor coverings of coconut fibres (coir)	CTH
101		5807	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.	CTH
102		5808	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.	CTH
103		5810	Embroidery in the piece, in strips or in motifs	CTH
104	61		Articles of apparel and clothing accessories, knitted or crocheted	1. Manufacture through the processes of cutting and assembly of parts into a complete article (for apparel and tents) and incorporating embroidery or embellishment or printing (for made-up articles) from: - raw or unbleached fabric

Item Number	Chapter	HS Code	Product Description	Criteria
				- finished fabric or 2. Incorporating embroidery or embellishment or printing on apparel on observable position, and RVC is not less than 35%.
105	62		Articles of apparel and clothing accessories, not knitted or crocheted	1. Manufacture through the processes of cutting and assembly of parts into a complete article (for apparel and tents) and incorporating embroidery or embellishment or printing (for made-up articles) from: - raw or unbleached fabric - finished fabric or 2. Incorporating embroidery or embellishment or printing on apparel on observable position, and RVC is not less than 35%.
106	63		Other made up textile articles; sets; worn clothing and worn textile articles; rags	1. Manufacture through the processes of cutting and assembly of parts into a complete article (for apparel and tents) and incorporating embroidery or embellishment or printing (for made-up articles) from: - raw or unbleached fabric - finished fabric or

Item Number	Chapter	HS Code	Product Description	Criteria
				2. Incorporating embroidery or embellishment or printing on apparel on observable position, and RVC is not less than 35%.
107	64		Footwear, gaiters and the like; parts of such articles	CTH or RVC40%
108	65		Headgear and parts thereof	CTH or RVC40%
109		7019.90	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics) -Other	CTSH
110		7113	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.	CTH
111		7114	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.	CTH
112		7115	Other articles of precious metal or of metal clad with precious metal.	CTH
113		7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).	CTH
114		7117	Imitation jewellery.	CTH or RVC35%
115		9701	Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading. 49.06 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques.	CTH
116		9702	Original engravings, prints and lithographs.	CTH
117		9703	Original sculptures and statuary, in any material.	CTH

ANNEX 3

THE FORMAT OF CERTIFICATE OF ORIGIN

CERTIFICATE OF ORIGIN

1. Exporter's full name, address, country:			Certificate No.: CERTIFICATE OF ORIGIN Form for China-Maldives Free Trade Agreement Issued in _____			
2. Producer's full name, address, country :						
3. Importer's full name, address, country :			For Official Use Only:			
4. Means of transport and route (as far as known) Departure Date: Vessel/Flight/Train/Vehicle No.: Port of loading: Port of discharge:			5. Remarks:			
6. Item number	7. Marks and Numbers on packages	8. Number and kind of packages; Description of goods	9. HS code (6 digit code)	10. Origin criterion	11. Net weight or other quantity (e.g. Quantity Unit, litres, m³.)	12. Number, date of invoice
13. Declaration by the producer/exporter The undersigned hereby declares that the above stated information is correct and that the goods exported to <div style="text-align: center;">_____</div> <div style="text-align: center;">(Importing Party)</div> Comply with the origin requirements specified in the China-Maldives Free Trade Agreement. <div style="text-align: center;">_____</div> Place, date and signature of authorized person			14. Certification On the basis of the control carried out, it is hereby certified that the information herein is correct and that the described goods comply with the origin requirements of the China-Maldives Free Trade Agreement. <div style="text-align: center;">_____</div> Place and date, signature and stamp of the Authorized Body <div style="display: flex; justify-content: space-between;"> <div>Tel:</div> <div>Fax:</div> </div> <div>Address:</div>			

Overleaf Instruction

- Box 1: State the full legal name and address of the exporter in China or Maldives.
- Box 2: State the full legal name and address (including country) of the producer. If more than one producer's good is included in the certificate, list the additional producers, including name and address (including country). If the exporter or the producer wish the information to be confidential, it is acceptable to state "Available to the competent authority or authorized body upon request". If the producer and the exporter are the same, please complete the box with "SAME".
- Box 3: State the full legal name and address of the importer in China or Maldives, if known. If unknown, add "****" (three stars).
- Box 4: Complete the means of transport and route and specify the departure date, transport vehicle No., port of loading and discharge, as far as known. If unknown, add "****" (three stars).
- Box 5: Customer's Order Number, Letter of Credit Number, among others, may be included. If the invoice is issued by a non-Party operator, the information such as name, address and country of the operator issuing the invoice shall be indicated herein. If the Certificate of Origin has not been issued before or at the time of shipment, authorized Body should mark "ISSUED RETROSPECTIVELY" here.
- Box 6: State the item number.
- Box 7: State the shipping marks and numbers on packages, when such marks and numbers exist.
- Box 8: Number and kind of packages shall be specified. Provide a full description of each good. The description should be sufficiently detailed to enable the products to be identified by the Customs Officers examining them and relate it to the invoice description and to the HS description of the good. If goods are not packed, state "in bulk". When the description of the goods is finished, add "****" (three stars) or "\ " (finishing slash).
- Box 9: For each good described in Box 8, identify the HS tariff classification to 6 digit code.
- Box 10: For each good described in Box 8, state which criterion is applicable, according to the following instructions. The rules of origin are contained in Chapter 4 (Rules of Origin and Origin Implementation Procedures) and Annex 2 (Product Specific Rules of Origin).

Origin Criterion	Insert in Box 10
The good is "wholly obtained" in the territory of a Party, as referred to in Article 18 (Goods Wholly Obtained or Produced) or required so in Annex 2 (Product Specific Rules of Origin).	WO
The good is produced entirely in the territory of a Party, exclusively from materials whose origin conforms to the provisions of Chapter 4 (Rules of Origin and Origin Implementation Procedures).	WP
General rule as \geq 40% regional value content.	RVC
The good is produced in the territory of a Party, using non-originating materials that comply with the Product Specific Rules and other applicable provisions of Chapter 4 (Rules of Origin and Origin Implementation Procedures).	PSR

- Box 11: State net weight in kilograms or quantity with other units of measurement for each good described in Box 8. Other units of measurement e.g. volume or number of items which would indicate exact quantities may be used when customary.
- Box 12: The number and date of invoice (including the invoice issued by a non-Party operator) should be shown here.
- Box 13: The box must be completed by the producer or exporter. Insert the place date and signature of authorized person.
- Box 14: The box must be completed, signed, dated and stamped by the authorized person of the authorized body. The telephone number, fax and address of the authorized body should be given.

ANNEX 4

TRADE IN SERVICES AS REFERRED TO IN ARTICLE 91

Article 1: Scope

This Annex provides for disciplines and regulatory principles of horizontal or sectoral application relating to trade in services between the Parties and complementing the other rights and obligations of the Parties under this Chapter.

Section A: Horizontal Provisions

Article 2: Provisions of General Application

1. Each Party shall publish in its official journal, by appropriate classification or by service sector where relevant, a list of all authorities of the central government, including organizations with delegated authority from the central government, that are responsible for authorizing, approving or regulating services activities whether through grant of license or other approval. Requirements and procedures and the conditions for obtaining such licenses or approval shall also be published.
2. Each Party shall ensure that licensing requirements and procedures do not act as barriers to market access and are not more trade restrictive than necessary. In sectors where specific commitments are undertaken, each Party shall ensure that:
 - (a) licensing requirements and procedures are published prior to becoming effective;
 - (b) such publication specifies reasonable time-frames for the review of applications and decision by the competent authority or authorities;
 - (c) applicants are able to request licensing without individual invitation;
 - (d) any fees charged, excluding fees determined through auction or a tendering process, shall be commensurate with the administrative cost of processing an application;
 - (e) its competent authorities, after receipt of an application, inform the applicant whether the application is considered complete under that Party's domestic

laws and regulations and in the case of incomplete applications, identify without undue delay the additional information that is required to complete the application and provide the opportunity to cure deficiencies;

- (f) at the request of the applicant, its competent authorities provide, without undue delay, information concerning the status of the application;
- (g) decisions by its competent authorities are taken promptly on all applications;
- (h) if an application is terminated or denied, the applicant is informed in writing and without delay concerning the reasons for such action. The applicant shall have the possibility of resubmitting, at its discretion, a new application that addresses the reasons for termination or denial; and
- (i) if an application is approved, the applicant is informed in writing and without delay. The licence or approval shall enable the applicant to start the commercial operations upon registration of the commercial presence. This registration shall be completed, as a rule, within the specified time lines defined in the legal requirements and procedures.

3. In sectors where specific commitments are undertaken, relevant regulatory authorities of each Party shall be separate from, and not accountable to, any service suppliers they regulate, except for postal, courier and railway transportation services.

Section B: Movement of Natural Persons

Article 3: Movement of Natural Persons

1. This Annex applies to measures affecting natural persons who are service suppliers of a Party, and natural persons of a Party who are employed by a service supplier of a Party, in respect of the supply of a service.
2. This Chapter shall not apply to measures affecting natural persons seeking access to the employment market of a Party, nor shall it apply to measures regarding citizenship, residence or employment on a permanent basis.
3. Natural persons covered by a specific commitment shall be allowed to supply the service in accordance with the terms of that commitment.
4. This Chapter shall not prevent a Party from applying measures to regulate the entry of natural persons of the other Party into, or their temporary stay in, its territory, including those measures necessary to protect the integrity of, and to ensure the orderly

movement of natural persons across, its borders, provided that such measures are not applied in such a manner as to nullify or impair the benefits accruing to that other Party under the terms of a specific commitment.¹

Article 4: Scope

Articles 6 through 8 of this Annex shall apply to measures by a Party affecting the movement of natural persons of the other Party into the territory of that Party covered by the categories of natural persons supplying services defined with respect to that Party in Article 5 of this Annex.

Article 5: Definitions

For the purposes of this Section:

(a) for China:

BUSINESS VISITORS AND SERVICES SALESPERSONS

(i) **business visitor** means a natural person of Maldives who is:

- (A) a service seller being a natural person who is a sales representative of a service supplier of Maldives and is seeking temporary entry into China for the purpose of negotiating the sale of services for that service supplier, where such representative will not be engaged in making direct sales to the general public or in supplying services directly; or
- (B) an investor of Maldives, or a duly authorized representative of an investor of Maldives, seeking temporary entry into China to establish, expand, monitor, or dispose of a commercial presence of that investor;

CONTRACTUAL SERVICE SUPPLIERS

(ii) **contractual service supplier** means a natural person of Maldives who:

- (A) is an employee of a service supplier or an enterprise of Maldives, whether a company, partnership or firm, who enters into China

¹ The sole fact of requiring a visa for natural persons shall not be regarded as nullifying or impairing benefits under a specific commitment.

temporarily in order to perform a service pursuant to a contract(s) between his or her employer and a service consumer(s) in China;

(B) is employed by a company, partnership or firm of Maldives, which has no commercial presence in China where the service is to be supplied;

(C) receives his or her remuneration from that employer; and

(D) has appropriate educational and professional qualifications relevant to the service to be supplied;

INTRA-CORPORATE TRANSFEREES

(iii) **intra-corporate transferee** means a manager, an executive, or a specialist, who is an employee of a service supplier or investor of Maldives with a commercial presence in China;

(A) **manager** means a natural person within an organization who primarily directs the organization or a department or subdivision of the organization, supervises and controls the work of other supervisory, professional or managerial employees, has the authority to hire and fire or take other personnel actions (such as promotion or leave authorization), and exercises discretionary authority over day-to-day operations;

(B) **executive** means a natural person within an organization who primarily directs the management of the organization, exercises wide latitude in decision making, and receives only general supervision or direction from higher level executives, the board of directors or stockholders of the business. An executive would not directly perform tasks related to the actual provision of the service nor the operation of an investment;

(C) **specialist** means a natural person within an organization who possesses knowledge at an advanced level of technical expertise, and who possesses proprietary knowledge of the organization's service, research equipment, techniques or management;

OTHER

(iv) **installers and maintainers** means a natural person who is an installer or maintainer of machinery and/or equipment, where such installation and/or maintenance service by the supplying company is a condition of purchase

of the said machinery or equipment. An installer or maintainer cannot perform services which are not related to the service activity which is the subject of the contract;

(b) for Maldives:

BUSINESS VISITORS, SERVICES SALESPERSONS AND CONTRACTUAL SERVICE SUPPLIERS

- (i) **business visitors, Service Salespersons and Contractual Service Suppliers** means a natural person of China who enters Maldives after obtaining Business visa and not as an employed person in the Maldives, but for the purposes of doing a business or work that has been permitted and approved by the concerned Maldivian Government authority.

INTRA-CORPORATE TRANSFEREES

- (ii) **intra-corporate transferee** means a manager, an executive, or a specialist, who is an employee of a service supplier or investor of China with a commercial presence in Maldives;

(A) **manager** means a natural person within an organization who primarily directs the organization or a department or subdivision of the organization, supervises and controls the work of other supervisory, professional or managerial employees, has the authority to hire and fire or take other personnel actions (such as promotion or leave authorization), and exercises discretionary authority over day-to-day operations;

(B) **executive** means a natural person within an organization who primarily directs the management of the organization, exercises wide latitude in decision making, and receives only general supervision or direction from higher level executives, the board of directors or stockholders of the business. An executive would not directly perform tasks related to the actual provision of the service nor the operation of an investment;

(C) **specialist** means a natural person within an organization who possesses knowledge at an advanced level of technical expertise, and who possesses proprietary knowledge of the organization's service, research equipment, techniques or management;

- (D) For natural persons defined under intra-corporate transferees category, work visa issued based employment approval and can be renewed if conditions indicated for the work visa is satisfied.

Article 6: Expeditious Application Procedures

1. The competent authorities of each Party shall, as a rule within 45 calendar days after an application requesting temporary stay and work permit for a natural person covered by its specific commitments is considered complete under its domestic laws and regulations, inform the applicant of the final decision concerning the application.
2. The competent authorities of each Party shall finalize within 10 calendar days the procedure related to visa applications submitted by service suppliers of the other Party.
3. When the competent authorities of a Party require additional information from the applicant for temporary stay, work permit or visa in order to process its application, they shall notify the applicant without undue delay.
4. Upon request by the applicant for temporary stay or work permit, the competent authorities of a Party shall provide, without undue delay, information concerning the status of its application.
5. Upon request by the applicant for temporary stay or work permit, the competent authorities of each Party shall notify the applicant of the outcome of its application promptly after a decision has been taken. The notification shall include, if applicable, the period of stay and any other terms and conditions.

Article 7: Market Access

With respect to the natural persons covered by its specific commitments, no Party shall:

- (a) require labor certification tests;
- (b) impose quantitative restrictions; or
- (c) require economic needs test.²

² The meaning of “economic needs test” and of other terms used in this Article shall be understood as in GATS.

Article 8: Provision of Information

1. In the application of Article 79 of Chapter 8 (Trade in Services), each Party shall make publicly available, or shall ensure that its competent authorities make publicly available, information necessary for an effective application for the grant of entry, temporary stay and work in its territory. Such information shall be kept updated.
2. The information referred to in paragraph 1 shall include a description of, in particular:
 - (a) all categories of visas and work permits relevant to the entry, temporary stay and work of natural persons covered by this Section;
 - (b) requirements and procedures for application for, and issuance of, first-time entry, temporary stay and, where applicable, work permits, including information on documentation required, conditions to be met and method of filing; and
 - (c) requirements and procedures for application for, and issuance of, renewed temporary stay and, where applicable, work permits.
3. Each Party shall provide the other Party with details of relevant publications or websites where information referred to in paragraph 2 is made available.
4. Should the implementation of paragraph 1 prove not to be practicable for a Party, that Party shall provide the information referred to in paragraph 2, as well as any subsequent change thereto, to the other Party. In addition, that Party shall indicate to the other Party the contact details of an authority from which service suppliers of the other Party can, upon request, obtain the information referred to under paragraph 2.

Section C: Financial Services

Article 9: Scope and Definitions

1. This Section applies to measures by Parties affecting trade in financial services.³
2. For the purposes of this Section:
 - (a) a **financial service** is any service of a financial nature offered by a financial

³ “Trade in financial services” shall be understood in accordance with the definition of “trade in services” contained in Article 72 of Chapter 8 (Trade in Services).

service supplier of a Party. Financial services include all insurance and insurance-related services, and all banking and other financial services (excluding insurance). Financial services include the following activities:

INSURANCE AND INSURANCE-RELATED SERVICES

- (i) direct insurance (including co-insurance):
 - (A) life;
 - (B) non-life;
- (ii) reinsurance and retrocession;
- (iii) insurance intermediation, such as brokerage and agency;
- (iv) services auxiliary to insurance, such as consultancy, actuarial, risk assessment and claim settlement services;

BANKING AND OTHER FINANCIAL SERVICES (EXCLUDING INSURANCE)

- (v) acceptance of deposits and other repayable funds from the public;
- (vi) lending of all types, including consumer credit, mortgage credit, factoring and financing of commercial transaction;
- (vii) financial leasing;
- (viii) all payment and money transmission services, including credit, charge and debit cards, travellers cheques and bankers drafts;
- (ix) guarantees and commitments;
- (x) trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following:
 - (A) money market instruments (including cheques, bills, certificates of deposits);
 - (B) foreign exchange;
 - (C) derivative products including, but not limited to, futures and options;

(D) exchange rate and interest rate instruments, including products such as swaps, forward rate agreements;

(E) transferable securities;

(F) other negotiable instruments and financial assets, including bullion;

(xi) participation in issues of all kinds of securities, including underwriting and placement as agent (whether publicly or privately) and provision of services related to such issues;

(xii) money broking;

(xiii) asset management, such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial, depositary and trust services;

(xiv) settlement and clearing services for financial assets, including securities, derivative products and other negotiable instruments;

(xv) provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services; and

(xvi) advisory, intermediation and other auxiliary financial services on all the activities listed in subparagraphs (v) through (xv), including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy.

(b) a **financial service supplier** means any natural or juridical person of a Party wishing to supply or supplying financial services but the term “financial service supplier” does not include a public entity.

(c) **public entity** means:

(i) a government, a central bank or a monetary authority, of a Party, or an entity owned or controlled by a Party, that is principally engaged in carrying out governmental functions or activities for governmental purposes, not including an entity principally engaged in supplying financial services on commercial terms; or

(ii) a private entity, performing functions normally performed by a central bank or monetary authority, when exercising those functions.

(d) for the purposes of the definition of “services” contained in Article 72 of Chapter 8 (Trade in Services), **services supplied in the exercise of governmental authority** means the following:

- (i) activities conducted by a central bank or monetary authority or by any other public entity in pursuit of monetary or exchange rate policies;
- (ii) activities forming part of a statutory system of social security or public retirement plans; and
- (iii) other activities conducted by a public entity for the account or with the guarantee or using the financial resources of the Government.

(e) for the purposes of the definition of “services” contained in Article 72 of Chapter 8 (Trade in Services), if a Party allows any of the activities referred to in subparagraphs (d)(ii) or (d)(iii) to be conducted by its financial service suppliers in competition with a public entity or a financial service supplier, “services” shall include such activities.

(f) the definition of “a service supplied in the exercise of governmental authority” contained in Article 72 of Chapter 8 (Trade in Services) shall not apply to services covered by this Section.

Article 10: Domestic Regulation

1. Notwithstanding any other provisions of this Chapter, a Party shall not be prevented from adopting or maintaining reasonable measures for prudential reasons, including for:

- (a) the protection of investors, depositors, policy-holders, policy-claimants, persons to whom a fiduciary duty is owed by a financial service supplier, or any similar financial market participants; or
- (b) ensuring the integrity and stability of that Party’s financial system.

Where such measures do not conform with the provisions of this Chapter, they shall not be used as a means of avoiding that Party’s commitments or obligations under this Chapter. Such measures shall not constitute a disguised restriction on trade in services and shall not discriminate against financial services or financial service suppliers of the other Party in comparison to the Party’s own like financial services or like financial service suppliers.

2. Nothing in this Chapter shall be construed to require a Party to disclose information

relating to the affairs and accounts of individual customers or any confidential or proprietary information in the possession of public entities.

Article 11: Recognition of Prudential Measures

1. A Party may recognise prudential measures of a non-Party in determining how the Party's measures relating to financial services shall be applied. Such recognition, which may be achieved through harmonisation or otherwise, may be based upon an agreement or arrangement with the non-Party concerned or may be accorded autonomously.
2. A Party that is a party to such an agreement or arrangement referred to in paragraph 1, whether future or existing, shall afford adequate opportunity for the other Party to negotiate its accession to such agreements or arrangements, or to negotiate comparable ones with it, under circumstances in which there would be equivalent regulation, oversight, implementation of such regulation, and, if appropriate, procedures concerning the sharing of information between the parties to the agreement or arrangement. Where a Party accords recognition autonomously, it shall afford adequate opportunity for the other Party to demonstrate that such circumstances exist.

ANNEX 5

SCHEDULES OF SPECIFIC COMMITMENTS ON TRADE IN SERVICES

Part A: Schedule of Specific Commitments of China

Schedule of Specific Commitments of China

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
I. HORIZONTAL COMMITMENTS			
ALL SECTORS INCLUDED IN THIS SCHEDULE	<p>(3)¹ In China, foreign invested enterprises include foreign capital enterprises (also referred to as wholly foreign-owned enterprises) and joint venture enterprises and there are two types of joint venture enterprises: equity joint ventures and contractual joint ventures.²</p> <p>The proportion of foreign investment in an equity joint venture shall be no less than 25 per cent of the registered capital of the joint venture.</p> <p>The establishment of branches by foreign enterprises is unbound, unless otherwise indicated in specific sub-sectors, as the laws and regulations on branches of foreign enterprises are under formulation.</p>	(3) Unbound for all subsidies to domestic services suppliers except those committed by China in its WTO accession.	

¹ For the purpose of this Schedule, limitations or commitments that refer to a “foreign” or “Maldivian” participation by service suppliers of Maldives in a company, enterprise, firm or other type of commercial presence in China, (whether “wholly foreign-owned”, “foreign majority ownership”, “foreign investment”, “foreign ownership”, “foreign minority ownership” or any other form of foreign participation stipulated in Chinese law) means the total participation of non-Chinese capital whatever its origin and its owner, including but not exclusively, the participation by service suppliers of Maldives. The aforementioned types of foreign participation shall not, collectively or individually, exceed China’s WTO commitments, except the more preferential commitments in the China-Maldives FTA as allowed by current Chinese laws, regulations and rules.

² The terms of the contract, concluded in accordance with China's laws, regulations and other measures, establishing a "contractual joint venture" govern matters such as the manner of operation and management of the joint venture as well as the investment or other contributions of the joint venture parties. Equity participation by all parties to the contractual joint venture is not required, but is determined pursuant to the joint venture contract. “Foreign invested enterprise” in this schedule means a foreign invested enterprise duly constituted or otherwise organized under “Law on Chinese-Foreign Equity Joint Ventures”, “Law on Chinese-Foreign Contractual Joint Ventures” and “Law on Foreign-Capital Enterprises”.

Modes of supply: (1) Cross-border supply

(2) Consumption abroad

(3) Commercial presence

(4) Presence of natural persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
	<p>Representative offices of foreign enterprises are permitted to be established in China, but they shall not engage in any profit-making activities except for the representative offices under CPC 861, 862, 863, 865 in the sectoral specific commitments.</p> <p>The land in the People's Republic of China is State-owned. Use of land by enterprises and individuals is subject to the following maximum term limitations:</p> <ul style="list-style-type: none"> (a) 70 years for residential purposes; (b) 50 years for industrial purposes; (c) 50 years for the purpose of education, science, culture, public health and physical education; (d) 40 years for commercial, tourist and recreational purposes; (e) 50 years for comprehensive utilization or other purposes. <p>(4) Unbound except for measures concerning the entry and temporary stay of natural persons who fall into one of the following categories³:</p>	<p>(4) Unbound except for the measures concerning the entry and temporary stay of natural persons who fall into the categories referred to in the market access column.</p>	

³ The definitions of the categories of natural persons are contained in Article 5(a) of Annex 4.

Modes of supply: (1) Cross-border supply

(2) Consumption abroad

(3) Commercial presence

(4) Presence of natural persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
	<p>(a) Business visitor shall be permitted entry for maximum of six months;</p> <p>(b) Managers, executives and specialists defined as senior employees of a corporation of Maldives temporarily moving as intra-corporate transferees, shall be permitted entry for an initial stay of three years;</p> <p>(c) Contractual service supplier (CSS) shall be granted a stay permit as stipulated in the terms of contracts concerned or an initial stay not exceed one year; The services provided by CSS are only limited to the specific sectors as follows: (1) Medical and dental services; (2) Architectural services; (3) Engineering services; (4) Urban planning services (except general urban planning); (5) Computer and related services; (6) Construction and Related Engineering Services; (7) Education Services: CSS shall acquire a bachelor's degree or above, receive appropriate professional titles or certificates, and have at least two-year professional work experience; the Chinese party involved in the contract shall be a juridical person which has the function of providing education service; (8) Tourism Services.</p>		

Modes of supply: (1) Cross-border supply

(2) Consumption abroad

(3) Commercial presence

(4) Presence of natural persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
	(d) Installers and maintainers: Duration of stay for installers and maintainers is subject to the duration of the contract, but shall not exceed six months.		

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
II. SPECIFIC COMMITMENTS			
1. BUSINESS SERVICES			
A. Professional Services			
(a) Legal Services (CPC 861, excluding Chinese law practice)	<p>(1) None</p> <p>(2) None</p> <p>(3) Foreign law firms can provide legal services only in the form of representative offices. Representative offices can engage in profit-making activities. Business scope of representative offices of Maldives is only as follows:</p> <p>(a) to provide clients with consultancy on the legislation of the country/region where the lawyers of the law firm are permitted to engage in lawyer's professional work, and on international conventions and practices;</p> <p>(b) to handle, when entrusted by clients or Chinese law firms, legal affairs of the country/region where the lawyers of the law firm are permitted to engage in lawyer's professional work;</p> <p>(c) to entrust, on behalf of foreign clients, Chinese law firms to deal with the Chinese legal affairs;</p> <p>(d) to enter into contracts to maintain long-term entrustment relations with Chinese law firms for legal affairs;</p> <p>(e) to provide information on the impact of the Chinese legal environment.</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) All representatives shall be resident in China no less than six months each year. The representative office shall not employ Chinese national registered lawyers.</p>	

Modes of supply: (1) Cross-border supply

(2) Consumption abroad

(3) Commercial presence

(4) Presence of natural persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
	<p>Entrustment allows the representative office of Maldives to directly instruct lawyers in the entrusted Chinese law firm, as agreed between both parties. The representatives of a Maldivian law firm shall be practitioner lawyers who are members of the bar or law society in a WTO member and have practiced for no less than two years outside of China. The Chief representative shall be a partner or equivalent (e.g., member of a law firm of a limited liability corporation) of a law firm of Maldives and have practiced for no less than three years outside of China.</p> <p>(4) Unbound except as indicated in horizontal commitments.</p>	<p>(4) Unbound except as indicated in horizontal commitments.</p>	
(b) Accounting, auditing and bookkeeping services (CPC 862)	<p>(1) None</p> <p>(2) None</p> <p>(3) Partnerships or incorporated accounting firms are limited to Certified Public Accountants (CPAs) licensed by the Chinese authorities.</p> <p>(4) Unbound except as indicted in horizontal commitments.</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) None</p> <p>(4) Unbound except as indicted in horizontal commitments.</p>	<ul style="list-style-type: none"> - Accounting firms of Maldives are permitted to affiliate with Chinese firms and enter into contractual agreements with their affiliated firms in other WTO Members. - Issuance of licenses to natural persons of Maldives who have passed the Chinese national CPA examination shall be accorded national treatment. - Applicants of Maldives shall be informed of results in writing no later than 30 days after submission of their applications. - Accounting firms providing services in CPC 862 can engage in taxation and management consulting services. They are not subject to requirements on form of establishment in CPC 865 and 8630.

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
(c) Taxation services (CPC 8630)	(1) None (2) None (3) Wholly foreign-owned subsidiaries are permitted. (4) Unbound except as indicated in horizontal commitments.	(1) None (2) None (3) None (4) Unbound except as indicated in horizontal commitments.	
(d) Architectural services (CPC 8671) (e) Engineering services (CPC 8672) (f) Integrated engineering services (CPC 8673) (g) Urban planning services (except general urban planning) (CPC 8674)	(1) None for scheme design. Co-operation with Chinese professional organizations is required except scheme design. (2) None (3) Wholly foreign-owned enterprises are permitted. (4) Unbound, except as indicated in horizontal commitments.	(1) None (2) None (3) Service suppliers of Maldives shall be registered architects/engineers, or enterprises engaged in architectural/engineering/urban planning services, in Maldives. (4) Unbound, except as indicated in horizontal commitments.	

Modes of supply: (1) Cross-border supply

(2) Consumption abroad

(3) Commercial presence

(4) Presence of natural persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
(h) Medical and dental services (CPC 9312)	<p>(1) None</p> <p>(2) None</p> <p>(3) Service suppliers of Maldives are permitted to establish joint venture hospitals or clinics with Chinese partners with quantitative limitations in line with China's needs, with foreign majority ownership permitted.</p> <p>(4) Unbound, except as indicated in horizontal commitments and as follows: Doctors of Maldives with professional certificates issued by Maldives shall be permitted to provide short-term medical services in China after they obtain licenses from the National Health and Family Planning Commission. The term of service is six months and may extend to one year.</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) The majority of doctors and medical personnel of the joint venture hospital and clinics shall be of Chinese nationality.</p> <p>(4) Unbound, except as indicated in horizontal commitments.</p>	
B. Computer and Related Services (Computer and related services do not cover the economic activity consisting of the provision of content services which require computer and related services as means of supply)			
(a). Consultancy services related to the installation of computer hardware (CPC 841)	<p>(1) None</p> <p>(2) None</p> <p>(3) None</p> <p>(4) Unbound except as indicated in horizontal commitments.</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) None</p> <p>(4) Qualifications are as follows: certified engineers, or personnel with Bachelor's degree (or above) and three years of experience in these fields.</p>	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
(b) Software implementation services (CPC 842) (c) Data processing services (CPC 843) - Input preparation services (CPC 8431)	(1) None (2) None (3) Wholly foreign-owned enterprises are allowed. (4) Unbound except as indicated in horizontal commitments.	(1) None (2) None (3) None (4) Qualifications are as follows: certified engineers, or personnel with Bachelor's degree (or above) and three years of experience in these fields.	
- Data processing and tabulation services (CPC 8432) - Time-sharing services (CPC 8433)	(1) None (2) None (3) None (4) Unbound except as indicated in horizontal commitments.	(1) None (2) None (3) None (4) Qualifications are as follows: certified engineers, or personnel with Bachelor's degree (or above) and three years of experience in these fields.	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
D. Real Estate Services	(1) None	(1) None	
(a) Real estate services involving own or leased property (CPC 821)	(2) None	(2) None	
	(3) Wholly foreign-owned enterprises are allowed.	(3) None	
	(4) Unbound except as indicated in horizontal commitments.	(4) Unbound except as indicated in horizontal commitments.	
(b) Real estate services on a fee or contract basis (CPC 822)	(1) None	(1) None	
	(2) None	(2) None	
	(3) Wholly foreign-owned enterprises are allowed.	(3) None	
	(4) Unbound except as indicated in horizontal commitments.	(4) Unbound except as indicated in horizontal commitments.	
F. Other Business Services	(1) Only through advertising agents registered in China who have the right to provide foreign advertising services.	(1) None	
(a) Advertising Services (CPC 871)	(2) Only through advertising agents registered in China who have the right to provide foreign advertising services.	(2) None	
	(3) wholly foreign-owned subsidiaries are permitted.	(3) None	
	(4) Unbound except as indicated in horizontal commitments.	(4) Unbound except as indicated in horizontal commitments.	
(c) Management Consulting services (CPC 865)	(1) None	(1) None	
	(2) None	(2) None	
	(3) Wholly foreign-owned subsidiaries are allowed.	(3) None	
	(4) Unbound except as indicated in horizontal commitments.	(4) Unbound except as indicated in horizontal commitments.	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
(e) Technical testing and analysis services (CPC 8676) and freight inspection covered by CPC 749, excluding statutory inspection services for freight inspection services	(1) None (2) None (3) Services suppliers of Maldives which have been engaged in inspection services in Maldives for more than three years are permitted to establish joint venture technical testing, analysis and freight inspection companies with no less than US\$ 350,000 in registered capital. Wholly foreign-owned subsidiaries are permitted. (4) Unbound except as indicated in horizontal commitments.	(1) None (2) None (3) None (4) Unbound except as indicated in horizontal commitments.	
(f) Services incidental to agriculture, forestry, hunting and fishing (CPC 881, 882)	(1) None (2) None (3) Only in the form of joint ventures, with foreign majority ownership permitted. (4) Unbound except as indicated in horizontal commitments.	(1) None (2) None (3) None (4) Unbound except as indicated in horizontal commitments.	
m. Related scientific technical consulting services (CPC 8675) - Offshore oil-field services geological, geophysical and other scientific prospecting services (CPC 86751) - Sub-surface surveying services (CPC 86752)	(1) None (2) None (3) Only in the form of petroleum exploitation in cooperation with Chinese partners (4) Unbound except as indicated in horizontal commitments.	(1) None (2) None (3) None (4) Unbound except as indicated in horizontal commitments.	

Modes of supply: (1) Cross-border supply

(2) Consumption abroad

(3) Commercial presence

(4) Presence of natural persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
- Onshore oil-field services	<p>(1) None</p> <p>(2) None</p> <p>(3) Only in the form of petroleum exploitation in cooperation with China National Petroleum Corp. (CNPC) or China Petroleum & Chemical Corporation (SINOPEC) in the designated areas approved by the Chinese government. In order to carry out the petroleum contract, the service supplier of Maldives shall establish a branch, subsidiary or representative office within the territory of the People's Republic of China and go through registration formalities in accordance with the laws. The domiciles of the said offices shall be determined through consultation with CNPC or SINOPEC. The service supplier of Maldives shall open its bank account with a bank approved by the Chinese authorities to engage in foreign exchange business within the Chinese territory.</p> <p>(4) Unbound except as indicated in horizontal commitments.</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) The service supplier of Maldives shall furnish CNPC or SINOPEC accurately and promptly with the reports on the petroleum operations, and shall submit to CNPC or SINOPEC the data and samples as well as various technological, economic, accounting and administrative reports related to petroleum operations. CNPC or SINOPEC shall have the ownership of all of the data records, samples, vouchers and other original information acquired during the implementation of the petroleum operations. The investment of service suppliers of Maldives shall be made in US dollars or other hard currencies.</p> <p>(4) Unbound except as indicated in horizontal commitments.</p>	
(p) Photographic services (CPC 875)	<p>(1) None</p> <p>(2) None</p> <p>(3) Only in the form of joint ventures, with foreign majority ownership permitted.</p> <p>(4) Unbound except as indicated in horizontal commitments.</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) None</p> <p>(4) Unbound except as indicated in horizontal commitments.</p>	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
(q) Packaging services (CPC 876)	(1) None (2) None (3) Service suppliers of Maldives are permitted to establish wholly foreign-owned subsidiaries. (4) Unbound, except as indicated in horizontal commitments.	(1) None (2) None (3) None (4) Unbound, except as indicated in horizontal commitments.	
(s) Convention services (CPC 87909)	(1) None (2) None (3) Only in the form of joint ventures, with foreign majority ownership permitted. (4) Unbound except as indicated in horizontal commitments.	(1) None (2) None (3) None (4) Unbound except as indicated in horizontal commitments.	
(t) Translation and interpretation services (CPC 87905)	(1) None (2) None (3) Wholly foreign-owned enterprises are allowed. (4) Unbound except as indicated in horizontal commitments.	(1) None (2) None (3) None (4) Qualifications are as follows: three years of experience in translation or interpretation and a good command of the working language(s).	
- Maintenance and repair services(CPC 63, 6112 and 6122) - Maintenance and repair services of office machinery and equipment including computers (CPC 845 and 886) - Rental and leasing services (CPC 831, 832, excluding CPC 83202)	(1) None (2) None (3) Wholly foreign-owned subsidiaries will be permitted. For Rental and Leasing services, service suppliers are required to have global assets of US\$ 5 million. (4) Unbound, except as indicated in horizontal commitments.	(1) None (2) None (3) None (4) Unbound, except as indicated in horizontal commitments.	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
2. COMMUNICATION SERVICES			
B. Courier Services (CPC 75121, except for those specifically reserved to Chinese postal authorities by law at the time of China's accession to WTO on 11th December 2001)	(1) None (2) None (3) Service suppliers of Maldives are permitted to establish wholly foreign-owned subsidiaries (4) Unbound, except as indicated in horizontal commitments.	(1) None (2) None (3) None (4) Unbound, except as indicated in horizontal commitments.	
C. Telecommunication Services ⁴ Value-added Services Including the following: (h) Electronic mail (i) Voice mail (j) On-line information and database retrieval (k) Electronic data interchange (l) Enhanced/Value-added facsimile services (including store and forward, store and retrieve) (m) Code and protocol conversion (n) On-line information and/or data processing (including transaction processing)	(1) See mode 3 (2) None (3) Service suppliers of Maldives are permitted to establish joint venture value-added telecommunication enterprises; Foreign investment in the joint ventures shall be no more than 50 per cent. (4) Unbound except as indicated in horizontal commitments.	(1) None (2) None (3) None (4) Unbound except as indicated in horizontal commitments.	China undertakes the obligations contained in the Reference Paper in Attachment 1 attached hereto.

⁴ China's commitments are scheduled in accordance with the following: Notes for Scheduling Basic Telecom Services Commitments (S/GBT/W/2/REV/1) and Market Access Limitations on Spectrum Availability (S/GBT/W/3) attached hereto.

All international telecommunications services shall go through gateways established with the approval of China's telecommunications authorities, which will act as an independent regulatory authority in accordance with the principles of paragraph 5 of the Reference Paper.

Further liberalization of this sector, including with respect to the level of equity participation permitted, will be discussed in the services negotiations during the new round of trade talks.

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
Basic Telecommunication Services - Paging Services	(1) See mode 3 (2) None (3) Service suppliers of Maldives are permitted to establish joint venture enterprises, and foreign investment in the joint ventures shall be no more than 50 per cent. (4) Unbound except as indicated in horizontal commitments.	(1) None (2) None (3) None (4) Unbound except as indicated in horizontal commitments.	China undertakes the obligations contained in the Reference Paper in Attachment 1 attached hereto.
Mobile Voice and Data Services: - Analogue / Digital / Cellular Services - Personal Communication Services	(1) See mode 3 (2) None (3) Service suppliers of Maldives are permitted to establish joint ventures only, and foreign investment in the joint ventures shall be no more than 49 per cent. (4) Unbound except as indicated in horizontal commitments.	(1) None (2) None (3) None (4) Unbound except as indicated in horizontal commitments.	

Modes of supply: (1) Cross-border supply

(2) Consumption abroad

(3) Commercial presence

(4) Presence of natural persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
<ul style="list-style-type: none"> - Domestic Services (a) Voice services (b) Packet-switched data transmission services (c) Circuit-switched data transmission services (f) Facsimile services (g) Domestic private leased circuit services 	<ul style="list-style-type: none"> (1) See mode 3 (2) None (3) Service suppliers of Maldives are permitted to establish joint ventures only, and foreign investment in the joint ventures shall be no more than 49 per cent. (4) Unbound except as indicated in horizontal commitments. 	<ul style="list-style-type: none"> (1) None (2) None (3) None (4) Unbound except as indicated in horizontal commitments. 	
<ul style="list-style-type: none"> - International Services (a) Voice services (b) Packet-switched data transmission services (c) Circuit-switched data transmission services (f) Facsimile services (g) International closed user group voice and data services (use of private leased circuit service is permitted) 			

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
<p>D. Audiovisual Services</p> <ul style="list-style-type: none"> - Videos, including entertainment software and (CPC 83202), distribution services - Sound recording distribution services 	<p>(1) None</p> <p>(2) None</p> <p>(3) Services suppliers of Maldives are permitted to establish contractual joint ventures with Chinese partners to engage in the distribution of audiovisual products, excluding motion pictures, without prejudice to China's right to examine the content of audio and video products (see footnote 2).</p> <p>(4) Unbound, except as indicated in horizontal commitments.</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) None</p> <p>(4) Unbound, except as indicated in horizontal commitments.</p>	<p>Without prejudice to compliance with China's regulations on the administration of films, China allows the importation of motion pictures for theatrical release from foreign countries on a revenue-sharing basis and the number of such imports shall be 20 on an annual basis.</p>
<ul style="list-style-type: none"> - Cinema Theatre Services 	<p>(1) None</p> <p>(2) None</p> <p>(3) Services suppliers of Maldives are permitted to construct and/or renovate cinema theatres, with foreign investment no more than 49 per cent.</p> <p>(4) Unbound, except as indicated in horizontal commitments.</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) None</p> <p>(4) Unbound, except as indicated in horizontal commitments.</p>	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES (CPC 511, 512, 513 ⁵ , 514, 515, 516, 517, 518 ⁶)	(1) Unbound* (2) None (3) Joint ventures, with foreign majority ownership are permitted. Wholly foreign-owned enterprises are permitted. Wholly foreign-owned enterprises can only undertake the following four types of construction projects. 1. Construction projects wholly financed by foreign investment and/or grants. 2. Construction projects financed by loans of international financial institutions and awarded through international tendering according to the terms of loans. 3. Chinese-foreign jointly constructed projects with foreign investment equal to or more than 50 per cent; and Chinese-foreign jointly constructed projects with foreign investment less than 50 per cent but technically difficult to be implemented by Chinese construction enterprises alone.	(1) Unbound* (2) None (3) None	Maldives' construction enterprises established in the China (Shanghai) Pilot Free Trade Zone ("FTZ") may undertake joint Chinese-foreign constructed projects in Shanghai. Under such circumstances, these Maldives' construction enterprises will be exempted from the foreign investment ratio requirement in the projects.

⁵ Including dredging services relating to infrastructure construction.

⁶ Coverage of CPC 518 is limited only to the rental and leasing services of construction and/or demolition machines with operator which are owned and used by foreign construction enterprises in their supply of services.

* Unbound due to lack of technical feasibility.

Modes of supply: (1) Cross-border supply

(2) Consumption abroad

(3) Commercial presence

(4) Presence of natural persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
	<p>4. Chinese invested construction projects which are difficult to be implemented by Chinese construction enterprises alone can be jointly undertaken by Chinese and foreign construction enterprises with the approval of provincial government</p> <p>(4) Unbound except as indicated in horizontal commitments.</p>	<p>(4) Unbound except as indicated in horizontal commitments.</p>	
<p>4. DISTRIBUTION SERVICES (as defined in Attachment 2)</p> <p>A. Commission Agents' Services (excluding salt, tobacco)</p> <p>B. Wholesale Trade Services (excluding salt, tobacco)</p>	<p>(1) Unbound</p> <p>(2) None</p> <p>(3) Wholly foreign-owned enterprises are allowed</p> <p>(4) Unbound except as indicated in horizontal commitments.</p>	<p>(1) Unbound</p> <p>(2) None</p> <p>(3) None</p> <p>(4) Unbound except as indicated in horizontal commitments.</p>	<p>Maldivian enterprises are permitted to distribute their products manufactured in China, including the products listed in the market access or sector or sub-sector column, and provide subordinate services as defined in Attachment 2.</p> <p>Service suppliers of Maldives are permitted to provide the full range of related subordinate services, including after sales services, as defined in Attachment 2, for the products they distribute.</p>

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
C. Retailing Services (excluding tobacco).	<p>(1) Unbound except for mail order.</p> <p>(2) None</p> <p>(3) Wholly foreign-owned enterprises are allowed, except for: chain stores which sell products of different types and brands from multiple suppliers with more than 30 outlets. For such chains stores with more than 30 outlets, foreign majority ownership are not permitted if those chain stores distribute any of the following products: books, newspapers, magazines, pharmaceutical products, pesticides, mulching films, processed oil, chemical fertilizers and products listed in Annex 2a of the Protocol of China's WTO Accession. The chain store operators of Maldives shall have the freedom of choice of any partner, legally established in China according to China's laws and regulations.</p> <p>(4) Unbound except as indicated in horizontal commitments.</p>	<p>(1) Unbound except for mail order.</p> <p>(2) None</p> <p>(3) None</p> <p>(4) Unbound except as indicated in horizontal commitments.</p>	<p>Maldivian enterprises may distribute their products manufactured in China, including those excepted products as listed in the market access or sector or sub-sector column, and provide subordinate services as defined in Attachment 2.</p> <p>Service suppliers of Maldives are permitted to provide full range of related subordinate services, including after sales services, as defined in Attachment 2, for the products they distribute.</p>
D. Franchising	<p>(1) None</p> <p>(2) None</p> <p>(3) None.</p> <p>(4) Unbound except as indicated in horizontal commitments.</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) None.</p> <p>(4) Unbound except as indicated in horizontal commitments.</p>	
E. Wholesale or retail trade services away from a fixed location.	<p>(1) None</p> <p>(2) None</p> <p>(3) None⁷.</p> <p>(4) Unbound except as indicated in horizontal commitments.</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) None.</p> <p>(4) Unbound except as indicated in horizontal commitments.</p>	

⁷ See paragraph 310 of the *Report of the Working Party on the Accession of China* to the WTO.

Modes of supply: (1) Cross-border supply

(2) Consumption abroad

(3) Commercial presence

(4) Presence of natural persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
5. EDUCATIONAL SERVICES (Excluding special education services e.g. military, police, political and party school education)			
A. Primary education services (CPC 921, excluding national compulsory education in CPC 92190)	(1) Unbound (2) None (3) Joint schools may be established, with foreign majority ownership permitted.	(1) Unbound (2) None (3) Unbound	
B. Secondary education services (CPC 922, excluding national compulsory education in CPC 92210)	(4) Unbound except as indicated in horizontal commitments and the following: Individual education service suppliers of Maldives may enter into China to provide education services when invited or employed by Chinese schools and other education institutions.	(4) Qualifications are as follows: - possession of Bachelor's degree or above; - and an appropriate professional title or certificate, with two years' professional experiences.	
C. Higher education services (CPC 923)			
D. Adult education services (CPC 924)			
E. Other education services (CPC 929, including English language training)			

Modes of supply: (1) Cross-border supply

(2) Consumption abroad

(3) Commercial presence

(4) Presence of natural persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
6. ENVIRONMENTAL SERVICES (excluding environmental quality monitoring and pollution source inspection) A. Sewage Services (CPC 9401) B. Solid Waste Disposal Services (CPC 9402) C. Cleaning Services of Exhaust Gases (CPC 9404) D. Noise Abatement Services (CPC 9405) E. Nature and Landscape Protection Services (CPC 9406) F. Other Environmental Protection Services (CPC 9409) G. Sanitation Services (CPC 9403)	(1) Unbound except for environmental consultation services. (2) None (3) Services suppliers of Maldives engaged in environmental services are permitted to provide services only in the form of joint ventures, with foreign majority ownership permitted. (4) Unbound except as indicated in horizontal commitments.	(1) None (2) None (3) None (4) Unbound except as indicated in horizontal commitments.	

Modes of supply: (1) Cross-border supply

(2) Consumption abroad

(3) Commercial presence

(4) Presence of natural persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
7. FINANCIAL SERVICES			
A. All Insurance and Insurance-Related Services			
(a) Life, health and pension/annuities insurance	(1) Unbound except for : (a) reinsurance; (b) international marine, aviation, and transport insurance; and (c) brokerage for large scale commercial risks, international marine, aviation, and transport insurance, and reinsurance.	(1) None	
(b) Non-life insurance	(2) Unbound for brokerage. Other, none.	(2) None	
(c) Reinsurance	(3) A. <u>Form of establishment</u> Non-life insurers of Maldives are permitted to establish as a branch or as a wholly-owned subsidiary; i.e., with no form of establishment restrictions. Life insurers of Maldives are permitted 50 per cent foreign ownership in a joint venture with the partner of their choice. The joint venture partners can freely agree the terms of their engagement, provided they remain within the limits of the commitments contained in this schedule. For brokerage for insurance of large scale commercial risks and brokerage for reinsurance and brokerage for international marine, aviation, and transport insurance and reinsurance: wholly foreign owned subsidiary are permitted. For other brokerage services: Unbound.	(3) None, except for: - Insurance institutions of Maldives shall not engage in the statutory insurance business.	
(d) Services auxiliary to insurance			

Modes of supply: (1) Cross-border supply

(2) Consumption abroad

(3) Commercial presence

(4) Presence of natural persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
	<p>B. <u>Business Scope</u></p> <p>Non-life insurers of Maldives are permitted to provide "master policy" insurance/insurance of large scale commercial risks, which has no geographic restrictions. In accordance with national treatment, insurance brokers of Maldives are permitted to provide "Master policy" no later than Chinese brokers, under conditions no less favorable.</p> <p>Non-life insurers of Maldives are permitted to provide the full range of non-life insurance services to both foreign and domestic clients.</p> <p>Insurers of Maldives are permitted to provide health insurance, individual/group insurance and pension/annuities insurance to foreigners and Chinese.</p> <p>Insurers of Maldives are permitted to provide reinsurance services for life and non-life insurance as a branch, joint venture, or wholly foreign-owned subsidiary, without geographic or quantitative restrictions on the number of licenses issued.</p>		

Modes of supply: (1) Cross-border supply

(2) Consumption abroad

(3) Commercial presence

(4) Presence of natural persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
	<p>D. <u>Licenses</u> Licenses will be issued with no economic needs test or quantitative limits on licenses. Qualifications for establishing an insurance institution of Maldives are as follows:</p> <ul style="list-style-type: none"> - the investor shall be an insurance company of Maldives with more than 30 years of establishment experience in a WTO member; - it shall have a representative office for two consecutive years in China; - it shall have total assets of more than US \$5 billion at the end of the year prior to application, except for insurance brokers. <p>Insurance brokers shall have total assets of more than US\$ 200 million.</p> <p>(4) Unbound except as indicated in horizontal commitments.</p>	<p>(4) Unbound except as indicated in horizontal commitments.</p>	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
<p>B. Banking and Other Financial Services (excluding insurance and securities)</p> <p>Banking services as listed below:</p> <p>(a) Acceptance of deposits and other repayable funds from the public;</p> <p>(b) Lending of all types, including consumer credit, mortgage credit, factoring and financing of commercial transaction;</p> <p>(c) Financial leasing;</p> <p>(d) All payment and money transmission services, including credit, charge and debit cards, travellers cheques and bankers drafts(including import and export settlement);</p> <p>(e) Guarantees and commitments;</p> <p>(f) Trading for own account or for account of customers: foreign exchange.</p>	<p>(1) Unbound except for the following:</p> <ul style="list-style-type: none"> - Provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services; - Advisory, intermediation and other auxiliary financial services on all activities listed in subparagraphs (a) through (k), including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy. <p>(2) None</p> <p>(3) A. <u>Geographic coverage</u> For foreign currency and local currency business, there are no geographic restriction.</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) Except for geographic restrictions and client limitations on local currency business (listed in the market access column), foreign financial institution may do business, without restrictions or need for case-by-case approval, with foreign invested enterprises, non-Chinese natural persons, Chinese natural persons and Chinese enterprises. Otherwise, none.</p>	<p>For financial leasing services, financial leasing corporations of Maldives are permitted to provide financial leasing service at the same time as domestic corporations.</p>

Modes of supply: (1) Cross-border supply

(2) Consumption abroad

(3) Commercial presence

(4) Presence of natural persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
	<p>B. <u>Clients</u> For foreign currency business, financial institutions of Maldives are permitted to provide services in China without restriction as to clients. For local currency business, financial institutions of Maldives are permitted to provide services to Chinese enterprises, financial institutions of Maldives are permitted to provide services to all Chinese clients. Financial institutions of Maldives licensed for local currency business in one region of China may service clients in any other region.</p> <p>C. <u>Licensing</u> Criteria for authorization to deal in China's financial services sector are solely prudential (i.e., contain no economic needs test or quantitative limits on licenses).</p> <p>Financial institutions of Maldives who meet the following condition are permitted to establish a subsidiary of a bank of Maldives or a foreign finance company in China:</p>		

Modes of supply: (1) Cross-border supply

(2) Consumption abroad

(3) Commercial presence

(4) Presence of natural persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
	<ul style="list-style-type: none"> - total assets of more than US \$10 billion at the end of the year prior to filing the application. <p>Financial institutions of Maldives who meet the following condition are permitted to establish a branch of a bank of Maldives in China:</p> <ul style="list-style-type: none"> - total assets of more than US \$20 billion at the end of the year prior to filing the application. <p>Financial institutions of Maldives who meet the following condition are permitted to establish a Chinese-foreign joint bank or a Chinese-foreign joint finance company in China:</p> <ul style="list-style-type: none"> - total assets of more than US \$10 billion at the end of the year prior to filing the application. <p>Qualifications for financial institutions of Maldives to engage in local currency business are as follows:</p> <ul style="list-style-type: none"> - three years business operation in China and being profitable for two consecutive years prior to the application, otherwise, none. <p>(4) Unbound except as indicated in horizontal commitments.</p>	<p>(4) Unbound except as indicated in horizontal commitments.</p>	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
- Motor vehicle financing by non-bank financial institutions	<p>(1) Unbound except for the following:</p> <ul style="list-style-type: none"> - Provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services; - Advisory, intermediation and other auxiliary financial services on all activities listed in subparagraphs (a) through (k), including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy. <p>(2) None</p> <p>(3) None</p> <p>(4) Unbound except as indicated in horizontal commitments.</p>	<p>(1) Unbound</p> <p>(2) None</p> <p>(3) None</p> <p>(4) Unbound except as indicated in horizontal commitments.</p>	
<p>- Other financial services as listed below:</p> <p>(k) Provision and transfer of financial information, and financial data processing and related software by supplier of other financial services;</p> <p>(l) Advisory, intermediation and other auxiliary financial services on all activities listed in subparagraphs (a) through (k), including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy.</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) None. Criteria for authorization to deal in China's financial services sector are solely prudential (i.e., contain no economic needs test or quantitative limits on licenses). Branches of institutions of Maldives are permitted.</p> <p>(4) Unbound except as indicated in horizontal commitments.</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) None</p> <p>(4) Unbound except as indicated in horizontal commitments.</p>	

Modes of supply: (1) Cross-border supply

(2) Consumption abroad

(3) Commercial presence

(4) Presence of natural persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
- Securities	<p>(1) Unbound except for the following:</p> <ul style="list-style-type: none"> - Securities institutions of Maldives may engage directly (without Chinese intermediary) in B share business. <p>(2) None</p> <p>(3) None</p> <p>(a) Unbound, except for the following:</p> <ul style="list-style-type: none"> - Representative offices in China of securities institutions of Maldives may become Special Members of all Chinese stock exchanges. - Service suppliers of Maldives will be permitted to establish joint ventures with foreign investment up to 49 per cent to conduct domestic securities investment fund management business. Securities institutions of Maldives will be permitted to establish joint ventures, with foreign minority ownership not exceeding 1/3, to engage (without Chinese intermediary) in underwriting A shares and in underwriting and trading of B and H shares as well as government and corporate debts, launching of funds. <p>(b). Criteria for authorization to deal in China's financial industry are solely prudential (i.e., contain no economic needs test or quantitative limits on licenses).</p> <p>(4) Unbound except as indicated in horizontal commitments.</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) None</p> <p>(4) Unbound except as indicated in horizontal commitments.</p>	

Modes of supply: (1) Cross-border supply

(2) Consumption abroad

(3) Commercial presence

(4) Presence of natural persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
9. TOURISM AND TRAVEL RELATED SERVICES A. Hotels (including apartment buildings) and Restaurants (CPC 641-643)	(1) None (2) None (3) Services suppliers of Maldives may construct, renovate and operate hotel and restaurant establishments in China. Wholly foreign-owned subsidiaries are permitted. (4) Unbound, except as indicated in horizontal commitments and as follows: - Foreign managers, specialists including chefs and senior executives who have signed contracts with joint venture hotels and restaurants in China shall be permitted to provide services in China.	(1) None (2) None (3) None (4) Unbound, except as indicated in horizontal commitments.	

Modes of supply: (1) Cross-border supply

(2) Consumption abroad

(3) Commercial presence

(4) Presence of natural persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
B. Travel Agency and Tour Operator (CPC 7471)	<p>(1) None</p> <p>(2) None</p> <p>(3) None</p> <p>(4) Unbound, except as indicated in horizontal commitments.</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) None except that joint ventures or wholly-owned travel agencies and tour operators are not permitted to engage in the activities of Chinese travelling abroad and to Hong Kong China, Macao China and Chinese Taipei, unless otherwise indicated in additional commitments,</p> <p>(4) Unbound, except as indicated in horizontal commitments.</p>	<p>China-Maldives joint venture travel agencies and tour operators that have been registered and established in China (Shanghai) Pilot Free Trade Zone may engage in the activities of Chinese travelling abroad and to Hong Kong, China and Macao, China, provided that these China-Maldives joint venture travel agencies and tour operators have met relevant requirements.</p> <p>China-Maldives joint venture travel agencies and tour operators that have been registered and established in China (Tianjin) Pilot Free Trade Zone may engage in the activities of Chinese travelling abroad and to Hong Kong, China and Macao, China, provided that these China-Maldives joint venture travel agencies and tour operators have met relevant requirements.</p> <p>Subject to relevant regulations and policies adopted by the government of Beijing, China-Maldives joint venture travel agencies and tour operators that have been registered and established in Beijing may engage in the activities of Chinese travelling abroad and to Hong Kong, China and Macao, China, provided that these China-Maldives joint venture travel agencies and tour operators have met relevant requirements.</p>

Modes of supply: (1) Cross-border supply

(2) Consumption abroad

(3) Commercial presence

(4) Presence of natural persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
11. TRANSPORT SERVICES			
A. Maritime Transport Services			
- International transport (freight and passengers) (CPC 7211 and 7212 less cabotage transport services)	<p>(1) (a) Liner shipping (including passenger transportation): None</p> <p>(b) Bulk, tramp and other international shipping (including passenger transportation): None</p> <p>(2) None</p> <p>(3) (a) Establishment of registered companies for the purpose of operating a fleet under the national flag of the People's Republic of China:</p> <ul style="list-style-type: none"> - Service suppliers of Maldives are permitted to establish joint venture shipping companies. - Foreign investment shall not exceed 49 per cent of the total registered capital of the joint venture. - The chairman of board of directors and the general manager of the joint venture shall be appointed by the Chinese side. <p>(b) Other forms of commercial presence for the supply of international maritime transport services: Unbound</p> <p>(4) (a) Ship's crew: Unbound except as indicated in horizontal commitments.</p> <p>(b) Key personnel employed by Commercial Presence as defined under mode (3) (b) above: Unbound except as indicated in horizontal commitments.</p>	<p>(1) (a) None</p> <p>(b) None</p> <p>(2) None</p> <p>(3) (a) None</p> <p>(b) Unbound</p> <p>(4) (a) Unbound except as indicated in horizontal commitments.</p> <p>(b) Unbound except as indicated in horizontal commitments.</p>	<p>The following services at the port are made available to international maritime transport suppliers on reasonable and non-discriminatory terms and conditions:</p> <ol style="list-style-type: none"> 1. Pilotage 2. Towing and tug assistance 3. Provisioning, fuelling and watering 4. Garbage collecting and ballast waste disposal 5. Port Captain's services 6. Navigation aids 7. Shore-based operational services essential to ship operations, including communications, water and electrical supplies 8. Emergency repair facilities 9. Anchorage, berth and berthing services.

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
H. Auxiliary Services	(1) Unbound*	(1) Unbound*	
(a) Maritime cargo-handling services (CPC 741)	(2) None	(2) None	
(c) Customs clearance services for maritime transport	(3) Only in the form of joint ventures, with foreign majority ownership permitted.	(3) None	
	(4) Unbound except as indicated in horizontal commitments.	(4) Unbound except as indicated in horizontal commitments.	
(d) Container station and depot services	(1) Unbound*	(1) Unbound*	
	(2) None	(2) None	
	(3) Only in forms of joint ventures, with foreign majority ownership permitted.	(3) None	
	(4) Unbound except as indicated in horizontal commitments.	(4) Unbound except as indicated in horizontal commitments.	
(e) Maritime agency services	(1) None	(1) None	
	(2) None	(2) None	
	(3) Only in forms of joint ventures, with foreign equity share no more than 49 per cent.	(3) None	
	(4) Unbound except as indicated in horizontal commitments.	(4) Unbound except as indicated in horizontal commitments.	

* Unbound due to lack of technical feasibility.

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
B. Internal Waterways Transport (b) Freight transport (CPC 7222)	(1) Only international shipping in ports open to foreign vessels shall be permitted. (2) None (3) Unbound (4) Unbound except as indicated in horizontal commitments.	(1) Limitations as indicated under market access column. (2) None (3) Unbound (4) Unbound except as indicated in horizontal commitments	
C. Air Transport Services (d) Aircraft repair and maintenance services (CPC 8868)	(1) Unbound* (2) None (3) Service suppliers of Maldives are permitted to establish joint venture aircraft repair and maintenance enterprises in China. The Chinese side shall hold controlling shares or be in a dominant position in the joint ventures. (4) Unbound except as indicated in horizontal commitments.	(1) Unbound* (2) None (3) The joint ventures have the obligation to undertake business in the international market. (4) Unbound except as indicated in horizontal commitments.	
- Computer Reservation System (CRS) services	(1) (a) Foreign Computer Reservation System, when having agreements with Chinese aviation enterprises and Chinese Computer Reservation System, may provide services to Chinese aviation enterprises and Chinese aviation agents by connecting with Chinese Computer Reservation System.	(1) None	

* Unbound due to lack of technical feasibility.

Modes of supply: (1) Cross-border supply

(2) Consumption abroad

(3) Commercial presence

(4) Presence of natural persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
	<p>(b) Foreign Computer Reservation System may provide services to representative offices and sales offices established in the destination cities in China by foreign aviation enterprises which have the right to engage in business according to the bilateral aviation agreements.</p> <p>(c) Direct access to and use of foreign Computer Reservation System by Chinese aviation enterprises and agents of foreign aviation enterprises are subject to approval of the General Administration of Civil Aviation of China (CAAC).</p> <p>(2) None</p> <p>(3) Foreign service suppliers are permitted to establish joint venture enterprises in China. The Chinese side shall hold controlling shares or be in a dominant position in the joint ventures. Licenses for the establishment of joint ventures are subject to economic needs test.</p> <p>(4) Unbound except as indicated in horizontal commitments</p>	<p>(2) None</p> <p>(3) Unbound</p> <p>(4) Unbound except as indicated in horizontal commitments.</p>	
E. Rail Transport Services	(1) None	(1) None	
F. Road Transport Services	(2) None	(2) None	
- Freight transportation by rail (CPC 7112)	(3) For rail transport, wholly foreign-owned subsidiaries are permitted. For road transport, wholly foreign-owned subsidiaries are permitted.	(3) None	
- Freight transportation by road in trucks or cars (CPC 7123)	(4) Unbound except as indicated in horizontal commitments.	(4) Unbound except as indicated in horizontal commitments.	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
- Passenger transportation (CPC 71213)	(1) Unbound (2) Unbound (3) Only in the form of joint ventures, with foreign investment not to exceed 49 per cent. Economic needs tests are required. (4) Unbound except as indicated in horizontal commitments.	(1) Unbound (2) Unbound (3) None (4) Unbound except as indicated in horizontal commitments.	
H. Services Auxiliary to all Modes of Transport - Storage and warehousing services (CPC 742)	(1) Unbound (2) None (3) Wholly foreign-owned subsidiaries are permitted. (4) Unbound except as indicated in horizontal commitments.	(1) Unbound (2) None (3) None (4) Unbound except as indicated in horizontal commitments	

Modes of supply: (1) Cross-border supply

(2) Consumption abroad

(3) Commercial presence

(4) Presence of natural persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
- Freight forwarding agency services (CPC 748 and 749 excluding freight inspection)	<p>(1) None</p> <p>(2) None</p> <p>(3) Freight forwarding agencies of Maldives which have at least three consecutive years' experience are permitted to set up freight forwarding agency joint ventures in China, wholly foreign-owned subsidiaries are permitted.</p> <p>Operation term of the joint ventures shall not exceed 20 years.</p> <p>After one year operating in China, the joint venture can set up branches.</p> <p>A freight forwarding agency of Maldives may set up a second joint venture after its first joint venture has been in operation for two years.</p> <p>(4) Unbound except as indicated in horizontal commitments.</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) None</p> <p>(4) Unbound except as indicated in horizontal commitments.</p>	

ATTACHMENT 1

Reference Paper

Scope

The following are definitions and principles on the regulatory framework for the basic telecommunications services.

Definitions

Users mean service consumers and service suppliers.

Essential facilities mean facilities of a public telecommunications transport network or service that:

- (a) are exclusively or predominantly provided by a single or limited number of suppliers; and
- (b) cannot feasibly be economically or technically substituted in order to provide a service.

A major supplier is a supplier which has the ability to materially affect the terms of participation (having regard to price and supply) in the relevant market for basic telecommunications services as a result of:

- (a) control over essential facilities; or
- (b) use of its position in the market.

1. Competitive safeguards

1.1 Prevention of anti-competitive practices in telecommunications

Appropriate measures shall be maintained for the purpose of preventing suppliers who, alone or together, are a major supplier from engaging in or continuing anti-competitive practices.

1.2 Safeguards

The anti-competitive practices referred to above shall include in particular:

- (a) engaging in anti-competitive cross-subsidization;

- (b) using information obtained from competitors with anti-competitive results; and
- (c) not making available to other services suppliers on a timely basis technical information about essential facilities and commercially relevant information which are necessary for them to provide services.

2. Interconnection

2.1 This section applies to linking with suppliers providing public telecommunications transport networks or services in order to allow the users of one supplier to communicate with users of another supplier and to access services provided by another supplier, where specific commitments are undertaken.

2.2 Interconnection to be ensured

Interconnection with a major supplier will be ensured at any technically feasible point in the network. Such interconnection is provided.

- (a) under non-discriminatory terms, conditions (including technical standards and specifications) and rates and of a quality no less favorable than that provided for its own like services or for like services of non-affiliated service suppliers or for its subsidiaries or other affiliates;
- (b) in a timely fashion, on terms, conditions (including technical standards and specifications) and cost-oriented rates that are transparent, reasonable, having regard to economic feasibility, and sufficiently unbundled so that the supplier need not pay for network components or facilities that it does not require for the service to be provided; and
- (c) upon request, at points in addition to the network termination points offered to the majority of users, subject to charges that reflect the cost of construction of necessary additional facilities.

2.3 Public availability of the procedures for interconnection negotiations

The procedures applicable for interconnection to a major supplier will be made publicly available.

2.4 Transparency of interconnection arrangements

It is ensured that a major supplier will make publicly available either its interconnection agreements or a reference interconnection offer.

2.5 Interconnection: dispute settlement

A service supplier requesting interconnection with a major supplier will have recourse, either:

(a) at any time; or

(b) after a reasonable period of time which has been made publicly known

to an independent domestic body, which may be a regulatory body as referred to in paragraph 5 below, to resolve disputes regarding appropriate terms, conditions and rates for interconnection within a reasonable period of time, to the extent that these have not been established previously.

3. Universal service

Any Member has the right to define the kind of universal service obligation it wishes to maintain. Such obligations will not be regarded as anti-competitive *per se*, provided they are administered in a transparent, non-discriminatory and competitively neutral manner and are not more burdensome than necessary for the kind of universal service defined by the Member.

4. Public availability of licensing criteria

Where a license is required, the following will be made publicly available:

(a) all the licensing criteria and the period of time normally required to reach a decision concerning an application for a license; and

(b) the terms and conditions of individual licenses.

The reasons for the denial of a license will be made known to the applicant upon request.

5. Independent regulators

The regulatory body is separate from, and not accountable to, any supplier of basic telecommunications services. The decisions of and the procedures used by regulators shall be impartial with respect to all market participants.

6. Allocation and use of scarce resources

Any procedures for the allocation and use of scarce resources, including frequencies, numbers and rights of way, will be carried out in an objective, timely,

transparent and non-discriminatory manner. The current state of allocated frequency bands will be made publicly available, but detailed identification of frequencies allocated for specific government uses is not required.

ORGANIZATION

(97-0173)

Group on Basic Telecommunications

Note by the Chairman

Revision

It has been suggested by a number of delegations that it might be helpful to produce a brief and simple note on assumptions applicable to the scheduling of commitments in basic telecoms. The purpose of the attached note is to assist delegations in ensuring the transparency of their commitments and to promote a better understanding of the meaning of commitments. This note is not intended to have or acquire any binding legal status.

NOTES FOR SCHEDULING BASIC TELECOM SERVICES COMMITMENTS

1. Unless otherwise noted in the sector column, any basic telecom service listed in the sector column:

(a) encompasses local, long distance and international services for public and non-public use;

(b) may be provided on a facilities-basis or by resale; and

(c) may be provided through any means of technology (e.g., cable¹, wireless, satellites).

2. Subsector (g) --private leased circuit services -- involves the ability of service suppliers to sell or lease any type of network capacity for the supply of services listed in any other basic telecom service subsector unless otherwise noted in the sector column. This would include capacity via cable, satellite and wireless network.

3. In view of points 1 and 2 above, it should not be necessary to list cellular or mobile services as a separate subsector. However, a number of Members have done so, and a number of offers have commitments only in these subsectors. Therefore, in order to avoid extensive changes in schedules, it would seem appropriate for Members to maintain separate entries for these subsectors.

¹ Including all types of cable.

WORLD TRADE ORGANIZATION

S/GBT/W/3

3 February 1997

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Group on Basic Telecommunications

CHAIRMAN'S NOTE

Market Access Limitations on Spectrum Availability

Many Members have entries in the market access column of their schedules indicating that commitments are "subject to availability of spectrum/frequency" or similar wording. In light of the physical nature of spectrum and the constraints inherent in its use, it is understandable that Members may have sought to rely on these words to adequately protect legitimate spectrum management policies. There is, however, doubt that words such as "subject to availability of spectrum/frequency" as listed in the market access column of many Members' schedules achieve that objective.

Spectrum/frequency management is not, *per se*, a measure which needs to be listed under Article XVI. Furthermore under the GATS each Member has the right to exercise spectrum/frequency management, which may affect the number of service suppliers, provided that this is done in accordance with Article VI and other relevant provisions of the GATS. This includes the ability to allocate frequency bands taking into account existing and future needs. Also, Members which have made additional commitment in line with the Reference Paper on regulatory principles are bound by its paragraph 6.

Therefore, words such as "subject to availability of spectrum/frequency" are unnecessary and should be deleted from Members' schedules.

ATTACHMENT 2

Distribution Services

Distribution trade services are comprised of four main sub-sectors:

- commission agents services;
- wholesaling;
- retailing; and
- franchising.

The principal services rendered in each subsector can be characterized as reselling merchandise, accompanied by a variety of related subordinated services, including inventory management; assembly, sorting and grading of bulk lots; breaking bulk lots and redistributing into smaller lots; delivery services; refrigeration, storage, warehousing and garage services; sales promotion, marketing and advertising, installation and after sales services including maintenance and repair and training services. Distribution services are generally covered by CPC 61, 62, 63 and 8929.

Commission Agents' Services consist of sales on a fee or contract basis by an agent, broker or auctioneer or other wholesalers of goods/merchandise and related subordinated services.

Wholesaling consist of the sale of goods/merchandise to retailers to industrial, commercial, institutional, or other professional business users, or to other wholesalers and related subordinated services.

Retailing services consist of the sale of goods/merchandise for personal or household consumption either from a fixed location (e.g., store, kiosk, etc.) or away from a fixed location and related subordinated services.

Franchising services consist of the sale of the use of a product, trade name or particular business format system in exchange for fees or royalties. Product and trade name franchising involves the use of a trade name in exchange for fees or royalties and may include an obligation for exclusive sale of trade name products. Business format franchising involves the use of an entire business concept in exchange for fees and royalties, and may include the use of a trade name, business plan, and training materials and related subordinated services.

ATTACHMENT 3

Insurance: Definition of "Master Policy"

Master policy is the policy that provides blanket coverage for the same legal person's property and liabilities located in different places. Master policy may only be issued by the business department of an insurer's head office or that of its authorized province-level branch offices. Other branches are not allowed to issue master policy.

Master policy business with the state key construction projects as its subject-matter insured. If investors on the state key construction projects (i.e., projects that are so listed and annually announced by the State Development and Planning Commission) meet either of the following requirements, they may purchase master policy from insurers that are located in the same place as the investors' legal persons do.

The investment on the subject-matter insured is all from China (including the reinvestment from the foreign-invested enterprises in China), and the sum of investment of the investor accounts for over 15 per cent of the total investment.

The investment is partially from abroad, and partially from China (including the reinvestment from the foreign-invested enterprises in China), and the sum of investment of the Chinese investor accounts for over 15 per cent for the total domestic investment.

For those projects that draw investment all from abroad, every insurer may provide coverage in the form of master policies.

Master policy covering different subjects-matter insured of the same legal person. For those subjects-matter insured located in different places and owned by the same legal person (excluding financial, railway, and post and telecommunications industries and enterprises), master policy may be issued on the basis of either of the following conditions.

For the sake of payment of premium tax, insurance companies incorporated where the legal person or accounting unit of the insurance applicant is located are allowed to issue master policy.

If over 50 per cent of insurance amount of the subject-matter insured is from a larger or medium sized city, then insurers in that city are allowed to issue master policy, no matter whether the insurance applicant's legal person or accounting unit is located in the city.

Motor insurance, credit insurance, employer liabilities insurance, statutory insurance, and other insurance business excluded by the CIRC cannot be underwritten or co-insured by insurers located other than where the subject-insured are located, or covered under a master policy.

Part B: Schedule of Specific Commitments of Maldives

Schedule of Specific Commitments of Maldives

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial Presence (4) Presence of Natural Persons

Sector or sub-sector	Limitations on market access	Limitations of national treatment	Additional commitments
I. HORIZONTAL COMMITMENTS			
ALL SECTORS INCLUDED IN THIS SCHEDULE			
Land	<p>Foreign Ownership of land sets out the basic rules for acquisition of lands by foreigners in addition to local parties in connection with Government approved projects/sectors</p> <p>Foreign parties carrying out a project can lease a land located at a designated project size if the project meets the following criteria:</p> <p>A. The project has been approved under an act of parliament enacted for the purposes;</p> <p>B. A minimum of USD 1 billion will be invested within the territory of the Maldives under the project; AND</p> <p>C. At the time of completion of Project 70% of land at the project site must have been reclaimed for the project.</p>	(3),(4) Foreign juridical persons and foreign shareholding partnership and companies are not allowed to own land and are only allowed to lease land related to their business activity carried out in the Maldives.	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial Presence (4) Presence of Natural Persons

Sector or sub-sector	Limitations on market access	Limitations of national treatment	Additional commitments
Commercial Presence	<p>All foreign investors are required to seek an approval before business registration under:</p> <p style="padding-left: 40px;">A. Law on Foreign Investments; or</p> <p style="padding-left: 40px;">B. Special Economic Zones Act</p> <p>Following approval, all entities are required to establish itself under one of the following prescribed format:</p> <p style="padding-left: 40px;">A. Company</p> <p style="padding-left: 40px;">B. Partnership</p> <p>A foreign person may choose to setup a Company or a Partnership, by newly incorporating a company or re-registering a foreign company that is in existence</p>		

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial Presence (4) Presence of Natural Persons

Sector or sub-sector	Limitations on market access	Limitations of national treatment	Additional commitments
Presence of Natural Persons	<p>Limitations for business visitors, services salespersons and contractual service suppliers</p> <ul style="list-style-type: none"> • Business Visa is a temporary multiple entry visas issued for a minimum period of 90 days and a maximum period of 270 days. • Business visa applications subjected to Immigration screenings as required. <p>Limitations for intra-corporate transferees</p> <ul style="list-style-type: none"> • Work visa will be issued to a period minimum period of 90 days and a maximum period of 360 days. • Work Visa applications subjected to Immigration screenings as required. 	Unbound except for the measures concerning the entry and temporary stay of natural persons who fall into the categories referred to in the market access column.	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial Presence (4) Presence of Natural Persons

Sector or sub-sector	Limitations on market access	Limitations of national treatment	Additional commitments
II. SECTOR SPECIFIC COMMITMENTS			
1. BUSINESS SERVICES			
<p>A. Professional Services</p> <p>Tax Agents</p> <p>(Individuals legally authorized to prepare and submit tax returns and other tax-related documents to Maldives Inland Revenue Authority on behalf of taxpayers.)</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) Unbound</p> <p>(4) None, except as indicated in the horizontal commitments</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) Unbound</p> <p>(4) None, except as indicated in the horizontal commitments</p>	
<p>Financial Audit for Tax Purpose (External audit of financial statements submitted to MIRA for business profit tax purposes)</p>	<p>(1) Unbound</p> <p>(2) Unbound</p> <p>(3) None, except the following measures.</p> <p>These measures are also limitation on national treatment.</p> <p>Auditing firms who can audit:</p> <ul style="list-style-type: none"> - A category of taxpayers (annual turnover above MVR 100 million): one partner of the firm must be a resident of Maldives (183 days or more in a year). - B category taxpayers (turnover MVR 60-100 million): one partner of the firm must be a Maldivian. - C category taxpayers (turnover MVR 10-60 million): one partner of the firm must be a Maldivian. <p>(4) Unbound</p>	<p>(1) Unbound</p> <p>(2) Unbound</p> <p>(3) None</p> <p>(4) Unbound</p>	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial Presence (4) Presence of Natural Persons

Sector or sub-sector	Limitations on market access	Limitations of national treatment	Additional commitments
(d) Architectural services (CPC 8671)	(1) Unbound (2) Unbound (3) Foreign companies are required to incorporate as a consultancy firm under the consultant's registration. All technical documents must be approved by a nationally registered professional. (4) Unbound except as indicated in the horizontal commitments	(1) Unbound (2) Unbound (3) Unbound (4) Unbound except as indicated in the horizontal commitments	
(e) Engineering services (CPC 8672)	(1) Unbound (2) Unbound (3) Foreign companies are required to incorporate as a consultancy firm under the consultant's registration. All technical documents must be approved by a nationally registered professional. (4) Unbound except as indicated in the horizontal commitments	(1) Unbound (2) Unbound (3) Unbound (4) Unbound except as indicated in the horizontal commitments	
(f) Integrated engineering services (CPC 8673)	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal commitments	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal commitments	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial Presence (4) Presence of Natural Persons

Sector or sub-sector	Limitations on market access	Limitations of national treatment	Additional commitments
(g) Urban planning and landscape architectural services (CPC 8674)	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal commitments	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal commitments	
C. Research and Development Services			
(a) Research and development services on natural sciences (CPC 851)	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal commitments	(1) Unbound (2) Unbound (3) Unbound (4) Unbound	
(b) Research and development services on social sciences and humanities. (CPC 852)	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal commitments	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal commitments	
(c) Interdisciplinary research and development services (CPC 853)	(1) None. (2) None. (3) None (4) Unbound, except as indicated in the horizontal commitments	(1) None. (2) None. (3) None (4) Unbound, except as indicated in the horizontal commitments	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial Presence (4) Presence of Natural Persons

Sector or sub-sector	Limitations on market access	Limitations of national treatment	Additional commitments
D. Real Estate Services	(1) None	(1) None	
(a) Involving own or leased property (CPC 821)	(2) None	(2) None	
	(3) Unbound	(3) Unbound	
	(4) Unbound, except as indicated in the horizontal commitments	(4) Unbound, except as indicated in the horizontal commitments	
(b) On a fee or contract basis (CPC 822)	(1) None	(1) None	
	(2) None	(2) None	
	(3) Unbound	(3) Unbound	
	(4) Unbound, except as indicated in the horizontal commitments	(4) Unbound, except as indicated in the horizontal commitments	
E. Rental/Leasing Services without Operators			
(a) Relating to ships (83103), but limited to the rental/leasing of sea transport equipment	(1) None	(1) None	
	(2) None	(2) None	
	(3) None	(3) None	
	(4) Unbound, except as indicated in the horizontal commitments	(4) Unbound, except as indicated in the horizontal commitments	
(e) Other (CPC 832), but limited to the rental/leasing of other machinery and equipment (CPC 83106 – 83109) (limited to construction machinery and equipment)	(1) None.	(1) None.	
	(2) None.	(2) None.	
	(3) None	(3) None	
	(4) Unbound, except as indicated in the horizontal commitments	(4) Unbound, except as indicated in the horizontal commitments	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial Presence (4) Presence of Natural Persons

Sector or sub-sector	Limitations on market access	Limitations of national treatment	Additional commitments
F. Other Business Services			
(e) Technical testing and analysis services (CPC 8676) (Limited to construction related testing, surface testing, material and services testing)	(1) None. (2) None. (3) None (4) Unbound, except as indicated in the horizontal commitments	(1) None. (2) None. (3) None (4) Unbound, except as indicated in the horizontal commitments	
(c) Management consulting services (CPC 865) - General Management consulting services (CPC 86501)	(1) None. (2) None. (3) None (4) Unbound, except as indicated in the horizontal commitments	(1) None. (2) None. (3) None (4) Unbound, except as indicated in the horizontal commitments	
- Marketing management consulting services (CPC 86503)	(1) None. (2) None. (3) None (4) Unbound, except as indicated in the horizontal commitments	(1) None. (2) None. (3) None (4) Unbound, except as indicated in the horizontal commitments	
- Human resource management consulting services (CPC 86504)	(1) None. (2) None. (3) None (4) Unbound, except as indicated in the horizontal commitments	(1) None. (2) None. (3) None (4) Unbound, except as indicated in the horizontal commitments	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial Presence (4) Presence of Natural Persons

Sector or sub-sector	Limitations on market access	Limitations of national treatment	Additional commitments
- Production management consulting services (CPC 86505)	(1) None. (2) None. (3) None (4) Unbound, except as indicated in the horizontal commitments	(1) None. (2) None. (3) None (4) Unbound, except as indicated in the horizontal commitments	
- Public relations services (CPC 86506)	(1) None. (2) None. (3) None (4) Unbound, except as indicated in the horizontal commitments	(1) None. (2) None. (3) None (4) Unbound, except as indicated in the horizontal commitments	
(b) Market research and public opinion polling services (CPC 864) - Market research services (CPC 86401)	(1) None. (2) None. (3) None (4) Unbound, except as indicated in the horizontal commitments	(1) None. (2) None. (3) None (4) Unbound, except as indicated in the horizontal commitments	
- Public opinion polling services (CPC 86402)	(1) None. (2) None. (3) None (4) Unbound, except as indicated in the horizontal commitments	(1) None. (2) None. (3) None (4) Unbound, except as indicated in the horizontal commitments	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial Presence (4) Presence of Natural Persons

Sector or sub-sector	Limitations on market access	Limitations of national treatment	Additional commitments
2. COMMUNICATION SERVICES			
B. Courier Services (CPC7512)	(1) None. (2) None. (3) None (4) Unbound, except as indicated in the horizontal commitments	(1) None. (2) None. (3) None (4) Unbound, except as indicated in the horizontal commitments	
C. Telecommunication Services Value-added Services (j) On-line information and Database Retrieval Services. (CPC 7523) (k) Electronic Data Interchange (CPC 7523) (m) Code and Protocol Conversion (n) On-line information and/or data processing (including transaction processing) (CPC 843)	(1) None. (2) None. (3) None (4) Unbound, except as indicated in the horizontal commitments	(1) None. (2) None. (3) None (4) Unbound, except as indicated in the horizontal commitments	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial Presence (4) Presence of Natural Persons

Sector or sub-sector	Limitations on market access	Limitations of national treatment	Additional commitments
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES			
A. General construction work for buildings (CPC 512)	<p>(1) Unbound</p> <p>(2) Unbound</p> <p>(3) At least one director of the company must ordinarily reside in the Maldives. Local shareholding shall be maintained at a minimum of 35% if the initial project is below US\$ 5 million.</p> <p>Foreign investors are allowed to incorporate a 100% foreign owned company or re-register the company if the construction project value exceeds US\$ 5 million</p> <p>The % shareholding limitations will not be observed for public companies listed in a licensed stock exchange in the Maldives</p> <p>(4) Unbound except as indicated in the horizontal commitments</p>	<p>(1) Unbound</p> <p>(2) Unbound</p> <p>(3) Unbound</p> <p>(4) Unbound, except as indicated in the horizontal commitments</p>	
B. General construction work for civil engineering (CPC 513)	<p>(1) Unbound</p> <p>(2) Unbound</p> <p>(3) At least one director of the company must a Maldivian with a minimum of 35% Shareholding.</p> <p>(4) Unbound except as indicated in the horizontal commitments</p>	<p>(1) Unbound</p> <p>(2) Unbound</p> <p>(3) Unbound</p> <p>(4) Unbound except as indicated in the horizontal commitments</p>	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial Presence (4) Presence of Natural Persons

Sector or sub-sector	Limitations on market access	Limitations of national treatment	Additional commitments
C. Installation and assembly work (CPC 514 +516)	<p>(1) Unbound</p> <p>(2) Unbound</p> <p>(3) At least one director of the company must ordinarily reside in the Maldives. Local shareholding shall be maintained at a minimum of 35% if the initial project is below US\$ 5 million.</p> <p>Foreign investors are allowed to incorporate a 100% foreign owned company or re-register the company if the project value exceeds US\$ 5 million</p> <p>The % shareholding limitations will not be observed for public companies listed in a licensed stock exchange in the Maldives</p> <p>(4) Unbound except as indicated in the horizontal commitments</p>	<p>(1) Unbound</p> <p>(2) Unbound</p> <p>(3) Unbound</p> <p>(4) Unbound except as indicated in the horizontal commitments</p>	
D. Building completion and finishing work (CPC 517)	<p>(1) Unbound</p> <p>(2) Unbound</p> <p>(3) At least one director of the company must ordinarily reside in the Maldives Local shareholding shall be maintained at a minimum of 35% if the initial project is below US\$ 5 million.</p> <p>The % shareholding limitations will not be observed for public companies listed in a licensed stock exchange in the Maldives</p> <p>(4) Unbound except as indicated in the horizontal commitments</p>	<p>(1) Unbound</p> <p>(2) Unbound</p> <p>(3) Unbound</p> <p>(4) Unbound except as indicated in the horizontal commitments</p>	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial Presence (4) Presence of Natural Persons

Sector or sub-sector	Limitations on market access	Limitations of national treatment	Additional commitments
E. Other (CPC 511+515+518)	(1) Unbound (2) Unbound (3) None (4) Unbound except as indicated in the horizontal commitments	(1) Unbound (2) Unbound (3) Unbound (4) Unbound except as indicated in the horizontal commitments	
- Harbor contractors, (Limited to the construction of harbors including dredging, quay wall construction, breakwaters, sea walls, navigational aids, revetment/shore protection)	(1) Unbound (2) Unbound (3) Foreign companies are required to incorporate as a company to operate in the Maldives territory as a construction company (4) Unbound except as indicated in the horizontal commitments	(1) Unbound (2) Unbound (3) Unbound (4) Unbound except as indicated in the horizontal commitments	
- utility contractors (Limited to contractors for the establishment of water and sewerage systems, and renewable energy contractors)	(1) Unbound (2) Unbound (3) Foreign companies are required to incorporate as a company to operate in the Maldives territory as a construction company (4) Unbound except as indicated in the horizontal commitments	(1) Unbound (2) Unbound (3) Unbound (4) Unbound except as indicated in the horizontal commitments	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial Presence (4) Presence of Natural Persons

Sector or sub-sector	Limitations on market access	Limitations of national treatment	Additional commitments
4. DISTRIBUTION SERVICES			
D. Franchising (CPC 8929)	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal commitments	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal commitments	
5. EDUCATIONAL SERVICES			
C. Higher education services (CPC 923)	(1) Unbound, (2) None (3) Unbound. (4) Unbound, except as indicated in the horizontal commitments	(1) Unbound, (2) None (3) Unbound, (4) Unbound, except as indicated in the horizontal commitments	
D. Adult education (CPC 924), including Technical and Vocational Education;	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal commitments	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal commitments	
E. Other education services (CPC 929)	(1) Unbound (2) Unbound (3) None (4) Unbound, except as indicated in the horizontal commitments	(1) Unbound (2) Unbound (3) None (4) Unbound, except as indicated in the horizontal commitments	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial Presence (4) Presence of Natural Persons

Sector or sub-sector	Limitations on market access	Limitations of national treatment	Additional commitments
6. ENVIRONMENTAL SERVICES			
Waste Management			
Waste to energy facilities (limited to the sale of electricity generated using waste under power purchasing agreements with existing service providers)	(1) Unbound (2) Unbound (3) Foreign companies are required to incorporate in the Maldives, and obtain the relevant license. (4) Unbound except as indicated in the horizontal commitments	(1) Unbound (2) Unbound (3) Unbound (4) Unbound except as indicated in the horizontal commitments	
Research and Development (R&D) in Waste Management Technologies	(1) Unbound (2) Unbound (3) Foreign companies are required to incorporate in the Maldives (4) None	(1) Unbound (2) Unbound (3) Unbound (4) Unbound except as indicated in the horizontal commitments	
Design and Engineering of Regional Waste Management Facilities	(1) Unbound (2) Unbound (3) Foreign companies are required to incorporate as a consultancy firm under the consultant's registration. All technical documents must be approved by a nationally registered professional of Maldives. (4) Unbound except as indicated in the horizontal commitments	(1) Unbound (2) Unbound (3) Unbound (4) Unbound except as indicated in the horizontal commitments	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial Presence (4) Presence of Natural Persons

Sector or sub-sector	Limitations on market access	Limitations of national treatment	Additional commitments
Water Management			
Energy efficient Waste water treatment systems appropriate for small islands.	(1) Unbound (2) Unbound (3) Foreign companies are required to incorporate as a consultancy firm under the consultant's registration. All technical documents must be approved by a nationally registered professional. (4) Unbound except as indicated in the horizontal commitments	(1) Unbound (2) Unbound (3) Unbound (4) Unbound except as indicated in the horizontal commitments	
Research and Development (R&D) in Water and Waste Water Management Technologies	(1) Unbound (2) Unbound (3) Foreign companies are required to incorporate in the Maldives (4) None	(1) Unbound (2) Unbound (3) Unbound (4) Unbound except as indicated in the horizontal commitments	
Design and Engineering of Water Supply and Sewerage system in the islands	(1) Unbound (2) Unbound (3) Foreign companies are required to incorporate as a consultancy firm under the consultant's registration. All technical documents must be approved by a nationally registered professional. (4) Unbound except as indicated in the horizontal commitments	(1) Unbound (2) Unbound (3) Unbound (4) Unbound except as indicated in the horizontal commitments	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial Presence (4) Presence of Natural Persons

Sector or sub-sector	Limitations on market access	Limitations of national treatment	Additional commitments
7. FINANCIAL SERVICES¹			
<p>A. All insurance and insurance-related services (CPC 812)</p> <p>(a) Life, accident and health insurance services (CPC 8121)</p> <p>(b) Non-life insurance (CPC 8129)</p> <p>(c) Reinsurance and retrocession (CPC 81299)</p> <p>(d) Services auxiliary to insurance (including broking and agency services) (CPC 8140)</p>	<p>(1) Unbound</p> <p>None for reinsurance and retrocession.</p> <p>(2) Unbound</p> <p>None for reinsurance and retrocession.</p> <p>(3) Foreign companies are required to incorporate as a company to operate in Maldivian territory as an insurance company or insurance broker.</p> <p>Unbound for insurance agents.</p> <p>(4) Unbound, except as indicated in the horizontal commitments</p>	<p>(1) None.</p> <p>(2) None.</p> <p>(3) Unbound for insurance agents.</p> <p>None for all else.</p> <p>(4) Unbound, except as indicated in the horizontal commitments</p>	
<p>B. Banking and other financial services (excluding insurance)</p> <p>(a) Acceptance of deposits and other repayable funds from the public (CPC 81115 – 81119)</p> <p>(b) Lending of all types, including, inter alia, consumer credit, mortgage credit, factoring and financing of commercial transaction (CPC 8113)</p> <p>(c) Financial leasing (CPC 8112)</p> <p>(d) All payments and money transmission services (CPC 81339)</p> <p>(e) Guarantees and commitments (CPC 81199)</p> <p>(f) Trading for own account or for account of</p>	<p>(1) None.</p> <p>(2) None.</p> <p>(3) Foreign companies are required to register or re-register to provide a service in Maldives. In addition, foreign banks that wish to provide a banking service in Maldives should be registered under the Companies Act of their respective country. Shell banks are not allowed to establish in the Maldives.</p> <p>Offshore financial institutions (except offshore banks) established in a Special Economic Zone are not allowed to provide any financial service to residents. Offshore</p>	<p>(1) None.</p> <p>(2) None.</p> <p>(3) None.</p> <p>Unbound for securities services, investment advice services and asset management.</p>	

¹ Maldives shall accord immediately and unconditionally, with respect to any measures affecting the supply of services of sub-sectors listed in this schedule under Financial Services, including the services of clearing houses and information services (CPC 81339), to services and service suppliers of China treatment no less favorable than the treatment it accords to like services and service suppliers of any non-Party of this Agreement.

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial Presence (4) Presence of Natural Persons

Sector or sub-sector	Limitations on market access	Limitations of national treatment	Additional commitments
<p>customers, whether on an exchange, in an over-the-counter market or otherwise, the following:</p> <ul style="list-style-type: none"> - money market instruments (cheques, bills, certificate of deposits, etc.) (CPC 81339) - foreign exchange (CPC 81333) - derivative products including but not limited to, futures and options (CPC 81339) - exchange rate and interest rate instruments, including products such as swaps, forward rate agreements, etc. (CPC 81339) - transferable securities (CPC 81321) - other negotiable instruments and financial assets, including bullion (CPC 81339) <p>(g) Participation in issues of all kinds of securities, including under-writing and placement as agent (whether publicly or privately) and provision of service related to such issues (CPC 8132)</p>	<p>banks can only provide the following services to residents:</p> <ul style="list-style-type: none"> - Providing banking services to a bank, a financial company, a leasing company or an insurance company licensed or authorized by the Maldives Monetary Authority. - Investing in securities of a bank, a financial company or a leasing company licensed or authorized by the Maldives Monetary Authority. - Providing credit to residents with the approval of the Maldives Monetary Authority in the manner authorized, through a licensed bank. <p>(4) Unbound, except as indicated in the horizontal commitments</p>	<p>(4) Unbound, except as indicated in the horizontal commitments</p>	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial Presence (4) Presence of Natural Persons

Sector or sub-sector	Limitations on market access	Limitations of national treatment	Additional commitments
<p>(h) Money broking (CPC 81339)</p> <p>(i) Asset management, such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial depository and trust services (CPC 8119 + 81323)</p> <p>(j) Settlement and clearing services for financial assets, including securities, derivative products, and other negotiable instruments (CPC 81319)</p> <p>(k) Advisory and other auxiliary financial services: credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy (CC 8131)</p> <p>(l) Provision and transfer of financial information, and financial data processing and related software by providers of other financial services (CPC 8131)</p>			

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial Presence (4) Presence of Natural Persons

Sector or sub-sector	Limitations on market access	Limitations of national treatment	Additional commitments
8. HEALTH RELATED AND SOCIAL SERVICES			
A. Hospital Services (CPC 9311)	(1) None (2) None (3) Foreign service suppliers are permitted to establish joint venture hospitals or clinics with Maldivian partners with controlling shares of the legal vehicle registered in Maldives (4) Unbound, except as indicated in horizontal commitments	(1) None (2) None (3) None (4) Unbound, except as indicated in horizontal commitments	
D. Other Traditional Chinese Medicine (TCM) related services	(1) None (2) None (3) Foreign service suppliers are permitted to establish joint venture hospitals or clinics with Maldivian partners with controlling shares of the legal vehicle registered in Maldives (4) Unbound, except as indicated in horizontal commitments.	(1) None (2) None (3) None (4) Unbound, except as indicated in horizontal commitments.	
9. TOURISM AND TRAVEL RELATED SERVICES			
A. Hotels and restaurants (including catering) (CPC 641 - 643)	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal commitments	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal commitments	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial Presence (4) Presence of Natural Persons

Sector or sub-sector	Limitations on market access	Limitations of national treatment	Additional commitments
- Other lodging services: Liveaboard tourist accommodation vessels and cruise services (CPC 6419)	(1) Unbound (2) None (3) Foreign companies and nationals are licensed to operate liveaboard tourist accommodation vessels in Maldives that have bed capacity of 40 beds or more. Otherwise, none (4) Unbound, except as indicated in the horizontal commitments	(1) Unbound (2) None (3) Foreign companies and nationals are licensed to operate liveaboard tourist accommodation vessels in Maldives that have bed capacity of 40 beds or more. Otherwise, none (4) Unbound, except as indicated in the horizontal commitments	
B. Travel agencies and tour operators services (CPC 7471)	(1) Unbound (2) None (3) Foreign registered tour operators and travel agencies are allowed to open representative offices after re-registering in Maldives to serve their clients. (4) Unbound, except as indicated in the horizontal commitments	(1) Unbound (2) None (3) Representative offices of tour operators and tour agencies can only serve their own customers. (4) Unbound, except as indicated in horizontal commitments	
C. Tourist guides services (CPC 7472), limited to tour guiding in all areas excluding inhabited islands.	(1) Unbound (2) Unbound (3) Unbound (4) None	(1) Unbound (2) Unbound (3) Unbound (4) Unbound, except as indicated in horizontal commitments	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial Presence (4) Presence of Natural Persons

Sector or sub-sector	Limitations on market access	Limitations of national treatment	Additional commitments
D. Other			
- Dive Centres (“dive centres” means dive schools, dive bases and all other parties that provide diving services for tourists)	(1) Unbound. (2) None (3) Commercial presence requires registration of business in Maldives. (4) Unbound, except as indicated in the horizontal commitments	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal commitments	
- Yacht Marina Services including lodging (Anchoring, safe harbor facilities and other related services, including accommodation services, for commercial and recreational yachts)	(1) Unbound (2) None (3) Commercial presence requires incorporation or establishing of the business locally and yacht marina could be developed in designated geographical locations. (4) Unbound, except as indicated in the horizontal commitments	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal commitments	
10. RECREATIONAL, CULTURAL AND SPORTING SERVICES			
D. Sporting and other recreational services (CPC 9641)	(1) Unbound (2) Unbound (3) None (4) Unbound, except as indicated in the horizontal commitments	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal commitments	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial Presence (4) Presence of Natural Persons

Sector or sub-sector	Limitations on market access	Limitations of national treatment	Additional commitments
C. Libraries, archives, museums and other cultural services (CPC 963)	(1) Unbound (2) Unbound (3) None (4) Unbound, except as indicated in the horizontal commitments	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal commitments	
11. TRANSPORT SERVICES			
A. Maritime Transport Services			
International maritime transport (freight and passengers) excluding cabotage transport	(1) Unbound (2) Unbound (3) None (4) Unbound, except as indicated in the horizontal commitments	(1) Unbound (2) Unbound (3) None (4) Unbound, except as indicated in the horizontal commitments	
Local transport (including but not limited to ferries, buses, speedboats)	(1) Unbound (2) Unbound (3) Commercial presence requires incorporation of the business in Maldives. (4) Unbound except as indicated in the horizontal commitments	(1) Unbound (2) Unbound (3) None (4) Unbound, except as indicated in the horizontal section	
Maritime Auxiliary Services: Limited to shipping brokerage Services	(1) None. (2) None. (3) None (4) Unbound, except as indicated in the horizontal commitments	(1) None (2) None (3) None (4) Unbound	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial Presence (4) Presence of Natural Persons

Sector or sub-sector	Limitations on market access	Limitations of national treatment	Additional commitments
Maritime Auxiliary Services: Limited to international towage for salvage purposes	(1) Unbound (2) Unbound (3) Commercial presence requires incorporation of the business in Maldives. (4) Unbound, except as indicated in the horizontal commitments	(1) Unbound (2) Unbound (3) None (4) Unbound, except as indicated in the horizontal commitments	
C. Air Transport Services			
d. Maintenance and repair of aircraft (CPC 8868)	(1) Unbound (2) None (3) Unbound for the provision of such services at Velana International Airport on Hulhule' island. Otherwise, none. (4) Unbound, except as indicated in the horizontal commitments	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal commitments	
e. Supporting services for Air Transport (CPC 746, limited to the sales and marketing of air transport services)	(1) None (2) None (3) Airlines designated under the bilateral air services agreement to operate the agreed services can establish own offices in the Maldives for the purpose of selling and marketing of air transport services. (4) Unbound, except as indicated in the horizontal commitments	(1) None (2) None (3) Unbound (4) Unbound, except as indicated in the horizontal commitments.	

ANNEX 6

CUSTOMARY INTERNATIONAL LAW

The Parties confirm their shared understanding that “customary international law” generally and as specifically referenced in Article 95 and Annex 7 results from a general and consistent practice of States that they follow from a sense of legal obligation. With regard to Article 95, the customary international law minimum standard of treatment of aliens refers to all customary international law principles that protect the economic rights and interests of aliens.

ANNEX 7

EXPROPRIATION

The Parties confirm their shared understanding that:

1. Article 97.1 is intended to reflect customary international law concerning the obligation of States with respect to expropriation.
2. An action or a series of actions by a Party cannot constitute an expropriation unless it interferes with a tangible or intangible property right or property interest in an investment.
3. Article 97.1 addresses two situations. The first is direct expropriation, where an investment is nationalized or otherwise directly expropriated through formal transfer of title or outright seizure.
4. The second situation addressed by Article 97.1 is indirect expropriation, where an action or series of actions by a Party has an effect equivalent to direct expropriation without formal transfer of title or outright seizure.
 - (a) the determination of whether an action or series of actions by a Party, in a specific fact situation, constitutes an indirect expropriation, requires a case-by-case, fact-based inquiry that considers, among other factors:
 - (i) the economic impact of the government action, although the fact that an action or series of actions by a Party has an adverse effect on the economic value of an investment, standing alone, does not establish that an indirect expropriation has occurred;
 - (ii) the extent to which the government action interferes with distinct, reasonable investment-backed expectations; and
 - (iii) the character and objective of the government action.
 - (b) except in rare circumstances, non-discriminatory regulatory actions by a Party that are designed and applied to protect legitimate public welfare objectives¹, such as public health, safety, and the environment, do not constitute indirect expropriations.

¹ For greater certainty, the list of "legitimate public welfare objectives" in subparagraph (b) is not exhaustive.

ANNEX 8

SERVICE OF DOCUMENTS ON A PARTY UNDER SECTION B OF CHAPTER 9

China

Notices and other documents in disputes under Section B of Chapter 9 (Investment) shall be served on China by delivery to:

Department of Treaty and Law, Ministry of Commerce
NO.2 Dongchangan Street, Dongcheng District
Beijing, China, 100731

Maldives

Notices and other documents in disputes under Section B of Chapter 9 (Investment) shall be served on Maldives by delivery to:

Ministry of Economic Development
H. Velanage, 11th Floor
Ameer Ahmed Magu
Male', 20096, Maldives

ANNEX 9

RULES OF PROCEDURE OF ARBITRAL TRIBUNAL

First Written Submissions

1. The complaining Party is proposed to deliver its first written submission no later than 20 days after the last arbitrator is appointed. The Party complained against is proposed to deliver its first written submission no later than 30 days after the date of delivery of the complaining Party's first written submission, unless the Arbitral Tribunal otherwise decides.
2. A Party shall provide a copy of its first written submission to each of the arbitrators and to the other Party. A copy of the document shall also be provided in electronic format.

Hearings

3. The Chair of the Arbitral Tribunal shall fix the date and time of the hearing in consultation with the Parties to the dispute and the other members of the Arbitral Tribunal. The Chair of the Arbitral Tribunal shall notify in writing to the Parties to the dispute of the date, time and location of the hearing. Unless one of the Parties disagrees, the Arbitral Tribunal may decide not to convene a hearing.
4. The Arbitral Tribunal may convene additional hearings.
5. All arbitrators shall be present at hearings.
6. The hearings of the Arbitral Tribunal shall be held in closed session.

Supplementary Written Submissions

7. Within 20 days after the date of the hearing, each Party may deliver a supplementary written submission responding to any matter that arose during the hearing. The supplementary written submissions shall be delivered in accordance with paragraph 2 of these Rules.

Questions in Writing

8. The Arbitral Tribunal may at any time during the proceedings put questions in writing to the Parties to the dispute.
9. A Party shall deliver the written reply to the Arbitral Tribunal and the other Party. Each Party shall be given the opportunity to provide written comments on the reply of the other Party.

Confidentiality

10. The Arbitral Tribunal's hearings and the documents submitted to it shall be kept confidential. Nothing in this Chapter shall preclude a Party to a dispute from disclosing statements of its own positions to the public. The information submitted by the other Party to the Arbitral Tribunal which that Party has designated as confidential shall be treated as confidential.

***Ex parte* Contacts**

11. The Arbitral Tribunal shall not meet or contact a Party in the absence of the other Party.
12. No Party may contact any arbitrator in relation to the dispute in the absence of the other Party or any other arbitrator.
13. No arbitrator may discuss any aspect of the subject matter of the proceeding with a Party or both Parties to the dispute in the absence of any other arbitrator.

Role of Experts

14. Upon request of a Party or on its own initiative, the Arbitral Tribunal may seek information and technical advice from any individual or body that it deems appropriate. Any information so obtained shall be provided to the Parties to the dispute for comments.

Working Language

15. The working language of the dispute settlement proceedings shall be English.