

**COMPREHENSIVE ECONOMIC  
PARTNERSHIP AGREEMENT BETWEEN  
THE REPUBLIC OF KOREA AND THE  
REPUBLIC OF INDIA**

## PREAMBLE

The Republic of Korea (hereinafter referred to as “Korea”) and the Republic of India (hereinafter referred to as “India”), and hereinafter referred to jointly as “Parties” and individually as “Party”:

RECOGNISING their long-standing friendship, strong economic ties and close cultural links;

RECALLING the establishment of the Joint Study Group to examine the benefits of a Comprehensive Economic Partnership Agreement (hereinafter referred to as “CEPA”) between Korea and India in January 2005, and its recommendations, which served as the framework for negotiations on the CEPA and its structure as an integrated package of agreements;

CONSIDERING that the expansion of their domestic markets, through economic integration, is important for accelerating their economic development;

DESIRING to promote mutually beneficial economic relations;

SHARING the belief that the CEPA would improve their attractiveness to capital and human resources, and create larger and new markets, to expand trade and investment not only between them but also in the region;

AFFIRMING their commitment to fostering the development of an open market economy in Asia, and to encouraging the economic integration of Asian economies in order to further the liberalisation of trade and investment in the region;

REAFFIRMING that this Agreement shall contribute to the expansion and development of world trade under the multilateral trading system embodied in the WTO Agreement;

BUILDING on their respective rights and obligations under the WTO Agreement and other bilateral, regional and multilateral instruments of cooperation to which both Parties are party;

FURTHER REAFFIRMING their rights to pursue economic philosophies suited to their development goals and their rights to realise their national policy objectives;

RECOGNISING that economic and trade liberalisation should allow for the optimal use of natural resources in accordance with the objective of sustainable development, seeking both to protect and preserve the environment; and

RESOLVED to promote reciprocal trade and investment, and to avoid circumvention of benefits of regional trade integration, through the establishment of clear and mutually advantageous trade rules, and industry as well as regulatory cooperation;

HAVE AGREED as follows:

**CHAPTER ONE**  
**GENERAL PROVISIONS AND DEFINITIONS**

ARTICLE 1.1: OBJECTIVES

The objectives of this Agreement, as elaborated more specifically through its principles and rules are to:

- (a) liberalise and facilitate trade in goods and services and expand investment between the Parties;
- (b) establish a cooperative framework for strengthening and enhancing the economic relations between the Parties;
- (c) establish a framework conducive for a more favourable environment for their businesses and promote conditions of fair competition in the free trade area;
- (d) establish a framework of transparent rules to govern trade and investment between the Parties;
- (e) create effective procedures for the implementation and application of this Agreement;
- (f) explore new areas of economic cooperation and develop appropriate measures for closer economic partnership between the Parties;
- (g) improve the efficiency and competitiveness of their manufacturing and services sectors and expand trade and investment between the Parties; and
- (h) establish a framework for further regional and multilateral cooperation to expand and enhance the benefits of this Agreement throughout Asia, and thereby, to encourage the economic integration of Asian economies.

ARTICLE 1.2: RELATION TO OTHER AGREEMENTS

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

ARTICLE 1.3: GENERAL DEFINITIONS

1. For the purposes of this Agreement, unless otherwise specified:

**Agreement** means the CEPA;

**central level of government** means:

- (a) for Korea, the central level of government; and
- (b) for India, the government of the Union of India;

**Customs Valuation Agreement** means the *Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994*, contained in Annex 1A to the WTO Agreement;

**days** means calendar days, including weekends and holidays;

**enterprise** means any entity constituted or organised under applicable law, whether or not for profit, and whether privately or governmentally owned or controlled, including any corporation, trust, partnership, sole proprietorship, joint venture, association, or similar organisation;

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

**GATS** means the *General Agreement on Trade in Services*, contained in Annex 1B to the WTO Agreement;

**GATT 1994** means the *General Agreement on Tariffs and Trade 1994*, contained in Annex 1A to the WTO Agreement;

**goods/products** of a Party means all domestic products including manufactures and commodities in their raw, semi processed and processed forms as these are understood in GATT 1994 or such goods as the Parties may agree, and includes originating goods;

**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;

**Harmonised System (HS)** means the nomenclature of the Harmonised Commodity Description and Coding System defined in the International Convention on the Harmonised Commodity Description and Coding System including all legal notes thereto, as adopted and implemented by the Parties in their respective tariff laws;

**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** means measures taken by:

- (a) central, regional, or local governments and authorities; and
- (b) non-governmental bodies in the exercise of powers delegated by central, regional or local governments or authorities;

**national** means:

- (a) for Korea, a Korean as defined in Article 2 of the Constitution of Korea and its laws; and
- (b) for India, natural persons deriving their status as Indian citizens from the law in force in India;

**originating goods** means goods qualifying under Chapter Three (Rules of Origin);

**person** means a natural person or an enterprise/juridical person;

**person of a Party** means a national or an enterprise/juridical person of a Party;

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

**regional level of government** means, for India, the state and the Union Territories of India; for Korea, “regional level of government” is not applicable;

**Safeguards Agreement** means the *Agreement on Safeguards*, contained in Annex 1A to the WTO Agreement;

**SPS Agreement** means the *Agreement on the Application of Sanitary and Phytosanitary Measures*, contained in Annex 1A to the WTO Agreement;

**TBT Agreement** means the *Agreement on Technical Barriers to Trade*, contained in Annex 1A to the WTO Agreement;

**territory** means:

- (a) for Korea, the land, maritime, and air space over which Korea exercises sovereignty, and those maritime areas, including the seabed and subsoil adjacent to and beyond the outer limit of the territorial seas over which it may exercise sovereign rights or jurisdiction in accordance with international law and its law; and
- (b) for India, the territory of India including its territorial seas and the air space above it and other maritime zones including the Exclusive Economic Zone and the continental shelf over which India has sovereignty, sovereign rights or exclusive jurisdiction in accordance with its laws in force, the *1982 United Nations Convention on the Law of the Sea* and International Law;

**TRIPS Agreement** means the *Agreement on Trade-Related Aspects of Intellectual Property Rights*, contained in Annex 1C to the WTO Agreement;

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

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

2. In this Agreement, all words in the singular shall include the plural and all words in the plural shall include the singular, unless otherwise indicated in the context.

## CHAPTER TWO TRADE IN GOODS

### ARTICLE 2.1: DEFINITIONS

For the purposes of this Chapter:

**Anti-Dumping Agreement** means the *Agreement on Implementation of Article VI of GATT 1994*;

**A.T.A. Carnet Convention** means the *Customs Convention on the A.T.A. Carnet for the Temporary Admission of Goods, done on 6 December 1961*;

**A.T.A. carnet** has the same meaning as defined in the A.T.A. Carnet Convention;

**customs duties**<sup>1</sup> includes any duty or charge of any kind imposed in connection with the importation of a good, but does not include any:

- (a) charge equivalent to an internal tax imposed consistently with Article III:2 of GATT 1994;
- (b) duty applied consistently with Articles 2.13 through 2.27;
- (c) fee or other charge that is limited in amount to the approximate cost of services rendered, and does not represent a direct or indirect protection for domestic goods or a taxation of imports for fiscal purposes;
- (d) premium offered or collected on an imported good arising out of any tendering system in respect of the administration of quantitative import restrictions or tariff rate quotas; or
- (e) duty imposed pursuant to Article 5 of the *Agreement on Agriculture*, contained in Annex 1A to the WTO Agreement; and

**MFN** means “most favoured nation” treatment in accordance with Article I of GATT 1994.

### ARTICLE 2.2: SCOPE AND COVERAGE

This Chapter applies to trade in goods between the Parties.

#### **Section A: National Treatment and Market Access for Goods**

### ARTICLE 2.3: 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, which is hereby incorporated into and made a part of this Agreement, *mutatis mutandis*.

### ARTICLE 2.4: REDUCTION OR ELIMINATION OF CUSTOMS DUTIES

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<sup>1</sup> Customs duties for India refer to basic customs duties as specified in the First Schedule to the *Customs Tariff Act, 1975* of India. This is without prejudice to Korea’s position either on the definition of customs duties or on the consistency of India’s internal tax or charge equivalent to an internal tax with Article 2.3 of this Chapter or Article III of GATT 1994.

1. Except as otherwise provided for in this Agreement, each Party shall reduce or eliminate its customs duties on originating goods of the other Party in accordance with its Schedule to Annex 2-A.

2. Upon the request of either Party, the Parties shall consult each other to consider the possibility of accelerating the reduction or elimination of customs duties as set out in their Schedules to Annex 2-A including the goods that are excluded from tariff concession in the Annex. An agreement by the Parties to accelerate the reduction or elimination of customs duties on any goods shall supersede any duty rate or staging category established for those goods in this Article and the Annex 2-A in accordance with Article 15.5 (Amendment) of this Agreement.

3. The reduced customs duty rates calculated in accordance with a Party's Schedule to Annex 2-A shall be applied rounded to the first decimal place.

#### ARTICLE 2.5: RULES OF ORIGIN

Goods covered by this Agreement shall be eligible for preferential tariff treatment, provided that they satisfy the rules of origin as set out in Chapter Three (Rules of Origin).

#### ARTICLE 2.6: NON-TARIFF MEASURES

1. Neither Party shall adopt or maintain any non-tariff measures on the importation of any goods of the other Party or on the exportation of any goods destined for the territory of the other Party except in accordance with its rights and obligations under the WTO Agreement or in accordance with other provisions of this Agreement.

2. Each Party shall ensure that such measures are not prepared, adopted or applied with a view to or with the effect of creating unnecessary obstacles to trade in goods between the Parties.

#### ARTICLE 2.7: CUSTOMS VALUE

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

#### ARTICLE 2.8: RESTRICTIONS TO SAFEGUARD BALANCE OF PAYMENTS

Article XII of GATT 1994 and the *Understanding on Balance-of-Payments Provisions of GATT 1994* shall be incorporated into and made a part of this Agreement, for measures taken for balance of payments purposes for trade in goods.

#### ARTICLE 2.9: GENERAL AND SECURITY EXCEPTIONS

1. For the purposes of this Chapter, Articles XX and XXI of GATT 1994 and its interpretative notes are incorporated into and made a part of this Agreement, *mutatis mutandis*.

2. Nothing in this Chapter shall be construed to require a Party to accord the benefits of this Chapter to the other Party, or the goods of the other Party where a Party adopts or maintains measures in any laws and regulations which it considers necessary for the protection of its essential security interests with respect to a non-Party, or goods of a non-Party that would be violated or circumvented if the benefits of this Chapter were accorded to such Party or goods.

## ARTICLE 2.10: 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 2.11: TARIFF CLASSIFICATION

For the purposes of this Chapter and Chapter Three (Rules of Origin), the basis for tariff classification would be the HS.

## ARTICLE 2.12: TEMPORARY ADMISSION

1. Each Party shall accept in lieu of its national customs documents, and as due security for the sums referred to in Article 6 of the A.T.A. Carnet Convention, A.T.A. carnets valid for its territory, issued and used in accordance with the conditions laid down in the A.T.A. Carnet Convention, for temporary admission of:

- (a) professional equipment necessary for representatives of the press or of broadcasting or television organisations for purposes of reporting or in order to transmit or record material for specified programmes, cinematographic equipment necessary in order to make a specified film or films or other professional equipment<sup>2</sup> necessary for the exercise of the calling, trade or profession of a person to perform a specified task;
- (b) goods intended for display or demonstration at an event; and
- (c) goods intended for use in connection with the display of foreign products at an event, including:
  - (i) goods necessary for the purposes of demonstrating foreign machinery or apparatus to be displayed;
  - (ii) construction and decoration material, including electrical fittings, for the temporary stands of foreign exhibitors;
  - (iii) advertising and demonstration material which is demonstrably publicity material for the foreign goods displayed, for example, sound recordings, films and lantern slides, as well as apparatus for use therewith; and
  - (iv) equipment including interpretation apparatus, sound recording apparatus and films of an educational, scientific or cultural character intended for use at international meetings, conferences or congresses.

2. The facilities referred to in paragraph 1 shall be granted provided that:

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<sup>2</sup> It would not include equipment which is to be used for internal transport or for the industrial manufacture or packaging of goods or (except in the case of hand-tools) for the exploitation of natural resources, for the construction, repair or maintenance of buildings or for earth moving and like projects.



- (a) the goods in all respects conform to the description, quantity, quality, value and other specifications given in the A.T.A. carnet duly certified by the customs authorities of the exporting Party;
- (b) the goods are capable of identification on re-exporting;
- (c) the number or quantity of identical articles is reasonable having regard to the purposes of importation; and
- (d) the goods shall be re-exported within three months from the date of importation or such other longer period in accordance with the laws and practices of the Parties.

## **Section B: Trade Remedies**

### **Section B-1: Anti-Dumping and Countervailing Duties**

#### ARTICLE 2.13: GENERAL PROVISION

1. Except as otherwise provided for in this Agreement, the Parties retain their rights and obligations under Article VI of GATT 1994 and the Anti-Dumping Agreement.
2.
  - (a) Notwithstanding paragraph 1, in the event of inconsistency between the articles set out in the following subparagraphs (2)(a)(i) through (iv) and any agreement, to which both Parties are party, that results from negotiations aimed at clarifying and improving disciplines under Article VI of GATT 1994 and the Anti-Dumping Agreement, such agreement shall prevail to the extent of the inconsistency:
    - (i) Article 2.14 (Notification of Petition for Investigation and Exchange of Information);
    - (ii) Article 2.17 (Lesser Duty Rule);
    - (iii) Article 2.18 (Prohibition of Zeroing); and
    - (iv) Article 2.19 (Exemption from Investigation after Termination on Review);
  - (b) A Party may withdraw its commitments under articles listed in subparagraph (a), provided that no agreement is reached in the WTO under Article VI of GATT 1994 and the Anti-Dumping Agreement on them within a reasonable period of time, but not less than two years from the date of entry into force of this Agreement;
  - (c) Notwithstanding subparagraph (b), neither Party may withdraw its commitments under articles listed in subparagraph (a) with respect to anti-dumping cases where the imports from the other Party are the only subject of anti-dumping investigation;
  - (d) A Party that intends to withdraw its commitments in accordance with subparagraph (b) shall notify the other Party of its intention at least three months before its withdrawal; and
  - (e) After the date of entry into force of this Agreement, any articles relating to

anti-dumping disciplines may be added to the list of articles in subparagraph (a), if both Parties so agree.

ARTICLE 2.14: NOTIFICATION OF PETITION FOR INVESTIGATION AND EXCHANGE OF INFORMATION

The investigating authority of a Party shall, upon accepting a properly documented application for the initiation of an anti-dumping investigation in respect of goods from the other Party, and before proceeding to initiate such an anti-dumping investigation, notify the other Party at least ten working days in advance of the date of initiation of the investigation.

ARTICLE 2.15: USE OF INFORMATION

1. Where originating goods are subject to an anti-dumping investigation, the export price of such goods before adjustment for fair comparison in accordance with Article 2.4 of the Anti-Dumping Agreement shall, subject to paragraph 2, be based on the value which appears in relevant documents.

2. In cases where the investigating authority of a Party determines that the value referred to in paragraph 1 is unreliable because of association or a compensatory arrangement between the exporter and the importer or a third party, the export price may be constructed in accordance with Article 2.3 of the Anti-Dumping Agreement.

ARTICLE 2.16: RECOMMENDATIONS OF THE WTO COMMITTEE ON ANTI-DUMPING PRACTICES

Each Party may, in all investigations conducted against goods from the other Party, take into account the recommendations of the WTO Committee on Anti-Dumping Practices.

ARTICLE 2.17: LESSER DUTY RULE

If a Party takes a decision to impose an anti-dumping duty pursuant to Article 9.1 of the Anti-Dumping Agreement, it shall apply a duty less than the margin of dumping where such lesser duty would be adequate to remove the injury to the domestic industry.

ARTICLE 2.18: PROHIBITION OF ZEROING

When anti-dumping margins are established, assessed or reviewed under Articles 2, 9.3, 9.5, and 11 of the Anti-Dumping Agreement regardless of the comparison bases under Article 2.4.2 of the Anti-Dumping Agreement, all individual margins, whether positive or negative, should be counted toward the average.

ARTICLE 2.19: EXEMPTION FROM INVESTIGATION AFTER TERMINATION

1. In case where the investigating authority of the importing Party determines that the anti-dumping measures against imports from the other Party be terminated as a result of the review under Articles 11.2 and 11.3 of the Anti-Dumping Agreement, no investigation shall be initiated on the same goods during one year after the termination of the anti-dumping duties.

2. Notwithstanding the paragraph 1, the investigating authority of the importing Party may initiate an investigation in an exceptional case, provided that the authority is satisfied, on the basis of evidence available with it, that dumping or injury has recurred as a result of withdrawal of the duties and that initiation of such an investigation is necessary to prevent material injury or threat thereof to the domestic industry as a consequence of such dumped imports from the exporting Party.

## ARTICLE 2.20: SUBSIDIES

The Parties reaffirm their commitments to abide by Articles VI and XVI of GATT 1994 and the *Agreement on Subsidies and Countervailing Measures* contained in Annex 1A to the WTO Agreement.

### Section B-2: Safeguard Measures

#### ARTICLE 2.21: DEFINITIONS

For the purposes of Section B-2:

**domestic industry** means the producers as a whole of the like or directly competitive goods operating in the territory of a Party, or those whose collective output of the like or directly competitive goods constitutes a major proportion of the total domestic production of those goods;

**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 a period for a good from the date of entry into force of this Agreement until ten years from the date of completion of tariff elimination or completion of tariff reduction, as the case may be for each good.

#### ARTICLE 2.22: BILATERAL SAFEGUARD MEASURES

During the transition period only, if as a result of the reduction or elimination of a customs duty<sup>3</sup> under this Agreement, an originating good of the other Party 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 that the imports of such good from the other Party alone<sup>4</sup> constitute a substantial cause of serious injury or threat thereof to domestic industry producing a like or directly competitive good, the Party may:

- (a) suspend further reduction of any rate of customs duty on the good provided for under this Agreement; or
- (b) increase the rate of customs duty on the good to a level not to exceed the lesser of:

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<sup>3</sup> A determination that an originating good is being imported as a result of the reduction or elimination of a customs duty provided for under this Agreement shall be made only if such reduction or elimination is a cause which contributes significantly to the increase in imports, but need not be equal to or greater than any other cause. The passage of a period of time between the commencement or termination of such reduction or elimination and the increase in imports shall not by itself preclude the determination referred to in this footnote. If the increase in imports is demonstrably unrelated to such reduction or elimination, the determination referred to in this footnote shall not be made.

<sup>4</sup> For the purposes of certainty, the Parties understand that a Party is not prevented from initiating a bilateral safeguard investigation in the event of a surge of imports from the territory of non-Parties. For further certainty, the Parties understand that bilateral safeguard measures can only be imposed on the good of the other Party when the increase in the import of such goods from that other Party alone constitute a substantial cause of serious injury or threat of serious injury, to domestic industry producing a like or directly competitive good.

- (i) the MFN applied rate of customs duty on the good in effect at the time the measure is taken; and
- (ii) the MFN applied rate of customs duty on the good in effect on the day immediately preceding the date of entry into force of this Agreement.

ARTICLE 2.23: CONDITIONS AND LIMITATIONS ON IMPOSITION OF A BILATERAL SAFEGUARD MEASURE

The following conditions and limitations shall apply to an investigation or a measure described in Article 2.22:

- (a) a Party shall immediately deliver written notice to the other Party upon:
  - (i) initiating an investigatory process relating to serious injury or threat thereof and the reasons for it;
  - (ii) making a finding of serious injury or threat thereof caused by increased imports; and
  - (iii) taking a decision to apply a safeguard measure;
- (b) in making the notification referred to in subparagraph (a), the Party proposing to apply a safeguard measure shall provide the other Party with all pertinent information, which shall include evidence of serious injury or threat thereof caused by the increased imports, precise description of the good involved and the proposed measure, proposed date of introduction and expected duration;
- (c) a Party proposing to apply a safeguard measure shall provide adequate opportunity for prior consultations with the other Party as far in advance of taking any such measure as practicable, with a view to reviewing the information arising from the investigation, exchanging views on the measure and reaching an agreement on the compensation set out in Article 2.25. The Parties shall in such consultations, review, *inter alia*, the information provided under subparagraph (b), to determine:
  - (i) compliance with Section B-2;
  - (ii) whether any proposed measure should be taken; and
  - (iii) the appropriateness of the proposed measure, including consideration of alternative measures;
- (d) a Party shall apply a measure only following an investigation by its competent authorities in accordance with Articles 3 and 4.2(c) of the Safeguards Agreement, and to this end, Articles 3 and 4.2(c) of the Safeguards Agreement are incorporated into and made a part of this Agreement, *mutatis mutandis*;
- (e) in undertaking the investigation described in subparagraph (d), a Party shall comply with the requirements of Articles 4.2(a) and (b) of the Safeguards Agreement, and to this end, Articles 4.2(a) and (b) are incorporated into and made a part of this Agreement, *mutatis mutandis*;
- (f) the investigation shall in all cases be completed within one year following its date of initiation;

- (g) no measure shall be maintained:
  - (i) except to the extent and for such time as may be necessary to remedy serious injury and to facilitate adjustment; or
  - (ii) for a period exceeding two years, except that in exceptional circumstances, the period may be extended by up to additional two years, to a total of four years from the date of first imposition of the measure if the investigating authorities determine in conformity with procedures set out in subparagraphs (a) through (f), 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;
- (h) no bilateral safeguard measure shall be taken against a particular good while a global safeguard measure in respect of that good is in place; in the event that a global safeguard measure is taken in respect of a particular good, any existing bilateral safeguard measure which is taken against that good shall be terminated;
- (i) upon the termination of the safeguard measure, the rate of customs duty shall be the rate which would have been in effect but for the measure; and
- (j) no measures shall be applied again to the import of a good which has previously been subject to such a measure for a period of time equal to that during which such measure had been previously applied, provided that the period of non-application is at least two years.

#### ARTICLE 2.24: PROVISIONAL MEASURES

In critical circumstances, where delay would cause damage which would be difficult to repair, a Party may take a measure described in Article 2.22 on a provisional basis pursuant to a preliminary determination that there is clear evidence that imports from the other Party have increased as the result of the reduction or elimination of a customs duty under this Agreement, and such imports constitute a substantial cause of serious injury, or threat thereof, to the domestic industry. The duration of such provisional measure shall not exceed 200 days, during which time the requirements of Articles 2.23(d) and (e) shall be met. Any tariff increases shall be promptly refunded if the investigation provided for in Article 2.23(d) does not result in a finding that the requirements of Article 2.22 are met. The duration of any provisional measure shall be counted as part of the period described in Article 2.23(g)(ii).

#### ARTICLE 2.25: COMPENSATION

1. The Party proposing to apply a measure described in Article 2.22 shall provide to the other Party mutually agreed adequate means of trade liberalising 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. If the Parties are unable to agree on compensation within 30 days in the consultations under Article 2.23(c), the Party against whose originating goods the measure is applied may take action having trade effects substantially equivalent to the measure applied under this Article. This action shall be applied only for the minimum period necessary to achieve the substantially equivalent effects.

2. The right to take action referred to in the second sentence of paragraph 1 shall not be exercised for:

- (a) the first two years that the measure is in effect; and
- (b) the first three years that the measure is in effect where it has been extended beyond two years in accordance with Article 2.23(g)(ii);

provided that the measure described in Article 2.22 has been taken as a result of an absolute increase in imports and that such a measure conforms to the provisions of this Section.

#### ARTICLE 2.26: ADMINISTRATION OF EMERGENCY ACTION PROCEEDINGS

1. Each Party shall ensure the consistent, impartial and reasonable administration of its laws, regulations, decisions and rulings governing all safeguard investigation proceedings.

2. Each Party shall entrust determinations of serious injury or threat thereof in safeguard investigation proceedings to a competent investigating authority, subject to review by judicial or administrative tribunals, to the extent provided for in its laws. Negative injury determinations shall not be subject to modification, except by such review.

3. Each Party shall adopt or maintain equitable, timely, transparent and effective procedures for safeguard investigation proceedings.

#### ARTICLE 2.27: GLOBAL SAFEGUARD MEASURES

Each Party retains its rights and obligations under Article XIX of GATT 1994 and the Safeguards Agreement. This Agreement does not confer any additional rights or impose any additional obligations on the Parties with regard to measures taken pursuant to Article XIX of GATT 1994 and the Safeguards Agreement, except that a Party taking a safeguard measure under Article XIX of GATT 1994 and the Safeguards Agreement may, to the extent consistent with the obligations under the WTO Agreement, exclude imports of an originating good of the other Party if such imports are not a substantial cause of serious injury or threat thereof.

### **Section C: Technical Regulations and SPS Measures**

#### ARTICLE 2.28: TECHNICAL REGULATIONS AND SPS MEASURES

1. Each Party reaffirms its rights and obligations under the TBT Agreement and the SPS Agreement.

2. For exchange of information, bilateral consultation, and mutual cooperation to

facilitate bilateral trade, while respecting each other's legitimate rights to adopt measures to protect human, animal and plant life or health, both Parties shall:

- (a) in respect of TBT matters:
  - (i) exchange information on technical regulations, standards and conformity assessment procedures in the Parties;
  - (ii) address any TBT issues to identify a practical solution with a view to facilitating bilateral trade;
  - (iii) explore developing possible mutual recognition agreements or arrangements on technical regulations, standards and conformity assessment procedures between the Parties for mutual benefit and facilitating access to each other's market;
  - (iv) undertake consultation no later than one year from the date of entry into force of this Agreement with a view to arriving at mutual recognition agreements or arrangements for conformity assessment of the sectors listed in Annex 2-B within three years after the start of the consultation. The aforementioned period of consultation may be extended, as necessary. Any legitimate delay or failure to reach and conclude agreements or arrangements, including on the basis of science and risk-based assessment, shall not be regarded as a breach of a Party's obligations under this subparagraph. The Parties may undertake a joint study through their technical bodies, as necessary, before starting aforementioned consultation. In this case, the time-frame of the consultation may be modified accordingly. The Parties may, after mutual consultation, agree to include more sectors in Annex 2-B;
  - (v) strengthen cooperation between the Parties at relevant international and regional fora on standards and conformity assessment and promote the use of international standards and conformity assessment guidelines, as appropriate, as a basis for the development of national technical regulations; and
  - (vi) work towards framing guidelines for the recognition of suppliers' declaration on conformity assessment and standards in a manner consistent with international norms;
- (b) in respect of SPS matters:
  - (i) exchange information on such matters as occurrences of specific SPS incidents in the Parties and change or introduction of their SPS-related regulations or standards, which may, directly or indirectly, affect trade in goods between the Parties;
  - (ii) identify and consult, based on the SPS Agreement and relevant international standards, guidelines and recommendations, on specific issues that may arise from the application of SPS measures, including acceptance of equivalence of the other Party's SPS measures and recognition of pest or disease free areas and areas of low-pest or disease prevalence as per the relevant provisions of the SPS Agreement. These shall be done in terms of the exporting Party objectively demonstrating to the importing Party that its

measures achieve the importing Party's appropriate level of sanitary or phytosanitary protection and that the concerned areas are, and are likely to remain, pest- or disease-free areas or areas of low pest or disease prevalence, respectively. Reasonable access shall be given, upon request, to the importing Party for inspection, testing and other relevant procedures;

- (iii) explore areas and forms of technical cooperation including personnel training and joint research in respect of mutually agreed SPS issues; and
- (iv) identify other functions as mutually agreed upon by the Parties.

3. The Parties shall establish a Joint Working Group to address specific TBT or SPS issues, including works enumerated in paragraph 2. The Joint Working Group shall endeavour to resolve the issues raised before it within a reasonable period of time based on science and risk-based assessment.

4. Notwithstanding Article 14.3.1 (Choice of Forum), any dispute regarding TBT or SPS matters arising under this Article shall not be brought to dispute settlement under this Agreement unless the Parties otherwise agree.



**ANNEX 2-A**  
**TARIFF REDUCTION OR ELIMINATION**

1. Except as otherwise provided in a Party's Schedule to this Annex, the following staging categories apply to the reduction or elimination of customs duties by each Party pursuant to Article 2.4.1:

- (a) duties on originating goods provided for in the items in staging category E-0 in a Party's Schedule shall be eliminated entirely and such goods shall be duty-free on the date this Agreement enters into force;
- (b) duties on originating goods provided for in the items in staging category E-5 in a Party's Schedule shall be removed in five equal annual stages beginning on the date this Agreement enters into force, and such goods shall be duty-free, effective January 1 of year four;
- (c) duties on originating goods provided for in the items in staging category E-8 in a Party's Schedule shall be removed in eight equal annual stages beginning on the date this Agreement enters into force, and such goods shall be duty-free, effective January 1 of year seven;
- (d) duties on originating goods provided for in the items in staging category RED in a Party's Schedule shall be reduced to one to five percent from the base rate in eight equal annual stages beginning on the date this Agreement enters into force, and such goods shall remain at one to five percent, effective January 1 of year seven;
- (e) duties on originating goods provided for in the items in staging category SEN in a Party's Schedule shall be reduced:
  - for Korea, by fifty percent of the base rate in eight equal annual stages beginning on the date this Agreement enters into force, and such goods shall remain at fifty percent of the base rate, effective January 1 of year seven;
  - for India, by fifty percent of the base rate in ten equal annual stages beginning on the date this Agreement enters into force, and such goods shall remain at fifty percent of the base rate, effective January 1 of year nine; and
- (f) duties on originating goods provided for in the items in staging category EXC in a Party's Schedule are exempt from the obligation of tariff reduction or elimination.

2. Tariff reduction or elimination pursuant to paragraph 1 shall be carried out in accordance with the following timetable:

*Percentages of annual tariff reduction for Korea*

Category	Entry into force	Jan.1 Year 1	Jan.1 Year 2	Jan.1 Year 3	Jan.1 Year 4	Jan.1 Year 5	Jan.1 Year 6	Jan.1 Year 7
E-0	100%							
E-5	20%	40%	60%	80%	100%			
E-8	12.5%	25%	37.5%	50%	62.5%	75%	87.5%	100%
RED <sup>5</sup>	12.5% of [Base Rate (in %s) minus 1~5%]	25% of [Base Rate (in %s) minus 1~5%]	37.5% of [Base Rate (in %s) minus 1~5%]	50% of [Base Rate (in %s) minus 1~5%]	62.5% of [Base Rate (in %s) minus 1~5%]	75% of [Base Rate (in %s) minus 1~5%]	87.5% of [Base Rate (in %s) minus 1~5%]	100% of [Base Rate (in %s) minus 1~5%]
SEN	6.3%	12.5%	18.8%	25%	31.3%	37.5%	43.8%	50%

*Percentages of annual tariff reduction for India*

Category	Entry into force	Jan.1 Year 1	Jan. 1 Year 2	Jan.1 Year 3	Jan.1 Year 4	Jan.1 Year 5	Jan.1 Year 6	Jan.1 Year 7	Jan.1 Year 8	Jan.1 Year 9
E-0	100%									
E-5	20%	40%	60%	80%	100%					
E-8	12.5%	25%	37.5%	50%	62.5%	75%	87.5%	100%		
RED <sup>5</sup>	12.5% of [Base Rate (in %s) minus 1~5%]	25% of [Base Rate (in %s) minus 1~5%]	37.5% of [Base Rate (in %s) minus 1~5%]	50% of [Base Rate (in %s) minus 1~5%]	62.5% of [Base Rate (in %s) minus 1~5%]	75% of [Base Rate (in %s) minus 1~5%]	87.5% of [Base Rate (in %s) minus 1~5%]	100% of [Base Rate (in %s) minus 1~5%]		
SEN	5%	10%	15%	20%	25%	30%	35%	40%	45%	50%

3. The base rate of customs duty for determining the interim rate of customs duty for an item shall be the MFN customs duty rate applied on 1 April 2006.

4. For the purposes of this Annex and a Party's Schedule, **year one** means the subsequent year after this Agreement enters into force as provided in Article 15.7 (Entry into Force).

5. For the purposes of this Annex and a Party's Schedule, beginning in year one, each annual stage of tariff reduction shall take effect on January 1 of the relevant year.

<sup>5</sup> For greater certainty, 1~5% referred to in category RED shall be decided at the discretion of each Party by the date this Agreement enters into force.

**ANNEX 2-A**  
**KOREA'S SCHEDULE OF TARIFF CONCESSIONS**

HS code (2002)	Description	Base Rate	Staging Category
<b>010110</b>	<b>Pure-bred breeding animals</b>		
0101101000	Horses	8	E-8
0101109000	Other	8	E-8
<b>010190</b>	<b>Other</b>		
0101901010	Horses for racing	8	E-8
0101901090	Other	8	E-8
0101909000	Other	8	E-8
<b>010210</b>	<b>1. Pure-bred breeding animals</b>		
0102101000	Milch cows	89.1	E-8
0102102000	Beef cattle	89.1	E-8
0102109000	Other	89.1	E-8
<b>010290</b>	<b>2. Other</b>		
0102901000	Milch cows	40	EXC
0102902000	Beef cattle	40	EXC
0102909000	Other	0	E-0
<b>010310</b>	<b>1. Pure-bred breeding animals</b>		
0103100000	1. Pure-bred breeding animals	18	E-8
<b>010391</b>	<b>Weighing less than 50kg</b>		
0103910000	Weighing less than 50kg	18	EXC
<b>010392</b>	<b>Weighing 50kg or more</b>		
0103920000	Weighing 50kg or more	18	EXC
<b>010410</b>	<b>Sheep</b>		
0104100000	Sheep	8	E-8
<b>010420</b>	<b>Goats</b>		
0104201000	Milch goats	8	E-8
0104209000	Other	8	E-8
<b>010511</b>	<b>A. Fowls of the species Gallus domesticus</b>		
0105111000	Pure-bred breeding animals	9	E-8
0105119000	Other	9	EXC
<b>010512</b>	<b>B. Turkeys</b>		
0105120000	B. Turkeys	9	E-8
<b>010519</b>	<b>C. Other</b>		
0105191000	Ducks	18	EXC
0105199000	Other	9	SEN
<b>010592</b>	<b>A. Fowls of the species Gallus domesticus, weighing not more than 2,000g</b>		
0105921000	(1) Pure-bred breeding animals	9	E-8
0105929000	(2) Other	9	EXC
<b>010593</b>	<b>B. Fowls of the species Gallus domesticus, weighing more than 2,000g</b>		
0105931000	(1) Pure-bred breeding animals	9	E-8
0105939000	(2) Other	9	SEN
<b>010599</b>	<b>C. Other</b>		
0105991000	Ducks	18	EXC
0105992000	Turkeys	9	E-8
0105999000	Other	9	E-8
<b>010611</b>	<b>Primates</b>		
0106110000	Primates	8	E-8
<b>010612</b>	<b>Whales, dolphins and porpoises(mammals of the order Cetacea); manatees and dugongs(mammals of the order Sirenia)</b>		
0106120000	Whales, dolphins and porpoises(mammals of the order Cetacea); manatees and dugongs(mammals of the order Sirenia)	8	E-8
<b>010619</b>	<b>Other</b>		
0106191000	Dogs	8	SEN
0106192000	Rabbits and hares	8	E-8
0106193000	Deer	8	E-8
0106194000	Bears	8	E-8
0106199000	Other	8	E-8

HS code (2002)	Description	Base Rate	Staging Category
<b>010620</b>	<b>Reptiles(including snakes and turtles)</b>		
0106201000	Snakes	8	E-8
0106202000	Fresh-water tortoises	8	E-8
0106203000	Turtles	8	E-8
0106209000	Other	8	E-8
<b>010631</b>	<b>Birds of prey</b>		
0106310000	Birds of prey	8	E-8
<b>010632</b>	<b>Psittaciformes (including parrots, parakeets, macaws and cockatoos)</b>		
0106320000	Psittaciformes (including parrots, parakeets, macaws and cockatoos)	8	E-8
<b>010639</b>	<b>Other</b>		
0106390000	Other	8	E-8
<b>010690</b>	<b>Other</b>		
0106901000	Amphibia	8	E-8
0106902010	Honey bees	8	E-8
0106902090	Other	8	E-8
0106903010	Lug worms	8	E-0
0106903020	Yarn earth worms	8	E-0
0106903090	Other	8	E-8
0106909000	Other	8	E-8
<b>020110</b>	<b>Carcasses and half-carcasses</b>		
0201100000	Carcasses and half-carcasses	40	EXC
<b>020120</b>	<b>Other cuts with bone in</b>		
0201200000	Other cuts with bone in	40	EXC
<b>020130</b>	<b>Boneless</b>		
0201300000	Boneless	40	EXC
<b>020210</b>	<b>Carcasses and half-carcasses</b>		
0202100000	Carcasses and half-carcasses	40	EXC
<b>020220</b>	<b>Other cuts with bone in</b>		
0202200000	Other cuts with bone in	40	EXC
<b>020230</b>	<b>Boneless</b>		
0202300000	Boneless	40	EXC
<b>020311</b>	<b>Carcasses and half-carcasses</b>		
0203110000	Carcasses and half-carcasses	22.5	EXC
<b>020312</b>	<b>Hams,shoulders and cuts thereof,with bone in</b>		
0203120000	Hams,shoulders and cuts thereof,with bone in	22.5	EXC
<b>020319</b>	<b>Other</b>		
0203191000	Belly	22.5	EXC
0203199000	Other	22.5	EXC
<b>020321</b>	<b>Carcasses and half-carcasses</b>		
0203210000	Carcasses and half-carcasses	25	EXC
<b>020322</b>	<b>Hams,shoulders and cuts thereof,with bone in</b>		
0203220000	Hams,shoulders and cuts thereof,with bone in	25	EXC
<b>020329</b>	<b>Other</b>		
0203291000	Belly	25	EXC
0203299000	Other	25	EXC
<b>020410</b>	<b>Carcasses and half-carcasses of lamb,fresh or chilled</b>		
0204100000	Carcasses and half-carcasses of lamb,fresh or chilled	22.5	SEN
<b>020421</b>	<b>Carcasses and half-carcasses</b>		
0204210000	Carcasses and half-carcasses	22.5	SEN
<b>020422</b>	<b>Other cuts with bone in</b>		
0204220000	Other cuts with bone in	22.5	SEN
<b>020423</b>	<b>Boneless</b>		
0204230000	Boneless	22.5	SEN
<b>020430</b>	<b>Carcasses and half-carcasses of lamb,frozen</b>		
0204300000	Carcasses and half-carcasses of lamb,frozen	22.5	EXC
<b>020441</b>	<b>Carcasses and half-carcasses</b>		
0204410000	Carcasses and half-carcasses	22.5	EXC
<b>020442</b>	<b>Other cuts with bone in</b>		
0204420000	Other cuts with bone in	22.5	EXC
<b>020443</b>	<b>Boneless</b>		
0204430000	Boneless	22.5	EXC

HS code (2002)	Description	Base Rate	Staging Category
<b>020450</b>	<b>Meat of goats</b>		
0204501000	Fresh or chilled	22.5	EXC
0204502000	Frozen	22.5	EXC
<b>020500</b>	<b>Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.</b>		
0205001000	Fresh or chilled	27	SEN
0205002000	Frozen	27	SEN
<b>020610</b>	<b>Of bovine animals, fresh or chilled</b>		
0206100000	Of bovine animals, fresh or chilled	18	EXC
<b>020621</b>	<b>Tongues</b>		
0206210000	Tongues	18	EXC
<b>020622</b>	<b>Livers</b>		
0206220000	Livers	18	EXC
<b>020629</b>	<b>Other</b>		
0206291000	Tails	18	EXC
0206292000	Feet	18	EXC
0206299000	Other	18	EXC
<b>020630</b>	<b>Of swine, fresh or chilled</b>		
0206300000	Of swine, fresh or chilled	18	EXC
<b>020641</b>	<b>Livers</b>		
0206410000	Livers	18	EXC
<b>020649</b>	<b>Other</b>		
0206491000	Feet	18	EXC
0206499000	Other	18	EXC
<b>020680</b>	<b>Other, fresh or chilled</b>		
0206800000	Other, fresh or chilled	18	EXC
<b>020690</b>	<b>Other, frozen</b>		
0206900000	Other, frozen	18	EXC
<b>020711</b>	<b>Not cut in pieces, fresh or chilled</b>		
0207111000	Weighing not more than 550g	18	EXC
0207119000	Other	18	EXC
<b>020712</b>	<b>Not cut in pieces, frozen</b>		
0207121000	Weighing not more than 550g	20	EXC
0207129000	Other	20	EXC
<b>020713</b>	<b>Cuts and offal, fresh or chilled</b>		
0207131010	Leg	18	EXC
0207131020	Breast	18	EXC
0207131030	Wing	18	EXC
0207131090	Other	18	EXC
0207132010	Liver	22.5	EXC
0207132090	Other	27	EXC
<b>020714</b>	<b>Cuts and offal, frozen</b>		
0207141010	Leg	20	EXC
0207141020	Breast	20	EXC
0207141030	Wing	20	EXC
0207141090	Other	20	EXC
0207142010	Liver	22.5	EXC
0207142090	Other	27	EXC
<b>020724</b>	<b>Not cut in pieces, fresh or chilled</b>		
0207240000	Not cut in pieces, fresh or chilled	18	E-8
<b>020725</b>	<b>Not cut in pieces, frozen</b>		
0207250000	Not cut in pieces, frozen	18	SEN
<b>020726</b>	<b>Cuts and offal, fresh or chilled</b>		
0207261000	Cuts	18	E-8
0207262010	Liver	22.5	E-8
0207262090	Other	27	E-8
<b>020727</b>	<b>Cuts and offal, frozen</b>		
0207271000	Cuts	18	SEN
0207272010	Liver	22.5	E-8
0207272090	Other	27	SEN
<b>020732</b>	<b>Not cut in pieces, fresh or chilled</b>		
0207320000	Not cut in pieces, fresh or chilled	18	EXC
<b>020733</b>	<b>Not cut in pieces, frozen</b>		

HS code (2002)	Description	Base Rate	Staging Category
0207330000	Not cut in pieces,frozen	18	EXC
<b>020734</b>	<b>Fatty livers,fresh or chilled</b>		
0207340000	Fatty livers,fresh or chilled	22.5	EXC
<b>020735</b>	<b>Other,fresh or chilled</b>		
0207351000	Cuts	18	EXC
0207352010	Liver	22.5	EXC
0207352090	Other	27	EXC
<b>020736</b>	<b>Other,frozen</b>		
0207361000	Cuts	18	EXC
0207362010	Liver	22.5	EXC
0207362090	Other	27	EXC
<b>020810</b>	<b>Of rabbits or hares</b>		
0208100000	Of rabbits or hares	22.5	E-8
<b>020820</b>	<b>Frog's legs</b>		
0208200000	Frog's legs	18	E-8
<b>020830</b>	<b>Of primates</b>		
0208300000	Of primates	18	E-8
<b>020840</b>	<b>Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)</b>		
0208400000	Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	30	E-5
<b>020850</b>	<b>Of reptiles (including snakes and turtles)</b>		
0208500000	Of reptiles (including snakes and turtles)	18	E-8
<b>020890</b>	<b>Other</b>		
0208901000	Of deer	27	E-8
0208909010	Of marine animals	30	E-5
0208909090	Other	18	E-8
<b>020900</b>	<b>Pig fat, free of lean meat, and poultry fat,not rendered or otherwise extracted,fresh,chilled,frozen,salted,in brine,dried or smoked.</b>		
0209001000	Pig fat	3	E-8
0209002000	Poultry fat	3	E-8
<b>021011</b>	<b>Hams,shoulders and cuts thereof,with bone in</b>		
0210110000	Hams,shoulders and cuts thereof,with bone in	25	EXC
<b>021012</b>	<b>Bellies(streaky) and cuts thereof</b>		
0210120000	Bellies(streaky) and cuts thereof	30	EXC
<b>021019</b>	<b>Other</b>		
0210190000	Other	25	EXC
<b>021020</b>	<b>Meat of bovine animals</b>		
0210201000	Dried or smoked	27	EXC
0210209000	Other	27	EXC
<b>021091</b>	<b>Of primates</b>		
0210910000	Of primates	22.5	E-8
<b>021092</b>	<b>Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)</b>		
0210920000	Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	22.5	E-8
<b>021093</b>	<b>Of reptiles (including snakes and turtles)</b>		
0210930000	Of reptiles (including snakes and turtles)	22.5	E-8
<b>021099</b>	<b>Other</b>		
0210991010	Of bovine	22.5	EXC
0210991020	Of swine	22.5	EXC
0210991030	Of poultry	22.5	EXC
0210991090	Other	22.5	EXC
0210999010	Meat of sheep or goats	22.5	E-8
0210999020	Meat of poultry	22.5	SEN
0210999090	Other	22.5	E-8
<b>030110</b>	<b>Ornamental fish</b>		
0301101000	Gold carp	10	E-8
0301102000	Tropical fish	10	SEN

HS code (2002)	Description	Base Rate	Staging Category
0301109000	Other	10	SEN
<b>030191</b>	<b>Trout(Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)</b>		
0301911000	Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae	10	E-5
0301912000	Oncorhynchus apache and Oncorhynchus chrysogaster	10	E-5
<b>030192</b>	<b>Eels(Anguilla spp.)</b>		
0301921000	Glass eel	10	E-8
0301929000	Other	30% or ₩1,908/kg	EXC
<b>030193</b>	<b>Carp</b>		
0301930000	Carp	10	E-0
<b>030199</b>	<b>Other</b>		
0301992000	Yellow tail	10	E-5
0301994000	Sea-bream	45% or ₩3,292/kg	EXC
0301995000	Conger eel	10	E-8
0301996000	Sharp toothed eel	10	E-8
0301997000	Salad eel	10	E-8
0301998000	Flat fish	10	EXC
0301999010	True bass	10	EXC
0301999020	Puffers	10	EXC
0301999030	Tilapia	10	SEN
0301999040	Rock fish(including pacific ocean perch)	10	EXC
0301999050	Sea bass	40	EXC
0301999060	Mulletts	10	EXC
0301999070	Loaches	10	SEN
0301999080	Cat fishes	10	SEN
0301999091	Rock Trout(Hexagrammos spp., Agrammus spp.)	10	EXC
0301999092	Crusian carp	10	E-0
0301999093	Salmon	10	E-5
0301999094	Grass carp	10	E-0
0301999095	Croakers	36	EXC
0301999099	Other	10	EXC
<b>030211</b>	<b>Trout(Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)</b>		
0302111000	Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae	20	E-8
0302112000	Oncorhynchus apache and Oncorhynchus chrysogaster	20	E-8
<b>030212</b>	<b>Pacific salmon(Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon(Salmo salar) and Dusky salmon(Hucho hucho)</b>		
0302120000	Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon(Salmo salar) and Dusky salmon(Hucho hucho)	20	E-5
<b>030219</b>	<b>Other</b>		
0302190000	Other	20	E-5
<b>030221</b>	<b>Halibut(Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)</b>		
0302210000	Halibut(Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)	20	EXC
<b>030222</b>	<b>Plaice(Pleuronectes platessa)</b>		
0302220000	Plaice(Pleuronectes platessa)	20	E-8
<b>030223</b>	<b>Sole(Solea spp.)</b>		
0302230000	Sole(Solea spp.)	20	E-8
<b>030229</b>	<b>Other</b>		
0302290000	Other	20	SEN
<b>030231</b>	<b>Albacore or longfinned tunas (Thunnus alalunga)</b>		
0302310000	Albacore or longfinned tunas (Thunnus alalunga)	20	E-8
<b>030232</b>	<b>Yellowfin tunas (Thunnus albacares)</b>		
0302320000	Yellowfin tunas (Thunnus albacares)	20	SEN
<b>030233</b>	<b>Skipjack or stripe-bellied bonito</b>		

HS code (2002)	Description	Base Rate	Staging Category
0302330000	Skipjack or stripe-bellied bonito	20	E-8
<b>030234</b>	<b>Bigeye tunas (Thunnus obesus)</b>		
0302340000	Bigeye tunas (Thunnus obesus)	20	E-8
<b>030235</b>	<b>Bluefin tunas (Thunnus thynnus)</b>		
0302350000	Bluefin tunas (Thunnus thynnus)	20	E-8
<b>030236</b>	<b>Southern bluefin tunas (Thunnus maccoyii)</b>		
0302360000	Southern bluefin tunas (Thunnus maccoyii)	20	E-8
<b>030239</b>	<b>Other</b>		
0302390000	Other	20	SEN
<b>030240</b>	<b>Herrings(Clupea harengus,Clupea pallasii),excluding livers and roes</b>		
0302400000	Herrings(Clupea harengus,Clupea pallasii),excluding livers and roes	20	E-5
<b>030250</b>	<b>Cod(Gadus morhua,Gadus ogac,Gadus macrocephalus),excluding livers and roes</b>		
0302500000	Cod(Gadus morhua,Gadus ogac,Gadus macrocephalus),excluding livers and roes	20	SEN
<b>030261</b>	<b>Sardines(sardina pilchardus,sardinops spp.),sardinella(sardinella spp.),brisling or sprats(sprattus sprattus)</b>		
0302610000	Sardines(sardina pilchardus,sardinops spp.),sardinella(sardinella spp.),brisling or sprats(sprattus sprattus)	20	SEN
<b>030262</b>	<b>Haddock(Melanogrammus aeglefinus)</b>		
0302620000	Haddock(Melanogrammus aeglefinus)	20	E-0
<b>030263</b>	<b>Coalfish(pollachius virens)</b>		
0302630000	Coalfish(pollachius virens)	20	E-0
<b>030264</b>	<b>Mackerel(Scomber scombrus,Scomber australasicus,Scomber japonicus)</b>		
0302640000	Mackerel(Scomber scombrus,Scomber australasicus,Scomber japonicus)	20	EXC
<b>030265</b>	<b>Dogfish and other sharks</b>		
0302650000	Dogfish and other sharks	20	E-5
<b>030266</b>	<b>Eels(Anguilla spp.)</b>		
0302660000	Eels(Anguilla spp.)	20	E-8
<b>030269</b>	<b>Other</b>		
0302691000	Alaska pollack	20	E-8
0302692000	Yellow tail	20	E-8
0302693000	Hair tail	20	EXC
0302694000	Sea-bream	20	EXC
0302695000	Conger eel	20	SEN
0302696000	Sharp toothed eel	20	E-8
0302697000	Horse mackerel	20	E-8
0302698000	Saury (including horn fish)	20	E-8
0302699010	Chub mackerel	20	E-8
0302699020	Puffers	20	SEN
0302699030	Pomfret	20	EXC
0302699040	Angler(Monkfish)	20	EXC
0302699090	Other	20	EXC
<b>030270</b>	<b>Livers and roes</b>		
0302701000	Livers	20	E-5
0302702000	Roes	20	E-5
<b>030311</b>	<b>Sockeye salmon (red salmon) (Oncorhynchus nerka)</b>		
0303110000	Sockeye salmon (red salmon) (Oncorhynchus nerka)	10	E-5
<b>030319</b>	<b>Other</b>		
0303190000	Other	10	E-5
<b>030321</b>	<b>Trout(Salmo trutta,Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)</b>		
0303210000	Trout(Salmo trutta,Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	10	E-8
<b>030322</b>	<b>Atlantic salmon(Salmo salar) and Danube salmon(Hucho hucho)</b>		
0303220000	Atlantic salmon(Salmo salar) and Danube salmon(Hucho hucho)	10	E-5



HS code (2002)	Description	Base Rate	Staging Category
<b>030329</b>	<b>Other</b>		
0303290000	Other	10	E-8
<b>030331</b>	<b>Halibut(Reinhardtius hippoglossoides,Hippoglossus hippoglossus,Hippoglossus stenolepis)</b>		
0303310000	Halibut(Reinhardtius hippoglossoides,Hippoglossus hippoglossus,Hippoglossus stenolepis)	10	EXC
<b>030332</b>	<b>Plaice(Pleuronectes platessa)</b>		
0303320000	Plaice(Pleuronectes platessa)	10	EXC
<b>030333</b>	<b>Sole(Solea spp.)</b>		
0303330000	Sole(Solea spp.)	10	E-8
<b>030339</b>	<b>Other</b>		
0303390000	Other	10	EXC
<b>030341</b>	<b>Albacore or longfinned tunas (Thunnus alalunga)</b>		
0303410000	Albacore or longfinned tunas (Thunnus alalunga)	10	E-8
<b>030342</b>	<b>Yellowfin tunas(Thunnus albacares)</b>		
0303420000	Yellowfin tunas(Thunnus albacares)	10	EXC
<b>030343</b>	<b>Skipjack or stripe-bellied bonito</b>		
0303430000	Skipjack or stripe-bellied bonito	10	E-8
<b>030344</b>	<b>Bigeye tunas (Thunnus obesus)</b>		
0303440000	Bigeye tunas (Thunnus obesus)	10	EXC
<b>030345</b>	<b>Bluefin tunas (Thunnus thynnus)</b>		
0303450000	Bluefin tunas (Thunnus thynnus)	10	E-8
<b>030346</b>	<b>Southern bluefin tunas (Thunnus maccoyii)</b>		
0303460000	Southern bluefin tunas (Thunnus maccoyii)	10	E-8
<b>030349</b>	<b>Other</b>		
0303490000	Other	10	EXC
<b>030350</b>	<b>Herrings (Clupea harengus,Clupea pallasii),excluding livers and roes</b>		
0303500000	Herrings (Clupea harengus,Clupea pallasii),excluding livers and roes	10	EXC
<b>030360</b>	<b>Cod(Gadus morhua,Gadus ogac,Gadus macrocephalus),excluding livers and roes</b>		
0303600000	Cod(Gadus morhua,Gadus ogac,Gadus macrocephalus),excluding livers and roes	10	EXC
<b>030371</b>	<b>Sardines(Sardina pilchardus,Sardinops spp.),sardinella(Sardinella spp.),brisling or sprats(Sprattus sprattus)</b>		
0303710000	Sardines(Sardina pilchardus,Sardinops spp.),sardinella(Sardinella spp.),brisling or sprats(Sprattus sprattus)	10	EXC
<b>030372</b>	<b>Haddock(Melanogrammus aeglefinus)</b>		
0303720000	Haddock(Melanogrammus aeglefinus)	10	E-5
<b>030373</b>	<b>Coalfish(Pollachius virens)</b>		
0303730000	Coalfish(Pollachius virens)	10	E-5
<b>030374</b>	<b>Mackerel(Scomber scombrus,Scomber australasicus,Scomber japonicus)</b>		
0303740000	Mackerel(Scomber scombrus,Scomber australasicus,Scomber japonicus)	10	EXC
<b>030375</b>	<b>Dogfish and other sharks</b>		
0303750000	Dogfish and other sharks	10	E-5
<b>030376</b>	<b>Eels(Anguilla spp.)</b>		
0303760000	Eels(Anguilla spp.)	10	E-8
<b>030377</b>	<b>Sea bass(Dicentrarchus labrax,Dicentrarchus punctatus)</b>		
0303770000	Sea bass(Dicentrarchus labrax,Dicentrarchus punctatus)	10	E-8
<b>030378</b>	<b>Hake(Merluccius spp.,Urophycis spp.)</b>		
0303780000	Hake(Merluccius spp.,Urophycis spp.)	10	E-8
<b>030379</b>	<b>Other</b>		
0303791000	Alaska pollack	30	E-8
0303792000	Sable fish	10	E-5
0303793000	Hair tail	10	EXC
0303794010	Red horsehead fish(Branchiostegus Japonicus)	10	EXC
0303794090	Other	10	EXC
0303795000	Conger eel	10	EXC
0303796000	Yellow corvina	10	EXC
0303797000	Horse mackerel	10	EXC

HS code (2002)	Description	Base Rate	Staging Category
0303798000	Saury(including horn fish)	36	EXC
0303799010	Chub mackerel	10	EXC
0303799020	Puffers	10	EXC
0303799030	White sea smelt	10	E-0
0303799040	Thorny head	10	E-0
0303799050	John dory	10	E-0
0303799060	Atka mackerel	10	E-5
0303799070	Rock fish (including pacific ocean perch)	10	EXC
0303799080	Whip tail or hoki	10	E-8
0303799091	Angler(Monkfish)	10	EXC
0303799092	Hagfish(Pacific,Atlantic)	10	SEN
0303799093	Skate	27	EXC
0303799094	Milk fish	10	E-5
0303799095	Croakers	63	EXC
0303799096	Ray	10	E-8
0303799097	Sand lance	10	E-8
0303799098	Tooth fishes	10	E-8
0303799099	Other	10	EXC
<b>030380</b>	<b>Livers and roes</b>		
0303801000	Livers	10	E-5
0303802010	Of alaska pollack	10	E-5
0303802090	Other	10	E-5
<b>030410</b>	<b>1. Fresh or chilled</b>		
0304101010	Of conger-eel	20	E-8
0304101020	Of plaice	20	E-8
0304101030	Of bluefin tunas	20	E-8
0304101090	Other	20	E-8
0304102000	Fish surimi	20	E-8
0304109000	Other	20	E-8
<b>030420</b>	<b>2. Frozen fillets</b>		
0304201000	Of alaska pollack	10	E-8
0304202000	Of conger-eel	10	EXC
0304203000	Of cod	10	E-8
0304204000	Of plaice	10	E-8
0304205000	Of bluefin tunas	10	E-8
0304206000	Of tooth fishes	10	E-8
0304207000	Of tilapia	10	E-8
0304209000	Other	10	EXC
<b>030490</b>	<b>3. Other</b>		
0304901010	Of alaska pollack	10	E-5
0304901090	Other	10	SEN
0304909000	Other	10	SEN
<b>030510</b>	<b>Flours,meals and pellets of fish, fit for human consumption</b>		
0305100000	Flours,meals and pellets of fish, fit for human consumption	20	E-8
<b>030520</b>	<b>Livers and roes of fish, dried, smoked,salted or in brine</b>		
0305201000	Livers	20	E-8
0305202000	Roes,dried	20	E-8
0305203000	Roes,smoked	20	E-8
0305204010	Of alaska pollack	20	E-5
0305204020	Of yellow corvina	20	E-5
0305204030	Of herrings	20	E-5
0305204090	Other	20	E-5
<b>030530</b>	<b>Fish fillets,dried,salted or in brine,but not smoked</b>		
0305301000	Dried	20	E-8
0305302000	Salted or in brine	20	E-5
<b>030541</b>	<b>Pacific salmon(Oncorhynchus nerka, Oncorhynchus gorboscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus),Atlantic salmon(Salmo salar)and Danube salmon(Hucho hucho)</b>		

HS code (2002)	Description	Base Rate	Staging Category
0305410000	Pacific salmon( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ),Atlantic salmon( <i>Salmo salar</i> )and Danube salmon( <i>Hucho hucho</i> )	20	E-5
<b>030542</b>	<b>Herrings(<i>Clupea harengus</i>,<i>Clupea pallasii</i>)</b>		
0305420000	Herrings( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	20	E-5
<b>030549</b>	<b>Other</b>		
0305491000	Anchovies	20	E-5
0305492000	Alaska pollack	20	E-5
0305499000	Other	20	E-8
<b>030551</b>	<b>Cod(<i>Gadus morhua</i>,<i>Gadus ogac</i>,<i>Gadus macrocephalus</i>)</b>		
0305510000	Cod( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	20	E-5
<b>030559</b>	<b>Other</b>		
0305591000	Sharks' fins	20	E-5
0305592000	Anchovy	20	EXC
0305593000	Alaska pollack	20	E-8
0305594000	Yellow corvina	20	EXC
0305595000	Puffers	20	E-5
0305596000	Sharp toothed eel	20	E-5
0305597000	Sand lance	20	E-5
0305598000	Blenny or gunnel including juvenile white bait	20	E-5
0305599000	Other	20	E-8
<b>030561</b>	<b>Herrings(<i>Clupea harengus</i>,<i>Clupea pallasii</i>)</b>		
0305610000	Herrings( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	20	E-5
<b>030562</b>	<b>Cod(<i>Gadus morhua</i>,<i>Gadus ogac</i>,<i>Gadus macrocephalus</i>)</b>		
0305620000	Cod( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	20	E-5
<b>030563</b>	<b>Anchovies(<i>Engraulis</i> spp.)</b>		
0305631000	Salt fermented anchovy	20	EXC
0305639000	Other	20	E-8
<b>030569</b>	<b>Other</b>		
0305691000	Salmon	20	E-8
0305692000	Trout	20	E-8
0305693000	Hair tail	20	SEN
0305694000	Sardines	20	E-8
0305695000	Mackerel	20	SEN
0305696000	Yellow corvina	20	SEN
0305697000	Horse mackerel	20	E-8
0305698000	Saury(including horn fish)	20	E-8
0305699000	Other	20	EXC
<b>030611</b>	<b>Rock lobster and other sea crawfish(<i>Palinurus</i> spp.,<i>panulirus</i> spp.,<i>Jasus</i> spp.)</b>		
0306110000	Rock lobster and other sea crawfish( <i>Palinurus</i> spp., <i>panulirus</i> spp., <i>Jasus</i> spp.)	20	EXC
<b>030612</b>	<b>Lobsters(<i>Homarus</i> spp.)</b>		
0306120000	Lobsters( <i>Homarus</i> spp.)	20	SEN
<b>030613</b>	<b>Shrimps and prawns</b>		
0306131000	Peeled	20	EXC
0306139000	Other	20	EXC
<b>030614</b>	<b>Crabs</b>		
0306141000	Crab meat	20	E-8
0306142000	King crabs	20	E-8
0306143000	Blue crab	14	EXC
0306149000	Other	14	EXC
<b>030619</b>	<b>Other,including flours,meals and pellets of crustaceans,fit for human consumption</b>		
0306190000	Other,including flours,meals and pellets of crustaceans,fit for human consumption	20	EXC
<b>030621</b>	<b>Rock lobster and other sea crawfish(<i>Palinurus</i> spp.,<i>panulirus</i> spp.,<i>Jasus</i> spp.)</b>		
0306210000	Rock lobster and other sea crawfish( <i>Palinurus</i> spp., <i>panulirus</i> spp., <i>Jasus</i> spp.)	20	E-8
<b>030622</b>	<b>Lobsters(<i>Homarus</i> spp.)</b>		

HS code (2002)	Description	Base Rate	Staging Category
0306220000	Lobsters(Homarus spp.)	20	SEN
<b>030623</b>	<b>Shrimps and prawns</b>		
0306231000	Live,fresh or chilled	20	EXC
0306232000	Dried	20	SEN
0306233000	Salted or in brine	50% or ₩363/kg	EXC
<b>030624</b>	<b>Crabs</b>		
0306241010	Blue crab	20	EXC
0306241020	Snow crab	20	EXC
0306241090	Other	20	EXC
0306242000	Dried	20	E-5
0306243000	Salted or in brine	20	E-8
<b>030629</b>	<b>Other, including flours,meals and pellets of crustaceans,fit for human consumption</b>		
0306291000	Live,fresh or chilled	20	SEN
0306292000	Dried	20	E-8
0306293000	Salted or in brine	20	E-8
<b>030710</b>	<b>1. Oysters.</b>		
0307101010	(1) Oyster spat	5	E-0
0307101090	(2) Other	20	E-8
0307102000	B. Frozen	20	E-8
0307103000	C. Dried	20	E-5
0307104000	D. Salted or in brine	20	E-5
<b>030721</b>	<b>Live,fresh or chilled</b>		
0307210000	Live,fresh or chilled	20	SEN
<b>030729</b>	<b>Other</b>		
0307291000	Frozen	20	EXC
0307292000	Dried	20	E-5
0307293000	Salted or in brine	20	E-8
<b>030731</b>	<b>Live,fresh or chilled</b>		
0307310000	Live,fresh or chilled	20	E-8
<b>030739</b>	<b>Other</b>		
0307391000	Frozen	20	EXC
0307392000	Dried	20	SEN
0307399000	Other	20	SEN
<b>030741</b>	<b>Live,fresh or chilled</b>		
0307411000	Cuttle fish	10	E-8
0307412000	Squid	10	E-8
<b>030749</b>	<b>Other</b>		
0307491010	Cuttle fish	10	EXC
0307491020	Squid	24	E-8
0307492000	Salted or in brine	10	SEN
0307493000	Dried	10	SEN
<b>030751</b>	<b>Live,fresh or chilled</b>		
0307510000	Live,fresh or chilled	20	E-8
<b>030759</b>	<b>Other</b>		
0307591010	Octopus	20	EXC
0307591020	Poulp squid	20	EXC
0307591030	Webfoot octopus	20	SEN
0307591090	Other	20	SEN
0307592000	Dried	20	E-8
0307599000	Other	20	E-8
<b>030760</b>	<b>6. Snails,other than sea snails</b>		
0307600000	6. Snails,other than sea snails	20	E-0
<b>030791</b>	<b>Live,fresh or chilled</b>		
0307911110	Hard clam spat	20	E-0
0307911190	Other	20	E-5
0307911200	Abalone	20	EXC
0307911300	Top shells	20	E-8
0307911400	Pearl oyster	20	E-0
0307911500	Ark shells	20	SEN
0307911600	Cockles	20	E-5
0307911700	Adductors of shell fish	20	E-5
0307911800	Baby clams	20	SEN

HS code (2002)	Description	Base Rate	Staging Category
0307911910	Marsh clams	20	E-5
0307911990	Other	20	SEN
0307919010	Sea-urchins	20	E-8
0307919020	Sea-cucumbers	20	E-8
0307919030	Sea-squirts	20	E-5
0307919090	Other	20	E-8
<b>030799</b>	<b>Other</b>		
0307991110	Cockles	20	E-8
0307991120	Hen clams	20	E-8
0307991130	Baby clams	20	EXC
0307991140	Adductors of shell fish	20	SEN
0307991150	Ark shells	20	SEN
0307991160	Top shells(frozen)	20	EXC
0307991190	Other	20	EXC
0307991910	Sea-cucumbers	20	E-8
0307991920	Sea-squirts	20	E-8
0307991990	Other	20	SEN
0307992110	Hen clams	20	E-8
0307992120	Adductors of shell fish	20	E-5
0307992130	Baby clams	20	E-8
0307992190	Other	20	EXC
0307992920	Sea-cucumbers	20	E-8
0307992930	Sea-squirts	20	E-5
0307992990	Other	20	E-5
0307993110	Hen clams	20	E-8
0307993120	Baby clams	20	SEN
0307993130	Top shells (salted or brine)	20	E-8
0307993190	Other	20	EXC
0307993910	Sea-urchins	20	E-8
0307993920	Sea-cucumbers	20	E-8
0307993930	Jelly fish	20	SEN
0307993990	Other	20	E-5
<b>040110</b>	<b>Of a fat content,by weight,not exceeding 1%</b>		
0401100000	Of a fat content,by weight,not exceeding 1%	36	EXC
<b>040120</b>	<b>Of a fat content,by weight,exceeding 1% but not exceeding 6%</b>		
0401200000	Of a fat content,by weight,exceeding 1% but not exceeding 6%	36	EXC
<b>040130</b>	<b>Of a fat content,by weight,exceeding 6%</b>		
0401301000	Frozen cream	36	EXC
0401309000	Other	36	EXC
<b>040210</b>	<b>1. In powder, granules or other solid forms, of a fat content,by weight,not exceeding 1.5%</b>		
0402101010	Skim milk powder	176	EXC
0402101090	Other	176	EXC
0402109000	Other	176	EXC
<b>040221</b>	<b>Not containing added sugar or other sweetening matter</b>		
0402211000	Whole milk powder	176	EXC
0402219000	Other	176	EXC
<b>040229</b>	<b>Other</b>		
0402290000	Other	176	EXC
<b>040291</b>	<b>Not containing added sugar or other sweetening matter</b>		
0402911000	Evaporated milk	89	EXC
0402919000	Other	89	EXC
<b>040299</b>	<b>Other</b>		
0402991000	Sweetened evaporated milk	89	EXC
0402999000	Other	89	EXC
<b>040310</b>	<b>Yogurt</b>		
0403101000	Fluid	36	EXC
0403102000	Frozen	36	EXC
0403109000	Other	36	EXC
<b>040390</b>	<b>Other</b>		
0403901000	Butter milk	89	EXC
0403902000	Curdled milk and cream	36	EXC

HS code (2002)	Description	Base Rate	Staging Category
0403903000	Kephir	36	EXC
0403909000	Other fermented or acidified milk and cream	36	EXC
<b>040410</b>	<b>1. Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter</b>		
0404101010	Whey powder	49.5	EXC
0404101090	Other	49.5	EXC
0404102110	(a) Lactose removed	49.5	EXC
0404102120	(b) Demineralized	49.5	EXC
0404102130	(c) Whey protein concentrates	49.5	EXC
0404102190	(d) Other	49.5	EXC
0404102900	(2)Other	49.5	EXC
<b>040490</b>	<b>2. Other</b>		
0404900000	2. Other	36	EXC
<b>040510</b>	<b>1. Butter</b>		
0405100000	1. Butter	89	EXC
<b>040520</b>	<b>2. Dairy spreads</b>		
0405200000	2. Dairy spreads	8	SEN
<b>040590</b>	<b>3. Other</b>		
0405900000	3. Other	89	EXC
<b>040610</b>	<b>Fresh(unripened or uncured)cheese,including whey cheese,and curd</b>		
0406101000	Fresh cheese	36	EXC
0406102000	Curd	36	EXC
<b>040620</b>	<b>Grated or powdered cheese,of all kinds</b>		
0406200000	Grated or powdered cheese,of all kinds	36	EXC
<b>040630</b>	<b>Processed cheese,not grated or powdered</b>		
0406300000	Processed cheese,not grated or powdered	36	EXC
<b>040640</b>	<b>Blue-veined cheese</b>		
0406400000	Blue-veined cheese	36	EXC
<b>040690</b>	<b>Other cheese</b>		
0406900000	Other cheese	36	EXC
<b>040700</b>	<b>Birds'eggs,in shell,fresh,preserved or cooked.</b>		
0407001010	Pure-bred breeding eggs	27	EXC
0407001090	Other	27	EXC
0407009000	Other	27	EXC
<b>040811</b>	<b>Dried</b>		
0408110000	Dried	27	EXC
<b>040819</b>	<b>Other</b>		
0408190000	Other	27	EXC
<b>040891</b>	<b>Dried</b>		
0408910000	Dried	27	EXC
<b>040899</b>	<b>Other</b>		
0408991000	Of fowls of the species gallus domesticus	41.6	EXC
0408999000	Other	27	EXC
<b>040900</b>	<b>Natural honey.</b>		
0409000000	Natural honey.	243% or 1,864/kg	EXC
<b>041000</b>	<b>Edible products of animal origin,not elsewhere specified or included.</b>		
0410001000	Turtles' eggs	8	E-8
0410002000	Salanganes' nests	8	E-8
0410003000	Royal jelly	8	EXC
0410009000	Other	8	E-8
<b>050100</b>	<b>Human hair,unworked,whether or not washed or scoured;waste of human hair.</b>		
0501000000	Human hair,unworked,whether or not washed or scoured;waste of human hair.	3	E-5
<b>050210</b>	<b>Pigs',hogs' or boars' bristles and hair and waste thereof</b>		
0502100000	Pigs',hogs' or boars' bristles and hair and waste thereof	3	E-5
<b>050290</b>	<b>Other</b>		
0502901000	Badger hair	3	E-5
0502902000	Goat hair	3	E-5
0502909000	Other	3	E-5

HS code (2002)	Description	Base Rate	Staging Category
<b>050300</b>	<b>Horsehair and horsehair waste,whether or not put up as a layer with or without supporting material.</b>		
0503001010	Dressed	3	E-0
0503001090	Other	3	E-0
0503002000	2. Horsehair waste	3	E-0
<b>050400</b>	<b>Guts,bladders and stomachs of animals(other than fish),whole and pieces thereof,fresh,chilled,frozen,salted,in brine,dried of smoked.</b>		
0504001010	Of bovine	27	EXC
0504001090	Other	27	EXC
0504002000	Bladders	27	EXC
0504003000	Stomachs	27	EXC
<b>050510</b>	<b>1. Feathers of a kind used for stuffing; down</b>		
0505100000	1. Feathers of a kind used for stuffing; down	3	E-5
<b>050590</b>	<b>2. Other</b>		
0505901000	A. Powder of feathers.	5	E-8
0505909000	B. Other	5	E-8
<b>050610</b>	<b>Ossein and bones treated with acid</b>		
0506100000	Ossein and bones treated with acid	3	E-8
<b>050690</b>	<b>Other</b>		
0506901010	(1) Of tigers	3	E-5
0506901020	(2) Of bovine animals	9	SEN
0506901090	(3) Other	3	E-5
0506902000	B. Powder of bones.	25.6	EXC
0506909000	C. Other	3	E-5
<b>050710</b>	<b>1. Ivory; ivory powder and waste</b>		
0507101000	Ivory of elephant	8	E-8
0507102000	Rhinocercs horns	8	E-8
0507109000	Other	8	E-8
<b>050790</b>	<b>2. Other</b>		
0507901110	In whole	20	EXC
0507901190	Other	20	EXC
0507901200	Antlers	20	EXC
0507902010	Tortoise shells and plates	8	E-8
0507902020	Whalebone and whale	8	E-0
0507902030	Pangolin shells and scales	8	E-8
0507902040	Hooves and claws(including nails)	8	E-8
0507902090	Other	8	E-8
<b>050800</b>	<b>Coral and similar materials,unworked or simply prepared but not otherwise worked;shells of molluscs,crustaceans or echinoderms and cuttle-bone,unworked or simply prepared but not cut to shape,powder and waste thereof.</b>		
0508001000	Coral	8	E-0
0508002010	Mother of pearl shells	8	E-0
0508002020	Abalone shells	8	E-0
0508002030	Oyster shells	8	E-0
0508002040	Snail shells	8	E-0
0508002050	Trochus shells	8	E-0
0508002060	Agaya shells	8	E-0
0508002070	Fresh water shells(Megalonaia nervosa,Amblemaplicata,Quadrula quadrula spp.)	8	E-0
0508002090	Other	8	E-0
0508009000	Other	8	E-0
<b>050900</b>	<b>Natural sponges of animal origin.</b>		
0509000000	Natural sponges of animal origin.	8	E-0
<b>051000</b>	<b>Ambergris,castoreum,civet and musk, cantharides, bile,whether or not dried; glands and other animal products,used in the preparation of pharmaceutical products,fresh,chilled,frozen or otherwise provisionally prepared</b>		
0510001000	Ambergris	8	E-8
0510002000	Castoreum	8	E-8
0510003000	Musk	8	E-8
0510004000	Gallstone	8	E-8

HS code (2002)	Description	Base Rate	Staging Category
0510005000	Pteropi faeces	8	E-8
0510009010	Pancreas	8	E-8
0510009020	Bile	8	E-8
0510009030	Gecko	8	E-8
0510009090	Other	8	E-8
<b>051110</b>	<b>1. Bovine semen</b>		
0511100000	1. Bovine semen	0	E-0
<b>051191</b>	<b>A. Products of fish or crustaceans,molluscs or other aquatic invertebrates;dead animals of ch 3</b>		
0511911010	Brine shrimp eggs	8	E-0
0511911090	Other	8	E-0
0511912000	(2) Fish waste	5	E-8
0511919000	(3) Other	8	E-8
<b>051199</b>	<b>B. Other</b>		
0511991000	(1) Animal blood	8	SEN
0511992010	Swine semen	0	E-0
0511992090	Other	0	E-0
0511993010	Of bovine	18	E-8
0511993020	Of swine	18	E-8
0511993090	Other	0	E-0
0511994000	(4) Sinews and tendons	18	SEN
0511999010	Silkworm eggs	18	E-8
0511999020	Chrysalis of silk worm	8	E-8
0511999030	Dead animals,other than products of dead animals of Chapter 3	8	E-8
0511999040	Paring and similar waste of rawhides or skins	8	E-8
0511999090	Other	8	E-8
<b>060110</b>	<b>1. Bulbs,tubers,tuberous roots,corms,crowns and rhizomes,dormant</b>		
0601101000	Of tulips	8	SEN
0601102000	Of lilies	8	SEN
0601103000	Of dahlias	8	SEN
0601104000	Of hyacinthus	8	SEN
0601105000	Of gladiolus	8	SEN
0601106000	Of iris	8	SEN
0601107000	Of freesias	8	SEN
0601108000	Of narcissus	8	SEN
0601109000	Other	8	SEN
<b>060120</b>	<b>2. Bulbs,tubers,tuberous roots,corms,crowns and rhizomes,in growth or in flower;chicory plants and roots</b>		
0601201000	Of tulips	8	SEN
0601202000	Of lilies	8	SEN
0601203000	Of dahlias	8	SEN
0601204000	Of hyacinthus	8	SEN
0601205000	Of gladiolus	8	SEN
0601206000	Chicory plants and roots	8	E-8
0601207000	Of iris	8	SEN
0601208000	Of freesias	8	SEN
0601209010	Of narcissus	8	SEN
0601209090	Other	8	SEN
<b>060210</b>	<b>1. Unrooted cuttings and slips</b>		
0602101000	Of fruit trees	8	SEN
0602109000	Other	8	SEN
<b>060220</b>	<b>2. Trees,shrubs and bushes,grafted or not,of kinds which bear edible fruit or nuts</b>		
0602201000	Apple trees	18	SEN
0602202000	Pear trees	18	SEN
0602203000	Peach trees	18	SEN
0602204000	Grape vines	8	E-8
0602205000	Persimmon trees	8	E-8
0602206000	Citrus trees	18	SEN
0602207010	Chestnut trees	8	E-8
0602207020	Walnut trees	8	E-8
0602207030	Korean pine trees	8	E-8



HS code (2002)	Description	Base Rate	Staging Category
0602209000	Other	8	E-8
<b>060230</b>	<b>3. Rhododendrons and azaleas,grafted or not</b>		
0602300000	3. Rhododendrons and azaleas,grafted or not	8	E-8
<b>060240</b>	<b>4. Roses,grafted or not</b>		
0602400000	4. Roses,grafted or not	8	E-8
<b>060290</b>	<b>5. Other</b>		
0602901010	Orchids or orchises	8	SEN
0602901020	Carnations	8	SEN
0602901030	Guzmania ampire	8	SEN
0602901040	Gypsophilas	8	SEN
0602901050	Chrysanthemums	8	SEN
0602901060	Cactus	8	SEN
0602901090	Other	8	SEN
0602902011	For bonsai	8	SEN
0602902019	Other	8	SEN
0602902020	Larch trees	8	SEN
0602902030	Cryptomeria	8	SEN
0602902040	Japanese cypress	8	SEN
0602902050	Rigi-taeda	8	SEN
0602902061	For bonsai	8	SEN
0602902069	Other	8	SEN
0602902071	For bonsai	8	SEN
0602902079	Other	8	SEN
0602902081	For bonsai	8	SEN
0602902089	Other	8	SEN
0602902091	For bonsai	8	SEN
0602902099	Other	8	SEN
0602909010	Peony trees	8	SEN
0602909020	Camellia trees	8	SEN
0602909030	Mulberry trees	18	SEN
0602909040	Mushroom spawn	8	SEN
0602909090	Other	8	SEN
<b>060310</b>	<b>Fresh</b>		
0603101000	Carnations	25	EXC
0603102000	Chrysanthemums	25	EXC
0603103000	Tulips	25	EXC
0603104000	Gladiolus	25	EXC
0603105000	Lilies	25	EXC
0603106000	Roses	25	EXC
0603107000	Cymbidiums	25	EXC
0603108000	Gypsophila	25	EXC
0603109000	Other	25	EXC
<b>060390</b>	<b>Other</b>		
0603900000	Other	25	EXC
<b>060410</b>	<b>Mosses and lichens</b>		
0604100000	Mosses and lichens	8	E-8
<b>060491</b>	<b>Fresh</b>		
0604911010	Leaves of ginkgos	8	SEN
0604911090	Other	8	SEN
0604919000	Other	8	SEN
<b>060499</b>	<b>Other</b>		
0604990000	Other	8	SEN
<b>070110</b>	<b>1. Seed</b>		
0701100000	1. Seed	304	EXC
<b>070190</b>	<b>2. Other</b>		
0701900000	2. Other	304	EXC
<b>070200</b>	<b>Tomatoes,fresh or chilled.</b>		
0702000000	Tomatoes,fresh or chilled.	45	EXC
<b>070310</b>	<b>1. Onions and shallots</b>		
0703101000	A. Onions	135% or 180/kg	EXC
0703102000	B. Shallots	27	EXC
<b>070320</b>	<b>2. Garlic</b>		
0703201000	Peeled	360% or 1,800/kg	EXC

HS code (2002)	Description	Base Rate	Staging Category
0703209000	Other	360% or 1,800/kg	EXC
<b>070390</b>	<b>3. Leeks and other alliaceous vegetables</b>		
0703901000	Leeks	27	EXC
0703909000	Other	27	EXC
<b>070410</b>	<b>Cauliflowers and headed broccoli</b>		
0704100000	Cauliflowers and headed broccoli	27	EXC
<b>070420</b>	<b>Brussels sprouts</b>		
0704200000	Brussels sprouts	27	EXC
<b>070490</b>	<b>Other</b>		
0704901000	Cabbages	27	EXC
0704902000	Chinese cabbages	27	EXC
0704909000	Other	27	SEN
<b>070511</b>	<b>Cabbage lettuce (head lettuce)</b>		
0705110000	Cabbage lettuce (head lettuce)	45	EXC
<b>070519</b>	<b>Other</b>		
0705190000	Other	45	EXC
<b>070521</b>	<b>Witloof chicory (Cichorium intybus var. foliosum)</b>		
0705210000	Witloof chicory (Cichorium intybus var. foliosum)	8	E-8
<b>070529</b>	<b>Other</b>		
0705290000	Other	8	E-8
<b>070610</b>	<b>1. Carrots and turnips</b>		
0706101000	A. Carrots	30% or 134won/kg	EXC
0706102000	B. Turnips	27	SEN
<b>070690</b>	<b>2. Other</b>		
0706901000	Radishes	30	EXC
0706902000	Wasabi and horseradishes	27	EXC
0706909000	Other	27	EXC
<b>070700</b>	<b>Cucumbers and gherkins,fresh or chilled.</b>		
0707000000	Cucumbers and gherkins,fresh or chilled.	27	EXC
<b>070810</b>	<b>Peas (Pisum sativum)</b>		
0708100000	Peas (Pisum sativum)	27	EXC
<b>070820</b>	<b>Beans (Vigna spp.,Phaseolus spp.)</b>		
0708200000	Beans (Vigna spp.,Phaseolus spp.)	27	EXC
<b>070890</b>	<b>Other leguminous vegetables</b>		
0708900000	Other leguminous vegetables	27	SEN
<b>070910</b>	<b>1. Globe artichokes</b>		
0709100000	1. Globe artichokes	27	SEN
<b>070920</b>	<b>2. Asparagus</b>		
0709200000	2. Asparagus	27	EXC
<b>070930</b>	<b>3. Aubergines (egg-plants)</b>		
0709300000	3. Aubergines (egg-plants)	27	EXC
<b>070940</b>	<b>4. Celery other than celeriac</b>		
0709400000	4. Celery other than celeriac	27	EXC
<b>070951</b>	<b>Mushrooms of the genus Agaricus</b>		
0709517000	Cultivated mushrooms(Agaricus bisporus)	30	EXC
0709519000	Other	30	EXC
<b>070952</b>	<b>Truffles</b>		
0709520000	Truffles	27	SEN
<b>070959</b>	<b>Other</b>		
0709591000	Pine mushrooms	30	EXC
0709592000	Oak mushrooms	45% or ₩1,625/kg	EXC
0709593000	Ling chiu mushrooms	30	EXC
0709594000	Oyster mushrooms	30	EXC
0709595000	Winter mushrooms	30	EXC
0709599000	Other	30	EXC
<b>070960</b>	<b>6. Fruits of the genus Capsicum or of the genus Pimenta</b>		
0709601000	Sweet peppers(bell type)	270% or 6,210/kg	EXC
0709609000	Other	270% or 6,210/kg	EXC
<b>070970</b>	<b>7. Spinach,New Zealand spinach and orache spinach(garden spinach)</b>		
0709700000	7. Spinach,New Zealand spinach and orache spinach(garden spinach)	27	EXC
<b>070990</b>	<b>8. Other</b>		

HS code (2002)	Description	Base Rate	Staging Category
0709901000	Bracken	30	EXC
0709902000	Flowering ferns	27	EXC
0709903000	Pumpkins	27	EXC
0709909000	Other	27	EXC
<b>071010</b>	<b>Potatoes</b>		
0710100000	Potatoes	27	EXC
<b>071021</b>	<b>Peas (Pisum sativum)</b>		
0710210000	Peas (Pisum sativum)	27	EXC
<b>071022</b>	<b>Beans (Vigna spp.,Phaseolus spp.)</b>		
0710220000	Beans (Vigna spp.,Phaseolus spp.)	27	EXC
<b>071029</b>	<b>Other</b>		
0710290000	Other	27	EXC
<b>071030</b>	<b>Spinach,New Zealand spinach and orache spinach (garden spinach)</b>		
0710300000	Spinach,New Zealand spinach and orache spinach (garden spinach)	27	EXC
<b>071040</b>	<b>Sweet corn</b>		
0710400000	Sweet corn	30	EXC
<b>071080</b>	<b>Other vegetables</b>		
0710801000	Onions	27	EXC
0710802000	Garlic	27	EXC
0710803000	Bamboo shoots	27	EXC
0710804000	Carrots	27	EXC
0710805000	Bracken	30	EXC
0710806000	Pine mushrooms	27	EXC
0710807000	Fruits of the genus Capsicum or of the genus Pimenta	27	EXC
0710809000	Other	27	EXC
<b>071090</b>	<b>Mixtures of vegetables</b>		
0710900000	Mixtures of vegetables	27	EXC
<b>071120</b>	<b>Olives</b>		
0711200000	Olives	27	SEN
<b>071130</b>	<b>Capers</b>		
0711300000	Capers	27	EXC
<b>071140</b>	<b>Cucumbers and gherkins</b>		
0711400000	Cucumbers and gherkins	30	SEN
<b>071151</b>	<b>Mushrooms of the genus Agaricus</b>		
0711510000	Mushrooms of the genus Agaricus	30	EXC
<b>071159</b>	<b>Other</b>		
0711591000	Truffles	27	EXC
0711599000	Other	30	EXC
<b>071190</b>	<b>Other vegetables;mixtures of vegetables</b>		
0711901000	Garlic	360% or 1,800/kg	EXC
0711903000	Bamboo shoots	27	EXC
0711904000	Carrots	30	EXC
0711905010	Bracken	30	EXC
0711905020	Flowering ferns	27	EXC
0711905091	Fruits of the genus capsicum or of the genus pimenta	270% or 6,210/kg	EXC
0711905099	Other	27	EXC
0711909000	Mixtures of vegetables	27	EXC
<b>071220</b>	<b>1. Onions</b>		
0712200000	1. Onions	135% or 180/kg	EXC
<b>071231</b>	<b>A. Mushrooms of the genus Agaricus</b>		
0712311000	(1) Cultivated mushrooms(Agaricus bisporus)	30	EXC
0712319000	(2) Other	30% or 1,218won/kg	EXC
<b>071232</b>	<b>B. Wood ears (Auricularia spp.)</b>		
0712320000	B. Wood ears (Auricularia spp.)	30% or 1,218won/kg	EXC
<b>071233</b>	<b>C. Jelly fungi (Tremella spp.)</b>		
0712330000	C. Jelly fungi (Tremella spp.)	30% or 1,218won/kg	EXC
<b>071239</b>	<b>D. Other</b>		
0712391010	(a) Pine mushrooms	30	EXC
0712391020	(b) Oak mushrooms	45% or ₩1,625/kg	EXC
0712391030	(c) Ling chiu mushrooms	30% or 842won/kg	EXC
0712391040	(d) Oyster mushrooms	30	EXC

HS code (2002)	Description	Base Rate	Staging Category
0712391050	(e) Winter mushrooms	30	EXC
0712391090	(f) Other	30% or 1,218won/kg	EXC
0712392000	(2) Truffles	27	EXC
<b>071290</b>	<b>3. Other vegetables;mixtures of vegetables</b>		
0712901000	A. Garlic	360% or 1,800/kg	EXC
0712902010	(1) Bracken	30% or 1,807won/kg	EXC
0712902020	(2) Radishes	30	EXC
0712902030	(3) Welsh onions	30% or 1,159won/kg	EXC
0712902040	(4) Carrots	30% or 864won/kg	EXC
0712902050	(5) Pumpkins	30	EXC
0712902060	(6) Cabbages	30	EXC
0712902070	(7) Taro stems	30	EXC
0712902080	(8) Sweet potato stems	30	EXC
0712902091	(a) Sweet corn for seeds	370	EXC
0712902092	(b) Sweet coen,excluding those for seeds	370	EXC
0712902093	(c) Potatoes	27	EXC
0712902094	(d) Flowering ferns	30% or 1,446won/kg	EXC
0712902099	(e) Other	30	EXC
0712909000	C. Mixtures of vegetables	27	EXC
<b>071310</b>	<b>Peas(Pisum sativum)</b>		
0713101000	For seed	27	EXC
0713109000	Other	27	EXC
<b>071320</b>	<b>Chickpeas (garbanzos)</b>		
0713200000	Chickpeas (garbanzos)	27	EXC
<b>071331</b>	<b>Beans of the species Vigna mungo(L.) Hepper or Vigna radiata(L.) Wilczek</b>		
0713311000	For seed	607.5	EXC
0713319000	Other	607.5	EXC
<b>071332</b>	<b>Samll red(Adzuki) beans(Phaseolus or Vigna angularis)</b>		
0713321000	For seed	420.8	EXC
0713329000	Other	420.8	EXC
<b>071333</b>	<b>kidney beans, including white pea beans(phaseolus vulgaris)</b>		
0713331000	For seed	27	EXC
0713339000	Other	27	EXC
<b>071339</b>	<b>Other</b>		
0713390000	Other	27	EXC
<b>071340</b>	<b>Lentils</b>		
0713400000	Lentils	27	EXC
<b>071350</b>	<b>Broad beans (Vicia faba var. major) and horse beans(Vicia faba var. equina. Vicia faba var.minor)</b>		
0713500000	Broad beans (Vicia faba var. major) and horse beans(Vicia faba var. equina. Vicia faba var.minor)	27	EXC
<b>071390</b>	<b>Other</b>		
0713900000	Other	27	EXC
<b>071410</b>	<b>1. Manioc(cassava)</b>		
0714101000	A. Fresh	887.4	EXC
0714102010	(1) Chips	887.4	EXC
0714102020	(2) Pellets	887.4	EXC
0714102090	(3) Other	887.4	EXC
0714103000	C. Chilled	887.4	EXC
0714104000	D. Frozen	45	EXC
<b>071420</b>	<b>2. Sweet potatoes</b>		
0714201000	A. Fresh	385.0% or 338/kg	EXC
0714202000	B. Dried	385	EXC
0714203000	C. Chilled	385	EXC
0714204000	D. Frozen	45	EXC
0714209000	E. Other	385	EXC
<b>071490</b>	<b>3. Other</b>		
0714901010	(1) Frozen	45	EXC
0714901090	(2) Other	18	SEN
0714909010	(1) Frozen	45	EXC
0714909090	(2) Other	385	EXC
<b>080111</b>	<b>Desiccated</b>		

HS code (2002)	Description	Base Rate	Staging Category
0801110000	Desiccated	30	EXC
<b>080119</b>	<b>Other</b>		
0801190000	Other	30	EXC
<b>080121</b>	<b>In shell</b>		
0801210000	In shell	30	EXC
<b>080122</b>	<b>Shelled</b>		
0801220000	Shelled	30	EXC
<b>080131</b>	<b>In shell</b>		
0801310000	In shell	8	EXC
<b>080132</b>	<b>Shelled</b>		
0801320000	Shelled	8	RED
<b>080211</b>	<b>In shell</b>		
0802110000	In shell	8	E-8
<b>080212</b>	<b>Shelled</b>		
0802120000	Shelled	8	E-8
<b>080221</b>	<b>In shell</b>		
0802210000	In shell	8	E-8
<b>080222</b>	<b>Shelled</b>		
0802220000	Shelled	8	SEN
<b>080231</b>	<b>In shell</b>		
0802310000	In shell	45	EXC
<b>080232</b>	<b>Shelled</b>		
0802320000	Shelled	30	EXC
<b>080240</b>	<b>4. Chestnuts(Castanea spp.)</b>		
0802401000	In shell	219.4% or 1,470/kg	EXC
0802402000	Shelled	219.4% or 1,470/kg	EXC
<b>080250</b>	<b>5. Pistachios</b>		
0802500000	5. Pistachios	30	EXC
<b>080290</b>	<b>6. Other</b>		
0802901010	In shell	566.8% or 2,664/kg	EXC
0802901020	Shelled	566.8% or 2,664/kg	EXC
0802902010	In shell	27.0% or 803/kg	EXC
0802902020	Shelled	27.0% or 803/kg	EXC
0802909000	C. Other	30	EXC
<b>080300</b>	<b>Bananas,including plantains,fresh or dried.</b>		
0803000000	Bananas,including plantains,fresh or dried.	40	EXC
<b>080410</b>	<b>1. Dates</b>		
0804100000	1. Dates	30	EXC
<b>080420</b>	<b>2.Figs</b>		
0804200000	2.Figs	30	EXC
<b>080430</b>	<b>3. Pineapples</b>		
0804300000	3. Pineapples	30	EXC
<b>080440</b>	<b>4. Avocados</b>		
0804400000	4. Avocados	30	EXC
<b>080450</b>	<b>5. Guavas,mangoes and mangosteens</b>		
0804501000	Guavas	30	EXC
0804502000	Mangoes	30	SEN
0804503000	Mangosteens	30	EXC
<b>080510</b>	<b>Oranges</b>		
0805100000	Oranges	50	EXC
<b>080520</b>	<b>Mandarins(including tangerines and satsumas);clementines,wilking and similar citrus hybrids</b>		
0805201000	Korean citrus	144	EXC
0805209000	Other	144	EXC
<b>080540</b>	<b>Grapefruit</b>		
0805400000	Grapefruit	30	EXC
<b>080550</b>	<b>Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia)</b>		
0805501000	Lemons (Citrus limon, Citrus limonum)	30	EXC
0805502010	Citrus aurantifolia	30	EXC
0805502020	Citrus latifolia	144	EXC
<b>080590</b>	<b>Other</b>		
0805900000	Other	144	EXC

HS code (2002)	Description	Base Rate	Staging Category
<b>080610</b>	<b>1. Fresh</b>		
0806100000	1. Fresh	45	EXC
<b>080620</b>	<b>2. Dried</b>		
0806200000	2. Dried	21	EXC
<b>080711</b>	<b>Watermelons</b>		
0807110000	Watermelons	45	EXC
<b>080719</b>	<b>Other</b>		
0807190000	Other	45	EXC
<b>080720</b>	<b>2. Papaws (papayas)</b>		
0807200000	2. Papaws (papayas)	30	EXC
<b>080810</b>	<b>Apples</b>		
0808100000	Apples	45	EXC
<b>080820</b>	<b>Pears and quinces</b>		
0808201000	Pears	45	EXC
0808202000	Quinces	45	EXC
<b>080910</b>	<b>1. Apricots</b>		
0809100000	1. Apricots	45	EXC
<b>080920</b>	<b>2. Cherries</b>		
0809200000	2. Cherries	24	EXC
<b>080930</b>	<b>3. Peaches,including nectarines</b>		
0809300000	3. Peaches,including nectarines	45	EXC
<b>080940</b>	<b>4. Plums and sloes</b>		
0809401000	A. Plums	45	EXC
0809402000	B. Sloes	45	EXC
<b>081010</b>	<b>Strawberries</b>		
0810100000	Strawberries	45	EXC
<b>081020</b>	<b>Raspberries,blackberries,mulberries and loganberries</b>		
0810200000	Raspberries,blackberries,mulberries and loganberries	45	EXC
<b>081030</b>	<b>Black,white or red currants and gooseberries</b>		
0810300000	Black,white or red currants and gooseberries	45	EXC
<b>081040</b>	<b>Cranberries,bilberries and other fruits of the genus Vaccinium</b>		
0810400000	Cranberries,bilberries and other fruits of the genus Vaccinium	45	EXC
<b>081050</b>	<b>Kiwifruit</b>		
0810500000	Kiwifruit	45	EXC
<b>081060</b>	<b>Durians</b>		
0810600000	Durians	45	EXC
<b>081090</b>	<b>Other</b>		
0810901000	Persimmons	50	EXC
0810902000	Sweet persimmons	45	EXC
0810903000	Jujubes	611.5% or 5,800/kg	EXC
0810905000	Mumes	50	EXC
0810909000	Other	45	EXC
<b>081110</b>	<b>Strawberries</b>		
0811100000	Strawberries	30	EXC
<b>081120</b>	<b>Raspberries,blackberries,mulberries,loganberries black,white or red currants and gooseberries</b>		
0811200000	Raspberries,blackberries,mulberries,loganberries black,white or red currants and gooseberries	30	EXC
<b>081190</b>	<b>Other</b>		
0811901000	Chestnuts	30	EXC
0811902000	Jujubes	30	EXC
0811903000	Pine-nuts	30	EXC
0811909000	Other	30	EXC
<b>081210</b>	<b>Cherries</b>		
0812100000	Cherries	30	EXC
<b>081290</b>	<b>Other</b>		
0812901000	Strawberries	30	EXC
0812909000	Other	30	EXC
<b>081310</b>	<b>1. Apricots</b>		
0813100000	1. Apricots	45	EXC
<b>081320</b>	<b>2. Prunes</b>		

HS code (2002)	Description	Base Rate	Staging Category
0813200000	2. Prunes	18	SEN
<b>081330</b>	<b>3. Apples</b>		
0813300000	3. Apples	45	EXC
<b>081340</b>	<b>4. Other fruit</b>		
0813401000	Persimmons	50	EXC
0813402000	Jujubes	611.5% or 5,800/kg	EXC
0813409000	Other	45	EXC
<b>081350</b>	<b>5. Mixtures of nuts or dried fruits of this ch</b>		
0813500000	5. Mixtures of nuts or dried fruits of this Chapter	45	EXC
<b>081400</b>	<b>Peel of citrus fruit or melons(including watermelons),fresh,frozen,dried or provisionally preserved in brine,in sulphur water or in other preservative solutions.</b>		
0814001000	Peel of citrus fruit	30	EXC
0814002000	Peel of melons (including watermelons)	30	EXC
<b>090111</b>	<b>A. Not decaffeinated</b>		
0901110000	A. Not decaffeinated	2	E-8
<b>090112</b>	<b>B. Decaffeinated</b>		
0901120000	B. Decaffeinated	2	E-0
<b>090121</b>	<b>Not decaffeinated</b>		
0901210000	Not decaffeinated	8	SEN
<b>090122</b>	<b>Decaffeinated</b>		
0901220000	Decaffeinated	8	SEN
<b>090190</b>	<b>3. Other</b>		
0901901000	A. Coffee husks and skins	3	E-8
0901902000	B. Coffee substitutes containing coffee	8	SEN
<b>090210</b>	<b>Green tea (not fermented) in immediate packings of a content not exceeding 3kg</b>		
0902100000	Green tea (not fermented) in immediate packings of a content not exceeding 3kg	513.6	EXC
<b>090220</b>	<b>Other green tea (not fermented)</b>		
0902200000	Other green tea (not fermented)	513.6	EXC
<b>090230</b>	<b>Black tea(fermented) and partly fermented tea,in immediate packings of a content not exceeding 3kg</b>		
0902300000	Black tea(fermented) and partly fermented tea,in immediate packings of a content not exceeding 3kg	40	EXC
<b>090240</b>	<b>Other black tea(fermented) and other partly fermented tea</b>		
0902400000	Other black tea(fermented) and other partly fermented tea	40	EXC
<b>090300</b>	<b>Mat`.</b>		
0903000000	Mat`.	25	SEN
<b>090411</b>	<b>Neither crushed nor ground</b>		
0904110000	Neither crushed nor ground	8	SEN
<b>090412</b>	<b>Crushed or ground</b>		
0904120000	Crushed or ground	8	SEN
<b>090420</b>	<b>2. Fruits of the genus Capsicum or of the genus Pimenta,dried or crushed or ground</b>		
0904201000	Neither crushed not ground	270% or 6,210/kg	EXC
0904202000	Crushed or ground	270% or 6,210/kg	EXC
<b>090500</b>	<b>Vanilla.</b>		
0905000000	Vanilla.	8	SEN
<b>090610</b>	<b>Neither crushed nor ground</b>		
0906101000	Cinnamon	8	SEN
0906102000	Cinnamon tree flowers	8	E-8
<b>090620</b>	<b>Crushed or ground</b>		
0906201000	Cinnamon	8	E-8
0906202000	Cinnamon tree flowers	8	E-8
<b>090700</b>	<b>Cloves(whole fruit,cloves and stems).</b>		
0907000000	Cloves(whole fruit,cloves and stems).	8	E-8
<b>090810</b>	<b>Nutmeg</b>		
0908100000	Nutmeg	8	SEN
<b>090820</b>	<b>Mace</b>		
0908200000	Mace	8	E-8
<b>090830</b>	<b>Cardamoms</b>		
0908300000	Cardamoms	8	SEN
<b>090910</b>	<b>Seeds of anise or badian</b>		

HS code (2002)	Description	Base Rate	Staging Category
0909100000	Seeds of anise or badian	8	E-8
<b>090920</b>	<b>Seeds of coriander</b>		
0909200000	Seeds of coriander	8	SEN
<b>090930</b>	<b>Seeds of cumin</b>		
0909300000	Seeds of cumin	8	SEN
<b>090940</b>	<b>Seeds of caraway</b>		
0909400000	Seeds of caraway	8	E-8
<b>090950</b>	<b>Seeds of fennel;juniper berries</b>		
0909500000	Seeds of fennel;juniper berries	8	SEN
<b>091010</b>	<b>1. Ginger</b>		
0910100000	1. Ginger	377.3% or 931/kg	EXC
<b>091020</b>	<b>2.Saffron</b>		
0910200000	2.Saffron	8	E-8
<b>091030</b>	<b>3. Turmeric(curcuma)</b>		
0910300000	3. Turmeric(curcuma)	8	RED
<b>091040</b>	<b>4. Thyme; bay leaves</b>		
0910400000	4. Thyme; bay leaves	8	SEN
<b>091050</b>	<b>5. Curry</b>		
0910500000	5. Curry	8	SEN
<b>091091</b>	<b>Mixtures referred to in Note 1 (b) to this ch</b>		
0910910000	Mixtures referred to in Note 1 (b) to this chapter	8	SEN
<b>091099</b>	<b>Other</b>		
0910990000	Other	8	EXC
<b>100110</b>	<b>1. Durum wheat</b>		
1001100000	1. Durum wheat	3	EXC
<b>100190</b>	<b>2. Other</b>		
1001901000	A. Meslin cluding durum wheat	3	EXC
1001909010	Seed	1.8	E-5
1001909020	For feeding	1.8	E-0
1001909030	For milling	1.8	E-5
1001909090	Other	1.8	E-5
<b>100200</b>	<b>Rye.</b>		
1002001000	For seed	108.7	RED
1002009000	Other	3	E-5
<b>100300</b>	<b>Barley.</b>		
1003001000	1. Malting barley	513	EXC
1003009010	Unhulled barley	324% or 326/kg	EXC
1003009020	Naked barley	299.7% or 361/kg	EXC
1003009090	Other	299.7	EXC
<b>100400</b>	<b>Oats.</b>		
1004001000	For seed	554.8	SEN
1004009000	Other	3	E-5
<b>100510</b>	<b>1. Seed</b>		
1005100000	1. Seed	328	SEN
<b>100590</b>	<b>2. Other</b>		
1005901000	For feeding	328	SEN
1005902000	Popcorn	630	EXC
1005909000	Other	328	EXC
<b>100610</b>	<b>Rice in the husk (paddy or rough)</b>		
1006100000	Rice in the husk (paddy or rough)	-	EXC
<b>100620</b>	<b>Husked(brown)rice</b>		
1006201000	Nonglutinous	-	EXC
1006202000	Glutinous	-	EXC
<b>100630</b>	<b>Semi-milled or wholly milled rice,whether or not polished or glazed</b>		
1006301000	Nonglutinous	-	EXC
1006302000	Glutinous	-	EXC
<b>100640</b>	<b>Broken rice</b>		
1006400000	Broken rice	-	EXC
<b>100700</b>	<b>Grain sorghum.</b>		
1007001000	For seed	779.4	SEN
1007009000	Other	3	E-8
<b>100810</b>	<b>Buckwheat</b>		



HS code (2002)	Description	Base Rate	Staging Category
1008100000	Buckwheat	256.1	EXC
<b>100820</b>	<b>Millet</b>		
1008201010	For seed	18	EXC
1008201090	Other	3	E-8
1008209000	Other	3	E-8
<b>100830</b>	<b>Canary seed</b>		
1008300000	Canary seed	3	E-5
<b>100890</b>	<b>Other cereals</b>		
1008900000	Other cereals	800.3	EXC
<b>110100</b>	<b>Wheat or meslin flour.</b>		
1101001000	Of wheat	4.2	EXC
1101002000	Of meslin	5	EXC
<b>110210</b>	<b>Rye flour</b>		
1102100000	Rye flour	5	E-5
<b>110220</b>	<b>Maize (corn) flour</b>		
1102200000	Maize (corn) flour	5	E-5
<b>110230</b>	<b>Rice flour</b>		
1102300000	Rice flour	-	EXC
<b>110290</b>	<b>Other</b>		
1102901000	Barley flour	260	EXC
1102909000	Other	800.3	EXC
<b>110311</b>	<b>Of wheat</b>		
1103110000	Of wheat	288.2	EXC
<b>110313</b>	<b>Of maize(corn)</b>		
1103130000	Of maize(corn)	162.9	EXC
<b>110319</b>	<b>Of other cereals</b>		
1103191000	Of barley	260	EXC
1103192000	Of oats	554.8	EXC
1103193000	Of rice	-	EXC
1103199000	Other	800.3	EXC
<b>110320</b>	<b>Pellets</b>		
1103201000	Of wheat	288.2	EXC
1103202000	Of rice	-	EXC
1103203000	Of barley	260	EXC
1103209000	Other	800.3	EXC
<b>110412</b>	<b>Of oats</b>		
1104120000	Of oats	554.8	EXC
<b>110419</b>	<b>Of other cereals</b>		
1104191000	Of rice	-	EXC
1104192000	Of barley	233	EXC
1104199000	Other	800.3	EXC
<b>110422</b>	<b>Of oats</b>		
1104220000	Of oats	554.8	EXC
<b>110423</b>	<b>Of maize(corn)</b>		
1104230000	Of maize(corn)	167	EXC
<b>110429</b>	<b>Of other cereals</b>		
1104291000	Of coicis semen	800.3	EXC
1104292000	Of barley	126	EXC
1104299000	Of other	800.3	EXC
<b>110430</b>	<b>Germ of cereals,whole,rolled,flaked or ground</b>		
1104301000	Of rice	5	EXC
1104309000	Other	5	E-8
<b>110510</b>	<b>Flour, meal and powder</b>		
1105100000	Flour, meal and powder	304	EXC
<b>110520</b>	<b>Flakes,granules and pellets</b>		
1105200000	Flakes,granules and pellets	304	EXC
<b>110610</b>	<b>Of the dried leguminous vegetables of heading 07.13</b>		
1106100000	Of the dried leguminous vegetables of heading 07.13	8	E-8
<b>110620</b>	<b>Of sago or of roots or tubers of heading 07.14</b>		
1106201000	Of arrow roots	8	SEN
1106209000	Other	8	SEN
<b>110630</b>	<b>Of the products of ch 8</b>		
1106300000	Of the products of Chapter 8	8	SEN

HS code (2002)	Description	Base Rate	Staging Category
<b>110710</b>	<b>Not roasted</b>		
1107100000	Not roasted	269	EXC
<b>110720</b>	<b>Roasted</b>		
1107201000	Smoked	269	EXC
1107209000	Other	27	EXC
<b>110811</b>	<b>Wheat starch</b>		
1108110000	Wheat starch	50.9	EXC
<b>110812</b>	<b>Maize (corn) starch</b>		
1108120000	Maize (corn) starch	226	EXC
<b>110813</b>	<b>Potato starch</b>		
1108130000	Potato starch	455	EXC
<b>110814</b>	<b>Manioc (cassava) starch</b>		
1108140000	Manioc (cassava) starch	455	EXC
<b>110819</b>	<b>Other starches</b>		
1108191000	Of sweet potato	241.2	EXC
1108199000	Other	800.3	EXC
<b>110820</b>	<b>Inulin</b>		
1108200000	Inulin	800.3	EXC
<b>110900</b>	<b>Wheat gluten,whether or not dried.</b>		
1109000000	Wheat gluten,whether or not dried.	8	SEN
<b>120100</b>	<b>Soya beans,whether or not broken.</b>		
1201001000	For soya bean oil and oil cake	487% or 956/kg	SEN
1201009000	Other	487% or 956/kg	EXC
<b>120210</b>	<b>In shell</b>		
1202100000	In shell	230.5	EXC
<b>120220</b>	<b>Shelled,whether or not broken</b>		
1202200000	Shelled,whether or not broken	230.5	EXC
<b>120300</b>	<b>Copra.</b>		
1203000000	Copra.	3	E-5
<b>120400</b>	<b>Linseed,whether or not broken.</b>		
1204000000	Linseed,whether or not broken.	3	E-5
<b>120510</b>	<b>Low erucic acid rape or colza seeds</b>		
1205100000	Low erucic acid rape or colza seeds	10	SEN
<b>120590</b>	<b>Other</b>		
1205900000	Other	10	SEN
<b>120600</b>	<b>Sunflower seeds,whether or not broken.</b>		
1206000000	Sunflower seeds,whether or not broken.	25	EXC
<b>120710</b>	<b>1. Palm nuts and kernels</b>		
1207100000	1. Palm nuts and kernels	3	E-5
<b>120720</b>	<b>2. Cotton seeds</b>		
1207200000	2. Cotton seeds	3	E-5
<b>120730</b>	<b>3. Castor oil seeds</b>		
1207300000	3. Castor oil seeds	3	E-5
<b>120740</b>	<b>4. Sesamum seeds</b>		
1207400000	4. Sesamum seeds	630% or 6,660/kg	EXC
<b>120750</b>	<b>5. Mustard seeds</b>		
1207500000	5. Mustard seeds	3	E-8
<b>120760</b>	<b>6. Safflower seeds</b>		
1207600000	6. Safflower seeds	3	E-8
<b>120791</b>	<b>A. Poppy seeds</b>		
1207910000	A. Poppy seeds	3	E-5
<b>120799</b>	<b>B. Other</b>		
1207991000	(1) Perilla seeds	40% or 410won/kg	EXC
1207992000	(2) Shea nuts(Karite nuts)	3	E-8
1207999000	(3) Other	3	E-8
<b>120810</b>	<b>1. Of soya beans</b>		
1208100000	1. Of soya beans	3	E-8
<b>120890</b>	<b>2. Other</b>		
1208900000	2. Other	3	E-5
<b>120910</b>	<b>1. Sugar beet seed</b>		
1209100000	1. Sugar beet seed	0	E-0
<b>120921</b>	<b>A. Lucerne (alfalfa) seed</b>		
1209210000	A. Lucerne (alfalfa) seed	0	E-0

HS code (2002)	Description	Base Rate	Staging Category
<b>120922</b>	<b>B. Clover (Trifolium spp.) seed</b>		
1209220000	B. Clover (Trifolium spp.) seed	0	E-0
<b>120923</b>	<b>C. Fescue seed</b>		
1209230000	C. Fescue seed	0	E-0
<b>120924</b>	<b>D. Kentucky blue grass (poa pratensis L.)seed</b>		
1209240000	D. Kentucky blue grass (poa pratensis L.)seed	0	E-0
<b>120925</b>	<b>E. Rye grass (Lolium multiflorum Lam.,Lolium perenne L.) seed</b>		
1209250000	E. Rye grass (Lolium multiflorum Lam.,Lolium perenne L.) seed	0	E-0
<b>120926</b>	<b>F. Timothy grass seed</b>		
1209260000	F. Timothy grass seed	0	E-0
<b>120929</b>	<b>G. Other</b>		
1209291000	Lupine seed	0	E-0
1209292000	Sudan grass seed	0	E-0
1209293000	Orchardgrass seeds	0	E-0
1209299000	Other	0	E-0
<b>120930</b>	<b>3. Seeds of herbaceous plants cultivated principally for their flowers</b>		
1209300000	3. Seeds of herbaceous plants cultivated principally for their flowers	0	E-0
<b>120991</b>	<b>A. Vegetable seeds</b>		
1209911010	Onion seeds	0	E-0
1209911090	Other	0	E-0
1209912000	Radish seeds	0	E-0
1209919000	Other	0	E-0
<b>120999</b>	<b>B. Other</b>		
1209991010	Seeds of oak	0	E-0
1209991090	Other	0	E-0
1209992000	Seeds of fruit trees	0	E-0
1209993000	Tobacco seed	0	E-0
1209994000	Lawn seed	0	E-0
1209999000	Other	0	E-0
<b>121010</b>	<b>Hop cones,neither ground nor powdered nor in the form of pellets</b>		
1210100000	Hop cones,neither ground nor powdered nor in the form of pellets	30	EXC
<b>121020</b>	<b>Hop cones,ground,powdered or in the form of pellets;lupulin</b>		
1210201000	Hop cones	30	EXC
1210202000	Lupulin	30	EXC
<b>121110</b>	<b>1. Liquorice roots</b>		
1211100000	1. Liquorice roots	8	SEN
<b>121120</b>	<b>2. Ginseng roots</b>		
1211201100	Raw ginseng	222.8	EXC
1211201210	Major roots	222.8	EXC
1211201220	Ginseng tail	222.8	EXC
1211201240	Minor root	222.8	EXC
1211201310	Major root	754.3	EXC
1211201320	Ginseng tail	754.3	EXC
1211201330	Minor root	754.3	EXC
1211202110	Powder	18	EXC
1211202120	Tablet or capsule	18	EXC
1211202190	Other	18	EXC
1211202210	Powder	754.3	EXC
1211202220	Tablet or capsule	754.3	EXC
1211202290	Other	754.3	EXC
1211209100	Leaves and stems of ginseng	754.3	EXC
1211209200	Ginseng seed	754.3	EXC
1211209900	Other	754.3	EXC
<b>121130</b>	<b>3. Coca leaf</b>		
1211300000	3. Coca leaf	8	E-8
<b>121140</b>	<b>4. Poppy straw</b>		
1211400000	4. Poppy straw	8	E-8
<b>121190</b>	<b>5. Other</b>		
1211901000	Aconiti tuber	8	RED

HS code (2002)	Description	Base Rate	Staging Category
1211902000	Coptidis rhizoma	8	RED
1211903000	Polygalae radix	8	RED
1211904000	Fritillariae roylei bulbus	8	EXC
1211905000	Eucommiae cortex	8	RED
1211909010	Amomi semen	8	EXC
1211909020	Zizyphi semen	8	RED
1211909030	Quisqualis fructus	8	RED
1211909040	Longanae arillus	8	RED
1211909050	Crataegi fructus	8	RED
1211909060	Nelumbo semen	8	RED
1211909070	Pepper mint	8	RED
1211909080	Japanese papper	8	RED
1211909090	Other	8	EXC
<b>121210</b>	<b>1. Locust beans,including locust bean seeds</b>		
1212100000	1. Locust beans,including locust bean seeds	20	EXC
<b>121220</b>	<b>2. Seaweeds and other algae</b>		
1212201010	(1) Dried	20	E-8
1212201020	(2) Chilled	20	E-5
1212201030	(3) Frozen	10	E-8
1212201090	(4) Other	20	E-5
1212202010	(1) Dried	20	E-8
1212202020	(2) Salted	20	E-8
1212202030	(3) Chilled	20	E-8
1212202040	(4) Frozen	45	E-8
1212202090	(5) Other	20	E-5
1212203010	(1) Dried	20	E-8
1212203020	(2) Chilled	20	E-5
1212203030	(3) Frozen	45	E-5
1212203090	(4) Other	20	E-5
1212204010	(1) Fresh	20	E-0
1212204020	(2) Chilled	20	E-0
1212204030	(3) Frozen	45	E-0
1212204090	(4) Other	20	E-5
1212205010	(1) Salted	20	E-8
1212205020	(2) Chilled	20	E-5
1212205030	(3) Frozen	45	E-5
1212205090	(4) Other	20	E-8
1212206010	(1) Frozen	45	E-5
1212206090	(2) Other	20	E-5
1212207011	(a) Frozen	45	E-0
1212207019	(b) Other	20	E-5
1212207021	(a) Frozen	45	E-0
1212207029	(b) Other	20	E-5
1212207031	(a) Frozen	45	E-0
1212207039	(b) Other	20	E-5
1212208011	(a) Frozen	45	E-0
1212208019	(b) Other	20	E-5
1212208021	(a) Frozen	45	E-0
1212208029	(b) Other	20	E-5
1212208031	(a) Frozen	45	E-0
1212208039	(b) Other	20	E-5
1212209011	(a) Frozen	45	E-0
1212209019	(b) Other	20	E-8
1212209091	(a) Frozen	45	E-8
1212209099	(b) Other	20	SEN
<b>121230</b>	<b>3. Apricot, peach (including nectarine) or plum stones and kernels</b>		
1212300000	3. Apricot, peach (including nectarine) or plum stones and kernels	8	SEN
<b>121291</b>	<b>A. Sugar beet</b>		
1212910000	A. Sugar beet	3	E-5
<b>121299</b>	<b>B. Other</b>		
1212991000	(1) Unroasted chicory roots of the variety cichorium intybus sativum	8	E-8

HS code (2002)	Description	Base Rate	Staging Category
1212992000	(2) Tuber of kuyaku	8	SEN
1212993000	(3) Pollen	8	E-8
1212994000	(4) Sugar cane	3	E-5
1212999000	(5) Other	8	SEN
<b>121300</b>	<b>Cereal straw and husks,unprepared,whether or not chopped,ground,pressed or in the form of pellets.</b>		
1213000000	Cereal straw and husks,unprepared,whether or not chopped,ground,pressed or in the form of pellets.	8	E-8
<b>121410</b>	<b>Lucerne (alfalfa) meal and pellets</b>		
1214100000	Lucerne (alfalfa) meal and pellets	10	E-8
<b>121490</b>	<b>Other</b>		
1214901000	Fodder roots	100.5	EXC
1214909010	Alfalfa bale	18	E-8
1214909090	Other	100.5	EXC
<b>130110</b>	<b>1. Lac</b>		
1301101000	A. Shellac	3	E-8
1301109000	B. Other	3	E-8
<b>130120</b>	<b>2. Gum Arabic</b>		
1301200000	2. Gum Arabic	3	E-5
<b>130190</b>	<b>3. Other</b>		
1301901000	A. Oleoresins	3	E-8
1301909000	B. Other	3	E-8
<b>130211</b>	<b>A. Opium</b>		
1302110000	A. Opium	8	SEN
<b>130212</b>	<b>B. Of liquorice</b>		
1302120000	B. Of liquorice	8	E-8
<b>130213</b>	<b>C. Of hops</b>		
1302130000	C. Of hops	30	EXC
<b>130214</b>	<b>D. Of pyrethrum or of the roots of plants containing rotenone</b>		
1302140000	D. Of pyrethrum or of the roots of plants containing rotenone	8	E-8
<b>130219</b>	<b>E. Other</b>		
1302191110	White ginseng extract	20	EXC
1302191120	White ginseng extract powder	20	EXC
1302191190	Other	20	EXC
1302191210	Red ginseng extract	754.3	EXC
1302191220	Red ginseng extract powder	754.3	EXC
1302191290	Other	754.3	EXC
1302191900	Other	20	EXC
1302192000	(2) Cashew nut shell liquid	8	EXC
1302193000	(3) Natural lacquer	8	SEN
1302199010	Saps and extracts of aloes	8	SEN
1302199020	Cola extract	8	SEN
1302199091	Vanilla oleoresin or vanilla extract	8	SEN
1302199099	Other	8	EXC
<b>130220</b>	<b>2. Pectic substances,pectinates and pectates</b>		
1302200000	2. Pectic substances,pectinates and pectates	8	E-8
<b>130231</b>	<b>Agar-agar</b>		
1302311000	Agar-agar in stripe form	8	E-5
1302312000	Agar-agar,powdered	8	E-5
1302319000	Other	8	E-5
<b>130232</b>	<b>Mucilages and thickeners,whether or not modified,derived from locust beans,locust bean seeds or guar seeds</b>		
1302320000	Mucilages and thickeners,whether or not modified,derived from locust beans,locust bean seeds or guar seeds	8	EXC
<b>130239</b>	<b>Other</b>		
1302390000	Other	8	SEN
<b>140110</b>	<b>1. Bamboos</b>		
1401101000	Bamboos,phyllostachys	8	SEN
1401102000	Raw bamboos	8	SEN
1401109000	Other	8	SEN
<b>140120</b>	<b>2. Rattans</b>		
1401201000	Split or drawn	8	E-8
1401209000	Other	8	E-8

HS code (2002)	Description	Base Rate	Staging Category
<b>140190</b>	<b>3. Other</b>		
1401901000	Bark of arrow root's stems	8	E-8
1401909000	Other	8	E-8
<b>140200</b>	<b>Vegetable materials of a kind used primarily as stuffing or as padding(for example,kapok,vegetable hair and eel-grass),whether or not put up as a layer with or without supporting material.</b>		
1402000000	Vegetable materials of a kind used primarily as stuffing or as padding(for example,kapok,vegetable hair and eel-grass),whether or not put up as a layer with or without supporting material.	3	E-5
<b>140300</b>	<b>Vegetable materials of a kind used primarily in brooms or in brushes(for example,broom-corn,piassava,couch-grass and istle),whether or not in hanks or bundles.</b>		
1403000000	Vegetable materials of a kind used primarily in brooms or in brushes(for example,broom-corn,piassava,couch-grass and istle),whether or not in hanks or bundles.	3	E-5
<b>140410</b>	<b>1. Raw vegetable materials of a kind used primarily in dyeing or tanning</b>		
1404101000	Gall nuts	3	E-8
1404102000	Almond hulls	3	E-8
1404109000	Other	3	E-8
<b>140420</b>	<b>2. Cotton linters</b>		
1404200000	2. Cotton linters	3	E-8
<b>140490</b>	<b>3. Other</b>		
1404901000	A. Hard seeds,pips,hulls and nuts,of a kind used for carving (for example,corozo)	3	E-8
1404902010	Bark of paper mulberry	3	E-8
1404902020	Bark of edge worthia papyrifera	3	E-8
1404902090	Other	3	E-8
1404903010	Leaves of quercus dentatas	5	E-8
1404903020	Leaves of smilax china	5	E-8
1404903090	Other	5	E-8
1404909000	D. Other	3	E-8
<b>150100</b>	<b>Pig fat(including lard)and poultry fat, other than that of heading 02.09 or 15.03.</b>		
1501001010	Of a acid value not exceeding 1	3	E-8
1501001090	Other	3	E-8
1501002000	2. Poultry fat	3	E-8
<b>150200</b>	<b>Fats of bovine animals,sheep or goats,other than those of heading 15.03.</b>		
1502001010	Of a acid value not exceeding 2	2	E-8
1502001090	Other	2	E-8
1502009000	2. Other	3	E-8
<b>150300</b>	<b>Lard stearin,lard oil,oleostearin,oleo-oil and tallow oil,not emulsified or mixed or otherwise prepared.</b>		
1503002000	Lard-oil	3	E-5
1503009000	Other	3	E-5
<b>150410</b>	<b>1. Fish-liver oils and their fractions</b>		
1504101000	Sharks' liver oil and its fractions	3	E-8
1504109000	Other	3	E-8
<b>150420</b>	<b>2. Fats and oils and their fractions,of fish,other than liver oils.</b>		
1504200000	2. Fats and oils and their fractions,of fish,other than liver oils.	3	E-5
<b>150430</b>	<b>3. Fats and oils and their fractions,of marine mammals</b>		
1504301000	A. Whale oil and its fractions	3	E-0
1504309000	B. Other	3	E-0
<b>150500</b>	<b>Wool grease and fatty substances derived therefrom (including lanolin).</b>		
1505001000	1. Wool grease,crude	3	E-5
1505009000	2. Other	3	E-5
<b>150600</b>	<b>Other animal fats and oils and their fractions,whether or not refined,but not chemically modified.</b>		
1506001000	Neat's-foot oil and its fractions	3	E-5
1506009000	Other	3	E-5

HS code (2002)	Description	Base Rate	Staging Category
<b>150710</b>	<b>Crude oil,whether or not degummed</b>		
1507100000	Crude oil,whether or not degummed	5.4	EXC
<b>150790</b>	<b>Other</b>		
1507901000	Refined oil	5.4	EXC
1507909000	Other	8	EXC
<b>150810</b>	<b>Crude oil</b>		
1508100000	Crude oil	27	EXC
<b>150890</b>	<b>Other</b>		
1508901000	Refined oil	27	EXC
1508909000	Other	27	EXC
<b>150910</b>	<b>Virgin</b>		
1509100000	Virgin	8	E-8
<b>150990</b>	<b>Other</b>		
1509900000	Other	8	E-8
<b>151000</b>	<b>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.</b>		
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.	8	SEN
<b>151110</b>	<b>1. Crude oil</b>		
1511100000	1. Crude oil	3	E-5
<b>151190</b>	<b>2. Other</b>		
1511901000	Palm olein	2	E-0
1511902000	Palm stearin	2	E-0
1511909000	Other	2	E-0
<b>151211</b>	<b>A. Crude oil</b>		
1512111000	(1) Sunflower-seed oil	10	SEN
1512112000	(2) Safflower oil	8	E-8
<b>151219</b>	<b>B. Other</b>		
1512191010	(a) Sunflower-seed oil	10	SEN
1512191020	(b) Safflower oil	8	E-8
1512199010	(a) Sunflower-seed oil	10	SEN
1512199020	(b) Safflower oil	8	E-8
<b>151221</b>	<b>Crude oil,whether or not gossypol has been removed</b>		
1512210000	Crude oil,whether or not gossypol has been removed	5.4	E-8
<b>151229</b>	<b>Other</b>		
1512291000	Refined oil	5.4	E-8
1512299000	Other	8	SEN
<b>151311</b>	<b>Crude oil</b>		
1513110000	Crude oil	3	E-5
<b>151319</b>	<b>Other</b>		
1513191000	Refined oil	3	E-8
1513199000	Other	3	E-8
<b>151321</b>	<b>Crude oil</b>		
1513211000	Palm kernel oil	5	E-8
1513212000	Babassu oil	8	E-8
<b>151329</b>	<b>Other</b>		
1513291010	Palm kernel oil	5	E-8
1513291020	Babassu oil	8	E-8
1513299000	Other	8	E-8
<b>151411</b>	<b>A. Crude oil</b>		
1514110000	A. Crude oil	10	EXC
<b>151419</b>	<b>B. Other</b>		
1514191000	Refined oil	30	EXC
1514199000	Other	30	EXC
<b>151491</b>	<b>A. Crude oil</b>		
1514911000	(1) Other Rape oil or colza oil	10	EXC
1514912000	(2) Mustard oil	30	EXC
<b>151499</b>	<b>B. Other</b>		
1514991010	Other Rape oil or colza oil	30	EXC
1514991020	Mustard oil	30	EXC

HS code (2002)	Description	Base Rate	Staging Category
1514999000	Other	30	EXC
<b>151511</b>	<b>Crude oil</b>		
1515110000	Crude oil	8	E-8
<b>151519</b>	<b>Other</b>		
1515190000	Other	8	SEN
<b>151521</b>	<b>Crude oil</b>		
1515210000	Crude oil	8	EXC
<b>151529</b>	<b>Other</b>		
1515290000	Other	8	SEN
<b>151530</b>	<b>3. Castor oil and its fractions</b>		
1515300000	3. Castor oil and its fractions	8	EXC
<b>151540</b>	<b>4. Tung oil and its fractions</b>		
1515400000	4. Tung oil and its fractions	8	E-8
<b>151550</b>	<b>5. Sesame oil and its fractions</b>		
1515500000	5. Sesame oil and its fractions	630% or 12,060/kg	EXC
<b>151590</b>	<b>6. Other</b>		
1515901000	A. Perilla oil and its fractions	36	EXC
1515909010	Rice bran oil and its fractions	8	EXC
1515909020	Camellia oil and its fractions	8	SEN
1515909030	Joboba oil and its fractions	8	SEN
1515909090	Other	8	SEN
<b>151610</b>	<b>1. Animal fats and oils and their fractions</b>		
1516101000	Beef tallow and its fractions	8	E-8
1516102000	Whale oil and its fractions	8	E-0
1516109000	Other	8	E-8
<b>151620</b>	<b>2. Vegetable fats and oils and their fractions</b>		
1516201010	Peanut oil and its fraction	36	EXC
1516201020	Sunflower seed oil and its fraction	36	EXC
1516201030	Rape or colza oil and its fraction	36	EXC
1516201040	Perilla oil and its fraction	36	EXC
1516201050	Sesame oil and its fraction	36	EXC
1516202010	Coconut (copra) oil and its fraction	8	SEN
1516202020	Palm oil and its fraction	8	SEN
1516202030	Maize oil and its fraction	8	SEN
1516202040	Cotton seed oil and its fraction	8	SEN
1516202050	Soya-bean oil and its fraction	8	SEN
1516202090	Other	8	EXC
<b>151710</b>	<b>Margarine,excluding liquid margarine</b>		
1517100000	Margarine,excluding liquid margarine	8	E-8
<b>151790</b>	<b>Other</b>		
1517901000	Imitation lard	8	E-8
1517902000	Shortening	8	E-8
1517909000	Other	8	EXC
<b>151800</b>	<b>Animal or vegetable fats and oils and their fractions,boiled,oxidised,dehydrated,sulphurised,blown,polymerised by heat in vacuum or in inert gas or otherwise chemically modified,excluding those of heading 15.16;inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this ch,not elsewhere specified or included.</b>		
1518001000	Dehydrated castor oil	8	SEN
1518002000	Epoxidised soya-bean oil	8	SEN
1518009000	Other	8	SEN
<b>152000</b>	<b>Glycerol,crude;glycerol waters and glycerol lyes.</b>		
1520000000	Glycerol,crude;glycerol waters and glycerol lyes.	8	E-8
<b>152110</b>	<b>Vegetable waxes</b>		
1521101000	Carnauba wax	8	E-8
1521102000	Palm wax	8	E-8
1521109000	Other	8	E-8
<b>152190</b>	<b>Other</b>		
1521901000	Spermaceti	8	E-5
1521902000	Beeswax	8	E-8
1521909000	Other	8	E-8



HS code (2002)	Description	Base Rate	Staging Category
<b>152200</b>	<b>Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.</b>		
1522001010	Natural	8	E-8
1522001090	Other	8	E-8
1522009000	Other	8	E-8
<b>160100</b>	<b>Sausages and similar products,of meat,meat offal or blood; food preparations based on these products.</b>		
1601001000	Sausages	18	EXC
1601009000	Other	30	EXC
<b>160210</b>	<b>Homogenised preparations</b>		
1602100000	Homogenised preparations	30	EXC
<b>160220</b>	<b>Of liver of any animal</b>		
1602201000	In airtight containers	30	SEN
1602209000	Other	30	SEN
<b>160231</b>	<b>Of turkeys</b>		
1602311000	In airtight containers	30	SEN
1602319000	Other	30	SEN
<b>160232</b>	<b>Of fowls of the species Gallus domesticus</b>		
1602321010	Samge-tang <sup>(k)</sup>	30	EXC
1602321090	Other	30	EXC
1602329000	Other	30	EXC
<b>160239</b>	<b>Other</b>		
1602391000	In airtight containers	30	EXC
1602399000	Other	30	EXC
<b>160241</b>	<b>Hams and cuts thereof</b>		
1602411000	In airtight containers	30	EXC
1602419000	Other	27	EXC
<b>160242</b>	<b>Shoulders and cuts thereof</b>		
1602421000	In airtight containers	30	EXC
1602429000	Other	27	EXC
<b>160249</b>	<b>Other,including mixtures</b>		
1602491000	In airtight containers	30	EXC
1602499000	Other	27	EXC
<b>160250</b>	<b>Of bovine animals</b>		
1602501000	In airtight containers	72	EXC
1602509000	Other	72	EXC
<b>160290</b>	<b>Other,including preparations of blood of any animal</b>		
1602901000	In airtight containers	30	EXC
1602909000	Other	30	EXC
<b>160300</b>	<b>Extracts and juices of meat,fish or crustaceans,molluscs or other aquatic invertebrates.</b>		
1603001000	Meat extracts	30	EXC
1603002000	Meat juices	30	EXC
1603003000	Fish extracts	30	E-5
1603004000	Fish juices	30	E-5
1603009000	Other	30	E-8
<b>160411</b>	<b>Salmon</b>		
1604111000	In airtight containers	20	E-5
1604119000	Other	20	E-5
<b>160412</b>	<b>Herrings</b>		
1604121000	In airtight containers	20	E-8
1604129000	Other	20	E-8
<b>160413</b>	<b>Sardines,sardinella and brisling or sprats</b>		
1604131000	In airtight containers	20	E-8
1604139000	Other	20	E-8
<b>160414</b>	<b>Tunas,skipjack and bonito(Sarda spp.)</b>		
1604141011	In oil	20	EXC
1604141012	Boiled	20	SEN
1604141019	Other	20	SEN
1604141021	In oil	20	EXC
1604141022	Boiled	20	SEN
1604141029	Other	20	SEN
1604141031	In oil	20	SEN

HS code (2002)	Description	Base Rate	Staging Category
1604141032	Boiled	20	SEN
1604141039	Other	20	SEN
1604149000	Other	20	EXC
<b>160415</b>	<b>Mackerel</b>		
1604151000	In airtight containers	20	E-8
1604159000	Other	20	E-8
<b>160416</b>	<b>Anchovies</b>		
1604161000	In airtight containers	20	E-5
1604169000	Other	20	E-5
<b>160419</b>	<b>Other</b>		
1604191010	Saury	20	E-5
1604191020	Horse mackerel	20	E-5
1604191030	Eels(anguilla spp)	20	E-8
1604191090	Other	20	SEN
1604199010	Jerk filefish	20	E-8
1604199090	Other	20	EXC
<b>160420</b>	<b>Other prepared or presrved fish</b>		
1604201000	Fish pastes	20	E-5
1604202000	Fish marinade	20	E-5
1604203000	Fish sausages	20	E-5
1604204010	Of crab flavor	20	SEN
1604204090	Other	20	SEN
1604209000	Other	20	EXC
<b>160430</b>	<b>Caviar and caviar substitutes</b>		
1604301000	Caviar	20	E-5
1604302000	Caviar substitutes	20	E-5
<b>160510</b>	<b>Crab</b>		
1605101010	In airtight containers	20	E-8
1605101020	Smoked,excluding in airtight containers	20	E-8
1605101090	Other	20	E-8
1605109000	Other	20	E-8
<b>160520</b>	<b>Shrimps and prawns</b>		
1605201000	In airtight containers	20	EXC
1605209010	Smoked	20	E-8
1605209020	Breaded	20	SEN
1605209090	Other	20	EXC
<b>160530</b>	<b>Lobster</b>		
1605301000	In airtight containers	20	E-8
1605309000	Other	20	E-8
<b>160540</b>	<b>Other crustaceans</b>		
1605401000	In airtight containers	20	E-8
1605409000	Other	20	E-8
<b>160590</b>	<b>Other</b>		
1605901010	Oysters	20	E-8
1605901020	Mussels	20	SEN
1605901030	Baby clam	20	E-8
1605901040	Cockles	20	E-8
1605901070	Bai top shell	20	SEN
1605901080	Squid	20	SEN
1605901091	Abalone	20	E-8
1605901099	Other	20	EXC
1605902010	Squid	20	SEN
1605902020	Bai top shell	20	E-8
1605902030	Cockles	20	E-8
1605902090	Other	20	E-8
1605909010	Seasoned squid	20	EXC
1605909020	Sea-cucumbers	20	E-8
1605909030	Bai top shell	20	SEN
1605909040	Mussel	20	SEN
1605909090	Other	20	EXC
<b>170111</b>	<b>Cane sugar</b>		
1701111000	Of a polarization not exceeding 98.5°	3	E-8
1701112000	Of a polarization exceeding 98.5°	3	E-8

HS code (2002)	Description	Base Rate	Staging Category
<b>170112</b>	<b>Beet sugar</b>		
1701121000	Of a polarization not exceeding 98.5°	3	E-8
1701122000	Of a polarization exceeding 98.5°	3	E-8
<b>170191</b>	<b>Containing added flavouring or colouring matter</b>		
1701910000	Containing added flavouring or colouring matter	50	EXC
<b>170199</b>	<b>Other</b>		
1701990000	Other	50	EXC
<b>170211</b>	<b>Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter</b>		
1702111000	Lactose	49.5	EXC
1702119000	Lactose syrup	20	SEN
<b>170219</b>	<b>Other</b>		
1702191000	Lactose	49.5	EXC
1702199000	Lactose Syrup	20	SEN
<b>170220</b>	<b>2. Maple sugar and maple syrup</b>		
1702201000	Maple sugar	8	SEN
1702202000	Maple syrup	8	SEN
<b>170230</b>	<b>3. Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose</b>		
1702301000	Glucose	8	EXC
1702302000	Glucose syrup	8	EXC
<b>170240</b>	<b>4. Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar</b>		
1702401000	Glucose	8	EXC
1702402000	Glucose syrup	8	SEN
<b>170250</b>	<b>5. Chemically pure fructose</b>		
1702500000	5. Chemically pure fructose	8	SEN
<b>170260</b>	<b>6. Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar</b>		
1702601000	Fructose	8	EXC
1702602000	Fructose syrup	8	SEN
<b>170290</b>	<b>Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose</b>		
1702901000	A. Artificial honey	243	EXC
1702902000	B. Caramel	8	SEN
1702903000	C. Maltose	8	SEN
1702909000	D. Other	8	SEN
<b>170310</b>	<b>1. Cane molasses</b>		
1703101000	For use in manufacturing spirits	3	E-8
1703109000	Other	3	E-8
<b>170390</b>	<b>2. Other</b>		
1703901000	For use in manufacturing spirits	3	E-5
1703909000	Other	3	E-5
<b>170410</b>	<b>Chewing gum, whether or not sugar-coated</b>		
1704100000	Chewing gum, whether or not sugar-coated	8	E-8
<b>170490</b>	<b>Other</b>		
1704901000	Liquorice extract, not put up as confectionery	8	SEN
1704902010	Drops	8	E-5
1704902020	Caramels	8	E-8
1704902090	Other	8	E-5
1704909000	Other	8	SEN
<b>180100</b>	<b>Cocoa beans, whole or broken, raw or roasted.</b>		
1801001000	1. Raw	2	E-0
1801002000	2. roasted	8	E-8
<b>180200</b>	<b>Cocoa shells, husks, skins and other cocoa waste.</b>		
1802001000	Cocoa shells, husks and skins	8	E-8
1802009000	Other	8	E-8
<b>180310</b>	<b>Not defatted</b>		
1803100000	Not defatted	5	E-8
<b>180320</b>	<b>Wholly or partly defatted</b>		
1803200000	Wholly or partly defatted	5	E-8
<b>180400</b>	<b>Cocoa butter, fat and oil.</b>		

HS code (2002)	Description	Base Rate	Staging Category
1804000000	Cocoa butter,fat and oil.	5	E-8
<b>180500</b>	<b>Cocoa powder,not containing added sugar or other sweetening matter.</b>		
1805000000	Cocoa powder,not containing added sugar or other sweetening matter.	5	E-8
<b>180610</b>	<b>1. Cocoa powder,containing added sugar or other sweetening matter</b>		
1806100000	1. Cocoa powder,containing added sugar or other sweetening matter	8	SEN
<b>180620</b>	<b>2. Other preparations in blocks,slabs or bars weighing more than 2 kg or in liquid,paste,powder,granular or other bulk form in containers or immediate packings,of a content exceeding 2 kg</b>		
1806201000	A. Chocolate and chocolate confectionary	8	SEN
1806209010	Cocoa preparation containing 50% or more by weigh of milk powder	8	SEN
1806209090	Other	8	SEN
<b>180631</b>	<b>A. Filled</b>		
1806311000	(1) Chocolate and chocolate confectionary	8	E-8
1806319000	(2) Other	8	E-8
<b>180632</b>	<b>B. Not filled</b>		
1806321000	(1) Chocolate and chocolate confectionary	8	E-8
1806329000	(2) Other	8	E-8
<b>180690</b>	<b>4. Other</b>		
1806901000	A. Chocolate and chocolate confectionary	8	SEN
1806902111	Of prepared dry-milk	36	EXC
1806902119	Other	40	EXC
1806902191	Of oatmeal	8	SEN
1806902199	Other	8	SEN
1806902210	Of barley flour	8	SEN
1806902290	Other	-	EXC
1806902910	(a)Of malt extract	30	EXC
1806902920	(b) Of food preparations of goods of headings 04.01 to 04.04	36	EXC
1806902991	Of oatmeal	8	SEN
1806902992	Of barley flour	8	SEN
1806902999	Other	-	EXC
1806903010	Of prepared foods obtained by the swelling or roasting of cereals or cereal product	5.4	E-8
1806903091	Rice in grain form	8	EXC
1806903099	Other	8	SEN
1806909010	Cocoa preparation containing 50% or more by weigh of milk powder	8	SEN
1806909090	Other	8	SEN
<b>190110</b>	<b>1. Preparations for infant use,put up for retail sale</b>		
1901101010	Prepared dry milk	36	EXC
1901101090	Other	40	EXC
1901109010	Of oatmeal	8	SEN
1901109090	Other	8	SEN
<b>190120</b>	<b>2. Mixes and doughs for the preparation of baker's wares of heading 19.05</b>		
1901201000	Of rice flour	-	EXC
1901202000	Of barley flour	8	E-8
1901209000	Other	-	EXC
<b>190190</b>	<b>3. Other</b>		
1901901000	A. Malt extract	30	EXC
1901902000	B. Food preparations of goods of headings 04.01 to 04.04	36	EXC
1901909010	Oat meal	8	EXC
1901909091	Of rice flour	-	EXC
1901909092	Of barley flour	8	SEN
1901909099	Other	-	EXC
<b>190211</b>	<b>Containing eggs</b>		
1902111000	Spaghetti	8	SEN
1902112000	Macaroni	8	SEN

HS code (2002)	Description	Base Rate	Staging Category
1902119000	Other	8	SEN
<b>190219</b>	<b>Other</b>		
1902191000	Noodles	8	SEN
1902192000	Chinese vermicelli	45% or ₩355/kg	EXC
1902193000	Naeng-myun(㉠)	8	SEN
1902199000	Other	8	SEN
<b>190220</b>	<b>2. Stuffed pasta, whether or not cooked or otherwise prepared</b>		
1902200000	2. Stuffed pasta, whether or not cooked or otherwise prepared	8	E-8
<b>190230</b>	<b>3. Other pasta</b>		
1902301010	Ramen(㉠)	8	E-8
1902301090	Other	8	E-8
1902309000	Other	8	E-8
<b>190240</b>	<b>4. Couscous</b>		
1902400000	4. Couscous	8	E-8
<b>190300</b>	<b>Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.</b>		
1903001000	Tapioca	8	SEN
1903009000	Other	8	SEN
<b>190410</b>	<b>1. Prepared foods obtained by the swelling or roasting of cereals or cereal products</b>		
1904101000	Corn flakes	5.4	E-8
1904102000	Corn chip	5.4	E-8
1904103000	Puffed rice	5.4	EXC
1904109000	Other	5.4	E-8
<b>190420</b>	<b>2. Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals</b>		
1904201000	A. Of Musli type preparations	45	EXC
1904209000	B. Other	5.4	EXC
<b>190430</b>	<b>3. Bulgur wheat</b>		
1904300000	3. Bulgur wheat	8	E-8
<b>190490</b>	<b>4. Other</b>		
1904901000	Rice in grain form, not containing cocoa	50	EXC
1904909000	Other	8	SEN
<b>190510</b>	<b>Crispbread</b>		
1905100000	Crispbread	8	E-8
<b>190520</b>	<b>Gingerbread and the like</b>		
1905200000	Gingerbread and the like	8	E-8
<b>190531</b>	<b>Sweet biscuits</b>		
1905310000	Sweet biscuits	8	SEN
<b>190532</b>	<b>Waffles and wafers</b>		
1905320000	Waffles and wafers	8	SEN
<b>190540</b>	<b>Rusks, toasted bread and similar toasted products</b>		
1905400000	Rusks, toasted bread and similar toasted products	8	SEN
<b>190590</b>	<b>Other</b>		
1905901010	Bread	8	SEN
1905901020	Ship's biscuits	8	SEN
1905901030	Pastries and cakes	8	E-8
1905901040	Biscuits, cookies and crackers	8	SEN
1905901050	Bakers' wares of rice	8	EXC
1905901090	Other	8	SEN
1905909010	Empty cachets of a kind suitable for pharmaceutical use	8	SEN
1905909020	Rice paper	8	EXC
1905909090	Other	8	SEN
<b>200110</b>	<b>1. Cucumbers and gherkins</b>		
2001100000	1. Cucumbers and gherkins	30	EXC
<b>200190</b>	<b>2. Other</b>		
2001901000	A. Fruit and nuts	30	EXC
2001909010	Shallots	30	EXC
2001909020	Tomatoes	30	EXC
2001909030	Cauliflower	30	EXC
2001909040	Sweet corn	30	EXC
2001909050	Rakkyo	30	EXC

HS code (2002)	Description	Base Rate	Staging Category
2001909060	Garlic	30	EXC
2001909070	Onions	30	EXC
2001909090	Other	30	EXC
<b>200210</b>	<b>1. Tomatoes,whole or in pieces</b>		
2002100000	1. Tomatoes,whole or in pieces	8	E-8
<b>200290</b>	<b>2. Other</b>		
2002901000	A. Tomato paste (of a soluble solid,of 24% or more)	5	E-8
2002909000	B. Other	8	E-8
<b>200310</b>	<b>Mushrooms of the genus Agaricus</b>		
2003104000	Cultivated mushrooms(Agaricus bisporus)	20	EXC
2003109000	Other	20	EXC
<b>200320</b>	<b>Truffles</b>		
2003200000	Truffles	20	SEN
<b>200390</b>	<b>Other</b>		
2003901000	Oak Mushrooms	20	EXC
2003902000	Pine Mushrooms	20	SEN
2003909000	Other	20	SEN
<b>200410</b>	<b>Potatoes</b>		
2004100000	Potatoes	18	SEN
<b>200490</b>	<b>Other vegetables and mixtures of vegetables</b>		
2004901000	Sweet corn	30	EXC
2004909000	Other	30	EXC
<b>200510</b>	<b>Homogenised vegetables</b>		
2005101000	Pureed corn for infant	20	SEN
2005109000	Other	20	SEN
<b>200520</b>	<b>Potatoes</b>		
2005201000	Croquettes prepared from flakes	20	SEN
2005209000	Other	20	EXC
<b>200540</b>	<b>Peas(pisum sativum)</b>		
2005400000	Peas(pisum sativum)	20	SEN
<b>200551</b>	<b>Beans,shelled</b>		
2005511000	Of small green beans	20	SEN
2005512000	Of small red beans	20	SEN
2005519000	Other	20	SEN
<b>200559</b>	<b>Other</b>		
2005591000	Of small green beans	20	SEN
2005592000	Of small red beans	20	SEN
2005599000	Other	20	EXC
<b>200560</b>	<b>Asparagus</b>		
2005600000	Asparagus	20	SEN
<b>200570</b>	<b>Olives</b>		
2005700000	Olives	20	SEN
<b>200580</b>	<b>Sweet corn(zea mays var. saccharata)</b>		
2005800000	Sweet corn(zea mays var. saccharata)	15	SEN
<b>200590</b>	<b>Other vegetables and mixtures of vegetables</b>		
2005901000	Kim-chi®	20	EXC
2005902000	Bamboo shoots	20	EXC
2005903000	Sauerkraut	20	SEN
2005909000	Other	20	EXC
<b>200600</b>	<b>Vegetables,fruit,nuts,fruit-peel and other parts of plants,preserved by sugar(drainèd,glac'è or crystallised).</b>		
2006001000	1. Marrons glac'ès	30	EXC
2006002000	2. Pineapples	30	EXC
2006003000	3. Ginger	30	EXC
2006004000	4. Lotus roots	30	EXC
2006005000	5. Peas(Pisum sativum)	20	SEN
2006006010	Beans shelled	20	SEN
2006006090	Other	20	EXC
2006007000	7. Asparagus	20	SEN
2006008000	8. Olive	20	SEN
2006009010	A. Sweet corn(Zeamays var. Sac charata)	15	SEN
2006009020	B. Bamboo shoots	20	EXC
2006009030	C. Of other vegetable	20	SEN

HS code (2002)	Description	Base Rate	Staging Category
2006009090	D. Other	30	EXC
<b>200710</b>	<b>Homogenised preparations</b>		
2007100000	Homogenised preparations	30	EXC
<b>200791</b>	<b>Citrus fruit</b>		
2007911000	Jams,fruit jellies and marmalades	30	EXC
2007919000	Other	30	EXC
<b>200799</b>	<b>Other</b>		
2007991000	Jams,fruit jellies and marmalades	30	EXC
2007999000	Other	30	EXC
<b>200811</b>	<b>Ground-nuts</b>		
2008111000	Peanut butter	50	EXC
2008119000	Other	63.9	EXC
<b>200819</b>	<b>Other,including mixtures</b>		
2008191000	Chestnuts	50	EXC
2008192000	Coconut	45	EXC
2008199000	Other	45	EXC
<b>200820</b>	<b>Pineapples</b>		
2008200000	Pineapples	45	EXC
<b>200830</b>	<b>Citrus fruit</b>		
2008300000	Citrus fruit	45	EXC
<b>200840</b>	<b>Pears</b>		
2008400000	Pears	45	EXC
<b>200850</b>	<b>Apricots</b>		
2008500000	Apricots	45	EXC
<b>200860</b>	<b>Cherries</b>		
2008600000	Cherries	45	EXC
<b>200870</b>	<b>Peaches, including nectarines</b>		
2008701000	In airtight containers,added sugar	50	EXC
2008709000	Other	45	EXC
<b>200880</b>	<b>Strawberries</b>		
2008800000	Strawberries	45	EXC
<b>200891</b>	<b>Palm hearts</b>		
2008910000	Palm hearts	45	EXC
<b>200892</b>	<b>Mixtures</b>		
2008921010	In airtight containers, added sugar	50	EXC
2008921090	Other	45	EXC
2008922000	Fruit salad	45	EXC
2008929000	Other	45	EXC
<b>200899</b>	<b>Other</b>		
2008991000	Grapes	45	EXC
2008992000	Apples	45	EXC
2008993000	Popcorn	45	EXC
2008999000	Other	45	EXC
<b>200911</b>	<b>Frozen</b>		
2009110000	Frozen	54	EXC
<b>200912</b>	<b>Not frozen, of a Brix value not exceeding 20</b>		
2009120000	Not frozen, of a Brix value not exceeding 20	54	EXC
<b>200919</b>	<b>Other</b>		
2009190000	Other	54	EXC
<b>200921</b>	<b>Of a Brix value not exceeding 20</b>		
2009210000	Of a Brix value not exceeding 20	30	EXC
<b>200929</b>	<b>Other</b>		
2009290000	Other	30	EXC
<b>200931</b>	<b>Of a Brix value not exceeding 20</b>		
2009311000	Lemon juice	50	EXC
2009312000	Lime juice	50	EXC
2009319000	Other	54	EXC
<b>200939</b>	<b>Other</b>		
2009391000	Lemon juice	50	SEN
2009392000	Lime juice	50	EXC
2009399000	Other	54	EXC
<b>200941</b>	<b>Of a Brix value not exceeding 20</b>		
2009410000	Of a Brix value not exceeding 20	50	EXC

HS code (2002)	Description	Base Rate	Staging Category
<b>200949</b>	<b>Other</b>		
2009490000	Other	50	EXC
<b>200950</b>	<b>5. Tomato juice</b>		
2009500000	5. Tomato juice	30	EXC
<b>200961</b>	<b>Of a Brix value not exceeding 30</b>		
2009610000	Of a Brix value not exceeding 30	45	EXC
<b>200969</b>	<b>Other</b>		
2009690000	Other	45	EXC
<b>200971</b>	<b>Of a Brix value not exceeding 20</b>		
2009710000	Of a Brix value not exceeding 20	45	EXC
<b>200979</b>	<b>Other</b>		
2009790000	Other	45	EXC
<b>200980</b>	<b>8. Juice of any other single fruit or vegetable</b>		
2009801010	Peach juice	50	EXC
2009801020	Strawberry juice	50	EXC
2009801090	Other	50	EXC
2009802000	B. Juice of vegetable	30	EXC
<b>200990</b>	<b>9. Mixtures of juices</b>		
2009901010	Chiefly on the basic of orange juice	50	EXC
2009901020	Chiefly on the basic of apple juice	50	EXC
2009901030	Chiefly on the basic of grape juice	50	EXC
2009901090	Other	50	EXC
2009902000	B. Of vegetables	30	EXC
2009909000	C. Other	50	EXC
<b>210111</b>	<b>Extracts, essences and concentrates</b>		
2101110000	Extracts, essences and concentrates	8	E-8
<b>210112</b>	<b>Preparations with a basis of extracts, essences or concentrates or with a basis of coffee</b>		
2101121000	Instant coffee	8	SEN
2101129010	Of containing milk and cream or their substitutes	8	SEN
2101129090	Other	8	SEN
<b>210120</b>	<b>Extracts, essences and concentrates, of tea or mat'e, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mat'e</b>		
2101201000	Containing sugar, lemon or substitutes	40	EXC
2101209000	Other	40	EXC
<b>210130</b>	<b>3. Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof</b>		
2101301000	Of barley	8	SEN
2101309000	Other	8	SEN
<b>210210</b>	<b>Active yeasts</b>		
2102101000	Brewery yeast	8	SEN
2102102000	Distillery yeast	8	SEN
2102103000	Bakery yeast	8	SEN
2102104000	Culture yeast	8	SEN
2102109000	Other	8	SEN
<b>210220</b>	<b>Inactive yeasts; other single-cell micro-organisms, dead</b>		
2102201000	Inactive yeasts	8	SEN
2102202000	Nulook®	8	SEN
2102203010	Of tablet	8	SEN
2102203090	Other	8	SEN
2102204010	Of tablet	8	SEN
2102204090	Other	8	SEN
2102209000	Other	8	SEN
<b>210230</b>	<b>Prepared baking powders</b>		
2102300000	Prepared baking powders	8	SEN
<b>210310</b>	<b>Soya sauce</b>		
2103100000	Soya sauce	8	EXC
<b>210320</b>	<b>Tomato ketchup and other tomato sauces</b>		
2103201000	Tomato ketchup	8	SEN
2103202000	Tomato sauces	45	EXC
<b>210330</b>	<b>Mustard flour and meal and prepared mustard</b>		
2103301000	Mustard flour and meal	8	E-8



HS code (2002)	Description	Base Rate	Staging Category
2103302000	Prepared mustard	8	E-8
<b>210390</b>	<b>Other</b>		
2103901010	Bean paste	8	EXC
2103901020	Chinese bean paste	8	EXC
2103901030	Hot bean paste	45	EXC
2103901090	Other	45	EXC
2103909010	Mayonnaise	8	SEN
2103909020	Instant curry	45	EXC
2103909030	Mixed seasonings	45	EXC
2103909040	Mae joo(ᄇ)	18% or ₩80/kg	EXC
2103909090	Other	45	EXC
<b>210410</b>	<b>Soups and broths and preparations therefor</b>		
2104101000	Of meat	18	EXC
2104102000	Of fish	30	E-5
2104103000	Of vegetable	18	SEN
2104109000	Other	18	SEN
<b>210420</b>	<b>Homogenised composite food preparations</b>		
2104200000	Homogenised composite food preparations	30	EXC
<b>210500</b>	<b>Ice cream and other edible ice,whether or not containing cocoa.</b>		
2105001010	Not containing cocoa.	8	SEN
2105001090	Other	8	SEN
2105009010	Not containing cocoa.	8	SEN
2105009090	Other	8	SEN
<b>210610</b>	<b>1. Protein concentrates and textured protein substances</b>		
2106101000	Bean-curd	8	SEN
2106109010	Of protein content,by weight,48% or more	8	SEN
2106109090	Other	8	SEN
<b>210690</b>	<b>2. Other</b>		
2106901010	Cola base	8	SEN
2106901020	Beverage base of perfumed fruits	8	SEN
2106901090	Other	8	SEN
2106902000	B. Sugar syrups,containing added flavouring or colouring matter	8	SEN
2106903011	Ginseng tea	8	EXC
2106903019	Other	8	EXC
2106903021	Red ginseng tea	754.3	EXC
2106903029	Other	754.3	EXC
2106904010	Laver	8	E-8
2106904090	Other	8	E-5
2106909010	(1)Coffee creamee	8	SEN
2106909020	(2) Preparations with a basis of butter	8	EXC
2106909030	(3) Preparations for use in manufacturing ice cream	8	SEN
2106909040	(4) Autolyzed yeast and other yeast extracts	8	SEN
2106909050	(5) Flavors in preparations	8	EXC
2106909060	(6) Acorn flour	8	SEN
2106909070	(7) Preparations with a basis of aloe	8	SEN
2106909080	(8) Of preparations(other than those based on odoriferous substances)of types used in the manufacture of beverages with an alcoholic strength by volume exceeding 0.5% vol	30	EXC
2106909091	Preparations for royal jelly and honey	8	EXC
2106909099	Other	8	EXC
<b>220110</b>	<b>1. Mineral waters and aerated waters</b>		
2201100000	1. Mineral waters and aerated waters	8	SEN
<b>220190</b>	<b>2. Other</b>		
2201901000	Ice and snow	8	SEN
2201909000	Other	8	SEN
<b>220210</b>	<b>Waters,including mineral waters and aerated waters,containing added sugar or other sweetening matter or flavoured</b>		
2202101000	Coloured	8	SEN
2202109000	Other	8	SEN
<b>220290</b>	<b>Other</b>		
2202901000	Beverage based on ginseng	8	SEN

HS code (2002)	Description	Base Rate	Staging Category
2202902000	Beverage of fruit juice	9	SEN
2202903000	Sikye (k)	8	SEN
2202909000	Other	8	SEN
<b>220300</b>	<b>Beer made from malt.</b>		
2203000000	Beer made from malt.	30	EXC
<b>220410</b>	<b>Sparkling wine</b>		
2204100000	Sparkling wine	15	E-8
<b>220421</b>	<b>In containers holding 2ℓ or less</b>		
2204211000	Red wine	15	SEN
2204212000	White wine	15	SEN
2204219000	Other	15	SEN
<b>220429</b>	<b>Other</b>		
2204291000	Red wine	15	E-8
2204292000	White wine	15	E-8
2204299000	Other	15	E-8
<b>220430</b>	<b>Other grape must</b>		
2204300000	Other grape must	30	EXC
<b>220510</b>	<b>In containers holding 2ℓ or less</b>		
2205100000	In containers holding 2ℓ or less	15	SEN
<b>220590</b>	<b>Other</b>		
2205900000	Other	15	SEN
<b>220600</b>	<b>Other fermented beverages(for example,cider,perry,mead);mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages,not elsewhere specified or included.</b>		
2206001010	Cider	15	SEN
2206001020	Perry	15	SEN
2206001090	Other	15	SEN
2206002010	Cheong ju(k)	15	SEN
2206002020	Yak ju(k)	15	SEN
2206002030	Tak ju(k)	15	SEN
2206002090	Other	15	SEN
2206009010	Wine cooler (added the product of heading 2009 or 2202,including being made of grapes)	15	E-8
2206009090	Other	15	SEN
<b>220710</b>	<b>1. Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher</b>		
2207101000	A. Roughly distilled alcohol for beverages	10	EXC
2207109010	Fermented alcohol for manufacture of liquors	270	EXC
2207109090	Other	30	EXC
<b>220720</b>	<b>2. Ethyl alcohol and other spirits,denatured,of any strength</b>		
2207200000	2. Ethyl alcohol and other spirits,denatured,of any strength	8	SEN
<b>220820</b>	<b>Spirits obtained by distilling grape wine or grape marc</b>		
2208201000	Cognac	15	SEN
2208209000	Other	15	SEN
<b>220830</b>	<b>Whiskies</b>		
2208301000	Scotch whisky	20	E-8
2208302000	Bourbon whisky	20	E-8
2208303000	Rye whisky	20	E-8
2208309000	Other	20	E-8
<b>220840</b>	<b>Rum and tafia</b>		
2208400000	Rum and tafia	20	SEN
<b>220850</b>	<b>Gin and geneva</b>		
2208500000	Gin and geneva	20	E-8
<b>220860</b>	<b>Vodka</b>		
2208600000	Vodka	20	E-8
<b>220870</b>	<b>Liqueurs and cordials</b>		
2208701000	Ginseng wine	20	SEN
2208702000	Ogarpi(k) wine	20	SEN
2208709000	Other	20	SEN
<b>220890</b>	<b>Other</b>		
2208901000	Brandies other than that of heading 2208.20	20	SEN
2208904000	So ju(k)	30	EXC

HS code (2002)	Description	Base Rate	Staging Category
2208906000	Koaliang wine	30	EXC
2208907000	Tequila	20	E-8
2208909000	Other	30	EXC
<b>220900</b>	<b>Viengar and substitutes for vinegar obtained from acetic acid.</b>		
2209001000	Brewery vinegar	8	E-8
2209009000	Other	8	E-8
<b>230110</b>	<b>1. Flours,meals and pellets,of meat or meat offal;greaves</b>		
2301101000	Flours,meals and pellets,of meat or meat offal	9	EXC
2301102000	Greaves	5	E-8
<b>230120</b>	<b>2. Flours,meals and pellets,of fish or of crustaceans,molluscs or other aquatic invertebrates</b>		
2301201000	Flours,meals and pellets of fish	5	E-0
2301209000	Other	5	E-5
<b>230210</b>	<b>1. Of maize(corn)</b>		
2302100000	1. Of maize(corn)	5	E-8
<b>230220</b>	<b>2. Of rice</b>		
2302200000	2. Of rice	5	E-8
<b>230230</b>	<b>3. Of wheat</b>		
2302300000	3. Of wheat	5	E-8
<b>230240</b>	<b>4. Of other cereals</b>		
2302400000	4. Of other cereals	5	E-8
<b>230250</b>	<b>5. Of leguminous plants</b>		
2302500000	5. Of leguminous plants	5	E-8
<b>230310</b>	<b>1. Residues of starch manufacture and similar residues</b>		
2303100000	1. Residues of starch manufacture and similar residues	0	E-0
<b>230320</b>	<b>2. Beet-pulp,bagasse and other waste of sugar manufacture</b>		
2303200000	2. Beet-pulp,bagasse and other waste of sugar manufacture	5	E-8
<b>230330</b>	<b>3. Brewing or distilling dregs and waste</b>		
2303300000	3. Brewing or distilling dregs and waste	5	E-8
<b>230400</b>	<b>Oil-cake and other solid residues,whether or not ground or in the form of pellets,resulting from the extraction of soyabean oil.</b>		
2304000000	Oil-cake and other solid residues,whether or not ground or in the form of pellets,resulting from the extraction of soyabean oil.	1.8	E-0
<b>230500</b>	<b>Oil-cake and other solid residues,whether or not ground or in the form of pellets,resulting from the extraction of ground-nut oil.</b>		
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.	5	E-8
<b>230610</b>	<b>1. Of cotton seeds</b>		
2306100000	1. Of cotton seeds	5	E-8
<b>230620</b>	<b>2. Of linseed</b>		
2306200000	2. Of linseed	5	E-8
<b>230630</b>	<b>3. Of sunflower seeds</b>		
2306300000	3. Of sunflower seeds	5	E-8
<b>230641</b>	<b>Of low erucic acid rape or colza seeds</b>		
2306410000	Of low erucic acid rape or colza seeds	0	E-0
<b>230649</b>	<b>Other</b>		
2306490000	Other	0	E-0
<b>230650</b>	<b>5. Of coconut or copra</b>		
2306500000	5. Of coconut or copra	5	E-8
<b>230660</b>	<b>6. Of palm nuts or kernels</b>		
2306600000	6. Of palm nuts or kernels	5	E-8
<b>230670</b>	<b>7. Of maize(corn)germ</b>		
2306700000	7. Of maize(corn)germ	5	E-8
<b>230690</b>	<b>8. Other</b>		
2306901000	Of sesamum seeds	63% or 72/kg	SEN
2306902000	Of perilla seeds	5	E-8
2306909000	Other	5	E-8
<b>230700</b>	<b>Wine less;argol.</b>		
2307000000	Wine less;argol.	5	E-8
<b>230800</b>	<b>Vegetable materials and vegetable waste,vegetable residues and by-products,whether or not in the form of pellets,of a kind used in animal feeding,not elsewhere specified or included.</b>		

HS code (2002)	Description	Base Rate	Staging Category
2308001000	Acorns	5	E-8
2308002000	Horse-chestnuts	5	E-8
2308003000	Cotton seed hulls	5	E-8
2308009000	Other	46.4	EXC
<b>230910</b>	<b>Dog or cat food,put up for retail sale</b>		
2309100000	Dog or cat food,put up for retail sale	5	E-8
<b>230990</b>	<b>Other</b>		
2309901010	For pigs	4.2	E-8
2309901020	For fowls	4.2	E-8
2309901030	For fish	5	E-8
2309901040	For bovine	4.2	E-8
2309901091	Of milk replacer	71	SEN
2309901099	Other	5	E-8
2309902010	Chiefly on the basis of inorganic substances or minerals (excluding chiefly on the basis of micro-minerals)	50.6	EXC
2309902020	Chiefly on the basis of flavourings	50.6	EXC
2309902091	Automatic approval import items as of December 31,1994: @1. Peckmor, sessalom, calfnectar and pignectar of FCA Feed flavor starter(conc.) @2. FCA Feed nectars(conc.) @3. FCA Feed protanox @4. FCA Encila(conc.) @5. FCA Sugar mate @6. Poultry, fish, mineral, cal	5	E-8
2309902099	Other	50.6	EXC
2309903010	Chiefly on the basis of antibiotcs	5	E-8
2309903020	Chiefly on the basis of vitamins	5	E-8
2309903030	Chiefly on the basis of micro minerals	5	E-8
2309903090	Other	5	E-8
2309909000	Other	50.6	EXC
<b>240110</b>	<b>Tobacco,not stemmed/stripped</b>		
2401101000	Flue-cured	20	EXC
2401102000	Burley	20	EXC
2401103000	Oriental	20	SEN
2401109000	Other	20	SEN
<b>240120</b>	<b>Tobacco,partly or wholly stemmed/stripped</b>		
2401201000	Flue-cured	20	EXC
2401202000	Burley	20	EXC
2401203000	Oriental	20	SEN
2401209000	Other	20	SEN
<b>240130</b>	<b>Tobacco refuse</b>		
2401301000	Stems	20	EXC
2401302000	Scraps	20	SEN
2401309000	Other	20	RED
<b>240210</b>	<b>Cigars,cheroots,and cigarillos containing tobacco</b>		
2402101000	Cigar	40	RED
2402102000	Cheroot	40	RED
2402103000	Cigarillos	40	RED
<b>240220</b>	<b>Cigarettes containing tobacco</b>		
2402201000	Filter tip cigarettes	40	EXC
2402209000	Other	40	SEN
<b>240290</b>	<b>Other</b>		
2402900000	Other	40	RED
<b>240310</b>	<b>1. Smoking tobacco,whether or not containing tobacco substitutes in any proportion</b>		
2403101000	Pipe tobacco	40	SEN
2403109000	Other	40	RED
<b>240391</b>	<b>A. "Homogenised" or "reconstituted" tobacco</b>		
2403911000	(1) Tobacco sheets	32.8	E-8
2403919000	(2) Other	40	E-8
<b>240399</b>	<b>B. Other</b>		
2403991000	Chewing tobacco	40	RED
2403992000	Snuff	40	RED
2403993000	Tobacco extracts and essences	40	RED
2403999000	Other	40	RED

HS code (2002)	Description	Base Rate	Staging Category
<b>250100</b>	<b>Salt (including table salt and denatured salt), and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.</b>		
2501001010	A. Rock salt	1	E-0
2501001020	B. sea salt made by the heat of the sun	1	E-0
2501009010	Edible salt	8	E-0
2501009020	Pure sodium chloride	8	E-0
2501009090	Other	8	E-5
<b>250200</b>	<b>0</b>		
2502000000	Unroasted iron pyrites.	2	E-0
<b>250300</b>	<b>Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.</b>		
2503000000	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	2	E-0
<b>250410</b>	<b>1. In powder or in flakes</b>		
2504101000	A. Natural graphite, crystalline	3	E-0
2504102000	B. Natural graphite, amorphous	3	E-0
2504109000	C. Other	3	E-0
<b>250490</b>	<b>2. Other</b>		
2504901000	A. Natural graphite, crystalline	3	E-0
2504902000	B. Natural graphite, amorphous	3	E-0
2504909000	C. Other	3	E-0
<b>250510</b>	<b>1. Silica sands and quartz sands</b>		
2505100000	1. Silica sands and quartz sands	3	E-0
<b>250590</b>	<b>2. Other</b>		
2505901010	Clayey sand	3	E-0
2505901020	Felspathic sand	3	E-0
2505901090	Other	3	E-0
2505909000	Other	3	E-0
<b>250610</b>	<b>1. Quartz</b>		
2506101000	Containing less than 0.06% of impurities	3	E-0
2506102000	Containing not less than 0.06% but not more than 0.1% of impurities	3	E-0
2506103000	Containing more than 0.1% of impurities	3	E-0
<b>250621</b>	<b>A. Crude or roughly trimmed</b>		
2506210000	A. Crude or roughly trimmed	3	E-0
<b>250629</b>	<b>B. Other</b>		
2506290000	B. Other	3	E-0
<b>250700</b>	<b>Kaolin and other kaolinic clays, whether or not calcined.</b>		
2507001010	Not calcined	3	E-0
2507001090	Other	3	E-0
2507002010	Gairome	3	E-0
2507002020	Kibushi	3	E-0
2507002090	Other	3	E-0
2507009000	Other	3	E-0
<b>250810</b>	<b>1. Bentonite</b>		
2508100000	1. Bentonite	3	E-0
<b>250820</b>	<b>2. Decolourising earths and fuller's earth</b>		
2508200000	2. Decolourising earths and fuller's earth	3	E-0
<b>250830</b>	<b>3. Fire-clay</b>		
2508300000	3. Fire-clay	3	E-0
<b>250840</b>	<b>4. Other clays</b>		
2508401000	A. Acid clay	3	E-0
2508409000	B. Other	3	E-0
<b>250850</b>	<b>5. Andalusite, kyanite and sillimanite</b>		
2508501000	A. Andalusite	3	E-0
2508502000	B. Kyanite	3	E-0
2508503000	C. Sillimanite	3	E-0
<b>250860</b>	<b>6. Mullite</b>		
2508600000	6. Mullite	3	E-0
<b>250870</b>	<b>7. Chamotte or dinas earths</b>		
2508701000	A. Shamotte	3	E-0
2508702000	B. Dinas earth	3	E-0

HS code (2002)	Description	Base Rate	Staging Category
<b>250900</b>	<b>Chalk.</b>		
2509000000	Chalk.	3	E-0
<b>251010</b>	<b>1. Unground</b>		
2510101000	A. Natural calcium phosphates	1	E-0
2510102000	B. Natural aluminium calcium phosphates	1	E-0
2510109000	C. Other	1	E-0
<b>251020</b>	<b>2. Ground</b>		
2510201000	Natural calcium phosphates	3	E-0
2510202000	Natural aluminium calcium phosphates	3	E-0
2510209000	Other	3	E-0
<b>251110</b>	<b>1. Natural barium sulphate (barytes)</b>		
2511100000	1. Natural barium sulphate (barytes)	3	E-0
<b>251120</b>	<b>2. Natural barium carbonate (witherite)</b>		
2511200000	2. Natural barium carbonate (witherite)	3	E-0
<b>251200</b>	<b>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.</b>		
2512000000	Siliceous fossil meals(for example,kieselguhr,tripolite and diatomite) and similar siliceous earths,whether or not calcined,of an apparent specific gravity of 1 or less.	3	E-0
<b>251311</b>	<b>A. Crude or in irregular pieces,including crushed pumice (" bimskies")</b>		
2513110000	A. Crude or in irregular pieces,including crushed pumice (" bimskies")	3	E-0
<b>251319</b>	<b>B. Other</b>		
2513190000	B. Other	3	E-0
<b>251320</b>	<b>2. Emery,natural corundum,natural garnet and other natural abrasives</b>		
2513201010	Emery	3	E-0
2513201020	Natural corundum	3	E-0
2513201030	Natural garnet	3	E-0
2513201090	Other	3	E-0
2513202010	Emery	3	E-0
2513202020	Natural corundum	3	E-0
2513202030	Natural garnet	3	E-0
2513202090	Other	3	E-0
<b>251400</b>	<b>Slate,whether or not roughly trimmed or merely cut,by sawing or otherwise,into blocks or slabs of a rectangular(including square)shape.</b>		
2514001000	1. Crude or roughly trimmed	3	E-5
2514009000	2. Other	3	E-8
<b>251511</b>	<b>Crude or roughly trimmed</b>		
2515111000	Marble	3	E-0
2515112000	Travertine	3	E-0
<b>251512</b>	<b>Merely cut,by sawing or otherwise,into blocks or slabs of a rectangular(including square)shape</b>		
2515121000	Marble	3	E-0
2515122000	Travertine	3	E-0
<b>251520</b>	<b>Ecaussine and other calcareous monumental or building stone; alabaster</b>		
2515200000	Ecaussine and other calcareous monumental or building stone; alabaster	3	E-0
<b>251611</b>	<b>A. Crude or roughly trimmed</b>		
2516110000	A. Crude or roughly trimmed	3	E-8
<b>251612</b>	<b>B. Merely cut,by sawing or otherwise,into blocks or slabs of a rectangular (including square) shape</b>		
2516120000	B. Merely cut,by sawing or otherwise,into blocks or slabs of a rectangular (including square) shape	3	SEN
<b>251621</b>	<b>A. Crude or roughly trimmed</b>		
2516210000	A. Crude or roughly trimmed	3	E-5
<b>251622</b>	<b>B. Merely cut,by sawing or otherwise,into blocks or slabs of a rectangular(including square) shape</b>		
2516220000	B. Merely cut,by sawing or otherwise,into blocks or slabs of a rectangular(including square) shape	3	EXC

HS code (2002)	Description	Base Rate	Staging Category
<b>251690</b>	<b>3. Other monumental or building stone</b>		
2516901000	Crude or roughly trimmed	3	SEN
2516909000	Other	3	E-8
<b>251710</b>	<b>1. Pebbles, gravel, broken or crushed stone, or a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat treated.</b>		
2517101000	Pebbles	3	E-0
2517102000	Broken or crushed stone	3	E-0
2517109000	Other	3	E-0
<b>251720</b>	<b>2. Macadam or slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10.</b>		
2517200000	2. Macadam or slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	3	E-0
<b>251730</b>	<b>3. Tarred macadam</b>		
2517300000	3. Tarred macadam	3	E-0
<b>251741</b>	<b>A. Of marble</b>		
2517410000	A. Of marble	3	E-0
<b>251749</b>	<b>B. Other</b>		
2517491000	Of basalt	3	E-5
2517492000	Of granite	3	E-5
2517499000	Other	3	E-5
<b>251810</b>	<b>1. Dolomite, not calcined or sintered</b>		
2518100000	1. Dolomite, not calcined or sintered	3	E-0
<b>251820</b>	<b>2. Calcined or sintered dolomite</b>		
2518200000	2. Calcined or sintered dolomite	3	E-0
<b>251830</b>	<b>3. Dolomite ramming mix</b>		
2518300000	3. Dolomite ramming mix	3	E-0
<b>251910</b>	<b>Natural magnesium carbonate(magnesite)</b>		
2519100000	Natural magnesium carbonate(magnesite)	3	E-0
<b>251990</b>	<b>Other</b>		
2519901000	Fused and dead-burned magnesia	3	E-0
2519902000	Natural magnesium oxide	3	E-0
2519909000	Other	3	E-0
<b>252010</b>	<b>1. Gypsum; anhydrite</b>		
2520101000	Gypsum	5	E-0
2520102000	Anhydrite	5	E-0
<b>252020</b>	<b>2. Plasters</b>		
2520201000	Specially calcined or finely ground for use in dentistry	5	E-0
2520209000	Other	5	E-0
<b>252100</b>	<b>Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.</b>		
2521001000	1. Limestone	3	E-0
2521009000	2. Other	3	E-0
<b>252210</b>	<b>1. Quicklime</b>		
2522100000	1. Quicklime	3	E-0
<b>252220</b>	<b>2. Slaked lime</b>		
2522200000	2. Slaked lime	3	E-0
<b>252230</b>	<b>3. Hydraulic lime</b>		
2522300000	3. Hydraulic lime	3	E-0
<b>252310</b>	<b>1. Cement clinkers</b>		
2523100000	1. Cement clinkers	5	E-8
<b>252321</b>	<b>A. White cement, whether or not artificially coloured</b>		
2523210000	A. White cement, whether or not artificially coloured	5	E-8
<b>252329</b>	<b>B. Other</b>		
2523290000	B. Other	5	E-8
<b>252330</b>	<b>3. Aluminous cement</b>		
2523300000	3. Aluminous cement	8	E-8
<b>252390</b>	<b>4. Other hydraulic cements</b>		
2523901000	Slag cements	5	E-8
2523909000	Other	5	E-8
<b>252400</b>	<b>Asbestos.</b>		
2524001000	Crocidolite, Asbestos	5	E-0
2524002000	Amosite, Asbestos	5	E-0

HS code (2002)	Description	Base Rate	Staging Category
2524003000	Chrysotile, Asbestos	5	E-0
2524009000	Other	5	E-0
<b>252510</b>	<b>1. Crude mica and mica rifted into sheets or splittings</b>		
2525100000	1. Crude mica and mica rifted into sheets or splittings	3	E-0
<b>252520</b>	<b>2. Mica powder</b>		
2525200000	2. Mica powder	3	E-0
<b>252530</b>	<b>3. Mica waste</b>		
2525300000	3. Mica waste	3	E-0
<b>252610</b>	<b>1. Not crushed,not powdered</b>		
2526101000	whether or not roughly trimmed or merely cut,by sawing or other-wise,into blocks or slabs of a rectangular shape (including squares)	3	E-0
2526109000	Other	3	E-0
<b>252620</b>	<b>2. Crushed or powdered</b>		
2526200000	2. Crushed or powdered	5	E-0
<b>252810</b>	<b>1. Natural sodium borates and concentrates thereof(whether or not calcined)</b>		
2528100000	1. Natural sodium borates and concentrates thereof(whether or not calcined)	3	E-0
<b>252890</b>	<b>2. Other</b>		
2528901000	A. Calcium borates	3	E-0
2528902000	B. Magnesium chloroborate	3	E-0
2528903000	C. Natural boric acid	3	E-0
2528909000	D. Other	3	E-0
<b>252910</b>	<b>1. Felspar</b>		
2529100000	1. Felspar	3	E-0
<b>252921</b>	<b>A. Containing by weight 97% or less of calcium fluoride</b>		
2529211000	Powder	3	E-0
2529219000	Other	3	E-0
<b>252922</b>	<b>B. Containing by weight more than 97% of calcium fluoride</b>		
2529221000	Powder	3	E-0
2529229000	Other	3	E-0
<b>252930</b>	<b>3. Leucite;nepheline and nepheline syenite</b>		
2529301000	Leucite	3	E-0
2529302000	Nepheline	3	E-0
2529303000	Nepheline syenite	3	E-0
<b>253010</b>	<b>1. Vermiculite,perlite and chlorites, unexpanded</b>		
2530101000	Vermiculite	3	E-0
2530102000	Perlites and chlorites	3	E-0
<b>253020</b>	<b>2. Kieserite,epsomite (natural magnesium sulphates)</b>		
2530200000	2. Kieserite,epsomite (natural magnesium sulphates)	3	E-0
<b>253090</b>	<b>3. Other</b>		
2530901000	A. Natural arsenic sulfides	3	E-0
2530902000	B. Pyrolusite(manganese ore) suitable for manufacturing dry batteries	3	E-0
2530903000	C. Strontianite	3	E-0
2530904000	D. Cinnabar	3	E-0
2530905000	E. Pyrophyllite	3	E-0
2530906000	F. Zeolites	3	E-0
2530907000	G. Alunites	3	E-0
2530908000	H. Wollastonites	3	E-0
2530909010	(1) Pottey stone	3	E-0
2530909020	(2) Sericites	3	E-0
2530909030	(3) Earth colours	8	E-0
2530909040	(4) Natural micaceous iron oxides	8	E-0
2530909050	(5) Natural cryolite and natural chiolite	3	E-0
2530909091	Natural calcium carbonate	3	E-0
2530909099	Other	3	E-0
<b>260111</b>	<b>A. Non-agglomerated</b>		
2601111000	(1) Red haematite	1	E-0
2601112000	(2) Magnetite	1	E-0
2601119000	(3) Other	1	E-0
<b>260112</b>	<b>B. Agglomerated</b>		
2601121000	(1) Red haematite	1	E-0



HS code (2002)	Description	Base Rate	Staging Category
2601122000	(2) Magnetite	1	E-0
2601129000	(3) Other	1	E-0
<b>260120</b>	<b>Roasted iron pyrites</b>		
2601200000	Roasted iron pyrites	1	E-0
<b>260200</b>	<b>Manganese ores and concentrates,including ferruginous manganese ores and concentrates with a manganese content of 20% or more,calculated on the dry weight.</b>		
2602000000	Manganese ores and concentrates,including ferruginous manganese ores and concentrates with a manganese content of 20% or more,calculated on the dry weight.	1	E-0
<b>260300</b>	<b>Copper ores and concentrates.</b>		
2603000000	Copper ores and concentrates.	1	E-0
<b>260400</b>	<b>Nickel ores and concentrates.</b>		
2604000000	Nickel ores and concentrates.	1	E-0
<b>260500</b>	<b>Cobalt ores and concentrates.</b>		
2605000000	Cobalt ores and concentrates.	1	E-0
<b>260600</b>	<b>Aluminium ores and concentrates.</b>		
2606000000	Aluminium ores and concentrates.	1	E-0
<b>260700</b>	<b>Lead ores and concentrates.</b>		
2607000000	Lead ores and concentrates.	1	E-0
<b>260800</b>	<b>Zinc ores and concentrates.</b>		
2608000000	Zinc ores and concentrates.	1	E-0
<b>260900</b>	<b>Tin ores and concentrates.</b>		
2609000000	Tin ores and concentrates.	1	E-0
<b>261000</b>	<b>Chromium ores and concentrates.</b>		
2610000000	Chromium ores and concentrates.	1	E-0
<b>261100</b>	<b>Tungsten ores and concentrates.</b>		
2611001000	1. Wolframite	1	E-0
2611002000	2. Scheelite	1	E-0
2611009000	3. Other	1	E-0
<b>261210</b>	<b>1. Uranium ores and concentrates</b>		
2612100000	1. Uranium ores and concentrates	1	E-0
<b>261220</b>	<b>2. Thorium ores and concentrates</b>		
2612200000	2. Thorium ores and concentrates	1	E-0
<b>261310</b>	<b>1. Roasted</b>		
2613100000	1. Roasted	1	E-0
<b>261390</b>	<b>2. Other</b>		
2613900000	2. Other	1	E-0
<b>261400</b>	<b>Titanium ores and concentrates.</b>		
2614001000	1. Rutile	1	E-0
2614002000	2. Anatase	1	E-0
2614009000	3. Other	1	E-0
<b>261510</b>	<b>1. Zirconium ores and concentrates</b>		
2615100000	1. Zirconium ores and concentrates	1	E-0
<b>261590</b>	<b>2. Other</b>		
2615901000	A. Niobium ores and concentrates	1	E-0
2615902000	B. Tantalum ores and concentrates	1	E-0
2615903000	C. Vanadium ores and concentrates	1	E-0
<b>261610</b>	<b>1. Silver ores and concentrates</b>		
2616100000	1. Silver ores and concentrates	1	E-0
<b>261690</b>	<b>2.Other</b>		
2616901000	A. Gold ores and concentrates	1	E-0
2616902000	B. platinum ores and concentrates (including ores and concentrates of platinum group)	1	E-0
<b>261710</b>	<b>1. Antimony ores and concentrates</b>		
2617100000	1. Antimony ores and concentrates	1	E-0
<b>261790</b>	<b>2.Other</b>		
2617901000	A. Mercury ores and concentrates	1	E-0
2617902000	B. Germanium ores and concentrates	1	E-0
2617903000	C. Beryllium ores and concentrates	1	E-0
2617904000	D. Bismuth ores and concentrates	1	E-0
2617909000	E. Other	1	E-0

HS code (2002)	Description	Base Rate	Staging Category
<b>261800</b>	<b>Granulated slag(slag sand) from the manufacture of iron or steel.</b>		
2618000000	Granulated slag(slag sand) from the manufacture of iron or steel.	2	E-0
<b>261900</b>	<b>Slag,dross(other than granulated slag),scalings and other waste from the manufacture of iron or steel.</b>		
2619001010	A. Blast furnace slag	2	E-0
2619001090	B. Other	2	E-0
2619002000	2. Dross	2	E-0
2619003000	3. Scalings	2	E-0
2619009000	4. Other	2	E-0
<b>262011</b>	<b>A. Hard zinc spelter</b>		
2620110000	A. Hard zinc spelter	2	E-0
<b>262019</b>	<b>B. Other</b>		
2620190000	B. Other	2	E-0
<b>262021</b>	<b>Leaded gasoline sludges and leaded anti-knock compound sludges</b>		
2620210000	Leaded gasoline sludges and leaded anti-knock compound sludges	2	E-0
<b>262029</b>	<b>Other</b>		
2620290000	Other	2	E-0
<b>262030</b>	<b>3. Containing mainly copper</b>		
2620300000	3. Containing mainly copper	2	E-0
<b>262040</b>	<b>4. Containing mainly aluminium</b>		
2620400000	4. Containing mainly aluminium	2	E-0
<b>262060</b>	<b>5. 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</b>		
2620600000	5. 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	2	E-0
<b>262091</b>	<b>Containing antimony, beryllium, cadmium, chromium or their mixtures</b>		
2620910000	Containing antimony, beryllium, cadmium, chromium or their mixtures	2	E-0
<b>262099</b>	<b>Other</b>		
2620990000	Other	2	E-0
<b>262110</b>	<b>Ash and residues from the incineration of municipal waste</b>		
2621100000	Ash and residues from the incineration of municipal waste	2	E-0
<b>262190</b>	<b>Other</b>		
2621900000	Other	2	E-0
<b>270111</b>	<b>A. Anthracite</b>		
2701110000	A. Anthracite	1	E-0
<b>270112</b>	<b>B. Bituminous coal</b>		
2701121000	(1) Coking coal,heavy	1	E-0
2701122000	(2) Other coking coal	1	E-0
2701129010	Containing a volatile matter less than 22% by weight(on a dry,mineral -matter -free basis)	1	E-0
2701129090	Other	1	E-0
<b>270119</b>	<b>C. Other coal</b>		
2701190000	C. Other coal	1	E-0
<b>270120</b>	<b>2. Briquettes,ovoids and similar solid fuels manufactured from coal</b>		
2701201000	A. Briquettes	1	E-0
2701202000	B. Ovoids	1	E-0
2701209000	C. Other	1	E-0
<b>270210</b>	<b>1. Lignite,whether or not pulverised,but not agglomerated</b>		
2702100000	1. Lignite,whether or not pulverised,but not agglomerated	1	E-0
<b>270220</b>	<b>2. Agglomerated lignite</b>		
2702200000	2. Agglomerated lignite	1	E-0
<b>270300</b>	<b>Peat(including peat litter),whether or not agglomerated.</b>		
2703001000	1. Not agglomerated	1	E-0
2703002000	2. Agglomerated	1	E-0
<b>270400</b>	<b>Coke and semi-coke of coal,of lignite or of peat,whether or not agglomerated; retort carbon.</b>		

HS code (2002)	Description	Base Rate	Staging Category
2704001010	Of coal	5	E-0
2704001090	Other	5	E-0
2704002000	Semi-coke	5	E-0
2704003000	Retort carbon	5	E-0
<b>270500</b>	<b>Coal gas,water gas,producer gas and similar gases,other than petroleum gases and other gaseous hydrocarbons.</b>		
2705000000	Coal gas,water gas,producer gas and similar gases,other than petroleum gases and other gaseous hydrocarbons.	5	E-0
<b>270600</b>	<b>Tar distilled from coal,from lignite or from peat,and other mineral tars,whether or not dehydrated or partially distilled,including reconstituted tars.</b>		
2706001000	Coal tars	5	E-0
2706002000	Tars from lignit or peat	5	E-0
2706009000	Other	5	E-0
<b>270710</b>	<b>1. Benzol (benzene)</b>		
2707100000	1. Benzol (benzene)	5	E-0
<b>270720</b>	<b>2. Toluol (toluene)</b>		
2707200000	2. Toluol (toluene)	5	E-0
<b>270730</b>	<b>3. Xylol (xylenes)</b>		
2707300000	3. Xylol (xylenes)	5	E-0
<b>270740</b>	<b>4. Naphthalene</b>		
2707400000	4. Naphthalene	5	E-0
<b>270750</b>	<b>5. Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250°c by the ASTM D 86 method</b>		
2707500000	5. Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250°c by the ASTM D 86 method	5	E-0
<b>270760</b>	<b>6. Phenols</b>		
2707600000	6. Phenols	8	E-0
<b>270791</b>	<b>A. Creosote oils</b>		
2707910000	A. Creosote oils	5	E-0
<b>270799</b>	<b>B. Other</b>		
2707991000	Solvent naphtha	5	E-0
2707992000	Anthracene	5	E-0
2707999000	Other	5	E-0
<b>270810</b>	<b>1. PiTVh</b>		
2708100000	1. Pitch	5	E-0
<b>270820</b>	<b>2. PiTVh coke</b>		
2708200000	2. Pitch coke	5	E-0
<b>270900</b>	<b>Petroleum oils and oils obtained from bituminous minerals,crude.</b>		
2709001010	Of a specific gravity more than 0.796 but not more than 0.841 at 15°c	5	E-5
2709001020	Of a specific gravity more than 0.841 but not more than 0.847 at 15°c	5	E-5
2709001030	Of a specific gravity more than 0.847 but not more than 0.855 at 15°c	5	E-5
2709001040	Of a specific gravity more than 0.855 but not more than 0.869 at 15°c	5	E-5
2709001050	Of a specific gravity more than 0.869 but not more than 0.885 at 15°c	5	E-5
2709001060	Of a specific gravity more than 0.885 but not more than 0.899 at 15°c	5	E-5
2709001070	Of a specific gravity more than 0.899 but not more than 0.904 at 15°c	5	E-5
2709001080	Of a specific gravity more than 0.904 but not more than 0.966 at 15°c	5	E-5
2709001090	Other	5	E-5
2709002000	2. Crude oils obtained from bituminous minerals	5	E-5
<b>271011</b>	<b>A. Light oils and preparations</b>		
2710111000	(1) Motor spirit	5	RED
2710112000	(2) Aviation spirit	5	E-5

HS code (2002)	Description	Base Rate	Staging Category
2710113000	(3) Propylene tetramer	5	E-5
2710114000	(4) Naphtha	1	E-0
2710115000	(5) Natural gas liquid	1	E-0
2710119000	(6) Other	5	E-5
<b>271019</b>	<b>B. Other</b>		
2710191010	(a) Jet fuel	5	E-5
2710191090	(b) Other	5	E-5
2710192010	(a) Kerosene	5	EXC
2710192020	(b) Jet fuel	5	EXC
2710192030	(c) N-paraffine	5	E-5
2710192090	(d) Other	5	E-5
2710193000	(3) Gas oils	5	EXC
2710194010	(a) Light fuel oil(bunker A)	5	EXC
2710194020	(b) Fuel oil(bunker B)	5	EXC
2710194030	(c) Bunker C	5	EXC
2710194090	(d) Other	5	E-5
2710195010	Raw oils	7	E-5
2710195020	Lubricating base oil	7	E-5
2710196000	(6) Extender oil	8	E-5
2710197110	Aviation engine oil	7	E-5
2710197120	Engine oil for automotive	7	E-5
2710197130	Engine oil for marine use	7	E-5
2710197210	Cylinder oil	7	E-5
2710197220	Spindle oil	7	E-5
2710197230	Gear oil	7	E-5
2710197240	Turbine oil	7	E-5
2710197250	Refrigerating machine oil	7	E-5
2710197310	Compound oil	7	E-5
2710197320	Liquid paraffin	7	E-5
2710197330	Automatic transmission fluid	7	E-5
2710197410	Anti corrosive oil	7	E-5
2710197420	Cutting oil	7	E-5
2710197430	Cleansing oil	7	E-5
2710197440	Mould release oil	7	E-5
2710197450	Hydraulic brake oil	7	E-5
2710197510	Process oil	7	E-5
2710197520	Insulating oil	7	E-5
2710197530	Heat treating oil	7	E-5
2710197540	Heat transfer oil	7	E-5
2710197900	Other	7	E-5
2710198010	Containing aluminium as additive	8	E-5
2710198020	Containing calcium as additive	8	E-5
2710198030	Containing sodium as additive	8	E-5
2710198040	Containing lithium as additive	8	E-5
2710198090	Other	8	E-5
2710199000	(9) Other	8	E-5
<b>271091</b>	<b>A. Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)</b>		
2710911010	(a) Of motor spirit, aviation spirit and jet fuel	5	E-5
2710911020	(b) Of naphtha and natural gas liquid	1	E-0
2710911090	(c) Other	5	E-5
2710912010	(a) Of kerosene and jet fuel	5	E-5
2710912090	(b) Other	5	E-5
2710913000	(3) Of gas oils	5	E-5
2710914010	(a) Of light fuel oil(bunker A), fuel oil(bunker B) and bunker C	5	E-5
2710914090	(b) Other	5	E-5
2710915000	(5) Of raw oils, lubricating oil(other than extender oil) and lubricating base oil	7	E-5
2710919000	(6) Other	8	E-5
<b>271099</b>	<b>B. Other</b>		
2710991010	(a) Of motor spirit, aviation spirit and jet fuel	5	E-5
2710991020	(b) Of naphtha and natural gas liquid	1	E-0
2710991090	(c) Other	5	E-5

HS code (2002)	Description	Base Rate	Staging Category
2710992010	(a) Of kerosene and jet fuel	5	E-5
2710992090	(b) Other	5	E-5
2710993000	(3) Of gas oils	5	E-5
2710994010	(a) Of light fuel oil(bunker A), fuel oil(bunker B) and bunker C	5	E-5
2710994090	(b) Other	5	E-5
2710995000	(5) Of raw oils, lubricating oil(other than extender oil) and lubricating base oil	7	E-5
2710999000	(6) Other	8	E-5
<b>271111</b>	<b>A. Natural gas</b>		
2711110000	A. Natural gas	1	E-0
<b>271112</b>	<b>B. Propane</b>		
2711120000	B. Propane	5	E-0
<b>271113</b>	<b>C. Butanes</b>		
2711130000	C. Butanes	5	E-0
<b>271114</b>	<b>D. Ethylene,propylene,butylene and butadiene</b>		
2711141000	Ethylene	5	E-0
2711142000	Propylene	5	E-0
2711143000	Butylene	5	E-0
2711144000	Butadiene	5	E-0
<b>271119</b>	<b>E. Other</b>		
2711190000	E. Other	5	E-0
<b>271121</b>	<b>A. Natural gas</b>		
2711210000	A. Natural gas	1	E-0
<b>271129</b>	<b>B. Other</b>		
2711290000	B. Other	5	E-0
<b>271210</b>	<b>Petroleum jelly</b>		
2712101000	Vaseline	8	E-0
2712109000	Other	8	E-5
<b>271220</b>	<b>Paraffin wax containing by weight less than 0.75% of oil</b>		
2712200000	Paraffin wax containing by weight less than 0.75% of oil	8	E-0
<b>271290</b>	<b>Other</b>		
2712901010	Slack wax and scale wax	8	E-0
2712901020	Microcrystalline wax	8	E-0
2712901090	Other	8	E-0
2712909010	Montan wax	8	E-0
2712909020	Peat wax	8	E-0
2712909030	Ceresin wax	8	E-0
2712909040	Synthetic paraffin wax	8	E-0
2712909090	Other	8	E-0
<b>271311</b>	<b>A. Not calcined</b>		
2713110000	A. Not calcined	5	E-0
<b>271312</b>	<b>B. Calcined</b>		
2713120000	B. Calcined	5	E-5
<b>271320</b>	<b>2. Petroleum bitumen</b>		
2713200000	2. Petroleum bitumen	5	E-0
<b>271390</b>	<b>3. Other residues of petroleum oils or of oils obtained from bituminous minerals</b>		
2713900000	3. Other residues of petroleum oils or of oils obtained from bituminous minerals	5	E-0
<b>271410</b>	<b>1. bituminous or oil shale and tar sands</b>		
2714100000	1. bituminous or oil shale and tar sands	5	E-0
<b>271490</b>	<b>2. Other</b>		
2714901000	Bitumen and asphalt,natural	5	E-0
2714902000	Asphaltites	5	E-0
2714903000	Asphaltic rock	5	E-0
<b>271500</b>	<b>Bituminous mixtures based on natural asphalt,on natural bitumen,on petroleum bitumen,on mineral tar or on mineral tar piTVh(for example,bituminous mastics,cut-backs).</b>		
2715001000	Cut-backs	5	E-0
2715002000	Emulsions or stable suspensions of asphalt,bitumen,pitch or tar	5	E-0
2715003000	Mastics	5	E-0
2715009000	Other	5	E-0
<b>271600</b>	<b>Electrical energy.</b>		

HS code (2002)	Description	Base Rate	Staging Category
2716000000	Electrical energy.	5	E-0
<b>280110</b>	<b>Chlorine</b>		
2801100000	Chlorine	5.5	E-0
<b>280120</b>	<b>Iodine</b>		
2801200000	Iodine	5.5	E-0
<b>280130</b>	<b>Fluorine;bromine</b>		
2801301000	Fluorine	5.5	E-0
2801302000	Bromine	5.5	E-0
<b>280200</b>	<b>Sulphur,sublimed or precipitated; colloidal sulphur.</b>		
2802001000	Sulphur,sublimed	5	E-0
2802002000	Sulphur,precipitated	5	E-0
2802003000	Colloidal sulfur	5	E-0
<b>280300</b>	<b>Carbon(carbon blacks and other forms of carbon not elsewhere specified or included).</b>		
2803001000	1. Acetylene black	5.5	E-0
2803009010	Carbon blacks	5.5	E-0
2803009090	Other	5.5	E-0
<b>280410</b>	<b>1. Hydrogen</b>		
2804100000	1. Hydrogen	5.5	E-0
<b>280421</b>	<b>Argon</b>		
2804210000	Argon	5.5	E-0
<b>280429</b>	<b>Other</b>		
2804291000	Helium	5.5	E-0
2804292000	Neon	5.5	E-0
2804293000	Krypton	5.5	E-0
2804294000	Xenon	5.5	E-0
2804299000	Other	5.5	E-0
<b>280430</b>	<b>3. Nitrogen</b>		
2804300000	3. Nitrogen	5.5	E-0
<b>280440</b>	<b>4. Oxygen</b>		
2804400000	4. Oxygen	5.5	E-0
<b>280450</b>	<b>5. Boron;tellurium</b>		
2804501000	Boron	5.5	E-0
2804502000	Tellurium	5.5	E-0
<b>280461</b>	<b>A. Containing by weight not less than 99.99% of silicon</b>		
2804610000	A. Containing by weight not less than 99.99% of silicon	3	E-0
<b>280469</b>	<b>B. Other</b>		
2804690000	B. Other	5.5	E-0
<b>280470</b>	<b>7. Phosphorus</b>		
2804701000	A. Yellow phosphorous	5	E-0
2804709000	B. Other	5.5	E-8
<b>280480</b>	<b>8. Arsenic</b>		
2804800000	8. Arsenic	5.5	E-0
<b>280490</b>	<b>9. selenium</b>		
2804900000	9. selenium	5.5	E-0
<b>280511</b>	<b>Sodium</b>		
2805110000	Sodium	5.5	E-0
<b>280512</b>	<b>Calcium</b>		
2805120000	Calcium	5.5	E-0
<b>280519</b>	<b>Other</b>		
2805190000	Other	5.5	E-0
<b>280530</b>	<b>Rare-earth metals,scandium and yttrium,whether or not intermixed or interalloyed</b>		
2805301000	Cerium group	5.5	E-0
2805302000	Terbium group	5.5	E-0
2805303000	Erbium group	5.5	E-0
2805304000	Yttrium	5.5	E-0
2805305000	Scandium	5.5	E-0
2805309000	Other	5.5	E-0
<b>280540</b>	<b>Mercury</b>		
2805400000	Mercury	5.5	E-0
<b>280610</b>	<b>Hydrogen chloride (hydrochloric acid)</b>		
2806100000	Hydrogen chloride (hydrochloric acid)	5.5	E-0

HS code (2002)	Description	Base Rate	Staging Category
<b>280620</b>	<b>Chlorosulphuric acid</b>		
2806200000	Chlorosulphuric acid	5.5	E-0
<b>280700</b>	<b>Sulphuric acid; oleum.</b>		
2807001010	For making semiconductor	5.5	E-0
2807001090	Other	5.5	E-0
2807002000	Oleum	5.5	E-0
<b>280800</b>	<b>Nitric acid; sulphonitric acids.</b>		
2808001010	For making semiconductor	5.5	E-0
2808001090	Other	5.5	E-0
2808002000	Sulphonitric acids	5.5	E-0
<b>280910</b>	<b>Diphosphorus pentaoxide</b>		
2809100000	Diphosphorus pentaoxide	5.5	E-5
<b>280920</b>	<b>Phosphoric acid and polyphosphoric acids</b>		
2809201010	For making semiconductor	5.5	E-0
2809201090	Other	5.5	E-0
2809202010	Metaphosphoric acid	5.5	E-0
2809202020	Pyrophosphoric acid	5.5	E-0
2809202090	Other	5.5	E-0
<b>281000</b>	<b>Oxides of boron; boric acids.</b>		
2810001010	Diboron trioxide	5.5	E-0
2810001090	Other	5.5	E-0
2810002000	Ortho boric acid	5.5	E-8
2810003000	Meta boric acid	5.5	E-0
2810009000	Other	5.5	E-0
<b>281111</b>	<b>A. Hydrogen fluoride(hydrofluoric acid)</b>		
2811111000	(1)for making semiconductor	5.5	E-0
2811119000	(2) Other	5.5	E-0
<b>281119</b>	<b>B. Other</b>		
2811191000	Hydrogensulphide	5.5	E-0
2811192000	Hydrobromic acid	5.5	E-5
2811193000	Sulphamic acid	5.5	E-0
2811194000	Perchloric acid	5.5	E-0
2811195000	Chloric acid	5.5	E-0
2811196000	Hypophosphorous acid	5.5	E-0
2811197000	Phosphorous acid	5.5	E-0
2811198000	Arsenic acid	5.5	E-0
2811199010	Hydrogen cyanide	5.5	E-0
2811199090	Other	5.5	E-5
<b>281121</b>	<b>Carbon dioxide</b>		
2811210000	Carbon dioxide	5.5	E-0
<b>281122</b>	<b>Silicon dioxide</b>		
2811221000	White carbon	5.5	E-0
2811229010	Silicagel	5.5	E-0
2811229090	Other	5.5	E-0
<b>281123</b>	<b>Sulphur dioxide</b>		
2811230000	Sulphur dioxide	5.5	E-0
<b>281129</b>	<b>Other</b>		
2811291000	Carbon monoxide	5.5	E-0
2811292000	Nitrous oxide	5.5	E-0
2811293000	Nitrogen dioxide	5.5	E-0
2811294000	Arsenic trioxide	5.5	E-0
2811295000	Arsenic pentoxide	5.5	E-0
2811299000	Other	5.5	E-0
<b>281210</b>	<b>1. Chlorides and chloride oxides</b>		
2812101010	Iodine trichloride	5	E-0
2812101020	Phosphorous trichloride	5	E-5
2812101030	Phosphorous pentachloride	5	E-5
2812101040	Arsenic trichloride	5	E-0
2812101050	Sulphur monochloride	5	E-5
2812101060	Sulphur dichloride	5	E-0
2812101090	Other	5	E-0
2812102010	Thionyl chloride	5	E-5
2812102020	Carbonyl dichloride(phosgene)	5	E-0

HS code (2002)	Description	Base Rate	Staging Category
2812102030	Phosphorous oxychloride	5	E-5
2812102090	Other	5	E-0
<b>281290</b>	<b>2. Other</b>		
2812901000	Boron trifluoride	5.5	E-0
2812902000	Sulphur hexafluoride	5.5	E-0
2812909000	Other	5.5	E-8
<b>281310</b>	<b>Carbon disulphide</b>		
2813100000	Carbon disulphide	5.5	E-0
<b>281390</b>	<b>Other</b>		
2813901010	Tetra phosphorous trisulphide	5.5	E-0
2813901020	Phosphorous pentasulphide	5.5	E-5
2813901090	Other	5.5	E-0
2813902010	Diarsenic pentasulphide	5.5	E-0
2813902090	Other	5.5	E-0
2813903000	Silicon sulphide	5.5	E-0
2813909000	Other	5.5	E-0
<b>281410</b>	<b>1. Anhydrous ammonia</b>		
2814100000	1. Anhydrous ammonia	2	E-0
<b>281420</b>	<b>2. Ammonia in aqueous solution</b>		
2814200000	2. Ammonia in aqueous solution	2	E-0
<b>281511</b>	<b>Solid</b>		
2815110000	Solid	5.5	E-0
<b>281512</b>	<b>In aqueous solution (soda lye or liquid soda)</b>		
2815120000	In aqueous solution (soda lye or liquid soda)	8	E-0
<b>281520</b>	<b>Potassium hydroxide (caustic potash)</b>		
2815200000	Potassium hydroxide (caustic potash)	5.5	E-0
<b>281530</b>	<b>Peroxides of sodium or potassium</b>		
2815301000	Sodium peroxide	5.5	E-0
2815302000	Potassium peroxide	5.5	E-0
<b>281610</b>	<b>Hydroxide and peroxide of magnesium</b>		
2816101000	Magnesium hydroxide	5.5	E-0
2816102000	Magnesium peroxide	5.5	E-0
<b>281640</b>	<b>Oxides, hydroxides and peroxides, of strontium or barium</b>		
2816400000	Oxides, hydroxides and peroxides, of strontium or barium	5.5	E-0
<b>281700</b>	<b>Zinc oxide; zinc peroxide.</b>		
2817001000	Zinc oxide	5.5	E-0
2817002000	Zinc peroxide	5.5	E-0
<b>281810</b>	<b>1. Artificial corundum, whether or not chemically defined</b>		
2818101000	Sized grains	3	E-0
2818109000	Other	3	E-0
<b>281820</b>	<b>2. Aluminium oxide, other than artificial corundum</b>		
2818200000	2. Aluminium oxide, other than artificial corundum	1	E-0
<b>281830</b>	<b>3. Aluminium hydroxide</b>		
2818301000	Alumina gel	5.5	E-0
2818309000	Other	5.5	E-8
<b>281910</b>	<b>Chromium trioxide</b>		
2819100000	Chromium trioxide	5.5	E-0
<b>281990</b>	<b>Other</b>		
2819901010	Chromic oxides	5.5	E-0
2819901090	Other	5.5	E-0
2819902000	Chromium hydroxides	5.5	E-0
<b>282010</b>	<b>1. Manganese dioxide</b>		
2820100000	1. Manganese dioxide	5.5	E-5
<b>282090</b>	<b>2. Other</b>		
2820901000	Manganese oxide	5.5	E-0
2820902000	Manganic oxide	5.5	E-0
2820909000	Other	5.5	E-0
<b>282110</b>	<b>Iron oxides and hydroxides</b>		
2821101000	Iron oxides	5.5	E-8
2821102000	Iron hydroxides	5.5	E-5
<b>282120</b>	<b>Earth colours</b>		
2821200000	Earth colours	5.5	E-0
<b>282200</b>	<b>Cobalt oxides and hydroxides; Commercial cobalt oxides.</b>		



HS code (2002)	Description	Base Rate	Staging Category
2822001010	Cobaltic oxide	5.5	E-0
2822001090	Other	5.5	E-0
2822002010	Cobaltous hydroxide	5.5	E-0
2822002090	Other	5.5	E-0
<b>282300</b>	<b>Titanium oxides.</b>		
2823001000	Anatase type	5.5	E-0
2823009000	Other	5.5	E-5
<b>282410</b>	<b>Lead monoxide (litharge, massicot)</b>		
2824100000	Lead monoxide (litharge, massicot)	5.5	E-0
<b>282420</b>	<b>Red lead and orange lead</b>		
2824201000	Red lead	5.5	E-0
2824202000	Orange lead	5.5	E-0
<b>282490</b>	<b>Other</b>		
2824900000	Other	5.5	E-0
<b>282510</b>	<b>1. Hydrazine and hydroxylamine and their inorganic salts</b>		
2825101000	Hydrazine hydrate	5.5	E-0
2825109010	Hydrazine	5.5	E-0
2825109020	Inorganic salts of hydrazine	5.5	E-0
2825109030	Hydroxylamine	5.5	E-0
2825109041	Hydroxyl ammonium chloride (hydroxylamine hydrochloride)	5.5	E-0
2825109049	Other	5.5	E-0
<b>282520</b>	<b>2. Lithium oxide and hydroxide</b>		
2825201000	Lithium oxide	5.5	E-0
2825202000	Lithium hydroxide	5.5	E-0
<b>282530</b>	<b>3. Vanadium oxides and hydroxides</b>		
2825301000	Vanadic pentoxide	3	E-0
2825309000	Other	3	E-0
<b>282540</b>	<b>4. Nickel oxides hydroxides</b>		
2825401000	Nickel oxides	5.5	E-5
2825402000	Nickel hydroxides	5.5	E-0
<b>282550</b>	<b>5. Copper oxides and hydroxides</b>		
2825501000	Copper oxides	5.5	E-0
2825502000	Copper hydroxide	5.5	E-0
<b>282560</b>	<b>6. Germanium oxides and zirconium dioxide</b>		
2825601000	Germanium oxides	5.5	E-0
2825602000	Zirconium dioxide	5.5	E-0
<b>282570</b>	<b>7. Molybdenum oxides and hydroxides</b>		
2825701000	Molybdenum oxides	5.5	E-0
2825702000	Molybdenum hydroxide	5.5	E-0
<b>282580</b>	<b>8. Antimony oxides</b>		
2825800000	8. Antimony oxides	5.5	E-0
<b>282590</b>	<b>9. Other</b>		
2825901010	Calcium oxide	5.5	E-0
2825901020	Tungsten oxides	5.5	E-0
2825901030	Tin oxides	5.5	E-0
2825901090	Other	5.5	E-5
2825902010	Calcium hydroxide	5.5	E-0
2825902020	Manganese hydroxides	5.5	E-0
2825902030	Tungsten hydroxides	5.5	E-0
2825902040	Tin hydroxides	5.5	E-0
2825902090	Other	5.5	E-0
2825903010	Nickel peroxides	5.5	E-0
2825903090	Other	5.5	E-0
2825909000	Other	5.5	E-0
<b>282611</b>	<b>A. Of ammonium or of sodium</b>		
2826111010	(a) For making semi-conductor	5.5	E-0
2826111090	(b) Other	5.5	E-0
2826112000	(2) Ammonium hydrogen fluoride	5.5	E-0
2826113010	Sodium hydrogen fluoride	5.5	E-0
2826113090	Other	5.5	E-5
<b>282612</b>	<b>B. Of aluminium</b>		
2826120000	B. Of aluminium	5.5	E-5
<b>282619</b>	<b>C. Other</b>		

HS code (2002)	Description	Base Rate	Staging Category
2826191000	Calcium fluoride	5.5	E-0
2826192000	Antimony fluorides	5.5	E-0
2826193010	Potassium hydrogen fluoride	5.5	E-5
2826193090	Other	5.5	E-5
2826199000	Other	5.5	E-0
<b>282620</b>	<b>2. Fluorosilicates of sodium or of potassium</b>		
2826201000	Sodium fluorosilicate	5.5	E-0
2826202000	Potassium fluorosilicate	5.5	E-0
<b>282630</b>	<b>3. Sodium hexafluoroaluminate (synthetic cryolite)</b>		
2826300000	3. Sodium hexafluoroaluminate (synthetic cryolite)	5.5	E-0
<b>282690</b>	<b>4. Other</b>		
2826901000	Artificial chiolite	5.5	E-0
2826902000	Calcium fluorosilicate	5.5	E-0
2826903000	Fluoroborates	5.5	E-5
2826904000	Fluorophosphates	5.5	E-5
2826905000	Fluorosulphates	5.5	E-0
2826909000	Other	5.5	E-8
<b>282710</b>	<b>Ammonium chloride</b>		
2827100000	Ammonium chloride	5.5	E-8
<b>282720</b>	<b>Calcium chloride</b>		
2827200000	Calcium chloride	5.5	E-0
<b>282731</b>	<b>Of magnesium</b>		
2827310000	Of magnesium	5.5	E-8
<b>282732</b>	<b>Of aluminium</b>		
2827320000	Of aluminium	5.5	E-5
<b>282733</b>	<b>Of iron</b>		
2827330000	Of iron	5.5	E-0
<b>282734</b>	<b>Of cobalt</b>		
2827340000	Of cobalt	5.5	E-0
<b>282735</b>	<b>Of nickel</b>		
2827350000	Of nickel	5.5	E-0
<b>282736</b>	<b>Of zinc</b>		
2827360000	Of zinc	5.5	E-0
<b>282739</b>	<b>Other</b>		
2827391000	Of copper	5.5	E-5
2827392000	Of mercury	5.5	E-0
2827399000	Other	5.5	E-0
<b>282741</b>	<b>Of copper</b>		
2827411000	Copper chloride oxides	5.5	E-0
2827412000	Copper chloride hydroxide	5.5	E-0
<b>282749</b>	<b>Other</b>		
2827491000	Chloride oxides	5.5	E-0
2827492000	Chloride hydroxides	5.5	E-0
<b>282751</b>	<b>Bromides of sodium or of Potassium</b>		
2827511000	Sodium bromide	5.5	E-0
2827512000	Potassium bromide	5.5	E-0
<b>282759</b>	<b>Other</b>		
2827591000	Calcium bromide	5.5	E-0
2827599000	Other	5.5	E-0
<b>282760</b>	<b>Iodides and iodide oxides</b>		
2827601000	Iodide oxides	5.5	E-0
2827609010	Potassium iodide	5.5	E-5
2827609090	Other	5.5	E-5
<b>282810</b>	<b>Commercial calcium hypochlorite and other calcium hypochlorites</b>		
2828100000	Commercial calcium hypochlorite and other calcium hypochlorites	5.5	E-5
<b>282890</b>	<b>Other</b>		
2828901010	Sodium hypochlorite	5.5	E-0
2828901020	Potassium hypochlorite	5.5	E-0
2828901090	Other	5.5	E-0
2828902010	Sodium chlorite	5.5	E-0
2828902020	Aluminium chlorite	5.5	E-0
2828902090	Other	5.5	E-0

HS code (2002)	Description	Base Rate	Staging Category
2828903000	Hypobromites	5.5	E-0
<b>282911</b>	<b>A. Of sodium</b>		
2829110000	A. Of sodium	5.5	E-0
<b>282919</b>	<b>B. Other</b>		
2829191000	Potassium chlorate	5.5	E-0
2829192000	Barium chlorate	5.5	E-0
2829199000	Other	5.5	E-0
<b>282990</b>	<b>2. Other</b>		
2829901010	Sodium perchlorate	5.5	E-0
2829901020	Ammonium perchlorate	5.5	E-0
2829901090	Other	5.5	E-0
2829902010	Bromates	5.5	E-0
2829902020	Perbromates	5.5	E-0
2829902030	Iodates	5.5	E-5
2829902040	Periodates	5.5	E-0
<b>283010</b>	<b>Sodium sulphides</b>		
2830101000	Sodium hydrogen sulphide	5.5	E-0
2830109000	Other	5.5	E-0
<b>283020</b>	<b>Zinc sulphide</b>		
2830200000	Zinc sulphide	5.5	E-0
<b>283030</b>	<b>Cadmium sulphide</b>		
2830300000	Cadmium sulphide	5.5	E-0
<b>283090</b>	<b>Other</b>		
2830901000	Sulphides	5.5	E-5
2830902000	Polysulphides	5.5	E-5
<b>283110</b>	<b>Of sodium</b>		
2831101000	Sodium dithionite	5.5	E-8
2831102000	Sodium sulphonylate (sodium form aldehyde sulphonylate)	5.5	E-5
<b>283190</b>	<b>Other</b>		
2831901000	Dithionites	5.5	E-0
2831902000	Sulphonylates	5.5	E-8
<b>283210</b>	<b>Sodium sulphites</b>		
2832101000	Sodium bisulphite	5.5	E-5
2832109000	Other	5.5	E-0
<b>283220</b>	<b>Other sulphites</b>		
2832201000	Ammonium sulphite	5.5	E-0
2832202000	Potassium sulphites	5.5	E-0
2832203000	Calcium sulphites	5.5	E-0
2832209000	Other	5.5	E-0
<b>283230</b>	<b>Thiosulphates</b>		
2832301000	Ammonium thiosulphate	5.5	E-0
2832302000	Sodium thiosulphate	5.5	E-5
2832303000	Potassium thiosulphate	5.5	E-0
2832309000	Other	5.5	E-0
<b>283311</b>	<b>Disodium sulphate</b>		
2833110000	Disodium sulphate	5.5	E-0
<b>283319</b>	<b>Other</b>		
2833191000	Sodium hydrogen sulphate	5.5	E-5
2833192000	Disodium disulphate	5.5	E-0
2833199000	Other	5.5	E-0
<b>283321</b>	<b>Of magnesium</b>		
2833210000	Of magnesium	5.5	E-0
<b>283322</b>	<b>Of aluminium</b>		
2833220000	Of aluminium	5.5	E-0
<b>283323</b>	<b>Of chromium</b>		
2833230000	Of chromium	5.5	E-5
<b>283324</b>	<b>Of nickel</b>		
2833240000	Of nickel	5.5	E-0
<b>283325</b>	<b>Of copper</b>		
2833250000	Of copper	5.5	E-0
<b>283326</b>	<b>Of zinc</b>		
2833260000	Of zinc	5.5	E-0
<b>283327</b>	<b>Of barium</b>		

HS code (2002)	Description	Base Rate	Staging Category
2833270000	Of barium	8	E-0
<b>283329</b>	<b>Other</b>		
2833291000	Iron sulphates	5.5	E-0
2833299000	Other	5.5	E-5
<b>283330</b>	<b>Alums</b>		
2833300000	Alums	5.5	E-8
<b>283340</b>	<b>Peroxosulphates(persulphates)</b>		
2833401000	Diammonium peroxodisulphate	5.5	E-0
2833402000	Disodium peroxodisulphate	5.5	E-0
2833403000	Calcium peroxodisulphate	5.5	E-0
2833409000	Other	5.5	E-0
<b>283410</b>	<b>1. Nitrites</b>		
2834101000	A. Sodium nitrite	5.5	E-5
2834109000	B. Other	5.5	E-5
<b>283421</b>	<b>Of potassium</b>		
2834210000	Of potassium	5.5	E-0
<b>283429</b>	<b>Other</b>		
2834291000	Barium nitrate	5.5	E-0
2834299000	Other	5.5	E-5
<b>283510</b>	<b>Phosphinates(hypophosphites)and phosphonates(phosphites)</b>		
2835101010	Sodium hypophosphite	5.5	E-0
2835101020	Calcium hypophosphite	5.5	E-0
2835101090	Other	5.5	E-0
2835102000	Phosphites	5.5	E-0
<b>283522</b>	<b>Of mono or disodium</b>		
2835221000	Of mono sodium	5.5	E-0
2835222000	Of disodium	5.5	E-0
<b>283523</b>	<b>Of trisodium</b>		
2835230000	Of trisodium	5.5	E-0
<b>283524</b>	<b>Of potassium</b>		
2835240000	Of potassium	5.5	E-0
<b>283525</b>	<b>Calcium hydrogenorthophosphate ("dicalcium phosphate")</b>		
2835250000	Calcium hydrogenorthophosphate ("dicalcium phosphate")	5.5	E-8
<b>283526</b>	<b>Other phosphates of calcium</b>		
2835260000	Other phosphates of calcium	5.5	E-0
<b>283529</b>	<b>Other</b>		
2835291000	Aluminium phosphate	5.5	E-0
2835299000	Other polyphosphates:	5.5	E-0
<b>283531</b>	<b>Sodium triphosphate (sodium tripolyphosphate)</b>		
2835310000	Sodium triphosphate (sodium tripolyphosphate)	5.5	E-0
<b>283539</b>	<b>Other</b>		
2835391000	Sodium metaphosphate	5.5	E-0
2835392000	Sodium pyrophosphates	5.5	E-0
2835399000	Other	5.5	E-0
<b>283610</b>	<b>Commercial ammonium carbonate and other ammonium carbonates</b>		
2836100000	Commercial ammonium carbonate and other ammonium carbonates	5.5	E-5
<b>283620</b>	<b>Disodium carbonate</b>		
2836200000	Disodium carbonate	8	E-5
<b>283630</b>	<b>Sodium hydrogencarbonate (sodium bicarbonate)</b>		
2836300000	Sodium hydrogencarbonate (sodium bicarbonate)	5.5	E-0
<b>283640</b>	<b>Potassium carbonates</b>		
2836400000	Potassium carbonates	5.5	E-0
<b>283650</b>	<b>Calcium carbonate</b>		
2836500000	Calcium carbonate	5.5	E-0
<b>283660</b>	<b>Barium carbonate</b>		
2836600000	Barium carbonate	5.5	E-0
<b>283670</b>	<b>Lead carbonates</b>		
2836700000	Lead carbonates	5.5	E-0
<b>283691</b>	<b>Lithium carbonates</b>		

HS code (2002)	Description	Base Rate	Staging Category
2836910000	Lithium carbonates	5.5	E-0
<b>283692</b>	<b>Strontium carbonate</b>		
2836920000	Strontium carbonate	5.5	E-0
<b>283699</b>	<b>Other</b>		
2836991010	Magnesium carbonate	5.5	E-0
2836991090	Other	5.5	E-5
2836992000	Peroxcarbonates (percarbonates)	5.5	E-0
<b>283711</b>	<b>Of sodium</b>		
2837111000	Sodium cyanides	5.5	E-0
2837112000	Sodium cyanide oxides	5.5	E-0
<b>283719</b>	<b>Other</b>		
2837191010	Potassium cyanide	5.5	E-0
2837191020	Copper cyanides	5.5	E-0
2837191030	Zinc cyanide	5.5	E-0
2837191090	Other	5.5	E-0
2837192000	Cyanide oxides	5.5	E-0
<b>283720</b>	<b>Complex cyanides</b>		
2837201000	Ferrocyanides	5.5	E-5
2837202000	Ferricyanides	5.5	E-0
2837209000	Other	5.5	E-0
<b>283800</b>	<b>Fulminates,cyanates and thiocyanates.</b>		
2838001000	Fulminates	5.5	E-0
2838002000	Cyanates	5.5	E-5
2838003010	Sodium thiocyanate	5.5	E-0
2838003020	Potassium thiocyanate	5.5	E-0
2838003090	Other	5.5	E-5
<b>283911</b>	<b>Sodium metasilicates</b>		
2839110000	Sodium metasilicates	8	E-0
<b>283919</b>	<b>Other</b>		
2839190000	Other	8	E-0
<b>283920</b>	<b>Of potassium</b>		
2839200000	Of potassium	8	E-0
<b>283990</b>	<b>Other</b>		
2839901000	Zirconium silicates	8	E-0
2839902000	Barium silicates	8	E-0
2839909000	Other	8	E-5
<b>284011</b>	<b>Anhydrous</b>		
2840110000	Anhydrous	5	E-0
<b>284019</b>	<b>Other</b>		
2840190000	Other	5	E-0
<b>284020</b>	<b>Other borates</b>		
2840200000	Other borates	5	E-0
<b>284030</b>	<b>Peroxborates (perborates)</b>		
2840300000	Peroxborates (perborates)	5	E-0
<b>284110</b>	<b>1. Aluminates</b>		
2841100000	1. Aluminates	5.5	E-0
<b>284120</b>	<b>2. Chromates of zinc or of lead</b>		
2841201000	Chromates of zinc	5.5	E-0
2841202000	Chromates of lead	5.5	E-0
<b>284130</b>	<b>3. Sodium dichromate</b>		
2841300000	3. Sodium dichromate	8	E-0
<b>284150</b>	<b>4. Other chromates and dichromates;peroxochromates</b>		
2841501000	Potassium chromate	5.5	E-0
2841509000	Other	5.5	E-5
<b>284161</b>	<b>Potassium permanganate</b>		
2841610000	Potassium permanganate	5.5	E-0
<b>284169</b>	<b>Other</b>		
2841691000	Manganites	5.5	E-0
2841692000	Manganates	5.5	E-0
2841693000	Permanganates	5.5	E-0
<b>284170</b>	<b>6. Molybdates</b>		
2841700000	6. Molybdates	5.5	E-0
<b>284180</b>	<b>7. Tungstates (wolframates)</b>		

HS code (2002)	Description	Base Rate	Staging Category
2841800000	7. Tungstates (wolframates)	5	E-5
<b>284190</b>	<b>8. Other</b>		
2841901000	Stannates	5.5	E-0
2841902010	Barium titanate	5.5	E-0
2841902020	Strontium titanate	5.5	E-0
2841902030	Lead titanate	5.5	E-0
2841902090	Other	5.5	E-0
2841903000	Antimonates	5.5	E-0
2841904000	Ferrates and ferrites	5.5	E-0
2841905000	Vanadates	5.5	E-0
2841906000	Bismuthates	5.5	E-0
2841909000	Other	5.5	E-0
<b>284210</b>	<b>Double or complex silicates, including aluminosilicates whether or not chemically defined</b>		
2842101000	Aluminosilicates	6.5	E-0
2842109000	Other	5.5	E-0
<b>284290</b>	<b>Other</b>		
2842901000	The salts of selenium acids	5.5	E-0
2842902000	The salts of tellurium acids	5.5	E-0
2842903000	Double or complex salts containing sulphur	5.5	E-0
2842904000	Double or complex nitrates	5.5	E-0
2842905000	Double or complex salts of selenium	5.5	E-0
2842909000	Other	5.5	E-8
<b>284310</b>	<b>1. Colloidal precious metals</b>		
2843101000	Colloidal silver	5.5	E-0
2843102000	Colloidal gold	5.5	E-0
2843103000	Colloidal platinum	5.5	E-0
2843109000	Other	5.5	E-0
<b>284321</b>	<b>A. Silver nitrate</b>		
2843211000	(1) For making semiconductor	5.5	E-0
2843219000	(2) Other	5.5	E-0
<b>284329</b>	<b>B. Other</b>		
2843291000	(1) for making semiconductor	5.5	E-0
2843299000	(2) Other	5.5	E-5
<b>284330</b>	<b>3. Gold compounds</b>		
2843301000	A. Potassium gold cyanide for making semi-conductor	5.5	E-0
2843309000	B. Other	5.5	E-0
<b>284390</b>	<b>4. Other compounds;amalgams</b>		
2843901000	Amalgams	5.5	E-0
2843909010	Platinum compounds	5.5	E-5
2843909090	Other	5.5	E-5
<b>284410</b>	<b>1. Natural uranium and its compounds;alloys,dispersions(including cermet),ceramic products and mixtures containing natural uranium or natural uranium compounds</b>		
2844101000	A. Natural uranium	0	E-0
2844102000	B. Dispersions (containing natural uranium or natural uranium compounds)	0	E-0
2844109000	C. Other	0	E-0
<b>284420</b>	<b>2. Uranium enriched in U235 and its compounds,plutonium and its compounds;alloys,dispersions(including cermet),ceramic products and mixtures containing uranium enriched in U235,plutonium or compounds of these products</b>		
2844201000	A. Uranium enriched in U235	0	E-0
2844202000	B. Dispersions(containing uranium enriched in u235,plutonium or compounds of these products)	0	E-0
2844209000	C. Other	0	E-0
<b>284430</b>	<b>3. Uranium depleted in U235 and its compounds;thorium and its compounds;alloys,dispersions(including cermet),ceramic products andmixtures containing uranium depleted in U235,thorium or compounds of these products</b>		
2844301000	A. Dispersions(containing uranium depleted in u235,thorium or compounds of these products)	0	E-0
2844309000	B. Other	0	E-0

HS code (2002)	Description	Base Rate	Staging Category
<b>284440</b>	<b>4. 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</b>		
2844401000	A. Radioactive elements	0	E-0
2844402000	B. Radioactive isotopes	0	E-0
2844403000	C. Dispersions(containing radioactive elements,isotopes or compound)	0	E-0
2844409000	D. Other	0	E-0
<b>284450</b>	<b>5. Spent(irradiated) fuel elements (cartridges) of nuclear reactors</b>		
2844500000	Spent(irradiated) fuel elements (cartridges) of nuclear reactors	0	E-0
<b>284510</b>	<b>1. Heavy water (deuterium oxide)</b>		
2845100000	1. Heavy water (deuterium oxide)	0	E-0
<b>284590</b>	<b>2. Other</b>		
2845901000	A. Heavy hydrogen(deuterium)	0	E-0
2845902000	B. Isotopes of carbon	0	E-0
2845909000	C. Other	0	E-0
<b>284610</b>	<b>Cerium compounds</b>		
2846100000	Cerium compounds	5	E-0
<b>284690</b>	<b>Other</b>		
2846901000	Yttrium oxide	5	E-0
2846909000	Other	5	E-0
<b>284700</b>	<b>Hydrogen peroxide,whether or not solidified with urea.</b>		
2847002000	For making semiconductor	5.5	E-0
2847009000	Other	5.5	E-0
<b>284800</b>	<b>Phosphides,whether or not chemically defined,excluding ferrophosphorus.</b>		
2848001000	Of copper (phosphor copper),containing more than 15% by weight of phosphorus	5.5	E-0
2848002000	Aluminium phosphide	5.5	E-0
2848009000	Other	5.5	E-0
<b>284910</b>	<b>1. Of calcium</b>		
2849100000	1. Of calcium	5.5	E-0
<b>284920</b>	<b>2. Of silicon</b>		
2849200000	2. Of silicon	5	E-0
<b>284990</b>	<b>3. Other</b>		
2849901000	Complex carbides	5.5	E-0
2849909010	Tungsten carbides	5.5	E-5
2849909090	Other	5.5	E-0
<b>285000</b>	<b>Hydrides,nitrides,azides,silicides and borides,whether or not chemically defined,other than compounds which are also carbides of heading 28.49.</b>		
2850001000	Hydrides	5.5	E-0
2850002000	Nitrides	5.5	E-0
2850003000	Azides	5.5	E-5
2850004000	Silicides	5.5	E-0
2850005000	Borides	5.5	E-0
<b>285100</b>	<b>Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air(whether or not rare gases have been removed); compressed air; amalgams,other than amalgams of precious metals</b>		
2851001000	Distilled or conductivity water and water of similar purity	5.5	E-0
2851002000	Compressed air	5.5	E-0
2851003000	Amalgam	5.5	E-0
2851004010	Cyanogen chloride	5.5	E-0
2851004090	Other	5.5	E-0
2851005000	Alkali amides	5.5	E-0
2851009000	Other	5.5	E-0
<b>290110</b>	<b>1. Saturated:</b>		
2901101000	A. Butanes	0	E-0
2901102000	B. Hexanes	0	E-0
2901103000	C. Heptanes	0	E-0

HS code (2002)	Description	Base Rate	Staging Category
2901109000	D. Other	0	E-0
<b>290121</b>	<b>A. Ethylene</b>		
2901210000	A. Ethylene	0	E-0
<b>290122</b>	<b>B. Propene(propylene)</b>		
2901220000	B. Propene(propylene)	0	E-0
<b>290123</b>	<b>C. Butene (butylene) and isomers thereof</b>		
2901230000	C. Butene (butylene) and isomers thereof	0	E-0
<b>290124</b>	<b>D. Buta-1,3-diene and isoprene</b>		
2901241000	(1) Buta-1,3-diene	0	E-0
2901242000	(2) Isoprene	0	E-0
<b>290129</b>	<b>E. Other</b>		
2901291000	Hexene	0	E-0
2901292000	Octene	0	E-0
2901299000	Other	0	E-0
<b>290211</b>	<b>A. Cyclohexane</b>		
2902110000	A. Cyclohexane	5	E-0
<b>290219</b>	<b>B. Other</b>		
2902190000	B. Other	5	E-0
<b>290220</b>	<b>2. Benzene</b>		
2902200000	2. Benzene	5	E-0
<b>290230</b>	<b>3. Toluene</b>		
2902300000	3. Toluene	5	E-0
<b>290241</b>	<b>A. O-xylene</b>		
2902410000	A. O-xylene	5	E-0
<b>290242</b>	<b>B. M-xylene</b>		
2902420000	B. M-xylene	5	E-0
<b>290243</b>	<b>C. P-xylene</b>		
2902430000	C. P-xylene	5	E-0
<b>290244</b>	<b>D. Mixed xylene isomers</b>		
2902440000	D. Mixed xylene isomers	5	E-0
<b>290250</b>	<b>5. Styrene</b>		
2902500000	5. Styrene	0	E-0
<b>290260</b>	<b>6. Ethylbenzene</b>		
2902600000	6. Ethylbenzene	5	E-0
<b>290270</b>	<b>7. Cumene</b>		
2902700000	7. Cumene	5	E-0
<b>290290</b>	<b>8. Other</b>		
2902901000	Naphthalene	0	E-0
2902902000	Methylnaphthalene	0	E-0
2902903000	Methyl styrene	0	E-0
2902909000	Other	0	E-0
<b>290311</b>	<b>A. Chloromethane(methyl chloride)and chloroethane(ethyl chloride)</b>		
2903111000	Chloromethane(methyl chloride)	5.5	E-0
2903112000	Chloroethane(ethyl chloride)	5.5	E-0
<b>290312</b>	<b>B. Dichloromethane(methylene chloride)</b>		
2903120000	B. Dichloromethane(methylene chloride)	5.5	E-0
<b>290313</b>	<b>C. Chloroforme(trichloromethane)</b>		
2903130000	C. Chloroforme(trichloromethane)	5.5	E-0
<b>290314</b>	<b>D. Carbon tetrachloride</b>		
2903140000	D. Carbon tetrachloride	5.5	E-0
<b>290315</b>	<b>E. 1,2-Dichloroethane(ethylene dichloride)</b>		
2903150000	E. 1,2-Dichloroethane(ethylene dichloride)	5	E-8
<b>290319</b>	<b>F. Other</b>		
2903191000	1,1,1-trichloroethane(methyl chloroform)	5.5	E-0
2903199000	Other	5.5	E-0
<b>290321</b>	<b>A. Vinyl chloride(chloroethylene)</b>		
2903210000	A. Vinyl chloride(chloroethylene)	5.5	E-8
<b>290322</b>	<b>B. Trichloroethylene</b>		
2903220000	B. Trichloroethylene	5.5	E-0
<b>290323</b>	<b>C. Tetrachloroethylene(perchloroethylene)</b>		
2903230000	C. Tetrachloroethylene(perchloroethylene)	5.5	E-0
<b>290329</b>	<b>D. Other</b>		



HS code (2002)	Description	Base Rate	Staging Category
2903290000	D. Other	5.5	E-0
<b>290330</b>	<b>3. Fluorinated,brominated or iodinated derivatives of acyclic hydrocarbons</b>		
2903301000	Bromomethane	5.5	E-0
2903302000	Bromoethane	5.5	E-0
2903303000	Iodomethane	5.5	E-0
2903304000	Hexafluoroethane(cfc-116)	5.5	E-0
2903305000	1,1-difluoro ethane(hfc152a)	5.5	E-0
2903306000	1.1.1.2-tetra fluoro ethane(hfc134a)	5.5	E-0
2903307000	1.1.3.3.3-penta fluoro-2-(trifluoromethyl)-1-propene	5.5	E-0
2903309000	Other	5.5	E-0
<b>290341</b>	<b>Trichlorofluoromethane(CFC-11)</b>		
2903410000	Trichlorofluoromethane(CFC-11)	5.5	E-0
<b>290342</b>	<b>Dichlorodifluoromethane(CFC-12)</b>		
2903420000	Dichlorodifluoromethane(CFC-12)	5.5	E-0
<b>290343</b>	<b>Trichlorotrifluoroethanes(CFC-113)</b>		
2903430000	Trichlorotrifluoroethanes(CFC-113)	5.5	E-0
<b>290344</b>	<b>Dichlorotetrafluoroethanes(CFC-114)and Chloropentafluoroethane(CFC-115)</b>		
2903441000	Dichlorotetrafluoroethanes(CFC-114)	5.5	E-0
2903442000	Chloropentafluoroethane(CFC-115)	5.5	E-0
<b>290345</b>	<b>Other derivatives perhalogenated only with fluorine and chlorine</b>		
2903451010	Chlorotrifluoromethane(CFC-13)	5.5	E-0
2903451090	Other	5.5	E-0
2903452010	Pentachlorofluoroethane(CFC-111)	5.5	E-0
2903452020	Tetrachlorodifluoroethane(CFC-112)	5.5	E-0
2903452090	Other	5.5	E-0
2903453010	Heptachlorofluoropropane(CFC-211)	5.5	E-0
2903453020	Hexachlorodifluoropropane(CFC-212)	5.5	E-0
2903453030	Pentachlorotrifluoropropane(CFC-213)	5.5	E-0
2903453040	Tetrachlorotetrafluoropropane(CFC-214)	5.5	E-0
2903453050	Trichloropentafluoropropane(CFC-215)	5.5	E-0
2903453060	Dichlorohexafluoropropane(CFC-216)	5.5	E-0
2903453070	Chloroheptafluoropropane(CFC-217)	5.5	E-0
2903453090	Other	5.5	E-0
<b>290346</b>	<b>Bromochlorodifluoromethane,bromotrifluoromethane and dibromotetrafluoroethanes</b>		
2903461000	Bromochlorodifluoromethane(Halon-1211)	5.5	E-0
2903462000	Bromotrifluoromethane(Halon-1301)	5.5	E-0
2903463000	Dibromotetrafluoroethane(Halon-2402)	5.5	E-0
<b>290347</b>	<b>Other perhalogenated derivatives</b>		
2903471000	Hydrobromofluorocarbon	5.5	E-0
2903479000	Other	5.5	E-0
<b>290349</b>	<b>Other</b>		
2903491110	Dichlorofluoromethane(HCFC-21)	5.5	E-0
2903491120	Chlorodifluoromethane(HCFC-22)	5.5	E-0
2903491130	Chlorofluoromethane(HCFC-31)	5.5	E-0
2903491190	Other	5.5	E-0
2903491210	Dichlorotrifluoroethane(HCFC-123)	5.5	E-0
2903491220	Chlorotetrafluoroethane(HCFC-124)	5.5	E-0
2903491230	Dichlorofluoroethane(HCFC-141)	5.5	E-0
2903491240	Chlorodifluoroethane(HCFC-142)	5.5	E-0
2903491290	Other	5.5	E-0
2903491310	Dichloropentafluoropropane(HCFC-225)	5.5	E-0
2903491390	Other	5.5	E-0
2903492000	Derivatives of methane,ethane or propane,halogenated only with fluorine and brom	5.5	E-0
2903499000	Other	5.5	E-0
<b>290351</b>	<b>1,2,3,4,5,6 - hexachlorocyclohexane</b>		
2903510000	1,2,3,4,5,6 - hexachlorocyclohexane	5.5	E-0
<b>290359</b>	<b>Other</b>		
2903590000	Other	5.5	E-0

HS code (2002)	Description	Base Rate	Staging Category
<b>290361</b>	<b>Chlorobenzene,o-dichlorobenzene and p-dichlorobenzene</b>		
2903611000	Chlorobenzene	5.5	E-0
2903619000	Other	5.5	E-0
<b>290362</b>	<b>Hexachlorobenzene and DDT[1, 1, 1-trichloro-2,2-bis(p-chlorophenyl) ethane]</b>		
2903621000	Hexachlorobenzene	5.5	E-0
2903622000	Ddt	5.5	E-0
<b>290369</b>	<b>Other</b>		
2903691000	Benzyl chloride	5.5	E-0
2903692010	Tri chloro benzene	5.5	E-0
2903692090	Other	5.5	E-0
2903693000	Benzotrichloride	5.5	E-0
2903699000	Other	5.5	E-0
<b>290410</b>	<b>1. Derivatives containing only sulpho groups,their salts and ethylesters</b>		
2904101000	Benzene sulphonic acid	5.5	E-0
2904109000	Other	5.5	E-0
<b>290420</b>	<b>2. Derivatives containing only nitro or only nitroso groups</b>		
2904201000	A. Nitrotoluene	5.5	E-0
2904209010	Nitrobenzene	5.5	E-0
2904209020	4-Nitrobiphenyl and its salts	5.5	E-0
2904209090	Other	5.5	E-0
<b>290490</b>	<b>3. Other</b>		
2904901000	A. 2,4-dinitro chloro benzene	5.5	E-0
2904902000	B. P-nitrochlorobenzene	5.5	E-0
2904903000	C. Trichloronitromethane(chloropicrin)	5.5	E-0
2904909000	D. Other	5.5	E-0
<b>290511</b>	<b>A. Methanol (methyl alcohol)</b>		
2905110000	A. Methanol (methyl alcohol)	3	E-0
<b>290512</b>	<b>B. Propan-1-ol(propyl alcohol) and propan-2-ol(isopropyl alcohol)</b>		
2905121000	Propan-1-ol(propyl alcohol)	5.5	E-5
2905122010	For making semiconductor	5.5	E-5
2905122090	Other	5.5	E-0
<b>290513</b>	<b>C. Butan-1-ol(n-butyl alcohol)</b>		
2905130000	C. Butan-1-ol(n-butyl alcohol)	5	E-0
<b>290514</b>	<b>D. Other butanols</b>		
2905140000	D. Other butanols	5.5	E-0
<b>290515</b>	<b>E. Pentanol(amy alcohol)and isomers thereof</b>		
2905151000	Pentanol(amy alcohol)	5.5	E-0
2905152000	Isomers of pentanol	5.5	E-0
<b>290516</b>	<b>F. Octanol(octyl alcohol)and isomers thereof</b>		
2905161000	2-ethylhexyl alcohol	5.5	E-8
2905169000	Other	5.5	E-0
<b>290517</b>	<b>G. Dodecan-1-ol(lauryl alcohol),hexadecan-1-ol(cetyl alcohol) and octadecan-1-ol(stearyl alcohol)</b>		
2905171000	Dodecan-1-ol(lauryl alcohol)	5.5	E-0
2905172000	Hexadecan-1-ol(cetyl alcohol)	5.5	E-0
2905173000	Octadecan-1-ol(stearyl alcohol)	5.5	E-0
<b>290519</b>	<b>H. Other</b>		
2905191000	(1) Heptyl alcohols	5.5	E-0
2905192000	(2) Nonyl alcohol	5.5	E-0
2905193000	(3) Isononyl alcohol	5	E-0
2905199010	3,3-dimethyl butan-2-ol(pinacolyl alcohol)	5	E-0
2905199020	2-Propyl heptyl alcohol	5	E-0
2905199030	Isodecyl alcohol	5	E-0
2905199090	Other	5	E-0
<b>290522</b>	<b>Acyclic terpene alcohols</b>		
2905221000	Geraniol,citronellol,linalool,rhodinol and nerol	5	E-0
2905229000	Other	5	E-0
<b>290529</b>	<b>Other</b>		
2905290000	Other	5	E-0
<b>290531</b>	<b>A. Ethylene glycol (ethanediol)</b>		

HS code (2002)	Description	Base Rate	Staging Category
2905310000	A. Ethylene glycol (ethanediol)	5.5	E-0
<b>290532</b>	<b>B. Propylene glycol (propane-1,2-diol)</b>		
2905320000	B. Propylene glycol (propane-1,2-diol)	5.5	E-0
<b>290539</b>	<b>C. Other</b>		
2905391000	1,4-Butanediol	5.5	E-0
2905392000	Neopentyl glycol	5.5	E-0
2905399000	Other	5.5	E-0
<b>290541</b>	<b>2-Ethyl-2-(hydroxymethyl) propane-1,3-diol (trimethylolpropane)</b>		
2905410000	2-Ethyl-2-(hydroxymethyl) propane-1,3-diol (trimethylolpropane)	5.5	E-0
<b>290542</b>	<b>Pentaerythritol</b>		
2905420000	Pentaerythritol	5.5	E-0
<b>290543</b>	<b>Mannitol</b>		
2905430000	Mannitol	8	E-8
<b>290544</b>	<b>D-glucitol (sorbitol)</b>		
2905440000	D-glucitol (sorbitol)	8	SEN
<b>290545</b>	<b>Glycerol</b>		
2905450000	Glycerol	8	E-5
<b>290549</b>	<b>Other</b>		
2905490000	Other	5.5	E-5
<b>290551</b>	<b>Ethchlorvynol (INN)</b>		
2905510000	Ethchlorvynol (INN)	5.5	E-0
<b>290559</b>	<b>Other</b>		
2905590000	Other	5.5	E-0
<b>290611</b>	<b>Menthol</b>		
2906110000	Menthol	8	E-5
<b>290612</b>	<b>Cyclohexanol,methylcyclohexanols and dimethylcyclohexanols</b>		
2906120000	Cyclohexanol,methylcyclohexanols and dimethylcyclohexanols	5.5	E-0
<b>290613</b>	<b>Sterols and inositols</b>		
2906131000	Sterols	5.5	E-0
2906132000	Inositols	5.5	E-0
<b>290614</b>	<b>Terpineols</b>		
2906140000	Terpineols	5.5	E-0
<b>290619</b>	<b>Other</b>		
2906191000	Borneol	5.5	E-0
2906199000	Other	5.5	E-0
<b>290621</b>	<b>Benzyl alcohol</b>		
2906210000	Benzyl alcohol	5.5	E-0
<b>290629</b>	<b>Other</b>		
2906291000	Phenylethyl alcohol	5.5	E-0
2906292000	Phenylpropyl alcohol	5.5	E-0
2906293000	Cinnamyl alcohol	5.5	E-0
2906299000	Other	5.5	E-0
<b>290711</b>	<b>A. Phenol(hydroxybenzene) and its salts</b>		
2907111000	Phenol	5.5	E-0
2907112000	Salts of phenol	5.5	E-0
<b>290712</b>	<b>B. Cresols and their salts</b>		
2907121000	Cresols	5.5	E-0
2907122000	Salts of cresols	5.5	E-0
<b>290713</b>	<b>C. Octylphenol,nonylphenol and their isomers;salts thereof</b>		
2907131000	(1) Octylphenol	5.5	E-0
2907132000	(2) Nonyl phenol	5	E-0
2907139000	(3) Other	5.5	E-0
<b>290714</b>	<b>D. Xylenols and their salts</b>		
2907141000	Xylenols	5.5	E-0
2907142000	Salts of xylenols	5.5	E-0
<b>290715</b>	<b>E. Naphthols and their salts</b>		
2907151000	(1) Naphthols	5.5	E-0
2907152000	(2) Salts of naphthols	5.5	E-0
<b>290719</b>	<b>F. Other</b>		
2907191000	Thymol	5.5	E-0
2907199000	Other	5.5	E-0

HS code (2002)	Description	Base Rate	Staging Category
<b>290721</b>	<b>A. Resorcinol and its salts</b>		
2907211000	(1) Resorcinol	5.5	E-0
2907212000	(2) Salts of resorcinol	5.5	E-0
<b>290722</b>	<b>B. Hydroquinone(quinol)and its salts</b>		
2907221000	Hydroquinone	5.5	E-0
2907222000	Salts of hydroquinone	5.5	E-0
<b>290723</b>	<b>C. 4,4'- Isopropylidenediphenol(bisphenol A,diphenylolpropane) and its salts</b>		
2907231000	4,4'-Isopropylidenediphenol(bisphenol a)	5.5	E-0
2907232000	Salts of 4,4'-isopropylidenediphenol (bisphenol a)	5.5	E-0
<b>290729</b>	<b>D. Other</b>		
2907291000	Catechol	5.5	E-0
2907299000	Other	5.5	E-0
<b>290810</b>	<b>1. Derivatives containing only halogen substituents and their salts</b>		
2908101000	Chlorophenols	5	E-0
2908102000	Tetra bromo bisphenol - a	5	E-0
2908103000	Tribromophenol	5	E-0
2908109000	Other	5	E-5
<b>290820</b>	<b>2. Derivatives containing only sulpho groups,their salts and esters</b>		
2908201010	Naphthol sulphonic acids	5.5	E-0
2908201020	Salts of naphthol sulphonic acids	5.5	E-0
2908209010	Phenol sulphonic acids	5.5	E-0
2908209090	Other	5.5	E-0
<b>290890</b>	<b>3. Other</b>		
2908901000	Nitrated derivatives	5.5	E-0
2908902000	Nitrosated derivatives	5.5	E-0
<b>290911</b>	<b>Diethyl ether</b>		
2909110000	Diethyl ether	5.5	E-0
<b>290919</b>	<b>Other</b>		
2909191000	Bis(chloromethyl)ether	5.5	E-0
2909192000	Methyl tertiary butyl ether	5.5	E-0
2909199000	Other	5.5	E-0
<b>290920</b>	<b>Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated,nitrated or nitrosated derivatives</b>		
2909201000	Cineole	5.5	E-0
2909209000	Other	5.5	E-0
<b>290930</b>	<b>Aromatic ethers and their halogenated, sulphonated,nitrated or nitrosated derivatives</b>		
2909301000	Anisole	5.5	E-0
2909302000	Anethole	5.5	E-0
2909303000	Diphenylether	5.5	E-0
2909304000	Ambrette musk	5.5	E-0
2909305000	Decabromodiphenyl oxide	5.5	E-0
2909309000	Other	5.5	E-0
<b>290941</b>	<b>2,2'-Oxydiethanol (diethylene glycol,digol)</b>		
2909410000	2,2'-Oxydiethanol (diethylene glycol,digol)	5.5	E-0
<b>290942</b>	<b>Monomethyl ethers of ethylene glycol or of diethylene glycol</b>		
2909420000	Monomethyl ethers of ethylene glycol or of diethylene glycol	5.5	E-0
<b>290943</b>	<b>Monobutyl ethers of ethylene glycol or of diethylene glycol</b>		
2909430000	Monobutyl ethers of ethylene glycol or of diethylene glycol	5.5	E-0
<b>290944</b>	<b>Other monoalkylethers of ethylene glycol or of diethylene glycol</b>		
2909440000	Other monoalkylethers of ethylene glycol or of diethylene glycol	5.5	E-0
<b>290949</b>	<b>Other</b>		
2909491000	Triethylene glycol	5.5	E-0
2909499000	Other	5.5	E-0
<b>290950</b>	<b>Ether-phenols,ether-alcoholphenols and their halogenated,sulphonated,nitrated or nitrosated derivatives</b>		
2909501000	Eugenol	5.5	E-0
2909502000	Isoeugenol	5.5	E-0
2909503000	Ether-alcohol-phenols	5.5	E-0
2909509000	Other	5.5	E-5

HS code (2002)	Description	Base Rate	Staging Category
<b>290960</b>	<b>Alcohol peroxides,ether peroxides,ketone peroxides and their halogenated,sulphonated,nitrated or nitrosated derivatives.</b>		
2909601000	Alcohol peroxides	5.5	E-0
2909602000	Dicumyl peroxide	5.5	E-0
2909603000	Methyl ethyl ketone peroxide	5.5	E-0
2909609000	Other	5.5	E-0
<b>291010</b>	<b>1. Oxirane(ethylene oxide)</b>		
2910100000	1. Oxirane(ethylene oxide)	5	E-0
<b>291020</b>	<b>2. Methyloxirane (propylene oxide)</b>		
2910200000	2. Methyloxirane (propylene oxide)	5.5	E-0
<b>291030</b>	<b>3. 1-Chloro-2,3-epoxypropane (epichlorohydrin)</b>		
2910300000	3. 1-Chloro-2,3-epoxypropane (epichlorohydrin)	5.5	E-0
<b>291090</b>	<b>4. Other</b>		
2910900000	4. Other	5.5	E-0
<b>291100</b>	<b>Acetals and hemiacetals,whether or not with other oxygen function,and their halogenated,sulponated,nitrated or nitrosated derivativse.</b>		
2911001010	Acetals	5.5	E-0
2911001020	Hemiacetals	5.5	E-0
2911009000	Other	5.5	E-0
<b>291211</b>	<b>Methanal (formaldehyde)</b>		
2912110000	Methanal (formaldehyde)	5.5	E-0
<b>291212</b>	<b>Ethanal (acetaldehyde)</b>		
2912120000	Ethanal (acetaldehyde)	5.5	E-0
<b>291213</b>	<b>Butanal (butyraldehyde,normal isomer)</b>		
2912130000	Butanal (butyraldehyde,normal isomer)	5.5	E-0
<b>291219</b>	<b>Other</b>		
2912191000	Citronellaldehyde	5.5	E-0
2912192000	Citral	5.5	E-0
2912199000	Other	5.5	E-0
<b>291221</b>	<b>Benzaldehyde</b>		
2912210000	Benzaldehyde	5.5	E-0
<b>291229</b>	<b>Other</b>		
2912291000	Perillaldehyde	5.5	E-0
2912292000	Phenylacetaldehyde	5.5	E-0
2912293000	Cinnamaldehyde	5.5	E-0
2912294000	Alpha-amylcinnamaldehyde	5.5	E-0
2912295000	Cyclamen aldehyde	5.5	E-0
2912299000	Other	5.5	E-0
<b>291230</b>	<b>3. Aldehyde-alcohols</b>		
2912301000	Hydroxycitronell aldehyde	5.5	E-0
2912309000	Other	5.5	E-0
<b>291241</b>	<b>A. Vanillin (4-hydroxy-3-methoxybenzaldehyde)</b>		
2912410000	A. Vanillin (4-hydroxy-3-methoxybenzaldehyde)	5	E-0
<b>291242</b>	<b>B. Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)</b>		
2912420000	B. Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	5.5	E-0
<b>291249</b>	<b>C. Other</b>		
2912491000	(1) 3,4,5-trimethoxybenz-aldehyde	5.5	E-0
2912499000	(2) Other	5.5	E-0
<b>291250</b>	<b>5. Cyclic polymers of aldehydes</b>		
2912501000	Trioxan	5.5	E-0
2912502000	Paraldehyde	5.5	E-0
2912503000	Metaldehyde	5.5	E-0
2912509000	Other	5.5	E-0
<b>291260</b>	<b>6. Paraformaldehyde</b>		
2912600000	6. Paraformaldehyde	5.5	E-0
<b>291300</b>	<b>Halogenated,sulphonated,nitrated or nitrosated derivatives of products of heading 29.12.</b>		
2913000000	Halogenated,sulphonated,nitrated or nitrosated derivatives of products of heading 29.12.	5.5	E-0
<b>291411</b>	<b>Acetone</b>		
2914110000	Acetone	5.5	E-0
<b>291412</b>	<b>Butanone(methyl ethyl ketone)</b>		

HS code (2002)	Description	Base Rate	Staging Category
2914120000	Butanone(methyl ethyl ketone)	5.5	E-0
<b>291413</b>	<b>4-Methylpentan-2-one(methyl isobutyl ketone</b>		
2914130000	4-Methylpentan-2-one(methyl isobutyl ketone	5.5	E-0
<b>291419</b>	<b>Other</b>		
2914191000	3,3-dimethyl-2-butanone (pinacolone)	5.5	E-0
2914199000	Other	5.5	E-0
<b>291421</b>	<b>Camphor</b>		
2914210000	Camphor	5	E-0
<b>291422</b>	<b>Cyclohexanone and methylcyclohexanones</b>		
2914221000	Cyclohexanone	5	E-0
2914222000	Methylcyclohexanones	5	E-0
<b>291423</b>	<b>Ionones and methylionones</b>		
2914231000	Ionones	5	E-0
2914232000	Methyl ionones	5	E-0
<b>291429</b>	<b>Other</b>		
2914291000	Jasmone	5	E-0
2914299000	Other	5	E-0
<b>291431</b>	<b>Phenylacetone(phenylpropan-2-one)</b>		
2914310000	Phenylacetone(phenylpropan-2-one)	5.5	E-0
<b>291439</b>	<b>Other</b>		
2914390000	Other	5.5	E-0
<b>291440</b>	<b>4. Ketone-alcohols and ketone-aldehydes</b>		
2914401000	Diacetone alcohol(4-Hydroxy-4-methylpentane-2-one)	5.5	E-0
2914409000	Other	5.5	E-0
<b>291450</b>	<b>5. Ketone-phenols and ketones with other oxygen funtion</b>		
2914501000	Ketone-phenols	5.5	E-0
2914509000	Ohter	5.5	E-0
<b>291461</b>	<b>Anthraquinone</b>		
2914610000	Anthraquinone	5.5	E-0
<b>291469</b>	<b>B. Other</b>		
2914691000	(1) Derivatives of anthraquinone	5.5	E-0
2914699010	Quinone-alcohols,quinonephenols,and quinone-aldehydes	5.5	E-5
2914699090	Other	5.5	E-0
<b>291470</b>	<b>7. Halogenated,sulphonated,nitrated or nitrosated derivatives</b>		
2914701000	Ketone musk	5	E-0
2914709000	Other	5	E-0
<b>291511</b>	<b>A. Formic acid</b>		
2915110000	A. Formic acid	5.5	E-0
<b>291512</b>	<b>B. Salts of formic acid</b>		
2915121000	Calcium formate	5.5	E-0
2915122000	Ammonium formate	5.5	E-0
2915129000	Other	5.5	E-0
<b>291513</b>	<b>C. Esters of formic acid</b>		
2915131000	(1) Methyl formate	5.5	E-0
2915132000	(2) 2-ethylhexylchloroformate	5.5	E-0
2915139000	(3) Other	5.5	E-0
<b>291521</b>	<b>Acetic acid</b>		
2915210000	Acetic acid	5.5	E-0
<b>291522</b>	<b>Sodium acetate</b>		
2915220000	Sodium acetate	5.5	E-0
<b>291523</b>	<b>Cobalt acetates</b>		
2915230000	Cobalt acetates	5.5	E-0
<b>291524</b>	<b>Acetic anhydride</b>		
2915240000	Acetic anhydride	5.5	E-0
<b>291529</b>	<b>Other</b>		
2915291000	Calcium acetate	5.5	E-0
2915299000	Other	5.5	E-0
<b>291531</b>	<b>A. Ethyl acetate</b>		
2915310000	A. Ethyl acetate	5.5	E-0
<b>291532</b>	<b>B. Vinyl acetate</b>		
2915320000	B. Vinyl acetate	5.5	E-0
<b>291533</b>	<b>C. n-Butyl acetate</b>		
2915331000	(1) For making semi-conductor	5.5	E-0

HS code (2002)	Description	Base Rate	Staging Category
2915339000	(2) Other	5.5	E-0
<b>291534</b>	<b>D. Isobutyl acetate</b>		
2915340000	D. Isobutyl acetate	5.5	E-0
<b>291535</b>	<b>E. 2-Ethoxyethyl acetate</b>		
2915350000	E. 2-Ethoxyethyl acetate	5.5	E-0
<b>291539</b>	<b>F. Other</b>		
2915391000	Amyl acetate	5.5	E-0
2915392000	Isoamyl acetate	5.5	E-0
2915393000	Methyl acetate	5.5	E-0
2915399000	Other	5.5	E-0
<b>291540</b>	<b>4. Mono-,di- or trichloroacetic acids,their salts and esters</b>		
2915401000	A. Monochloroacetic acid	5.5	E-0
2915409000	B. Other	5.5	E-0
<b>291550</b>	<b>5. Propionic acid,its salts and esters</b>		
2915500000	5. Propionic acid,its salts and esters	5.5	E-0
<b>291560</b>	<b>6. Butanoic acids, pentanoic acids, their salts and esters</b>		
2915600000	6. Butanoic acids, pentanoic acids, their salts and esters	5.5	E-0
<b>291570</b>	<b>7. Palmitic acid,stearic acid their salts and esters</b>		
2915701000	Palmitic acid,its salts and esters	5.5	E-0
2915702010	Stearic acid	5.5	E-0
2915702020	Magnesium stearate	5.5	E-8
2915702030	Lead stearate	5.5	E-0
2915702040	Zinc stearate	5.5	E-0
2915702050	Barium stearate	5.5	E-0
2915702060	Cadmium stearate	5.5	E-0
2915702070	Calcium stearate	5.5	E-0
2915702080	Butyl stearate	5.5	E-0
2915702090	Other	5.5	E-5
<b>291590</b>	<b>8. Other</b>		
2915901000	A. Neodecanoilchloride and pivaloylchloride	5.5	E-0
2915909010	2 - ethyl hexoic acid	5.5	E-0
2915909090	Other	5.5	E-5
<b>291611</b>	<b>A. Acrylic acid and its salts</b>		
2916111000	Acrylic acid	6.5	E-0
2916119000	Other	6.5	E-0
<b>291612</b>	<b>B. Esters of acrylic acid</b>		
2916121000	Ethyl acrylate	6.5	E-0
2916122000	Methyl acrylate	6.5	E-0
2916123000	Butyl acrylate	6.5	E-0
2916124000	2-ethyl hexyl acrylate	6.5	E-0
2916129000	Other	6.5	E-0
<b>291613</b>	<b>C. Methacrylic acid and its salts</b>		
2916131000	Methacrylic acid	6.5	E-0
2916139000	Other	6.5	E-0
<b>291614</b>	<b>D. Esters of methacrylic acid</b>		
2916141000	Methyl methacrylate	6.5	E-0
2916149000	Other	6.5	E-0
<b>291615</b>	<b>E. Oleic,linoleic or linolenic acids,their salts and esters</b>		
2916151000	Oleic acid,its salts and esters	6.5	E-0
2916152000	Linoleic acid,its salts and esters	6.5	E-0
2916153000	Linolenic acid,its salts and esters	6.5	E-0
<b>291619</b>	<b>F. Other</b>		
2916190000	F. Other	6.5	E-0
<b>291620</b>	<b>2. Cyclanic,cyclenic or cycloterpenic monocarboxylic acids,their anhydrides,halides,peroxides,peroxyacids and their derivatives</b>		
2916201000	Cyclohexane carboxylic acid	6.5	E-0
2916202000	Cyclopentenyl acetic acid	6.5	E-0
2916209000	Other	6.5	E-0
<b>291631</b>	<b>Benzoic acid,its salts and esters</b>		
2916311000	Benzoic acid	6.5	E-0
2916312000	Sodium benzoate	6.5	E-0
2916313000	Benzyl benzoates	6.5	E-0

HS code (2002)	Description	Base Rate	Staging Category
2916319000	Other	6.5	E-0
<b>291632</b>	<b>Benzoyl peroxide and benzoyl chloride</b>		
2916321000	Benzoyl peroxide	6.5	E-0
2916322000	Benzoyl chloride	6.5	E-0
<b>291634</b>	<b>Phenylacetic acid and its salts</b>		
2916341000	Phenylacetic acid	6.5	E-0
2916342000	Salts of phenylacetic acid	6.5	E-0
<b>291635</b>	<b>Esters of phenylacetic acid</b>		
2916351000	Ethyl phenyl acetate	6.5	E-0
2916352000	Isobutyl phenyl acetate	6.5	E-0
2916353000	Isoamyl phenyl acetate	6.5	E-0
2916359000	Other	6.5	E-0
<b>291639</b>	<b>Other</b>		
2916391000	Cinnamic acid	6.5	E-0
2916399000	Other	6.5	E-5
<b>291711</b>	<b>Oxalic acid,its salts and esters</b>		
2917111000	Oxalic acid	6.5	E-0
2917112000	Salts of oxalic acid	6.5	E-0
2917113000	Esters of oxalic acid	6.5	E-0
<b>291712</b>	<b>Adipic acid,its salts and esters</b>		
2917121000	Adipic acid	6.5	E-0
2917122000	Salts of adipic acid	6.5	E-0
2917123010	Dioctyl adipate	6.5	E-0
2917123090	Other	6.5	E-0
<b>291713</b>	<b>Azelaic acid,sebacic acid,their salts and esters</b>		
2917131000	Azelaic acid,its salts and esters	6.5	E-0
2917132000	Sebacic acid,its salts and esters	6.5	E-0
<b>291714</b>	<b>Maleic anhydride</b>		
2917140000	Maleic anhydride	6.5	E-0
<b>291719</b>	<b>Other</b>		
2917191000	Maleic acid	6.5	E-0
2917192000	Succinic acid	6.5	E-0
2917193000	Sodium succinate	6.5	E-0
2917194000	Diethyl malonate	6.5	E-0
2917195000	Diisopropyl malonate	6.5	E-0
2917199000	Other	6.5	E-5
<b>291720</b>	<b>2. Cyclanic,cyclenic or cycloterpenic polycarboxylic acids,their anhydrides,halides,peroxides,peroxyacids and their derivatives</b>		
2917200000	2. Cyclanic,cyclenic or cycloterpenic polycarboxylic acids,their anhydrides,halides,peroxides,peroxyacids and their derivatives	6.5	E-0
<b>291731</b>	<b>A. Dibutyl orthophthalates</b>		
2917310000	A. Dibutyl orthophthalates	8	E-0
<b>291732</b>	<b>B. Dioctyl orthophthalates</b>		
2917321000	Di-2-ethyl hexyl orthophthalate	6.5	E-8
2917329000	Other	6.5	E-0
<b>291733</b>	<b>C. Dinonyl or didecyl orthophthalates</b>		
2917331000	Dinonyl orthophthalate	6.5	E-0
2917332000	Didecyl orthophthalates	6.5	E-0
<b>291734</b>	<b>D. Other esters of orthophthalic acid</b>		
2917341000	Diheptyl orthophthalate	6.5	E-0
2917342000	Diisodecyl orthophthalate	6.5	E-0
2917349000	Other	6.5	E-0
<b>291735</b>	<b>E. Phthalic anhydride</b>		
2917350000	E. Phthalic anhydride	6.5	E-0
<b>291736</b>	<b>F. Terephthalic acid and its salts</b>		
2917361000	(1) Terephthalic acid	6.5	E-0
2917369000	(2) Other	6.5	E-0
<b>291737</b>	<b>G. Dimethyl terephthalate</b>		
2917370000	G. Dimethyl terephthalate	6.5	E-0
<b>291739</b>	<b>H. Other</b>		
2917391000	Isophthalic acid	6.5	E-0
2917392000	Trioctyltrimellitate (t.o.t.m)	6.5	E-0
2917393000	Trimellitic anhydrate	6.5	E-0



HS code (2002)	Description	Base Rate	Staging Category
2917399000	Other	6.5	E-0
<b>291811</b>	<b>Lactic acid,its salts and esters</b>		
2918111000	Lactic acid	6.5	E-0
2918112000	Salts of lactic acid	6.5	E-0
2918113000	Esters of lactic acid	6.5	E-0
<b>291812</b>	<b>Tartaric acid</b>		
2918120000	Tartaric acid	6.5	E-0
<b>291813</b>	<b>Salts and esters of tartaric acid</b>		
2918131000	Salts of tartaric acid	6.5	E-0
2918132000	Esters of tartaric acid	6.5	E-0
<b>291814</b>	<b>Citric acid</b>		
2918140000	Citric acid	8	E-0
<b>291815</b>	<b>Salts and esters of citric acid</b>		
2918151010	Calcium citrate	6.5	E-0
2918151090	Other	6.5	E-0
2918152000	Esters of citric acid	6.5	E-0
<b>291816</b>	<b>Gluconic acid,its salts and esters</b>		
2918161000	Gluconic acid	6.5	E-0
2918162000	Salts of gluconic acid	6.5	E-0
2918163000	Esters of gluconic acid	6.5	E-0
<b>291819</b>	<b>Other</b>		
2918191010	Malic acid	6.5	E-0
2918191090	Other	6.5	E-0
2918192010	Salts of malic acid	6.5	E-0
2918192090	Other	6.5	E-0
2918193010	Esters of malic acid	6.5	E-0
2918193020	Methyl benzilate	6.5	E-0
2918193090	Other	6.5	E-0
2918194000	2, 2-diphenyl-2-hydroxyacetic acid(benzilic acid)	6.5	E-0
2918199000	Other	6.5	E-0
<b>291821</b>	<b>A. Salicylic acid and its salts</b>		
2918211000	Salicylic acid	6.5	E-0
2918212010	Sodium salicylate	6.5	E-0
2918212090	Other	6.5	E-0
<b>291822</b>	<b>B. O-Acetylsalicylic acid,its salts and esters</b>		
2918221000	O-acetylsalicylic acid	6.5	E-0
2918222000	Salts of o-acetylsalicylic acid	6.5	E-0
2918223000	Esters of o-acetylsalicylic acid	6.5	E-0
<b>291823</b>	<b>C. Other esters of salicylic acid and their salts</b>		
2918231010	Methyl salicylate	6.5	E-0
2918231020	Ethyl salicylate	6.5	E-0
2918231090	Other	6.5	E-0
2918232000	Salts of other esters of salicylic acid	6.5	E-0
<b>291829</b>	<b>D. Other</b>		
2918291000	(1) β-oxynaphthoic acid and its salts	6.5	E-0
2918299010	Gallic acid	6.5	E-0
2918299020	Parahydroxynaphthoic acid	6.5	E-0
2918299030	Parahydroxybenzoic acid	6.5	E-0
2918299040	Salts and esters of gallic acid	6.5	E-0
2918299090	Other	6.5	E-0
<b>291830</b>	<b>3. Carboxylic acids with aldehyde or ketone function but without other oxygen function,their anhydrides,halides,peroxides,peroxyacids and their derivatives</b>		
2918300000	3. Carboxylic acids with aldehyde or ketone function but without other oxygen function,their anhydrides,halides,peroxides,peroxyacids and their derivatives	6.5	E-0
<b>291890</b>	<b>4. Other</b>		
2918900000	4. Other	6.5	E-5
<b>291900</b>	<b>Phosphoric esters and their salts,including lactophosphates; their halogenated,sulphonated,nitrated or nitrosated derivatives.</b>		
2919001010	Dimethyl dichlorovinyl phosphate (d.d.v.p)	6.5	E-0
2919001020	Glycerophosphoric acid	6.5	E-0

HS code (2002)	Description	Base Rate	Staging Category
2919001090	Other	6.5	E-5
2919002010	Calcium glycerophosphate	6.5	E-0
2919002090	Other	6.5	E-0
2919009000	Other	6.5	E-5
<b>292010</b>	<b>Thiophosphoric esters(phosphorothioates)and their salts;their halogenated,sulphonated,nitrosated derivatives</b>		
2920101000	0,0-diethyl -0- paranitrophenyl- thiophosphate	6.5	E-0
2920102000	0,0-dimethyl-0-(3-methyl -4- nitrophenyl) thiophosphate	6.5	E-0
2920109000	Other	6.5	E-5
<b>292090</b>	<b>Other</b>		
2920901010	Dimethyl sulfate	6.5	E-0
2920901020	Diethyl sulfate	6.5	E-0
2920901090	Other	6.5	E-0
2920902000	Of nitrous and nitric esters	6.5	E-0
2920903000	Of carbonic esters	6.5	E-0
2920904010	Dimethyl phosphite	6.5	E-0
2920904020	Diethyl phosphite	6.5	E-0
2920904030	Trimethyl phosphite	6.5	E-0
2920904040	Triethyl phosphite	6.5	E-0
2920909000	Other	6.5	E-5
<b>292111</b>	<b>A. Methylamine,di-or trimethylamine and their salts</b>		
2921111010	Methylamine	6.5	E-0
2921111020	Salts of methylamine	6.5	E-0
2921112010	Dimethylamine	6.5	E-0
2921112020	Salts of dimethylamine	6.5	E-0
2921113010	Trimethylamine	6.5	E-0
2921113020	Salts of trimethylamine	6.5	E-0
<b>292112</b>	<b>B. Diethylamine and its salts</b>		
2921121000	Diethylamine	6.5	E-0
2921122010	Diethylamine hydrochloride	6.5	E-0
2921122090	Other	6.5	E-5
<b>292119</b>	<b>C. Other</b>		
2921191000	(1) Dimethylaminoethyl chloride hydrochloride	6.5	E-0
2921199010	Dimethyl laurylamine	6.5	E-0
2921199020	Chlormethine(bis(2-chloroethyl)methylamine)	6.5	E-0
2921199030	Bis (2-chloroethyl) ethylamine	6.5	E-0
2921199040	Trichloromethine(tris(2-chloroethyl)amine)	6.5	E-0
2921199050	Di-isopropylamine	6.5	E-0
2921199060	N,N-diisopropyl-B-aminoethylchloride	6.5	E-0
2921199070	N,N-Dialkyl (methyl,ethyl, n-propyl or isopropyl)2-chloroethylamines and their protonated salts	6.5	E-0
2921199090	Other	6.5	E-5
<b>292121</b>	<b>A. Ethylenediamine and its salts</b>		
2921211000	Ethylenediamine	6.5	E-0
2921212000	Salts of ethylenediamine	6.5	E-0
<b>292122</b>	<b>B. Hexamethylenediamine and its salts</b>		
2921221000	(1) Hexamethylenediamine	6.5	E-0
2921222000	(2) Hexamethylene diamine adipate	6.5	E-0
2921229000	(3) Other	6.5	E-0
<b>292129</b>	<b>C. Other</b>		
2921291000	Diethylenetriamine	5	E-0
2921292000	Triethylene tetramine	5	E-0
2921299000	Other	5	E-0
<b>292130</b>	<b>3. Cyclanic,cyclenic or cycloterpenic mono- or polyamines,and their derivatives;salts thereof</b>		
2921301000	Cyclohexylamine	6.5	E-0
2921309000	Other	6.5	E-0
<b>292141</b>	<b>A. Aniline and its salts</b>		
2921411000	Aniline	6.5	E-0
2921412000	Salts of aniline	6.5	E-0
<b>292142</b>	<b>B. Aniline derivatives and their salts</b>		
2921421000	Nitrohalogenated derivatives of aniline	6.5	E-0
2921422000	2,4,5 - trichloroaniline	6.5	E-0

HS code (2002)	Description	Base Rate	Staging Category
2921429000	Other	6.5	E-0
<b>292143</b>	<b>C.Toluidines and their derivatives;salts thereof</b>		
2921431000	(1) Para-toluidine-m-sulfonic acid and its salts	6.5	E-0
2921432000	(2) 2-chloro-para-toluidine-5-sulf- onic acid and its salts	6.5	E-0
2921433000	(3) 3-amino-6-chlorotoluene-4-sulf- onic acid and its salts	6.5	E-0
2921439010	Toluidines	6.5	E-0
2921439090	Other	6.5	E-0
<b>292144</b>	<b>D. Diphenylamine and its derivatives;salts thereof</b>		
2921441000	Diphenylamine	6.5	E-0
2921449000	Other	6.5	E-0
<b>292145</b>	<b>E. 1-Naphthylamine(alpha-naphthylamine),2-naphthylamine(beta-naphthylamine)and their derivatives;salts thereof</b>		
2921451000	(1) 1-naphthylamine-4-sulfonic acid and its salts	6.5	E-0
2921459010	(a) 1-Naphthylamine (alpha-naphthylamine) and its salts	6.5	E-0
2921459020	(b) 2-Naphthylamine (beta-naphthylamine) and its salts	6.5	E-0
2921459030	(c) 2-naphthylamine-3,6,8-trisulfonic acid and its salts	5	E-0
2921459090	(d) Other	6.5	E-0
<b>292146</b>	<b>F. Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof</b>		
2921460000	F. Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	6.5	E-0
<b>292149</b>	<b>G. Other</b>		
2921490000	G. Other	6.5	E-0
<b>292151</b>	<b>A. o-,m-,p-phenylenediamine,diaminotoluenes,and their derivatives; salts thereof</b>		
2921511000	(1) n-phenyl-n-isopropyl para-phenylenediamine	6.5	E-0
2921512000	(2) N-(1.3-dimethyl butyl) -n-phenyl-para-phenylene-diamine	6.5	E-0
2921519010	O-phenylene diamine	6.5	E-0
2921519020	M-phenylene diamine	6.5	E-0
2921519030	P-phenylene diamine	6.5	E-0
2921519040	Diaminotoluenes	6.5	E-0
2921519090	Other	6.5	E-0
<b>292159</b>	<b>B. Other</b>		
2921591000	(1) 3,3-dichloro benzidine sulfonic acid salts	6.5	E-0
2921599010	(a) Benzidine	6.5	E-0
2921599020	(b) Benzidine dihydrochloride	6.5	E-0
2921599030	(c) 4,4'diaminostilbene-2,2'-disulfonic acid and its salts	6.5	E-0
2921599040	(d) Benzidine's salts other than benzidine dihydrochloride	6.5	E-0
2921599050	(e) o-Tolidine and its salts	6.5	E-0
2921599090	(f) Other	6.5	E-0
<b>292211</b>	<b>Monoethanolamine and its salts</b>		
2922111000	Monoethanolamine	6.5	E-0
2922112000	Salts of monoethanolamine	6.5	E-0
<b>292212</b>	<b>Diethanolamine and its salts</b>		
2922121000	Diethanolamine	6.5	E-0
2922122000	Salts of diethanolamine	6.5	E-0
<b>292213</b>	<b>Triethanolamine and its salts</b>		
2922131000	Triethanolamine	6.5	E-0
2922132000	Salts of triethanolamine	6.5	E-0
<b>292214</b>	<b>Dextropropoxyphene (INN) and its salts</b>		
2922140000	Dextropropoxyphene (INN) and its salts	6.5	E-0
<b>292219</b>	<b>Other</b>		
2922191000	Arylethanolamines	6.5	E-0
2922193010	N,N-Dimethyl-2 aminoethanol and its protonated salts	6.5	E-0
2922193020	N, N-Diethyl-2-aminoethanol and its protonated salts	6.5	E-0
2922193090	Other	6.5	E-0
2922194000	Ethyl-diethanolamine	6.5	E-0
2922195000	Methyl-diethanolamine	6.5	E-0
2922196000	Diethylaminoethanol	6.5	E-0

HS code (2002)	Description	Base Rate	Staging Category
2922199000	Other	6.5	E-0
<b>292221</b>	<b>A. Aminohydroxynaphthalenesulphonic acids and their salts</b>		
2922211000	(1) 7-amino-1-naphthol-3-sulphonic acid (gamma acid)and its salts	6.5	E-0
2922212000	(2) 6-amino-1-naphthol-5,8-disulphonic acid (i acid) and its salts	5	E-0
2922213000	(3) 2-amino-5-naphthol-7-disulphonic acid (j acid) and its salts	6.5	E-0
2922219000	(4) Other	6.5	E-0
<b>292222</b>	<b>B. Anisidines,dianisidines,phenetidines,and their salts</b>		
2922221000	Anisidines and their salts	6.5	E-5
2922222000	Dianisidines and their salts	6.5	E-0
2922223000	Phenetidines and their salts	6.5	E-0
<b>292229</b>	<b>C. Other</b>		
2922291000	(1) Para-aminophenol	6.5	E-0
2922299010	Meta-aminophenol	6.5	E-0
2922299020	Ortho-aminophenol	6.5	E-0
2922299030	Amino cresols	6.5	E-0
2922299090	Other	6.5	E-0
<b>292231</b>	<b>A. Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof</b>		
2922310000	A. Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	6.5	E-0
<b>292239</b>	<b>B. Other</b>		
2922391000	4-(n-ethyl-n'-beta-ethoxy-ethylamino -2-methyl benzaldehy de	6.5	E-0
2922392000	Amino anthraquinons and their salts	6.5	E-0
2922393000	Amino anthraquinons of derivatives	6.5	E-0
2922399000	Other	6.5	E-5
<b>292241</b>	<b>A. Lysine and its esters; salts thereof</b>		
2922411000	Lysine	6.5	E-0
2922412000	Esters of lysine	6.5	E-0
2922413000	Salts of lysine and its esters	6.5	E-0
<b>292242</b>	<b>B. Glutamic acid and its salts</b>		
2922421000	(1) Glutamic acid	5	E-0
2922422000	(2) Sodium glutamate	8	E-0
2922423000	(3) Other salts of glutamic acid	6.5	E-0
<b>292243</b>	<b>C. Anthranilic acid and its salts</b>		
2922431000	Anthranilic acid	6.5	E-0
2922439000	Salts of anthranilic acid	6.5	E-0
<b>292244</b>	<b>D. Tilidine (INN) and its salts</b>		
2922440000	D. Tilidine (INN) and its salts	6.5	E-0
<b>292249</b>	<b>E. Other</b>		
2922491000	Glycine	6.5	E-0
2922492000	Alanine	6.5	E-0
2922493000	Leucine	6.5	E-0
2922494000	Valine	6.5	E-0
2922495000	Aspartic acid	6.5	E-0
2922496000	Phenylglycine	6.5	E-5
2922497000	Ethyl para amino benzoate	6.5	E-0
2922499000	Other	6.5	E-5
<b>292250</b>	<b>5. Amino-alcohol-phenols,amino-acid-phenols and other amino-compounds with oxygen function</b>		
2922501000	A. Serine	6.5	E-0
2922502000	B. Para-amino salicylic acid and its salts	6.5	E-0
2922503000	C. 1-p-nitrophenol-2-amino-1,3-propane diol	6.5	E-0
2922504000	D. Dialphahydroxyphenylglycine	6.5	E-0
2922509000	E. Other	6.5	E-5
<b>292310</b>	<b>Choline and its salts</b>		
2923101000	Choline	6.5	E-0
2923102000	Salts of choline	6.5	E-5
<b>292320</b>	<b>Lecithins and other phosphoaminolipids</b>		
2923201000	Lecithins	6.5	E-0
2923202000	Other phosphoaminolipids	6.5	E-0
<b>292390</b>	<b>Other</b>		
2923900000	Other	6.5	E-0

HS code (2002)	Description	Base Rate	Staging Category
<b>292411</b>	<b>A. Meprobamate (INN)</b>		
2924110000	A. Meprobamate (INN)	6.5	E-0
<b>292419</b>	<b>B. Other</b>		
2924191000	Dimethylformamide	6.5	E-0
2924192000	Dimethylacetamide	6.5	E-0
2924199000	Other	6.5	E-8
<b>292421</b>	<b>A. Ureines and their derivatives;salts thereof</b>		
2924210000	A. Ureines and their derivatives;salts thereof	6.5	E-5
<b>292423</b>	<b>B. 2-Acetamidobenzoic acid(N-acetylanthranilic acid) and its salts</b>		
2924230000	B. 2-Acetamidobenzoic acid(N-acetylanthranilic acid) and its salts	6.5	E-0
<b>292424</b>	<b>C. Ethinamate (INN)</b>		
2924240000	C. Ethinamate (INN)	6.5	E-0
<b>292429</b>	<b>D. Other</b>		
2924291010	(a) Aminoacetanilide and its derivatives	6.5	E-0
2924291020	(b) Acetaminophen	6.5	E-0
2924291090	(c) Other	6.5	E-5
2924292000	(2) Aceto acetanilide and its derivatives	5	E-0
2924299010	Lidocaine hydrochloride	6.5	E-0
2924299090	Other	6.5	E-8
<b>292511</b>	<b>Saccharin and its salts</b>		
2925111000	Saccharin	6.5	E-0
2925112000	Salts of saccharin	6.5	E-0
<b>292512</b>	<b>Glutethimide (INN)</b>		
2925120000	Glutethimide (INN)	6.5	E-0
<b>292519</b>	<b>Other</b>		
2925191000	Phthalimide	6.5	E-0
2925199000	Other	6.5	E-0
<b>292520</b>	<b>Imines and their derivatives;salts thereof</b>		
2925201000	Guanidine	6.5	E-0
2925202000	Diphenyl guanidine	6.5	E-0
2925209000	Other	6.5	E-0
<b>292610</b>	<b>1. Acrylonitrile</b>		
2926100000	1. Acrylonitrile	6.5	E-0
<b>292620</b>	<b>2. 1-Cyanoguanidine(dicyandiamide)</b>		
2926200000	2. 1-Cyanoguanidine(dicyandiamide)	6.5	E-0
<b>292630</b>	<b>3. Fenproporex(INN) and its salts; methadone (INN) intermediate(4-cyano-2-dimethylamino-4,4-diphenylbutane)</b>		
2926300000	3. Fenproporex(INN) and its salts; methadone (INN) intermediate(4-cyano-2-dimethylamino-4,4-diphenylbutane)	6.5	E-0
<b>292690</b>	<b>4. Other</b>		
2926901000	A. Acetonitrile	6.5	E-0
2926902000	B. 1,4-diamino-2,3-dicyanoanthraquinon	6.5	E-0
2926909010	Malono nitrile	6.5	E-0
2926909090	Other	6.5	E-8
<b>292700</b>	<b>Diazo-,azo- or azoxy-compounds.</b>		
2927001100	A. 6-nitro-1-diazo-2-naphthol-4- sulfonic acid	6.5	E-0
2927001900	B. Other	6.5	E-0
2927002100	Azodicarbonamide	8	E-0
2927002910	Azoisobutyronitrile	8	E-0
2927002990	Other	8	E-0
2927003000	3. Azoxy-compounds	6.5	E-0
<b>292800</b>	<b>Organic derivatives of hydrazine or of hydroxylamine.</b>		
2928001000	1. Phenylhydrazine	6.5	E-0
2928009010	Perillartine	6.5	E-0
2928009020	Methylethyl ketoxime	6.5	E-0
2928009090	Other	6.5	E-0
<b>292910</b>	<b>Isocyanates</b>		
2929101000	Toluene diisocyanate	6.5	E-0
2929102000	Diphenyl methane diisocyanate	6.5	E-0
2929109000	Other	6.5	E-0
<b>292990</b>	<b>Other</b>		
2929901000	Isocyanides	6.5	E-0

HS code (2002)	Description	Base Rate	Staging Category
2929903000	Dialkyl(methyl, ethyl, n-propyl or isopropyl) N, N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidates	6.5	E-0
2929904000	Diethyl-n,n-dimethylphosphoramidates	6.5	E-0
2929905000	O-ethyl-2-diisopropylaminoethyl methylphosphonite	6.5	E-0
2929906000	N,N-Dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidic dihalides	6.5	E-0
2929909000	Other	6.5	E-0
<b>293010</b>	<b>1. Dithiocarbonates(xanthates)</b>		
2930101000	Sodium ethylxanthate	6.5	E-0
2930102000	Potassium ethylxanthate	6.5	E-0
2930109000	Other	6.5	E-0
<b>293020</b>	<b>2. Thiocarbamates and dithiocarbamates</b>		
2930201000	Thiocarbamates	6.5	E-0
2930202000	Dithiocarbamates	6.5	E-0
<b>293030</b>	<b>3. Thiuram mono-,di- or tetrasulphides</b>		
2930301000	Thiuram mono-sulphides	6.5	E-5
2930302000	Thiuram di-sulphides	6.5	E-0
2930303000	Thiuram tetra-sulphides	6.5	E-0
<b>293040</b>	<b>4. Methionine</b>		
2930400000	4. Methionine	6.5	E-0
<b>293090</b>	<b>5. Other</b>		
2930901000	A. Sodium-2-amino-4-methylthiobuty late	6.5	E-0
2930902010	Thiourea	6.5	E-0
2930902020	Thiocarbamilide	6.5	E-0
2930902090	Other	6.5	E-5
2930903010	Thioalcohols	6.5	E-0
2930903020	Thiophenols	6.5	E-0
2930903030	N, N-Diisopropyl-β-aminoethanthiol	6.5	E-0
2930903040	N, N-Dialkyl(methyl, ethyl, n-propyl or isopropyl)aminoethane-2-thiols and their protonated salts	6.5	E-0
2930904010	Thiodiglycol (bis(2-hydroxyethyl)sulphide)	6.5	E-0
2930904020	Thioaniline	6.5	E-0
2930904090	Other	6.5	E-0
2930905010	2-Chloroethylchloromethylsulphide	6.5	E-0
2930905020	Bis (2-chloroethyl) sulphide	6.5	E-0
2930905030	Bis (2-chloroethylthio) methane	6.5	E-0
2930905040	1, 2-Bis (2-chloroethylthio) ethane	6.5	E-0
2930905050	1, 3-Bis (2-chloroethylthio)-n-propane	6.5	E-0
2930905060	1, 4-Bis (2-chloroethylthio)-n-butane	6.5	E-0
2930905070	1, 5-Bis (2-chloroethylthio)-n-pentane	6.5	E-0
2930905081	Bis(2-chloroethylthiomethyl)ether	6.5	E-0
2930905082	Bis(2-chloroethylthioethyl)ether	6.5	E-0
2930905090	Other	6.5	E-0
2930906000	F.[S-2-(dialkyl (methyl, ethyl, n-propyl or isopropyl)amino) ethyl] hydrogen alkyl (methyl, ethyl, n-propyl or isopropyl)phosphonothioates and their O-alkyl (≤C10, including cycloalkyl)esters; alkylated or protonated salts thereof	6.5	E-0
2930907000	G.O,O-Diethyl s-[2-(diethylamino) ethyl] phosphorothioate and its alkylated or protonated salts	6.5	E-0
2930908000	H.O-Ehtyl S-phenyl ethylphosphonothiolothionate(fonofos)	6.5	E-0
2930909010	(1) Thioacids	6.5	E-0
2930909020	(2) Isothiocyanates	6.5	E-0
2930909030	(3) Cysteine	6.5	E-0
2930909040	(4) Cystine	6.5	E-0
2930909050	(5) Glutathion	6.5	E-0
2930909060	(6) 8-Chloro-6-tosylotinic acid ethyl ester	6.5	E-0
2930909070	(7) Containing a phosphorus atom to which is bonded one methyl, ethyl, n-propyl or isopropyl group but not further carbon atoms	6.5	E-0
2930909090	(8) Other	6.5	E-8
<b>293100</b>	<b>Other organo-inorganic compounds.</b>		
2931001000	Organo-mercury compounds	6.5	E-0
2931002010	2-Chlorovinylchloroarsine	6.5	E-0
2931002020	Bis (2-chlorovinyl) chloroarsine	6.5	E-0
2931002030	Tris (2-chlorovinyl) arsine	6.5	E-0

HS code (2002)	Description	Base Rate	Staging Category
2931002090	Other	6.5	E-0
2931003100	[O-2-(dialkyl(methyl,ethyl, n-propyl or isopropyl)amino)ethyl]hydrogen alkyl (methyl,ethyl, n-propyl or isopropyl) phosphonites and their O-alkyl ( $\leq$ C10, including cycloalkyl)esters; alkylated or protonated salts thereof	6.5	E-0
2931003300	O-Isopropyl methylphosphonochloridate	6.5	E-0
2931003400	O-Pinacolyl methylphosphonochloridate	6.5	E-0
2931003500	O-Alkyl ( $\leq$ C10,including cycloalkyl)alkyl(methyl, ethyl, n-propyl or isopropyl)phosphonofluoridates	6.5	E-0
2931003700	O-Alkyl (<c10,including cycloalkyl) N,N-dialkyl (methyl,ethyl,n-propyl or isopropyl) phosphoramidocyanidates	6.5	E-0
2931003911	Dimethyl methylphosphonate	6.5	E-0
2931003912	Diethyl ethylphosphonate	6.5	E-0
2931003913	Diethyl methylphosphonate	6.5	E-0
2931003914	Dimethyl ethylphosphonate	6.5	E-0
2931003919	Others	6.5	E-0
2931004010	Alkyl (methyl, ethyl, n-propyl or isopropyl)phosphonyl difluorides	6.5	E-0
2931004090	Other	6.5	E-0
2931005010	Methyl phosphonyl dichloride	6.5	E-0
2931005020	Methyl phosphinyl dichloride	6.5	E-0
2931005030	Ethyl phosphinyl dichloride	6.5	E-0
2931005040	Ethyl phosphinyl dichloride	6.5	E-0
2931005090	Other	6.5	E-0
2931009010	Dibutyl tin oxide	6.5	E-0
2931009020	Diethyl aluminium chloride	6.5	E-0
2931009090	Other	6.5	E-0
<b>293211</b>	<b>A. Tetrahydrofuran</b>		
2932110000	A. Tetrahydrofuran	6.5	E-0
<b>293212</b>	<b>B. 2-Furaldehyde (furfuraldehyde)</b>		
2932120000	B. 2-Furaldehyde (furfuraldehyde)	6.5	E-0
<b>293213</b>	<b>C. Furfuryl alcohol and tetrahydrofurfuryl alcohol</b>		
2932131000	Furfurylalcohol	6.5	E-0
2932132000	Tetrahydrofurfuryl alcohol	6.5	E-0
<b>293219</b>	<b>D. Other</b>		
2932190000	D. Other	6.5	E-0
<b>293221</b>	<b>Coumarin,methylcoumarins and ethylcoumarins</b>		
2932211000	Coumarin	5	E-0
2932212000	Methylcoumarins	5	E-0
2932213000	Ethylcoumarins	5	E-0
<b>293229</b>	<b>Other lactones</b>		
2932291000	Nonalactone	5	E-0
2932292000	Undecalactone	5	E-0
2932293000	Butyrolactone	5	E-0
2932294000	Santonin	5	E-0
2932295000	Phenolphthalein	5	E-0
2932296000	Glucuronolactone	5	E-0
2932297000	Dehydracetic acid and its salts	5	E-0
2932298000	Acetyl ketene(diketene)	5	E-0
2932299000	Other	5	E-0
<b>293291</b>	<b>Isosafrole</b>		
2932910000	Isosafrole	6.5	E-0
<b>293292</b>	<b>1-(1,3-Benzodioxol-5-yl)propane-2-one</b>		
2932920000	1-(1,3-Benzodioxol-5-yl)propane-2-one	6.5	E-0
<b>293293</b>	<b>Piperonal</b>		
2932930000	Piperonal	6.5	E-0
<b>293294</b>	<b>Safrole</b>		
2932940000	Safrole	6.5	E-0
<b>293295</b>	<b>Tetrahydrocannabinols (all isomers)</b>		
2932950000	Tetrahydrocannabinols (all isomers)	6.5	E-0
<b>293299</b>	<b>Other</b>		
2932991000	Dioxanes	6.5	E-0
2932992000	Benzofuran(Coumarone)	6.5	E-0
2932993000	Mercurochrome	6.5	E-0

HS code (2002)	Description	Base Rate	Staging Category
2932994000	3,4-Methylene dioxyphenyl-2-propanone	6.5	E-0
2932999000	Other	6.5	E-8
<b>293311</b>	<b>A. Phenazone(antipyrin)and its derivatives</b>		
2933111000	(1) Methylene bis(1-phenyl-2,3-dimethyl -4-methylamino pyrazolone-5)	6.5	E-0
2933119010	Phenazone(antipyrin)	6.5	E-0
2933119020	Aminophenazone	6.5	E-0
2933119030	Sulpyrine	6.5	E-0
2933119040	Isopropyl antipyrin	6.5	E-5
2933119090	Other	6.5	E-0
<b>293319</b>	<b>B. Other</b>		
2933191000	(1) Pyrazolone and its derivatives	6.5	E-5
2933199010	Phenyl butazone	6.5	E-0
2933199020	Pyrazolate	6.5	E-0
2933199090	Other	6.5	E-0
<b>293321</b>	<b>Hydantoin and its derivatives</b>		
2933211000	Hydantoin	6.5	E-0
2933212000	Derivatives of hydantoin	6.5	E-5
<b>293329</b>	<b>Other</b>		
2933291000	Lysidine	6.5	E-0
2933299000	Other	6.5	E-5
<b>293331</b>	<b>Pyridine and its salts</b>		
2933311000	Pyridine	6.5	E-0
2933312000	Salts of pyridine	6.5	E-8
<b>293332</b>	<b>Piperidine and its salts</b>		
2933321000	Piperidine	6.5	E-0
2933329000	Salts of piperidine	6.5	E-0
<b>293333</b>	<b>Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN) dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof</b>		
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	6.5	E-0
<b>293339</b>	<b>Other</b>		
2933391000	Isonicotinic acid hydrazide	6.5	E-0
2933393000	3-Hydroxy-1-methylpiperidine	6.5	E-0
2933394000	3-Quinuclidinyl benzilate	6.5	E-0
2933395000	Quinuclidin-3-ol	6.5	E-0
2933399000	Other	6.5	E-5
<b>293341</b>	<b>Levorphanol(INN) and its salts</b>		
2933410000	Levorphanol(INN) and its salts	6.5	E-0
<b>293349</b>	<b>Other</b>		
2933491000	Pyrvinium pamoate	6.5	E-0
2933499000	Other	6.5	E-0
<b>293352</b>	<b>Malonylurea(barbituric acid) and its salts</b>		
2933520000	Malonylurea(barbituric acid) and its salts	6.5	E-0
<b>293353</b>	<b>B. Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof</b>		
2933530000	B. Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbital (INN), secobarbital (INN) and vinylbital (INN); salts there	6.5	E-0



HS code (2002)	Description	Base Rate	Staging Category
<b>293354</b>	<b>Other derivatives of malonylurea (barbituric acid); salts thereof</b>		
2933540000	Other derivatives of malonylurea (barbituric acid); salts thereof	6.5	E-0
<b>293355</b>	<b>Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof</b>		
2933550000	Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	6.5	E-0
<b>293359</b>	<b>E. Other</b>		
2933591100	(a) 5-fluorouracil	6.5	E-0
2933591910	Pyrimidine	6.5	E-0
2933591990	Other	6.5	E-0
2933592010	(a) Piperazine	6.5	E-0
2933592020	(b) Piperazine citrate	6.5	E-0
2933592030	(c) Piperazine adipate	6.5	E-0
2933592040	(d) 1-amino-4methylpiperazine	6.5	E-0
2933592090	(e) Other	6.5	E-5
2933599000	(3) Other	6.5	E-5
<b>293361</b>	<b>A. Melamine</b>		
2933610000	A. Melamine	6.5	E-0
<b>293369</b>	<b>B. Other</b>		
2933691000	(1) Cyanuric chloride	6.5	E-0
2933692000	(2) Hexamethylene tetramine	6.5	E-0
2933699010	Trimethylene trinitramine	6.5	E-0
2933699090	Other	6.5	E-0
<b>293371</b>	<b>6-Hexanelactam (epsilon-caprolactam)</b>		
2933710000	6-Hexanelactam (epsilon-caprolactam)	6.5	E-0
<b>293372</b>	<b>Clobazam (INN) and methyprylon (INN)</b>		
2933720000	Clobazam (INN) and methyprylon (INN)	6.5	E-0
<b>293379</b>	<b>Other lactams</b>		
2933791000	Isatin	6.5	E-0
2933792000	2-hydroxyquinoline	6.5	E-0
2933793000	1-vinyl-2-pyrrolidone	6.5	E-0
2933799000	Other	6.5	E-0
<b>293391</b>	<b>A. Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam(INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN) tetrazepam (INN) and triazolam (INN); salts thereof</b>		
2933910000	A. 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	6.5	E-5
<b>293399</b>	<b>B. Other</b>		
2933991000	(1) Indole and its derivatives	6.5	E-0
2933999000	(2) Other	6.5	E-8
<b>293410</b>	<b>1. Compounds containing an unfused thiazole ring(whether or not hydrogenated)in the structure</b>		
2934101000	A. Aminothiazole and its derivative	6.5	E-0
2934109000	B. Other	6.5	E-0
<b>293420</b>	<b>2. Compounds containing in the structure a benzothiazole ring-system(whether or not hydrogenated),not further fused</b>		
2934201000	Benzothiazole	6.5	E-0
2934202000	Mercaptobenzothiazole	6.5	E-0
2934203000	Dibenzothiazolyl disulphide	6.5	E-0
2934209000	Other	6.5	E-0
<b>293430</b>	<b>3. Compounds containing in the structure a phenothiazine ring-system(whether or not hydrogenated),not further fused</b>		

HS code (2002)	Description	Base Rate	Staging Category
2934301000	Phenothiazine (thiodiphenyl amine)	6.5	E-0
2934309000	Other	6.5	E-0
<b>293491</b>	<b>A. 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</b>		
2934910000	A. 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 ther	6.5	E-0
<b>293499</b>	<b>B. Other</b>		
2934991000	(1) Morpholine	6.5	E-0
2934992000	(2) Nucleic acids,their salts and derivatives	8	E-5
2934993000	(3) 7-Aminocephalosporanic acid	6.5	E-0
2934999000	(4) Other	6.5	E-8
<b>293500</b>	<b>Sulphonamides.</b>		
2935001000	1. Ortho-toluene sulphonamide	6.5	E-0
2935002000	2. 5-amino-2-methyl -n-phenyl benzene sulfonamide	6.5	E-0
2935003000	3. Para-toluidine-3-sulfon anilide	6.5	E-0
2935004000	4. 2-amino-n-ethylbenzene sulfonanilide	6.5	E-0
2935005000	5. 2-amino-ethyl -n- phenyl benzene sulfonanilide	6.5	E-0
2935006000	6. Sulfamethoxazole	6.5	E-5
2935007000	7. Sulfamethoxine	6.5	E-0
2935008010	Sulphamine	6.5	E-0
2935008020	Sulphapyridine	6.5	E-0
2935008030	Sulphadiazine	6.5	E-0
2935008040	Sulphamerazine	6.5	E-0
2935008050	Sulphathiazole	6.5	E-0
2935008090	Other	6.5	E-5
2935009010	Para-sulphamylbenzylamine	6.5	E-0
2935009090	Other	6.5	E-5
<b>293610</b>	<b>Provitamins,unmixed</b>		
2936101000	Provitamin A and its derivatives	6.5	E-0
2936109000	Other	6.5	E-0
<b>293621</b>	<b>Vitamins A and their derivatives</b>		
2936210000	Vitamins A and their derivatives	6.5	E-0
<b>293622</b>	<b>Vitamin B<sub>1</sub> and its derivatives</b>		
2936220000	Vitamin B <sub>1</sub> and its derivatives	6.5	E-0
<b>293623</b>	<b>Vitamin B<sub>2</sub> and its derivatives</b>		
2936230000	Vitamin B <sub>2</sub> and its derivatives	6.5	E-5
<b>293624</b>	<b>D- or DL-pantothenic acid (Vitamin B<sub>3</sub> or Vitamin B5) and its derivatives</b>		
2936240000	D- or DL-pantothenic acid (Vitamin B <sub>3</sub> or Vitamin B5) and its derivatives	6.5	E-0
<b>293625</b>	<b>Vitamin B6 and its derivatives</b>		
2936250000	Vitamin B6 and its derivatives	6.5	E-0
<b>293626</b>	<b>Vitamin B12 and its derivatives</b>		
2936260000	Vitamin B12 and its derivatives	6.5	E-0
<b>293627</b>	<b>Vitamin C and its derivatives</b>		
2936271000	Ascorbic acid	6.5	E-0
2936272000	Sodium ascorbate	6.5	E-0
2936273000	Calcium ascorbate	6.5	E-0
2936279000	Other	6.5	E-0
<b>293628</b>	<b>Vitamin E and its derivatives</b>		
2936281000	Alpha-tocoperol acetate	6.5	E-0
2936289000	Other	6.5	E-0
<b>293629</b>	<b>Other vitamins and their derivatives</b>		
2936291010	Vitamin B9	6.5	E-0
2936291090	Other	6.5	E-0
2936292000	Vitamins D and their derivatives	6.5	E-8

HS code (2002)	Description	Base Rate	Staging Category
2936293000	Vitamin H and its derivatives	6.5	E-0
2936294000	Vitamins K and their derivatives	6.5	E-0
2936295000	Nicotinamide and its derivatives	6.5	E-5
2936299000	Other	6.5	E-5
<b>293690</b>	<b>Other, including natural concentrates</b>		
2936900000	Other, including natural concentrates	6.5	E-0
<b>293711</b>	<b>A. Somatotropin, its derivatives and structural analogues</b>		
2937111000	Of subheading 2933.9 or 2934.9	6.5	E-0
2937119000	Other	0	E-0
<b>293712</b>	<b>B. Insulin and its salts</b>		
2937120000	B. Insulin and its salts	0	E-0
<b>293719</b>	<b>C. Other</b>		
2937191000	Of subheading 2933.9 or 2934.9	6.5	E-0
2937199000	Other	0	E-0
<b>293721</b>	<b>Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)</b>		
2937211000	Cortisone	0	E-0
2937212000	Hydrocortisone	0	E-0
2937213000	Prednisone	0	E-0
2937214000	Prednisolone	0	E-0
<b>293722</b>	<b>Halogenated derivatives of corticosteroidal hormones</b>		
2937220000	Halogenated derivatives of corticosteroidal hormones	0	E-0
<b>293723</b>	<b>Oestrogens and progestogens</b>		
2937230000	Oestrogens and progestogens	0	E-0
<b>293729</b>	<b>Other</b>		
2937292000	Of subheading 2914.50.	5.5	E-0
2937299000	Other	0	E-0
<b>293731</b>	<b>Epinephrine</b>		
2937310000	Epinephrine	0	E-0
<b>293739</b>	<b>Other</b>		
2937391000	Of subheading 2922.50.	6.5	E-0
2937399000	Other	0	E-0
<b>293740</b>	<b>4. Amino-acid derivatives</b>		
2937400000	4. Amino-acid derivatives	0	E-0
<b>293750</b>	<b>5. Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues</b>		
2937501000	Of subheading 2918.19 or 2918.90.	6.5	E-0
2937502000	Of subheading 2934.9	6.5	E-0
2937509000	Other	0	E-0
<b>293790</b>	<b>6. Other</b>		
2937901000	Of subheading 2933.9 or 2934.9	6.5	E-0
2937909000	Other	0	E-0
<b>293810</b>	<b>Rutoside (rutin) and its derivatives</b>		
2938101000	Rutoside (rutin)	6.5	E-0
2938102000	Derivatives of rutoside	6.5	E-0
<b>293890</b>	<b>Other</b>		
2938901000	Digitalis glycosides	6.5	E-0
2938902000	Glycyrrhizin and glycyrrhizates	6.5	E-0
2938903000	Saponins	6.5	E-0
2938904000	Stevioside	6.5	E-0
2938909000	Other	6.5	E-0
<b>293911</b>	<b>Concentrates of poppy straw, buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine, salts thereof</b>		
2939111000	Morphine	0	E-0
2939112000	Ethylmorphine	0	E-0
2939113000	Codeine	0	E-0
2939114000	Concentrates of poppy straw containing not less than 50% by weight of alkaloids	8	E-0
2939119000	Other	0	E-0
<b>293919</b>	<b>Other</b>		

HS code (2002)	Description	Base Rate	Staging Category
2939190000	Other	0	E-0
<b>293921</b>	<b>Quinine and its salts</b>		
2939210000	Quinine and its salts	0	E-0
<b>293929</b>	<b>Other</b>		
2939291000	Quinidine and its derivatives;salts thereof	0	E-0
2939292000	Cinchonine and its derivatives;salts thereof:	0	E-0
2939293000	Cinchonidine and its derivatives:salts thereof:	0	E-0
2939299000	Other	0	E-0
<b>293930</b>	<b>Caffeine and its salts</b>		
2939300000	Caffeine and its salts	0	E-0
<b>293941</b>	<b>Ephedrine and its salts</b>		
2939411000	Ephedrines	0	E-0
2939419000	Salts of ephedrines:	0	E-0
<b>293942</b>	<b>Pseudoephedrine(INN) and its salts</b>		
2939421000	Pseudo ephedrine	0	E-0
2939429000	Salts of pseudoephedrine	0	E-0
<b>293943</b>	<b>Cathine (INN) and its salts</b>		
2939430000	Cathine (INN) and its salts	0	E-0
<b>293949</b>	<b>Other</b>		
2939490000	Other	0	E-0
<b>293951</b>	<b>Fenetylline (INN) and its salts</b>		
2939510000	Fenetylline (INN) and its salts	0	E-0
<b>293959</b>	<b>Other</b>		
2939590000	Other	0	E-0
<b>293961</b>	<b>Ergometrine(INN)and its salts</b>		
2939611000	Ergometrine	0	E-0
2939619000	Salts of ergometrine	0	E-0
<b>293962</b>	<b>Ergotamin(INN)and its salts</b>		
2939621000	Ergotamin	0	E-0
2939629000	Salts of ergotamin	0	E-0
<b>293963</b>	<b>Lysergic acid and its salts</b>		
2939631000	Lysergic acid	0	E-0
2939639000	Salts of lysergic acid	0	E-0
<b>293969</b>	<b>Other</b>		
2939690000	Other	0	E-0
<b>293991</b>	<b>Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof</b>		
2939910000	Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	0	E-0
<b>293999</b>	<b>Other</b>		
2939991000	Atropine and homatropine	0	E-0
2939992000	Arecoline	0	E-0
2939993000	Piperine	0	E-0
2939994000	Nicotine and its salts	0	E-0
2939999000	Other	0	E-0
<b>294000</b>	<b>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.</b>		
2940001010	Galactose	8	E-0
2940001020	Sorbose	8	E-0
2940001030	Xylose	8	E-0
2940001090	Other	8	E-0
2940002010	Hydroxypropyl sucrose	8	E-0
2940002090	Other	8	E-5
<b>294110</b>	<b>1. Penicillins and their derivatives with a penicillanic acid structure;salts thereof</b>		
2941101000	A. Penicilline G potassium	6.5	E-0
2941109010	Penicilline G sodium	6.5	E-0
2941109020	Penicilline V	6.5	E-0

HS code (2002)	Description	Base Rate	Staging Category
2941109090	Other	6.5	E-8
<b>294120</b>	<b>2. Streptomycins and their derivatives; salts thereof</b>		
2941200000	2. Streptomycins and their derivatives; salts thereof	6.5	E-0
<b>294130</b>	<b>3. Tetracyclines and their derivatives;salts thereof</b>		
2941301000	Chlorotetracycline	6.5	E-0
2941302000	Oxy-tetracycline hydrochloride	6.5	E-0
2941303000	Chlorotetracycline hydrochloride	6.5	E-0
2941309000	Other	6.5	E-0
<b>294140</b>	<b>4. Chloramphenicol and its derivatives; salts thereof</b>		
2941400000	4. Chloramphenicol and its derivatives; salts thereof	6.5	E-0
<b>294150</b>	<b>5. Erythromycin and its derivatives;salts thereof</b>		
2941501000	A. Erythromycin thiocyanate	6.5	E-0
2941509000	B. Other	6.5	E-5
<b>294190</b>	<b>6. Other</b>		
2941902000	A. 11-alpha-chloro -6- deoxy -6-demethyl -6- methylene -5-ox ytetracycline paratoluene sulfonate	6.5	E-0
2941909010	Kanamycine sulfate	6.5	E-0
2941909020	Ledermycine	6.5	E-0
2941909030	Gentamycine sulfate	6.5	E-0
2941909040	Leucomycin	6.5	E-0
2941909090	Other	6.5	E-8
<b>294200</b>	<b>Other organic compounds.</b>		
2942001000	Ketens	6.5	E-0
2942009010	Copper acetoarsenite	6.5	E-0
2942009090	Other	6.5	E-5
<b>300110</b>	<b>1. Glands and other organs,dried,whether or not powdered</b>		
3001101000	Glands	0	E-0
3001102000	Bear's gall	0	E-0
3001109000	Other	0	E-0
<b>300120</b>	<b>2. Extracts of glands or other organs or of their secretions</b>		
3001201000	Gland extracts	0	E-0
3001202000	Liver extracts	0	E-0
3001203000	Gall bag extracts	0	E-0
3001204000	Panceus extracts	0	E-0
3001205000	Stomach extracts	0	E-0
3001209000	Other	0	E-0
<b>300190</b>	<b>3. Other</b>		
3001901000	Skin and bone grafts	0	E-0
3001909010	Heparin and its salts	0	E-0
3001909090	Other	0	E-0
<b>300210</b>	<b>1. Antisera and other blood fractions and modified immunological products,whether or not obtained by means of biotechnological processes.</b>		
3002101000	A. Preparations of blood fractions and put up in packings as medicaments	0	E-0
3002102010	Haemoglobin	0	E-0
3002102020	Globulins	0	E-0
3002103000	C. Thrombin and prothrombinase	0	E-0
3002109010	(1) Antisera	0	E-0
3002109020	(2) Serums and blood plasma (excluding reproduced by synthesis)	0	E-0
3002109090	(3) Other	0	E-0
<b>300220</b>	<b>2. Vaccines for human medicine</b>		
3002200000	2. Vaccines for human medicine	0	E-0
<b>300230</b>	<b>3. Vaccines for veterinary medicine</b>		
3002301000	A. Vaccines against foot and mouth disease	0	E-0
3002309000	B. Other	0	E-0
<b>300290</b>	<b>4. Other</b>		
3002901000	A. Human blood	0	E-0
3002902000	B. Animal blood(prepared for therapeutic,prophylactic or diagnostic uses)	0	E-0
3002903010	(1)Saxitoxin	6.5	E-0
3002903020	(2)Ricin	8	E-0

HS code (2002)	Description	Base Rate	Staging Category
3002903090	(3)Other	0	E-0
3002904000	D. Microbial culture	0	E-0
3002905000	E. Virus and anti-virus	0	E-0
3002906000	F. Bacteriophage	0	E-0
3002909000	G. Other	0	E-0
<b>300310</b>	<del>Containing penicillins or derivatives thereof,with a penicillanic acid structure,or streptomycins or their derivatives</del>		
3003101000	Containing penicillins or derivatives thereof,with a penicillanic acid structure	8	E-8
3003102000	Containing streptomycins or their derivatives	8	E-5
<b>300320</b>	<b>Containing other antibiotics</b>		
3003201000	Anti-tuberculosis preparations and anti-cancer preparations	8	E-5
3003209010	Preparations containing chloramphenicol	8	E-0
3003209090	Other	8	E-5
<b>300331</b>	<b>Containing insulin</b>		
3003310000	Containing insulin	8	E-5
<b>300339</b>	<b>Other</b>		
3003391010	Preparations containing pituitary (anterior) hormones	8	E-0
3003391020	Preparations containing pituitary (posterior) hormones	8	E-5
3003392000	Preparations containing salivary gland hormones	8	E-0
3003393000	Preparations containing thyroid and parathyroid hormones	8	E-0
3003394000	Preparations containing anabolic steroids	8	E-0
3003395000	Preparations containing adrenal cortical hormones	8	E-0
3003396000	Preparations containing adrenal medulla hormones	8	E-0
3003397000	Preparations containing male sex hormones	8	E-0
3003398000	Preparations containing estrogens and gestagens,progestins	8	E-0
3003399000	Other	8	E-0
<b>300340</b>	<del>Containing alkaloids or derivatives thereof but not containing hormones other products of heading 29.37 or antibiotics</del>		
3003401000	Anti-cancer preparations	8	E-0
3003409110	Preparations containing morphine	8	E-0
3003409120	Preparations containing quinine	8	E-0
3003409130	Preparations containing theobromine	8	E-0
3003409210	Preparations containing caffeine	8	E-0
3003409220	Preparations containing strychnine	8	E-0
3003409230	Preparations containing ephedrine	8	E-0
3003409310	Preparations containing cocaine	8	E-0
3003409320	Preparations containing alkaloids of rye ergot	8	E-0
3003409330	Preparations containing nicotine	8	E-0
3003409400	Preparations containing atropine and homatropine	8	E-0
3003409500	Preparations containing arecoline	8	E-0
3003409600	Preparations containing piperine	8	E-0
3003409900	Other	8	E-0
<b>300390</b>	<b>Other</b>		
3003901000	Anti-tuberculosis preparations anthelmintic preparations and anticancer preparations	8	E-5
3003909100	Preparations containing aspirin	8	E-0
3003909200	Preparations containing anti-allergic agents	8	E-0
3003909300	Preparations containing vitamins	8	E-0
3003909400	Preparations containing antler	8	E-0
3003909500	Preparations containing ginseng	8	E-0
3003909600	Preparations containing royal jelly	8	E-0
3003909900	Other	8	E-5
<b>300410</b>	<del>Containing penicillins or derivatives thereof,with a penicillanic acid structure,or streptomycins or their derivatives</del>		
3004101000	Containing penicillins or derivatives thereof,with a penicillanic acid structure	8	E-5
3004102000	Containing streptomycins or their derivatives	8	E-5
<b>300420</b>	<b>Containing other antibiotics</b>		
3004201000	Anti-tuberculosis preparations,anthelmintic preparations and anti- cancer preparations	8	E-5
3004209100	Preparations containing chloramphenicol	8	E-0
3004209200	Preparations containing erythromycin	8	E-0
3004209300	Preparations containing oxy-tetracycline	8	E-0

HS code (2002)	Description	Base Rate	Staging Category
3004209400	Preparations containing kanamycin	8	E-5
3004209900	Other	8	E-5
<b>300431</b>	<b>Containing insulin</b>		
3004310000	Containing insulin	8	E-5
<b>300432</b>	<b>Containing corticosteroid hormones, their derivatives and structural analogues</b>		
3004320000	Containing corticosteroid hormones, their derivatives and structural analogues	8	E-5
<b>300439</b>	<b>Other</b>		
3004391010	Preparations containing pituitary (anterior) hormones	8	E-5
3004391020	Preparations containing pituitary (posterior) hormones	8	E-0
3004392000	Preparations containing salivary gland hormones	8	E-0
3004393000	Preparations containing thyroid and parathyroid hormones	8	E-0
3004394000	Preparations containing anabolic steroids	8	E-0
3004395000	Preparations containing adrenal medulla hormones	8	E-0
3004396000	Preparations containing male sex hormones	8	E-0
3004397000	Preparations containing estrogens and gestagens, progestins	8	E-0
3004399000	Other	8	E-5
<b>300440</b>	<b>Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics</b>		
3004401000	Anti-cancer preparations	8	E-8
3004409110	Preparations containing morphine	8	E-0
3004409120	Preparations containing quinine	8	E-0
3004409130	Preparations containing theobromine	8	E-0
3004409210	Preparations containing caffeine	8	E-0
3004409220	Preparations containing strychnine	8	E-0
3004409230	Preparations containing ephedrine	8	E-0
3004409310	Preparations containing cocaine	8	E-0
3004409320	Preparations containing alkaloids of rye ergot	8	E-0
3004409330	Preparations containing nicotine	8	E-0
3004409400	Preparations containing atropine and homatropine	8	E-0
3004409500	Preparations containing arecoline	8	E-0
3004409600	Preparations containing piperine	8	E-0
3004409900	Other	8	E-5
<b>300450</b>	<b>Other medicaments containing vitamins or other products of heading 29.36</b>		
3004501000	Preparations containing vitamin A	8	E-0
3004502010	Preparations containing vitamin B1	8	E-0
3004502090	Other	8	E-0
3004503000	Preparations containing vitamin C	8	E-0
3004504000	Preparations containing vitamin D	8	E-0
3004505000	Preparations containing vitamin E	8	E-0
3004506000	Preparations containing vitamin H	8	E-0
3004507000	Preparations containing vitamin K	8	E-0
3004509000	Other	8	E-5
<b>300490</b>	<b>Other</b>		
3004901000	Anti-tuberculosis preparations, anthelmintic preparations and anti-cancer preparations	8	E-5
3004909100	Preparations containing aspirin	8	E-0
3004909200	Preparations containing anti-allergic agents	8	E-0
3004909300	Preparations containing antler	8	E-0
3004909400	Preparations containing ginseng	8	E-0
3004909500	Preparations containing royal jelly	8	E-0
3004909900	Other	8	E-5
<b>300510</b>	<b>Adhesive dressings and other articles having an adhesive layer</b>		
3005101000	Adhesive plasters	0	E-0
3005109000	Other	0	E-0
<b>300590</b>	<b>Other</b>		
3005901000	Waddings	0	E-0
3005902000	Gauze	0	E-0
3005903000	Bandages	0	E-0
3005904000	Prepared dressings and poultices	0	E-0

HS code (2002)	Description	Base Rate	Staging Category
3005909000	Other	0	E-0
<b>300610</b>	<b>1. 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</b>		
3006101000	Sterile surgical catgut, similar sterile suture materials	0	E-0
3006102000	Sterile tissue adhesives for surgical wound closure	0	E-0
3006103000	Sterile laminaria and sterile laminaria tents	0	E-0
3006104000	Sterile absorbable surgical haemostatics	0	E-0
<b>300620</b>	<b>2. Blood-grouping reagents</b>		
3006200000	2. Blood-grouping reagents	0	E-0
<b>300630</b>	<b>3. Opacifying preparations for x-ray examinations; diagnostic reagents designed to be administered to the patient</b>		
3006301000	Opacifying preparations for x-ray examination	0	E-0
3006302000	Diagnostic reagents (designed to be administered to the patient)	0	E-0
<b>300640</b>	<b>4. Dental cements and other dental fillings; bone reconstruction cements</b>		
3006401000	Dental cements	0	E-0
3006402000	Dental fillings	0	E-0
3006403000	Bone reconstruction cements	0	E-0
<b>300650</b>	<b>5. First-aid boxes and kits</b>		
3006500000	5. First-aid boxes and kits	0	E-0
<b>300660</b>	<b>6. Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides</b>		
3006600000	6. Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	0	E-0
<b>300670</b>	<b>7. 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</b>		
3006700000	7. 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	E-0
<b>300680</b>	<b>8. Waste pharmaceuticals</b>		
3006801010	(1) Skin and bone grafts	0	E-0
3006801090	(2) Other	0	E-0
3006802010	(1) Preparations of blood fractions and put up in packings as medicaments	0	E-0
3006802020	(2) Haemoglobin and globulins	0	E-0
3006802031	Saxitoxin	6.5	E-0
3006802032	Ricin	8	E-0
3006802090	(4) Other	0	E-0
3006803000	C. Of heading 30.03 or 30.04.	8	E-0
3006804000	D. Of heading 30.05 or 30.06.	0	E-0
3006805000	E. Of subheading 3824.90	6.5	E-0
<b>310100</b>	<b>Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products</b>		
3101001010	Guano	6.5	E-0
3101001090	Other	6.5	E-0
3101002000	Vegetable fertilisers	6.5	E-0
3101003000	Fertilisers produced by the mixing or chemical treatment of animal or vegetable products	6.5	E-8
<b>310210</b>	<b>Urea, whether or not in aqueous solution</b>		
3102100000	Urea, whether or not in aqueous solution	6.5	E-0
<b>310221</b>	<b>Ammonium sulphate</b>		
3102210000	Ammonium sulphate	6.5	E-0
<b>310229</b>	<b>Other</b>		
3102291000	Double salts of ammonium sulphate and ammonium nitrate	6.5	E-0
3102292000	Mixtures of ammonium sulphate and ammonium nitrate	6.5	E-0
<b>310230</b>	<b>Ammonium nitrate, whether or not in aqueous solution</b>		
3102300000	Ammonium nitrate, whether or not in aqueous solution	6.5	E-0



HS code (2002)	Description	Base Rate	Staging Category
<b>310240</b>	<b>Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances</b>		
3102400000	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	6.5	E-0
<b>310250</b>	<b>Sodium nitrate</b>		
3102501000	Natural	6.5	E-0
3102509000	Other	6.5	E-0
<b>310260</b>	<b>Double salts and mixtures of calcium nitrate and ammonium nitrate</b>		
3102600000	Double salts and mixtures of calcium nitrate and ammonium nitrate	6.5	E-0
<b>310270</b>	<b>Calcium cyanamide</b>		
3102700000	Calcium cyanamide	6.5	E-0
<b>310280</b>	<b>Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution</b>		
3102800000	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	6.5	E-0
<b>310290</b>	<b>Other, including mixtures not specified in the foregoing sub-headings</b>		
3102901000	Double salts of calcium nitrate and magnesium nitrate	6.5	E-0
3102909000	Other	6.5	E-0
<b>310310</b>	<b>Superphosphates</b>		
3103100000	Superphosphates	6.5	E-5
<b>310320</b>	<b>Basic slag</b>		
3103200000	Basic slag	6.5	E-0
<b>310390</b>	<b>Other</b>		
3103901000	Disintegrated (calcined) calcium phosphates	6.5	E-0
3103902000	Calcium hydrogen orthophosphate containing not less than 0.2% by weight of fluorine	6.5	E-0
3103903000	Other calcium phosphate	6.5	E-0
3103904000	Mixtures of phosphatic fertilisers	6.5	E-0
3103909000	Other	6.5	E-0
<b>310410</b>	<b>1. Carnallite, sylvite and other crude natural potassium salts</b>		
3104100000	1. Carnallite, sylvite and other crude natural potassium salts	1	E-0
<b>310420</b>	<b>2. Potassium chloride</b>		
3104200000	2. Potassium chloride	1	E-0
<b>310430</b>	<b>3. Potassium sulphate</b>		
3104301000	A. Not more than 52% by weight of K <sub>2</sub> O	1	E-0
3104309000	B. Other	6.5	E-0
<b>310490</b>	<b>4. Other</b>		
3104901010	(1) Not more than 30% by weight of K <sub>2</sub> O	1	E-0
3104901090	(2) Other	6.5	E-0
3104909000	B. Other	1	E-0
<b>310510</b>	<b>Goods of the this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10kg</b>		
3105100000	Goods of the this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10kg	6.5	E-0
<b>310520</b>	<b>Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium</b>		
3105200000	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	6.5	E-5
<b>310530</b>	<b>Diammonium hydrogenorthophosphate (diammonium phosphate)</b>		
3105300000	Diammonium hydrogenorthophosphate (diammonium phosphate)	6.5	E-0
<b>310540</b>	<b>Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)</b>		
3105400000	Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	6.5	E-0
<b>310551</b>	<b>Containing nitrates and phosphates</b>		
3105510000	Containing nitrates and phosphates	6.5	E-0
<b>310559</b>	<b>Other</b>		
3105590000	Other	6.5	E-0

HS code (2002)	Description	Base Rate	Staging Category
<b>310560</b>	<b>Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium</b>		
3105600000	Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	6.5	E-0
<b>310590</b>	<b>Other</b>		
3105901000	Fertilisers containing nitrogen and potassium	6.5	E-0
3105909000	Other	6.5	E-8
<b>320110</b>	<b>Quebracho extract</b>		
3201100000	Quebracho extract	8	E-0
<b>320120</b>	<b>Wattle extract</b>		
3201200000	Wattle extract	8	E-0
<b>320190</b>	<b>Other</b>		
3201901010	Extracts from mangrove	8	E-0
3201901020	Extracts from myrobolans	8	E-0
3201901030	Extracts from sumach	8	E-0
3201901040	Extracts from gambier	8	E-0
3201901090	Other	8	E-0
3201902000	Tannins(tannic acids) and their salts	6.5	E-0
3201903000	Ethers or esters of tannins	6.5	E-0
3201904000	Other derivatives of tannins	6.5	E-0
<b>320210</b>	<b>Synthetic organic tanning substances</b>		
3202101000	Aromatic syntans	6.5	E-8
3202102000	Alkylsulphonylchlorides	6.5	E-0
3202103000	Resinic tanning products	6.5	E-5
3202109000	Other	6.5	E-8
<b>320290</b>	<b>Other</b>		
3202901000	Inorganic tanning products	6.5	E-8
3202902000	Artificial bates	6.5	E-0
3202909000	Other	6.5	E-8
<b>320300</b>	<b>Colouring matter of vegetable or animal origin(including dyeing extracts but excluding animal black),whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin</b>		
3203001100	Natural indigo	6.5	E-5
3203001910	Logwood	6.5	E-5
3203001920	Sandal wood	6.5	E-0
3203001930	Chlorophyll	6.5	E-0
3203001990	Other	6.5	E-5
3203002010	Cochineal	6.5	E-0
3203002020	Kermes	6.5	E-0
3203002030	Sepia	6.5	E-0
3203002090	Other	6.5	E-0
3203003000	Preparations based on colouring matter of vegetable or an imal origin	6.5	E-8
<b>320411</b>	<b>Disperse dyes and preparations based thereon</b>		
3204110000	Disperse dyes and preparations based thereon	8	E-5
<b>320412</b>	<b>Acid dyes,whether or not premetalsed,and preparations based thereon; mordant dyes and preparations based thereon</b>		
3204121000	Acid dyes and preparations based thereon	8	E-5
3204122000	Mordant dyes and preparations based thereon	8	E-5
<b>320413</b>	<b>Basic dyes and preparations based thereon</b>		
3204130000	Basic dyes and preparations based thereon	8	E-5
<b>320414</b>	<b>Direct dyes and preparations based thereon</b>		
3204140000	Direct dyes and preparations based thereon	8	E-8
<b>320415</b>	<b>Vat dyes (including those usable in that state as pigments) and preparations based thereon</b>		
3204150000	Vat dyes (including those usable in that state as pigments) and preparations based thereon	8	E-5
<b>320416</b>	<b>Reactive dyes and preparations based thereon</b>		
3204160000	Reactive dyes and preparations based thereon	8	E-5
<b>320417</b>	<b>Pigments and preparations based thereon</b>		
3204170000	Pigments and preparations based thereon	8	E-5
<b>320419</b>	<b>Other,including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19</b>		

HS code (2002)	Description	Base Rate	Staging Category
3204191000	Solvent dyes and preparations based thereon	8	E-5
3204192000	Rapid dyes and preparations based thereon	8	E-0
3204193000	Sulphide dyes and sulphide vat dyes and preparations based thereon	8	E-5
3204199000	Other	8	E-5
<b>320420</b>	<b>Synthetic organic products of a kind used as fluorescent brightening agents</b>		
3204200000	Synthetic organic products of a kind used as fluorescent brightening agents	6.5	E-5
<b>320490</b>	<b>Other</b>		
3204901000	Synthetic organic products of the kind used as luminophores	6.5	E-5
3204909000	Other	6.5	E-5
<b>320500</b>	<b>Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.</b>		
3205001000	Pigment plastic colour bases	6.5	E-5
3205009000	Other	6.5	E-0
<b>320611</b>	<b>Containing 80% or more by weight of titanium dioxide calculated on the dry matter</b>		
3206110000	Containing 80% or more by weight of titanium dioxide calculated on the dry matter	6.5	E-5
<b>320619</b>	<b>Other</b>		
3206190000	Other	6.5	E-0
<b>320620</b>	<b>2. Pigments and preparations based on chromium compounds</b>		
3206200000	2. Pigments and preparations based on chromium compounds	6.5	E-5
<b>320630</b>	<b>3. Pigments and preparations based on cadmium compounds</b>		
3206300000	3. Pigments and preparations based on cadmium compounds	6.5	E-5
<b>320641</b>	<b>Ultramarine and preparations based thereon</b>		
3206411000	Ultramarine	6.5	E-8
3206419000	Other	6.5	E-8
<b>320642</b>	<b>Lithopone and other pigments and preparations based on zinc sulphide</b>		
3206421000	Lithopones	6.5	E-0
3206429000	Other	6.5	E-0
<b>320643</b>	<b>Pigments and preparations based on hexacyanoferrates(ferrocyanides and ferricyanides)</b>		
3206431000	Prussian blue	6.5	E-0
3206439000	Other	6.5	E-0
<b>320649</b>	<b>Other</b>		
3206491000	Zinc grey	6.5	E-0
3206492000	Mineral black	6.5	E-0
3206493000	Coloured earths	6.5	E-0
3206494000	Soluble vandyke brown	6.5	E-0
3206495000	Pigments based on cobalt compounds	6.5	E-0
3206499000	Other	6.5	E-5
<b>320650</b>	<b>5. Inorganic products of a kind used as luminophores</b>		
3206500000	5. Inorganic products of a kind used as luminophores	6.5	E-0
<b>320710</b>	<b>Prepared pigments,prepared opacifiers,prepared colours and similar preparations</b>		
3207100000	Prepared pigments,prepared opacifiers,prepared colours and similar preparations	6.5	E-0
<b>320720</b>	<b>Vitrifiable enamels and glazes,engobes(slips) and similar preparations</b>		
3207201000	Vitrifiable enamels and glazes	6.5	E-0
3207202000	Engobes (slips)	6.5	E-0
3207209000	Other	6.5	E-0
<b>320730</b>	<b>Liquid lustres and similar preparations</b>		
3207301000	Of gold	6.5	E-0
3207302000	Of platinum	6.5	E-0
3207303000	Of palladium	6.5	E-0
3207304000	Of silver	6.5	E-0
3207309000	Other	6.5	E-0

HS code (2002)	Description	Base Rate	Staging Category
<b>320740</b>	<b>Glass frit and other glass,in the form of powder,granules or flakes</b>		
3207400000	Glass frit and other glass,in the form of powder,granules or flakes	6.5	E-0
<b>320810</b>	<b>Based on polyesters</b>		
3208101010	Enamels	6.5	E-0
3208101090	Other	8	E-0
3208102000	Varnishes (including lacquers)	6.5	E-0
3208103000	Solutions as defined in note 4 to this Chapter	6.5	E-0
<b>320820</b>	<b>Based on acrylic or vinyl polymers</b>		
3208201011	Enamels	6.5	E-0
3208201019	Other	8	E-0
3208201020	Varnishes (including lacquers)	6.5	E-0
3208201030	Solutions as defined in note 4 to this Chapter	6.5	E-0
3208202011	Enamels	6.5	E-0
3208202019	Other	8	E-0
3208202020	Varnishes (including lacquers)	6.5	E-0
3208202030	Solutions as defined in note 4 to this Chapter	6.5	E-0
<b>320890</b>	<b>Other</b>		
3208901011	Enamels	6.5	E-0
3208901019	Other	8	E-0
3208901020	Varnishes (including lacquers)	6.5	E-0
3208901030	Solutions as defined in note 4 to this Chapter	6.5	E-0
3208909011	Enamels	6.5	E-0
3208909019	Other	8	E-5
3208909020	Varnishes (including lacquers)	6.5	E-0
3208909030	Solutions as defined in note 4 to this Chapter	6.5	E-0
<b>320910</b>	<b>Based on acrylic or vinyl polymers</b>		
3209101011	Enamels	6.5	E-0
3209101019	Other	8	E-0
3209101020	Varnishes (including lacquers)	6.5	E-0
3209102010	Paints (including enamels)	6.5	E-0
3209102020	Varnishes (including lacquers)	6.5	E-0
<b>320990</b>	<b>Other</b>		
3209901011	Enamels	6.5	E-0
3209901019	Other	8	E-0
3209901020	Varnishes (including lacquers)	6.5	E-0
3209909011	Enamels	6.5	E-0
3209909019	Other	8	E-0
3209909020	Varnishes (including lacquers)	6.5	E-0
<b>321000</b>	<b>Other paints and varnishes(including enamels,lacquers and distempers); prepared water pigments of a kind used for finishing leather.</b>		
3210001011	Enamels	6.5	E-0
3210001019	Other	8	E-0
3210001091	Enamels	6.5	E-0
3210001099	Other	8	E-0
3210002010	Oil varnishes	6.5	E-0
3210002020	Varnishes and lacquers based on lac,natural gum or resins	6.5	E-0
3210002030	Varnishes based on bitumen,pitch or similar products	6.5	E-0
3210002040	Liquid varnishes containing no solvent	6.5	E-0
3210003010	Distempers	6.5	E-0
3210003090	Other	6.5	E-0
<b>321100</b>	<b>Prepared driers.</b>		
3211000000	Prepared driers.	6.5	E-5
<b>321210</b>	<b>Stamping foils</b>		
3212100000	Stamping foils	6.5	E-0
<b>321290</b>	<b>Other</b>		
3212901000	Dyes and other colouring matter put up in forms or packings for retail sale	6.5	E-0
3212909000	Other	6.5	E-8
<b>321310</b>	<b>Colours in sets</b>		
3213101000	Oil colours	8	E-0
3213102000	Water colours	8	E-0

HS code (2002)	Description	Base Rate	Staging Category
3213109000	Other	8	E-0
<b>321390</b>	<b>Other</b>		
3213901000	Oil colours	8	E-0
3213902000	Water colours	8	E-5
3213909000	Other	8	E-0
<b>321410</b>	<b>Glaziers' putty,grafting putty,resin cements,caulking compound and other mastics;painters' fillings</b>		
3214101060	Based on rubber	6.5	E-0
3214101080	Resin mastics and cements	6.5	E-0
3214101090	Other	8	E-0
3214102000	Painters' fillings	6.5	E-0
3214109000	Other	6.5	E-0
<b>321490</b>	<b>Other</b>		
3214900000	Other	6.5	E-0
<b>321511</b>	<b>Black</b>		
3215110000	Black	6.5	E-0
<b>321519</b>	<b>Other</b>		
3215190000	Other	6.5	E-0
<b>321590</b>	<b>Other</b>		
3215901000	Writing ink	6.5	E-0
3215902000	Drawing ink	6.5	E-0
3215903000	Copying ink	6.5	E-0
3215904010	Of oil	6.5	E-0
3215904020	Of water	6.5	E-0
3215904030	Of oil and water	6.5	E-0
3215905000	Metalic ink	6.5	E-0
3215906010	Of oil	6.5	E-0
3215906020	Of water	6.5	E-0
3215906030	Of oil and water	6.5	E-0
3215909000	Other	6.5	E-0
<b>330111</b>	<b>Of bergamot</b>		
3301110000	Of bergamot	5	E-8
<b>330112</b>	<b>Of orange</b>		
3301120000	Of orange	5	E-8
<b>330113</b>	<b>Of lemon</b>		
3301130000	Of lemon	5	E-8
<b>330114</b>	<b>Of lime</b>		
3301140000	Of lime	5	E-8
<b>330119</b>	<b>Other</b>		
3301190000	Other	5	E-8
<b>330121</b>	<b>Of geranium</b>		
3301210000	Of geranium	5	E-8
<b>330122</b>	<b>Of jasmin</b>		
3301220000	Of jasmin	5	E-8
<b>330123</b>	<b>Of lavender or of lavandin</b>		
3301230000	Of lavender or of lavandin	5	E-8
<b>330124</b>	<b>Of peppermint (mentha piperita)</b>		
3301240000	Of peppermint (mentha piperita)	5	E-8
<b>330125</b>	<b>Of other mints</b>		
3301250000	Of other mints	5	E-8
<b>330126</b>	<b>Of vetiver</b>		
3301260000	Of vetiver	5	E-8
<b>330129</b>	<b>Other</b>		
3301291000	Vanilla oil	5	E-8
3301292000	Citronella oil	5	E-8
3301293000	Cinnamon bark oil	5	E-8
3301294000	Cinnamon leaf oil	5	E-8
3301299000	Other	5	E-8
<b>330130</b>	<b>3. Resinoids</b>		
3301300000	3. Resinoids	8	SEN
<b>330190</b>	<b>4. Other</b>		
3301901000	A. Terpenic by-products of the deterpenation of essential oils	8	RED
3301902000	B. Concentrates of essential oils	8	RED

HS code (2002)	Description	Base Rate	Staging Category
3301903000	C. Aqueous distillates and aqueous solutions of essential oils	8	EXC
3301904100	(1) Of opium	8	RED
3301904200	(2)Of liquorice	8	RED
3301904300	(3)Of hops	30	EXC
3301904400	(4)Of pyrethrum or of the roots of plants containing rotenone	8	RED
3301904510	Of white ginseng	20	EXC
3301904520	Of red ginseng	754.3	EXC
3301904530	Other	20	EXC
3301904600	(6)Of cashew nut shell liquid	8	RED
3301904700	(7)Of natural lacquer	8	RED
3301904800	(8)Other	8	EXC
<b>330210</b>	<b>1.Of a kind used in the food or drink industries</b>		
3302101000	A. Of a kind used in the food	8	E-8
3302102011	(a) Compound alcoholic preparations	30	E-5
3302102019	(b) Other	8	E-0
3302102090	(2) Other	8	E-0
<b>330290</b>	<b>2. Other</b>		
3302900000	2. Other	8	E-5
<b>330300</b>	<b>Perfumes and toilet waters.</b>		
3303001000	Perfums and scents	8	E-5
3303002000	Toilet waters	8	E-5
<b>330410</b>	<b>Lip make-up preparations</b>		
3304101000	Lipsticks	8	E-0
3304109000	Other	8	E-0
<b>330420</b>	<b>Eye make-up preparations</b>		
3304201000	Eye shadows	8	E-0
3304209000	Other	8	E-0
<b>330430</b>	<b>Manicure or pedicure preparations</b>		
3304301000	Nail enamels	8	E-0
3304309000	Other	8	E-5
<b>330491</b>	<b>Powders,whether or not compressed</b>		
3304911000	Face powders	8	E-0
3304912000	Baby powders (including talcum powder)	8	E-0
3304919000	Other	8	E-5
<b>330499</b>	<b>Other</b>		
3304991000	Skin care cosmetics	8	E-5
3304992000	Make-up cosmetics	8	E-5
3304993000	Baby cosmetics	8	E-5
3304999000	Other	8	E-5
<b>330510</b>	<b>Shampoos</b>		
3305100000	Shampoos	8	E-5
<b>330520</b>	<b>Preparations for permanent waving or straightening</b>		
3305200000	Preparations for permanent waving or straightening	8	E-8
<b>330530</b>	<b>Hair lacquers</b>		
3305300000	Hair lacquers	8	E-0
<b>330590</b>	<b>Other</b>		
3305901000	Hair rinses	8	E-0
3305902000	Hair creams	8	E-5
3305909000	Other	8	E-8
<b>330610</b>	<b>Dentifrices</b>		
3306100000	Dentifrices	8	E-0
<b>330620</b>	<b>Yarn used to clean between the teeth(dental floss)</b>		
3306201010	High tenacity yarn and single,untwisted or with a twist of not exceeding 50 turns per metre	8	E-5
3306201020	Of measuring per single yarn more than 50 tex	8	E-0
3306209000	Other	8	E-0
<b>330690</b>	<b>Other</b>		
3306901000	Preparation for oral hygiene	8	E-0
3306902000	Preparations for dental hygiene	8	E-0
<b>330710</b>	<b>Pre-shave,shaving or after-shave preparations</b>		
3307101000	After-shaving lotions	8	E-0
3307109000	Other	8	E-5
<b>330720</b>	<b>Personal deodorants and antiperspirants</b>		

HS code (2002)	Description	Base Rate	Staging Category
3307200000	Personal deodorants and antiperspirants	8	E-0
<b>330730</b>	<b>Perfumed bath salts and other bath preparations</b>		
3307301000	Perfumed bath salts	8	E-0
3307302000	Other bath preparations	8	E-5
<b>330741</b>	<b>"agarbatti" and other odoriferous preparations which operate by burning</b>		
3307410000	"agarbatti" and other odoriferous preparations which operate by burning	8	E-8
<b>330749</b>	<b>Other</b>		
3307490000	Other	8	E-5
<b>330790</b>	<b>Other</b>		
3307901000	Depilatories	8	E-0
3307902000	Scented sachets	8	E-0
3307903000	Contact lens solutions or artificial eye solutions	6.5	E-0
3307909000	Other	6.5	E-5
<b>340111</b>	<b>A. For toilet use(including medicated products)</b>		
3401111000	(1) Medicated soaps	6.5	E-0
3401119000	(2) Other	8	E-5
<b>340119</b>	<b>B. Other</b>		
3401191010	Laundry soaps	6.5	E-0
3401191090	Other	6.5	E-5
3401192000	Paper,wadding,felt and nonwovens,impregnated,coated or covered with soap or detergent	6.5	E-0
<b>340120</b>	<b>2. Soap in other forms</b>		
3401200000	2. Soap in other forms	6.5	E-0
<b>340130</b>	<b>3. 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</b>		
3401300000	3. 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	6.5	E-0
<b>340211</b>	<b>Anionic</b>		
3402110000	Anionic	8	E-5
<b>340212</b>	<b>Cationic</b>		
3402120000	Cationic	8	E-0
<b>340213</b>	<b>Non-ionic</b>		
3402130000	Non-ionic	8	E-8
<b>340219</b>	<b>Other</b>		
3402190000	Other	8	E-5
<b>340220</b>	<b>Preparations put up for retail sale</b>		
3402201000	Washing preparations	6.5	E-0
3402202000	Cleaning preparations	6.5	E-0
3402209000	Other	6.5	E-0
<b>340290</b>	<b>Other</b>		
3402901000	Surface-active preparations	6.5	E-0
3402902000	Washing preparations	6.5	E-0
3402903000	Cleaning preparations	6.5	E-0
<b>340311</b>	<b>Preparations for the treatment of textile materials,leather,furskins or other materials</b>		
3403111000	Preparations for the treatment of textile materials	6.5	E-0
3403112000	Preparations for the treatment of leather or furskins	6.5	E-5
3403119000	Other	6.5	E-0
<b>340319</b>	<b>Other</b>		
3403191000	Cutting oil preparations	6.5	E-0
3403192000	Bolt or nut release preparations	6.5	E-0
3403193000	Anti-rust or anti-corrosion preparations	6.5	E-0
3403194000	Mold release preparations	6.5	E-5
3403195000	Lubricating preparations used in wire-drawing	6.5	E-0
3403199000	Other	6.5	E-5
<b>340391</b>	<b>Preparations for the treatment of textile materials,leather,furskins or other materials</b>		
3403911000	Preparations for the treatment or textile materials	6.5	E-0
3403912000	Preparations for the treatment of leather or furskins	6.5	E-0
3403919000	Other	6.5	E-0

HS code (2002)	Description	Base Rate	Staging Category
<b>340399</b>	<b>Other</b>		
3403991000	Cutting oil preparations	6.5	E-0
3403992000	Lubricating preparations used in wire-drawing	6.5	E-0
3403999000	Other	6.5	E-0
<b>340410</b>	<b>Of chemically modified lignite</b>		
3404100000	Of chemically modified lignite	6.5	E-0
<b>340420</b>	<b>Of poly(oxyethylene) (polyethylene glycol)</b>		
3404200000	Of poly(oxyethylene) (polyethylene glycol)	6.5	E-0
<b>340490</b>	<b>Other</b>		
3404901010	Of chloroparaffines	6.5	E-0
3404901020	Of opals	6.5	E-5
3404901030	Of polyalkylenes	6.5	E-0
3404901090	Other	6.5	E-5
3404902000	Prepared waxes	8	E-0
<b>340510</b>	<b>Polishes,creams and similar preparations for footwear or leather</b>		
3405100000	Polishes,creams and similar preparations for footwear or leather	6.5	E-5
<b>340520</b>	<b>Polishes,creams and similar preparations for the maintenance of wooden furniture,floors or other woodwork</b>		
3405200000	Polishes,creams and similar preparations for the maintenance of wooden furniture,floors or other woodwork	6.5	E-0
<b>340530</b>	<b>Polishes and similar preparations for coachwork,other than metal polishes</b>		
3405300000	Polishes and similar preparations for coachwork,other than metal polishes	6.5	E-0
<b>340540</b>	<b>Scouring pastes and powders and other scouring preparations</b>		
3405400000	Scouring pastes and powders and other scouring preparations	6.5	E-0
<b>340590</b>	<b>Other</b>		
3405901010	Based on chalk	6.5	E-0
3405901020	Based on kieselguhr	6.5	E-0
3405901030	Based on diamond powder or dust	6.5	E-0
3405901090	Other	6.5	E-0
3405909000	Other	6.5	E-0
<b>340600</b>	<b>Candles,tapers and the like.</b>		
3406000000	Candles,tapers and the like.	8	E-5
<b>340700</b>	<b>Modelling pastes,including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds",put up in sets,in packings for retail sale or in plates,horseshoe shapes,sticks or similar forms; other preparations for use in dentistry,with a basis of plaster(of calcined gypsum or calcium sulphate).</b>		
3407001000	Modelling pastes	6.5	E-0
3407002000	Preparations known as "dental wax" or as "dental impression compounds"	6.5	E-0
3407003000	Other preparations for use in dentistry,with a basis of plaster	6.5	E-0
<b>350110</b>	<b>Casein</b>		
3501100000	Casein	20	SEN
<b>350190</b>	<b>Other</b>		
3501901000	Caseinates and other casein derivatives	20	SEN
3501902000	Casein glues	20	SEN
<b>350211</b>	<b>Dried</b>		
3502110000	Dried	8	SEN
<b>350219</b>	<b>Other</b>		
3502190000	Other	8	SEN
<b>350220</b>	<b>Milk albumin,including concentrates of two or more whey proteins</b>		
3502200000	Milk albumin,including concentrates of two or more whey proteins	8	E-8
<b>350290</b>	<b>Other</b>		
3502901000	Albuminates and other albumin derivatives	8	E-8
3502909000	Other	8	E-8



HS code (2002)	Description	Base Rate	Staging Category
<b>350300</b>	<b>Gelatin[including gelatin in rectangular (including square) sheets,whether or not surface-worked or coloured] and gelatin derivatives; isinglass; other glues of animal origin,excluding casein glues of heading 35.01.</b>		
3503001010	Gelatin	8	SEN
3503001020	Gelatin derivatives	8	E-8
3503002000	2. Isinglass	8	E-8
3503003000	3. Other glues of animal origin	8	E-8
<b>350400</b>	<b>Peptones and their derivatives; other protein substances and their derivatives,not elsewhere specified or included; hide powder,whether or not chromed.</b>		
3504001010	Peptones	8	E-8
3504001020	Derivatives of peptones	8	E-8
3504002010	Keratins	8	E-8
3504002020	Nucleoproteids	8	E-8
3504002030	Protein isolates	8	E-8
3504002090	Other	8	E-8
3504003000	Hide powder	8	E-8
<b>350510</b>	<b>Dextrins and other modified starches</b>		
3505101000	Dextrins	8	E-8
3505102000	Soluble starch (amylogen)	8	E-8
3505103000	Roasted starches	385.7	EXC
3505104000	Pre-gelatinised or swelling starch	385.7	EXC
3505105000	Etherified or esterified starches	385.7	EXC
3505109000	Other	385.7	EXC
<b>350520</b>	<b>Glues</b>		
3505201000	Starch glues	201.2	EXC
3505202000	Dextrin glues	201.2	EXC
3505209000	Other	201.2	EXC
<b>350610</b>	<b>Products suitable for use as glues or adhesives,put up for retail sale as glues or adhesives,not exceeding a net weight of 25g</b>		
3506101000	Based on rubber	6.5	E-0
3506102000	Based on plastic(including artificial resins)	6.5	E-0
3506109000	Other	6.5	E-0
<b>350691</b>	<b>Adhesives based on polymers of headings 39.01 to 39.13 or on rubber</b>		
3506910000	Adhesives based on polymers of headings 39.01 to 39.13 or on rubber	6.5	E-0
<b>350699</b>	<b>Other</b>		
3506991000	Vienna glues	6.5	E-0
3506992000	Glues obtained by chemically treating natural gums	6.5	E-0
3506993000	Glues based on silicates	6.5	E-0
3506999000	Other	6.5	E-0
<b>350710</b>	<b>Rennet and concentrates thereof</b>		
3507100000	Rennet and concentrates thereof	6.5	E-0
<b>350790</b>	<b>Other</b>		
3507901010	Trypsin	6.5	E-0
3507901020	Chymotrypsin	6.5	E-0
3507901030	Alpha-amylase	6.5	E-5
3507901040	Lipase	6.5	E-5
3507901090	Other	6.5	E-0
3507902000	Pepsin	6.5	E-0
3507903000	Malt enzymes	6.5	E-0
3507904010	Papain	6.5	E-5
3507904020	Bromelain	6.5	E-5
3507904030	Ficin	6.5	E-0
3507906010	Amylase	6.5	E-5
3507906020	Protease	6.5	E-5
3507907000	Pectic enzymes	6.5	E-0
3507908000	Cytochrome c	6.5	E-0
3507909000	Other	6.5	E-5
<b>360100</b>	<b>Propellant powders.</b>		

HS code (2002)	Description	Base Rate	Staging Category
3601001000	Black powders	6.5	E-0
3601002000	Smokeless powders	6.5	E-0
<b>360200</b>	<b>Prepared explosives,other than propellent powders.</b>		
3602000000	Prepared explosives,other than propellent powders.	6.5	E-0
<b>360300</b>	<b>Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.</b>		
3603001000	Safety fuses	6.5	E-0
3603002000	Detonating fuses	6.5	E-0
3603003000	Percussion or detonating caps	6.5	E-0
3603004000	Igniters	6.5	E-0
3603005000	Electric detonators	6.5	E-0
<b>360410</b>	<b>Fireworks</b>		
3604100000	Fireworks	8	E-0
<b>360490</b>	<b>Other</b>		
3604901000	Signalling flares	8	E-0
3604909000	Other	8	E-0
<b>360500</b>	<b>MaTVhes,other than pyrotechnic articles of heading 36.04.</b>		
3605001000	Yellow phosphorus match	8	E-0
3605009000	Other	8	E-0
<b>360610</b>	<b>Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm<sup>3</sup></b>		
3606100000	Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm <sup>3</sup>	8	E-0
<b>360690</b>	<b>Other</b>		
3606901010	Meta fuel	8	E-0
3606901020	Hexamine	8	E-0
3606901030	Solidified alcohols	8	E-0
3606901090	Other	8	E-0
3606902010	Lighter flints	8	E-0
3606902090	Other	8	E-0
3606909010	Lighter flints	8	E-0
3606909090	Other	8	E-0
<b>370110</b>	<b>1. For X-ray</b>		
3701100000	1. For X-ray	6.5	E-0
<b>370120</b>	<b>2. Instant print film</b>		
3701200000	2. Instant print film	8	E-8
<b>370130</b>	<b>3. Other plates and film,with any side exceeding 255mm</b>		
3701301000	A. For marking semiconductor	6.5	E-0
3701309100	For graphic art	6.5	E-0
3701309200	For printed circuit board	6.5	E-0
3701309910	For astronomy	8	E-0
3701309920	For aerial photography	8	E-0
3701309990	Other	8	E-0
<b>370191</b>	<b>A. For colour photography(polychrome)</b>		
3701911000	(1) For making semiconductor	6.5	E-0
3701919100	For graphic art	6.5	E-0
3701919200	For printed circuit board	6.5	E-0
3701919910	For astronomy	8	E-0
3701919920	For aerial photography	8	E-0
3701919990	Other	8	E-0
<b>370199</b>	<b>B. Other</b>		
3701991000	(1) For making semiconductor	3	E-0
3701999100	For graphic art	6.5	E-0
3701999200	For printed circuit board	6.5	E-0
3701999910	For astronomy	8	E-0
3701999920	For aerial photography	8	E-0
3701999990	Other	8	E-0
<b>370210</b>	<b>For X-ray</b>		
3702100000	For X-ray	6.5	E-0
<b>370220</b>	<b>Instant print film</b>		
3702200000	Instant print film	8	E-0

HS code (2002)	Description	Base Rate	Staging Category
<b>370231</b>	<b>For colour photography(polychrome)</b>		
3702311110	Negatives	8	E-0
3702311120	Positives	8	E-0
3702311210	Negatives	8	E-0
3702311220	Positives	8	E-0
3702311910	Negatives	8	E-0
3702311920	Positives	8	E-0
3702312000	For graphic art	6.5	E-0
3702313000	For printed circuit board	6.5	E-0
3702319010	For photo-electric sound recording	8	E-0
3702319020	For aerial photography	8	E-0
3702319090	Other	8	E-0
<b>370232</b>	<b>Other,with silver halide emulsion</b>		
3702321110	Negatives	8	E-0
3702321120	Positives	8	E-0
3702321210	Negatives	8	E-0
3702321220	Positives	8	E-0
3702321910	Negatives	8	E-0
3702321920	Positives	8	E-0
3702322000	For graphic art	6.5	E-0
3702323000	For printed circuit board	6.5	E-0
3702329010	For photo-electric sound recording	8	E-0
3702329020	For aerial photography	8	E-0
3702329090	Other	8	E-0
<b>370239</b>	<b>Other</b>		
3702391110	Negatives	8	E-0
3702391120	Positives	8	E-0
3702391210	Negatives	8	E-0
3702391220	Positives	8	E-0
3702391910	Negatives	8	E-0
3702391920	Positives	8	E-0
3702392000	For graphic art	6.5	E-0
3702393000	For printed circuit board	6.5	E-0
3702399010	For photo-electric sound recording	8	E-0
3702399020	For aerial photography	8	E-0
3702399090	Other	8	E-0
<b>370241</b>	<b>Of a width exceeding 610mm and of a length exceeding 200m,for colour photography(polychrome)</b>		
3702411010	Negatives	8	E-0
3702411020	Positives	8	E-0
3702412000	For graphic art	6.5	E-0
3702413000	For printed circuit board	6.5	E-0
3702419010	For photo-electric sound recording	8	E-0
3702419020	For aerial photography	8	E-0
3702419090	Other	8	E-0
<b>370242</b>	<b>Of a width exceeding 610mm and of a lenght exceeding 200m, other than for colour photography</b>		
3702421010	Negatives	8	E-0
3702421020	Positives	8	E-0
3702422000	For graphic art	6.5	E-0
3702423000	For printed circuit board	6.5	E-0
3702429010	For photo-electric sound recording	8	E-0
3702429020	For aerial photography	8	E-0
3702429090	Other	8	E-0
<b>370243</b>	<b>Of a width exceeding 610mm and of a length not exceeding 200m</b>		
3702431010	Negatives	8	E-0
3702431020	Positives	8	E-0
3702432000	For graphic art	6.5	E-0
3702433000	For printed circuit board	6.5	E-0
3702439010	For photo-electric sound recording	8	E-0
3702439020	For aerial photography	8	E-0
3702439090	Other	8	E-0

HS code (2002)	Description	Base Rate	Staging Category
<b>370244</b>	<b>Of a width exceeding 105mm but not exceeding 610mm</b>		
3702441010	Negatives	8	E-0
3702441020	Positives	8	E-0
3702442000	For graphic art	6.5	E-0
3702443000	For printed circuit board	6.5	E-0
3702449010	For photo-electric sound recording	8	E-0
3702449020	For aerial photography	8	E-0
3702449090	Other	8	E-0
<b>370251</b>	<b>Of a width not exceeding 16mm and of a length not exceeding 14m</b>		
3702511010	Negatives	8	E-0
3702511020	Positives	8	E-0
3702512000	For graphic art	6.5	E-0
3702513000	For printed circuit board	6.5	E-0
3702519010	For photo-electric sound recording	8	E-0
3702519020	For aerial photography	8	E-0
3702519090	Other	8	E-0
<b>370252</b>	<b>Of a width not exceeding 16mm and of a length exceeding 14m</b>		
3702521010	Negatives	8	E-0
3702521020	Positives	8	E-0
3702522000	For graphic art	6.5	E-0
3702523000	For printed circuit board	6.5	E-0
3702529010	For photo-electric sound recording	8	E-0
3702529020	For aerial photography	8	E-0
3702529090	Other	8	E-0
<b>370253</b>	<b>Of a width exceeding 16mm but not exceeding 35mm and of a length not exceeding 30m,for slides</b>		
3702530000	Of a width exceeding 16mm but not exceeding 35mm and of a length not exceeding 30m,for slides	8	E-0
<b>370254</b>	<b>Of a width exceeding 16mm but not exceeding 35mm and of a length not exceeding 30m,other than for sliders</b>		
3702541010	Negatives	8	E-0
3702541020	Positives	8	E-0
3702542000	For graphic art	6.5	E-0
3702543000	For printed circuit board	6.5	E-0
3702549010	For photo-electric sound recording	8	E-0
3702549020	For aerial photography	8	E-0
3702549090	Other	8	E-0
<b>370255</b>	<b>Of a width exceeding 16mm but not exceeding 35mm and of a length exceeding 30m</b>		
3702551010	Negatives	8	E-0
3702551020	Positives	8	E-0
3702552000	For graphic art	6.5	E-0
3702553000	For printed circuit board	6.5	E-0
3702559010	For photo-electric sound recording	8	E-0
3702559020	For aerial photography	8	E-0
3702559090	Other	8	E-0
<b>370256</b>	<b>Of a width exceeding 35mm</b>		
3702561010	Negatives	8	E-0
3702561020	Positives	8	E-0
3702562000	For graphic art	6.5	E-0
3702563000	For printed circuit board	6.5	E-0
3702569010	For photo-electric sound recording	8	E-0
3702569020	For aerial photography	8	E-0
3702569090	Other	8	E-0
<b>370291</b>	<b>Of a width not exceeding 16mm</b>		
3702911010	Negatives	8	E-0
3702911020	Positives	8	E-0
3702912000	For graphic art	6.5	E-0
3702913000	For printed circuit board	6.5	E-0
3702919010	For photo-electric sound recording	8	E-0
3702919020	For aerial photography	8	E-0
3702919090	Other	8	E-0

HS code (2002)	Description	Base Rate	Staging Category
<b>370293</b>	<b>Of a width exceeding 16mm but not exceeding 35mm and of a length not exceeding 30m</b>		
3702931010	Negatives	8	E-0
3702931020	Positives	8	E-0
3702932000	For graphic art	6.5	E-0
3702933000	For printed circuit board	6.5	E-0
3702939010	For photo-electric sound recording	8	E-0
3702939020	For aerial photography	8	E-0
3702939090	Other	8	E-0
<b>370294</b>	<b>Of a width exceeding 16mm but not exceeding 35mm and of a length exceeding 30m</b>		
3702941010	Negatives	8	E-0
3702941020	Positives	8	E-0
3702942000	For graphic art	6.5	E-0
3702943000	For printed circuit board	6.5	E-0
3702949010	For photo-electric sound recording	8	E-0
3702949020	For aerial photography	8	E-0
3702949090	Other	8	E-0
<b>370295</b>	<b>Of a width exceeding 35mm</b>		
3702951010	Negatives	8	E-0
3702951020	Positives	8	E-0
3702952000	For graphic art	6.5	E-0
3702953000	For printed circuit board	6.5	E-0
3702959010	For photo-electric sound recording	8	E-0
3702959020	For aerial photography	8	E-0
3702959090	Other	8	E-0
<b>370310</b>	<b>In rolls of a width exceeding 610mm</b>		
3703101010	For x-ray	8	E-0
3703101020	For electro-cardiograph	8	E-0
3703101030	For photo-copying	8	E-0
3703101040	For recording	8	E-0
3703101090	Other	8	E-0
3703109010	For x-ray	8	E-0
3703109020	For electro-cardiograph	8	E-0
3703109030	For photo-copying	8	E-0
3703109040	For recording	8	E-0
3703109090	Other	8	E-0
<b>370320</b>	<b>Other, for colour photography(polychrome)</b>		
3703201000	For x-ray	8	E-0
3703202000	For electro-cardiograph	8	E-0
3703203000	For photo-copying	8	E-0
3703204000	For recording	8	E-0
3703209000	Other	8	E-8
<b>370390</b>	<b>Other</b>		
3703901000	For x-ray	8	E-0
3703902000	For electro-cardiograph	8	E-0
3703903000	For photo-copying	8	E-0
3703904000	For recording	8	E-0
3703909000	Other	8	E-0
<b>370400</b>	<b>Photographic plates, film, paper, paperboard and textiles, exposed but not developed.</b>		
3704001110	For news	8	E-0
3704001120	Cinematographic film exposed overseas in the working of a motion picture by a republic of korea producer (only republic of korea actors appearing in film)	8	E-0
3704001190	Other	8	E-0
3704001200	B. For offset reproduction, producing postcard, illustrated postcard, cards and calenders	6	E-5
3704001300	C. For making semiconductor	6	E-0
3704001900	D. Other	0	E-0
3704002000	2. Photographic paper, paperboard and textiles	8	E-0
<b>370510</b>	<b>1. For offset reproduction</b>		

HS code (2002)	Description	Base Rate	Staging Category
3705101000	A. For producing postcard,illustrated postcard,cards and calenders	8	E-0
3705109000	B. Other	0	E-0
<b>370520</b>	<b>2. Microfilms</b>		
3705200000	2. Microfilms	0	E-0
<b>370590</b>	<b>3. Other</b>		
3705901000	A. For making semiconductor	3	E-0
3705902010	(1) X-ray pictured	0	E-0
3705902020	(2) Books copied	0	E-0
3705902030	(3) Document copied	0	E-0
3705909010	(1) For academic research	0	E-0
3705909020	(2) For astronomy	0	E-0
3705909030	(3) For aerial photography	0	E-0
3705909090	(4) Other	0	E-0
<b>370610</b>	<b>1. Of a width of 35mm or more</b>		
3706101000	A. Consisting only of sound track	6.5% or 195/m	E-0
3706102000	B. For news	6.5% or 4/m	E-0
3706103010	(1) Rush	6.5% or 26/m	E-0
3706103020	(2) Other negative joint-produced cinematography	6.5% or 468/m	E-0
3706103030	(3) Other positive joint-produced cinematography	6.5% or 78/m	E-0
3706104000	D. Cinematograph film exposed overseas in the working of a motion picture by a republic of Korea producer (only pictured overseas scenery or only appeared actors of republic of Korea in the film) and cinematograph film made by a Korean producer in Korea	6.5% or 26/m	E-5
3706105010	(1) Negatives	6.5% or 1,092/m	E-0
3706105020	(2) Positives	6.5% or 182/m	E-5
3706106010	(1) Negatives	6.5% or 1,560/m	E-0
3706106020	(2) Positives	6.5% or 260/m	E-0
<b>370690</b>	<b>2. Other</b>		
3706901000	A. Consisting only of sound track	6.5% or 9/m	E-0
3706902000	B. For news	6.5% or 5/m	E-0
3706903010	(1) Rush	6.5% or 26/m	E-0
3706903020	(2) Other negative joint- produced cinematography	6.5% or 468/m	E-0
3706903030	(3) Other positive joint-produced cinematography	6.5% or 78/m	E-0
3706904000	D. Cinematograph film exposed overseas in the working of a motion picture by a republic of Korea producer (only pictured overseas scenery or only appeared actors of republic of Korea in the film) and cinmatograph film made by a Korean producer in Korea	6.5% or 26/m	E-0
3706905010	(1) Negatives	6.5% or 25/m	E-0
3706905020	(2) Positives	6.5% or 8/m	E-0
3706906010	(1) Negatives	6.5% or 1,092/m	E-0
3706906020	(2) Positives	6.5% or 182/m	E-0
<b>370710</b>	<b>1. Sensitising emulsions</b>		
3707100000	1. Sensitising emulsions	6.5	E-0
<b>370790</b>	<b>2. Other</b>		
3707901010	(1) For making semiconductor	6.5	E-0
3707901090	(2) Other	6.5	E-0
3707902100	For colour photography	6.5	E-5
3707902910	For x-ray	6.5	E-0
3707902920	For graphic art	6.5	E-8
3707902990	Other	6.5	E-0
3707903100	For colour photography	6.5	E-0
3707903910	For x-ray	6.5	E-0
3707903920	For graphic art	6.5	E-0
3707903990	Other	6.5	E-0
3707909100	Intensifiers and reducers	6.5	E-0
3707909200	Toners	6.5	E-0
3707909300	Clearing agents	6.5	E-0
3707909400	Flash light materials	6.5	E-0

HS code (2002)	Description	Base Rate	Staging Category
3707909900	Other	6.5	E-0
<b>380110</b>	<b>Artificial graphite</b>		
3801100000	Artificial graphite	6.5	E-0
<b>380120</b>	<b>Colloidal or semi-colloidal graphite</b>		
3801200000	Colloidal or semi-colloidal graphite	6.5	E-0
<b>380130</b>	<b>Carbonaceous pastes for electrodes and similar pastes for furnace linings</b>		
3801300000	Carbonaceous pastes for electrodes and similar pastes for furnace linings	6.5	E-0
<b>380190</b>	<b>Other</b>		
3801900000	Other	6.5	E-0
<b>380210</b>	<b>Activated carbon</b>		
3802100000	Activated carbon	6.5	E-0
<b>380290</b>	<b>Other</b>		
3802901010	Activated diatomite	6.5	E-0
3802901020	Activated clays and activated earths	6.5	E-0
3802901090	Other	6.5	E-0
3802902000	Animal black(including spent animal black)	6.5	E-0
<b>380300</b>	<b>Tall oil,whether or not refined.</b>		
3803000000	Tall oil,whether or not refined.	5	E-0
<b>380400</b>	<b>Residuals from the manufacture of wood pulp,whether or not concentrated,desugared or chemically treated,including lignin sulphonates,but excluding tall oil of heading 28.02</b>		
3804001000	Liquid	6.5	E-0
3804009000	Other	6.5	E-0
<b>380510</b>	<b>Gum,wood or sulphate turpentine oils</b>		
3805101000	Gum spirits of turpentine.	6.5	E-0
3805102000	Wood turpentine	6.5	E-0
3805103000	Sulphate turpentine	6.5	E-0
<b>380520</b>	<b>Pine oil</b>		
3805200000	Pine oil	6.5	E-0
<b>380590</b>	<b>Other</b>		
3805900000	Other	6.5	E-0
<b>380610</b>	<b>Rosin and resin acids</b>		
3806101000	Rosin	6.5	E-5
3806102000	Resin acids	6.5	E-0
<b>380620</b>	<b>Salts of rosin,of resin acids or of derivatives of rosin or resin acids,other than salts of rosin adducts.</b>		
3806201000	Salts of rosin	6.5	E-0
3806202000	Salts of resin acids	6.5	E-0
3806209000	Other	6.5	E-0
<b>380630</b>	<b>Ester gums</b>		
3806300000	Ester gums	6.5	E-0
<b>380690</b>	<b>Other</b>		
3806902000	Resin gum	6.5	E-0
3806903000	Rosin spirit and rosin oil	6.5	E-0
3806909000	Other	6.5	E-0
<b>380700</b>	<b>Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.</b>		
3807001000	Wood tar, wood tar oils and wood creosote	6.5	E-0
3807002000	Wood naphtha	6.5	E-0
3807003000	Vegetable pitch	6.5	E-0
3807009010	Pyroligneous liquid	6.5	E-5
3807009090	Other	6.5	E-0
<b>380810</b>	<b>Insecticides</b>		
3808100000	Insecticides	6.5	E-5
<b>380820</b>	<b>Fungicides</b>		
3808200000	Fungicides	6.5	E-5
<b>380830</b>	<b>Herbicides, anti-sprouting products and plant-growth regulators</b>		
3808301000	Herbicides	6.5	E-5
3808302000	Anti-sprouting products	6.5	E-5

HS code (2002)	Description	Base Rate	Staging Category
3808303000	Plant-growth regulators	6.5	E-5
<b>380840</b>	<b>Disinfectants</b>		
3808400000	Disinfectants	6.5	E-0
<b>380890</b>	<b>Other</b>		
3808901000	Rodenticides	6.5	E-0
3808909000	Other	6.5	E-5
<b>380910</b>	<b>With a basis of amylaceous substances</b>		
3809100000	With a basis of amylaceous substances	8	E-8
<b>380991</b>	<b>Of a kind used in the textile or like industries</b>		
3809910000	Of a kind used in the textile or like industries	6.5	E-0
<b>380992</b>	<b>Of a kind used in the paper or like industries</b>		
3809920000	Of a kind used in the paper or like industries	6.5	E-0
<b>380993</b>	<b>Of a kind used in the leather or like industries</b>		
3809930000	Of a kind used in the leather or like industries	6.5	E-0
<b>381010</b>	<b>Pickling preparations for metal surfaces;soldering,brazing or welding powders and pastes consisting of metal and other materials</b>		
3810101000	Pickling preparations for metal surfaces	6.5	E-0
3810109000	Other	6.5	E-0
<b>381090</b>	<b>Other</b>		
3810901000	Fluxes and other auxiliary preparations for soldering,brazing or welding	6.5	E-0
3810909000	Other	6.5	E-0
<b>381111</b>	<b>Based on lead compounds</b>		
3811110000	Based on lead compounds	6.5	E-0
<b>381119</b>	<b>Other</b>		
3811190000	Other	6.5	E-0
<b>381121</b>	<b>Containing petroleum oils or oils obtained from bituminous minerals</b>		
3811210000	Containing petroleum oils or oils obtained from bituminous minerals	5	E-0
<b>381129</b>	<b>Other</b>		
3811290000	Other	5	E-0
<b>381190</b>	<b>3. Other</b>		
3811900000	3. Other	6.5	E-0
<b>381210</b>	<b>Prepared rubber accelerators</b>		
3812101000	Based on diphenylguanidine	6.5	E-0
3812102000	Based on dithiocarbamates	6.5	E-0
3812103000	Based on thiuram sulphides	6.5	E-0
3812104000	Based on hexamethylene tetramine	6.5	E-0
3812105000	Based on mercaptobenzothiazole	6.5	E-0
3812106000	Based on dibenzothiazyle disulphide	6.5	E-0
3812109000	Other	6.5	E-0
<b>381220</b>	<b>Compound plasticisers for rubber or plastics</b>		
3812200000	Compound plasticisers for rubber or plastics	6.5	E-0
<b>381230</b>	<b>Anti-oxidising preparation and other compound stabilisers for rubber or plastics</b>		
3812301000	Anti- oxidising preparations	6.5	E-0
3812302000	Other compound stabilisers	6.5	E-0
<b>381300</b>	<b>Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.</b>		
3813001000	Preparations for fire-extinguishers	6.5	E-0
3813002000	Charges for fire-extinguishers	6.5	E-0
3813003000	Charged fire-extinguishing grenades	6.5	E-0
<b>381400</b>	<b>Organic composite solvents and thinners,not elsewhere specified or included; prepared paint or varnish removers.</b>		
3814001010	Mixtures of acetones,methyl acetate and methanol	6.5	E-0
3814001020	Mixtures of ethyl acetate,butyl alcohol and toluene	6.5	E-0
3814001090	Other	6.5	E-0
3814002110	(1) For making semi-conductor	6.5	E-0
3814002190	(2) Other	6.5	E-0
3814002900	B. Other	6.5	E-0
<b>381511</b>	<b>A. With nickel or nickel compounds as the active substance</b>		



HS code (2002)	Description	Base Rate	Staging Category
3815110000	A. With nickel or nickel compounds as the active substance	6.5	E-0
<b>381512</b>	<b>B. With precious metal or precious metal compounds as the active substance</b>		
3815121000	(1) With platinum metal or platinum compounds	6.5	E-0
3815122000	(2) Of palladium or palladium compounds	6.5	E-0
3815129000	(3) Other	6.5	E-0
<b>381519</b>	<b>C. Other</b>		
3815191000	(1) With iron or iron compounds as the active substance	6.5	E-0
3815192000	(2) Of titanium or titanium compounds	6.5	E-0
3815199000	(3) Other	6.5	E-0
<b>381590</b>	<b>2. Other</b>		
3815901000	A. Reaction initiators	6.5	E-0
3815909000	B. Other	6.5	E-0
<b>381600</b>	<b>Refractory cements,mortars,concretes and similar compositions,other than products of heading 38.01.</b>		
3816001000	Refractory cements	6.5	E-0
3816002000	Refractory mortars	6.5	E-0
3816003000	Refractory concretes	6.5	E-0
3816009000	Other	6.5	E-0
<b>381700</b>	<b>Mixed alkylbenzenes and mixed alkyl-naphthalenes,other than those of heading 27.07 or 29.02.</b>		
3817000000	Mixed alkylbenzenes and mixed alkyl-naphthalenes,other than those of heading 27.07 or 29.02.	6.5	E-8
<b>381800</b>	<b>Chemical elements doped for use in electronics,in the form of discs,wafers or similar forms;chemical compounds doped for use in electronics.</b>		
3818001000	1. Chemical elements doped for use in electronics	0	E-0
3818002000	2. Chemical compounds doped for use in electronics	0	E-0
<b>381900</b>	<b>Hydraulic brake fluids and other prepared liquids for hydraulic transmission,not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals.</b>		
3819001000	Hydraulic brake fluids	6.5	E-0
3819002000	Other prepared liquids for hydraulic transmission	6.5	E-0
<b>382000</b>	<b>Anti-freezing preparations and prepared de-icing fluids.</b>		
3820001000	Anti-freezing preparations	6.5	E-0
3820002000	Prepared de-icing fluids	6.5	E-0
<b>382100</b>	<b>Prepared culture media for development of micro-organisms.</b>		
3821000000	Prepared culture media for development of micro-organisms.	6.5	E-5
<b>382200</b>	<b>Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials.</b>		
3822001011	Of other plates,sheets,film,foil and strip of plastics	0	E-0
3822001012	Other articles of plastics	0	E-0
3822001013	Paper, paperboard,cellulose wadding or webs of cellulose fibres, in rolls or sheets referred to in Note 8 Chapter 48	0	E-0
3822001014	Litumuth testing paper and other similar testing paper	0	E-0
3822001019	Other	0	E-0
3822001020	Prepared, not on a backing	0	E-0
3822001091	Of other plates, sheets, film, foil and strip of plastics	6.5	E-0
3822001092	Other articles of plastics	8	E-0
3822001093	Paper, paperboard, cellulose wadding or webs of cellulose fibres, in rolls or sheets referred to in Note 8 Chapter 48	0	E-0
3822001099	Other	8	E-0
3822002011	Of other plates,sheets,film,foil and strip of plastics	0	E-0
3822002012	Other articles of plastics	0	E-0
3822002013	Paper,paperboard, cellulose wadding or webs of cellulose fibres, in rolls or sheets referred to in Note 8 Chapter 48	0	E-0
3822002014	Litumuth testing paper and other similar testing paper	0	E-0
3822002019	Other	0	E-0
3822002020	Prepared, not on a backing	0	E-0
3822002091	Of other plates, sheets, film, foil and strip of plastics	6.5	E-0
3822002092	Other articles of plastics	8	E-0

HS code (2002)	Description	Base Rate	Staging Category
3822002093	Paper, paperboard, cellulose wadding or webs of cellulose fibres, in rolls or sheets referred to in Note 8 Chapter 48	0	E-0
3822002099	Other	8	E-5
3822003011	A. Of 0% rate in the annexed Tariff Schedules to the Customs Act(hereinafter referred to as "Tariff Schedules" in this Chapter)	0	E-0
3822003012	B. Of 1% rate in the Tariff Schedules	1	E-0
3822003013	C. Of 2% rate in the Tariff Schedules	2	E-0
3822003014	D. Of 3% rate in the Tariff Schedules	3	E-0
3822003015	E. Of 5% rate in the Tariff Schedules	5	E-0
3822003016	F. Of 7% rate in the Tariff Schedules	7	E-0
3822003017	G. Of 8% rate in the Tariff Schedules	8	E-5
3822003018	H. Of 10% rate in the Tariff Schedules	10	E-5
3822003019	I. Of 20% rate in the Tariff Schedules	20	E-5
3822003020	J. Of 30% rate in the Tariff Schedules	30	E-5
3822003021	K. Of 40% rate in the Tariff Schedules	40	E-5
3822003022	L. Of 50% rate in the Tariff Schedules	50	E-5
3822003023	M. Of 5(0)% rate in the Tariff Schedules	0	E-0
3822003024	N. Of 5(1)% rate in the Tariff Schedules	1	E-0
3822003025	O. Of 8(5)% rate in the Tariff Schedules	5	E-0
3822003026	P. Of HSK 3706.10.1000, 3706.10.5020 or 3706.90.6020	6.5% or 182/m	E-0
3822003027	Q. Of HSK 3706.10.2000 or 3706.90.2000	6.5% or 4/m	E-0
3822003028	R. Of HSK 3706.10.3010, 3706.10.4000, 3706.90.3010 or 3706.90.4000	6.5% or 26/m	E-0
3822003029	S. Of HSK 3706.10.3020 or 3706.90.3020	6.5% or 468/m	E-0
3822003030	T. Of HSK 3706.10.3030 or 3706.90.3030	6.5% or 78/m	E-0
3822003031	U. Of HSK 3706.10.5010 or 3706.90.6010	6.5% or 1,092/m	E-0
3822003032	V. Of HSK 3706.10.6010	6.5% or 1,560/m	E-0
3822003033	W. Of HSK 3706.10.6020	6.5% or 260/m	E-0
3822003034	X. Of HSK 3706.90.1000 or 3706.90.5020	6.5% or 8/m	E-0
3822003035	Y. Of HSK 3706.90.5010	6.5% or 25/m	E-0
<b>382311</b>	<b>Stearic acid</b>		
3823110000	Stearic acid	8	E-5
<b>382312</b>	<b>Oleic acid</b>		
3823120000	Oleic acid	8	E-5
<b>382313</b>	<b>Tall oil fatty acids</b>		
3823130000	Tall oil fatty acids	8	E-0
<b>382319</b>	<b>Other</b>		
3823191000	Palmitic acids	8	E-0
3823192000	Acid oils from refining	8	E-5
3823199000	Other	8	E-5
<b>382370</b>	<b>2. Industrial fatty alcohols.</b>		
3823701000	Cetyl alcohol	5	E-0
3823702000	Stearyl alcohol	5	E-0
3823703000	Oleyl alcohol	5	E-0
3823704000	Lauryl alcohol	5	E-0
3823709000	Other	5	E-0
<b>382410</b>	<b>1. Prepared binders for foundry moulds or cores</b>		
3824100000	1. Prepared binders for foundry moulds or cores	6.5	E-0
<b>382420</b>	<b>2. Naphthenic acids,their water-insoluble salts and their esters</b>		
3824200000	2. Naphthenic acids,their water-insoluble salts and their esters	6.5	E-0
<b>382430</b>	<b>3. Non-agglomerated metal carbides mixed together or with metallic binders</b>		
3824300000	3. Non-agglomerated metal carbides mixed together or with metallic binders	6.5	E-0
<b>382440</b>	<b>4. Prepared additives for cements,mortars or concretes</b>		
3824400000	4. Prepared additives for cements,mortars or concretes	6.5	E-0
<b>382450</b>	<b>5. Non-refractory mortars and concretes</b>		
3824500000	5. Non-refractory mortars and concretes	6.5	E-0
<b>382460</b>	<b>6. Sorbitol other than that of subheading 2905.44</b>		
3824600000	6. Sorbitol other than that of subheading 2905.44	8	E-8

HS code (2002)	Description	Base Rate	Staging Category
<b>382471</b>	<b>Containing acyclic hydrocarbons perhalogenated only with fluorine and chlorine</b>		
3824710000	Containing acyclic hydrocarbons perhalogenated only with fluorine and chlorine	6.5	E-0
<b>382479</b>	<b>Other</b>		
3824790000	Other	6.5	E-0
<b>382490</b>	<b>8. Other</b>		
3824901000	A. Roasted chromite	5	E-0
3824902100	Getters for vacuum tubes	6.5	E-0
3824902200	Preparations of carbon resistors or ceramic solid resistors	6.5	E-0
3824902300	Detergents based on trichlorotrifluoroethane	6.5	E-0
3824902400	Intermediate products of the antibiotics manufacturing process	6.5	E-8
3824903100	Mixtures consisting mainly of O-alkyl( $\leq$ C10, including cycloalkyl) alkyl(methyl, ethyl, n-propyl or isopropyl)phosphonofluoridates	6.5	E-0
3824903200	Mixtures consisting mainly of O-alkyl( $\leq$ C10, including cycloalkyl) N,N-dialkyl(methyl, ethyl, n-propyl or isopropyl)phosphoramidocyanidates	6.5	E-0
3824903300	Mixtures consisting mainly of [S-2-(dialkyl (methyl, ethyl, n-propyl or isopropyl) amino)ethyl]hydrogen alkyl(methyl, ethyl, n-propyl or isopropyl)phosphonothioates and their O-alkyl( $\leq$ C10, including cycloalkyl) esters; mixtures consisting mainly of alkyl	6.5	E-0
3824903400	Mixtures consisting mainly of alkyl(methyl, ethyl, n-propyl or isopropyl)phosphonyldifluorides	6.5	E-0
3824903500	Mixtures consisting mainly of [O-2-(dialkyl(methyl, ethyl, n-propyl or isopropyl)aminoethyl]hydrogen alkyl(methyl, ethyl, n-propyl or isopropyl)phosphonites and their O-alkyl( $\leq$ C10, including cycloalkyl) esters; mixtures consisting mainly of alkylated or prot	6.5	E-0
3824903600	Mixtures consisting mainly of N, N-dialkyl(methyl, ethyl, n-propyl or isopropyl) phosphoramidic dihalides	6.5	E-0
3824903700	Mixtures consisting mainly of dialkyl(methyl, ethyl, n-propyl or isopropyl) N, N-dialkyl (methyl, ethyl, n-propyl or isopropyl)phosphoramidates	6.5	E-0
3824903800	Mixtures consisting mainly of N, N-dialkyl (methyl, ethyl, n-propyl or isopropyl)2-chloroethylamines or their protonated salts	6.5	E-0
3824903911	Mixtures consisting mainly of N,N dimethyl-2-amino-ethanol or N,N-diethyl-2-amino ethanol or their protonated salts	6.5	E-0
3824903919	Other	6.5	E-0
3824903920	Mixtures consisting mainly of N, N-dialkyl (methyl, ethyl, n-propyl or isopropyl) aminoethane-2-thiols or their protonated salts	6.5	E-0
3824903930	Other mixtures consisting mainly of chemicals containing a phosphorus atom to which is bonded one methyl, ethyl, n-propyl or isopropyl group but not further carbon atoms	6.5	E-0
3824903990	Other	6.5	E-0
3824904100	Mixed polyethylene glycol	6.5	E-0
3824904200	Ion-exchangers	6.5	E-0
3824904300	Anti-scaling compounds	6.5	E-0
3824904400	Additives to harden varnish or glue	6.5	E-0
3824905100	Ink-removers	6.5	E-0
3824905200	Stencil correctors	6.5	E-0
3824905300	Correcting fluids	6.5	E-0
3824906100	Compounded extenders for paints	6.5	E-0
3824906200	Preparations for the manufacture of certain ceramic articles (artificial teeth, etc)	6.5	E-0
3824906300	Soda-lime	6.5	E-0
3824906400	Hydrated silica gel	6.5	E-0
3824906500	Anti-rust preparations	6.5	E-0
3824906600	Preparations for the manufacture of ceramic condenser and ferrite core	6.5	E-0
3824907100	Metal plating preparations	6.5	E-0
3824907200	Chlorinated paraffin	6.5	E-0
3824907300	Anti-foaming agent	6.5	E-0
3824907400	Foaming agent	6.5	E-0

HS code (2002)	Description	Base Rate	Staging Category
3824907500	Prepared calcium carbonate	6.5	E-0
3824907600	Liquid crystal preparations	6.5	E-0
3824907700	Ammoniacal gas liquors	6.5	E-0
3824908010	Based on methyl ethyl ketone peroxide	6.5	E-0
3824908090	Other	6.5	E-0
3824909010	Micro-element fertilisers (other than products of Chapter 31)	6.5	E-0
3824909020	Polydiphenylmethane polydiisocyanate(Crude-MDI)	6.5	E-0
3824909030	Chewing gum base	8	E-0
3824909050	Poly chlorinated biphenyls	6.5	E-0
3824909090	Other	6.5	E-0
<b>382510</b>	<b>Municipal waste</b>		
3825100000	Municipal waste	6.5	E-0
<b>382520</b>	<b>Sewage sludge</b>		
3825200000	Sewage sludge	6.5	E-0
<b>382530</b>	<b>Clinical waste</b>		
3825301000	Of heading 30.05.	0	E-0
3825302000	Of subheading 3824.90	6.5	E-0
3825303000	Of subheading 4015.11	8	E-0
3825304000	Of subheading 9018.3	8	E-0
<b>382541</b>	<b>Halogenated</b>		
3825410000	Halogenated	6.5	E-0
<b>382549</b>	<b>Other</b>		
3825490000	Other	6.5	E-0
<b>382550</b>	<b>Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids</b>		
3825500000	Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	6.5	E-0
<b>382561</b>	<b>Mainly containing organic constituents</b>		
3825610000	Mainly containing organic constituents	6.5	E-0
<b>382569</b>	<b>Other</b>		
3825690000	Other	6.5	E-0
<b>382590</b>	<b>Other</b>		
3825900000	Other	6.5	E-0
<b>390110</b>	<b>Polyethylene having a specific gravity of less than 0.94</b>		
3901100000	Polyethylene having a specific gravity of less than 0.94	6.5	E-0
<b>390120</b>	<b>Polyethylene having a specific gravity of 0.94 or more</b>		
3901201000	Of pulp	6.5	E-0
3901209000	Other	6.5	E-0
<b>390130</b>	<b>Ethylene-vinyl acetate copolymers</b>		
3901300000	Ethylene-vinyl acetate copolymers	6.5	E-8
<b>390190</b>	<b>Other</b>		
3901900000	Other	6.5	E-0
<b>390210</b>	<b>Polypropylene</b>		
3902100000	Polypropylene	6.5	E-0
<b>390220</b>	<b>Polyisobutylene</b>		
3902200000	Polyisobutylene	6.5	E-0
<b>390230</b>	<b>Propylene copolymers</b>		
3902300000	Propylene copolymers	6.5	E-0
<b>390290</b>	<b>Other</b>		
3902900000	Other	6.5	E-0
<b>390311</b>	<b>Expansible</b>		
3903110000	Expansible	6.5	E-0
<b>390319</b>	<b>Other</b>		
3903190000	Other	6.5	E-0
<b>390320</b>	<b>Styrene-acrylonitrile(SAN) copolymers</b>		
3903200000	Styrene-acrylonitrile(SAN) copolymers	6.5	E-0
<b>390330</b>	<b>Acrylonitrile-butadiene-styrene (ABS) copolymers</b>		
3903300000	Acrylonitrile-butadiene-styrene (ABS) copolymers	6.5	E-0
<b>390390</b>	<b>Other</b>		
3903901000	Styrene-butadiene copolymers	6.5	E-0
3903909000	Other	6.5	E-0
<b>390410</b>	<b>Poly(vinyl chloride), not mixed with any other substances</b>		
3904100000	Poly(vinyl chloride), not mixed with any other substances	6.5	E-8

HS code (2002)	Description	Base Rate	Staging Category
<b>390421</b>	<b>Non-plasticised</b>		
3904210000	Non-plasticised	6.5	E-0
<b>390422</b>	<b>Plasticised</b>		
3904220000	Plasticised	6.5	E-0
<b>390430</b>	<b>Vinyl chloride-vinyl acetate copolymers</b>		
3904300000	Vinyl chloride-vinyl acetate copolymers	6.5	E-8
<b>390440</b>	<b>Other vinyl chloride copolymers</b>		
3904400000	Other vinyl chloride copolymers	6.5	E-0
<b>390450</b>	<b>Vinylidene chloride polymers</b>		
3904500000	Vinylidene chloride polymers	6.5	E-0
<b>390461</b>	<b>Polytetrafluoroethylene</b>		
3904610000	Polytetrafluoroethylene	6.5	E-0
<b>390469</b>	<b>Other</b>		
3904690000	Other	6.5	E-0
<b>390490</b>	<b>Other</b>		
3904900000	Other	6.5	E-0
<b>390512</b>	<b>In aqueous dispersion</b>		
3905120000	In aqueous dispersion	6.5	E-0
<b>390519</b>	<b>Other</b>		
3905190000	Other	6.5	E-0
<b>390521</b>	<b>In aqueous dispersion</b>		
3905210000	In aqueous dispersion	6.5	E-0
<b>390529</b>	<b>Other</b>		
3905290000	Other	6.5	E-0
<b>390530</b>	<b>3. Poly(vinyl alcohol),whether or not containing unhydrolysed acetate groups</b>		
3905300000	3. Poly(vinyl alcohol),whether or not containing unhydrolysed acetate groups	8	E-0
<b>390591</b>	<b>Copolymers</b>		
3905910000	Copolymers	6.5	E-0
<b>390599</b>	<b>Other</b>		
3905990000	Other	6.5	E-0
<b>390610</b>	<b>Poly(methyl methacrylate)</b>		
3906100000	Poly(methyl methacrylate)	6.5	E-0
<b>390690</b>	<b>Other</b>		
3906901000	Poly acryl amide	8	E-0
3906909000	Other	8	E-5
<b>390710</b>	<b>1. Polyacetals</b>		
3907100000	1. Polyacetals	6.5	E-0
<b>390720</b>	<b>2. Other polyethers</b>		
3907201000	Polyoxyethylene(polyethylene glycol)	6.5	E-5
3907202000	Polyoxypropylene(polypropylene glycol)	6.5	E-0
3907203000	Poly phenylene oxide	6.5	E-0
3907209000	Other	6.5	E-0
<b>390730</b>	<b>3. Epoxide resins</b>		
3907301000	A. For making semi-conductor	6.5	E-0
3907309000	B. Other	6.5	E-0
<b>390740</b>	<b>4. Polycarbonates</b>		
3907400000	4. Polycarbonates	6.5	E-0
<b>390750</b>	<b>5. Alkyd resins</b>		
3907500000	5. Alkyd resins	6.5	E-0
<b>390760</b>	<b>6. Poly(ethylene terephthalate)</b>		
3907600000	6. Poly(ethylene terephthalate)	6.5	E-0
<b>390791</b>	<b>Unsaturated</b>		
3907910000	Unsaturated	6.5	E-0
<b>390799</b>	<b>Other</b>		
3907991000	Poly butylene terephthalate	6.5	E-0
3907999000	Other	6.5	E-0
<b>390810</b>	<b>Polyamide -6,-11,-12,-6,6,-6,9,-6,10 or -6,12</b>		
3908101000	Polyamide -6	6.5	E-0
3908102000	Polyamide -6.6	6.5	E-0
3908103000	Polyamide -11, -12, -6.9, -6.10, -6.12	6.5	E-0
<b>390890</b>	<b>Other</b>		

HS code (2002)	Description	Base Rate	Staging Category
3908900000	Other	6.5	E-0
<b>390910</b>	<b>Urea resins; thiourea resins</b>		
3909101000	Urea resins	6.5	E-0
3909102000	Thiourea resins	6.5	E-0
<b>390920</b>	<b>Melamine resins</b>		
3909200000	Melamine resins	6.5	E-0
<b>390930</b>	<b>Other amino-resins</b>		
3909300000	Other amino-resins	6.5	E-0
<b>390940</b>	<b>Phenolic resins</b>		
3909400000	Phenolic resins	6.5	E-0
<b>390950</b>	<b>Polyurethanes</b>		
3909500000	Polyurethanes	6.5	E-0
<b>391000</b>	<b>Silicones in primary forms.</b>		
3910001000	1. For making semi-conductor	6.5	E-0
3910009010	Silicon oil	6.5	E-0
3910009020	Silicon rubber	6.5	E-0
3910009090	Other	6.5	E-0
<b>391110</b>	<b>Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes</b>		
3911101000	Petroleum resins	8	E-0
3911102000	Coumarone,indene or coumarone-indene resins	8	E-0
3911103000	Polyterpenes	8	E-0
<b>391190</b>	<b>Other</b>		
3911901000	Polysulphides	6.5	E-0
3911902000	Polysulphones	6.5	E-0
3911903000	Furan resin	6.5	E-0
3911909000	Other	6.5	E-0
<b>391211</b>	<b>Non-plasticised</b>		
3912110000	Non-plasticised	5	E-0
<b>391212</b>	<b>Plasticised</b>		
3912120000	Plasticised	5	E-0
<b>391220</b>	<b>2. Cellulose nitrates( including collodions)</b>		
3912200000	2. Cellulose nitrates( including collodions)	6.5	E-0
<b>391231</b>	<b>Carboxymethylcellulose and its salts</b>		
3912311000	Sodium carboxymethyl cellulose	6.5	E-0
3912319000	Other	6.5	E-0
<b>391239</b>	<b>Other</b>		
3912391000	Methyl cellulose	6.5	E-0
3912399000	Other	6.5	E-0
<b>391290</b>	<b>4. Other</b>		
3912901000	Regenerated cellulose	6.5	E-0
3912909000	Other	6.5	E-0
<b>391310</b>	<b>Alginic acid, its salts and esters</b>		
3913101000	Sodium alginate	6.5	E-0
3913102000	Propylene glycol alginate	6.5	E-0
3913109000	Other	6.5	E-0
<b>391390</b>	<b>Other</b>		
3913901000	Hardened proteins	6.5	E-0
3913902010	Chlorinated rubber	6.5	E-0
3913902020	Rubber hydrochloride	6.5	E-0
3913902030	Oxidised rubber	6.5	E-0
3913902040	Cyclised rubber	6.5	E-0
3913902090	Other	6.5	E-0
3913909010	Dextran	8	E-0
3913909090	Other	6.5	E-0
<b>391400</b>	<b>Ion-exchangers based on polymers of headings 39.01 to 39.13,in primary forms.</b>		
3914001000	Cationic	6.5	E-0
3914009000	Other	6.5	E-0
<b>391510</b>	<b>Of polymers of ethylene</b>		
3915100000	Of polymers of ethylene	6.5	E-0
<b>391520</b>	<b>Of polymers of styrene</b>		
3915200000	Of polymers of styrene	6.5	E-0

HS code (2002)	Description	Base Rate	Staging Category
<b>391530</b>	<b>Of polymers of vinyl chloride</b>		
3915300000	Of polymers of vinyl chloride	6.5	E-0
<b>391590</b>	<b>Of other plastics</b>		
3915901000	Of polymers of propylene	6.5	E-0
3915902000	Of acrylic polymers	6.5	E-0
3915903000	Of polyacetals	6.5	E-0
3915904000	Of polycarbonates	6.5	E-5
3915905000	Of polyamides	6.5	E-0
3915909000	Other	6.5	E-0
<b>391610</b>	<b>Of polymers of ethylene</b>		
3916100000	Of polymers of ethylene	6.5	E-0
<b>391620</b>	<b>Of polymers of vinyl chloride</b>		
3916200000	Of polymers of vinyl chloride	6.5	E-0
<b>391690</b>	<b>Of other plastics</b>		
3916901000	Of polymers of styrene	6.5	E-0
3916902000	Of polymers of propylene	6.5	E-0
3916903000	Of acrylic polymers	6.5	E-0
3916904000	Of polyamides	6.5	E-0
3916909000	Other	6.5	E-5
<b>391710</b>	<b>Artificial guts(sausage casings) of hardened protein or of cellulosic materials</b>		
3917101000	Of hardened protein	6.5	E-0
3917102000	Of cellulosic materials	6.5	E-0
<b>391721</b>	<b>Of polymers of ethylene</b>		
3917210000	Of polymers of ethylene	6.5	E-0
<b>391722</b>	<b>Of polymers of propylene</b>		
3917220000	Of polymers of propylene	6.5	E-0
<b>391723</b>	<b>Of polymers of vinyl chloride</b>		
3917230000	Of polymers of vinyl chloride	6.5	E-0
<b>391729</b>	<b>Of other plastics</b>		
3917291000	Of polymers of styrene	6.5	E-0
3917292000	Of polyamides	6.5	E-0
3917299000	Other	6.5	E-0
<b>391731</b>	<b>Flexible tubes,pipes and hoses,having a minimum burst pressure of 27.6 MPa</b>		
3917311000	Of polymers of ethylene	6.5	E-0
3917312000	Of polymers of vinyl chloride	6.5	E-0
3917319000	Other	6.5	E-0
<b>391732</b>	<b>Other, not reinforced or otherwise combined with other materials,without fittings</b>		
3917321000	Of polymers of ethylene	6.5	E-0
3917322000	Of polymers of vinyl chloride	6.5	E-0
3917329000	Other	6.5	E-0
<b>391733</b>	<b>Other,not reinforced or other-wise combined with other materials,with fittings</b>		
3917331000	Of polymers of ethylene	8	E-0
3917332000	Of polymers of vinyl chloride	8	E-0
3917339000	Other	8	E-0
<b>391739</b>	<b>Other</b>		
3917391000	Of polymers of ethylene	6.5	E-0
3917392000	Of polymers of vinyl chloride	6.5	E-0
3917399000	Other	6.5	E-0
<b>391740</b>	<b>Fittings</b>		
3917400000	Fittings	8	E-5
<b>391810</b>	<b>Of polymers of vinyl chloride</b>		
3918101000	Of polyvinyl chloride	6.5	E-0
3918102000	Of copolymers of vinyl chloride and vinyl acetate	6.5	E-0
3918109000	Other	6.5	E-0
<b>391890</b>	<b>Of other plastics</b>		
3918900000	Of other plastics	6.5	E-0
<b>391910</b>	<b>In rolls of a width not exceeding 20cm</b>		
3919100000	In rolls of a width not exceeding 20cm	6.5	E-0
<b>391990</b>	<b>Other</b>		

HS code (2002)	Description	Base Rate	Staging Category
3919900000	Other	6.5	E-0
<b>392010</b>	<b>Of polymers of ethylene</b>		
3920100000	Of polymers of ethylene	6.5	E-0
<b>392020</b>	<b>Of polymers of propylene</b>		
3920200000	Of polymers of propylene	6.5	E-0
<b>392030</b>	<b>Of polymers of styrene</b>		
3920300000	Of polymers of styrene	6.5	E-0
<b>392043</b>	<b>Containing by weight not less than 6% of plasticisers</b>		
3920430000	Containing by weight not less than 6% of plasticisers	6.5	E-0
<b>392049</b>	<b>Other</b>		
3920490000	Other	6.5	E-0
<b>392051</b>	<b>Of poly(methyl methacrylate)</b>		
3920510000	Of poly(methyl methacrylate)	6.5	E-0
<b>392059</b>	<b>Other</b>		
3920590000	Other	6.5	E-0
<b>392061</b>	<b>Of polycarbonates</b>		
3920610000	Of polycarbonates	6.5	E-0
<b>392062</b>	<b>Of poly(ethylene terephthalate)</b>		
3920620000	Of poly(ethylene terephthalate)	6.5	E-0
<b>392063</b>	<b>Of unsaturated polyesters</b>		
3920630000	Of unsaturated polyesters	6.5	E-0
<b>392069</b>	<b>Of other polyesters</b>		
3920690000	Of other polyesters	6.5	E-0
<b>392071</b>	<b>Of regenerated cellulose</b>		
3920710000	Of regenerated cellulose	6.5	E-0
<b>392072</b>	<b>Of vulcanised fibre</b>		
3920720000	Of vulcanised fibre	6.5	E-0
<b>392073</b>	<b>Of cellulose acetate</b>		
3920730000	Of cellulose acetate	6.5	E-0
<b>392079</b>	<b>Of other cellulose derivatives</b>		
3920790000	Of other cellulose derivatives	6.5	E-0
<b>392091</b>	<b>Of poly(vinyl butyral)</b>		
3920910000	Of poly(vinyl butyral)	6.5	E-0
<b>392092</b>	<b>Of polyamides</b>		
3920920000	Of polyamides	6.5	E-0
<b>392093</b>	<b>Of amino-resins</b>		
3920930000	Of amino-resins	6.5	E-0
<b>392094</b>	<b>Of phenolic resins</b>		
3920940000	Of phenolic resins	6.5	E-0
<b>392099</b>	<b>Of other plastics</b>		
3920991000	For aircrafts	6.5	E-0
3920999000	Other	6.5	E-0
<b>392111</b>	<b>Of polymers of styrene</b>		
3921110000	Of polymers of styrene	6.5	E-0
<b>392112</b>	<b>Of polymers of vinyl chloride</b>		
3921120000	Of polymers of vinyl chloride	6.5	E-0
<b>392113</b>	<b>Of polyurethanes</b>		
3921130000	Of polyurethanes	6.5	E-0
<b>392114</b>	<b>Of regenerated cellulose</b>		
3921140000	Of regenerated cellulose	6.5	E-0
<b>392119</b>	<b>Of other plastics</b>		
3921191000	Of polymers of ethylene	6.5	E-0
3921192000	Of polymers of propylene	6.5	E-0
3921193010	Of polymethyl methacrylate	6.5	E-0
3921193090	Other	6.5	E-0
3921194010	Of polycarbonates	6.5	E-0
3921194020	Of polyethylene terephthalate	6.5	E-0
3921194030	Of unsaturated polyesters	6.5	E-0
3921194090	Other	6.5	E-5
3921195010	Of vulcanised fibre	6.5	E-0
3921195020	Of cellulose acetate	6.5	E-0
3921195090	Other	6.5	E-0
3921199010	Of polyvinyl butyral	6.5	E-0



HS code (2002)	Description	Base Rate	Staging Category
3921199020	Of polyamides	6.5	E-0
3921199030	Of amino-resins	6.5	E-0
3921199040	Of phenolic resins	6.5	E-0
3921199090	Other	6.5	E-0
<b>392190</b>	<b>Other</b>		
3921901000	Of polymers of ethylene	6.5	E-0
3921902000	Of polymers of propylene	6.5	E-0
3921903000	Of polymers of styrene	6.5	E-0
3921904010	Rigid	6.5	E-0
3921904020	Flexible	6.5	E-0
3921905010	Of polymethyl methacrylate	6.5	E-0
3921905090	Other	6.5	E-0
3921906010	Of polycarbonates	6.5	E-0
3921906020	Of polyethylene terephthalate	6.5	E-0
3921906030	Of unsaturated polyesters	6.5	E-0
3921906090	Other	6.5	E-5
3921907010	Of regenerated cellulose	6.5	E-0
3921907020	Of vulcanised fibre	6.5	E-0
3921907030	Of cellulose acetate	6.5	E-0
3921907090	Other	6.5	E-0
3921909010	Of polyvinyl butyral	6.5	E-0
3921909020	Of polyamides	6.5	E-0
3921909030	Of amino-resins	6.5	E-0
3921909040	Of phenolic resins	6.5	E-0
3921909050	Of polyurethanes	6.5	E-0
3921909090	Other	6.5	E-0
<b>392210</b>	<b>Baths,shower-baths,sinks and wash-basins</b>		
3922101000	Baths and shower baths	8	E-0
3922102000	Wash-basins	8	E-0
3922103000	Sinks	8	E-0
<b>392220</b>	<b>Lavatory seats and covers</b>		
3922200000	Lavatory seats and covers	8	E-0
<b>392290</b>	<b>Other</b>		
3922901000	Bidets	8	E-0
3922909000	Other	8	E-0
<b>392310</b>	<b>Boxes,cases,crates and similar articles</b>		
3923100000	Boxes,cases,crates and similar articles	8	E-5
<b>392321</b>	<b>Of polymers of ethylene</b>		
3923210000	Of polymers of ethylene	8	E-0
<b>392329</b>	<b>Of other plastics</b>		
3923290000	Of other plastics	8	E-5
<b>392330</b>	<b>Carboys,bottles,flasks and similar articles</b>		
3923300000	Carboys,bottles,flasks and similar articles	8	E-5
<b>392340</b>	<b>Spools,cops,bobbins and similar supports</b>		
3923400000	Spools,cops,bobbins and similar supports	6.5	E-0
<b>392350</b>	<b>Stoppers,lids,caps and other closures</b>		
3923500000	Stoppers,lids,caps and other closures	8	E-0
<b>392390</b>	<b>Other</b>		
3923900000	Other	8	E-5
<b>392410</b>	<b>Tableware and kitchenware</b>		
3924100000	Tableware and kitchenware	8	E-5
<b>392490</b>	<b>Other</b>		
3924901000	Soap dishes and boxes	8	E-0
3924902000	Table cloths and other similar articles	8	E-0
3924909000	Other	8	E-5
<b>392510</b>	<b>Reservoirs,tanks,vats and similar containers,of a capacity exceeding 300ℓ</b>		
3925100000	Reservoirs,tanks,vats and similar containers,of a capacity exceeding 300ℓ	8	E-0
<b>392520</b>	<b>Doors,windows and their frames and thresholds for doors</b>		
3925200000	Doors,windows and their frames and thresholds for doors	8	E-0
<b>392530</b>	<b>Shutters,blinds(including Venetian blinds) and similar articles and parts thereof</b>		

HS code (2002)	Description	Base Rate	Staging Category
3925300000	Shutters,blinds(including Venetian blinds) and similar articles and parts thereof	8	E-0
<b>392590</b>	<b>Other</b>		
3925900000	Other	8	E-0
<b>392610</b>	<b>Office or school supplies</b>		
3926101000	Pencil cases and erasers	8	E-0
3926102000	Binders and albums	8	E-0
3926109000	Other	8	E-0
<b>392620</b>	<b>Articles of apparel and clothing accessories (including gloves, mittens and mitts)</b>		
3926200000	Articles of apparel and clothing accessories (including gloves, mittens and mitts)	8	E-5
<b>392630</b>	<b>Fittings for furniture,coachwork of the like</b>		
3926300000	Fittings for furniture,coachwork of the like	8	E-0
<b>392640</b>	<b>Statuettes and other ornamental articles</b>		
3926400000	Statuettes and other ornamental articles	8	E-5
<b>392690</b>	<b>Other</b>		
3926901000	Parts for use in machinery and mechanical appliances	8	E-5
3926902000	Fans and hand screens non-mechanical; frams and handles therefor and parts of such frames and handles	8	E-0
3926903000	Lables and tags	8	E-0
3926904000	Adhesive tapes with case	8	E-0
3926905000	Frames for painting, photographs, mirrors and the like	8	E-5
3926909000	Other	8	E-5
<b>400110</b>	<b>1. Natural rubber latex,whether or not pre-vulcanised</b>		
4001100000	1. Natural rubber latex,whether or not pre-vulcanised	1	E-0
<b>400121</b>	<b>A. Smoked sheets</b>		
4001211000	Rss 1X	1	E-0
4001212000	Rss No.1	1	E-0
4001213000	Rss No.2	1	E-0
4001214000	Rss No.3	1	E-0
4001215000	Rss No.4	1	E-0
4001216000	Rss No.5	1	E-0
<b>400122</b>	<b>B. Technically specified natural rubber(TSNR)</b>		
4001220000	B. Technically specified natural rubber(TSNR)	1	E-0
<b>400129</b>	<b>C. Other</b>		
4001290000	C. Other	1	E-0
<b>400130</b>	<b>3. Balata,gutta-percha,guayule,chicle and similar natural gums</b>		
4001301000	Chicle gum	2	E-0
4001309000	Other	2	E-0
<b>400211</b>	<b>Latex</b>		
4002110000	Latex	8	E-5
<b>400219</b>	<b>Other</b>		
4002190000	Other	8	E-5
<b>400220</b>	<b>2. Butadiene rubber (BR)</b>		
4002201000	Latex	8	E-0
4002209000	Other	8	E-0
<b>400231</b>	<b>Isobutene-isoprene(butyl) rubber(IIR)</b>		
4002311000	Latex	5	E-0
4002319000	Other	5	E-0
<b>400239</b>	<b>Other</b>		
4002391000	Latex	5	E-0
4002399010	Of chloronated-isobutene-isoprene rubber(CIIR)	5	E-0
4002399020	Of brominated-isobutene-isoprene rubber:(BIIR)	5	E-0
<b>400241</b>	<b>Latex</b>		
4002410000	Latex	8	E-0
<b>400249</b>	<b>Other</b>		
4002490000	Other	8	E-0
<b>400251</b>	<b>Latex</b>		
4002510000	Latex	8	E-0
<b>400259</b>	<b>Other</b>		
4002590000	Other	8	E-0

HS code (2002)	Description	Base Rate	Staging Category
<b>400260</b>	<b>6. Isoprene rubber (IR)</b>		
4002601000	Latex	8	E-0
4002609000	Other	8	E-0
<b>400270</b>	<b>7. Ethylene-propylene-non-conjugated diene rubber (EPDM)</b>		
4002701000	Latex	8	E-0
4002709000	Other	8	E-8
<b>400280</b>	<b>8. Mixtures of any product of heading 40.01 with any product of this heading</b>		
4002801000	Latex	8	E-0
4002809000	Other	8	E-0
<b>400291</b>	<b>Latex</b>		
4002910000	Latex	8	E-5
<b>400299</b>	<b>Other</b>		
4002991000	Of carboxylated acrylonitrile-butadiene rubbers(XNBR)	8	E-0
4002992000	Of acrylonitrile-isoprene rubbers(NIR)	8	E-0
4002993000	Thioplasts (TM)	8	E-0
4002999000	Other	8	E-5
<b>400300</b>	<b>Reclaimed rubber in primary forms or in plates,sheets or strip.</b>		
4003000000	Reclaimed rubber in primary forms or in plates,sheets or strip.	8	E-5
<b>400400</b>	<b>Waste,parings and scrap of rubber(other than hard rubber) and powders and granules obtained therefrom.</b>		
4004000000	Waste,parings and scrap of rubber(other than hard rubber) and powders and granules obtained therefrom.	3	E-0
<b>400510</b>	<b>Compounded with carbon black or silica</b>		
4005101000	Plates,sheets and strip	8	E-0
4005109000	Other	8	E-5
<b>400520</b>	<b>Solutions; dispersions other than those of subheading 4005.10</b>		
4005200000	Solutions; dispersions other than those of subheading 4005.10	8	E-0
<b>400591</b>	<b>Plates,sheets and strip</b>		
4005910000	Plates,sheets and strip	8	E-0
<b>400599</b>	<b>Other</b>		
4005991000	Compounded rubber latex	8	E-0
4005999000	Other	8	E-5
<b>400610</b>	<b>"Camel-back" strips for retreading rubber tyres</b>		
4006100000	"Camel-back" strips for retreading rubber tyres	8	E-0
<b>400690</b>	<b>Other</b>		
4006901000	Rubber rods	8	E-0
4006902000	Rubber tubes	8	E-0
4006903000	Rubber profile shapes	8	E-0
4006904000	Rubber discs,rings and washers	8	E-0
4006905000	Rubber thread	8	E-0
4006909000	Other	8	E-5
<b>400700</b>	<b>Vulcanised rubber thread and cord.</b>		
4007001000	Rubber thread	8	E-5
4007002000	Rubber cord	8	E-0
<b>400811</b>	<b>Plates,sheets and strip</b>		
4008111000	Combined with textile fabrics for reinforcing purposes	8	E-0
4008119000	Other	8	E-5
<b>400819</b>	<b>Other</b>		
4008191000	Combined with textile fabrics for reinforcing purposes	8	E-0
4008199000	Other	8	E-0
<b>400821</b>	<b>Plates,sheets and strip</b>		
4008211000	Combined with textile fabrics for reinforcing purposes	8	E-0
4008219000	Other	8	E-5
<b>400829</b>	<b>Other</b>		
4008291000	Combined with textile fabrics for reinforcing purposes	8	E-0
4008299000	Other	8	E-5
<b>400911</b>	<b>Without fittings</b>		
4009110000	Without fittings	8	E-0
<b>400912</b>	<b>With fittings</b>		
4009120000	With fittings	8	E-0

HS code (2002)	Description	Base Rate	Staging Category
<b>400921</b>	<b>Without fittings</b>		
4009210000	Without fittings	8	E-0
<b>400922</b>	<b>With fittings</b>		
4009220000	With fittings	8	E-8
<b>400931</b>	<b>Without fittings</b>		
4009310000	Without fittings	8	E-0
<b>400932</b>	<b>With fittings</b>		
4009320000	With fittings	8	E-0
<b>400941</b>	<b>Without fittings</b>		
4009410000	Without fittings	8	E-0
<b>400942</b>	<b>With fittings</b>		
4009420000	With fittings	8	E-0
<b>401011</b>	<b>Reinforced only with metal</b>		
4010110000	Reinforced only with metal	8	E-0
<b>401012</b>	<b>Reinforced only with textile materials</b>		
4010120000	Reinforced only with textile materials	8	E-5
<b>401013</b>	<b>Reinforced only with plastics</b>		
4010130000	Reinforced only with plastics	8	E-0
<b>401019</b>	<b>Other</b>		
4010190000	Other	8	E-5
<b>401031</b>	<b>Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60cm but not exceeding 180cm</b>		
4010310000	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60cm but not exceeding 180cm	8	E-0
<b>401032</b>	<b>Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60cm but not exceeding 180cm</b>		
4010320000	Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60cm but not exceeding 180cm	8	E-0
<b>401033</b>	<b>Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180cm but not exceeding 240cm</b>		
4010330000	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180cm but not exceeding 240cm	8	E-0
<b>401034</b>	<b>Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180cm but not exceeding 240cm</b>		
4010340000	Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180cm but not exceeding 240cm	8	E-0
<b>401035</b>	<b>Endless synchronous belts, of an outside circumference exceeding 60cm but not exceeding 150cm</b>		
4010350000	Endless synchronous belts, of an outside circumference exceeding 60cm but not exceeding 150cm	8	E-0
<b>401036</b>	<b>Endless synchronous belts, of an outside circumference exceeding 150cm but not exceeding 198cm</b>		
4010360000	Endless synchronous belts, of an outside circumference exceeding 150cm but not exceeding 198cm	8	E-0
<b>401039</b>	<b>Other</b>		
4010390000	Other	8	E-5
<b>401110</b>	<b>1. Of a kind used on motor cars(including station wagons and racing cars)</b>		
4011101000	Of radial carcass	8	E-5
4011102000	Of biased carcass	8	E-0
4011109000	Other	8	E-8
<b>401120</b>	<b>2. Of a kind used on buses or lorries</b>		
4011201010	For use on a rim measuring less than 49.53cm in diameter	8	E-5
4011201090	Other	8	E-5
4011202010	For use on a rim measuring less than 49.53cm in diameter	8	E-0
4011202090	Other	8	E-5
4011209000	Other	8	E-0

HS code (2002)	Description	Base Rate	Staging Category
<b>401130</b>	<b>3. Of a kind used on aircraft</b>		
4011300000	3. Of a kind used on aircraft	5	E-0
<b>401140</b>	<b>4. Of a kind used on motorcycles</b>		
4011400000	4. Of a kind used on motorcycles	8	E-0
<b>401150</b>	<b>5. Of a kind used on bicycles</b>		
4011500000	5. Of a kind used on bicycles	8	E-5
<b>401161</b>	<b>Of a kind used on agricultural or forestry vehicles and machines</b>		
4011610000	Of a kind used on agricultural or forestry vehicles and machines	8	E-5
<b>401162</b>	<b>Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61cm</b>		
4011620000	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61cm	8	E-8
<b>401163</b>	<b>Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61cm</b>		
4011630000	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61cm	8	E-0
<b>401169</b>	<b>Other</b>		
4011690000	Other	8	E-0
<b>401192</b>	<b>Of a kind used on agricultural or forestry vehicles and machines</b>		
4011920000	Of a kind used on agricultural or forestry vehicles and machines	8	E-5
<b>401193</b>	<b>Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61cm</b>		
4011930000	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	8	E-8
<b>401194</b>	<b>Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61cm</b>		
4011940000	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	8	E-8
<b>401199</b>	<b>Other</b>		
4011990000	Other	8	E-5
<b>401211</b>	<b>A. Of a kind used on motor cars (including station wagons and racing cars)</b>		
4012110000	A. Of a kind used on motor cars (including station wagons and racing cars)	8	E-5
<b>401212</b>	<b>B. Of a kind used on buses or lorries</b>		
4012120000	B. Of a kind used on buses or lorries	8	E-0
<b>401213</b>	<b>C. Of a kind used on aircraft</b>		
4012130000	C. Of a kind used on aircraft	5	E-0
<b>401219</b>	<b>D. Other</b>		
4012190000	D. Other	8	E-0
<b>401220</b>	<b>2. Used pneumatic tyres</b>		
4012201000	A. Of a kind used on aircraft	5	E-0
4012209010	Of a kind used on motor cars (including station wagons and racing cars)	8	E-0
4012209020	Of a kind used on buses or lorries	8	E-0
4012209090	Other	8	E-0
<b>401290</b>	<b>3. Other</b>		
4012901010	Solid tyres	5	E-0
4012901020	Cushion tyres	5	E-0
4012901030	tyre treads	5	E-0
4012901040	Tyre flaps	5	E-0
4012909010	Solid tyres	8	E-0
4012909020	Cushion tyres	8	E-0
4012909030	tyre treads	8	E-0
4012909040	Tyre flaps	8	E-0
4012909090	Other	8	E-0
<b>401310</b>	<b>1. Of a kind used on motor cars(including station wagons and racing cars),buses or lorries</b>		
4013101000	Of a kind used on motor cars (including station wagons and racing cars)	8	E-0
4013102000	Of a kind used on buses or lorries	8	E-5
<b>401320</b>	<b>2. Of a kind used on bicycles</b>		

HS code (2002)	Description	Base Rate	Staging Category
4013200000	2. Of a kind used on bicycles	8	E-8
<b>401390</b>	<b>3. Other</b>		
4013901000	A. Of a kind used on aircraft	5	E-0
4013909010	Of a kind used on motorcycles or motor scooters	8	E-0
4013909020	Of a kind used on industrial vehicles or agricultural machinery	8	E-0
4013909090	Other	8	E-0
<b>401410</b>	<b>Sheath contraceptives</b>		
4014100000	Sheath contraceptives	8	E-0
<b>401490</b>	<b>Other</b>		
4014901000	Teats	8	E-0
4014909000	Other	8	E-5
<b>401511</b>	<b>Surgical</b>		
4015110000	Surgical	8	E-8
<b>401519</b>	<b>Other</b>		
4015190000	Other	8	E-8
<b>401590</b>	<b>Other</b>		
4015901000	Protective clothing for divers	8	E-0
4015902000	Protective clothing for radiologists	8	E-0
4015909000	Other	8	E-0
<b>401610</b>	<b>Of cellular rubber</b>		
4016100000	Of cellular rubber	8	E-5
<b>401691</b>	<b>Floor coverings and mats</b>		
4016910000	Floor coverings and mats	8	E-5
<b>401692</b>	<b>Erasers</b>		
4016920000	Erasers	8	E-0
<b>401693</b>	<b>Gaskets,washers and other seals</b>		
4016930000	Gaskets,washers and other seals	8	E-5
<b>401694</b>	<b>Boat or dock fenders,whether or not inflatable</b>		
4016940000	Boat or dock fenders,whether or not inflatable	8	E-0
<b>401695</b>	<b>Other inflatable articles</b>		
4016951000	Pneumatic mattresses	8	E-0
4016952000	Pillows	8	E-5
4016953000	Cushions	8	E-5
4016959000	Other	8	E-5
<b>401699</b>	<b>Other</b>		
4016991010	Parts of balloons airships,flying machines,gliders,kits,and rotochutes	0	E-0
4016991090	Other	8	E-5
4016992000	Rubber bands	8	E-0
4016993000	Stoppers and rings for bottles	8	E-0
4016999000	Other	8	E-5
<b>401700</b>	<b>Hard rubber(for example,ebonite)in all forms,including waste and scrap; articles of hard rubber.</b>		
4017001000	Hard rubber	8	E-0
4017002000	Articles of hard rubber	8	E-5
<b>410120</b>	<b>1. Whole hides and skins, of a weight per skin not exceeding 8kg when simply dried,10kg when dry-salted, or 16kg when fresh, wet-salted or otherwise preserved.</b>		
4101201000	A. Hides and skins, untanned	2	E-5
4101202000	B. Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible	5	E-5
<b>410150</b>	<b>2. Whole hides and skins, of a weight exceeding 16 kg</b>		
4101501011	Cow hide	2	E-0
4101501012	Steer hide	2	E-0
4101501013	Ox hide	2	E-0
4101501014	Bull hide	2	E-0
4101501019	Other	2	E-0
4101501021	Cow hide	2	E-0
4101501022	Steer hide	2	E-0
4101501023	Ox hide	2	E-0
4101501024	Bull hide	2	E-0
4101501029	Other	2	E-0
4101501090	Other	2	E-0

HS code (2002)	Description	Base Rate	Staging Category
4101502000	B. Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible	5	E-0
<b>410190</b>	<b>3. Other, including butts, bends and bellies</b>		
4101901011	Of calf skin	2	E-0
4101901019	Of other than calf skin	2	E-0
4101901091	Of calf skin	2	E-0
4101901099	Of other than calf skin	2	E-0
4101902000	B. Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible	5	E-0
<b>410210</b>	<b>1. With wool on</b>		
4102100000	1. With wool on	2	E-0
<b>410221</b>	<b>A. Pickled</b>		
4102211000	(1) Hides and skins, untanned	2	E-0
4102212000	(2) Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible	5	E-0
<b>410229</b>	<b>B. Other</b>		
4102291000	(1) Hides and skins, untanned	2	E-0
4102292000	(2) Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible	5	E-5
<b>410310</b>	<b>1. Of goats or kids</b>		
4103101000	A. Hides and skins, untanned	2	E-5
4103102000	B. Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible	5	E-5
<b>410320</b>	<b>2. Of reptiles</b>		
4103201010	Of snake	2	E-0
4103201020	Of lizard	2	E-0
4103201030	Of crocodile	2	E-0
4103201090	Other	2	E-0
4103202000	B. Hides and skins, which have undergone a tanning (including pretanning) process which is reversible	5	E-0
<b>410330</b>	<b>3. Of swine</b>		
4103301000	A. Hides and skins, untanned	2	E-0
4103302000	B. Hides and skins, which have undergone a tanning (including pretanning) process which is reversible	5	E-0
<b>410390</b>	<b>4. Other</b>		
4103901010	Of eels	2	E-0
4103901020	Of kangaroo	2	E-0
4103901090	Other	2	E-0
4103902000	B. Hides and skins, which have undergone a tanning (including pretanning) process which is reversible	5	E-0
<b>410411</b>	<b>Full grains, unsplit; grain splits</b>		
4104110000	Full grains, unsplit; grain splits	5	E-8
<b>410419</b>	<b>Other</b>		
4104190000	Other	5	E-8
<b>410441</b>	<b>Full grains, unsplit; grain splits</b>		
4104410000	Full grains, unsplit; grain splits	5	E-5
<b>410449</b>	<b>Other</b>		
4104490000	Other	5	E-8
<b>410510</b>	<b>In the wet state(including wet-blue)</b>		
4105100000	In the wet state(including wet-blue)	5	E-5
<b>410530</b>	<b>In the dry state (crust)</b>		
4105300000	In the dry state (crust)	5	E-5
<b>410621</b>	<b>In the wet state (including wet-blue)</b>		
4106210000	In the wet state (including wet-blue)	5	E-5
<b>410622</b>	<b>In the dry state (crust)</b>		
4106220000	In the dry state (crust)	5	E-8
<b>410631</b>	<b>In the wet state (including wet-blue)</b>		
4106310000	In the wet state (including wet-blue)	5	E-0
<b>410632</b>	<b>In the dry state (crust)</b>		
4106320000	In the dry state (crust)	5	E-0
<b>410640</b>	<b>Of reptiles</b>		
4106400000	Of reptiles	5	E-0
<b>410691</b>	<b>In the wet state (including wet-blue)</b>		
4106910000	In the wet state (including wet-blue)	5	E-0

HS code (2002)	Description	Base Rate	Staging Category
<b>410692</b>	<b>In the dry state (crust)</b>		
4106920000	In the dry state (crust)	5	E-8
<b>410711</b>	<b>Full grains, unsplit</b>		
4107110000	Full grains, unsplit	5	E-0
<b>410712</b>	<b>Grain splits</b>		
4107120000	Grain splits	5	E-0
<b>410719</b>	<b>Other</b>		
4107190000	Other	5	E-5
<b>410791</b>	<b>Full grains, unsplit</b>		
4107910000	Full grains, unsplit	5	E-0
<b>410792</b>	<b>Grain splits</b>		
4107920000	Grain splits	5	E-5
<b>410799</b>	<b>Other</b>		
4107990000	Other	5	E-5
<b>411200</b>	<b>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.</b>		
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.	5	E-5
<b>411310</b>	<b>Of goats or kids</b>		
4113100000	Of goats or kids	5	E-8
<b>411320</b>	<b>Of swine</b>		
4113200000	Of swine	5	E-0
<b>411330</b>	<b>Of reptiles</b>		
4113300000	Of reptiles	5	E-8
<b>411390</b>	<b>Other</b>		
4113900000	Other	5	E-5
<b>411410</b>	<b>Chamois(including combination chamois) leather</b>		
4114100000	Chamois(including combination chamois) leather	5	E-5
<b>411420</b>	<b>Patent leather and patent laminated leather; metallised leather</b>		
4114201000	Patent leather	5	E-0
4114202000	Patent laminated leather	5	E-0
4114203000	Metallised leather	5	E-0
<b>411510</b>	<b>1. Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls</b>		
4115100000	1. Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	8	E-5
<b>411520</b>	<b>2. Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour</b>		
4115200000	2. Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	3	E-0
<b>420100</b>	<b>Saddlery and harness for any animal(including traces,leads,knee pads,muzzles,saddle cloths,saddle bags,dog coats and the like),of any material.</b>		
4201001000	Of reptile leather	8	E-0
4201009010	Saddles and saddle cloths	8	E-5
4201009020	Traces	8	E-5
4201009030	Leads	8	E-5
4201009040	Muzzles	8	E-0
4201009090	Other	8	E-5
<b>420211</b>	<b>With outer surface of leather,of composition leather or of patent leather</b>		
4202111010	Of snake	8	E-0
4202111020	Of lizard	8	E-0
4202111030	Of crocodile	8	E-0
4202111040	Of eels	8	E-0
4202111050	Of kangaroo	8	E-0
4202111090	Other	8	E-8
4202112000	Of composition leather	8	E-0
4202113000	Of patent leather	8	E-0



HS code (2002)	Description	Base Rate	Staging Category
<b>420212</b>	<b>With outer surface of plastics or of textile materials</b>		
4202121010	Of polyvinylchloride	8	E-8
4202121020	Of polyurethane	8	E-0
4202121090	Other	8	E-8
4202122000	Of textile materials	8	E-8
<b>420219</b>	<b>Other</b>		
4202191000	Of paper board	8	E-0
4202199000	Other	8	E-8
<b>420221</b>	<b>With outer surface of leather,of composition leather or of patent leather.</b>		
4202211010	Of snake	8	E-0
4202211020	Of lizard	8	E-0
4202211030	Of crocodile	8	E-0
4202211040	Of eels	8	E-0
4202211050	Of kangaroo	8	E-0
4202211090	Other	8	E-5
4202212000	Of composition leather	8	E-5
4202213000	Of patent leather	8	E-5
<b>420222</b>	<b>With outer surface of plastic sheeting or of textile materials</b>		
4202221010	Of polyvinylchloride	8	E-5
4202221020	Of polyurethane	8	E-0
4202221090	Other	8	E-8
4202222000	Of textile materials	8	E-8
<b>420229</b>	<b>Other</b>		
4202291000	Of paper-board	8	E-0
4202299000	Other	8	E-8
<b>420231</b>	<b>With outer surface of leather,of composition leather or of patent leather</b>		
4202311010	Of snake	8	E-0
4202311020	Of lizard	8	E-0
4202311030	Of crocodile	8	E-0
4202311040	Of eels	8	E-0
4202311050	Of kangaroo	8	E-0
4202311090	Other	8	E-8
4202312000	Of composition leather	8	E-5
4202313000	Of patent leather	8	E-0
<b>420232</b>	<b>With outer surface of plastic sheeting or of textile materials</b>		
4202321010	Of polyvinylchloride	8	E-8
4202321020	Of polyurethane	8	E-5
4202321090	Other	8	E-8
4202322000	Of textile materials	8	E-8
<b>420239</b>	<b>Other</b>		
4202391000	Of paper board	8	E-0
4202399000	Other	8	E-8
<b>420291</b>	<b>With outer surface of leather,of composition leather or of patent leather</b>		
4202911010	Of snake	8	E-0
4202911020	Of lizard	8	E-0
4202911030	Of crocodile	8	E-0
4202911040	Of eels	8	E-0
4202911050	Of kangaroo	8	E-0
4202911090	Other	8	E-5
4202912000	Of composition leather	8	E-0
4202913000	Of patent leather	8	E-0
<b>420292</b>	<b>With outer surface of plastic sheeting or of textile materials</b>		
4202921010	Of polyvinylchloride	8	E-0
4202921020	Of polyurethane	8	E-0
4202921090	Other	8	E-5
4202922000	Of textile materials	8	E-5
<b>420299</b>	<b>Other</b>		
4202991000	Of paper board	8	E-0
4202999000	Other	8	E-8
<b>420310</b>	<b>Articles of apparel</b>		

HS code (2002)	Description	Base Rate	Staging Category
4203101010	Coats	13	E-5
4203101020	Jackets,blazers and jumpers	13	E-5
4203101050	Vests	13	E-5
4203101060	Pants and trousers	13	E-5
4203101070	Skirts	13	E-5
4203101080	Overalls	13	E-5
4203101090	Other	13	E-5
4203102010	Coats	13	E-5
4203102020	Jackets,blazers and jumpers	13	E-5
4203102050	Vests	13	E-5
4203102060	Pants and trousers	13	E-5
4203102070	Skirts	13	E-5
4203102080	Overalls	13	E-5
4203102090	Other	13	E-5
4203103010	Coats	13	E-5
4203103020	Jackets,blazers and jumpers	13	E-5
4203103050	Vests	13	E-5
4203103060	Pants and trousers	13	E-5
4203103070	Skirts	13	E-5
4203103080	Overalls	13	E-5
4203103090	Other	13	E-5
4203109010	Coats	13	E-5
4203109020	Jackets,blazers and jumpers	13	E-5
4203109050	Vests	13	E-5
4203109060	Pants and trousers	13	E-5
4203109070	Skirts	13	E-5
4203109080	Overalls	13	E-5
4203109090	Other	13	E-5
<b>420321</b>	<b>Specially designed for use in sports</b>		
4203211000	Baseball glove	13	E-5
4203212000	Golf glove	13	E-8
4203213000	Ski glove	13	E-5
4203214000	Motor cycle glove	13	E-5
4203215000	Batting glove	13	E-5
4203216000	Tennis glove	13	E-5
4203217000	Ice hockey glove	13	E-5
4203219000	Other	13	E-5
<b>420329</b>	<b>Other</b>		
4203291000	Working glove	13	E-5
4203292000	Dress glove	13	E-5
4203293000	Driver's glove	13	E-5
4203299000	Other	13	E-5
<b>420330</b>	<b>Belts and bandoliers</b>		
4203301010	Of snake	13	E-5
4203301020	Of lizard	13	E-5
4203301030	Of crocodile	13	E-5
4203301040	Of eels	13	E-5
4203301090	Other	13	E-5
4203309000	Other	13	E-5
<b>420340</b>	<b>Other clothing accessories</b>		
4203400000	Other clothing accessories	13	E-5
<b>420400</b>	<b>Articles of leather or of composition leather,of a kind used in machinery or mechanical appliances or for other technical uses.</b>		
4204001010	For conveyers	8	E-0
4204001020	For motors	8	E-0
4204001090	Other	8	E-0
4204009010	Pickers	8	E-0
4204009090	Other	8	E-0
<b>420500</b>	<b>Other articles of leather or of composition leather.</b>		
4205001000	Of leather	8	E-5
4205002000	Of composition leather	8	E-8
<b>420610</b>	<b>Catgut</b>		

HS code (2002)	Description	Base Rate	Staging Category
4206100000	Catgut	8	E-0
<b>420690</b>	<b>Other</b>		
4206900000	Other	8	E-0
<b>430110</b>	<b>1. Of mink,whole,with or without head,tail or paws</b>		
4301100000	1. Of mink,whole,with or without head,tail or paws	3	E-5
<b>430130</b>	<b>2. Of lamb,the following: Astrakhan,Broadtail,Caracul,Persian and similar lamb,Indian,Chinese,Mongolian or Ti-betan lamb,whole,with or without head,tail or paws</b>		
4301300000	2. Of lamb,the following: Astrakhan,Broadtail,Caracul,Persian and similar lamb,Indian,Chinese,Mongolian or Ti-betan lamb,whole,with or without head,tail or paws	3	E-8
<b>430160</b>	<b>3. Of fox,whole,with or without head,tail or paws</b>		
4301600000	3. Of fox,whole,with or without head,tail or paws	3	E-5
<b>430170</b>	<b>4. Of seal,whole,with or without head tail or paws</b>		
4301700000	4. Of seal,whole,with or without head tail or paws	3	E-0
<b>430180</b>	<b>5. Other furskins,whole,with or without head,tail or paws</b>		
4301801000	Of chinchila	3	E-0
4301802000	Of opossum	3	E-0
4301803000	Of raccoon	3	E-0
4301804000	Of coyote	3	E-0
4301805000	Of rabbit or hare	3	E-0
4301806000	Of musk-rat	3	E-8
4301809000	Other	3	E-0
<b>430190</b>	<b>6. Heads,tails,paws and other pieces or cuttings,suitable for furriers' use</b>		
4301900000	6. Heads,tails,paws and other pieces or cuttings,suitable for furriers' use	3	E-0
<b>430211</b>	<b>Of mink</b>		
4302110000	Of mink	5	E-0
<b>430213</b>	<b>Of lamb,the following:Astrakhan,Broadtail,Caracul,Persian and similar lamb,Indian,Chinese,Mongolian or Tibetan lamb</b>		
4302130000	Of lamb,the following:Astrakhan,Broadtail,Caracul,Persian and similar lamb,Indian,Chinese,Mongolian or Tibetan lamb	5	E-8
<b>430219</b>	<b>Other</b>		
4302191000	Of beaver	5	E-0
4302192000	Of musk-rat	5	E-0
4302193000	Of fox	5	E-0
4302195000	Of chinchila	5	E-0
4302196000	Of opossum	5	E-0
4302197000	Of reccoon	5	E-0
4302198000	Of coyote	5	E-0
4302199010	Of sheep	5	E-8
4302199090	Other	5	E-0
<b>430220</b>	<b>Heads,tails,paws and other pieces or cuttings,not assembled</b>		
4302201000	Of mink	5	E-0
4302202000	Of rabbit or hare	5	E-0
4302203000	Of beaver	5	E-0
4302204000	Of musk-rat	5	E-0
4302205000	Of fox	5	E-0
4302207000	Of chinchila	5	E-0
4302209010	Of opossum	5	E-0
4302209020	Of raccoon	5	E-0
4302209030	Of coyote	5	E-0
4302209090	Other	5	E-0
<b>430230</b>	<b>Whole skins and pieces or cuttings thereof,assembled</b>		
4302300000	Whole skins and pieces or cuttings thereof,assembled	5	E-5
<b>430310</b>	<b>Articles of apparel and clothing accessories</b>		
4303101100	Of mink	16	E-5
4303101200	Of rabbit or hare	16	E-5
4303101300	Of lamb	16	E-5
4303101400	Of beaver	16	E-5
4303101500	Of musk-rat	16	E-5
4303101600	Of fox	16	E-5
4303101800	Of chinchila	16	E-5

HS code (2002)	Description	Base Rate	Staging Category
4303101910	Of opossum	16	E-5
4303101920	Of raccoon	16	E-5
4303101930	Of coyote	16	E-5
4303101990	Other	16	E-5
4303102100	Of mink	16	E-5
4303102200	Of rabbit or hare	16	E-5
4303102300	Of lamb	16	E-5
4303102400	Of beaver	16	E-5
4303102500	Of musk-rat	16	E-5
4303102600	Of fox	16	E-5
4303102800	Of chinchila	16	E-5
4303102910	Of opossum	16	E-5
4303102920	Of raccoon	16	E-5
4303102930	Of coyote	16	E-5
4303102990	Other	16	E-5
<b>430390</b>	<b>Other</b>		
4303900000	Other	16	E-5
<b>430400</b>	<b>Artificial fur and articles thereof.</b>		
4304001000	Artificial fur	8	E-0
4304002000	Articles of artificial fur	8	E-0
<b>440110</b>	<b>1. Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms</b>		
4401100000	1. Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	2	E-5
<b>440121</b>	<b>A. Coniferous</b>		
4401210000	A. Coniferous	2	E-5
<b>440122</b>	<b>B. Non-coniferous</b>		
4401220000	B. Non-coniferous	2	E-0
<b>440130</b>	<b>3. Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms</b>		
4401300000	3. Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	2	E-5
<b>440200</b>	<b>Wood charcoal (including shell or nut charcoal), whether or not agglomerated.</b>		
4402001000	Agglomerated wood charcoal	2	E-5
4402009000	Other	2	E-5
<b>440310</b>	<b>1. Treated with paint, stains, creosote or other preservatives</b>		
4403101000	A. Tropical woods	1	E-0
4403102000	B. Non-coniferous	2	E-0
4403109000	C. Coniferous	2	E-0
<b>440320</b>	<b>2. Other, coniferous</b>		
4403201000	Cedar	2	E-0
4403202010	Douglasfir	2	E-0
4403202020	Hemlock	2	E-0
4403203000	Red pine	2	E-0
4403204000	White wood or fir	2	E-0
4403205000	Larch	2	E-0
4403207000	Spruce	2	E-0
4403208000	Radiata pine	2	E-0
4403209000	Other	2	E-0
<b>440341</b>	<b>A. Dark Red Meranti, Light Red Meranti and Meranti Bakau</b>		
4403410000	A. Dark Red Meranti, Light Red Meranti and Meranti Bakau	1	E-0
<b>440349</b>	<b>B. Other</b>		
4403491000	(1) White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	1	E-0
4403492010	(a) Teak	1	E-0
4403492020	(b) Keruing	1	E-0
4403492030	(c) Kapur	1	E-0
4403492040	(d) Jelutong	1	E-0
4403492090	(e) Other	1	E-0
4403493000	(3) Okoume', Obeche, Sapelli, Sipo, Acajou d'Afrique, Makore and Iroko	1	E-0
4403494000	(4) Tiama, Mansonia, Ilomba, Dibetou, Limba and Azobge'	1	E-0
4403495000	(5) Mahogany (Swietenia spp.) and Balsa	1	E-0

HS code (2002)	Description	Base Rate	Staging Category
4403499000	(6) Other	1	E-0
<b>440391</b>	<b>A. Of oak(Quercus spp.)</b>		
4403910000	A. Of oak(Quercus spp.)	2	E-0
<b>440392</b>	<b>B. Of beech(Fagus spp.)</b>		
4403920000	B. Of beech(Fagus spp.)	2	E-0
<b>440399</b>	<b>C. Other</b>		
4403991010	Rosewood	2	E-0
4403991020	Ebonywood	2	E-0
4403991040	Ash	2	E-0
4403991050	Walnut	2	E-0
4403991090	Other	2	E-0
4403992000	(2) Lignum vitae	2	E-0
4403993010	Aspen	2	E-0
4403993020	Poplar	2	E-0
4403993030	Maple	2	E-0
4403993040	Elm	2	E-0
4403993050	Birch	2	E-0
4403993060	Basswood	2	E-0
4403994000	(4) Paulownia	2	E-0
4403999011	Malas	1	E-0
4403999012	Taun	1	E-0
4403999019	Other	1	E-0
4403999090	(b) Other	2	E-0
<b>440410</b>	<b>Coniferous</b>		
4404102000	Wooden sticks	5	E-5
4404109000	Other	5	E-5
<b>440420</b>	<b>Non-coniferous</b>		
4404202000	Wooden sticks	5	E-5
4404209000	Other	5	E-5
<b>440500</b>	<b>Wood wool; wood flour.</b>		
4405000000	Wood wool; wood flour.	5	E-5
<b>440610</b>	<b>Not impregnated</b>		
4406100000	Not impregnated	5	E-5
<b>440690</b>	<b>Other</b>		
4406900000	Other	5	E-5
<b>440710</b>	<b>1. Coniferous</b>		
4407101000	Cedar	5	SEN
4407102000	Oregon pine	5	SEN
4407103000	Red pine	5	SEN
4407104000	White wood or fir	5	SEN
4407105000	Larch	5	SEN
4407107000	Spruce	5	SEN
4407108000	Radiata pine	5	SEN
4407109000	Other	5	SEN
<b>440724</b>	<b>A. Virola,Mahogany(Swietenia spp.),Imbuia and Balsa</b>		
4407241000	(1)Virola	5	SEN
4407242000	(2)Mahogany(Swietenia spp.)	5	SEN
4407243000	(3)Imbuia	5	SEN
4407244000	(4)Balsa	5	SEN
<b>440725</b>	<b>B. Dark Red Meranti,Light Red Meranti,and Meranti Bakau</b>		
4407250000	B. Dark Red Meranti,Light Red Meranti,and Meranti Bakau	5	SEN
<b>440726</b>	<b>C. White Lauan,White Meranti,White Seraya,Yellow Meranti and Alan</b>		
4407260000	C. White Lauan,White Meranti,White Seraya,Yellow Meranti and Alan	5	SEN
<b>440729</b>	<b>D. Other</b>		
4407291000	(1) Keruing,Ramin,Kapur,Jonkong,Merbau,Jelutong and Kempas	5	SEN
4407292000	(2) Teak	5	SEN
4407293000	(3) Okoume,Obeche,Sapelli,Sipo,Acajou,d'afrique,Makore,Iroko,Tia ma,Mansonia,Ilomba,Dibetou Limba and Azobe	5	SEN
4407299000	(4) Other	5	SEN
<b>440791</b>	<b>A. Of oak(Quercus spp.)</b>		

HS code (2002)	Description	Base Rate	Staging Category
4407910000	A. Of oak(Quercus spp.)	5	SEN
<b>440792</b>	<b>B. Of beech(Fagus spp.)</b>		
4407920000	B. Of beech(Fagus spp.)	5	SEN
<b>440799</b>	<b>C. Other</b>		
4407991010	Rosewood	5	SEN
4407991020	Ebonywood	5	SEN
4407991030	Ash	5	SEN
4407991040	Walnut	5	SEN
4407991090	Other	5	SEN
4407992000	(2) Lignum vitae	5	SEN
4407993010	Aspen	5	SEN
4407993020	Poplar	5	SEN
4407993030	Maple	5	SEN
4407993040	Elm	5	SEN
4407993050	Birch	5	SEN
4407993060	Basswood	5	SEN
4407994000	(4) Paulownia	5	SEN
4407999010	(a) Tropical woods,not specified in the foregoing	5	SEN
4407999090	(b) Other	5	SEN
<b>440810</b>	<b>1. Coniferous</b>		
4408106000	A. For veneering obtained by slicing laminated wood or for other similar laminated wood	8	E-5
4408109010	Cedar	5	E-5
4408109020	Oregan pine	5	E-5
4408109030	Red pine	5	E-5
4408109040	White wood or fir	5	E-5
4408109050	Larch	5	E-5
4408109060	Spruce	5	E-5
4408109070	Radiate pine	5	E-5
4408109090	Other	5	E-5
<b>440831</b>	<b>A. Dark Red Meranti,Light Red Meranti and Meranti Bakau</b>		
4408313000	(1) For veneering obtained by slicing laminated wood or for other similar laminated wood	8	E-5
4408319010	(a) Dark Red Meranti and Light Red Meranti	5	E-5
4408319020	(b) Meranti Bakau	5	E-5
<b>440839</b>	<b>B. Other</b>		
4408396000	(1) For veneering obtained by slicing laminated wood or for other similar laminated wood	8	E-5
4408399010	(a) Teak	5	E-5
4408399020	(b) White Iauan	5	E-5
4408399030	(c) Sipo,Okoume,obeche,Acajou d'Afrique and Sapelli	5	E-5
4408399040	(d) Limba	5	E-5
4408399050	(e) Mahogamy(swietenia spp)	5	E-5
4408399090	(f) Other	5	E-5
<b>440890</b>	<b>3. Other</b>		
4408901000	A. For veneering obtained by slicing laminated wood or for other similar laminated wood	8	E-5
4408909110	Rosewood	5	E-5
4408909120	Ebonywood	5	E-5
4408909130	Ash	5	E-5
4408909140	Walnut	5	E-5
4408909190	Other	5	E-5
4408909200	(2) Lignum vitae	5	E-5
4408909310	Aspen	5	E-5
4408909320	Poplar	5	E-5
4408909330	Maple	5	E-5
4408909340	Elm	5	E-5
4408909350	Birch	5	E-5
4408909360	Basswood	5	E-5
4408909400	(4) Paulownia	5	E-5
4408909911	Baboen	5	E-5
4408909919	Other	5	E-5
4408909990	(b) Other	5	E-5

HS code (2002)	Description	Base Rate	Staging Category
<b>440910</b>	<b>Coniferous</b>		
4409100000	Coniferous	8	EXC
<b>440920</b>	<b>Non-coniferous</b>		
4409200000	Non-coniferous	8	EXC
<b>441021</b>	<b>Unworked or not further worked than sanded</b>		
4410210000	Unworked or not further worked than sanded	8	EXC
<b>441029</b>	<b>Other</b>		
4410290000	Other	8	EXC
<b>441031</b>	<b>Unworked or not further worked than sanded</b>		
4410310000	Unworked or not further worked than sanded	8	EXC
<b>441032</b>	<b>Surface-covered with melamine-impregnated paper</b>		
4410320000	Surface-covered with melamine-impregnated paper	8	EXC
<b>441033</b>	<b>Surface-covered with decorative laminates of plastics</b>		
4410330000	Surface-covered with decorative laminates of plastics	8	E-8
<b>441039</b>	<b>Other</b>		
4410390000	Other	8	E-8
<b>441090</b>	<b>Other</b>		
4410900000	Other	8	EXC
<b>441111</b>	<b>Not mechanically worked or surface covered</b>		
4411110000	Not mechanically worked or surface covered	8	E-8
<b>441119</b>	<b>Other</b>		
4411191010	Floor board	8	EXC
4411191090	Other	8	E-8
4411199000	Other	8	E-8
<b>441121</b>	<b>Not mech'anically worked or surface covered</b>		
4411210000	Not mech'anically worked or surface covered	8	EXC
<b>441129</b>	<b>Other</b>		
4411291010	Floor board	8	EXC
4411291090	Other	8	EXC
4411299000	Other	8	EXC
<b>441131</b>	<b>Not mechanically worked or surface covered</b>		
4411310000	Not mechanically worked or surface covered	8	E-8
<b>441139</b>	<b>Other</b>		
4411390000	Other	8	E-8
<b>441191</b>	<b>Not mechanically worked or surface covered</b>		
4411910000	Not mechanically worked or surface covered	8	E-8
<b>441199</b>	<b>Other</b>		
4411990000	Other	8	E-8
<b>441213</b>	<b>With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter</b>		
4412131000	Of a thickness less than 3.2mm	8	E-8
4412132000	Of a thickness less than 4mm but not less than 3.2mm	8	E-8
4412133000	Of a thickness not more than 6mm but not less than 4mm	8	E-8
4412134000	Of a thickness less than 12mm but not less than 6mm	12	EXC
4412135000	Of a thickness less than 15mm but not less than 12mm	12	EXC
4412136000	Of a thickness not less than 15mm	12	EXC
<b>441214</b>	<b>Other,with at least one outer ply of non-coniferous wood</b>		
4412141000	Of a thickness less than 3.2mm	8	E-8
4412142000	Of a thickness less than 4mm but not less than 3.2mm	8	E-8
4412143000	Of a thickness not more than 6mm but not less than 4mm	8	E-8
4412144000	Of a thickness less than 12mm but not less than 6mm	12	EXC
4412145000	Of a thickness less than 15mm but not less than 12mm	12	EXC
4412146000	Of a thickness not less than 15mm	12	EXC
<b>441219</b>	<b>Other</b>		
4412191011	Of a thickness less than 6mm	8	E-8
4412191019	Other	12	EXC
4412191091	Of a thickness less than 6mm	8	E-8
4412191099	Other	12	EXC
<b>441222</b>	<b>With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter</b>		
4412220000	With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter	12	E-8
<b>441223</b>	<b>Other,containing at least one layer of particle board</b>		

HS code (2002)	Description	Base Rate	Staging Category
4412230000	Other,containing at least one layer of particle board	12	E-8
<b>441229</b>	<b>Other</b>		
4412291000	Plywood	12	E-8
4412292010	Floor board	12	EXC
4412292090	Other	12	E-8
<b>441292</b>	<b>With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter</b>		
4412920000	With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter	12	E-8
<b>441293</b>	<b>Other,containing at least one layer of particle board</b>		
4412930000	Other,containing at least one layer of particle board	12	E-8
<b>441299</b>	<b>Other</b>		
4412991010	With both outer ply of coniferous wood	12	EXC
4412991090	Other	12	E-8
4412992010	Floor board	12	EXC
4412992090	Other	12	E-8
<b>441300</b>	<b>Densified wood,in blocks,plates,strips or profile shapes.</b>		
4413000000	Densified wood,in blocks,plates,strips or profile shapes.	8	E-8
<b>441400</b>	<b>Wooden frames for paintings,photographs,mirrors or similar objects.</b>		
4414000000	Wooden frames for paintings,photographs,mirrors or similar objects.	8	E-8
<b>441510</b>	<b>Cases,boxes,crates,drums and similar packings; cable-drums</b>		
4415100000	Cases,boxes,crates,drums and similar packings; cable-drums	8	E-8
<b>441520</b>	<b>Pallets,box pallets and other load boards;pallet collars</b>		
4415200000	Pallets,box pallets and other load boards;pallet collars	8	E-8
<b>441600</b>	<b>Casks,barrels,vats,tubs and other coopers ' products and parts thereof,of wood, including staves.</b>		
4416000000	Casks,barrels,vats,tubs and other coopers ' products and parts thereof,of wood, including staves.	8	E-8
<b>441700</b>	<b>Tools,tool bodies,tool handles,broom or brush bodies and handles,of wood; boot or shoe lasts and trees,of wood.</b>		
4417000000	Tools,tool bodies,tool handles,broom or brush bodies and handles,of wood; boot or shoe lasts and trees,of wood.	8	E-8
<b>441810</b>	<b>Windows,French-windows and their frames</b>		
4418100000	Windows,French-windows and their frames	8	E-8
<b>441820</b>	<b>Doors and their frames and thresholds</b>		
4418200000	Doors and their frames and thresholds	8	E-8
<b>441830</b>	<b>Parquet panels</b>		
4418300000	Parquet panels	8	E-8
<b>441840</b>	<b>Shuttering for concrete constructional work</b>		
4418400000	Shuttering for concrete constructional work	8	E-8
<b>441850</b>	<b>Shingles and shakes</b>		
4418500000	Shingles and shakes	8	E-8
<b>441890</b>	<b>Other</b>		
4418901000	Cellular wood panels	8	E-8
4418909000	Other	8	E-8
<b>441900</b>	<b>Tableware and kiTVhenware,of wood.</b>		
4419001000	Bowls	8	E-5
4419002010	Of bamboo	8	E-5
4419002090	Other	8	E-5
4419009000	Other	8	E-8
<b>442010</b>	<b>Statuettes and other ornaments,of wood</b>		
4420101000	Statuettes	8	E-5
4420109000	Other	8	E-5
<b>442090</b>	<b>Other</b>		
4420901000	Wood marquetry and inlaid wood	8	E-5
4420902010	Cigarette caskets or case	8	E-5
4420902020	Jewellery casket or case	8	E-5
4420902030	Other articles of furniture,not falling within Chapter 94	8	E-5
4420902090	Other	8	E-5
4420909010	Cigarette,jewellery casketor case	8	E-5



HS code (2002)	Description	Base Rate	Staging Category
4420909020	Other articles of furniture,not falling within Chapter 94	8	E-5
4420909090	Other	8	E-5
<b>442110</b>	<b>Clothes hangers</b>		
4421100000	Clothes hangers	8	E-5
<b>442190</b>	<b>Other</b>		
4421901010	Bobbins	8	E-5
4421901090	Other	8	E-5
4421902000	Match splints; wooden pegs or pins for footwear	8	E-5
4421903000	Toothpick	8	E-5
4421904000	Wood paving blocks	8	E-5
4421905000	Fans and hand screens,nonmechanical; frames and handles therefor and parts of such frames and handles	8	E-5
4421909000	Other	8	E-5
<b>450110</b>	<b>Natural cork,raw or simply prepared</b>		
4501100000	Natural cork,raw or simply prepared	8	E-5
<b>450190</b>	<b>Other</b>		
4501900000	Other	8	E-5
<b>450200</b>	<b>Natural cork,debacked or roughly squared,or in rectangular(including square) blocks,plates,sheets or strip,(including sharp-edged blanks for corks or stoppers).</b>		
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).	8	E-5
<b>450310</b>	<b>Corks and stoppers</b>		
4503100000	Corks and stoppers	8	E-5
<b>450390</b>	<b>Other</b>		
4503900000	Other	8	E-5
<b>450410</b>	<b>Blocks,plates,sheets and strip; tiles of any shape; solid cylinders,including discs</b>		
4504100000	Blocks,plates,sheets and strip; tiles of any shape; solid cylinders,including discs	8	E-5
<b>450490</b>	<b>Other</b>		
4504900000	Other	8	E-5
<b>460120</b>	<b>1. Mats,matting and screens of vegetable materials.</b>		
4601201000	Mats	8	E-5
4601202000	Screens	8	E-0
<b>460191</b>	<b>A. Of vegetable materials</b>		
4601911000	(1) Eunjukbaljang(of width less than 35cm)	8	E-0
4601919000	(2) Other	8	E-0
<b>460199</b>	<b>B. Other</b>		
4601991000	Articles in sheets plaited with plastics	8	E-0
4601999000	Other	8	E-0
<b>460210</b>	<b>Of vegetable materials</b>		
4602101010	Handbag	8	E-5
4602101020	Basket	8	E-5
4602101030	Trays,dishes,and other similar kitchen or tablewares	8	E-5
4602101090	Other	8	E-5
4602102000	Articles of rattan	8	E-5
4602103000	Articles of rush	8	E-0
4602109000	Other	8	E-5
<b>460290</b>	<b>Other</b>		
4602900000	Other	8	E-0
<b>470100</b>	<b>Mechanical wood pulp.</b>		
4701001000	1. Unbleached	0	E-0
4701002000	2. Semi-bleached or bleached	0	E-0
<b>470200</b>	<b>Chemical wood pulp, dissolving grades.</b>		
4702000000	Chemical wood pulp, dissolving grades.	0	E-0
<b>470311</b>	<b>A. Coniferous</b>		
4703110000	A. Coniferous	0	E-0
<b>470319</b>	<b>B. Non-coniferous</b>		
4703190000	B. Non-coniferous	0	E-0
<b>470321</b>	<b>A. Coniferous</b>		
4703211000	Semi-bleached	0	E-0

HS code (2002)	Description	Base Rate	Staging Category
4703212000	Bleached	0	E-0
<b>470329</b>	<b>B. Non-coniferous</b>		
4703291000	Semi-bleached	0	E-0
4703292000	Bleached	0	E-0
<b>470411</b>	<b>A. Coniferous</b>		
4704110000	A. Coniferous	0	E-0
<b>470419</b>	<b>B. Non-coniferous</b>		
4704190000	B. Non-coniferous	0	E-0
<b>470421</b>	<b>A. Coniferous</b>		
4704210000	A. Coniferous	0	E-0
<b>470429</b>	<b>B. Non-coniferous</b>		
4704290000	B. Non-coniferous	0	E-0
<b>470500</b>	<b>Wood pulp obtained by a combination of mechanical and chemical pulping processes.</b>		
4705000000	Wood pulp obtained by a combination of mechanical and chemical pulping processes.	0	E-0
<b>470610</b>	<b>1. Cotton linters pulp</b>		
4706100000	1. Cotton linters pulp	0	E-0
<b>470620</b>	<b>2. Pulps of fibres derived from recovered(waste and scrap)paper or paperboard</b>		
4706200000	2. Pulps of fibres derived from recovered(waste and scrap)paper or paperboard	2	E-0
<b>470691</b>	<b>A. Mechanical</b>		
4706911000	(1) Unbleached	0	E-0
4706912000	(2) Semi-bleached or bleached	0	E-0
<b>470692</b>	<b>B. Chemical</b>		
4706921000	(1) Unbleached	0	E-0
4706922000	(2) Semi-bleached or bleached	0	E-0
<b>470693</b>	<b>C. Semi-chemical</b>		
4706931000	(1) Unbleached	0	E-0
4706932000	(2) Semi-bleached or bleached	0	E-0
<b>470710</b>	<b>1. Unbleached kraft paper or paperboard or corrugated paper or paperboard</b>		
4707100000	1. Unbleached kraft paper or paperboard or corrugated paper or paperboard	0	E-0
<b>470720</b>	<b>2. Other paper or paperboard made mainly of bleached chemical pulp,not coloured in the mass</b>		
4707200000	2. Other paper or paperboard made mainly of bleached chemical pulp,not coloured in the mass	0	E-0
<b>470730</b>	<b>3. Paper or paperboard made mainly of mechanical pulp (for example,newspapers,journals and similar printed matter)</b>		
4707300000	3. Paper or paperboard made mainly of mechanical pulp (for example,newspapers,journals and similar printed matter)	0	E-0
<b>470790</b>	<b>4. Other,including unsorted waste and scrap</b>		
4707900000	4. Other,including unsorted waste and scrap	0	E-0
<b>480100</b>	<b>Newsprint,in rolls or sheets.</b>		
4801000000	Newsprint,in rolls or sheets.	0	E-0
<b>480210</b>	<b>1. Hand-made paper and paperboard</b>		
4802100000	1. Hand-made paper and paperboard	0	E-0
<b>480220</b>	<b>2. Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard</b>		
4802200000	2. Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	0	E-0
<b>480230</b>	<b>3. Carbonising base paper</b>		
4802300000	3. Carbonising base paper	0	E-0
<b>480240</b>	<b>4. Wallpaper base</b>		
4802400000	4. Wallpaper base	0	E-0
<b>480254</b>	<b>A. Weighing less than 40g/m²</b>		
4802541010	(a) Multi-ply paper and paperboard, bleached each layer	0	E-0
4802541090	(b) Other	0	E-0
4802549010	(a) Multi-ply paper and paperboard, bleached each layer	0	E-0
4802549090	(b) Other	0	E-0

HS code (2002)	Description	Base Rate	Staging Category
<b>480255</b>	<b>B. Weighing 40g/m<sup>2</sup> or more but not more than 150g/m<sup>2</sup>, in rolls</b>		
4802551010	(a) Multi-ply paper and paperboard, bleached each layer	0	E-0
4802551090	(b) Other	0	E-0
4802559010	(a) Multi-ply paper and paperboard, bleached each layer	0	E-0
4802559090	(b) Other	0	E-0
<b>480256</b>	<b>C. Weighing 40g/m<sup>2</sup> or more but not more than 150g/m<sup>2</sup>, in sheets with one side not exceeding 435mm and the other side not exceeding 297mm in the unfolded state</b>		
4802561010	(a) Multi-ply paper and paperboard, bleached each layer	0	E-0
4802561090	(b) Other	0	E-0
4802569010	(a) Multi-ply paper and paperboard, bleached each layer	0	E-0
4802569090	(b) Other	0	E-0
<b>480257</b>	<b>D. Other, weighing 40g/m<sup>2</sup> or more but not more than 150g/m<sup>2</sup></b>		
4802571010	(a) Multi-ply paper and paperboard, bleached each layer	0	E-0
4802571090	(b) Other	0	E-0
4802579010	(a) Multi-ply paper and paperboard, bleached each layer	0	E-0
4802579090	(b) Other	0	E-0
<b>480258</b>	<b>E. Weighing more than 150g/m<sup>2</sup></b>		
4802581010	(a) Multi-ply paper and paperboard, bleached each layer	0	E-0
4802581090	(b) Other	0	E-0
4802582010	(a) Multi-ply paper and paperboard, bleached each layer	0	E-0
4802582090	(b) Other	0	E-0
4802589010	(a) Multi-ply paper and paperboard, bleached each layer	0	E-0
4802589090	(b) Other	0	E-0
<b>480261</b>	<b>A. In rolls</b>		
4802611010	(a) Multi-ply paper and paperboard, bleached each layer	0	E-0
4802611090	(b) Other	0	E-0
4802619010	(a) Multi-ply paper and paperboard, bleached each layer	0	E-0
4802619090	(b) Other	0	E-0
<b>480262</b>	<b>B. In sheets with one side not exceeding 435mm and the other side not exceeding 297mm in the unfolded state</b>		
4802621010	(a) Multi-ply paper and paperboard, bleached each layer	0	E-0
4802621090	(b) Other	0	E-0
4802629010	(a) Multi-ply paper and paperboard, bleached each layer	0	E-0
4802629090	(b) Other	0	E-0
<b>480269</b>	<b>C. Other</b>		
4802691010	(a) Multi-ply paper and paperboard, bleached each layer	0	E-0
4802691090	(b) Other	0	E-0
4802699010	(a) Multi-ply paper and paperboard, bleached each layer	0	E-0
4802699090	(b) Other	0	E-0
<b>480300</b>	<b>Toilet or facial tissue stock,towel or napkin stock and similar paper of a kind used for household or sanitary purposes,cellulose wadding and webs of cellulose fibres,whether or not creped,crinkled,embossed,perforated,surface-coloured,surface-decorated or printed,in rolls or sheets.</b>		
4803001000	Toilet or facial tissue stock for household or sanitary purposes	0	E-0
4803002000	Cellulose wadding and webs	0	E-0
4803009000	Other	0	E-0
<b>480411</b>	<b>Unbleached</b>		
4804110000	Unbleached	0	E-0
<b>480419</b>	<b>Other</b>		
4804190000	Other	0	E-0
<b>480421</b>	<b>Unbleached</b>		
4804210000	Unbleached	0	E-0
<b>480429</b>	<b>Other</b>		
4804290000	Other	0	E-0
<b>480431</b>	<b>A. Unbleached</b>		
4804311000	Electric insulating paper and paper board	0	E-0
4804312000	Condenser paper and paperboard	0	E-0
4804313000	Wrapping paper and paperboard	0	E-0
4804319000	Other	0	E-0

HS code (2002)	Description	Base Rate	Staging Category
<b>480439</b>	<b>B. Other</b>		
4804391000	(1) Electric insulating paper and paperboard	0	E-0
4804392000	(2) Condenser paper and paperboard	0	E-0
4804393000	(3) Wrapping paper and paperboard	0	E-0
4804399000	(4) Other	0	E-0
<b>480441</b>	<b>Unbleached</b>		
4804411000	Electric insulating paper and paperboard	0	E-0
4804419000	Other	0	E-0
<b>480442</b>	<b>Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by chemical process</b>		
4804420000	Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by chemical process	0	E-0
<b>480449</b>	<b>Other</b>		
4804490000	Other	0	E-0
<b>480451</b>	<b>Unbleached</b>		
4804510000	Unbleached	0	E-0
<b>480452</b>	<b>Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood obtained by a chemical process</b>		
4804520000	Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood obtained by a chemical process	0	E-0
<b>480459</b>	<b>Other</b>		
4804590000	Other	0	E-0
<b>480511</b>	<b>A. Semi-chemical fluting paper</b>		
4805110000	A. Semi-chemical fluting paper	0	E-0
<b>480512</b>	<b>B. Straw fluting paper</b>		
4805120000	B. Straw fluting paper	0	E-0
<b>480519</b>	<b>C. Other</b>		
4805190000	C. Other	0	E-0
<b>480524</b>	<b>A. Weighing 150g/m<sup>2</sup> or less</b>		
4805241000	(1) Multi-ply paper and paperboard, bleached each layer	0	E-0
4805249000	(2) Other	0	E-0
<b>480525</b>	<b>B. Weighing more than 150 g/m<sup>2</sup></b>		
4805251000	(1) Multi-ply paper and paperboard, bleached each layer	0	E-0
4805259000	(2) Other	0	E-0
<b>480530</b>	<b>3. Sulphite wrapping paper</b>		
4805300000	3. Sulphite wrapping paper	0	E-0
<b>480540</b>	<b>4. Filter paper and paperboard</b>		
4805400000	4. Filter paper and paperboard	0	E-0
<b>480550</b>	<b>5. Felt paper and paperboard</b>		
4805500000	5. Felt paper and paperboard	0	E-0
<b>480591</b>	<b>A. Weighing 150g/m<sup>2</sup> or less</b>		
4805911000	(1) Multi-ply paper and paperboard, bleached each layer	0	E-0
4805919010	(7) Condenser paper and paperboard	0	E-0
4805919090	(L) Other	0	E-0
<b>480592</b>	<b>B. Weighing more than 150g/m<sup>2</sup> but less than 225g/m<sup>2</sup></b>		
4805921000	(1) Multi-ply paper and paperboard, bleached each layer	0	E-0
4805929000	(2) Other	0	E-0
<b>480593</b>	<b>C. Weighing 225g/m<sup>2</sup> or more</b>		
4805931000	(1) Multi-ply paper and paperboard, bleached each layer	0	E-0
4805939000	(2) Other	0	E-0
<b>480610</b>	<b>Vegetable parchment</b>		
4806100000	Vegetable parchment	0	E-0
<b>480620</b>	<b>Greaseproof papers</b>		
4806200000	Greaseproof papers	0	E-0
<b>480630</b>	<b>Tracing papers</b>		
4806300000	Tracing papers	0	E-0
<b>480640</b>	<b>Glassine and other glazed transparent or translucent papers</b>		
4806401000	Glassine paper	0	E-0
4806409000	Other	0	E-0

HS code (2002)	Description	Base Rate	Staging Category
<b>480700</b>	<b>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.</b>		
4807000000	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.	0	E-0
<b>480810</b>	<b>Corrugated paper and paperboard,whether or not perforated</b>		
4808100000	Corrugated paper and paperboard,whether or not perforated	0	E-0
<b>480820</b>	<b>Sack kraft paper,creped or crinkled,whether or not embossed or perforated</b>		
4808200000	Sack kraft paper,creped or crinkled,whether or not embossed or perforated	0	E-0
<b>480830</b>	<b>Other kraft paper,creped or crinkled,whether or not embossed or perforated</b>		
4808300000	Other kraft paper,creped or crinkled,whether or not embossed or perforated	0	E-0
<b>480890</b>	<b>Other</b>		
4808900000	Other	0	E-0
<b>480910</b>	<b>Carbon or similar copying papers</b>		
4809100000	Carbon or similar copying papers	0	E-0
<b>480920</b>	<b>Self-copy paper</b>		
4809201000	One-ply	0	E-0
4809202000	Multi-ply	0	E-0
<b>480990</b>	<b>Other</b>		
4809901000	Transfer paper	0	E-0
4809902000	Heat sensitive recording paper	0	E-0
4809903000	Graphic art paper	0	E-0
4809909000	Other	0	E-0
<b>481013</b>	<b>In rolls</b>		
4810131000	Printing or writing paper and paperboard	0	E-0
4810139000	Other	0	E-0
<b>481014</b>	<b>In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state</b>		
4810141000	Printing or writing paper and paperboard	0	E-0
4810149000	Other	0	E-0
<b>481019</b>	<b>Other</b>		
4810191000	Printing or writing paper and paperboard	0	E-0
4810199000	Other	0	E-0
<b>481022</b>	<b>Light-weight coated paper</b>		
4810220000	Light-weight coated paper	0	E-0
<b>481029</b>	<b>Other</b>		
4810290000	Other	0	E-0
<b>481031</b>	<b>Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process,and weighing 150g/m<sup>2</sup> or less</b>		
4810310000	Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process,and weighing 150g/m <sup>2</sup> or less	0	E-0
<b>481032</b>	<b>Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process,and weighing more than 150g/m<sup>2</sup></b>		
4810320000	Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process,and weighing more than 150g/m <sup>2</sup>	0	E-0
<b>481039</b>	<b>Other</b>		
4810390000	Other	0	E-0
<b>481092</b>	<b>Multi-ply</b>		
4810920000	Multi-ply	0	E-0
<b>481099</b>	<b>Other</b>		
4810991000	Matrik paper	0	E-0

HS code (2002)	Description	Base Rate	Staging Category
4810992000	Filter paper	0	E-0
4810999000	Other	0	E-0
<b>481110</b>	<b>1. Tarred,bituminised or asphalted paper and paperboard</b>		
4811101000	Roofing paper	0	E-0
4811109000	Other	0	E-0
<b>481141</b>	<b>Self-adhesive</b>		
4811410000	Self-adhesive	0	E-0
<b>481149</b>	<b>Other</b>		
4811490000	Other	0	E-0
<b>481151</b>	<b>A. Bleached,weighing more than 150g/m<sup>2</sup></b>		
4811511000	(1) Weighing more than 150g/m <sup>2</sup> but not more than 265g/m <sup>2</sup>	0	E-0
4811519010	(a) In rolls of a width exceeding 15cm; in rectangular(including square) sheets with one side exceeding 36cm and the other side exceeding 15cm in the unfolded state	0	E-0
4811519090	(b) Other	0	E-0
<b>481159</b>	<b>B. Other</b>		
4811590000	B. Other	0	E-0
<b>481160</b>	<b>4. Paper and paperboard,coated,impregnated or covered with wax,paraffin wax,stearin,oil or glycerol</b>		
4811600000	4. Paper and paperboard,coated,impregnated or covered with wax,paraffin wax,stearin,oil or glycerol	0	E-0
<b>481190</b>	<b>5. Other paper,paperboard,cellulose wadding and webs of cellulose fibres</b>		
4811901010	Ruled,lined or sward	0	E-0
4811901090	Other	0	E-0
4811902010	Cellulose wadding	0	E-0
4811902090	Other	0	E-0
<b>481200</b>	<b>Filter blocks,slabs and plates,of paper plup.</b>		
4812000000	Filter blocks,slabs and plates,of paper plup.	0	E-0
<b>481310</b>	<b>In the form of booklets or tubes</b>		
4813100000	In the form of booklets or tubes	0	E-0
<b>481320</b>	<b>In rolls of a width not exceeding 5cm</b>		
4813200000	In rolls of a width not exceeding 5cm	0	E-0
<b>481390</b>	<b>Other</b>		
4813900000	Other	0	E-0
<b>481410</b>	<b>"Ingrain" paper</b>		
4814100000	"Ingrain" paper	0	E-0
<b>481420</b>	<b>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</b>		
4814201000	Wall paper	0	E-0
4814202000	Lincrusta	0	E-0
4814209000	Other	0	E-0
<b>481430</b>	<b>Wallpaper and similar wall coverings,consisting of paper covered,on the face side,with plaiting material,whether or not bound together in parallel strands or woven</b>		
4814301010	Not dyed nor coloured	0	E-0
4814301020	Dyed or coloured	0	E-0
4814309000	Other	0	E-0
<b>481490</b>	<b>Other</b>		
4814900000	Other	0	E-0
<b>481500</b>	<b>Floor coverings on a base of paper or of paperboard,whether or not cut to size.</b>		
4815000000	Floor coverings on a base of paper or of paperboard,whether or not cut to size.	0	E-0
<b>481610</b>	<b>Carbon or similar copying papers</b>		
4816100000	Carbon or similar copying papers	0	E-0
<b>481620</b>	<b>Self-copy paper</b>		
4816201000	One ply	0	E-0
4816202000	Multi-ply	0	E-0
<b>481630</b>	<b>Duplicator stencils</b>		
4816300000	Duplicator stencils	0	E-0
<b>481690</b>	<b>Other</b>		

HS code (2002)	Description	Base Rate	Staging Category
4816901000	Transfer paper	0	E-0
4816902000	Heat sensitive recording paper	0	E-0
4816903000	Graphic art paper	0	E-0
4816909000	Other	0	E-0
<b>481710</b>	<b>Envelopes</b>		
4817100000	Envelopes	0	E-0
<b>481720</b>	<b>Letter cards,plain postcards and correspondence cards</b>		
4817200000	Letter cards,plain postcards and correspondence cards	0	E-0
<b>481730</b>	<b>Boxes,pouches,wallets and writing compendiums,of paper or paperboard,containing an assortment of paper stationery</b>		
4817300000	Boxes,pouches,wallets and writing compendiums,of paper or paperboard,containing an assortment of paper stationery	0	E-0
<b>481810</b>	<b>Toilet paper</b>		
4818100000	Toilet paper	0	E-0
<b>481820</b>	<b>Handkerchiefs,cleansing or facial tissues and towels</b>		
4818200000	Handkerchiefs,cleansing or facial tissues and towels	0	E-0
<b>481830</b>	<b>Tablecloths and serviettes</b>		
4818300000	Tablecloths and serviettes	0	E-0
<b>481840</b>	<b>Sanitary towels and tampons,napkins and napkin liners for babies and similar sanitary articles</b>		
4818401000	Napkin and napkin liners for babies	0	E-0
4818409000	Other	0	E-0
<b>481850</b>	<b>Articles of apparel and clothing accessories</b>		
4818500000	Articles of apparel and clothing accessories	0	E-0
<b>481890</b>	<b>Other</b>		
4818900000	Other	0	E-0
<b>481910</b>	<b>Cartons,boxes and cases,of corrugated paper or paperboard</b>		
4819100000	Cartons,boxes and cases,of corrugated paper or paperboard	0	E-0
<b>481920</b>	<b>Folding cartons,boxes and cases,of non-corrugated paper or paperboard</b>		
4819200000	Folding cartons,boxes and cases,of non-corrugated paper or paperboard	0	E-0
<b>481930</b>	<b>Sacks and bags,having a base of a width of 40cm or more</b>		
4819300000	Sacks and bags,having a base of a width of 40cm or more	0	E-0
<b>481940</b>	<b>Other sacks and bags,including cones</b>		
4819400000	Other sacks and bags,including cones	0	E-0
<b>481950</b>	<b>Other packing containers,including record sleeves</b>		
4819501000	Suitable for packing liquid	0	E-0
4819509000	Other	0	E-0
<b>481960</b>	<b>Box files,letter trays,storage boxes and similar articles,of a kind used in offices,shops or the like</b>		
4819600000	Box files,letter trays,storage boxes and similar articles,of a kind used in offices,shops or the like	0	E-0
<b>482010</b>	<b>Registers,account books,note books,order books,receipt books,letter pads,memorandum pads,diaries and similar articles</b>		
4820100000	Registers,account books,note books,order books,receipt books,letter pads,memorandum pads,diaries and similar articles	0	E-0
<b>482020</b>	<b>Exercise-books</b>		
4820200000	Exercise-books	0	E-0
<b>482030</b>	<b>Binders(other than book covers),folders and file covers</b>		
4820300000	Binders(other than book covers),folders and file covers	0	E-0
<b>482040</b>	<b>Manifold business forms and interleaved carbon sets</b>		
4820400000	Manifold business forms and interleaved carbon sets	0	E-0
<b>482050</b>	<b>Albums for samples or for collections</b>		
4820500000	Albums for samples or for collections	0	E-0
<b>482090</b>	<b>Other</b>		
4820900000	Other	0	E-0
<b>482110</b>	<b>Printed</b>		
4821100000	Printed	0	E-0
<b>482190</b>	<b>Other</b>		
4821900000	Other	0	E-0
<b>482210</b>	<b>Of a kind used for winding textile yarn</b>		
4822100000	Of a kind used for winding textile yarn	0	E-0

HS code (2002)	Description	Base Rate	Staging Category
<b>482290</b>	<b>Other</b>		
4822900000	Other	0	E-0
<b>482312</b>	<b>Self-adhesive</b>		
4823120000	Self-adhesive	0	E-0
<b>482319</b>	<b>Other</b>		
4823190000	Other	0	E-0
<b>482320</b>	<b>2. Filter-paper and paperboard</b>		
4823200000	2. Filter-paper and paperboard	0	E-0
<b>482340</b>	<b>3. Rolls,sheets and dials,printed for self-recording apparatus</b>		
4823400000	3. Rolls,sheets and dials,printed for self-recording apparatus	0	E-0
<b>482360</b>	<b>4. Trays,dishes,plates,cups and the like,of paper or paperboard</b>		
4823600000	4. Trays,dishes,plates,cups and the like,of paper or paperboard	0	E-0
<b>482370</b>	<b>5. Moulded or pressed articles of paper pulp</b>		
4823700000	5. Moulded or pressed articles of paper pulp	0	E-0
<b>482390</b>	<b>6. Other</b>		
4823901010	Cards punched	0	E-0
4823901090	Other	0	E-0
4823902000	B. Electric insulating paper	0	E-0
4823903010	(1) Of uncoated kraft paper and paperboard of a width exceeding 15cm but not more than 36cm weighing 150g/m <sup>2</sup> or less, bleached and in rolls	0	E-0
4823903020	(2) Of uncoated paper and paperboard of a width exceeding 15cm but not more than 36cm weighing 150g/m <sup>2</sup> or less, in rolls, not further worked and processed than as specified in Note 3 to this Chapter	0	E-0
4823903090	(3) Other	0	E-0
4823905000	D. Perforated paper for jacquard weaking machines	0	E-0
4823909010	(1) Uncoated multi-ply paper and paperboard of a width exceeding 15cm but not more than 36cm, with each layer bleached, in rolls, not further worked or processed than as specified in Note 3 to this Chapter	0	E-0
4823909090	(2) Other	0	E-0
<b>490110</b>	<b>1. In single sheets,whether or not folded</b>		
4901101000	A. Printed in korean	0	E-0
4901109000	B. Other	0	E-0
<b>490191</b>	<b>A. Dictionaries and encyclopaedias,and serial instalments thereof</b>		
4901911000	(1) Printed in korean	0	E-0
4901919000	(2) Other	0	E-0
<b>490199</b>	<b>B. Other</b>		
4901991000	(1) Printed in korean	0	E-0
4901999000	(2) Other	0	E-0
<b>490210</b>	<b>1. Appearing at least four times a week</b>		
4902101010	Newspapers	0	E-0
4902101090	Other	0	E-0
4902109000	B. Other	0	E-0
<b>490290</b>	<b>2. Other</b>		
4902901010	Journals	0	E-0
4902901090	Other	0	E-0
4902909010	Journals	0	E-0
4902909090	Other	0	E-0
<b>490300</b>	<b>Children's picture,drawing or colouring books.</b>		
4903000000	Children's picture,drawing or colouring books.	0	E-0
<b>490400</b>	<b>Music,printed or in manuscript,whether or not bound or illustrated.</b>		
4904000000	Music,printed or in manuscript,whether or not bound or illustrated.	0	E-0
<b>490510</b>	<b>1. Globes</b>		
4905100000	1. Globes	0	E-0
<b>490591</b>	<b>A. In book-form</b>		
4905911000	Maps and hydrographic chart	0	E-0
4905919000	Other	0	E-0
<b>490599</b>	<b>B. Other</b>		



HS code (2002)	Description	Base Rate	Staging Category
4905990000	B. Other	0	E-0
<b>490600</b>	<b>Plans and drawings for architectural,engineering,industrial,commercial,topographic al or similar purposes,being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.</b>		
4906001000	1. Plans	0	E-0
4906002000	2. Drawings	0	E-0
4906009000	3. Other	0	E-0
<b>490700</b>	<b>Unused postage,revenue or similar stamps of current or new issue in the country in which they have,or will have,a recognised face value; stamp-impressed paper;banknotes;cheque forms;stock,share or bond certificates and similar documents of title.</b>		
4907001000	1. Unused postage stamp	0	E-0
4907002000	2. Air way bill	0	E-0
4907009000	3. Other	0	E-0
<b>490810</b>	<b>Transfers(decalscomanias),vitrifiable</b>		
4908100000	Transfers(decalscomanias),vitrifiable	5	E-0
<b>490890</b>	<b>Other</b>		
4908901000	Transfers(decalscomanias) for cushion flooring sheet	5	E-0
4908909000	Other	5	E-0
<b>490900</b>	<b>Printed or illustrated postVards: printed cards bearing personal greetings,messages or announcements,whether or not illustrated,with or without envelopes or trimmings.</b>		
4909000000	Printed or illustrated postcards: printed cards bearing personal greetings,messages or announcements,whether or not illustrated,with or without envelopes or trimmings.	6	E-0
<b>491000</b>	<b>Calendars of any kind,printed,including calender blocks.</b>		
4910001000	Of paper or paperboard	7	E-0
4910009000	Other	7	E-0
<b>491110</b>	<b>1. Trade advertising material,commercial catalogues and the like</b>		
4911100000	1. Trade advertising material,commercial catalogues and the like	0	E-0
<b>491191</b>	<b>A. Pictures,designs and photographs</b>		
4911911000	(1) Printed plans and drawings	0	E-0
4911919000	(2) Other	0	E-0
<b>491199</b>	<b>B. Other</b>		
4911990000	B. Other	0	E-0
<b>500100</b>	<b>Silk-worm cocoons suitable for reeling.</b>		
5001000000	Silk-worm cocoons suitable for reeling.	51.7% or 5,276/kg	E-8
<b>500200</b>	<b>Raw silk(not thrown).</b>		
5002001010	Not more than 20 decitex	8	E-8
5002001020	More than 20 decitex but not more than 25.56 decitex	51.7% or 17,215/kg	E-8
5002001030	More than 25.56 decitex but not more than 28.89 decitex	51.7% or 17,215/kg	E-8
5002001040	More than 28.89 decitex but not more than 36.67 decitex	51.7% or 17,215/kg	E-8
5002001050	More than 36.67 decitex	51.7% or 17,215/kg	E-8
5002002000	Doupion silk	8	E-8
5002009000	Other	8	E-8
<b>500310</b>	<b>1. Not carded or combed</b>		
5003101000	A. Cocoon waste	2	E-0
5003102000	B. Floss silk	2	E-0
5003103000	C. Bisu	2	E-0
5003104000	D. Frison	2	E-0
5003109000	E. Other	2	E-0
<b>500390</b>	<b>2. Other</b>		
5003901000	A. Pegine	2	E-0
5003902000	B. Silk noil(Bourette)	2	E-0
5003909000	C. Other	2	E-0
<b>500400</b>	<b>Silk yarn(other than yarn spun from silk waste) not put up for retail sale.</b>		
5004000000	Silk yarn(other than yarn spun from silk waste) not put up for retail sale.	8	E-5
<b>500500</b>	<b>Yarn spun from silk waste,not put up for retail sale.</b>		

HS code (2002)	Description	Base Rate	Staging Category
5005001000	Hand made yarn	8	E-0
5005002000	Yarn spun from silk waste	8	E-5
5005003000	Yarn spun from noil silk	8	E-5
<b>500600</b>	<b>Silk yarn and yarn spun from silk waste,put up for retail sale; silk-worm gut.</b>		
5006001000	Silk yarn	8	E-5
5006002000	Hand made yarn	8	E-0
5006003000	Yarn spun from silk waste	8	E-5
5006004000	Yarn spun from noil silk	8	E-0
5006005000	Silk worm gut	8	E-0
<b>500710</b>	<b>Fabrics of noil silk</b>		
5007100000	Fabrics of noil silk	13	E-5
<b>500720</b>	<b>Other fabrics,containing 85% or more by weight of silk or of silk waste other than noil silk</b>		
5007201000	Silk fabrics,greay	13	E-5
5007202010	Shibori	13	E-5
5007202020	Satin	13	E-5
5007202030	Crepe de chine	13	E-5
5007202090	Other	13	E-5
5007209000	Other	13	E-5
<b>500790</b>	<b>Other fabrics</b>		
5007901000	Silk fabrics,greay	13	E-5
5007902000	Silk woven fabrics,mixed with acetate yarn	13	E-5
5007903000	Silk woven fabrics,mixed with other man-made fiber	13	E-5
5007904000	Silk woven fabrics,mixed with wool	13	E-5
5007909000	Other	13	E-5
<b>510111</b>	<b>A. Shorn wool</b>		
5101110000	A. Shorn wool	1	E-0
<b>510119</b>	<b>B. Other</b>		
5101190000	B. Other	1	E-0
<b>510121</b>	<b>A. Shorn wool</b>		
5101210000	A. Shorn wool	1	E-0
<b>510129</b>	<b>B. Other</b>		
5101290000	B. Other	1	E-0
<b>510130</b>	<b>3. Carbonised</b>		
5101300000	3. Carbonised	1	E-0
<b>510211</b>	<b>A. Of Kashmir (cashmere) goats</b>		
5102110000	A. Of Kashmir (cashmere) goats	1	E-0
<b>510219</b>	<b>B. Other</b>		
5102190000	B. Other	1	E-0
<b>510220</b>	<b>2. Coarse animal hair</b>		
5102200000	2. Coarse animal hair	1	E-0
<b>510310</b>	<b>1. Noils of wool or of fine animal hair</b>		
5103100000	1. Noils of wool or of fine animal hair	1	E-0
<b>510320</b>	<b>2. Other waste of wool or of fine animal hair</b>		
5103200000	2. Other waste of wool or of fine animal hair	1	E-0
<b>510330</b>	<b>3. Waste of coarse animal hair</b>		
5103300000	3. Waste of coarse animal hair	1	E-0
<b>510400</b>	<b>Garnetted stock of wool or of fine or coarse animal hair.</b>		
5104000000	Garnetted stock of wool or of fine or coarse animal hair.	1	E-0
<b>510510</b>	<b>1. Carded wool</b>		
5105100000	1. Carded wool	1	E-0
<b>510521</b>	<b>A. Combed wool in fragments</b>		
5105210000	A. Combed wool in fragments	1	E-0
<b>510529</b>	<b>B. Other</b>		
5105291000	(1) Top of all wool	1	E-5
5105292000	(2) Top of blended wool	1	E-0
5105293000	(3) Roving	1	E-0
5105299000	(4) Other	1	E-0
<b>510531</b>	<b>A. Of Kashmir (cashmere) goats</b>		
5105310000	A. Of Kashmir (cashmere) goats	1	E-0
<b>510539</b>	<b>B. Other</b>		
5105390000	B. Other	1	E-0

HS code (2002)	Description	Base Rate	Staging Category
<b>510540</b>	<b>4. Coarse animal hair,carded or combed</b>		
5105400000	4. Coarse animal hair,carded or combed	1	E-0
<b>510610</b>	<b>Containing 85% or more by weight of wool</b>		
5106101000	Of all wool	8	E-8
5106109000	Other	8	E-8
<b>510620</b>	<b>Containing less than 85% by weight of wool</b>		
5106201000	Mixed with polyester fiber	8	E-8
5106202000	Mixed with polyamide fiber	8	E-8
5106203000	Mixed with acrylic fiber	8	E-8
5106204000	Mixed with other synthetic fiber	8	E-8
5106209000	Other	8	E-8
<b>510710</b>	<b>Containing 85% or more by weight of wool</b>		
5107101000	Of all wool	8	E-8
5107102000	Mixed with synthetic fiber	8	E-8
5107109000	Mixed with other fiber	8	E-8
<b>510720</b>	<b>Containing less than 85% by weight of wool</b>		
5107201000	Mixed with polyester fiber,	8	E-8
5107202000	Mixed with polyamide fiber,	8	E-8
5107203000	Mixed with acrylic fiber,	8	E-8
5107204000	Mixed with other synthetic fiber,	8	E-8
5107209000	Mixed with other fiber	8	E-8
<b>510810</b>	<b>Carded</b>		
5108100000	Carded	8	E-8
<b>510820</b>	<b>Combed</b>		
5108200000	Combed	8	E-8
<b>510910</b>	<b>Containing 85% or more by weight of wool or of fine animal hair.</b>		
5109101000	Yarn of wool	8	E-8
5109109000	Yarn of fine animal hair	8	E-8
<b>510990</b>	<b>Other</b>		
5109901000	Yarn of wool	8	E-8
5109909000	Yarn of fine animal hair	8	E-8
<b>511000</b>	<b>Yarn of coarse animal hair or of horsehair(including gimped horsehair yarn),whether or not put up for retail sale.</b>		
5110000000	Yarn of coarse animal hair or of horsehair(including gimped horsehair yarn),whether or not put up for retail sale.	8	E-8
<b>511111</b>	<b>Of a weight not exceeding 300g/m<sup>2</sup></b>		
5111111000	Of wool	13	E-8
5111112000	Of fine animal hair	13	E-8
<b>511119</b>	<b>Other</b>		
5111191000	Of wool	13	E-8
5111192000	Of fine animal hair	13	E-8
<b>511120</b>	<b>Other,mixed mainly or solely with man-made filaments</b>		
5111200000	Other,mixed mainly or solely with man-made filaments	13	E-8
<b>511130</b>	<b>Other,mixed mainly or solely with man-made staple fibres</b>		
5111300000	Other,mixed mainly or solely with man-made staple fibres	13	E-8
<b>511190</b>	<b>Other</b>		
5111900000	Other	13	E-8
<b>511211</b>	<b>Of a weight not exceeding 200g/m<sup>2</sup></b>		
5112111000	Of wool	13	E-8
5112112000	Of fine animal hair	13	E-8
<b>511219</b>	<b>Other</b>		
5112191000	Of wool	13	E-8
5112192000	Of fine animal hair	13	E-8
<b>511220</b>	<b>Other,mixed mainly or solely with man-made filaments</b>		
5112200000	Other,mixed mainly or solely with man-made filaments	13	E-8
<b>511230</b>	<b>Other,mixed mainly or solely with man-made staple fibres</b>		
5112300000	Other,mixed mainly or solely with man-made staple fibres	13	E-8
<b>511290</b>	<b>Other</b>		
5112900000	Other	13	E-8
<b>511300</b>	<b>Woven fabrics of coarse animal hair or of horsehair.</b>		
5113000000	Woven fabrics of coarse animal hair or of horsehair.	13	E-8
<b>520100</b>	<b>Cotton,not carded or combed.</b>		

HS code (2002)	Description	Base Rate	Staging Category
5201001000	Seed cotton	1	E-0
5201009010	Less thsn 23.2mm (7/8 inch) of fibre-length	1	E-0
5201009020	Not less than 23.2mm (7/8 inch),but less than 25.4mm (1 inch) of fibre-length.	1	E-0
5201009030	Not less than 25.4mm (1 inch),but less than 28.5mm (11/8 inch) of fibre-length.	1	E-0
5201009050	Not less than 28.5mm (1-1/8 inch), but less than 34.9mm(1-3/8 inch) of fiber length.	1	E-0
5201009060	Not less than 34.9mm(1-3/8 inch) of fiber-length	1	E-0
<b>520210</b>	<b>1. Yarn waste (including thread waste)</b>		
5202100000	1. Yarn waste (including thread waste)	1	E-0
<b>520291</b>	<b>A. Garnetted stock</b>		
5202910000	A. Garnetted stock	1	E-0
<b>520299</b>	<b>B. Other</b>		
5202990000	B. Other	1	E-0
<b>520300</b>	<b>Cotton,carded or combed.</b>		
5203000000	Cotton,carded or combed.	1	E-0
<b>520411</b>	<b>Containing 85% or more by weight of cotton</b>		
5204110000	Containing 85% or more by weight of cotton	8	SEN
<b>520419</b>	<b>Other</b>		
5204190000	Other	8	SEN
<b>520420</b>	<b>Put up for retail sale</b>		
5204200000	Put up for retail sale	8	E-8
<b>520511</b>	<b>Measuring 714.29 decitex or more(not exceeding 14 metric number)</b>		
5205111000	Unbleached or not mercerized	8	SEN
5205119000	Other	8	SEN
<b>520512</b>	<b>Measuring less than 714.29 decitex but not less than 232.56 decitex(exceeding 14 metric number but not exceeding 43 metric number)</b>		
5205121000	Unbleached or not mercerized	8	E-8
5205129000	Other	8	SEN
<b>520513</b>	<b>Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)</b>		
5205131000	Unbleached or not mercerized	8	E-8
5205139000	Other	8	SEN
<b>520514</b>	<b>Measuring less than 192.31 decitex but not less than 125 decitex(exceeding 52 metric number but not exceeding 80 metric number)</b>		
5205141000	Unbleached or not mercerized	8	SEN
5205149000	Other	8	SEN
<b>520515</b>	<b>Measuring less than 125 decitex (exceeding 80 metric number)</b>		
5205151000	Unbleached or not mercerized	8	SEN
5205159000	Other	8	SEN
<b>520521</b>	<b>Measuring 714.29 decitex or more(not exceeding 14 metric number)</b>		
5205211000	Unbleached or not mercerized	8	SEN
5205219000	Other	8	SEN
<b>520522</b>	<b>Measuring less than 714.29 decitex but not less than 232.56 decitex(exceeding 14 metric number but not exceeding 43 metric number)</b>		
5205221000	Unbleached or not mercerized	8	EXC
5205229000	Other	8	SEN
<b>520523</b>	<b>Measuring less than 232.56 decitex but not less than 192.31 decitex(exceeding 43 metric number but not exceeding 52 metric number)</b>		
5205231000	Unbleached or not mercerized	8	EXC
5205239000	Other	8	SEN
<b>520524</b>	<b>Measuring less than 192.31 decitex but not less than 125 decitex(exceeding 52 metric number but not exceeding 80 metric number)</b>		
5205241000	Unbleached or not mercerized	8	SEN

HS code (2002)	Description	Base Rate	Staging Category
5205249000	Other	8	SEN
<b>520526</b>	<b>Measuring less than 125 decitex but not less than 106.38 decitex(exceeding 80 metric number but not exceeding 94 metric number)</b>		
5205261000	Unbleached or not mercerized	8	EXC
5205269000	Other	8	SEN
<b>520527</b>	<b>Measuring less than 106.38 decitex but not less than 83.33 decitex(exceeding 94 metric number but not exceeding 120 metric number)</b>		
5205271000	Unbleached or not mercerized	8	EXC
5205279000	Other	8	SEN
<b>520528</b>	<b>Measuring less than 83.33 decitex(exceeding 120metric number)</b>		
5205281000	Unbleached or not mercerized	8	SEN
5205289000	Other	8	SEN
<b>520531</b>	<b>Measuring per single yarn 714.29 decitex or more(not exceeding 14 metric number per single yarn)</b>		
5205311000	Unbleached or not mercerized	8	SEN
5205319000	Other	8	SEN
<b>520532</b>	<b>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)</b>		
5205321000	Unbleached or not mercerized	8	SEN
5205329000	Other	8	SEN
<b>520533</b>	<b>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)</b>		
5205331000	Unbleached or not mercerized	8	E-8
5205339000	Other	8	SEN
<b>520534</b>	<b>Measuring per single yarn less than 191.31 decitex but not less than 125 decitex(exceeding 52 metric number but not exceeding 80 metric number per single yarn)</b>		
5205341000	Unbleached or not mercerized	8	SEN
5205349000	Other	8	SEN
<b>520535</b>	<b>Measuring per single yarn less than 125 decitex(exceeding 80 metric number per single yarn)</b>		
5205351000	Unbleached or not mercerized	8	SEN
5205359000	Other	8	SEN
<b>520541</b>	<b>Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)</b>		
5205411000	Unbleached or not mercerized	8	SEN
5205419000	Other	8	SEN
<b>520542</b>	<b>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)</b>		
5205421000	Unbleached or not mercerized	8	SEN
5205429000	Other	8	SEN
<b>520543</b>	<b>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)</b>		
5205431000	Unbleached or not mercerized	8	SEN
5205439000	Other	8	SEN
<b>520544</b>	<b>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)</b>		
5205441000	Unbleached or not mercerized	8	E-8
5205449000	Other	8	SEN
<b>520546</b>	<b>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)</b>		
5205461000	Unbleached or not mercerized	8	SEN
5205469000	Other	8	SEN
<b>520547</b>	<b>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)</b>		

HS code (2002)	Description	Base Rate	Staging Category
5205471000	Unbleached or not mercerized	8	E-8
5205479000	Other	8	SEN
<b>520548</b>	<b>Measuring per single yarn less than 83.33 decitex(exceeding 120 metric number per single yarn)</b>		
5205481000	Unbleached or not mercerized	8	E-8
5205489000	Other	8	SEN
<b>520611</b>	<b>Measuring 714.29 decitex or more(not exceeding 14 metric number)</b>		
5206111000	Unbleached or not mercerized	8	SEN
5206119000	Other	8	SEN
<b>520612</b>	<b>Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)</b>		
5206121000	Unbleached or not mercerized	8	SEN
5206129000	Other	8	SEN
<b>520613</b>	<b>Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)</b>		
5206131000	Unbleached or not mercerized	8	SEN
5206139000	Other	8	SEN
<b>520614</b>	<b>Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)</b>		
5206141000	Unbleached or not mercerized	8	SEN
5206149000	Other	8	SEN
<b>520615</b>	<b>Measuring less than 125 decitex(exceeding 80 metric number)</b>		
5206151000	Unbleached or not mercerized	8	SEN
5206159000	Other	8	SEN
<b>520621</b>	<b>Measuring 714.29 decitex or more(not exceeding 14 metric number)</b>		
5206211000	Unbleached or not mercerized	8	SEN
5206219000	Other	8	SEN
<b>520622</b>	<b>Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)</b>		
5206221000	Unbleached or not mercerized	8	SEN
5206229000	Other	8	SEN
<b>520623</b>	<b>Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)</b>		
5206231000	Unbleached or not mercerized	8	SEN
5206239000	Other	8	SEN
<b>520624</b>	<b>Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number not exceeding 80 metric number)</b>		
5206241000	Unbleached or not mercerized	8	SEN
5206249000	Other	8	SEN
<b>520625</b>	<b>Measuring less than 125 decitex(exceeding 80 metric number)</b>		
5206251000	Unbleached or not mercerized	8	SEN
5206259000	Other	8	SEN
<b>520631</b>	<b>Measuring per single yarn 714.29 decitex or more(not exceeding 14 metric number per single yarn)</b>		
5206311000	Unbleached or not mercerized	8	SEN
5206319000	Other	8	SEN
<b>520632</b>	<b>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)</b>		
5206321000	Unbleached or not mercerized	8	SEN
5206329000	Other	8	SEN
<b>520633</b>	<b>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)</b>		
5206331000	Unbleached or not mercerized	8	SEN

HS code (2002)	Description	Base Rate	Staging Category
5206339000	Other	8	SEN
<b>520634</b>	<b>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)</b>		
5206341000	Unbleached or not mercerized	8	SEN
5206349000	Other	8	SEN
<b>520635</b>	<b>Measuring per single yarn less than 125 decitex(exceeding 80 metric number per single yarn)</b>		
5206351000	Unbleached or not mercerized	8	SEN
5206359000	Other	8	SEN
<b>520641</b>	<b>Measuring per single yarn 714.29 decitex or more(not exceeding 14 metric number per single yarn)</b>		
5206411000	Unbleached or not mercerized	8	SEN
5206419000	Other	8	SEN
<b>520642</b>	<b>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)</b>		
5206421000	Unbleached or not mercerized	8	SEN
5206429000	Other	8	SEN
<b>520643</b>	<b>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)</b>		
5206431000	Unbleached or not mercerized	8	SEN
5206439000	Other	8	SEN
<b>520644</b>	<b>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)</b>		
5206441000	Unbleached or not mercerized	8	SEN
5206449000	Other	8	E-8
<b>520645</b>	<b>Measuring per single yarn less than 125 decitex(exceeding 80 metric number per single yarn)</b>		
5206451000	Unbleached or not mercerized	8	SEN
5206459000	Other	8	SEN
<b>520710</b>	<b>Containing 85% or more by weight of cotton</b>		
5207101000	Unbleached or not mercerized	8	E-8
5207109000	Other	8	SEN
<b>520790</b>	<b>Other</b>		
5207901000	Unbleached or not mercerized	8	E-5
5207909000	Other	8	SEN
<b>520811</b>	<b>Plain weave,weighing not more than 100 g/m<sup>2</sup></b>		
5208110000	Plain weave,weighing not more than 100 g/m <sup>2</sup>	10	E-5
<b>520812</b>	<b>Plain weave,weighing more than 100 g/m<sup>2</sup></b>		
5208120000	Plain weave,weighing more than 100 g/m <sup>2</sup>	10	E-5
<b>520813</b>	<b>3-thread or 4-thread twill,including cross twill</b>		
5208130000	3-thread or 4-thread twill,including cross twill	10	E-5
<b>520819</b>	<b>Other fabrics</b>		
5208190000	Other fabrics	10	E-5
<b>520821</b>	<b>Plain weave,weighing not more than 100 g/m<sup>2</sup></b>		
5208210000	Plain weave,weighing not more than 100 g/m <sup>2</sup>	10	E-5
<b>520822</b>	<b>Plain weave,weighing more than 100 g/m<sup>2</sup></b>		
5208220000	Plain weave,weighing more than 100 g/m <sup>2</sup>	10	E-5
<b>520823</b>	<b>3-thread or 4-thread twill,including cross twill</b>		
5208230000	3-thread or 4-thread twill,including cross twill	10	E-5
<b>520829</b>	<b>Other fabrics</b>		
5208290000	Other fabrics	10	E-5
<b>520831</b>	<b>Plain weave,weighing not more than 100 g/m<sup>2</sup></b>		
5208310000	Plain weave,weighing not more than 100 g/m <sup>2</sup>	10	E-5
<b>520832</b>	<b>Plain weave,weighing more than 100 g/m<sup>2</sup></b>		
5208320000	Plain weave,weighing more than 100 g/m <sup>2</sup>	10	E-5
<b>520833</b>	<b>3-thread or 4-thread twill,including cross twill</b>		
5208330000	3-thread or 4-thread twill,including cross twill	10	E-5
<b>520839</b>	<b>Other fabrics</b>		
5208390000	Other fabrics	10	E-5
<b>520841</b>	<b>Plain weave,weighing not more than 100 g/m<sup>2</sup></b>		

HS code (2002)	Description	Base Rate	Staging Category
5208410000	Plain weave,weighing not more than 100 g/m <sup>2</sup>	10	E-5
<b>520842</b>	<b>Plain weave,weighing more than 100 g/m<sup>2</sup></b>		
5208420000	Plain weave,weighing more than 100 g/m <sup>2</sup>	10	E-8
<b>520843</b>	<b>3-thread or 4-thread twill,including cross twill</b>		
5208430000	3-thread or 4-thread twill,including cross twill	10	E-5
<b>520849</b>	<b>Other fabrics</b>		
5208490000	Other fabrics	10	E-8
<b>520851</b>	<b>Plain weave,weighing not more than 100 g/m<sup>2</sup></b>		
5208510000	Plain weave,weighing not more than 100 g/m <sup>2</sup>	10	E-5
<b>520852</b>	<b>Plain weave,weighing more than 100 g/m<sup>2</sup></b>		
5208520000	Plain weave,weighing more than 100 g/m <sup>2</sup>	10	E-5
<b>520853</b>	<b>3-thread or 4-thread twill,including cross twill</b>		
5208530000	3-thread or 4-thread twill,including cross twill	10	E-5
<b>520859</b>	<b>Other fabrics</b>		
5208590000	Other fabrics	10	E-5
<b>520911</b>	<b>Plain weave</b>		
5209110000	Plain weave	10	E-5
<b>520912</b>	<b>3-thread or 4-thread twill,including cross twill</b>		
5209120000	3-thread or 4-thread twill,including cross twill	10	E-5
<b>520919</b>	<b>Other fabrics</b>		
5209190000	Other fabrics	10	E-5
<b>520921</b>	<b>Plain weave</b>		
5209210000	Plain weave	10	E-5
<b>520922</b>	<b>3-thread or 4-thread twill,including cross twill</b>		
5209220000	3-thread or 4-thread twill,including cross twill	10	E-5
<b>520929</b>	<b>Other fabrics</b>		
5209290000	Other fabrics	10	E-5
<b>520931</b>	<b>Plain weave</b>		
5209310000	Plain weave	10	E-5
<b>520932</b>	<b>3-thread or 4-thread twill,including cross twill</b>		
5209320000	3-thread or 4-thread twill,including cross twill	10	E-5
<b>520939</b>	<b>Other fabrics</b>		
5209390000	Other fabrics	10	E-5
<b>520941</b>	<b>Plain weave</b>		
5209410000	Plain weave	10	E-5
<b>520942</b>	<b>Denim</b>		
5209420000	Denim	10	E-5
<b>520943</b>	<b>Other fabrics of 3-thread or 4-thread twill,including cross twill</b>		
5209430000	Other fabrics of 3-thread or 4-thread twill,including cross twill	10	E-5
<b>520949</b>	<b>Other fabrics</b>		
5209490000	Other fabrics	10	E-5
<b>520951</b>	<b>Plain weave</b>		
5209510000	Plain weave	10	E-5
<b>520952</b>	<b>3-thread or 4-thread twill,including cross twill</b>		
5209520000	3-thread or 4-thread twill,including cross twill	10	E-5
<b>520959</b>	<b>Other fabrics</b>		
5209590000	Other fabrics	10	E-5
<b>521011</b>	<b>Plain weave</b>		
5210110000	Plain weave	10	E-5
<b>521012</b>	<b>3-thread or 4-thread twill,including cross twill</b>		
5210120000	3-thread or 4-thread twill,including cross twill	10	E-5
<b>521019</b>	<b>Other fabrics</b>		
5210190000	Other fabrics	10	E-5
<b>521021</b>	<b>Plain weave</b>		
5210210000	Plain weave	10	E-5
<b>521022</b>	<b>3-thread or 4-thread twill,including cross twill</b>		
5210220000	3-thread or 4-thread twill,including cross twill	10	E-5
<b>521029</b>	<b>Other fabrics</b>		
5210290000	Other fabrics	10	E-5
<b>521031</b>	<b>Plain weave</b>		
5210310000	Plain weave	10	E-5
<b>521032</b>	<b>3-thread or 4-thread twill,including cross twill</b>		



HS code (2002)	Description	Base Rate	Staging Category
5210320000	3-thread or 4-thread twill,including cross twill	10	E-5
<b>521039</b>	<b>Other fabrics</b>		
5210390000	Other fabrics	10	E-5
<b>521041</b>	<b>Plain weave</b>		
5210410000	Plain weave	10	E-5
<b>521042</b>	<b>3-thread or 4-thread twill,including cross twill</b>		
5210420000	3-thread or 4-thread twill,including cross twill	10	E-5
<b>521049</b>	<b>Other fabrics</b>		
5210490000	Other fabrics	10	E-5
<b>521051</b>	<b>Plain weave</b>		
5210510000	Plain weave	10	E-5
<b>521052</b>	<b>3-thread or 4-thread twill,including cross twill</b>		
5210520000	3-thread or 4-thread twill,including cross twill	10	E-5
<b>521059</b>	<b>Other fabrics</b>		
5210590000	Other fabrics	10	E-5
<b>521111</b>	<b>Plain weave</b>		
5211110000	Plain weave	10	E-5
<b>521112</b>	<b>3-thread or 4-thread twill,including cross twill</b>		
5211120000	3-thread or 4-thread twill,including cross twill	10	E-5
<b>521119</b>	<b>Other fabrics</b>		
5211190000	Other fabrics	10	E-5
<b>521121</b>	<b>Plain weave</b>		
5211210000	Plain weave	10	E-5
<b>521122</b>	<b>3-thread or 4-thread twill,including cross twill</b>		
5211220000	3-thread or 4-thread twill,including cross twill	10	E-5
<b>521129</b>	<b>Other fabrics</b>		
5211290000	Other fabrics	10	E-5
<b>521131</b>	<b>Plain weave</b>		
5211310000	Plain weave	10	E-5
<b>521132</b>	<b>3-thread or 4-thread twill,including cross twill</b>		
5211320000	3-thread or 4-thread twill,including cross twill	10	E-5
<b>521139</b>	<b>Other fabrics</b>		
5211390000	Other fabrics	10	E-5
<b>521141</b>	<b>Plain weave</b>		
5211410000	Plain weave	10	E-5
<b>521142</b>	<b>Denim</b>		
5211420000	Denim	10	E-5
<b>521143</b>	<b>Other fabrics of 3-thread or 4-thread twill,including cross twill</b>		
5211430000	Other fabrics of 3-thread or 4-thread twill,including cross twill	10	E-5
<b>521149</b>	<b>Other fabrics</b>		
5211490000	Other fabrics	10	E-5
<b>521151</b>	<b>Plain weave</b>		
5211510000	Plain weave	10	E-5
<b>521152</b>	<b>3-thread or 4-thread twill,including cross twill</b>		
5211520000	3-thread or 4-thread twill,including cross twill	10	E-5
<b>521159</b>	<b>Other fabrics</b>		
5211590000	Other fabrics	10	E-5
<b>521211</b>	<b>Unbleached</b>		
5212110000	Unbleached	10	E-5
<b>521212</b>	<b>Bleached</b>		
5212120000	Bleached	10	E-5
<b>521213</b>	<b>Dyed</b>		
5212130000	Dyed	10	E-5
<b>521214</b>	<b>Of yarns of different colours</b>		
5212140000	Of yarns of different colours	10	E-5
<b>521215</b>	<b>Printed</b>		
5212150000	Printed	10	E-5
<b>521221</b>	<b>Unbleached</b>		
5212210000	Unbleached	10	E-5
<b>521222</b>	<b>Bleached</b>		
5212220000	Bleached	10	E-5
<b>521223</b>	<b>Dyed</b>		

HS code (2002)	Description	Base Rate	Staging Category
5212230000	Dyed	10	E-5
<b>521224</b>	<b>Of yarns of different colours</b>		
5212240000	Of yarns of different colours	10	E-5
<b>521225</b>	<b>Printed</b>		
5212250000	Printed	10	E-5
<b>530110</b>	<b>1. Flax,raw or retted</b>		
5301100000	1. Flax,raw or retted	2	E-0
<b>530121</b>	<b>A. Broken or scutched</b>		
5301210000	A. Broken or scutched	2	E-0
<b>530129</b>	<b>B. Other</b>		
5301290000	B. Other	2	E-0
<b>530130</b>	<b>3. Flax tow and waste</b>		
5301301000	Flax tow	2	E-0
5301302000	Flax waste	2	E-0
<b>530210</b>	<b>1. True hemp,raw or retted</b>		
5302100000	1. True hemp,raw or retted	2	E-0
<b>530290</b>	<b>2. Other</b>		
5302901000	A. True hemp,broken,scutched,hackled or otherwise processed,but not spun.	2	E-0
5302902010	Tow of true hemp	2	E-0
5302902020	Waste of true hemp	2	E-0
<b>530310</b>	<b>1. Jute and other textile bast fibres, raw or retted</b>		
5303101000	A. Jute	2	E-0
5303102000	B. Other textile bast fibres	2	E-0
<b>530390</b>	<b>2. Other</b>		
5303901010	(1) Jute	2	E-0
5303901090	(2) Other textile bast fibres	2	E-0
5303909010	Tow and waste of jute	2	E-0
5303909090	Tow and waste of other taxtile bast fibres	2	E-0
<b>530410</b>	<b>1. Sisal and other textile fibers of the genus Agave, raw</b>		
5304101000	Sisal	2	E-0
5304109000	Other	2	E-0
<b>530490</b>	<b>2. Other</b>		
5304901010	Sisal	2	E-0
5304901090	Other	2	E-0
5304909010	Tow and waste of sisal	2	E-0
5304909090	Other	2	E-0
<b>530511</b>	<b>A. Raw</b>		
5305110000	A. Raw	2	E-0
<b>530519</b>	<b>B. Other</b>		
5305190000	B. Other	2	E-0
<b>530521</b>	<b>A. Raw</b>		
5305210000	A. Raw	2	E-0
<b>530529</b>	<b>B. Other</b>		
5305290000	B. Other	2	E-0
<b>530590</b>	<b>3. Other:</b>		
5305901000	A. Raw	2	E-0
5305909000	B. Other	2	E-0
<b>530610</b>	<b>Single</b>		
5306101000	Of all flax	8	E-5
5306102000	Of mixed	8	E-0
<b>530620</b>	<b>Multiple(folded) or cabled</b>		
5306201000	Of all flax	8	E-0
5306202000	Of mixed	8	E-0
<b>530710</b>	<b>Single</b>		
5307101000	Of jute	8	E-5
5307109000	Other	8	E-0
<b>530720</b>	<b>Multiple(folded) of cabled</b>		
5307201000	Of jute	8	E-5
5307209000	Other	8	E-0
<b>530810</b>	<b>Coir yarn</b>		
5308100000	Coir yarn	8	E-0
<b>530820</b>	<b>True hemp yarn</b>		

HS code (2002)	Description	Base Rate	Staging Category
5308200000	True hemp yarn	8	E-0
<b>530890</b>	<b>Other</b>		
5308901000	Ramie yarn	8	E-0
5308909000	Other	8	E-0
<b>530911</b>	<b>Unbleached or bleached</b>		
5309110000	Unbleached or bleached	8	E-0
<b>530919</b>	<b>Other</b>		
5309190000	Other	8	E-5
<b>530921</b>	<b>Unbleached or bleached</b>		
5309210000	Unbleached or bleached	8	E-5
<b>530929</b>	<b>Other</b>		
5309290000	Other	8	E-5
<b>531010</b>	<b>Unbleached</b>		
5310101000	Jute fabrics	8	E-5
5310109000	Other	8	E-0
<b>531090</b>	<b>Other</b>		
5310901000	Jute fabrics	8	E-5
5310909000	Other	8	E-5
<b>531100</b>	<b>Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.</b>		
5311001000	Of ramie	8	E-0
5311002000	Of true hemp	8	E-0
5311003000	Of paper yarn	8	E-0
5311009000	Other	8	E-0
<b>540110</b>	<b>Of synthetic filaments</b>		
5401101000	Of nylon or other polyamides	8	E-5
5401102000	Of polyesters	8	E-0
5401103000	Of acrylic polymers	8	E-0
5401109000	Other	8	E-5
<b>540120</b>	<b>Of artificial filaments</b>		
5401201000	Of viscose rayon	8	E-0
5401202000	Of cellulose acetate	8	E-0
5401209000	Other	8	E-0
<b>540210</b>	<b>High tenacity yarn of nylon or other polyamides.</b>		
5402100000	High tenacity yarn of nylon or other polyamides.	8	E-0
<b>540220</b>	<b>High tenacity yarn of polyesters</b>		
5402200000	High tenacity yarn of polyesters	8	E-5
<b>540231</b>	<b>Of nylon or other polyamides,measuring per single yarn not more than 50 tex</b>		
5402310000	Of nylon or other polyamides,measuring per single yarn not more than 50 tex	8	E-0
<b>540232</b>	<b>Of nylon or other polyamides,measuring per single yarn more than 50 tex</b>		
5402320000	Of nylon or other polyamides,measuring per single yarn more than 50 tex	8	E-5
<b>540233</b>	<b>Of polyesters</b>		
5402330000	Of polyesters	8	E-5
<b>540239</b>	<b>Other</b>		
5402390000	Other	8	E-0
<b>540241</b>	<b>Of nylon or other polyamides</b>		
5402410000	Of nylon or other polyamides	8	E-0
<b>540242</b>	<b>Of polyesters,partially oriented</b>		
5402420000	Of polyesters,partially oriented	8	E-5
<b>540243</b>	<b>Of polyesters,other</b>		
5402430000	Of polyesters,other	8	E-5
<b>540249</b>	<b>Other</b>		
5402491000	Of acrylic polymers	8	E-5
5402492000	Of polypropylene	8	E-0
5402499000	Other	8	E-0
<b>540251</b>	<b>Of nylon or other polyamides</b>		
5402510000	Of nylon or other polyamides	8	E-0
<b>540252</b>	<b>Of polyesters</b>		
5402520000	Of polyesters	8	E-0

HS code (2002)	Description	Base Rate	Staging Category
<b>540259</b>	<b>Other</b>		
5402591000	Of acrylic polymers	8	E-0
5402599000	Other	8	E-5
<b>540261</b>	<b>Of nylon or other polyamides</b>		
5402610000	Of nylon or other polyamides	8	E-0
<b>540262</b>	<b>Of polyesters</b>		
5402620000	Of polyesters	8	E-0
<b>540269</b>	<b>Other</b>		
5402691000	Of acrylic polymers	8	E-0
5402692000	Of polyvinyl alcohol	8	E-0
5402699000	Other	8	E-0
<b>540310</b>	<b>High tenacity yarn of viscose rayon</b>		
5403100000	High tenacity yarn of viscose rayon	8	E-0
<b>540320</b>	<b>Textured yarn</b>		
5403201000	Of viscose rayon	8	E-5
5403202000	Of cellulose acetate	8	E-0
5403209000	Other	8	E-0
<b>540331</b>	<b>Of viscose rayon,untwisted or with a twist not exceeding 120 turns per metre</b>		
5403310000	Of viscose rayon,untwisted or with a twist not exceeding 120 turns per metre	8	E-5
<b>540332</b>	<b>Of viscose rayon,with a twist exceeding 120 turns per metre</b>		
5403320000	Of viscose rayon,with a twist exceeding 120 turns per metre	8	E-0
<b>540333</b>	<b>Of cellulose acetate</b>		
5403330000	Of cellulose acetate	8	E-0
<b>540339</b>	<b>Other</b>		
5403390000	Other	8	E-0
<b>540341</b>	<b>Of viscose rayon</b>		
5403410000	Of viscose rayon	8	E-5
<b>540342</b>	<b>Of cellulose acetate</b>		
5403420000	Of cellulose acetate	8	E-0
<b>540349</b>	<b>Other</b>		
5403490000	Other	8	E-0
<b>540410</b>	<b>Monofilament</b>		
5404101000	Of nylon or other polyamides	8	E-5
5404102000	Of polyurethane	8	E-0
5404103000	Of polyvinyl alcohol	8	E-0
5404109000	Other	8	E-0
<b>540490</b>	<b>Other</b>		
5404901000	of strip	8	E-0
5404909000	Other	8	E-0
<b>540500</b>	<b>Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1mm; strip and the like(for example,artificial straw) of artificial textile materials of an apparent width not exceeding 5mm.</b>		
5405001000	Monofilament	8	E-0
5405009000	Other	8	E-0
<b>540610</b>	<b>Synthetic filament yarn</b>		
5406101010	Of nylon or other polyamides	8	E-0
5406101020	Of polyesters	8	E-5
5406101090	Other	8	E-0
5406102010	Of nylon or other polyamides	8	E-0
5406102020	Of polyesters	8	E-0
5406102090	Other	8	E-0
<b>540620</b>	<b>Artificial filament yarn</b>		
5406201000	Textured	8	E-0
5406202000	Non-textured	8	E-0
<b>540710</b>	<b>Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters</b>		
5407101000	Of nylon or other polyamides	8	E-5
5407102000	Of polyesters	8	E-0
<b>540720</b>	<b>Woven fabrics obtained from strip or the like</b>		
5407200000	Woven fabrics obtained from strip or the like	8	E-0

HS code (2002)	Description	Base Rate	Staging Category
<b>540730</b>	<b>Fabrics specified in note 9 to section X I</b>		
5407300000	Fabrics specified in note 9 to section X I	8	E-0
<b>540741</b>	<b>Unbleached or bleached</b>		
5407410000	Unbleached or bleached	8	E-0
<b>540742</b>	<b>Dyed</b>		
5407420000	Dyed	8	E-5
<b>540743</b>	<b>Of yarns of different colours</b>		
5407430000	Of yarns of different colours	8	E-0
<b>540744</b>	<b>Printed</b>		
5407440000	Printed	8	E-0
<b>540751</b>	<b>Unbleached or bleached</b>		
5407510000	Unbleached or bleached	8	E-5
<b>540752</b>	<b>Dyed</b>		
5407520000	Dyed	8	E-5
<b>540753</b>	<b>Of yarns of different colours</b>		
5407530000	Of yarns of different colours	8	E-0
<b>540754</b>	<b>Printed</b>		
5407540000	Printed	8	E-0
<b>540761</b>	<b>Containing 85% or more by weight of non-textured polyester filaments</b>		
5407611000	Unbleached or bleached	8	E-5
5407612000	Dyed	8	E-5
5407613000	Of yarns of different colours	8	E-0
5407614000	Printed	8	E-5
<b>540769</b>	<b>Other</b>		
5407691000	Unbleached or bleached	8	E-0
5407692000	Dyed	8	E-0
5407693000	Of yarns of different colours	8	E-0
5407694000	Printed	8	E-5
<b>540771</b>	<b>Unbleached or bleached</b>		
5407711000	Of acrylic polymers	8	E-0
5407719000	Other	8	E-0
<b>540772</b>	<b>Dyed</b>		
5407721000	Of acrylic polymers	8	E-0
5407729000	Other	8	E-0
<b>540773</b>	<b>Of yarns of different colours</b>		
5407731000	Of acrylic polymers	8	E-0
5407739000	Other	8	E-5
<b>540774</b>	<b>Printed</b>		
5407741000	Of acrylic polymers	8	E-0
5407749000	Other	8	E-0
<b>540781</b>	<b>Unbleached or bleached</b>		
5407811000	Of nylon or other polyamides	8	E-0
5407812000	Of polyesters	8	E-0
5407813000	Of acrylic polymers	8	E-0
5407819000	Other	8	E-0
<b>540782</b>	<b>Dyed</b>		
5407821000	Of nylon or other polyamides	8	E-0
5407822000	Of polyesters	8	E-0
5407823000	Of acrylic polymers	8	E-0
5407829000	Other	8	E-0
<b>540783</b>	<b>Of yarn of different colours</b>		
5407831000	Of nylon or other polyamides	8	E-0
5407832000	Of polyesters	8	E-0
5407833000	Of acrylic polymers	8	E-0
5407839000	Other	8	E-0
<b>540784</b>	<b>Printed</b>		
5407841000	Of nylon or other polyamides	8	E-0
5407842000	Of polyesters	8	E-0
5407843000	Of acrylic polymers	8	E-0
5407849000	Other	8	E-0
<b>540791</b>	<b>Unbleached or bleached</b>		
5407911000	Of nylon or other polyamides	8	E-0

HS code (2002)	Description	Base Rate	Staging Category
5407912000	Of polyesters	8	E-0
5407913000	Of acrylic polymers	8	E-0
5407919000	Other	8	E-0
<b>540792</b>	<b>Dyed</b>		
5407921000	Of nylon or other polyamides	8	E-0
5407922000	Of polyesters	8	E-5
5407923000	Of acrylic polymers	8	E-0
5407929000	Other	8	E-5
<b>540793</b>	<b>Of yarns of different colours</b>		
5407931000	Of nylon or other polyamides	8	E-0
5407932000	Of polyesters	8	E-0
5407933000	Of acrylic polymers	8	E-0
5407939000	Other	8	E-0
<b>540794</b>	<b>Printed</b>		
5407941000	Of nylon or other polyamides	8	E-0
5407942000	Of polyesters	8	E-0
5407943000	Of acrylic polymers	8	E-0
5407949000	Other	8	E-0
<b>540810</b>	<b>Woven fabrics obtained from high tenacity yarn of viscose rayon</b>		
5408100000	Woven fabrics obtained from high tenacity yarn of viscose rayon	8	E-0
<b>540821</b>	<b>Unbleached or bleached.</b>		
5408210000	Unbleached or bleached.	8	E-0
<b>540822</b>	<b>Dyed</b>		
5408220000	Dyed	8	E-5
<b>540823</b>	<b>Of yarns of different colours</b>		
5408230000	Of yarns of different colours	8	E-0
<b>540824</b>	<b>Printed</b>		
5408240000	Printed	8	E-0
<b>540831</b>	<b>Unbleached or bleached</b>		
5408310000	Unbleached or bleached	8	E-0
<b>540832</b>	<b>Dyed</b>		
5408320000	Dyed	8	E-5
<b>540833</b>	<b>Of yarns of different colours</b>		
5408330000	Of yarns of different colours	8	E-5
<b>540834</b>	<b>Printed</b>		
5408340000	Printed	8	E-5
<b>550110</b>	<b>Of nylon or other polyamides</b>		
5501100000	Of nylon or other polyamides	8	E-0
<b>550120</b>	<b>Of polyesters</b>		
5501200000	Of polyesters	8	E-0
<b>550130</b>	<b>Acrylic or modacrylic</b>		
5501301000	Acrylic	8	E-0
5501302000	Modacrylic	8	E-0
<b>550190</b>	<b>Other</b>		
5501900000	Other	8	E-0
<b>550200</b>	<b>Artificial filament tow.</b>		
5502001000	Of viscose rayon	7.5	E-0
5502002010	Less than 44,000 decitex	7.5	E-0
5502002020	Not less than 44,000 decitex	7.5	E-0
5502009000	Other	7.5	E-0
<b>550310</b>	<b>Of nylon or other polyamides</b>		
5503101000	Of special section face	8	E-0
5503109000	Other	8	E-0
<b>550320</b>	<b>Of polyesters</b>		
5503201000	Of special section face	8	E-5
5503209000	Other	8	E-5
<b>550330</b>	<b>Acrylic or modacrylic</b>		
5503301010	Of special section face	8	E-0
5503301020	Of conjugated section face	8	E-0
5503301090	Other	8	E-0
5503302010	Of special section face	8	E-0
5503302020	Of conjugated section face	8	E-0

HS code (2002)	Description	Base Rate	Staging Category
5503302090	Other	8	E-0
<b>550340</b>	<b>Of polypropylene</b>		
5503400000	Of polypropylene	8	E-0
<b>550390</b>	<b>Other</b>		
5503900000	Other	8	E-0
<b>550410</b>	<b>1. Of viscose rayon</b>		
5504101000	Of special section face	4	E-0
5504102000	Of polynosic section face	4	E-0
5504109000	Other	4	E-0
<b>550490</b>	<b>2. Other</b>		
5504901000	A. Of cellulose acetate	8	E-0
5504902000	B. Of lyocell	4	E-0
5504909000	C. Other	8	E-0
<b>550510</b>	<b>Of synthetic fibres</b>		
5505100000	Of synthetic fibres	2	E-0
<b>550520</b>	<b>Of artificial fibres</b>		
5505200000	Of artificial fibres	2	E-0
<b>550610</b>	<b>Of nylon or other polyamides</b>		
5506101000	Of special section face	8	E-0
5506109000	Other	8	E-0
<b>550620</b>	<b>Of polyesters</b>		
5506201000	Of special section face	8	E-0
5506209000	Other	8	E-0
<b>550630</b>	<b>Acrylic or modacrylic</b>		
5506301010	Of special section face	8	E-0
5506301020	Of conjugated section face	8	E-0
5506301090	Other	8	E-0
5506302010	Of special section face	8	E-0
5506302020	Of conjugated section face	8	E-0
5506302090	Other	8	E-0
<b>550690</b>	<b>Other</b>		
5506900000	Other	8	E-0
<b>550700</b>	<b>Artificial staple fibres,carded,combed or otherwise processed for spinning.</b>		
5507001010	Of special section face	8	E-0
5507001020	Of polynosic section face	8	E-0
5507001090	Other	8	E-0
5507002000	Of cellulose acetate	8	E-0
5507009000	Other	8	E-0
<b>550810</b>	<b>Of synthetic staple fibres</b>		
5508101000	Of nylon or other polyamides	8	E-0
5508102000	Of polyesters	8	E-0
5508103000	Acrylic or modacrylic	8	E-0
5508109000	Other	8	E-5
<b>550820</b>	<b>Of artificial staple fibres</b>		
5508201000	Of viscose rayon	8	E-0
5508202000	Of cellulose acetate	8	E-0
5508209000	Other	8	E-0
<b>550911</b>	<b>Single yarn</b>		
5509111000	High tenacity yarn	8	E-0
5509119000	Other	8	E-0
<b>550912</b>	<b>Multiple(folded) or cabled yarn</b>		
5509121000	High tanacity yarn	8	E-0
5509129000	Other	8	E-0
<b>550921</b>	<b>Single yarn</b>		
5509211000	High tenacity yarn	8	E-5
5509219000	Other	8	E-0
<b>550922</b>	<b>Multiple(folded) or cabled yarn</b>		
5509221000	High tenacity yarn	8	E-5
5509229000	Other	8	E-0
<b>550931</b>	<b>Single yarn</b>		
5509311000	Acrylic	8	E-5
5509312000	Modacrylic	8	E-0

HS code (2002)	Description	Base Rate	Staging Category
<b>550932</b>	<b>Multiple(folded) or cabled yarn</b>		
5509321000	Acrylic	8	E-0
5509322000	Modacrylic	8	E-0
<b>550941</b>	<b>Single yarn</b>		
5509410000	Single yarn	8	E-0
<b>550942</b>	<b>Multiple(folded) or cabled yarn</b>		
5509420000	Multiple(folded) or cabled yarn	8	E-5
<b>550951</b>	<b>Mixed mainly or solely with artificial staple fibres</b>		
5509510000	Mixed mainly or solely with artificial staple fibres	8	E-5
<b>550952</b>	<b>Mixed mainly or solely with wool or fine animal hair</b>		
5509520000	Mixed mainly or solely with wool or fine animal hair	8	E-5
<b>550953</b>	<b>Mixed mainly or solely with cotton</b>		
5509530000	Mixed mainly or solely with cotton	8	E-5
<b>550959</b>	<b>Other</b>		
5509590000	Other	8	E-5
<b>550961</b>	<b>Mixed mainly or solely with wool or fine animal hair</b>		
5509611000	Acrylic	8	E-5
5509612000	Modacrylic	8	E-0
<b>550962</b>	<b>Mixed mainly or solely with cotton</b>		
5509621000	Acrylic	8	E-5
5509622000	Modacrylic	8	E-0
<b>550969</b>	<b>Other</b>		
5509691010	Acrylic	8	E-0
5509691020	Modacrylic	8	E-0
5509692010	Acrylic	8	E-5
5509692020	Modacrylic	8	E-0
<b>550991</b>	<b>Mixed mainly or solely with wool or fine animal hair</b>		
5509911000	Of nylon or other polyamides	8	E-5
5509919000	Other	8	E-5
<b>550992</b>	<b>Mixed mainly or solely with cotton</b>		
5509921000	Of nylon or other polyamides	8	E-0
5509929000	Other	8	E-0
<b>550999</b>	<b>Other</b>		
5509990000	Other	8	E-0
<b>551011</b>	<b>Single yarn</b>		
5510111000	Of viscose rayon	8	E-5
5510112000	Of cellulose acetate	8	E-0
5510119000	Other	8	E-5
<b>551012</b>	<b>Multiple(folded) or cabled yarn</b>		
5510121000	Of viscose rayon	8	E-5
5510122000	Of cellulose acetate	8	E-0
5510129000	Other	8	E-0
<b>551020</b>	<b>Other yarn, mixed mainly or solely with wool or fine animal hair</b>		
5510201000	Of viscose rayon	8	E-0
5510202000	Of cellulose acetate	8	E-0
5510209000	Other	8	E-0
<b>551030</b>	<b>Other yarn, mixed mainly or solely with cotton</b>		
5510301000	Of viscose rayon	8	E-0
5510302000	Of cellulose acetate	8	E-0
5510309000	Other	8	E-0
<b>551090</b>	<b>Other yarn</b>		
5510901000	Of viscose rayon	8	E-5
5510902000	Of cellulose acetate	8	E-0
5510909000	Other	8	E-0
<b>551110</b>	<b>Of synthetic staple fibres, containing 85% or more by weight of such fibres</b>		
5511101000	Of nylon or other polyamides	8	E-0
5511102000	Of polyesters	8	E-5
5511103000	Acrylic or modacrylic	8	E-0
5511109000	Other	8	E-0
<b>551120</b>	<b>Of synthetic staple fibres, containing less than 85% by weight of such fibres</b>		



HS code (2002)	Description	Base Rate	Staging Category
5511201000	Of nylon or other polyamides	8	E-0
5511202000	Of polyesters	8	E-0
5511203000	Acrylic or modacrylic	8	E-0
5511209000	Other	8	E-0
<b>551130</b>	<b>Of artificial staple fibres</b>		
5511301000	Of viscose rayon	8	E-0
5511302000	Of cellulose acetate	8	E-0
5511309000	Other	8	E-0
<b>551211</b>	<b>Unbleached or bleached</b>		
5512110000	Unbleached or bleached	10	E-5
<b>551219</b>	<b>Other</b>		
5512191000	Dyed	10	E-5
5512192000	Of yarns of different colours	10	E-5
5512193000	Printed	10	E-5
<b>551221</b>	<b>Unbleached or bleached</b>		
5512211000	Acrylic	10	E-5
5512212000	Modacrylic	10	E-5
<b>551229</b>	<b>Other</b>		
5512290000	Other	10	E-5
<b>551291</b>	<b>Unbleached or bleached</b>		
5512911000	Of nylon or other polyamides	10	E-5
5512919000	Other	10	E-5
<b>551299</b>	<b>Other</b>		
5512991000	Of nylon or other polyamides	10	E-5
5512999000	Other	10	E-5
<b>551311</b>	<b>Of polyester staple fibres,plain weave</b>		
5513110000	Of polyester staple fibres,plain weave	10	E-5
<b>551312</b>	<b>3-thread or 4-thread twill,including cross twill,of polyester staple fibres</b>		
5513120000	3-thread or 4-thread twill,including cross twill,of polyester staple fibres	10	E-5
<b>551313</b>	<b>Other woven fabrics of polyester staple fibres</b>		
5513130000	Other woven fabrics of polyester staple fibres	10	E-5
<b>551319</b>	<b>Other woven fabrics</b>		
5513191000	Of nylon or other polyamides	10	E-5
5513192010	Acrylic	10	E-5
5513192020	Modacrylic	10	E-5
5513199000	Other	10	E-5
<b>551321</b>	<b>Of polyester staple fibres,plain weave</b>		
5513210000	Of polyester staple fibres,plain weave	10	E-5
<b>551322</b>	<b>3-thread or 4-thread twill,including cross twill,of polyester staple fibres.</b>		
5513220000	3-thread or 4-thread twill,including cross twill,of polyester staple fibres.	10	E-5
<b>551323</b>	<b>Other woven fabrics of polyester staple fibres</b>		
5513230000	Other woven fabrics of polyester staple fibres	10	E-5
<b>551329</b>	<b>Other woven fabrics</b>		
5513291000	Of nylon or other polyamides	10	E-5
5513292010	Acrylic	10	E-5
5513292020	Modacrylic	10	E-5
5513299000	Other	10	E-5
<b>551331</b>	<b>Of polyester staple fibres,plain weave.</b>		
5513310000	Of polyester staple fibres,plain weave.	10	E-5
<b>551332</b>	<b>3-thread or 4-thread twill,including cross twill,of polyester staple fibres.</b>		
5513320000	3-thread or 4-thread twill,including cross twill,of polyester staple fibres.	10	E-5
<b>551333</b>	<b>Other woven fabrics of polyester staple fibres</b>		
5513330000	Other woven fabrics of polyester staple fibres	10	E-5
<b>551339</b>	<b>Other woven fabrics</b>		
5513391000	Of nylon or other polyamides	10	E-5
5513392010	Acrylic	10	E-5
5513392020	Modacrylic	10	E-5

HS code (2002)	Description	Base Rate	Staging Category
5513399000	Other	10	E-5
<b>551341</b>	<b>Of polyester staple fibres,plain weave</b>		
5513410000	Of polyester staple fibres,plain weave	10	E-5
<b>551342</b>	<b>3-thread or 4-thread twill,including cross twill,of polyester staple fibres.</b>		
5513420000	3-thread or 4-thread twill,including cross twill,of polyester staple fibres.	10	E-5
<b>551343</b>	<b>Other woven fabrics of polyester staple fibres</b>		
5513430000	Other woven fabrics of polyester staple fibres	10	E-5
<b>551349</b>	<b>Other woven fabrics</b>		
5513491000	Of nylon or other polyamides	10	E-5
5513492010	Acrylic	10	E-5
5513492020	Modacrylic	10	E-5
5513499000	Other	10	E-5
<b>551411</b>	<b>Of polyester staple fibres,plain weave</b>		
5514110000	Of polyester staple fibres,plain weave	10	E-5
<b>551412</b>	<b>3-thread or 4-thread twill,including cross twill,of polyester staple fibres.</b>		
5514120000	3-thread or 4-thread twill,including cross twill,of polyester staple fibres.	10	E-5
<b>551413</b>	<b>Other woven fabrics of polyester staple fibres</b>		
5514130000	Other woven fabrics of polyester staple fibres	10	E-5
<b>551419</b>	<b>Other woven fabrics</b>		
5514191000	Of nylon or other polyamides	10	E-5
5514192010	Acrylic	10	E-5
5514192020	Modacrylic	10	E-5
5514199000	Other	10	E-5
<b>551421</b>	<b>Of polyester staple fibres,plain weave</b>		
5514210000	Of polyester staple fibres,plain weave	10	E-5
<b>551422</b>	<b>3-thread or 4-thread twill,including cross twill,of polyester staple fibres</b>		
5514220000	3-thread or 4-thread twill,including cross twill,of polyester staple fibres	10	E-5
<b>551423</b>	<b>Other woven fabrics of polyester staple fibres</b>		
5514230000	Other woven fabrics of polyester staple fibres	10	E-5
<b>551429</b>	<b>Other woven fabrics</b>		
5514291000	Of nylon or other polyamides	10	E-5
5514292010	Acrylic	10	E-5
5514292020	Modacrylic	10	E-5
5514299000	Other	10	E-5
<b>551431</b>	<b>Of polyester staple fibres,plain weave</b>		
5514310000	Of polyester staple fibres,plain weave	10	E-5
<b>551432</b>	<b>3-thread or 4-thread twill,including cross twill,of polyester staple fibres</b>		
5514320000	3-thread or 4-thread twill,including cross twill,of polyester staple fibres	10	E-5
<b>551433</b>	<b>Other woven fabrics of polyester staple fibres</b>		
5514330000	Other woven fabrics of polyester staple fibres	10	E-5
<b>551439</b>	<b>Other woven fabrics</b>		
5514391000	Of nylon or other polyamides	10	E-5
5514392010	Acrylic	10	E-5
5514392020	Modacrylic	10	E-5
5514399000	Other	10	E-5
<b>551441</b>	<b>Of polyester staple fibres,plain weave</b>		
5514410000	Of polyester staple fibres,plain weave	10	E-5
<b>551442</b>	<b>3-thread or 4-thread twill,including cross twill,of polyester staple fibres</b>		
5514420000	3-thread or 4-thread twill,including cross twill,of polyester staple fibres	10	E-5
<b>551443</b>	<b>Other woven fabrics of polyester staple fibres</b>		
5514430000	Other woven fabrics of polyester staple fibres	10	E-5
<b>551449</b>	<b>Other woven fabrics</b>		
5514491000	Of nylon or other polyamides	10	E-5

HS code (2002)	Description	Base Rate	Staging Category
5514492010	Acrylic	10	E-5
5514492020	Modacrylic	10	E-5
5514499000	Other	10	E-5
<b>551511</b>	<b>Mixed mainly or solely with viscose rayon staple fibres</b>		
5515111000	Unbleached or bleached	10	E-5
5515119000	Other	10	E-5
<b>551512</b>	<b>Mixed mainly or solely with man-made filaments</b>		
5515121000	Unbleached or bleached	10	E-5
5515129000	Other	10	E-5
<b>551513</b>	<b>Mixed mainly or solely with wool or fine animal hair</b>		
5515131000	Unbleached or bleached	10	E-5
5515139000	Other	10	E-5
<b>551519</b>	<b>Other</b>		
5515191000	Unbleached or bleached	10	E-5
5515199000	Other	10	E-5
<b>551521</b>	<b>Mixed mainly or solely with man-made filaments</b>		
5515211000	Unbleached or bleached	10	E-5
5515219000	Other	10	E-5
<b>551522</b>	<b>Mixed mainly or solely with wool or fine animal hair</b>		
5515221000	Unbleached or bleached	10	E-5
5515229000	Other	10	E-5
<b>551529</b>	<b>Other</b>		
5515291000	Unbleached or bleached	10	E-5
5515299000	Other	10	E-5
<b>551591</b>	<b>Mixed mainly or solely with man-made filaments</b>		
5515911000	Unbleached or bleached	10	E-5
5515919000	Other	10	E-5
<b>551592</b>	<b>Mixed mainly or solely with wool or fine animal hair</b>		
5515921000	Unbleached or bleached	10	E-5
5515929000	Other	10	E-5
<b>551599</b>	<b>Other</b>		
5515991000	Unbleached or bleached	10	E-5
5515999000	Other	10	E-5
<b>551611</b>	<b>Unbleached or bleached</b>		
5516111000	Of viscose rayon	10	E-5
5516112000	Of cellulose acetate	10	E-5
5516119000	Other	10	E-5
<b>551612</b>	<b>Dyed</b>		
5516121000	Of viscose rayon	10	E-5
5516122000	Of cellulose acetate	10	E-5
5516129000	Other	10	E-5
<b>551613</b>	<b>Of yarns of different colours</b>		
5516131000	Of viscose rayon	10	E-5
5516132000	Of cellulose acetate	10	E-5
5516139000	Other	10	E-5
<b>551614</b>	<b>Printed</b>		
5516141000	Of viscose rayon	10	E-5
5516142000	Of cellulose acetate	10	E-5
5516149000	Other	10	E-5
<b>551621</b>	<b>Unbleached or bleached</b>		
5516211000	Of viscose rayon	10	E-5
5516212000	Of cellulose acetate	10	E-5
5516219000	Other	10	E-5
<b>551622</b>	<b>Dyed</b>		
5516221000	Of viscose rayon	10	E-5
5516222000	Of cellulose acetate	10	E-5
5516229000	Other	10	E-5
<b>551623</b>	<b>Of yarns of different colours</b>		
5516231000	Of viscose rayon	10	E-5
5516232000	Of cellulose acetate	10	E-5
5516239000	Other	10	E-5
<b>551624</b>	<b>Printed</b>		
5516241000	Of viscose rayon	10	E-5

HS code (2002)	Description	Base Rate	Staging Category
5516242000	Of cellulose acetate	10	E-5
5516249000	Other	10	E-5
<b>551631</b>	<b>Unbleached or bleached</b>		
5516311000	Of viscose rayon	10	E-5
5516312000	Of cellulose acetate	10	E-5
5516319000	Other	10	E-5
<b>551632</b>	<b>Dyed</b>		
5516321000	Of viscose rayon	10	E-5
5516322000	Of cellulose acetate	10	E-5
5516329000	Other	10	E-5
<b>551633</b>	<b>Of yarns of different colours</b>		
5516331000	Of viscose rayon	10	E-5
5516332000	Of cellulose acetate	10	E-5
5516339000	Other	10	E-5
<b>551634</b>	<b>Printed</b>		
5516341000	Of viscose rayon	10	E-5
5516342000	Of cellulose acetate	10	E-5
5516349000	Other	10	E-5
<b>551641</b>	<b>Unbleached or bleached</b>		
5516411000	Of viscose rayon	10	E-5
5516412000	Of cellulose acetate	10	E-5
5516419000	Other	10	E-5
<b>551642</b>	<b>Dyed</b>		
5516421000	Of viscose rayon	10	E-5
5516422000	Of cellulose acetate	10	E-5
5516429000	Other	10	E-5
<b>551643</b>	<b>Of yarns of different colours</b>		
5516431000	Of viscose rayon	10	E-5
5516432000	Of cellulose acetate	10	E-5
5516439000	Other	10	E-5
<b>551644</b>	<b>Printed</b>		
5516441000	Of viscose rayon	10	E-5
5516442000	Of cellulose acetate	10	E-5
5516449000	Other	10	E-5
<b>551691</b>	<b>Unbleached or bleached</b>		
5516911000	Of viscose rayon	10	E-5
5516912000	Of cellulose acetate	10	E-5
5516919000	Other	10	E-5
<b>551692</b>	<b>Dyed</b>		
5516921000	Of viscose rayon	10	E-5
5516922000	Of cellulose acetate	10	E-5
5516929000	Other	10	E-5
<b>551693</b>	<b>Of yarns or different colours</b>		
5516931000	Of viscose rayon	10	E-5
5516932000	Of cellulose acetate	10	E-5
5516939000	Other	10	E-5
<b>551694</b>	<b>Printed</b>		
5516941000	Of viscose rayon	10	E-5
5516942000	Of cellulose acetate	10	E-5
5516949000	Other	10	E-5
<b>560110</b>	<b>1. Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding.</b>		

HS code (2002)	Description	Base Rate	Staging Category
5601100000	1. Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding.	8	E-5
<b>560121</b>	<b>Of cotton</b>		
5601210000	Of cotton	8	E-5
<b>560122</b>	<b>Of man-made fibres</b>		
5601220000	Of man-made fibres	8	E-0
<b>560129</b>	<b>Other</b>		
5601290000	Other	8	E-0
<b>560130</b>	<b>3. Textile flock and dust and mill neps.</b>		
5601301000	A. Textile flock	8	E-0
5601309000	B. Other	8	E-0
<b>560210</b>	<b>Needleloom felt and stitch-bonded fibre fabrics</b>		
5602101000	Needleloom felt	8	E-0
5602102000	Stitch-bonded fiber fabrics	8	E-0
<b>560221</b>	<b>Of wool or fine animal hair</b>		
5602211000	Piano felt	8	E-0
5602219000	Other	8	E-5
<b>560229</b>	<b>Of other textile materials</b>		
5602290000	Of other textile materials	8	E-5
<b>560290</b>	<b>Other</b>		
5602900000	Other	8	E-0
<b>560311</b>	<b>Weighing not more than 25g/m<sup>2</sup></b>		
5603111000	Impregnated, coated, covered or laminated	8	E-0
5603119000	Other	8	E-0
<b>560312</b>	<b>Weighing more than 25g/m<sup>2</sup> but not more than 70g/m<sup>2</sup></b>		
5603121000	Impregnated, coated, covered or laminated	8	E-0
5603129000	Other	8	E-0
<b>560313</b>	<b>Weighing more than 70g/m<sup>2</sup> but not more than 150g/m<sup>2</sup></b>		
5603131000	Impregnated, coated, covered or laminated	8	E-0
5603139000	Other	8	E-0
<b>560314</b>	<b>Weighing more than 150g/m<sup>2</sup></b>		
5603141000	Impregnated, coated, covered or laminated	8	E-0
5603149000	Other	8	E-0
<b>560391</b>	<b>Weighing not more than 25g/m<sup>2</sup></b>		
5603910000	Weighing not more than 25g/m <sup>2</sup>	8	E-0
<b>560392</b>	<b>Weighing more than 25g/m<sup>2</sup> but not more than 70g/m<sup>2</sup></b>		
5603920000	Weighing more than 25g/m <sup>2</sup> but not more than 70g/m <sup>2</sup>	8	E-5
<b>560393</b>	<b>Weighing more than 70g/m<sup>2</sup> but not more than 150g/m<sup>2</sup></b>		
5603930000	Weighing more than 70g/m <sup>2</sup> but not more than 150g/m <sup>2</sup>	8	E-0
<b>560394</b>	<b>Weighing more than 150g/m<sup>2</sup></b>		
5603940000	Weighing more than 150g/m <sup>2</sup>	8	E-5
<b>560410</b>	<b>Rubber thread and cord, textile covered</b>		
5604100000	Rubber thread and cord, textile covered	8	E-0
<b>560420</b>	<b>High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated</b>		
5604200000	High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated	8	E-0
<b>560490</b>	<b>Other</b>		
5604901000	Imitation catguts consisting of textile yarn	8	E-0
5604909000	Other	8	E-0
<b>560500</b>	<b>Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.</b>		
5605000000	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.	8	E-0
<b>560600</b>	<b>Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.</b>		
5606001000	Gimped yarn	8	E-0
5606002000	Chenille yarn	8	E-0
5606003000	Loop wale-yarn	8	E-0

HS code (2002)	Description	Base Rate	Staging Category
5606009000	Other	8	E-0
<b>560710</b>	<b>Of jute or other textile bast fibres of heading 53.03</b>		
5607100000	Of jute or other textile bast fibres of heading 53.03	10	E-5
<b>560721</b>	<b>Binder or baler twine</b>		
5607210000	Binder or baler twine	10	E-5
<b>560729</b>	<b>Other</b>		
5607290000	Other	10	E-5
<b>560741</b>	<b>Binder or baler twine</b>		
5607410000	Binder or baler twine	10	E-5
<b>560749</b>	<b>Other</b>		
5607490000	Other	10	E-5
<b>560750</b>	<b>Of other synthetic fibres</b>		
5607500000	Of other synthetic fibres	10	E-5
<b>560790</b>	<b>Other</b>		
5607900000	Other	10	E-5
<b>560811</b>	<b>Made up fishing nets</b>		
5608111000	Of synthetic fibres	10	E-5
5608119000	Other	10	E-5
<b>560819</b>	<b>Other</b>		
5608191000	Of synthetic fibres	10	E-5
5608199000	Other	10	E-5
<b>560890</b>	<b>Other</b>		
5608901000	Of cotton	10	E-5
5608909000	Other	10	E-5
<b>560900</b>	<b>Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.</b>		
5609001000	Of cotton	8	E-0
5609002000	Of vegetable fibres, except cotton	8	E-0
5609003000	Of man-made fibres	8	E-5
5609009000	Other	8	E-0
<b>570110</b>	<b>Of wool or fine animal hair</b>		
5701100000	Of wool or fine animal hair	10	E-5
<b>570190</b>	<b>Of other textile materials</b>		
5701900000	Of other textile materials	10	E-5
<b>570210</b>	<b>"kelem", "schumacks", "karamanie" and similar hand-woven rugs</b>		
5702100000	"kelem", "schumacks", "karamanie" and similar hand-woven rugs	10	E-5
<b>570220</b>	<b>Floor coverings of coconut fibres (coir)</b>		
5702200000	Floor coverings of coconut fibres (coir)	10	E-5
<b>570231</b>	<b>Of wool or fine animal hair</b>		
5702310000	Of wool or fine animal hair	10	E-5
<b>570232</b>	<b>Of man-made textile materials</b>		
5702320000	Of man-made textile materials	10	E-5
<b>570239</b>	<b>Of other textile materials</b>		
5702390000	Of other textile materials	10	E-5
<b>570241</b>	<b>Of wool or fine animal hair</b>		
5702410000	Of wool or fine animal hair	10	E-5
<b>570242</b>	<b>Of man-made textile materials</b>		
5702420000	Of man-made textile materials	10	E-5
<b>570249</b>	<b>Of other textile materials</b>		
5702490000	Of other textile materials	10	E-5
<b>570251</b>	<b>Of wool or fine animal hair</b>		
5702510000	Of wool or fine animal hair	10	E-5
<b>570252</b>	<b>Of man-made textile materials</b>		
5702520000	Of man-made textile materials	10	E-5
<b>570259</b>	<b>Of other textile materials</b>		
5702590000	Of other textile materials	10	E-5
<b>570291</b>	<b>Of wool or fine animal hair</b>		
5702910000	Of wool or fine animal hair	10	E-5
<b>570292</b>	<b>Of man-made textile materials</b>		
5702920000	Of man-made textile materials	10	E-5
<b>570299</b>	<b>Of other textile materials</b>		

HS code (2002)	Description	Base Rate	Staging Category
5702990000	Of other textile materials	10	E-5
<b>570310</b>	<b>Of wool or fine animal hair</b>		
5703100000	Of wool or fine animal hair	10	E-5
<b>570320</b>	<b>Of nylon or other polyamides</b>		
5703200000	Of nylon or other polyamides	10	E-5
<b>570330</b>	<b>Of other man-made textile materials</b>		
5703300000	Of other man-made textile materials	10	E-5
<b>570390</b>	<b>Of other textile materials</b>		
5703900000	Of other textile materials	10	E-5
<b>570410</b>	<b>Tiles, having a maximum surface area or 0.3m<sup>2</sup></b>		
5704100000	Tiles, having a maximum surface area or 0.3m <sup>2</sup>	10	E-5
<b>570490</b>	<b>Other</b>		
5704900000	Other	10	E-5
<b>570500</b>	<b>Other carpets and other textile floor coverings, whether or not made up.</b>		
5705000000	Other carpets and other textile floor coverings, whether or not made up.	10	E-5
<b>580110</b>	<b>Of wool or fine animal hair</b>		
5801101000	Pile fabrics	13	E-5
5801102000	Chenille fabrics	13	E-5
<b>580121</b>	<b>Uncut weft pile fabrics</b>		
5801210000	Uncut weft pile fabrics	13	E-5
<b>580122</b>	<b>Cut corduroy</b>		
5801220000	Cut corduroy	13	E-5
<b>580123</b>	<b>Other weft pile fabrics</b>		
5801230000	Other weft pile fabrics	13	E-5
<b>580124</b>	<b>Warp pile fabrics, 'pingl' (uncut)</b>		
5801240000	Warp pile fabrics, 'pingl' (uncut)	13	E-5
<b>580125</b>	<b>Warp pile fabrics, cut</b>		
5801250000	Warp pile fabrics, cut	13	E-5
<b>580126</b>	<b>Chenille fabrics</b>		
5801260000	Chenille fabrics	13	E-5
<b>580131</b>	<b>Uncut weft pile fabrics</b>		
5801310000	Uncut weft pile fabrics	13	E-5
<b>580132</b>	<b>Cut corduroy</b>		
5801320000	Cut corduroy	13	E-5
<b>580133</b>	<b>Other weft pile fabrics</b>		
5801330000	Other weft pile fabrics	13	E-5
<b>580134</b>	<b>Warp pile fabrics, 'pingl' (uncut)</b>		
5801340000	Warp pile fabrics, 'pingl' (uncut)	13	E-5
<b>580135</b>	<b>Warp pile fabrics, cut</b>		
5801350000	Warp pile fabrics, cut	13	E-5
<b>580136</b>	<b>Chenille fabrics</b>		
5801360000	Chenille fabrics	13	E-5
<b>580190</b>	<b>Of other textile materials</b>		
5801900000	Of other textile materials	13	E-5
<b>580211</b>	<b>Unbleached</b>		
5802110000	Unbleached	8	E-0
<b>580219</b>	<b>Other</b>		
5802190000	Other	8	E-0
<b>580220</b>	<b>Terry towelling and similar woven terry fabrics, of other textile materials</b>		
5802200000	Terry towelling and similar woven terry fabrics, of other textile materials	8	E-0
<b>580230</b>	<b>Tufted textile fabrics</b>		
5802300000	Tufted textile fabrics	8	E-0
<b>580310</b>	<b>Of cotton</b>		
5803100000	Of cotton	8	E-5
<b>580390</b>	<b>Of other textile materials</b>		
5803901000	Of silk	8	E-0
5803909000	Other	8	E-0

HS code (2002)	Description	Base Rate	Staging Category
<b>580410</b>	<b>Tulles and other net fabrics</b>		
5804101000	Of silk	13	E-5
5804102000	Of cotton	13	E-5
5804103000	Of man-made fibres	13	E-5
5804109000	Other	13	E-5
<b>580421</b>	<b>Of man-made fibres</b>		
5804210000	Of man-made fibres	13	E-5
<b>580429</b>	<b>Of other textile materials</b>		
5804291000	Of silk	13	E-5
5804292000	Of cotton	13	E-5
5804299000	Other	13	E-5
<b>580430</b>	<b>Hand-made lace</b>		
5804300000	Hand-made lace	13	E-5
<b>580500</b>	<b>Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.</b>		
5805001010	Of wool or fine animal hair	8	E-0
5805001090	Other	8	E-0
5805002000	Needle-worked tapestries	8	E-5
<b>580610</b>	<b>Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics</b>		
5806101000	Of wool or fine animal hair	8	E-0
5806102000	Of cotton	8	E-0
5806103000	Of man-made fibres	8	E-0
5806109000	Other	8	E-5
<b>580620</b>	<b>Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread</b>		
5806200000	Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread	8	E-0
<b>580631</b>	<b>Of cotton</b>		
5806310000	Of cotton	8	E-0
<b>580632</b>	<b>Of man-made fibres</b>		
5806320000	Of man-made fibres	8	E-0
<b>580639</b>	<b>Of other textile materials</b>		
5806391000	Of wool or fine animal hair	8	E-0
5806392000	Of vegetable fibres, except cotton	8	E-5
5806399000	Other	8	E-5
<b>580640</b>	<b>Fabrics consisting of warp without weft assembled by means of an adhesive (bolduc)</b>		
5806400000	Fabrics consisting of warp without weft assembled by means of an adhesive (bolduc)	8	E-0
<b>580710</b>	<b>Woven</b>		
5807101000	Labels	8	E-5
5807109000	Other	8	E-0
<b>580790</b>	<b>Other</b>		
5807901000	Labels	8	E-0
5807909000	Other	8	E-5
<b>580810</b>	<b>Braids in the piece</b>		
5808100000	Braids in the piece	8	E-0
<b>580890</b>	<b>Other</b>		
5808901000	Ornamental trimmings	8	E-5
5808909000	Other	8	E-5
<b>580900</b>	<b>Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.</b>		
5809000000	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	8	E-5
<b>581010</b>	<b>Embroidery without visible ground</b>		
5810100000	Embroidery without visible ground	13	E-5
<b>581091</b>	<b>Of cotton</b>		



HS code (2002)	Description	Base Rate	Staging Category
5810910000	Of cotton	13	E-5
<b>581092</b>	<b>Of man-made fibres</b>		
5810920000	Of man-made fibres	13	E-5
<b>581099</b>	<b>Of other textile materials</b>		
5810990000	Of other textile materials	13	E-5
<b>581100</b>	<b>Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.</b>		
5811001000	Of silk	8	E-0
5811002000	Of wool or fine animal hair	8	E-0
5811003000	Of cotton	8	E-5
5811004000	Of man-made fibres	8	E-0
5811009000	Other	8	E-0
<b>590110</b>	<b>Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like</b>		
5901100000	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	8	E-0
<b>590190</b>	<b>Other</b>		
5901901000	Tracing cloth	8	E-0
5901902000	Prepared painting canvas	8	E-0
5901903000	Buckram and similar stiffened textile fabrics	8	E-0
<b>590210</b>	<b>Of nylon or other polyamides</b>		
5902100000	Of nylon or other polyamides	8	E-0
<b>590220</b>	<b>Of polyesters</b>		
5902200000	Of polyesters	8	E-5
<b>590290</b>	<b>Other</b>		
5902900000	Other	8	E-0
<b>590310</b>	<b>With poly(vinyl chloride)</b>		
5903100000	With poly(vinyl chloride)	10	E-5
<b>590320</b>	<b>With polyurethane</b>		
5903200000	With polyurethane	10	E-5
<b>590390</b>	<b>Other</b>		
5903900000	Other	10	E-5
<b>590410</b>	<b>Linoleum</b>		
5904100000	Linoleum	8	E-0
<b>590490</b>	<b>Other</b>		
5904900000	Other	8	E-5
<b>590500</b>	<b>Textile wall coverings.</b>		
5905000000	Textile wall coverings.	8	E-5
<b>590610</b>	<b>Adhesive tape of a width not exceeding 20cm</b>		
5906100000	Adhesive tape of a width not exceeding 20cm	8	E-0
<b>590691</b>	<b>Knitted or crocheted</b>		
5906910000	Knitted or crocheted	8	E-0
<b>590699</b>	<b>Other</b>		
5906990000	Other	8	E-5
<b>590700</b>	<b>Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.</b>		
5907001000	Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil.	8	E-0
5907002000	Painted canvas being theatrical scenery, studio back-cloth or the like	8	E-0
5907009000	Other	8	E-0
<b>590800</b>	<b>Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor whether or not impregnated.</b>		
5908001000	Wicks	8	E-5
5908009000	Other	8	E-0
<b>590900</b>	<b>Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.</b>		
5909000000	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.	8	E-5

HS code (2002)	Description	Base Rate	Staging Category
<b>591000</b>	<b>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.</b>		
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.	8	E-5
<b>591110</b>	<b>Textile fabrics, felt and reinforced woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams).</b>		
5911101000	Of narrow fabrics	8	E-0
5911109000	Other	8	E-5
<b>591120</b>	<b>Bolting cloth, whether or not made up</b>		
5911200000	Bolting cloth, whether or not made up	8	E-0
<b>591131</b>	<b>Weighing less than 650g/m<sup>2</sup></b>		
5911310000	Weighing less than 650g/m <sup>2</sup>	8	E-5
<b>591132</b>	<b>Weighing 650g/m<sup>2</sup> or more</b>		
5911320000	Weighing 650g/m <sup>2</sup> or more	8	E-5
<b>591140</b>	<b>Straining cloth of a kind used in oil presses or the like, including that of human hair</b>		
5911400000	Straining cloth of a kind used in oil presses or the like, including that of human hair	8	E-0
<b>591190</b>	<b>Other</b>		
5911900000	Other	8	E-5
<b>600110</b>	<b>"Long pile" fabrics</b>		
6001101000	Of cotton	10	E-5
6001102000	Of man-made fibres	10	E-5
6001109000	Other	10	E-5
<b>600121</b>	<b>Of cotton</b>		
6001210000	Of cotton	10	E-5
<b>600122</b>	<b>Of man-made fibres</b>		
6001220000	Of man-made fibres	10	E-5
<b>600129</b>	<b>Of other textile materials</b>		
6001290000	Of other textile materials	10	E-5
<b>600191</b>	<b>Of cotton</b>		
6001910000	Of cotton	10	E-5
<b>600192</b>	<b>Of man-made fibres</b>		
6001920000	Of man-made fibres	10	E-5
<b>600199</b>	<b>Of other textile materials</b>		
6001990000	Of other textile materials	10	E-5
<b>600240</b>	<b>Containing by weight 5% or more of elastomeric yarn but not containing rubber thread</b>		
6002400000	Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	10	E-5
<b>600290</b>	<b>Other</b>		
6002900000	Other	10	E-5
<b>600310</b>	<b>Of wool or fine animal hair</b>		
6003100000	Of wool or fine animal hair	10	E-5
<b>600320</b>	<b>Of cotton</b>		
6003200000	Of cotton	10	E-5
<b>600330</b>	<b>Of synthetic fibres</b>		
6003300000	Of synthetic fibres	10	E-5
<b>600340</b>	<b>Of artificial fibres</b>		
6003400000	Of artificial fibres	10	E-5
<b>600390</b>	<b>Other</b>		
6003900000	Other	10	E-5
<b>600410</b>	<b>Containing by weight 5% or more of elastomeric yarn but not containing rubber thread</b>		
6004100000	Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	10	E-5
<b>600490</b>	<b>Other</b>		
6004900000	Other	10	E-5

HS code (2002)	Description	Base Rate	Staging Category
<b>600510</b>	<b>Of wool or fine animal hair</b>		
6005100000	Of wool or fine animal hair	10	E-5
<b>600521</b>	<b>Unbleached or bleached</b>		
6005210000	Unbleached or bleached	10	E-5
<b>600522</b>	<b>Dyed</b>		
6005220000	Dyed	10	E-5
<b>600523</b>	<b>Of yarns of different colours</b>		
6005230000	Of yarns of different colours	10	E-5
<b>600524</b>	<b>Printed</b>		
6005240000	Printed	10	E-5
<b>600531</b>	<b>Unbleached or bleached</b>		
6005310000	Unbleached or bleached	10	E-5
<b>600532</b>	<b>Dyed</b>		
6005320000	Dyed	10	E-5
<b>600533</b>	<b>Of yarns of different colours</b>		
6005330000	Of yarns of different colours	10	E-5
<b>600534</b>	<b>Printed</b>		
6005340000	Printed	10	E-5
<b>600541</b>	<b>Unbleached or bleached</b>		
6005410000	Unbleached or bleached	10	E-5
<b>600542</b>	<b>Dyed</b>		
6005420000	Dyed	10	E-5
<b>600543</b>	<b>Of yarns of different colours</b>		
6005430000	Of yarns of different colours	10	E-5
<b>600544</b>	<b>Printed</b>		
6005440000	Printed	10	E-5
<b>600590</b>	<b>Other</b>		
6005900000	Other	10	E-5
<b>600610</b>	<b>Of wool or fine animal hair</b>		
6006100000	Of wool or fine animal hair	10	E-5
<b>600621</b>	<b>Unbleached or bleached</b>		
6006210000	Unbleached or bleached	10	E-5
<b>600622</b>	<b>Dyed</b>		
6006220000	Dyed	10	E-5
<b>600623</b>	<b>Of yarns of different colours</b>		
6006230000	Of yarns of different colours	10	E-5
<b>600624</b>	<b>Printed</b>		
6006240000	Printed	10	E-5
<b>600631</b>	<b>Unbleached or bleached</b>		
6006310000	Unbleached or bleached	10	E-5
<b>600632</b>	<b>Dyed</b>		
6006320000	Dyed	10	E-5
<b>600633</b>	<b>Of yarns of different colours</b>		
6006330000	Of yarns of different colours	10	E-5
<b>600634</b>	<b>Printed</b>		
6006340000	Printed	10	E-5
<b>600641</b>	<b>Unbleached or bleached</b>		
6006410000	Unbleached or bleached	10	E-5
<b>600642</b>	<b>Dyed</b>		
6006420000	Dyed	10	E-5
<b>600643</b>	<b>Of yarns of different colours</b>		
6006430000	Of yarns of different colours	10	E-5
<b>600644</b>	<b>Printed</b>		
6006440000	Printed	10	E-5
<b>600690</b>	<b>Other</b>		
6006900000	Other	10	E-5
<b>610110</b>	<b>Of wool or fine animal hair</b>		
6101100000	Of wool or fine animal hair	13	E-5
<b>610120</b>	<b>Of cotton</b>		
6101200000	Of cotton	13	E-5
<b>610130</b>	<b>Of man-made fibres</b>		
6101301000	Of synthetic fibres	13	E-5
6101302000	Of artificial fibres	13	E-5

HS code (2002)	Description	Base Rate	Staging Category
<b>610190</b>	<b>Of other textile materials</b>		
6101900000	Of other textile materials	13	E-5
<b>610210</b>	<b>Of wool or fine animal hair</b>		
6102100000	Of wool or fine animal hair	13	E-5
<b>610220</b>	<b>Of cotton</b>		
6102200000	Of cotton	13	E-5
<b>610230</b>	<b>Of man-made fibres</b>		
6102301000	Of synthetic fibres	13	E-5
6102302000	Of artificial fibres	13	E-5
<b>610290</b>	<b>Of other textile materials</b>		
6102900000	Of other textile materials	13	E-5
<b>610311</b>	<b>Of wool or fine animal hair</b>		
6103110000	Of wool or fine animal hair	13	E-5
<b>610312</b>	<b>Of synthetic fibres</b>		
6103120000	Of synthetic fibres	13	E-5
<b>610319</b>	<b>Of other textile materials</b>		
6103190000	Of other textile materials	13	E-8
<b>610321</b>	<b>Of wool or fine animal hair</b>		
6103210000	Of wool or fine animal hair	13	E-5
<b>610322</b>	<b>Of cotton</b>		
6103220000	Of cotton	13	E-5
<b>610323</b>	<b>Of synthetic fibres</b>		
6103230000	Of synthetic fibres	13	E-5
<b>610329</b>	<b>Of other textile materials</b>		
6103290000	Of other textile materials	13	E-5
<b>610331</b>	<b>Of wool or fine animal hair</b>		
6103310000	Of wool or fine animal hair	13	E-5
<b>610332</b>	<b>Of cotton</b>		
6103320000	Of cotton	13	E-5
<b>610333</b>	<b>Of synthetic fibres</b>		
6103330000	Of synthetic fibres	13	E-5
<b>610339</b>	<b>Of other textile materials</b>		
6103390000	Of other textile materials	13	E-5
<b>610341</b>	<b>Of wool or fine animal hair</b>		
6103410000	Of wool or fine animal hair	13	E-5
<b>610342</b>	<b>Of cotton</b>		
6103420000	Of cotton	13	E-5
<b>610343</b>	<b>Of synthetic fibres</b>		
6103430000	Of synthetic fibres	13	E-5
<b>610349</b>	<b>Of other textile materials</b>		
6103490000	Of other textile materials	13	E-5
<b>610411</b>	<b>Of wool or fine animal hair</b>		
6104110000	Of wool or fine animal hair	13	E-5
<b>610412</b>	<b>Of cotton</b>		
6104120000	Of cotton	13	E-5
<b>610413</b>	<b>Of synthetic fibres</b>		
6104130000	Of synthetic fibres	13	E-5
<b>610419</b>	<b>Of other textile materials</b>		
6104190000	Of other textile materials	13	E-5
<b>610421</b>	<b>Of wool or fine animal hair</b>		
6104210000	Of wool or fine animal hair	13	E-5
<b>610422</b>	<b>Of cotton</b>		
6104220000	Of cotton	13	E-5
<b>610423</b>	<b>Of synthetic fibres</b>		
6104230000	Of synthetic fibres	13	E-5
<b>610429</b>	<b>Of other textile materials</b>		
6104290000	Of other textile materials	13	E-5
<b>610431</b>	<b>Of wool or fine animal hair</b>		
6104310000	Of wool or fine animal hair	13	E-5
<b>610432</b>	<b>Of cotton</b>		
6104320000	Of cotton	13	E-5
<b>610433</b>	<b>Of synthetic fibres</b>		
6104330000	Of synthetic fibres	13	E-5

HS code (2002)	Description	Base Rate	Staging Category
<b>610439</b>	<b>Of other textile materials</b>		
6104390000	Of other textile materials	13	E-5
<b>610441</b>	<b>Of wool or fine animal hair</b>		
6104410000	Of wool or fine animal hair	13	E-5
<b>610442</b>	<b>Of cotton</b>		
6104420000	Of cotton	13	E-5
<b>610443</b>	<b>Of synthetic fibres</b>		
6104430000	Of synthetic fibres	13	E-5
<b>610444</b>	<b>Of artificial fibres</b>		
6104440000	Of artificial fibres	13	E-5
<b>610449</b>	<b>Of other textile materials</b>		
6104491000	Of silk	13	E-5
6104499000	Other	13	E-5
<b>610451</b>	<b>Of wool or fine animal hair</b>		
6104510000	Of wool or fine animal hair	13	E-5
<b>610452</b>	<b>Of cotton</b>		
6104520000	Of cotton	13	E-5
<b>610453</b>	<b>Of synthetic fibres</b>		
6104530000	Of synthetic fibres	13	E-5
<b>610459</b>	<b>Of other textile materials</b>		
6104590000	Of other textile materials	13	E-5
<b>610461</b>	<b>Of wool or fine animal hair</b>		
6104610000	Of wool or fine animal hair	13	E-5
<b>610462</b>	<b>Of cotton</b>		
6104620000	Of cotton	13	E-5
<b>610463</b>	<b>Of synthetic fibres</b>		
6104630000	Of synthetic fibres	13	E-5
<b>610469</b>	<b>Of other textile materials</b>		
6104690000	Of other textile materials	13	E-5
<b>610510</b>	<b>Of cotton</b>		
6105100000	Of cotton	13	E-8
<b>610520</b>	<b>Of man-made fibres</b>		
6105201000	Of synthetic fibres	13	E-5
6105202000	Of artificial fibres	13	E-5
<b>610590</b>	<b>Of other textile materials</b>		
6105901000	Of silk	13	E-5
6105902000	Of wool or fine animal hair	13	E-5
6105909000	Other	13	E-8
<b>610610</b>	<b>Of cotton</b>		
6106100000	Of cotton	13	E-5
<b>610620</b>	<b>Of man-made fibres</b>		
6106201000	Of synthetic fibres	13	E-5
6106202000	Of artificial fibres	13	E-5
<b>610690</b>	<b>Of other textile materials</b>		
6106901000	Of silk	13	E-5
6106902000	Of wool or fine animal hair	13	E-5
6106909000	Other	13	E-5
<b>610711</b>	<b>Of cotton</b>		
6107110000	Of cotton	13	E-5
<b>610712</b>	<b>Of man-made fibres</b>		
6107121000	Of synthetic fibres	13	E-5
6107122000	Of artificial fibres	13	E-5
<b>610719</b>	<b>Of other textile materials</b>		
6107190000	Of other textile materials	13	E-5
<b>610721</b>	<b>Of cotton</b>		
6107210000	Of cotton	13	E-5
<b>610722</b>	<b>Of man-made fibres</b>		
6107221000	Of synthetic fibres	13	E-5
6107222000	Of artificial fibres	13	E-5
<b>610729</b>	<b>Of other textile materials</b>		
6107290000	Of other textile materials	13	E-5
<b>610791</b>	<b>Of cotton</b>		
6107910000	Of cotton	13	E-5

HS code (2002)	Description	Base Rate	Staging Category
<b>610792</b>	<b>Of man-made fibres</b>		
6107921000	Of synthetic fibres	13	E-5
6107922000	Of artificial fibres	13	E-5
<b>610799</b>	<b>Of other textile materials</b>		
6107991000	Of wool or fine animal hair	13	E-5
6107999000	Other	13	E-5
<b>610811</b>	<b>Of man-made fibres</b>		
6108111000	Of synthetic fibres	13	E-5
6108112000	Of artificial fibres	13	E-5
<b>610819</b>	<b>Of other textile materials</b>		
6108191000	Of cotton	13	E-5
6108199000	Other	13	E-5
<b>610821</b>	<b>Of cotton</b>		
6108210000	Of cotton	13	E-5
<b>610822</b>	<b>Of man-made fibres</b>		
6108221000	Of synthetic fibres	13	E-5
6108222000	Of artificial fibres	13	E-5
<b>610829</b>	<b>Of other textile materials</b>		
6108290000	Of other textile materials	13	E-5
<b>610831</b>	<b>Of cotton</b>		
6108310000	Of cotton	13	E-5
<b>610832</b>	<b>Of man-made fibres</b>		
6108321000	Of synthetic fibres	13	E-5
6108322000	Of artificial fibres	13	E-5
<b>610839</b>	<b>Of other textile materials</b>		
6108390000	Of other textile materials	13	E-5
<b>610891</b>	<b>Of cotton</b>		
6108910000	Of cotton	13	E-5
<b>610892</b>	<b>Of man-made fibres</b>		
6108921000	Of synthetic fibres	13	E-5
6108922000	Of artificial fibres	13	E-5
<b>610899</b>	<b>Of other textile materials</b>		
6108991000	Of wool or fine animal hair	13	E-5
6108999000	Other	13	E-5
<b>610910</b>	<b>Of cotton</b>		
6109101000	T-shirts	13	E-8
6109109000	Other	13	E-5
<b>610990</b>	<b>Of other textile materials</b>		
6109901010	T - shirts	13	E-5
6109901090	Other	13	E-5
6109902010	T-shirts	13	E-5
6109902090	Other	13	E-5
6109903010	T-shirts	13	E-5
6109903090	Other	13	E-5
6109909010	T - shirts	13	E-5
6109909090	Other	13	E-5
<b>611011</b>	<b>Of wool</b>		
6110110000	Of wool	13	E-8
<b>611012</b>	<b>Of Kashmir (cashmere) goats</b>		
6110120000	Of Kashmir (cashmere) goats	13	E-5
<b>611019</b>	<b>Other</b>		
6110190000	Other	13	E-5
<b>611020</b>	<b>Of cotton</b>		
6110200000	Of cotton	13	E-8
<b>611030</b>	<b>Of man-made fibres</b>		
6110301000	Of synthetic fibres	13	E-5
6110302000	Of artificial fibres	13	E-5
<b>611090</b>	<b>Of other textile materials</b>		
6110901000	Of silk	13	E-5
6110909000	Other	13	E-5
<b>611110</b>	<b>Of wool or fine animal hair</b>		
6111101000	Garments	13	E-5
6111102000	Accessories	13	E-5

HS code (2002)	Description	Base Rate	Staging Category
<b>611120</b>	<b>Of cotton</b>		
6111201000	Garments	13	E-5
6111202000	Accessories	13	E-5
<b>611130</b>	<b>Of synthetic fibres</b>		
6111301000	Garments	13	E-5
6111302000	Accessories	13	E-5
<b>611190</b>	<b>Of other textile materials</b>		
6111901000	Garments	13	E-5
6111902000	Accessories	13	E-5
<b>611211</b>	<b>Of cotton</b>		
6112110000	Of cotton	13	E-5
<b>611212</b>	<b>Of synthetic fibres</b>		
6112120000	Of synthetic fibres	13	E-5
<b>611219</b>	<b>Of other textile materials</b>		
6112190000	Of other textile materials	13	E-5
<b>611220</b>	<b>Ski suits</b>		
6112201000	Of man-made fibres	13	E-5
6112209000	Other	13	E-5
<b>611231</b>	<b>Of synthetic fibres</b>		
6112310000	Of synthetic fibres	13	E-5
<b>611239</b>	<b>Of other textile materials</b>		
6112390000	Of other textile materials	13	E-5
<b>611241</b>	<b>Of synthetic fibres</b>		
6112410000	Of synthetic fibres	13	E-5
<b>611249</b>	<b>Of other textile materials</b>		
6112490000	Of other textile materials	13	E-5
<b>611300</b>	<b>Garments, made up of knitted or crocheted fabrics of heading 59.03,59.06 or 59.07.</b>		
6113001000	Of heading 59.03	13	E-5
6113002000	Of heading 59.06	13	E-5
6113003000	Of heading 59.07	13	E-5
<b>611410</b>	<b>Of wool or fine animal hair</b>		
6114100000	Of wool or fine animal hair	13	E-5
<b>611420</b>	<b>Of cotton</b>		
6114200000	Of cotton	13	E-8
<b>611430</b>	<b>Of man-made fibres</b>		
6114301000	Of synthetic fibres	13	E-5
6114302000	Of artificial fibres	13	E-5
<b>611490</b>	<b>Of other textile materials</b>		
6114901000	Of silk	13	E-5
6114909000	Other	13	E-8
<b>611511</b>	<b>Of synthetic fibres,measuring per single yarn less than 67 decitex</b>		
6115110000	Of synthetic fibres,measuring per single yarn less than 67 decitex	13	E-5
<b>611512</b>	<b>Of synthetic fibres,measuring per single yarn 67 decitex or more</b>		
6115120000	Of synthetic fibres,measuring per single yarn 67 decitex or more	13	E-5
<b>611519</b>	<b>Of other textile materials</b>		
6115190000	Of other textile materials	13	E-5
<b>611520</b>	<b>Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex</b>		
6115201000	Of man-made fibres	13	E-5
6115209000	Other	13	E-5
<b>611591</b>	<b>Of wool or fine animal hair</b>		
6115910000	Of wool or fine animal hair	13	E-5
<b>611592</b>	<b>Of cotton</b>		
6115920000	Of cotton	13	E-5
<b>611593</b>	<b>Of synthetic fibres</b>		
6115930000	Of synthetic fibres	13	E-5
<b>611599</b>	<b>Of other textile materials</b>		
6115990000	Of other textile materials	13	E-5
<b>611610</b>	<b>Impregnated,coated or covered with plastics or rubber</b>		
6116100000	Impregnated,coated or covered with plastics or rubber	8	E-0

HS code (2002)	Description	Base Rate	Staging Category
<b>611691</b>	<b>Of wool or fine animal hair</b>		
6116910000	Of wool or fine animal hair	8	E-0
<b>611692</b>	<b>Of cotton</b>		
6116921000	Working gloves	8	E-0
6116929000	Other	8	E-5
<b>611693</b>	<b>Of synthetic fibres</b>		
6116930000	Of synthetic fibres	8	E-5
<b>611699</b>	<b>Of other textile materials</b>		
6116990000	Of other textile materials	8	E-0
<b>611710</b>	<b>Shawls,scarves,mufflers,mantillas,veils and the like</b>		
6117101000	Of silk	13	E-5
6117102000	Of wool or fine animal hair	13	E-5
6117103000	Of cotton	13	E-5
6117104000	Of man-made fibres	13	E-5
6117109000	Other	13	E-5
<b>611720</b>	<b>Ties, bow ties and cravats</b>		
6117201000	Of silk	13	E-5
6117202000	Of man-made fibres	13	E-5
6117209000	Other	13	E-8
<b>611780</b>	<b>Other accessories</b>		
6117800000	Other accessories	13	E-5
<b>611790</b>	<b>Parts</b>		
6117900000	Parts	13	E-5
<b>620111</b>	<b>Of wool or fine animal hair</b>		
6201110000	Of wool or fine animal hair	13	E-5
<b>620112</b>	<b>Of cotton</b>		
6201120000	Of cotton	13	E-5
<b>620113</b>	<b>Of man-made fibres</b>		
6201131000	Of synthetic fibres	13	E-5
6201132000	Of artificial fibres	13	E-5
<b>620119</b>	<b>Of other textile materials</b>		
6201190000	Of other textile materials	13	E-5
<b>620191</b>	<b>Of wool or fine animal hair</b>		
6201910000	Of wool or fine animal hair	13	E-5
<b>620192</b>	<b>Of cotton</b>		
6201920000	Of cotton	13	E-5
<b>620193</b>	<b>Of man-made fibres</b>		
6201931000	Of synthetic fibres	13	E-8
6201932000	Of artificial fibres	13	E-5
<b>620199</b>	<b>Of other textile materials</b>		
6201990000	Of other textile materials	13	E-5
<b>620211</b>	<b>Of wool or fine animal hair</b>		
6202110000	Of wool or fine animal hair	13	E-5
<b>620212</b>	<b>Of cotton</b>		
6202120000	Of cotton	13	E-5
<b>620213</b>	<b>Of man-made fibres</b>		
6202131000	Of synthetic fibres	13	E-5
6202132000	Of artificial fibres	13	E-5
<b>620219</b>	<b>Of other textile materials</b>		
6202190000	Of other textile materials	13	E-5
<b>620291</b>	<b>Of wool or fine animal hair</b>		
6202910000	Of wool or fine animal hair	13	E-5
<b>620292</b>	<b>Of cotton</b>		
6202920000	Of cotton	13	E-5
<b>620293</b>	<b>Of man-made fibers</b>		
6202931000	Of synthetic fibres	13	E-5
6202932000	Of artificial fibres	13	E-5
<b>620299</b>	<b>Of other textile materials</b>		
6202990000	Of other textile materials	13	E-5
<b>620311</b>	<b>Of wool or fine animal hair</b>		
6203110000	Of wool or fine animal hair	13	E-5
<b>620312</b>	<b>Of synthetic fibres</b>		
6203120000	Of synthetic fibres	13	E-5



HS code (2002)	Description	Base Rate	Staging Category
<b>620319</b>	<b>Of other textile fibres</b>		
6203190000	Of other textile fibres	13	E-5
<b>620321</b>	<b>Of wool or fine animal hair</b>		
6203210000	Of wool or fine animal hair	13	E-5
<b>620322</b>	<b>Of cotton</b>		
6203220000	Of cotton	13	E-5
<b>620323</b>	<b>Of synthetic fibres</b>		
6203230000	Of synthetic fibres	13	E-8
<b>620329</b>	<b>Of other textile materials</b>		
6203290000	Of other textile materials	13	E-5
<b>620331</b>	<b>Of wool or fine animal hair</b>		
6203310000	Of wool or fine animal hair	13	E-5
<b>620332</b>	<b>Of cotton</b>		
6203320000	Of cotton	13	E-5
<b>620333</b>	<b>Of synthetic fibres</b>		
6203330000	Of synthetic fibres	13	E-5
<b>620339</b>	<b>Of other textile materials</b>		
6203390000	Of other textile materials	13	E-5
<b>620341</b>	<b>Of wool or fine animal hair</b>		
6203410000	Of wool or fine animal hair	13	E-5
<b>620342</b>	<b>Of cotton</b>		
6203421000	Of denim, including blue jeans	13	E-5
6203429000	Other	13	E-5
<b>620343</b>	<b>Of synthetic fibres</b>		
6203430000	Of synthetic fibres	13	E-8
<b>620349</b>	<b>Of other textile materials</b>		
6203490000	Of other textile materials	13	E-5
<b>620411</b>	<b>Of wool or fine animal hair</b>		
6204110000	Of wool or fine animal hair	13	E-5
<b>620412</b>	<b>Of cotton</b>		
6204120000	Of cotton	13	E-5
<b>620413</b>	<b>Of synthetic fibres</b>		
6204130000	Of synthetic fibres	13	E-5
<b>620419</b>	<b>Of other textile materials</b>		
6204191000	Of silk	13	E-5
6204199000	Other	13	E-5
<b>620421</b>	<b>Of wool or fine animal hair</b>		
6204210000	Of wool or fine animal hair	13	E-5
<b>620422</b>	<b>Of cotton</b>		
6204220000	Of cotton	13	E-5
<b>620423</b>	<b>Of synthetic fibres</b>		
6204230000	Of synthetic fibres	13	E-5
<b>620429</b>	<b>Of other textile materials</b>		
6204291000	Of silk	13	E-5
6204299000	Other	13	E-5
<b>620431</b>	<b>Of wool or fine animal hair</b>		
6204310000	Of wool or fine animal hair	13	E-5
<b>620432</b>	<b>Of cotton</b>		
6204320000	Of cotton	13	E-8
<b>620433</b>	<b>Of synthetic fibres</b>		
6204330000	Of synthetic fibres	13	E-8
<b>620439</b>	<b>Of other textile materials</b>		
6204391000	Of silk	13	E-5
6204399000	Other	13	E-8
<b>620441</b>	<b>Of wool or fine animal hair</b>		
6204410000	Of wool or fine animal hair	13	E-5
<b>620442</b>	<b>Of cotton</b>		
6204420000	Of cotton	13	E-8
<b>620443</b>	<b>Of synthetic fibres</b>		
6204430000	Of synthetic fibres	13	E-5
<b>620444</b>	<b>Of artificial fibres</b>		
6204440000	Of artificial fibres	13	E-5
<b>620449</b>	<b>Of other textile materials</b>		

HS code (2002)	Description	Base Rate	Staging Category
6204491000	Of silk	13	E-5
6204499000	Other	13	E-5
<b>620451</b>	<b>Of wool or fine animal hair</b>		
6204510000	Of wool or fine animal hair	13	E-5
<b>620452</b>	<b>Of cotton</b>		
6204520000	Of cotton	13	E-8
<b>620453</b>	<b>Of synthetic fibres</b>		
6204530000	Of synthetic fibres	13	E-5
<b>620459</b>	<b>Of other textile materials</b>		
6204591000	Of silk	13	E-5
6204599000	Other	13	E-5
<b>620461</b>	<b>Of wool or fine animal hair</b>		
6204610000	Of wool or fine animal hair	13	E-5
<b>620462</b>	<b>Of cotton</b>		
6204621000	Of denim, including blue jeans	13	E-5
6204629000	Other	13	E-8
<b>620463</b>	<b>Of synthetic fibres</b>		
6204630000	Of synthetic fibres	13	E-8
<b>620469</b>	<b>Of other textile materials</b>		
6204691000	Of silk	13	E-5
6204699000	Other	13	E-5
<b>620510</b>	<b>Of wool or fine animal hair</b>		
6205100000	Of wool or fine animal hair	13	E-8
<b>620520</b>	<b>Of cotton</b>		
6205200000	Of cotton	13	E-8
<b>620530</b>	<b>0</b>		
6205301000	Of synthetic fibres	13	E-5
6205302000	Of artificial fibres	13	E-5
<b>620590</b>	<b>Of other textile materials</b>		
6205901000	Of silk	13	E-5
6205909000	Other	13	E-5
<b>620610</b>	<b>Of silk or silk waste</b>		
6206100000	Of silk or silk waste	13	E-5
<b>620620</b>	<b>Of wool or fine animal hair</b>		
6206200000	Of wool or fine animal hair	13	E-5
<b>620630</b>	<b>Of cotton</b>		
6206300000	Of cotton	13	E-8
<b>620640</b>	<b>Of man-made fibres</b>		
6206401000	Of synthetic fibres	13	E-5
6206402000	Of artificial fibres	13	E-5
<b>620690</b>	<b>Of other textile materials</b>		
6206900000	Of other textile materials	13	E-5
<b>620711</b>	<b>Of cotton</b>		
6207110000	Of cotton	13	E-8
<b>620719</b>	<b>Of other textile materials</b>		
6207191000	Of man-made fibres	13	E-5
6207199000	Other	13	E-5
<b>620721</b>	<b>Of cotton</b>		
6207210000	Of cotton	13	E-5
<b>620722</b>	<b>Of man-made fibres</b>		
6207221000	Of synthetic fibres	13	E-5
6207222000	Of artificial fibres	13	E-5
<b>620729</b>	<b>Of other textile materials</b>		
6207290000	Of other textile materials	13	E-8
<b>620791</b>	<b>Of cotton</b>		
6207910000	Of cotton	13	E-8
<b>620792</b>	<b>Of man-made fibres</b>		
6207921000	Of synthetic fibres	13	E-5
6207922000	Of artificial fibres	13	E-5
<b>620799</b>	<b>Of other textile materials</b>		
6207991000	Of silk	13	E-5
6207992000	Of wool or fine animal hair	13	E-5
6207999000	Other	13	E-5

HS code (2002)	Description	Base Rate	Staging Category
<b>620811</b>	<b>Of man-made fibres</b>		
6208111000	Of synthetic fibres	13	E-5
6208112000	Of artificial fibres	13	E-5
<b>620819</b>	<b>Of other textile materials</b>		
6208191000	Of silk	13	E-5
6208192000	Of cotton	13	E-5
6208199000	Other	13	E-8
<b>620821</b>	<b>Of cotton</b>		
6208210000	Of cotton	13	E-5
<b>620822</b>	<b>Of man-made fibres</b>		
6208221000	Of synthetic fibres	13	E-5
6208222000	Of artificial fibres	13	E-5
<b>620829</b>	<b>Of other textile materials</b>		
6208290000	Of other textile materials	13	E-5
<b>620891</b>	<b>Of cotton</b>		
6208910000	Of cotton	13	E-8
<b>620892</b>	<b>Of man-made fibres</b>		
6208921000	Of synthetic fibres	13	E-5
6208922000	Of artificial fibres	13	E-5
<b>620899</b>	<b>Of other textile materials</b>		
6208991000	Of silk	13	E-5
6208992000	Of wool or fine animal hair	13	E-5
6208999000	Other	13	E-5
<b>620910</b>	<b>Of wool or fine animal hair</b>		
6209101000	Garments	13	E-5
6209102000	Accessories	13	E-5
<b>620920</b>	<b>Of cotton</b>		
6209201000	Garments	13	E-5
6209202000	Accessories	13	E-5
<b>620930</b>	<b>Of synthetic fibres</b>		
6209301000	Garments	13	E-5
6209302000	Accessories	13	E-5
<b>620990</b>	<b>Of other textile materials</b>		
6209901000	Garments	13	E-5
6209902000	Accessories	13	E-5
<b>621010</b>	<b>Of fabrics of heading 56.02 or 56.03</b>		
6210101000	Of fabrics of heading 56.02	13	E-5
6210102000	Of fabrics of heading 56.03	13	E-5
<b>621020</b>	<b>Other garments, of the type described in subheadings 6201.11 to 6201.19</b>		
6210201000	Of fabrics of heading 59.03	13	E-5
6210202000	Of fabrics of heading 59.06	13	E-5
6210203000	Of fabrics of heading 59.07	13	E-5
<b>621030</b>	<b>Other garments, of the type described in subheading 6202.11 to 6202.19</b>		
6210301000	Of fabrics of heading 59.03	13	E-5
6210302000	Of fabrics of heading 59.06	13	E-5
6210303000	Of fabrics of heading 59.07	13	E-5
<b>621040</b>	<b>Other men's or boys' garments</b>		
6210401000	Of fabrics of heading 59.03	13	E-5
6210402000	Of fabrics of heading 59.06	13	E-5
6210403000	Of fabrics of heading 59.07	13	E-5
<b>621050</b>	<b>Other women's or girls' garments</b>		
6210501000	Of fabrics of heading 59.03	13	E-5
6210502000	Of fabrics of heading 59.06	13	E-5
6210503000	Of fabrics of heading 59.07	13	E-5
<b>621111</b>	<b>Men's or boys'</b>		
6211111000	Of man-made fibres	13	E-5
6211119000	Other	13	E-5
<b>621112</b>	<b>Women's or girls'</b>		
6211121000	Of man-made fibres	13	E-5
6211129000	Other	13	E-5
<b>621120</b>	<b>Ski suits</b>		

HS code (2002)	Description	Base Rate	Staging Category
6211201000	Of man-made fibres	13	E-5
6211209000	Other	13	E-5
<b>621131</b>	<b>Of wool or fine animal hair</b>		
6211310000	Of wool or fine animal hair	13	E-5
<b>621132</b>	<b>Of cotton</b>		
6211321000	Judo, taekwondo and other oriental martial arts uniforms	13	E-5
6211329000	Other	13	E-5
<b>621133</b>	<b>Of man-made fibres</b>		
6211331000	Of synthetic fibres	13	E-5
6211332000	Of artificial fibres	13	E-5
<b>621139</b>	<b>Of other textile materials</b>		
6211390000	Of other textile materials	13	E-5
<b>621141</b>	<b>Of wool or fine animal hair</b>		
6211410000	Of wool or fine animal hair	13	E-5
<b>621142</b>	<b>Of cotton</b>		
6211421000	Judo, taekwondo and other oriental martial arts uniforms	13	E-5
6211429000	Other	13	E-5
<b>621143</b>	<b>Of man-made fibres</b>		
6211431000	Of synthetic fibres	13	E-5
6211432000	Of artificial fibres	13	E-5
<b>621149</b>	<b>Of other textile materials</b>		
6211490000	Of other textile materials	13	E-5
<b>621210</b>	<b>Brassieres</b>		
6212101000	Of cotton	13	E-5
6212102000	Of man-made fibres	13	E-5
6212109000	Other	13	E-8
<b>621220</b>	<b>Girdles and panty-girdles</b>		
6212201000	Of cotton	13	E-5
6212202000	Of man-made fibres	13	E-5
6212209000	Other	13	E-5
<b>621230</b>	<b>Corselettes</b>		
6212300000	Corselettes	13	E-5
<b>621290</b>	<b>Other</b>		
6212900000	Other	13	E-5
<b>621310</b>	<b>Of silk or silk waste</b>		
6213100000	Of silk or silk waste	8	E-5
<b>621320</b>	<b>Of cotton</b>		
6213200000	Of cotton	8	E-5
<b>621390</b>	<b>Of other textile materials</b>		
6213900000	Of other textile materials	8	E-0
<b>621410</b>	<b>Of silk or silk waste</b>		
6214100000	Of silk or silk waste	8	E-8
<b>621420</b>	<b>Of wool or fine animal hair</b>		
6214200000	Of wool or fine animal hair	8	E-5
<b>621430</b>	<b>Of synthetic fibres</b>		
6214300000	Of synthetic fibres	8	E-8
<b>621440</b>	<b>Of artificial fibres</b>		
6214400000	Of artificial fibres	8	E-8
<b>621490</b>	<b>Of other textile materials</b>		
6214900000	Of other textile materials	8	E-8
<b>621510</b>	<b>Of silk or silk waste</b>		
6215100000	Of silk or silk waste	8	E-5
<b>621520</b>	<b>Of man-made fibres</b>		
6215200000	Of man-made fibres	8	E-0
<b>621590</b>	<b>Of other textile materials</b>		
6215900000	Of other textile materials	8	E-0
<b>621600</b>	<b>Gloves, mittens and mitts.</b>		
6216001000	Impregnated, coated or covered with plastics or rubber	8	E-0
6216009000	Other	8	E-5
<b>621710</b>	<b>Accessories</b>		
6217100000	Accessories	13	E-5
<b>621790</b>	<b>Parts</b>		
6217900000	Parts	13	E-5

HS code (2002)	Description	Base Rate	Staging Category
<b>630110</b>	<b>Electric blankets</b>		
6301100000	Electric blankets	10	E-5
<b>630120</b>	<b>Blankets (other than electric blankets) and travelling rugs, of wool or fine animal hair</b>		
6301200000	Blankets (other than electric blankets) and travelling rugs, of wool or fine animal hair	10	E-5
<b>630130</b>	<b>Blankets (other than electric blankets) and travelling rugs, of cotton</b>		
6301300000	Blankets (other than electric blankets) and travelling rugs, of cotton	10	E-5
<b>630140</b>	<b>Blankets (other than electric blankets) and travelling rugs, of synthetic fibers</b>		
6301400000	Blankets (other than electric blankets) and travelling rugs, of synthetic fibers	10	E-5
<b>630190</b>	<b>Other blankets and travelling rugs</b>		
6301900000	Other blankets and travelling rugs	10	E-5
<b>630210</b>	<b>Bed linen, knitted or crocheted</b>		
6302101000	Of cotton	13	E-8
6302109000	Other	13	E-5
<b>630221</b>	<b>Of cotton</b>		
6302210000	Of cotton	13	E-5
<b>630222</b>	<b>Of man-made fibres</b>		
6302220000	Of man-made fibres	13	E-8
<b>630229</b>	<b>Of other textile materials</b>		
6302290000	Of other textile materials	13	E-5
<b>630231</b>	<b>Of cotton</b>		
6302310000	Of cotton	13	E-5
<b>630232</b>	<b>Of man-made fibres</b>		
6302320000	Of man-made fibres	13	E-5
<b>630239</b>	<b>Of other textile materials</b>		
6302390000	Of other textile materials	13	E-5
<b>630240</b>	<b>Table linen, knitted or crocheted</b>		
6302400000	Table linen, knitted or crocheted	13	E-5
<b>630251</b>	<b>Of cotton</b>		
6302510000	Of cotton	13	E-5
<b>630252</b>	<b>Of flax</b>		
6302520000	Of flax	13	E-5
<b>630253</b>	<b>Of man-made fibres</b>		
6302530000	Of man-made fibres	13	E-5
<b>630259</b>	<b>Of other textile materials</b>		
6302590000	Of other textile materials	13	E-5
<b>630260</b>	<b>Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton</b>		
6302600000	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	13	E-5
<b>630291</b>	<b>Of cotton</b>		
6302910000	Of cotton	13	E-5
<b>630292</b>	<b>Of flax</b>		
6302920000	Of flax	13	E-5
<b>630293</b>	<b>Of man-made fibres</b>		
6302930000	Of man-made fibres	13	E-5
<b>630299</b>	<b>Of other textile materials</b>		
6302990000	Of other textile materials	13	E-5
<b>630311</b>	<b>Of cotton</b>		
6303110000	Of cotton	13	E-5
<b>630312</b>	<b>Of synthetic fibres</b>		
6303120000	Of synthetic fibres	13	E-5
<b>630319</b>	<b>Of other textile materials</b>		
6303190000	Of other textile materials	13	E-5
<b>630391</b>	<b>Of cotton</b>		
6303910000	Of cotton	13	E-5
<b>630392</b>	<b>Of synthetic fibres</b>		
6303920000	Of synthetic fibres	13	E-5
<b>630399</b>	<b>Of other textile materials</b>		
6303990000	Of other textile materials	13	E-5

HS code (2002)	Description	Base Rate	Staging Category
<b>630411</b>	<b>Knitted or crocheted</b>		
6304110000	Knitted or crocheted	13	E-5
<b>630419</b>	<b>Other</b>		
6304190000	Other	13	E-5
<b>630491</b>	<b>Knitted or crocheted</b>		
6304910000	Knitted or crocheted	13	E-5
<b>630492</b>	<b>Not knitted or crocheted,of cotton</b>		
6304920000	Not knitted or crocheted,of cotton	13	E-5
<b>630493</b>	<b>Not knitted or crocheted,of synthetic fibres</b>		
6304930000	Not knitted or crocheted,of synthetic fibres	13	E-5
<b>630499</b>	<b>Not knitted or crocheted,of other textile materials</b>		
6304990000	Not knitted or crocheted,of other textile materials	13	E-5
<b>630510</b>	<b>Of jute or of other textile bast fibres of heading 53.03</b>		
6305100000	Of jute or of other textile bast fibres of heading 53.03	8	E-5
<b>630520</b>	<b>Of cotton</b>		
6305200000	Of cotton	8	E-5
<b>630532</b>	<b>Flexible intermediate bulk containers</b>		
6305320000	Flexible intermediate bulk containers	8	E-0
<b>630533</b>	<b>Other, of polyethylene or polypropylene strip or the like</b>		
6305330000	Other, of polyethylene or polypropylene strip or the like	8	E-5
<b>630539</b>	<b>Other</b>		
6305390000	Other	8	E-0
<b>630590</b>	<b>Of other textile materials</b>		
6305900000	Of other textile materials	8	E-5
<b>630611</b>	<b>Of cotton</b>		
6306110000	Of cotton	13	E-5
<b>630612</b>	<b>Of synthetic fibres</b>		
6306120000	Of synthetic fibres	13	E-5
<b>630619</b>	<b>Of other textile materials</b>		
6306190000	Of other textile materials	13	E-5
<b>630621</b>	<b>Of cotton</b>		
6306210000	Of cotton	13	E-5
<b>630622</b>	<b>Of synthetic fibres</b>		
6306220000	Of synthetic fibres	13	E-5
<b>630629</b>	<b>Of other textile materials</b>		
6306290000	Of other textile materials	13	E-5
<b>630631</b>	<b>Of synthetic fibres</b>		
6306310000	Of synthetic fibres	13	E-5
<b>630639</b>	<b>Of other textile materials</b>		
6306391000	Of cotton	13	E-5
6306399000	Other	13	E-5
<b>630641</b>	<b>Of cotton</b>		
6306410000	Of cotton	13	E-5
<b>630649</b>	<b>Of other textile materials</b>		
6306491000	Of synthetic fibres	13	E-5
6306499000	Other	13	E-5
<b>630691</b>	<b>Of cotton</b>		
6306910000	Of cotton	13	E-5
<b>630699</b>	<b>Of other textile materials</b>		
6306991000	Of synthetic fibres	13	E-5
6306999000	Other	13	E-5
<b>630710</b>	<b>Floor-cloths,dish-cloths,dusters and similar cleaning cloths</b>		
6307100000	Floor-cloths,dish-cloths,dusters and similar cleaning cloths	10	E-5
<b>630720</b>	<b>Life-jackets and life-belts</b>		
6307200000	Life-jackets and life-belts	10	E-5
<b>630790</b>	<b>Other</b>		
6307901000	Footwear lace	10	E-5
6307902000	Cloth wrappers	10	E-5
6307903000	Dress patterns	10	E-5
6307909000	Other	10	E-5

HS code (2002)	Description	Base Rate	Staging Category
<b>630800</b>	<b>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.</b>		
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.	13	<b>E-5</b>
<b>630900</b>	<b>Worn clothing and other worn articles.</b>		
6309000000	Worn clothing and other worn articles.	8	<b>E-5</b>
<b>631010</b>	<b>Sorted</b>		
6310100000	Sorted	8	<b>E-0</b>
<b>631090</b>	<b>Other</b>		
6310900000	Other	8	<b>E-0</b>
<b>640110</b>	<b>Footwear incorporating a protective metal toe-cap</b>		
6401100000	Footwear incorporating a protective metal toe-cap	8	<b>E-0</b>
<b>640191</b>	<b>Covering the knee</b>		
6401911000	Of rubber	8	<b>E-0</b>
6401919000	Other	8	<b>E-0</b>
<b>640192</b>	<b>Covering the ankle but not covering the knee</b>		
6401921000	Ski - boots	8	<b>E-0</b>
6401929010	Of rubber	8	<b>E-0</b>
6401929090	Other	8	<b>E-0</b>
<b>640199</b>	<b>Other</b>		
6401990000	Other	8	<b>E-0</b>
<b>640212</b>	<b>Ski-boots, cross-country ski footwear and snowboard boots</b>		
6402120000	Ski-boots, cross-country ski footwear and snowboard boots	13	<b>E-5</b>
<b>640219</b>	<b>Other</b>		
6402190000	Other	13	<b>E-5</b>
<b>640220</b>	<b>Footwear with upper straps or thongs assembled to the sole by means of plugs</b>		
6402200000	Footwear with upper straps or thongs assembled to the sole by means of plugs	13	<b>E-5</b>
<b>640230</b>	<b>Other footwear,incorporating a protective metal toe-cap</b>		
6402301000	Of rubber	13	<b>E-5</b>
6402309000	Other	13	<b>E-5</b>
<b>640291</b>	<b>Covering the ankle</b>		
6402911000	Footwear,protective against cold	13	<b>E-5</b>
6402912000	Tennis shoes, basketball shoes,gym shoes,training shoes and the like	13	<b>E-5</b>
6402919000	Other	13	<b>E-5</b>
<b>640299</b>	<b>Other</b>		
6402991000	Sandals or similar footwear,produced in one piece by moulding	13	<b>E-8</b>
6402992000	Tennis shoes,basketball shoes,gym shoes,training shoes and the like	13	<b>E-5</b>
6402999000	Other	13	<b>E-5</b>
<b>640312</b>	<b>Ski-boots,cross-country ski footwear and snowboard boots</b>		
6403120000	Ski-boots,cross-country ski footwear and snowboard boots	13	<b>E-5</b>
<b>640319</b>	<b>Other</b>		
6403190000	Other	13	<b>E-5</b>
<b>640320</b>	<b>Footwear with outer soles of leather,and uppers which consist of leather straps across the instep and around the big toe</b>		
6403200000	Footwear with outer soles of leather,and uppers which consist of leather straps across the instep and around the big toe	13	<b>E-8</b>
<b>640330</b>	<b>Footwear made on a base or platform of wood,not having an inner sole or a protective metal toe-cap</b>		
6403300000	Footwear made on a base or platform of wood,not having an inner sole or a protective metal toe-cap	13	<b>E-5</b>
<b>640340</b>	<b>Other footwear,incorporating a protective metal toe-cap</b>		
6403400000	Other footwear,incorporating a protective metal toe-cap	13	<b>E-5</b>
<b>640351</b>	<b>Covering the ankle</b>		
6403511000	Dress shoes	13	<b>E-5</b>
6403519000	Other	13	<b>E-5</b>

HS code (2002)	Description	Base Rate	Staging Category
<b>640359</b>	<b>Other</b>		
6403591000	Dress shoes	13	E-8
6403599000	Other	13	E-5
<b>640391</b>	<b>Covering the ankle</b>		
6403911000	Dress shoes	13	E-5
6403912000	Mountaineering footwear	13	E-5
6403913000	Lace-boots	13	E-5
6403914000	Tennis shoes,basketball shoes,gym shoes,training shoes and the like	13	E-5
6403919000	Other	13	E-5
<b>640399</b>	<b>Other</b>		
6403991000	Dress shoes	13	E-5
6403992000	Mountaineering footwear	13	E-5
6403993000	Lace-boots	13	E-5
6403994000	Tennis shoes,basketball shoes,gym shoes,training shoes and the like	13	E-5
6403999000	Other	13	E-5
<b>640411</b>	<b>Sports footwear; tennis shoes,basketball shoes,gym shoes,training shoes and the like</b>		
6404110000	Sports footwear; tennis shoes,basketball shoes,gym shoes,training shoes and the like	13	E-5
<b>640419</b>	<b>Other</b>		
6404191000	Slippers	13	E-5
6404199000	Other	13	E-8
<b>640420</b>	<b>Footwear with outer soles of leather or composition leather</b>		
6404201000	Slippers	13	E-5
6404209000	Other	13	E-8
<b>640510</b>	<b>With uppers of leather or composition leather</b>		
6405100000	With uppers of leather or composition leather	13	E-8
<b>640520</b>	<b>With uppers of textile materials</b>		
6405200000	With uppers of textile materials	13	E-5
<b>640590</b>	<b>Other:</b>		
6405900000	Other:	13	E-5
<b>640610</b>	<b>Uppers and parts thereof,other than stiffeners</b>		
6406101000	Uppers	8	E-0
6406102000	Parts	8	E-5
<b>640620</b>	<b>Outer soles and heels,of rubber or plastics</b>		
6406201000	Outer soles	8	E-0
6406202000	Heels	8	E-0
<b>640691</b>	<b>Of wood</b>		
6406910000	Of wood	8	E-0
<b>640699</b>	<b>Of other materials</b>		
6406991000	Removable in - soles	8	E-5
6406992000	Heel cushion	8	E-5
6406993000	Gaiters	8	E-8
6406994000	Leggings	8	E-0
6406999000	Other	8	E-0
<b>650100</b>	<b>Hat-forms,hat bodies and hoods of felt,neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.</b>		
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.	8	E-0
<b>650200</b>	<b>Hat-shapes,plaited or made by assembling strips of any material, neither blocked to shape,nor with made brims,nor lined,nor trimmed.</b>		
6502000000	Hat-shapes,plaited or made by assembling strips of any material, neither blocked to shape,nor with made brims,nor lined,nor trimmed.	8	E-0
<b>650300</b>	<b>Felt hats and other felt headgear,made from the hat bodies,hoods or plateaux of heading 65.01,whether or not lined or trimmed.</b>		



HS code (2002)	Description	Base Rate	Staging Category
6503000000	Hat bodies, hoods or plateaux of heading 65.01, whether or not lined or trimmed.	8	E-0
<b>650400</b>	<b>Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.</b>		
6504000000	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	8	E-0
<b>650510</b>	<b>Hair-nets</b>		
6505100000	Hair-nets	8	E-0
<b>650590</b>	<b>Other</b>		
6505901010	Of synthetic fibres	8	E-0
6505901090	Of other fibres	8	E-5
6505902010	Sports cap	8	E-5
6505902020	Berets	8	E-5
6505902090	Other	8	E-5
6505909000	Other	8	E-5
<b>650610</b>	<b>Safety headgear</b>		
6506100000	Safety headgear	8	E-0
<b>650691</b>	<b>Of rubber or of plastics</b>		
6506910000	Of rubber or of plastics	8	E-0
<b>650692</b>	<b>Of furskin</b>		
6506920000	Of furskin	8	E-0
<b>650699</b>	<b>Of other materials</b>		
6506991000	Of leather	8	E-5
6506992000	Of metal	8	E-0
6506999000	Other	8	E-0
<b>650700</b>	<b>Head-bands, lining, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.</b>		
6507000000	Head-bands, lining, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	8	E-5
<b>660110</b>	<b>Garden or similar umbrellas</b>		
6601100000	Garden or similar umbrellas	13	E-5
<b>660191</b>	<b>Having a telescopic shaft</b>		
6601910000	Having a telescopic shaft	13	E-5
<b>660199</b>	<b>Other</b>		
6601991000	Walking-stick umbrellas	13	E-5
6601992000	Sun umbrellas	13	E-5
6601999000	Other	13	E-5
<b>660200</b>	<b>Walking-sticks, seat-sticks, whips, riding-crops and the like.</b>		
6602001000	Walking-sticks	8	E-0
6602002000	Seat-sticks	8	E-0
6602003000	Whips, riding crops	8	E-5
6602009000	Other	8	E-0
<b>660310</b>	<b>Handles and knobs</b>		
6603100000	Handles and knobs	13	E-5
<b>660320</b>	<b>Umbrella frames, including frames mounted on shafts (sticks)</b>		
6603200000	Umbrella frames, including frames mounted on shafts (sticks)	13	E-5
<b>660390</b>	<b>Other</b>		
6603900000	Other	13	E-5
<b>670100</b>	<b>Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes).</b>		
6701000000	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes).	8	E-0
<b>670210</b>	<b>Of plastics</b>		
6702100000	Of plastics	8	E-5
<b>670290</b>	<b>Of other materials</b>		
6702901000	Of woven fabrics	8	E-0
6702902000	Of paper	8	E-0
6702909000	Other	8	E-5
<b>670300</b>	<b>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.</b>		

HS code (2002)	Description	Base Rate	Staging Category
6703001010	Washed,dressed,thinned	8	E-8
6703001090	Other	8	E-5
6703009000	Other	8	E-5
<b>670411</b>	<b>Complete wigs</b>		
6704110000	Complete wigs	8	E-0
<b>670419</b>	<b>Other</b>		
6704191000	Partial wigs	8	E-0
6704192000	False beards	8	E-0
6704193000	False eyebrows	8	E-0
6704194000	False eyelashes	8	E-0
6704199000	Other	8	E-0
<b>670420</b>	<b>Of human hair</b>		
6704201000	Complete wigs	8	E-0
6704202000	Partial wigs	8	E-0
6704203000	False beards	8	E-0
6704204000	False eyebrows	8	E-0
6704205000	False eyelashes	8	E-0
6704209000	Other	8	E-0
<b>670490</b>	<b>Of other materials</b>		
6704900000	Of other materials	8	E-0
<b>680100</b>	<b>Setts,curbstones and flagstones,of natural stone(ex. slate).</b>		
6801000000	Setts,curbstones and flagstones,of natural stone(except slate).	8	E-5
<b>680210</b>	<b>Tiles,cubes and similar articles,whether or not rectangular(including square),the largest surface area of which is capable of being enclosed in a square the side of which is less than 7cm;artificially coloured granules,chippings and powder.</b>		
6802100000	Tiles,cubes and similar articles,whether or not rectangular(including square),the largest surface area of which is capable of being enclosed in a square the side of which is less than 7cm;artificially coloured granules,chippings and powder.	8	E-5
<b>680221</b>	<b>Marble, travertine and alabaster</b>		
6802211000	Marble	8	E-5
6802212000	Travertine	8	E-0
6802213000	Alabaster	8	E-0
<b>680222</b>	<b>Other calcareous stone</b>		
6802220000	Other calcareous stone	8	E-5
<b>680223</b>	<b>Granite</b>		
6802230000	Granite	8	RED
<b>680229</b>	<b>Other stone</b>		
6802290000	Other stone	8	SEN
<b>680291</b>	<b>Marble, travertine and alabaster</b>		
6802911000	Marble	8	E-5
6802912000	Travertine	8	E-0
6802913000	Alabaster	8	E-0
<b>680292</b>	<b>Other calcareous stone</b>		
6802920000	Other calcareous stone	8	E-5
<b>680293</b>	<b>Granite</b>		
6802930000	Granite	8	RED
<b>680299</b>	<b>Other stone</b>		
6802990000	Other stone	8	SEN
<b>680300</b>	<b>Worked slate and articles of slate or of agglomerated slate.</b>		
6803001000	Inkstone	8	SEN
6803009000	Other	8	SEN
<b>680410</b>	<b>Millstones and grindstones for milling,grinding or pulping</b>		
6804100000	Millstones and grindstones for milling,grinding or pulping	8	E-5
<b>680421</b>	<b>Of agglomerated synthetic or natural diamond</b>		
6804210000	Of agglomerated synthetic or natural diamond	8	E-5
<b>680422</b>	<b>Of other agglomerated abrasives or of ceramics</b>		
6804220000	Of other agglomerated abrasives or of ceramics	8	E-8
<b>680423</b>	<b>Of natural stone</b>		
6804230000	Of natural stone	8	E-8
<b>680430</b>	<b>Hand sharpening or polishing stones</b>		

HS code (2002)	Description	Base Rate	Staging Category
6804300000	Hand sharpening or polishing stones	8	E-5
<b>680510</b>	<b>On a base of woven textile fabric only</b>		
6805100000	On a base of woven textile fabric only	8	E-0
<b>680520</b>	<b>On a base of paper or paperboard only</b>		
6805200000	On a base of paper or paperboard only	8	E-0
<b>680530</b>	<b>On a base of other materials</b>		
6805300000	On a base of other materials	8	E-0
<b>680610</b>	<b>Slag wool,rock wool and similar mineral wools( including intermixtures thereof),in bulk,sheets or rolls</b>		
6806101000	Slag wool	8	E-0
6806102000	Rock wool	8	E-0
6806103000	Ceramic fibre	8	E-5
6806109000	Other	8	E-0
<b>680620</b>	<b>Exfoliated vermiculite,expanded clays,foamed slag and similar expanded mineral materials( including intermixtures thereof )</b>		
6806201000	Exfoliated vermiculite	8	E-0
6806202000	Expanded clays	8	E-0
6806204000	Expanded perlite	8	E-0
6806209000	Other	8	E-0
<b>680690</b>	<b>Other</b>		
6806901000	Fire proofing material	8	E-0
6806909000	Other	8	E-5
<b>680710</b>	<b>In rolls</b>		
6807100000	In rolls	8	E-0
<b>680790</b>	<b>Other</b>		
6807900000	Other	8	E-0
<b>680800</b>	<b>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.</b>		
6808000000	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.	8	E-5
<b>680911</b>	<b>Faced or reinforced with paper or paperboard only</b>		
6809110000	Faced or reinforced with paper or paperboard only	8	E-0
<b>680919</b>	<b>Other</b>		
6809190000	Other	8	E-0
<b>680990</b>	<b>Other articles</b>		
6809900000	Other articles	8	E-0
<b>681011</b>	<b>Building blocks and bricks</b>		
6810111000	Blocks	8	E-0
6810112000	Bricks	8	E-0
<b>681019</b>	<b>Other</b>		
6810191000	Tiles	8	E-5
6810192000	Flagstones	8	E-0
6810193000	Roofing tiles	8	E-0
6810199000	Other	8	E-5
<b>681091</b>	<b>Prefabricated structural components for building or civil engineering</b>		
6810910000	Prefabricated structural components for building or civil engineering	8	E-0
<b>681099</b>	<b>Other</b>		
6810991000	Beams and girders	8	E-0
6810992000	Pile	8	E-0
6810993000	Electric pole	8	E-0
6810994000	Railway sleepers	8	E-0
6810995000	Pipes	8	E-0
6810999000	Other	8	E-5
<b>681110</b>	<b>Corrugated sheets</b>		
6811100000	Corrugated sheets	8	E-0
<b>681120</b>	<b>Other sheets,panels,tiles and similar articles</b>		

HS code (2002)	Description	Base Rate	Staging Category
6811200000	Other sheets,panels,tiles and similar articles	8	E-0
<b>681130</b>	<b>Tubes,pipes and tube or pipe fittings</b>		
6811300000	Tubes,pipes and tube or pipe fittings	8	E-0
<b>681190</b>	<b>Other articles</b>		
6811900000	Other articles	8	E-0
<b>681250</b>	<b>Clothing,clothing accessories,footwear and headgear</b>		
6812500000	Clothing,clothing accessories,footwear and headgear	8	E-0
<b>681260</b>	<b>Paper,millboard and felt</b>		
6812600000	Paper,millboard and felt	8	E-0
<b>681270</b>	<b>Compressed asbestos fibre jointing,in sheets or rolls</b>		
6812700000	Compressed asbestos fibre jointing,in sheets or rolls	8	E-8
<b>681290</b>	<b>Other</b>		
6812900000	Other	8	E-8
<b>681310</b>	<b>Brake linings and pads</b>		
6813100000	Brake linings and pads	8	E-5
<b>681390</b>	<b>Other</b>		
6813901000	Clutch facing	8	E-0
6813909000	Other	8	E-5
<b>681410</b>	<b>Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support.</b>		
6814100000	Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support.	8	E-5
<b>681490</b>	<b>Other</b>		
6814900000	Other	8	E-5
<b>681510</b>	<b>Non-electrical articles of graphite or other carbon</b>		
6815101000	Non-electrical articles of graphite	8	E-5
6815102000	Carbon fibre	8	E-5
6815109000	Other	8	E-8
<b>681520</b>	<b>Articles of peat</b>		
6815200000	Articles of peat	8	E-0
<b>681591</b>	<b>Containing magnesite,dolomite or chromite</b>		
6815910000	Containing magnesite,dolomite or chromite	8	E-0
<b>681599</b>	<b>Other</b>		
6815990000	Other	8	SEN
<b>690100</b>	<b>Bricks,blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr,tripolite or diatomite) or of similar siliceous earths.</b>		
6901001000	Bricks	8	E-0
6901002000	Blocks	8	E-0
6901003000	Tiles	8	E-5
6901009010	Slabs and panels	8	E-0
6901009090	Other	8	E-0
<b>690210</b>	<b>Containing by weight,singly or together,more than 50% of the elements Mg,Ca or Cr,expressed as MgO, CaO or Cr<sub>2</sub> O</b>		
6902100000	Containing by weight,singly or together,more than 50% of the elements Mg,Ca or Cr,expressed as MgO, CaO or Cr <sub>2</sub> O <sub>3</sub>	8	E-5
<b>690220</b>	<b>Containing by weight more than 50% of alumina (Al<sub>2</sub> O<sub>3</sub> ),of silica(SiO<sub>2</sub> ) or of a mixture or compound of these products</b>		
6902200000	Containing by weight more than 50% of alumina (Al <sub>2</sub> O <sub>3</sub> ),of silica(SiO <sub>2</sub> ) or of a mixture or compound of these products	8	E-8
<b>690290</b>	<b>Other</b>		
6902901000	Based upon silicon carbide or zircon	8	E-0
6902909000	Other	8	E-8
<b>690310</b>	<b>1. Containing by weight more than 50% of graphite or other carbon or of a mixture of these products</b>		
6903101000	A. Retorts	8	E-0
6903102010	(1) For furnaces for production of semiconductor wafers	3	E-0
6903102090	(2) Other	8	E-0
6903103000	C. Reaction vessels	8	E-0
6903104000	D. Muffles	8	E-0
6903105000	E. Nozzles	8	E-0
6903106000	F. Plugs	8	E-0
6903107000	G. Tubes and pipes	8	E-0
6903108000	H. Bars and rods	8	E-0

HS code (2002)	Description	Base Rate	Staging Category
6903109000	1. Others	8	E-0
<b>690320</b>	<b>2. Containing by weight more than 50% of alumina(<math>Al_2O_3</math>) or of a mixture or compound of alumina and of silica(<math>SiO_2</math>)</b>		
6903201000	Retorts	8	E-0
6903202000	Crucibles	8	E-5
6903203000	Reaction vessels	8	E-0
6903204000	Muffles	8	E-0
6903205000	Nozzles	8	E-0
6903206000	Plugs	8	E-0
6903207000	Tubes and pipes	8	E-8
6903208000	Bars and rods	8	E-0
6903209000	Other	8	E-0
<b>690390</b>	<b>3. Other</b>		
6903901000	Based upon silicon carbide or zircon	8	E-5
6903909010	Retorts	8	E-0
6903909020	Crucibles	8	E-5
6903909030	Reaction vessels	8	E-0
6903909040	Muffles	8	E-0
6903909050	Nozzles	8	E-5
6903909060	Plugs	8	E-0
6903909070	Tubes and pipes	8	E-0
6903909080	Bars and rods	8	E-0
6903909090	Other	8	E-5
<b>690410</b>	<b>Building bricks</b>		
6904100000	Building bricks	8	E-0
<b>690490</b>	<b>Other</b>		
6904900000	Other	8	E-0
<b>690510</b>	<b>Roofing tiles</b>		
6905100000	Roofing tiles	8	E-0
<b>690590</b>	<b>Other</b>		
6905901000	Chimney pots,cowls and chimney liners	8	E-0
6905902000	Architectural ornaments	8	E-0
6905909000	Other	8	E-5
<b>690600</b>	<b>Ceramic pipes,conduits,guttering and pipe fittings.</b>		
6906001000	Pipes,conduits and guttering	8	E-8
6906002000	Pipe fittings	8	E-0
<b>690710</b>	<b>Tiles,cubes and similar articles,whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7cm</b>		
6907101000	Of porcelain or china	8	E-0
6907109000	Other	8	E-5
<b>690790</b>	<b>Other</b>		
6907901000	Of porcelain or china	8	E-5
6907909000	Other	8	E-0
<b>690810</b>	<b>Tiles,cubes and similar articles,whether or not rectangular,the largest surface area of which is capable of being enclosed in a square the side of which is less than 7cm</b>		
6908101000	Of porcelain or china	8	E-0
6908109000	Other	8	E-8
<b>690890</b>	<b>Other</b>		
6908901000	Of porcelain or china	8	E-8
6908909000	Other	8	E-5
<b>690911</b>	<b>Of porcelain or china</b>		
6909110000	Of porcelain or china	8	E-0
<b>690912</b>	<b>Articles having a hardness equivalent to 9 or more on the Mohs scale</b>		
6909120000	Articles having a hardness equivalent to 9 or more on the Mohs scale	8	E-0
<b>690919</b>	<b>Other</b>		
6909190000	Other	8	E-8
<b>690990</b>	<b>Other</b>		
6909900000	Other	8	E-8
<b>691010</b>	<b>Of porcelain or china</b>		

HS code (2002)	Description	Base Rate	Staging Category
6910101000	Wash basins	8	E-5
6910102000	Baths	8	E-0
6910103000	Water closet pans	8	E-0
6910104000	Urinals	8	E-0
6910109000	Other	8	E-0
<b>691090</b>	<b>Other</b>		
6910900000	Other	8	E-0
<b>691110</b>	<b>Tableware and kitchenware</b>		
6911101000	Coffee sets or tea sets	8	E-8
6911102000	Bowls and dishes	8	E-8
6911109000	Other	8	E-5
<b>691190</b>	<b>Other</b>		
6911901000	Household articles	8	E-0
6911902000	Toilet articles	8	E-0
6911909000	Other	8	E-5
<b>691200</b>	<b>Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.</b>		
6912001010	Coffee sets or tea sets	8	E-8
6912001020	Bowls and dishes	8	E-5
6912001090	Other	8	E-8
6912002000	Household articles	8	E-8
6912003000	Toilet articles	8	E-5
6912009000	Other	8	E-5
<b>691310</b>	<b>Of porcelain or china</b>		
6913101000	Statues, statuettes and busts	8	E-0
6913109020	Ornamental tablewares	8	E-0
6913109090	Other	8	E-8
<b>691390</b>	<b>Other</b>		
6913901000	Statues, statuettes and busts	8	E-8
6913909020	Ornamental tablewares	8	E-0
6913909090	Other	8	E-8
<b>691410</b>	<b>Of porcelain or china</b>		
6914101000	Flower - pots	8	E-5
6914109000	Other	8	E-0
<b>691490</b>	<b>Other</b>		
6914901000	Flower - pots	8	E-0
6914909000	Other	8	E-5
<b>700100</b>	<b>Cullet and other waste and scrap of glass, glass in the mass</b>		
7001001000	1. Mass	5	E-0
7001002000	2. Waste and scrap, cullet	3	E-0
<b>700210</b>	<b>Balls</b>		
7002100000	Balls	8	E-0
<b>700220</b>	<b>Rods</b>		
7002200000	Rods	8	E-0
<b>700231</b>	<b>Of fused quartz or other fused silica</b>		
7002310000	Of fused quartz or other fused silica	8	E-8
<b>700232</b>	<b>Of other glass having a linear coefficient of expansion not exceeding <math>5 \times 10^{-6}</math> per Kelvin within a temperature range of 0°C to 300°C</b>		
7002320000	Of other glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0°C to 300°C	8	E-0
<b>700239</b>	<b>Other</b>		
7002390000	Other	8	E-5
<b>700312</b>	<b>Coloured-out the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer</b>		
7003121000	Not more than 2mm in thickness	8	E-0
7003122000	More than 2mm but not more than 3mm in thickness	8	E-0
7003123000	More than 3mm but not more than 4mm in thickness	8	E-0
7003124000	More than 4mm but not more than 5mm in thickness	8	E-0
7003125000	More than 5mm but not more than 6mm in thickness	8	E-0
7003126000	More than 6mm but not more than 8mm in thickness	8	E-0
7003127000	More than 8mm in thickness	8	E-0

HS code (2002)	Description	Base Rate	Staging Category
<b>700319</b>	<b>Other</b>		
7003191000	Not more than 2mm in thickness	8	E-0
7003192000	More than 2mm but not more than 3mm in thickness	8	E-0
7003193000	More than 3mm but not more than 4mm in thickness	8	E-0
7003194000	More than 4mm but not more than 5mm in thickness	8	E-0
7003195000	More than 5mm but not more than 6mm in thickness	8	E-0
7003196000	More than 6mm but not more than 8mm in thickness	8	E-0
7003197000	More than 8mm in thickness	8	E-0
<b>700320</b>	<b>Wired sheets</b>		
7003200000	Wired sheets	8	E-0
<b>700330</b>	<b>Profiles</b>		
7003300000	Profiles	8	E-0
<b>700420</b>	<b>Glass, coloured-out the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer</b>		
7004201000	Not more than 2mm in thickness	8	E-0
7004202000	More than 2mm but not more than 3mm in thickness	8	E-0
7004203000	More than 3mm but not more than 4mm in thickness	8	E-0
7004204000	More than 4mm but not more than 5mm in thickness	8	E-0
7004205000	More than 5mm but not more than 6mm in thickness	8	E-0
7004206000	More than 6mm but not more than 8mm in thickness	8	E-0
7004207000	More than 8mm in thickness	8	E-0
<b>700490</b>	<b>Other glass</b>		
7004901000	Not more than 2mm in thickness	8	E-0
7004902000	More than 2mm but not more than 3mm in thickness	8	E-0
7004903000	More than 3mm but not more than 4mm in thickness	8	E-0
7004904000	More than 4mm but not more than 5mm in thickness	8	E-0
7004905000	More than 5mm but not more than 6mm in thickness	8	E-0
7004906000	More than 6mm but not more than 8mm in thickness	8	E-0
7004907000	More than 8mm in thickness	8	E-0
<b>700510</b>	<b>Non-wired glass, having an absorbent, reflecting or non-reflecting layer</b>		
7005101000	Not more than 2mm in thickness	8	E-0
7005102000	More than 2mm but not more than 3mm in thickness	8	E-5
7005103000	More than 3mm but not more than 4mm in thickness	8	E-0
7005104000	More than 4mm but not more than 5mm in thickness	8	E-0
7005105000	More than 5mm but not more than 6mm in thickness	8	E-0
7005106000	More than 6mm but not more than 8mm in thickness	8	E-5
7005107000	More than 8mm in thickness	8	E-8
<b>700521</b>	<b>Coloured-out the mass (body tinted), opacified, flashed or merely surface ground</b>		
7005211000	Not more than 2mm in thickness	8	E-0
7005212000	More than 2mm but not more than 3mm in thickness	8	E-8
7005213000	More than 3mm but not more than 4mm in thickness	8	E-5
7005214000	More than 4mm but not more than 5mm in thickness	8	E-5
7005215000	More than 5mm but not more than 6mm in thickness	8	E-5
7005216000	More than 6mm but not more than 8mm in thickness	8	E-5
7005217000	More than 8mm in thickness	8	E-5
<b>700529</b>	<b>Other</b>		
7005291000	Not more than 2mm in thickness	8	E-5
7005292000	More than 2mm but not more than 3mm in thickness	8	E-5
7005293000	More than 3mm but not more than 4mm in thickness	8	E-5
7005294000	More than 4mm but not more than 5mm in thickness	8	E-5
7005295000	More than 5mm but not more than 6mm in thickness	8	E-0
7005296000	More than 6mm but not more than 8mm in thickness	8	E-5
7005297000	More than 8mm in thickness	8	E-8
<b>700530</b>	<b>Wired glass</b>		
7005300000	Wired glass	8	E-0
<b>700600</b>	<b>Glass of heading 70.03,70.04 or 70.05,bent,edge-worked,engraved, drilled,enamelled or otherwise worked, but not framed or fitted with other materials.</b>		
7006000000	Glass of heading 70.03,70.04 or 70.05,bent,edge-worked,engraved, drilled,enamelled or otherwise worked, but not framed or fitted with other materials.	8	E-0

HS code (2002)	Description	Base Rate	Staging Category
<b>700711</b>	<b>Of size and shape suitable for incorporation in vehicles,aircraft, spacecraft or vessels</b>		
7007110000	Of size and shape suitable for incorporation in vehicles,aircraft, spacecraft or vessels	8	E-5
<b>700719</b>	<b>Other</b>		
7007190000	Other	8	E-0
<b>700721</b>	<b>Of size and shape suitable for incorporation in vehicles,aircraft, spacecraft or vessels</b>		
7007210000	Of size and shape suitable for incorporation in vehicles,aircraft, spacecraft or vessels	8	E-0
<b>700729</b>	<b>Other</b>		
7007290000	Other	8	E-0
<b>700800</b>	<b>Multiple-walled insulating units of glass.</b>		
7008000000	Multiple-walled insulating units of glass.	8	E-0
<b>700910</b>	<b>Rear-view mirrors for vehicles</b>		
7009100000	Rear-view mirrors for vehicles	8	E-0
<b>700991</b>	<b>Unframed</b>		
7009910000	Unframed	8	E-0
<b>700992</b>	<b>Framed</b>		
7009920000	Framed	8	E-5
<b>701010</b>	<b>Ampoules</b>		
7010100000	Ampoules	8	E-0
<b>701020</b>	<b>Stoppers, lids and other closures</b>		
7010200000	Stoppers, lids and other closures	8	E-0
<b>701090</b>	<b>Other</b>		
7010900000	Other	8	E-5
<b>701110</b>	<b>For electric lighting</b>		
7011100000	For electric lighting	8	E-5
<b>701120</b>	<b>For cathode-ray tubes</b>		
7011201000	Color	8	E-0
7011209000	Other	8	E-0
<b>701190</b>	<b>Other</b>		
7011900000	Other	8	E-0
<b>701200</b>	<b>Glass inners for vacuum flasks or for other vacuum vessels.</b>		
7012000000	Glass inners for vacuum flasks or for other vacuum vessels.	8	E-0
<b>701310</b>	<b>Of glass-ceramics</b>		
7013100000	Of glass-ceramics	8	E-0
<b>701321</b>	<b>Of lead crystal</b>		
7013210000	Of lead crystal	8	E-0
<b>701329</b>	<b>Other</b>		
7013290000	Other	8	E-5
<b>701331</b>	<b>Of lead crystal</b>		
7013310000	Of lead crystal	8	E-5
<b>701332</b>	<b>Of glass having a linear coefficient of expansion not exceeding 5 x 10-6 per Kelvin within a temperature range of 0°C to 300°C</b>		
7013320000	Of glass having a linear coefficient of expansion not exceeding 5 x 10-6 per Kelvin within a temperature range of 0°C to 300°C	8	E-0
<b>701339</b>	<b>Other</b>		
7013390000	Other	8	E-8
<b>701391</b>	<b>Of lead crystal</b>		
7013910000	Of lead crystal	8	E-0
<b>701399</b>	<b>Other</b>		
7013990000	Other	8	E-8
<b>701400</b>	<b>Signalling glassware and optical elements of glass(other than those of heading 70.15),not optically worked.</b>		
7014001000	1. Of sealed beam lamp	8	E-0
7014009010	Signalling glassware	8	E-0
7014009020	Optical elements of glass	8	E-0
<b>701510</b>	<b>1. Glasses for corrective spectacles</b>		
7015100000	1. Glasses for corrective spectacles	8	E-8
<b>701590</b>	<b>2. Other</b>		
7015901000	For sun glasses	8	E-0
7015902000	Clock or watch glasses and the like	8	E-0



HS code (2002)	Description	Base Rate	Staging Category
7015909000	Other	8	E-0
<b>701610</b>	<b>1. Glass cubes and other glass smallwares,whether or not on a backing,for mosaics or similar decorative purposes</b>		
7016100000	1. Glass cubes and other glass smallwares,whether or not on a backing,for mosaics or similar decorative purposes	8	E-0
<b>701690</b>	<b>2. Other</b>		
7016901000	Paving blocks,slabs,bricks,squares,tiles and other articles of pressed or moulded glass,whether or not wired,of a kind used for building or construction purposes	8	E-5
7016909010	Leaded lights	8	E-0
7016909020	Stained glass	8	E-0
7016909090	Other	8	E-0
<b>701710</b>	<b>Of fused quartz or other fused silica</b>		
7017100000	Of fused quartz or other fused silica	8	E-0
<b>701720</b>	<b>Of other glass having a linear coefficient of expansion not exceeding 5 x 10-6 per Kelvin within a temperature range of 0°C to 300°C</b>		
7017200000	Of other glass having a linear coefficient of expansion not exceeding 5 x 10-6 per Kelvin within a temperature range of 0°C to 300°C	8	E-5
<b>701790</b>	<b>Other</b>		
7017900000	Other	8	E-5
<b>701810</b>	<b>Glass beads,imitation pearls,imitation precious or semi-precious stones and similar glass smallwares</b>		
7018101000	Beads	8	E-5
7018102000	Imitation pearls	8	E-5
7018103000	Imitation precious and semi-precious stones	8	E-5
7018104000	Imitation coral	8	E-0
7018109000	Other	8	E-5
<b>701820</b>	<b>Glass microspheres not exceeding 1mm in diameter</b>		
7018200000	Glass microspheres not exceeding 1mm in diameter	8	E-0
<b>701890</b>	<b>Other</b>		
7018901000	Glass eyes other than prosthetic articles	8	E-0
7018909000	Other	8	E-5
<b>701911</b>	<b>Chopped strands, of a length of not more than 50mm</b>		
7019110000	Chopped strands, of a length of not more than 50mm	8	E-0
<b>701912</b>	<b>Rovings</b>		
7019120000	Rovings	8	E-5
<b>701919</b>	<b>Other</b>		
7019190000	Other	8	E-0
<b>701931</b>	<b>Mats</b>		
7019310000	Mats	8	E-0
<b>701932</b>	<b>Thin sheets (voiles)</b>		
7019320000	Thin sheets (voiles)	8	E-0
<b>701939</b>	<b>Other</b>		
7019390000	Other	8	E-0
<b>701940</b>	<b>Woven fabrics of rovings</b>		
7019400000	Woven fabrics of rovings	8	E-5
<b>701951</b>	<b>Of a width not exceeding 30cm</b>		
7019510000	Of a width not exceeding 30cm	8	E-0
<b>701952</b>	<b>Of a width exceeding 30cm, plain weave, weighing less than 250g/m<sup>2</sup>, of filaments measuring per single yarn not more than 136 tex</b>		
7019520000	Of a width exceeding 30cm, plain weave, weighing less than 250g/m <sup>2</sup> , of filaments measuring per single yarn not more than	8	E-0
<b>701959</b>	<b>Other</b>		
7019590000	Other	8	E-5
<b>701990</b>	<b>Other</b>		
7019901000	Glass wool	8	E-0
7019909000	Other	8	E-8
<b>702000</b>	<b>Other articles of glass.</b>		

HS code (2002)	Description	Base Rate	Staging Category
7020001011	(1) Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers	0	E-0
7020001012	(2) Quartz crucibles for production of semiconductor wafers	3	E-8
7020001019	(3) Other	8	E-0
7020001090	B. Other	8	E-5
7020009000	2. Other	8	E-5
<b>710110</b>	<b>Natural pearls</b>		
7101101000	Unworked	8	E-0
7101102000	Worked	8	E-0
<b>710121</b>	<b>Unworked</b>		
7101210000	Unworked	8	E-0
<b>710122</b>	<b>Worked</b>		
7101220000	Worked	8	E-0
<b>710210</b>	<b>1. unsorted</b>		
7102100000	1. unsorted	1	E-0
<b>710221</b>	<b>A. Unworked or simply sawn,cleaved or bruted</b>		
7102210000	A. Unworked or simply sawn,cleaved or bruted	1	E-0
<b>710229</b>	<b>B. Other</b>		
7102290000	B. Other	5	E-8
<b>710231</b>	<b>A. Unworked or simply sawn,cleaved or bruted</b>		
7102310000	A. Unworked or simply sawn,cleaved or bruted	1	E-0
<b>710239</b>	<b>B. Other</b>		
7102390000	B. Other	5	E-8
<b>710310</b>	<b>1. Unworked or simply sawn or roughly shaped</b>		
7103100000	1. Unworked or simply sawn or roughly shaped	1	E-0
<b>710391</b>	<b>A. Rubies,sapphires and emeralds</b>		
7103911000	(1) Industrial	5	E-5
7103919010	Rubies	5	E-5
7103919020	Sapphires	5	E-5
7103919030	Emeralds	5	E-5
<b>710399</b>	<b>B. Other</b>		
7103991000	(1) Industrial	5	E-0
7103999010	Opal	5	E-0
7103999020	Jade	5	E-5
7103999030	Chalcedony	5	E-0
7103999040	Rocky crystal	5	E-5
7103999090	Other	5	E-5
<b>710410</b>	<b>1. piezo-electric quartz</b>		
7104100000	1. piezo-electric quartz	5	E-0
<b>710420</b>	<b>2. Other,unworked or simply sawn or roughly shaped</b>		
7104201000	A. Diamonds	5	E-0
7104209000	B. Other	5	E-0
<b>710490</b>	<b>3. Other</b>		
7104901010	(1) Diamonds	5	E-5
7104901020	(2) synthetic quartz	5	E-5
7104901090	(3) other	5	E-8
7104909010	Diamonds	5	E-5
7104909090	Other	5	E-8
<b>710510</b>	<b>1. Of diamonds</b>		
7105101000	A. Natural	5	E-5
7105102000	B. Synthetic	5	E-0
<b>710590</b>	<b>2. Other</b>		
7105901000	A. Of garnet	5	E-0
7105909000	B. other	5	E-5
<b>710610</b>	<b>Powder</b>		
7106100000	Powder	3	E-0
<b>710691</b>	<b>Unwrought</b>		
7106911000	Containing by weight 99.99% or more of silver	3	E-0
7106919000	Other	3	E-8
<b>710692</b>	<b>Semi-manufactured</b>		
7106921000	Bars,rods and shapes	3	E-8
7106922000	Plates,sheets and strips	3	E-8

HS code (2002)	Description	Base Rate	Staging Category
7106923000	Wire	3	E-0
7106929000	Other	3	E-0
<b>710700</b>	<b>Base metals clad with silver,not further worked than semi-manufactured.</b>		
7107001000	Bars,rods and shapes	3	E-0
7107002000	Plates,sheets and strips	3	E-0
7107003000	Wire	3	E-0
7107004000	Tubes,pipes and hollow bars	3	E-0
7107009000	Other	3	E-0
<b>710811</b>	<b>A. Powder</b>		
7108110000	A. Powder	3	E-0
<b>710812</b>	<b>B. Other unwrought forms</b>		
7108121000	(1) Lumps,billets and grains	3	E-5
7108129000	(2) Other	3	E-0
<b>710813</b>	<b>C. Other semi-manufactured forms</b>		
7108131010	(a) For use in manufacturing semiconductor	8	E-0
7108131090	(b) Other	3	E-0
7108139010	Bars,rods and shapes	3	E-0
7108139020	Plates,sheets and strips	3	E-0
7108139090	Other	3	E-0
<b>710820</b>	<b>2. Monetary</b>		
7108200000	2. Monetary	0	E-0
<b>710900</b>	<b>Base metals or silver,clad with gold,not further worked than semi-manufactured.</b>		
7109000000	Base metals or silver,clad with gold,not further worked than semi-manufactured.	3	E-0
<b>711011</b>	<b>Unwrought or in powder form</b>		
7110110000	Unwrought or in powder form	3	E-0
<b>711019</b>	<b>Other</b>		
7110190000	Other	3	E-0
<b>711021</b>	<b>Unwrought or in powder form</b>		
7110210000	Unwrought or in powder form	3	E-0
<b>711029</b>	<b>Other</b>		
7110290000	Other	3	E-0
<b>711031</b>	<b>Unwrought or in powder form</b>		
7110310000	Unwrought or in powder form	3	E-0
<b>711039</b>	<b>Other</b>		
7110390000	Other	3	E-0
<b>711041</b>	<b>Unwrought or in powder form</b>		
7110410000	Unwrought or in powder form	3	E-0
<b>711049</b>	<b>Other</b>		
7110490000	Other	3	E-0
<b>711100</b>	<b>Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.</b>		
7111000000	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.	3	E-0
<b>711230</b>	<b>1. Ash containing precious metal or precious metal compounds</b>		
7112300000	1. Ash containing precious metal or precious metal compounds	2	E-0
<b>711291</b>	<b>A. Of gold,including metal clad with gold but excluding sweepings containing other precious metals</b>		
7112911000	(1) Of residues	2	E-0
7112919000	(2) Other	3	E-0
<b>711292</b>	<b>B. Of platinum,including metal clad with platinum but excluding sweepings containing other precious metals</b>		
7112921000	(1) Of residues	2	E-0
7112929000	(2) Other	3	E-0
<b>711299</b>	<b>C. Other</b>		
7112991000	(1) Of residues	2	E-0
7112992000	(2) Of waste, paring and scrap of plastics	6.5	E-0
7112999000	(3) Other	3	E-0
<b>711311</b>	<b>Of silver,whether or not plated or clad with other precious metal</b>		
7113110000	Of silver,whether or not plated or clad with other precious metal	8	E-5

HS code (2002)	Description	Base Rate	Staging Category
<b>711319</b>	<b>Of other precious metal,whether or not plated or clad with precious metal</b>		
7113191000	Of platinum	8	E-0
7113192000	Of gold	8	E-5
7113199000	Other	8	E-5
<b>711320</b>	<b>Of base metal clad with precious metal</b>		
7113201000	Platinum-clad	8	E-0
7113202000	Gold-clad	8	E-0
7113203000	Silver-clad	8	E-8
7113209000	Other	8	E-8
<b>711411</b>	<b>Of silver,whether or not plated or clad with other precious metal</b>		
7114111000	For table	8	E-8
7114112000	For toilet	8	E-0
7114113000	For office and desk	8	E-0
7114114000	For use by smokers	8	E-0
7114119000	Other	8	E-0
<b>711419</b>	<b>Of other precious metal,whether or not plated or clad with precious metal</b>		
7114191000	For table	8	E-0
7114192000	For toilet	8	E-0
7114193000	For office and desk	8	E-0
7114194000	For use by smokers	8	E-0
7114199000	Other	8	E-5
<b>711420</b>	<b>Of base metal clad with precious metal</b>		
7114201000	For table	8	E-0
7114202000	For toilet	8	E-0
7114203000	For office and desk	8	E-0
7114204000	For use by smokers	8	E-0
7114209000	Other	8	E-0
<b>711510</b>	<b>Catalysts in the form of wire cloth or grill,of platinum</b>		
7115100000	Catalysts in the form of wire cloth or grill,of platinum	8	E-0
<b>711590</b>	<b>Other</b>		
7115901010	Platinum crucible	8	E-0
7115901090	Other	8	E-0
7115909010	Of gold,including metals clad with gold	8	E-0
7115909020	Of silver,including metals clad with siver	8	E-5
7115909090	Other	8	E-0
<b>711610</b>	<b>Of natural or cultured pearls</b>		
7116101000	Of natural pearls	8	E-0
7116102000	Of cultured pearls	8	E-0
<b>711620</b>	<b>Of precious or semi-precious stones(natural,synthetic or reconstructed)</b>		
7116201000	Industrial	8	E-0
7116209010	For personal adornment	8	E-5
7116209090	Other	8	E-8
<b>711711</b>	<b>Cuff-links and studs</b>		
7117110000	Cuff-links and studs	8	E-5
<b>711719</b>	<b>Other</b>		
7117191000	Necklace	8	E-5
7117192000	Bracelet	8	E-5
7117193000	Earing	8	E-5
7117194000	Brooch	8	E-5
7117195000	Ring	8	E-5
7117196000	Chains for personal adornment	8	E-5
7117199000	Other	8	E-5
<b>711790</b>	<b>Other</b>		
7117900000	Other	8	E-5
<b>711810</b>	<b>1. Coin (other than gold coin),not being legal tender</b>		
7118100000	1. Coin (other than gold coin),not being legal tender	0	E-0
<b>711890</b>	<b>2. Other</b>		
7118901000	A. Gold coin	0	E-0
7118902000	B. Silver coin	0	E-0

HS code (2002)	Description	Base Rate	Staging Category
7118909000	C. Other	0	E-0
<b>720110</b>	<b>1. Non-alloy pig iron containing by weight 0.5% or less of phosphorus</b>		
7201101000	A. For casting	2	E-0
7201102000	B. For steel manufacture	2	E-0
7201109000	C. Other	2	E-0
<b>720120</b>	<b>2. Non-alloy pig iron containing by weight more than 0.5% of phosphorus</b>		
7201200000	2. Non-alloy pig iron containing by weight more than 0.5% of phosphorus	2	E-0
<b>720150</b>	<b>3. Alloy pig iron;spiegeleisen</b>		
7201501000	A. Alloy pig iron	2	E-0
7201502000	B. Spiegeleisen	2	E-0
<b>720211</b>	<b>Containing by weight more than 2% of carbon.</b>		
7202110000	Containing by weight more than 2% of carbon.	8	E-8
<b>720219</b>	<b>Other</b>		
7202190000	Other	8	E-0
<b>720221</b>	<b>Containing by weight more than 55% of silicon</b>		
7202210000	Containing by weight more than 55% of silicon	3	E-0
<b>720229</b>	<b>Other</b>		
7202291000	Containing by weight 2% or more of magnesium	3	E-0
7202299000	Other	3	E-0
<b>720230</b>	<b>3. Ferro-silico-manganese</b>		
7202300000	3. Ferro-silico-manganese	8	E-8
<b>720241</b>	<b>A. Containing by weight more than 4% of carbon</b>		
7202410000	A. Containing by weight more than 4% of carbon	3	E-0
<b>720249</b>	<b>B. Other</b>		
7202490000	B. Other	3	E-0
<b>720250</b>	<b>5. Ferro-silico-chromium</b>		
7202500000	5. Ferro-silico-chromium	3	E-0
<b>720260</b>	<b>6. Ferro-nickel</b>		
7202600000	6. Ferro-nickel	3	E-0
<b>720270</b>	<b>7. Ferro-molybdenum</b>		
7202700000	7. Ferro-molybdenum	5	E-0
<b>720280</b>	<b>8. Ferro-tungsten and ferro-silico-tungsten</b>		
7202800000	8. Ferro-tungsten and ferro-silico-tungsten	5	E-0
<b>720291</b>	<b>A. Ferro-titanium and ferro-silico-titanium</b>		
7202910000	A. Ferro-titanium and ferro-silico-titanium	5	E-0
<b>720292</b>	<b>B. Ferro-vanadium</b>		
7202920000	B. Ferro-vanadium	5	E-0
<b>720293</b>	<b>C. Ferro-niobium</b>		
7202930000	C. Ferro-niobium	5	E-0
<b>720299</b>	<b>D. Other</b>		
7202991000	(1) Ferro-phosphorus(iron phosphide),containing by weight 15% or more of phosphorus	5	E-0
7202999000	(2) Other	5	E-0
<b>720310</b>	<b>1. Ferrous products obtained by direct reduction of iron ore</b>		
7203100000	1. Ferrous products obtained by direct reduction of iron ore	1	E-0
<b>720390</b>	<b>2. Other</b>		
7203900000	2. Other	1	E-0
<b>720410</b>	<b>1. Waste and scrap of cast iron</b>		
7204100000	1. Waste and scrap of cast iron	1	E-0
<b>720421</b>	<b>Of stainless steel</b>		
7204210000	Of stainless steel	1	E-0
<b>720429</b>	<b>Other</b>		
7204290000	Other	1	E-0
<b>720430</b>	<b>3. Waste and scrap of tinned iron or steel</b>		
7204300000	3. Waste and scrap of tinned iron or steel	1	E-0
<b>720441</b>	<b>A. Turnings,shavings,chips,milling waste,sawdust,filings,trimmings and stampings whether or not in bundles</b>		
7204410000	A. Turnings,shavings,chips,milling waste,sawdust,filings,trimmings and stampings whether or not in bundles	1	E-0

HS code (2002)	Description	Base Rate	Staging Category
<b>720449</b>	<b>B. Other</b>		
7204490000	B. Other	1	E-0
<b>720450</b>	<b>5. Remelting scrap ingots</b>		
7204500000	5. Remelting scrap ingots	1	E-0
<b>720510</b>	<b>1. Granules</b>		
7205101000	Shot	5	E-0
7205102000	Grit	5	E-0
7205109000	Other	5	E-0
<b>720521</b>	<b>Of alloy steel</b>		
7205210000	Of alloy steel	5	E-0
<b>720529</b>	<b>Other</b>		
7205290000	Other	5	E-0
<b>720610</b>	<b>1. Ingots</b>		
7206100000	1. Ingots	0	E-0
<b>720690</b>	<b>2. Other</b>		
7206900000	2. Other	3	E-0
<b>720711</b>	<b>Of rectangular(including square) cross-section, the width measuring less than twice the thickness</b>		
7207111000	Blooms	0	E-0
7207112000	Billets	0	E-0
<b>720712</b>	<b>Other, of rectangular(other than square)cross-section</b>		
7207121000	Slabs	0	E-0
7207122000	Sheet bars	0	E-0
<b>720719</b>	<b>Other</b>		
7207190000	Other	0	E-0
<b>720720</b>	<b>2. Containing by weight 0.25% or more of carbon</b>		
7207201000	Blooms	0	E-0
7207202000	Billets	0	E-0
7207203000	Slabs	0	E-0
7207204000	Sheet bars	0	E-0
7207209000	Other	0	E-0
<b>720810</b>	<b>In coils, not further worked than hot-rolled, with patterns in relief</b>		
7208101000	Of a thickness of 4.75mm or more	0	E-0
7208109000	Of a thickness of less than 4.75mm	0	E-0
<b>720825</b>	<b>Of a thickness of 4.75mm or more</b>		
7208250000	Of a thickness of 4.75mm or more	0	E-0
<b>720826</b>	<b>Of a thickness of 3mm or more but less than 4.75mm</b>		
7208260000	Of a thickness of 3mm or more but less than 4.75mm	0	E-0
<b>720827</b>	<b>Of thickness of less than 3mm</b>		
7208270000	Of thickness of less than 3mm	0	E-0
<b>720836</b>	<b>Of a thickness exceeding 10mm</b>		
7208360000	Of a thickness exceeding 10mm	0	E-0
<b>720837</b>	<b>Of a thickness of 4.75mm or more but not exceeding 10mm</b>		
7208370000	Of a thickness of 4.75mm or more but not exceeding 10mm	0	E-0
<b>720838</b>	<b>Of a thickness of 3mm or more but less than 4.75mm</b>		
7208380000	Of a thickness of 3mm or more but less than 4.75mm	0	E-0
<b>720839</b>	<b>Of a thickness of less than 3mm</b>		
7208390000	Of a thickness of less than 3mm	0	E-0
<b>720840</b>	<b>Not in coils, not further worked than hot-rolled, with patterns in relief</b>		
7208400000	Not in coils, not further worked than hot-rolled, with patterns in relief	0	E-0
<b>720851</b>	<b>Of a thickness exceeding 10mm</b>		
7208510000	Of a thickness exceeding 10mm	0	E-0
<b>720852</b>	<b>Of a thickness of 4.75mm or more but not exceeding 10mm</b>		
7208520000	Of a thickness of 4.75mm or more but not exceeding 10mm	0	E-0
<b>720853</b>	<b>Of a thickness of 3mm or more but less than 4.75mm</b>		
7208530000	Of a thickness of 3mm or more but less than 4.75mm	0	E-0
<b>720854</b>	<b>Of a thickness of less than 3mm</b>		
7208540000	Of a thickness of less than 3mm	0	E-0
<b>720890</b>	<b>Other</b>		
7208900000	Other	0	E-0

HS code (2002)	Description	Base Rate	Staging Category
<b>720915</b>	<b>Of thickness of 3mm or more</b>		
7209150000	Of thickness of 3mm or more	0	E-0
<b>720916</b>	<b>Of a thickness exceeding 1mm but less than 3mm</b>		
7209160000	Of a thickness exceeding 1mm but less than 3mm	0	E-0
<b>720917</b>	<b>Of a thickness of 0.5mm or more but not exceeding 1mm</b>		
7209170000	Of a thickness of 0.5mm or more but not exceeding 1mm	0	E-0
<b>720918</b>	<b>Of a thickness of less than 0.5mm</b>		
7209180000	Of a thickness of less than 0.5mm	0	E-0
<b>720925</b>	<b>Of a thickness of 3mm or more</b>		
7209250000	Of a thickness of 3mm or more	0	E-0
<b>720926</b>	<b>Of a thickness exceeding 1mm but less than 3mm</b>		
7209260000	Of a thickness exceeding 1mm but less than 3mm	0	E-0
<b>720927</b>	<b>Of a thickness of 0.5mm or more but not exceeding 1mm</b>		
7209270000	Of a thickness of 0.5mm or more but not exceeding 1mm	0	E-0
<b>720928</b>	<b>Of a thickness of less than 0.5mm</b>		
7209280000	Of a thickness of less than 0.5mm	0	E-0
<b>720990</b>	<b>Other</b>		
7209900000	Other	0	E-0
<b>721011</b>	<b>Of a thickness of 0.5mm or more</b>		
7210110000	Of a thickness of 0.5mm or more	0	E-0
<b>721012</b>	<b>Of a thickness of less than 0.5mm</b>		
7210120000	Of a thickness of less than 0.5mm	0	E-0
<b>721020</b>	<b>Plated or coated with lead,including terneplate</b>		
7210200000	Plated or coated with lead,including terneplate	0	E-0
<b>721030</b>	<b>Electrolytically plated or coated with zinc</b>		
7210300000	Electrolytically plated or coated with zinc	0	E-0
<b>721041</b>	<b>Corrugated</b>		
7210410000	Corrugated	0	E-0
<b>721049</b>	<b>Other</b>		
7210490000	Other	0	E-0
<b>721050</b>	<b>Plated or coated with chromium oxides or with chromium and chromium oxides</b>		
7210500000	Plated or coated with chromium oxides or with chromium and chromium oxides	0	E-0
<b>721061</b>	<b>Plated or coated with aluminium-zinc alloys</b>		
7210610000	Plated or coated with aluminium-zinc alloys	0	E-0
<b>721069</b>	<b>Other</b>		
7210690000	Other	0	E-0
<b>721070</b>	<b>Painted, varnished or coated with plastics</b>		
7210700000	Painted, varnished or coated with plastics	0	E-0
<b>721090</b>	<b>Other</b>		
7210901000	Plated or coated with nickel	0	E-0
7210902000	Plated or coated with copper	0	E-0
7210909000	Other	0	E-0
<b>721113</b>	<b>Rolled on four faces or in a closed box pass, of a width exceeding 150mm and a thickness of not less than 4mm, not in coils and without patterns in relief</b>		
7211130000	Rolled on four faces or in a closed box pass, of a width exceeding 150mm and a thickness of not less than 4mm, not in coils and without patterns in relief	0	E-0
<b>721114</b>	<b>Other, of a thickness of 4.75mm or more</b>		
7211140000	Other, of a thickness of 4.75mm or more	0	E-0
<b>721119</b>	<b>Other</b>		
7211190000	Other	0	E-0
<b>721123</b>	<b>Containing by weight less than 0.25% of carbon</b>		
7211230000	Containing by weight less than 0.25% of carbon	0	E-0
<b>721129</b>	<b>Other</b>		
7211290000	Other	0	E-0
<b>721190</b>	<b>Other</b>		
7211900000	Other	0	E-0
<b>721210</b>	<b>Plated or coated with tin</b>		
7212101000	Of a thickness of 0.5mm or more	0	E-0
7212102000	Of a thickness of less than 0.5mm	0	E-0

HS code (2002)	Description	Base Rate	Staging Category
<b>721220</b>	<b>Electrolytically plated or coated with zinc</b>		
7212200000	Electrolytically plated or coated with zinc	0	E-0
<b>721230</b>	<b>Otherwise plated or coated with zinc</b>		
7212300000	Otherwise plated or coated with zinc	0	E-0
<b>721240</b>	<b>Painted, varnished or coated with plastics</b>		
7212400000	Painted, varnished or coated with plastics	0	E-0
<b>721250</b>	<b>Otherwise plated or coated</b>		
7212501000	Plated or coated with nickel	0	E-0
7212502000	Plated or coated with copper	0	E-0
7212509000	Other	0	E-0
<b>721260</b>	<b>Clad</b>		
7212600000	Clad	0	E-0
<b>721310</b>	<b>Containing indentations, ribs, grooves or other deformations produced during the rolling process</b>		
7213100000	Containing indentations, ribs, grooves or other deformations produced during the rolling process	0	E-0
<b>721320</b>	<b>Other, of free-cutting steel</b>		
7213200000	Other, of free-cutting steel	0	E-0
<b>721391</b>	<b>Of circular cross-section measuring less than 14mm in diameter</b>		
7213911000	Containing by weight less than 0.6% of carbon	0	E-0
7213919000	Other	0	E-0
<b>721399</b>	<b>Other</b>		
7213991000	Containing by weight less than 0.6% of carbon	0	E-0
7213999000	Other	0	E-0
<b>721410</b>	<b>Forged</b>		
7214100000	Forged	0	E-0
<b>721420</b>	<b>Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling</b>		
7214201000	Concrete reinforcing bar	0	E-0
7214209000	Other	0	E-0
<b>721430</b>	<b>Other, of free-cutting steel</b>		
7214300000	Other, of free-cutting steel	0	E-0
<b>721491</b>	<b>Of rectangular (other than square) cross-section</b>		
7214910000	Of rectangular (other than square) cross-section	0	E-0
<b>721499</b>	<b>Other</b>		
7214991000	Containing by weight less than 0.6% of carbon	0	E-0
7214999000	Other	0	E-0
<b>721510</b>	<b>Of free-cutting steel, not further worked than cold-formed or cold-finished</b>		
7215100000	Of free-cutting steel, not further worked than cold-formed or cold-finished	0	E-0
<b>721550</b>	<b>Other, not further worked than cold-formed or cold-finished</b>		
7215500000	Other, not further worked than cold-formed or cold-finished	0	E-0
<b>721590</b>	<b>Other</b>		
7215900000	Other	0	E-0
<b>721610</b>	<b>U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80mm</b>		
7216101000	U section	0	E-0
7216102000	I sections	0	E-0
7216103000	H section	0	E-0
<b>721621</b>	<b>L sections</b>		
7216210000	L sections	0	E-0
<b>721622</b>	<b>T sections</b>		
7216220000	T sections	0	E-0
<b>721631</b>	<b>U sections</b>		
7216310000	U sections	0	E-0
<b>721632</b>	<b>I sections</b>		
7216320000	I sections	0	E-0
<b>721633</b>	<b>H sections</b>		
7216331000	Not more than 400mm in height	0	E-0
7216332000	More than 400mm in height	0	E-0
<b>721640</b>	<b>L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80mm or more</b>		



HS code (2002)	Description	Base Rate	Staging Category
7216401000	L sections	0	E-0
7216402000	T sections	0	E-0
<b>721650</b>	<b>Other angles,shapes and sections,not further worked than hot-rolled,hot-drawn or extruded</b>		
7216500000	Other angles,shapes and sections,not further worked than hot-rolled,hot-drawn or extruded	0	E-0
<b>721661</b>	<b>Obtained from flat-rolled products</b>		
7216610000	Obtained from flat-rolled products	0	E-0
<b>721669</b>	<b>Other</b>		
7216690000	Other	0	E-0
<b>721691</b>	<b>Cold-formed or cold-finished from flat-rolled products</b>		
7216910000	Cold-formed or cold-finished from flat-rolled products	0	E-0
<b>721699</b>	<b>Other</b>		
7216990000	Other	0	E-0
<b>721710</b>	<b>Not plated or coated,whether or not polished</b>		
7217100000	Not plated or coated,whether or not polished	0	E-0
<b>721720</b>	<b>Plated or coated with zinc</b>		
7217200000	Plated or coated with zinc	0	E-0
<b>721730</b>	<b>Plated or coated with other base metals</b>		
7217301000	Plated or coated with copper	0	E-0
7217309000	Other	0	E-0
<b>721790</b>	<b>Other</b>		
7217900000	Other	0	E-0
<b>721810</b>	<b>1. Ingots and other primary forms</b>		
7218100000	1. Ingots and other primary forms	0	E-0
<b>721891</b>	<b>Of rectangular(other than square) cross-section</b>		
7218911000	Slabs	0	E-0
7218912000	Sheet bars	0	E-0
7218919000	Other	0	E-0
<b>721899</b>	<b>Other</b>		
7218991000	Blooms	0	E-0
7218992000	Billets	0	E-0
7218999000	Other	0	E-0
<b>721911</b>	<b>Of a thickness exceeding 10mm</b>		
7219110000	Of a thickness exceeding 10mm	0	E-0
<b>721912</b>	<b>Of a thickness of 4.75mm or more but not exceeding 10mm</b>		
7219120000	Of a thickness of 4.75mm or more but not exceeding 10mm	0	E-0
<b>721913</b>	<b>Of a thickness of 3mm or more but less than 4.75mm</b>		
7219130000	Of a thickness of 3mm or more but less than 4.75mm	0	E-0
<b>721914</b>	<b>Of a thickness of less than 3mm</b>		
7219140000	Of a thickness of less than 3mm	0	E-0
<b>721921</b>	<b>Of a thickness exceeding 10mm</b>		
7219210000	Of a thickness exceeding 10mm	0	E-0
<b>721922</b>	<b>Of a thickness of 4.75mm or more but not exceeding 10mm</b>		
7219220000	Of a thickness of 4.75mm or more but not exceeding 10mm	0	E-0
<b>721923</b>	<b>Of a thickness of 3mm or more but less than 4.75mm</b>		
7219230000	Of a thickness of 3mm or more but less than 4.75mm	0	E-0
<b>721924</b>	<b>Of a thickness of less than 3mm</b>		
7219240000	Of a thickness of less than 3mm	0	E-0
<b>721931</b>	<b>Of a thickness of 4.75mm or more</b>		
7219310000	Of a thickness of 4.75mm or more	0	E-0
<b>721932</b>	<b>Of a thickness of 3mm or more but less than 4.75mm</b>		
7219320000	Of a thickness of 3mm or more but less than 4.75mm	0	E-0
<b>721933</b>	<b>Of a thickness exceeding 1mm but less than 3mm</b>		
7219330000	Of a thickness exceeding 1mm but less than 3mm	0	E-0
<b>721934</b>	<b>Of a thickness of 0.5mm or more but not exceeding 1mm</b>		
7219340000	Of a thickness of 0.5mm or more but not exceeding 1mm	0	E-0
<b>721935</b>	<b>Of a thickness of less than 0.5mm</b>		
7219350000	Of a thickness of less than 0.5mm	0	E-0
<b>721990</b>	<b>Other</b>		
7219900000	Other	0	E-0
<b>722011</b>	<b>Of a thickness of 4.75mm or more</b>		
7220110000	Of a thickness of 4.75mm or more	0	E-0

HS code (2002)	Description	Base Rate	Staging Category
<b>722012</b>	<b>Of a thickness of less than 4.75mm</b>		
7220120000	Of a thickness of less than 4.75mm	0	E-0
<b>722020</b>	<b>Not further worked than cold-rolled (cold-reduced)</b>		
7220200000	Not further worked than cold-rolled (cold-reduced)	0	E-0
<b>722090</b>	<b>Other</b>		
7220900000	Other	0	E-0
<b>722100</b>	<b>Bars and rods,hot-rolled,in irregularly wound coils,of stainless steel.</b>		
7221000000	Bars and rods,hot-rolled,in irregularly wound coils,of stainless steel.	0	E-0
<b>722211</b>	<b>Of circular cross-section</b>		
7222110000	Of circular cross-section	0	E-0
<b>722219</b>	<b>Other</b>		
7222190000	Other	0	E-0
<b>722220</b>	<b>Bars and rods,not further worked than cold-formed or cold-finished</b>		
7222200000	Bars and rods,not further worked than cold-formed or cold-finished	0	E-0
<b>722230</b>	<b>Other bars and rods</b>		
7222300000	Other bars and rods	0	E-0
<b>722240</b>	<b>Angles,shapes and sections</b>		
7222400000	Angles,shapes and sections	0	E-0
<b>722300</b>	<b>Wire of stainless steel.</b>		
7223000000	Wire of stainless steel.	0	E-0
<b>722410</b>	<b>1. Ingots and other primary forms</b>		
7224100000	1. Ingots and other primary forms	0	E-0
<b>722490</b>	<b>2. Other</b>		
7224901000	Blooms	0	E-0
7224902000	Billets	0	E-0
7224903000	Slabs	0	E-0
7224904000	Sheet bars	0	E-0
7224909000	Other	0	E-0
<b>722511</b>	<b>Grain-oriented</b>		
7225110000	Grain-oriented	0	E-0
<b>722519</b>	<b>Other</b>		
7225190000	Other	0	E-0
<b>722520</b>	<b>2. Of high speed steel</b>		
7225200000	2. Of high speed steel	0	E-0
<b>722530</b>	<b>3. Other,not further worked than hot-rolled,in coils</b>		
7225300000	3. Other,not further worked than hot-rolled,in coils	0	E-0
<b>722540</b>	<b>4. Other,not further worked than hot-rolled,not in coils</b>		
7225400000	4. Other,not further worked than hot-rolled,not in coils	0	E-0
<b>722550</b>	<b>5. Other,not further worked than cold-rolled(cold-reduced)</b>		
7225500000	5. Other,not further worked than cold-rolled(cold-reduced)	0	E-0
<b>722591</b>	<b>Electrolytically plated or coated with zinc</b>		
7225910000	Electrolytically plated or coated with zinc	0	E-0
<b>722592</b>	<b>Otherwise plated or coated with zinc</b>		
7225920000	Otherwise plated or coated with zinc	0	E-0
<b>722599</b>	<b>Other</b>		
7225990000	Other	0	E-0
<b>722611</b>	<b>Grain-oriented</b>		
7226110000	Grain-oriented	0	E-0
<b>722619</b>	<b>Other</b>		
7226190000	Other	0	E-0
<b>722620</b>	<b>2. Of high speed steel</b>		
7226200000	2. Of high speed steel	0	E-0
<b>722691</b>	<b>Not further worked than hot-rolled</b>		
7226910000	Not further worked than hot-rolled	0	E-0
<b>722692</b>	<b>Not further worked than cold-rolled (cold- reduced)</b>		
7226920000	Not further worked than cold-rolled (cold- reduced)	0	E-0
<b>722693</b>	<b>Electrolytically plated or coated with zinc</b>		
7226930000	Electrolytically plated or coated with zinc	0	E-0
<b>722694</b>	<b>Otherwise plated or coated with zinc</b>		

HS code (2002)	Description	Base Rate	Staging Category
7226940000	Otherwise plated or coated with zinc	0	E-0
<b>722699</b>	<b>Other</b>		
7226991000	Amorphous alloy steel thin sheet of a thickness of not exceeding 100 $\mu$ m	0	E-0
7226999000	Other	0	E-0
<b>722710</b>	<b>Of high speed steel</b>		
7227100000	Of high speed steel	0	E-0
<b>722720</b>	<b>Of silico-manganese steel</b>		
7227200000	Of silico-manganese steel	0	E-0
<b>722790</b>	<b>Other</b>		
7227901000	Of heat-resisting steel	0	E-0
7227909000	Other	0	E-0
<b>722810</b>	<b>Bars and rods,of high speed steel</b>		
7228100000	Bars and rods,of high speed steel	0	E-0
<b>722820</b>	<b>Bars and rods,of silico-manganese steel</b>		
7228200000	Bars and rods,of silico-manganese steel	0	E-0
<b>722830</b>	<b>Other bars and rods,not further worked than hot-rolled,hot-drawn or extruded</b>		
7228300000	Other bars and rods,not further worked than hot-rolled,hot-drawn or extruded	0	E-0
<b>722840</b>	<b>Other bars and rods,not further worked than forged</b>		
7228400000	Other bars and rods,not further worked than forged	0	E-0
<b>722850</b>	<b>Other bars and rods,not further worked than cold-formed or cold-finished</b>		
7228500000	Other bars and rods,not further worked than cold-formed or cold-finished	0	E-0
<b>722860</b>	<b>Other bars and rods</b>		
7228600000	Other bars and rods	0	E-0
<b>722870</b>	<b>Angles,shapes and sections</b>		
7228700000	Angles,shapes and sections	0	E-0
<b>722880</b>	<b>Hollow drill bars and rods</b>		
7228800000	Hollow drill bars and rods	0	E-0
<b>722910</b>	<b>Of high speed steel</b>		
7229100000	Of high speed steel	0	E-0
<b>722920</b>	<b>Of silico-manganese steel</b>		
7229200000	Of silico-manganese steel	0	E-0
<b>722990</b>	<b>Other</b>		
7229901000	Electric resistance wire	0	E-0
7229902000	Heat resistance wire	0	E-0
7229909000	Other	0	E-0
<b>730110</b>	<b>Sheet piling</b>		
7301101000	U type	0	E-0
7301109000	Other	0	E-0
<b>730120</b>	<b>Angles,shapes and sections</b>		
7301201000	U sections	0	E-0
7301202000	H sections	0	E-0
7301203000	I sections	0	E-0
7301209000	Other	0	E-0
<b>730210</b>	<b>Rails</b>		
7302101010	Heat treated	0	E-0
7302101090	Other	0	E-0
7302102010	Heat treated	0	E-0
7302102090	Other	0	E-0
7302103010	Heat treated	0	E-0
7302103090	Other	0	E-0
7302104010	Heat treated	0	E-0
7302104090	Other	0	E-0
<b>730230</b>	<b>SwiTVh blades,crossing frogs,point rods and other crossing pieces</b>		
7302300000	SwiTVh blades,crossing frogs,point rods and other crossing pieces	8	E-8
<b>730240</b>	<b>Fish-plates and sole plates</b>		
7302400000	Fish-plates and sole plates	0	E-0
<b>730290</b>	<b>Other</b>		
7302900000	Other	0	E-0

HS code (2002)	Description	Base Rate	Staging Category
<b>730300</b>	<b> Tubes, pipes and hollow profiles, of cast iron.</b>		
7303001010	Of ductile cast iron	8	E-8
7303001090	Other	8	E-5
7303002000	Hollow profiles	8	E-0
<b>730410</b>	<b> Line pipe of a kind used for oil or gas pipelines</b>		
7304100000	Line pipe of a kind used for oil or gas pipelines	0	E-0
<b>730421</b>	<b> Drill pipe</b>		
7304210000	Drill pipe	0	E-0
<b>730429</b>	<b> Other</b>		
7304290000	Other	0	E-0
<b>730431</b>	<b> Cold-drawn or cold-rolled (cold-reduced)</b>		
7304310000	Cold-drawn or cold-rolled (cold-reduced)	0	E-0
<b>730439</b>	<b> Other</b>		
7304390000	Other	0	E-0
<b>730441</b>	<b> Cold-drawn or cold-rolled (cold-reduced)</b>		
7304410000	Cold-drawn or cold-rolled (cold-reduced)	0	E-0
<b>730449</b>	<b> Other</b>		
7304490000	Other	0	E-0
<b>730451</b>	<b> Cold-drawn or cold-rolled (cold-reduced)</b>		
7304510000	Cold-drawn or cold-rolled (cold-reduced)	0	E-0
<b>730459</b>	<b> Other</b>		
7304590000	Other	0	E-0
<b>730490</b>	<b> Other</b>		
7304900000	Other	0	E-0
<b>730511</b>	<b> Longitudinally submerged arc welded</b>		
7305110000	Longitudinally submerged arc welded	0	E-0
<b>730512</b>	<b> Other, longitudinally welded</b>		
7305120000	Other, longitudinally welded	0	E-0
<b>730519</b>	<b> Other</b>		
7305190000	Other	0	E-0
<b>730520</b>	<b> Casing of a kind used in drilling for oil or gas</b>		
7305200000	Casing of a kind used in drilling for oil or gas	0	E-0
<b>730531</b>	<b> Longitudinally welded</b>		
7305310000	Longitudinally welded	0	E-0
<b>730539</b>	<b> Other</b>		
7305390000	Other	0	E-0
<b>730590</b>	<b> Other</b>		
7305900000	Other	0	E-0
<b>730610</b>	<b> Line pipe of a kind used for oil or gas pipe-lines</b>		
7306100000	Line pipe of a kind used for oil or gas pipe-lines	0	E-0
<b>730620</b>	<b> Casing and tubing of a kind used in drilling for oil or gas</b>		
7306201000	Casing	0	E-0
7306202000	Tubing	0	E-0
<b>730630</b>	<b> Other, welded, of circular cross-section, of iron or non-alloy steel</b>		
7306301010	Zinc galvanized	0	E-0
7306301020	Plated or clad with metal other than zinc	0	E-0
7306301030	Coated with non-metal	0	E-0
7306301090	Other	0	E-0
7306302010	Zinc galvanized	0	E-0
7306302020	Plated or clad with metal other than zinc	0	E-0
7306302030	Coated with non-metal	0	E-0
7306302090	Other	0	E-0
<b>730640</b>	<b> Other, welded, of circular cross-section, of stainless steel</b>		
7306401000	More than 114.3mm in external diameter	0	E-0
7306402000	Not more than 114.3mm in external diameter	0	E-0
<b>730650</b>	<b> Other, welded, of circular cross-section, of other alloy steel</b>		
7306500000	Other, welded, of circular cross-section, of other alloy steel	0	E-0
<b>730660</b>	<b> Other, welded, of non-circular cross-section</b>		
7306601010	Galvanized zinc	0	E-0
7306601090	Other	0	E-0
7306602000	Of stainless steel	0	E-0
7306603000	Of other alloy steel	0	E-0

HS code (2002)	Description	Base Rate	Staging Category
<b>730690</b>	<b>Other</b>		
7306901000	Double wallsteel tube	0	E-0
7306909000	Other	0	E-0
<b>730711</b>	<b>Of non-malleable cast iron</b>		
7307110000	Of non-malleable cast iron	8	E-0
<b>730719</b>	<b>Other</b>		
7307190000	Other	8	E-5
<b>730721</b>	<b>Flanges</b>		
7307210000	Flanges	8	E-5
<b>730722</b>	<b>Threaded elbows,bends and sleeves</b>		
7307221000	Threaded sleeves, of stainless steel	0	E-0
7307229000	Other	8	E-0
<b>730723</b>	<b>Butt welding fittings</b>		
7307230000	Butt welding fittings	8	E-0
<b>730729</b>	<b>Other</b>		
7307290000	Other	8	E-5
<b>730791</b>	<b>Flanges</b>		
7307910000	Flanges	8	E-5
<b>730792</b>	<b>Threaded elbows,bends and sleeves</b>		
7307921000	Threaded sleeves, of iron or steel	0	E-0
7307929000	Other	8	E-5
<b>730793</b>	<b>Butt welding fittings</b>		
7307930000	Butt welding fittings	8	E-0
<b>730799</b>	<b>Other</b>		
7307990000	Other	8	E-0
<b>730810</b>	<b>Bridges and bridge-sections</b>		
7308100000	Bridges and bridge-sections	0	E-0
<b>730820</b>	<b>Towers and lattice masts</b>		
7308200000	Towers and lattice masts	8	E-5
<b>730830</b>	<b>Doors, windows and their frames and thresholds for doors</b>		
7308300000	Doors, windows and their frames and thresholds for doors	8	E-5
<b>730840</b>	<b>Equipment for scaffolding, shuttering, propping or pitpropping</b>		
7308400000	Equipment for scaffolding, shuttering, propping or pitpropping	8	E-0
<b>730890</b>	<b>Other</b>		
7308901000	Lock-gates	0	E-0
7308909000	Other	0	E-0
<b>730900</b>	<b>Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300ℓ, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.</b>		
7309000000	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300ℓ, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	8	E-0
<b>731010</b>	<b>Of a capacity of 50ℓ or more</b>		
7310100000	Of a capacity of 50ℓ or more	8	E-5
<b>731021</b>	<b>Cans which are to be closed by soldering or crimping</b>		
7310210000	Cans which are to be closed by soldering or crimping	8	E-0
<b>731029</b>	<b>Other</b>		
7310290000	Other	8	E-5
<b>731100</b>	<b>Containers for compressed or liquefied gas, of iron or steel.</b>		
7311001000	Not more than 30ℓ in capacity	8	E-0
7311002000	More than 30ℓ but not more than 100ℓ in capacity	8	E-0
7311003000	More than 100ℓ in capacity	8	E-5
<b>731210</b>	<b>Stranded wire, ropes and cables</b>		
7312101011	Fitted with fittings or made up into articles	0	E-0
7312101019	Other	0	E-0
7312101091	Fitted with fittings or made up into articles	0	E-0
7312101092	Steel tire cords	0	E-0
7312101099	Other	0	E-0
7312102011	Fitted with fitting or made up into articles	0	E-0

HS code (2002)	Description	Base Rate	Staging Category
7312102019	Other	0	E-0
7312102091	Fitted with fittings or made up into articles	0	E-0
7312102092	Steel tire cords	0	E-0
7312102099	Other	0	E-0
<b>731290</b>	<b>Other</b>		
7312900000	Other	0	E-0
<b>731300</b>	<b>Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.</b>		
7313001000	Barbed iron or steel wire	0	E-0
7313009000	Other	0	E-0
<b>731412</b>	<b>Endless bands for machinery, of stainless steel</b>		
7314120000	Endless bands for machinery, of stainless steel	0	E-0
<b>731413</b>	<b>Other endless bands for machinery</b>		
7314130000	Other endless bands for machinery	0	E-0
<b>731414</b>	<b>Other woven cloth, of stainless steel</b>		
7314140000	Other woven cloth, of stainless steel	0	E-0
<b>731419</b>	<b>Other</b>		
7314190000	Other	0	E-0
<b>731420</b>	<b>Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3mm or more and having a mesh size of 100cm<sup>2</sup> or more</b>		
7314200000	Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3mm or more and having a mesh size of 100cm <sup>2</sup> or more	0	E-0
<b>731431</b>	<b>Plated or coated with zinc</b>		
7314310000	Plated or coated with zinc	0	E-0
<b>731439</b>	<b>Other</b>		
7314390000	Other	0	E-0
<b>731441</b>	<b>Plated or coated with zinc</b>		
7314410000	Plated or coated with zinc	0	E-0
<b>731442</b>	<b>Coated with plastics</b>		
7314420000	Coated with plastics	0	E-0
<b>731449</b>	<b>Other</b>		
7314490000	Other	0	E-0
<b>731450</b>	<b>Expanded metal</b>		
7314500000	Expanded metal	0	E-0
<b>731511</b>	<b>Roller chain</b>		
7315110000	Roller chain	8	E-5
<b>731512</b>	<b>Other chain</b>		
7315120000	Other chain	8	E-8
<b>731519</b>	<b>Parts</b>		
7315190000	Parts	8	E-0
<b>731520</b>	<b>Skid chain</b>		
7315200000	Skid chain	8	E-0
<b>731581</b>	<b>Stud-link</b>		
7315810000	Stud-link	8	E-0
<b>731582</b>	<b>Other, welded link</b>		
7315820000	Other, welded link	8	E-0
<b>731589</b>	<b>Other</b>		
7315890000	Other	8	E-5
<b>731590</b>	<b>Other parts</b>		
7315900000	Other parts	8	E-0
<b>731600</b>	<b>Anchors, grapnels and parts thereof, of iron or steel.</b>		
7316001000	Anchors and grapnels	8	E-0
7316002000	Parts	8	E-0
<b>731700</b>	<b>Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.</b>		
7317001011	Plated, coated or painted	0	E-0
7317001019	Other	0	E-0
7317001021	Plated, coated or painted	0	E-0

HS code (2002)	Description	Base Rate	Staging Category
7317001029	Other	0	E-0
7317002000	Tacks	0	E-0
7317003000	Drawing or office working pins	0	E-0
7317004000	Corrugated nails	0	E-0
7317005000	Staples	0	E-0
7317009000	Other	0	E-0
<b>731811</b>	<b>Coach screws</b>		
7318110000	Coach screws	8	E-5
<b>731812</b>	<b>Other wood screws</b>		
7318120000	Other wood screws	8	E-0
<b>731813</b>	<b>Screw hooks and screw rings</b>		
7318130000	Screw hooks and screw rings	8	E-0
<b>731814</b>	<b>Self-tapping screws</b>		
7318140000	Self-tapping screws	8	E-0
<b>731815</b>	<b>Other screws and bolts,whether or not with their nuts of washers</b>		
7318151000	Machine screws	8	E-0
7318152000	Bolts	8	E-5
7318153000	Bolts and nuts(in set)	8	E-5
7318159000	Other	8	E-5
<b>731816</b>	<b>Nuts</b>		
7318160000	Nuts	8	E-5
<b>731819</b>	<b>Other</b>		
7318190000	Other	8	E-5
<b>731821</b>	<b>Spring washers and other lock washers</b>		
7318210000	Spring washers and other lock washers	8	E-0
<b>731822</b>	<b>Other washers</b>		
7318220000	Other washers	8	E-5
<b>731823</b>	<b>Rivets</b>		
7318230000	Rivets	8	E-0
<b>731824</b>	<b>Cotters and cotter-pins</b>		
7318240000	Cotters and cotter-pins	8	E-5
<b>731829</b>	<b>Other</b>		
7318290000	Other	8	E-5
<b>731910</b>	<b>Sewing, darning or embroidery needles</b>		
7319101000	Hand sewing needles	8	E-5
7319102000	Hand knitting needles	8	E-5
7319109000	Other	8	E-5
<b>731920</b>	<b>Safety pins</b>		
7319200000	Safety pins	8	E-0
<b>731930</b>	<b>Other pins</b>		
7319300000	Other pins	8	E-5
<b>731990</b>	<b>Other</b>		
7319900000	Other	8	E-0
<b>732010</b>	<b>Leaf-springs and leaves thereof</b>		
7320101000	Leaf-springs for automobiles	8	E-5
7320102000	Leaf-springs for railway locomotives and rollingstocks	8	E-0
7320109000	Other	8	E-0
<b>732020</b>	<b>Helical springs</b>		
7320201000	For automobiles	8	E-5
7320202000	For shockabsorbers	8	E-0
7320203000	For buffers on rolling stock couplings	8	E-0
7320204000	For upholstery	8	E-0
7320209000	Other	8	E-0
<b>732090</b>	<b>Other</b>		
7320901000	Flat spiral springs	8	E-0
7320909000	Other springs	8	E-5
<b>732111</b>	<b>For gas fuel or for both gas and other fuels</b>		
7321110000	For gas fuel or for both gas and other fuels	8	E-0
<b>732112</b>	<b>For liquid fuel</b>		
7321120000	For liquid fuel	8	E-0
<b>732113</b>	<b>For solid fuel</b>		
7321130000	For solid fuel	8	E-8

HS code (2002)	Description	Base Rate	Staging Category
<b>732181</b>	<b>For gas fuel or for both gas and other fuels</b>		
7321810000	For gas fuel or for both gas and other fuels	8	E-0
<b>732182</b>	<b>For liquid fuel</b>		
7321820000	For liquid fuel	8	E-0
<b>732183</b>	<b>For solid fuel</b>		
7321830000	For solid fuel	8	E-5
<b>732190</b>	<b>Parts</b>		
7321900000	Parts	8	E-5
<b>732211</b>	<b>Of cast iron</b>		
7322111000	Radiators	8	E-0
7322112000	Parts	8	E-0
<b>732219</b>	<b>Other</b>		
7322191000	Radiators	8	E-0
7322192000	Parts	8	E-0
<b>732290</b>	<b>2. Other</b>		
7322901000	A. Solar collector and parts thereof	8	E-0
7322909010	Air heater	8	E-0
7322909020	Hot air distributor	8	E-0
7322909030	Parts	8	E-0
<b>732310</b>	<b>Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like</b>		
7323100000	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	8	E-0
<b>732391</b>	<b>Of cast iron,not enamelled</b>		
7323910000	Of cast iron,not enamelled	8	E-8
<b>732392</b>	<b>Of cast iron,enamelled</b>		
7323920000	Of cast iron,enamelled	8	E-5
<b>732393</b>	<b>Of stainless steel</b>		
7323930000	Of stainless steel	8	E-5
<b>732394</b>	<b>Of iron (other than cast iron) or steel,enamelled</b>		
7323940000	Of iron (other than cast iron) or steel,enamelled	8	E-5
<b>732399</b>	<b>Other</b>		
7323990000	Other	8	E-5
<b>732410</b>	<b>Sinks and wash basins, of stainless steel</b>		
7324101000	Sinks	8	E-5
7324102000	Wash basins	8	E-0
<b>732421</b>	<b>Of cast iron,whether or not enamelled</b>		
7324210000	Of cast iron,whether or not enamelled	8	E-0
<b>732429</b>	<b>Other</b>		
7324291000	Of stainless steel	8	E-8
7324299000	Other	8	E-5
<b>732490</b>	<b>Other,including parts</b>		
7324901000	Toilet sets	8	E-5
7324908000	Other	8	E-8
7324909000	Parts	8	E-5
<b>732510</b>	<b>Of non-malleable cast iron</b>		
7325100000	Of non-malleable cast iron	8	E-5
<b>732591</b>	<b>Grinding balls and similar articles for mills</b>		
7325910000	Grinding balls and similar articles for mills	8	E-0
<b>732599</b>	<b>Other</b>		
7325991000	Of cast iron	8	E-5
7325992000	Of cast steel	8	E-5
7325993000	Of alloy steel	8	E-0
7325999000	Other	8	E-0
<b>732611</b>	<b>Grinding balls and similar articles for mills</b>		
7326110000	Grinding balls and similar articles for mills	8	E-8
<b>732619</b>	<b>Other</b>		
7326190000	Other	8	E-0
<b>732620</b>	<b>Articles of iron or steel wire</b>		
7326200000	Articles of iron or steel wire	8	E-0
<b>732690</b>	<b>Other</b>		
7326901000	Bobbins for textile machinery	8	E-5
7326909000	Other	8	E-5



HS code (2002)	Description	Base Rate	Staging Category
<b>740110</b>	<b>1. Copper mattes</b>		
7401100000	1. Copper mattes	0	E-0
<b>740120</b>	<b>2. Cement copper (precipitated copper)</b>		
7401200000	2. Cement copper (precipitated copper)	0	E-0
<b>740200</b>	<b>Unrefined copper; copper anodes for electrolytic refining.</b>		
7402001000	Unrefined copper	0	E-0
7402002000	Copper anodes	0	E-0
<b>740311</b>	<b>Cathodes and sections of cathodes</b>		
7403110000	Cathodes and sections of cathodes	5	E-8
<b>740312</b>	<b>Wire-bars</b>		
7403120000	Wire-bars	5	E-0
<b>740313</b>	<b>Billets</b>		
7403130000	Billets	5	E-5
<b>740319</b>	<b>Other</b>		
7403191000	Slabs	5	E-0
7403192000	Ingots	5	E-5
7403199000	Other	5	E-0
<b>740321</b>	<b>Copper-zinc base alloys (brass)</b>		
7403210000	Copper-zinc base alloys (brass)	5	E-5
<b>740322</b>	<b>Copper-tin base alloys (bronze)</b>		
7403220000	Copper-tin base alloys (bronze)	5	E-0
<b>740323</b>	<b>Copper-nickel base alloys(cupro-nickel) or copper-nickel-zinc base alloys(nickel silver)</b>		
7403231000	Copper-nickel base alloys(cupronickel)	5	E-0
7403232000	Copper-nickel-zinc base alloys (nickel silver)	5	E-0
<b>740329</b>	<b>Other copper alloys(other than master alloys of heading 74.05)</b>		
7403290000	Other copper alloys(other than master alloys of heading 74.05)	5	E-0
<b>740400</b>	<b>Copper waste and scrap.</b>		
7404000000	Copper waste and scrap.	0	E-0
<b>740500</b>	<b>Master alloys of copper.</b>		
7405000000	Master alloys of copper.	5	E-0
<b>740610</b>	<b>Powders of non-lamellar structure</b>		
7406100000	Powders of non-lamellar structure	8	E-8
<b>740620</b>	<b>Powders of lamellar structure;flakes</b>		
7406201000	Powders of lamellar structure	8	E-5
7406202000	Flakes	8	E-0
<b>740710</b>	<b>Of refined copper</b>		
7407100000	Of refined copper	8	E-0
<b>740721</b>	<b>Of copper-zinc base alloys (brass)</b>		
7407210000	Of copper-zinc base alloys (brass)	8	E-0
<b>740722</b>	<b>Of copper-nickel base alloys(cupro-nickel) or copper-nickel-zinc base alloys(nickel silver)</b>		
7407221000	Of copper-nickel base alloys(cupro-nickel)	8	E-5
7407222000	Of copper-nickel-zinc base alloys (nickel silver)	8	E-0
<b>740729</b>	<b>Other</b>		
7407291000	Of copper-tin base alloys(bronze)	8	E-0
7407299000	Other	8	E-0
<b>740811</b>	<b>Of which the maximum cross-sectional dimension exceeds 6mm</b>		
7408110000	Of which the maximum cross-sectional dimension exceeds 6mm	8	E-5
<b>740819</b>	<b>Other</b>		
7408190000	Other	8	E-5
<b>740821</b>	<b>Of copper-zinc base alloys (brass)</b>		
7408210000	Of copper-zinc base alloys (brass)	8	E-5
<b>740822</b>	<b>Of copper-nickel base alloys(cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)</b>		
7408221000	Of copper-nickel base alloys(cupro-nickel)	8	E-8
7408222000	Of copper-nickel-zinc base alloys (nickel silver)	8	E-0
<b>740829</b>	<b>Other</b>		
7408291000	Of copper-tin base alloys (bronze)	8	E-0
7408299000	Other	8	E-5
<b>740911</b>	<b>A. In coils</b>		

HS code (2002)	Description	Base Rate	Staging Category
7409111000	(1) For use in manufacturing semiconductor	5	E-0
7409119000	(2) Other	8	E-5
<b>740919</b>	<b>B. Other</b>		
7409191000	(1) For use in manufacturing semiconductor	5	E-0
7409199000	(2) Other	8	E-0
<b>740921</b>	<b>A. In coils</b>		
7409211000	(1) For use in manufacturing semiconductor	5	E-0
7409219000	(2) Other	8	E-5
<b>740929</b>	<b>B. Other</b>		
7409291000	(1) For use in manufacturing semiconductor	5	E-0
7409299000	(2) Other	8	E-0
<b>740931</b>	<b>A. In coils</b>		
7409311000	(1) For use in manufacturing semiconductor	5	E-0
7409319000	(2) Other	8	E-0
<b>740939</b>	<b>B. Other</b>		
7409391000	(1) For use in manufacturing semiconductor	5	E-0
7409399000	(2) Other	8	E-0
<b>740940</b>	<b>4. Of copper-nickel base alloys(cupro-nickel) or copper-nickel-zinc base alloys(nickel silver)</b>		
7409401010	(1) For use in manufacturing semiconductor	5	E-0
7409401090	(2) Other	8	E-0
7409402010	(1) For use in manufacturing semiconductor	5	E-0
7409402090	(2) Other	8	E-0
<b>740990</b>	<b>5. Of other copper alloys</b>		
7409901000	A. For use in manufacturing semiconductor	5	E-0
7409909000	B. Other	8	E-8
<b>741011</b>	<b>Of refined copper</b>		
7410110000	Of refined copper	8	E-0
<b>741012</b>	<b>Of copper alloys</b>		
7410120000	Of copper alloys	8	E-8
<b>741021</b>	<b>Of refined copper</b>		
7410211000	Suitable for manufacturing printed circuit board	8	E-0
7410219000	Other	8	E-0
<b>741022</b>	<b>Of copper alloys</b>		
7410221000	Suitable for manufacturing printed circuit board	8	E-0
7410229000	Other	8	E-5
<b>741110</b>	<b>Of refined copper</b>		
7411100000	Of refined copper	8	E-0
<b>741121</b>	<b>Of copper-zinc base alloys (brass)</b>		
7411210000	Of copper-zinc base alloys (brass)	8	E-0
<b>741122</b>	<b>Of copper-nickel base alloys(cupro-nickel) or copper-nickel-zinc base alloys(cupro-nickel)</b>		
7411221000	Of copper-nickel base alloys (cupro-nickel)	8	E-0
7411222000	Of copper-nickel-zinc base alloys (nickel silver)	8	E-0
<b>741129</b>	<b>Other</b>		
7411291000	Of copper-tin base alloys (bronze)	8	E-0
7411299000	Other	8	E-5
<b>741210</b>	<b>Of refined copper</b>		
7412100000	Of refined copper	3	E-0
<b>741220</b>	<b>Of copper alloys</b>		
7412200000	Of copper alloys	3	E-0
<b>741300</b>	<b>Stranded wire,cable,plaited bands and the like,of copper,not electrically insulated</b>		
7413000000	Stranded wire,cable,plaited bands and the like,of copper,not electrically insulated	3	E-0
<b>741420</b>	<b>Cloth</b>		
7414200000	Cloth	8	E-8
<b>741490</b>	<b>Other</b>		
7414900000	Other	8	E-5
<b>741510</b>	<b>Nails and tacks,drawing pins,staples and similar articles</b>		
7415101000	Plated,rolled or coated with precious metal	8	E-0
7415109000	Other	8	E-0
<b>741521</b>	<b>Washers (including spring washers)</b>		

HS code (2002)	Description	Base Rate	Staging Category
7415210000	Washers (including spring washers)	8	E-0
<b>741529</b>	<b>Other</b>		
7415290000	Other	8	E-0
<b>741533</b>	<b>Screws; bolts and nuts</b>		
7415330000	Screws; bolts and nuts	8	E-5
<b>741539</b>	<b>Other</b>		
7415390000	Other	8	E-0
<b>741600</b>	<b>Copper springs.</b>		
7416000000	Copper springs.	8	E-0
<b>741700</b>	<b>Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper.</b>		
7417001000	1. Solar collectors and parts thereof	5	E-0
7417009010	Stoves	8	E-0
7417009040	Spirit and pressure stove, camping stoves, travelling stoves and plate warmers	8	E-0
7417009080	Other	8	E-0
7417009090	Parts	8	E-0
<b>741811</b>	<b>Pot scourers and scouring or polishing pads, gloves and the like</b>		
7418110000	Pot scourers and scouring or polishing pads, gloves and the like	8	E-0
<b>741819</b>	<b>Other</b>		
7418191000	Table, kitchen articles	8	E-5
7418192000	Other household articles	8	E-5
7418199000	Parts	8	E-5
<b>741820</b>	<b>Sanitary ware and parts thereof</b>		
7418201000	Sanitary ware	8	E-0
7418202000	Parts	8	E-0
<b>741910</b>	<b>Chain and parts thereof</b>		
7419101000	Chain	8	E-0
7419102000	Parts	8	E-0
<b>741991</b>	<b>Cast, moulded, stamped or forged, but not further worked</b>		
7419910000	Cast, moulded, stamped or forged, but not further worked	0	E-0
<b>741999</b>	<b>Other</b>		
7419990000	Other	8	E-5
<b>750110</b>	<b>1. Nickel mattes</b>		
7501100000	1. Nickel mattes	1	E-0
<b>750120</b>	<b>2. Nickel oxide sinters and other intermediate products of nickel metallurgy</b>		
7501201010	(1) Containing by weight 88% or more of nickel	2	E-0
7501201090	(2) Other	1	E-0
7501209010	(1) Containing by weight 88% or more of nickel	2	E-0
7501209090	(2) Other	1	E-0
<b>750210</b>	<b>Nickel, not alloyed</b>		
7502101000	Cathode	3	E-0
7502109000	Other	3	E-0
<b>750220</b>	<b>Nickel alloys</b>		
7502200000	Nickel alloys	3	E-0
<b>750300</b>	<b>Nickel waste and scrap.</b>		
7503000000	Nickel waste and scrap.	1	E-0
<b>750400</b>	<b>Nickel powders and flakes.</b>		
7504001000	Powders	5	E-0
7504002000	Flakes	5	E-0
<b>750511</b>	<b>Of nickel, not alloyed</b>		
7505110000	Of nickel, not alloyed	5	E-5
<b>750512</b>	<b>Of nickel alloys</b>		
7505120000	Of nickel alloys	5	E-5
<b>750521</b>	<b>Of nickel, not alloyed</b>		
7505210000	Of nickel, not alloyed	5	E-8
<b>750522</b>	<b>Of nickel alloys</b>		
7505220000	Of nickel alloys	5	E-8
<b>750610</b>	<b>Of nickel, not alloyed</b>		
7506101000	Plates, sheets and strip	5	E-5
7506102000	Foil	5	E-0

HS code (2002)	Description	Base Rate	Staging Category
<b>750620</b>	<b>Of nickel alloys</b>		
7506201000	Plates,sheets and strip	5	E-0
7506202000	Foil	5	E-0
<b>750711</b>	<b>Of nickel,not alloyed</b>		
7507110000	Of nickel,not alloyed	8	E-0
<b>750712</b>	<b>Of nickel alloys</b>		
7507120000	Of nickel alloys	8	E-5
<b>750720</b>	<b>Tube or pipe fittings</b>		
7507200000	Tube or pipe fittings	8	E-0
<b>750810</b>	<b>1. Cloth, grill and netting, of nickel wire</b>		
7508100000	1. Cloth, grill and netting, of nickel wire	8	E-0
<b>750890</b>	<b>2. Other</b>		
7508901000	Electro-plating anodes	8	E-0
7508909000	Other	8	E-8
<b>760110</b>	<b>1. Aluminium,not alloyed</b>		
7601100000	1. Aluminium,not alloyed	3	E-0
<b>760120</b>	<b>2. Aluminium alloys</b>		
7601201000	A. Casting alloy	3	E-0
7601202000	B. Billet	5	E-0
7601209000	C. Other	3	E-0
<b>760200</b>	<b>Aluminium waste and scrap.</b>		
7602000000	Aluminium waste and scrap.	1	E-0
<b>760310</b>	<b>Powders of non-lamellar structure</b>		
7603100000	Powders of non-lamellar structure	8	E-8
<b>760320</b>	<b>Powders of lamellar structure; flakes</b>		
7603201000	Powders	8	E-5
7603202000	Flakes	8	E-8
<b>760410</b>	<b>Of aluminium,not alloyed</b>		
7604101000	Bars and rods	8	E-5
7604102010	Hollow profiles	8	E-0
7604102090	Other	8	E-0
<b>760421</b>	<b>Hollow profiles</b>		
7604210000	Hollow profiles	8	E-0
<b>760429</b>	<b>Other</b>		
7604291000	Bars and rods	8	E-5
7604299000	Other profiles	8	E-0
<b>760511</b>	<b>Of which the maximum cross-sectional dimension exceeds 7mm</b>		
7605110000	Of which the maximum cross-sectional dimension exceeds 7mm	8	E-0
<b>760519</b>	<b>Other</b>		
7605190000	Other	8	E-5
<b>760521</b>	<b>Of which the maximum cross-sectional dimension exceeds 7mm</b>		
7605210000	Of which the maximum cross-sectional dimension exceeds 7mm	8	E-0
<b>760529</b>	<b>Other</b>		
7605290000	Other	8	E-0
<b>760611</b>	<b>Of aluminium, not alloyed</b>		
7606111000	Containing not less than 99.99% by weight of aluminium	8	E-5
7606119000	Other	8	E-5
<b>760612</b>	<b>Of aluminium alloys</b>		
7606120000	Of aluminium alloys	8	E-5
<b>760691</b>	<b>Of aluminium, not alloyed</b>		
7606911000	Containing not less than 99.99% by weight of aluminium	8	E-5
7606919000	Other	8	E-5
<b>760692</b>	<b>Of aluminium alloys</b>		
7606920000	Of aluminium alloys	8	E-5
<b>760711</b>	<b>Rolled but not further worked</b>		
7607111000	Containing not less than 99.99% by weight of aluminium	8	E-0
7607119000	Other	8	E-5
<b>760719</b>	<b>Other</b>		
7607191000	Containing not less than 99.99% by weight of aluminium	8	E-0
7607199000	Other	8	E-0
<b>760720</b>	<b>Backed</b>		

HS code (2002)	Description	Base Rate	Staging Category
7607201000	Containing not less than 99.99% by weight of aluminium	8	E-0
7607209000	Other	8	E-5
<b>760810</b>	<b>Of aluminium,not alloyed</b>		
7608100000	Of aluminium,not alloyed	8	E-0
<b>760820</b>	<b>Of aluminium alloys</b>		
7608200000	Of aluminium alloys	8	E-0
<b>760900</b>	<b>Aluminium tube or pipe fittings (for example,couplings,elbows, sleeves).</b>		
7609000000	Aluminium tube or pipe fittings (for example,couplings,elbows, sleeves).	8	E-5
<b>761010</b>	<b>Doors,windows and their frames and thresholds for doors</b>		
7610100000	Doors,windows and their frames and thresholds for doors	8	E-0
<b>761090</b>	<b>Other</b>		
7610901000	Structures	8	E-5
7610908000	Other	8	E-0
7610909000	Parts	8	E-5
<b>761100</b>	<b>Aluminium reservoirs,tanks,vats and similar containers,for any material(other than compressed or liquefied gas),of a capacity exceeding 300ℓ,whether or not lined or heat-insulated,but not fitted with mechanical or thermal</b>		
7611000000	Aluminium reservoirs,tanks,vats and similar containers,for any material(other than compressed or liquefied gas),of a capacity exceeding 300ℓ,whether or not lined or heat-insulated,but not fitted with mechanical or thermal equipment.	8	E-0
<b>761210</b>	<b>Collapsible tubular containers</b>		
7612100000	Collapsible tubular containers	8	E-0
<b>761290</b>	<b>Other</b>		
7612901000	Rigid tubular containers	8	E-0
7612909010	Less than 1ℓ capacity	8	E-5
7612909020	Not less than 1ℓ but less than 20ℓ in capacity	8	E-0
7612909030	Not less than 20ℓ in capacity	8	E-0
<b>761300</b>	<b>Aluminium containers for compressed or liquefied gas.</b>		
7613001000	For compressed gas	8	E-0
7613002000	For liquefied gas	8	E-0
<b>761410</b>	<b>With steel core</b>		
7614100000	With steel core	8	E-0
<b>761490</b>	<b>Other</b>		
7614900000	Other	8	E-0
<b>761511</b>	<b>A. pot scourers and scouring or polishing pads, gloves and the like</b>		
7615110000	A. pot scourers and scouring or polishing pads, gloves and the like	8	E-0
<b>761519</b>	<b>B. Other</b>		
7615191000	Solar collectors and parts thereof	5	E-0
7615192000	Table,kitchen articles	8	E-5
7615193000	Other household articles	8	E-5
7615199000	Parts	8	E-0
<b>761520</b>	<b>2. Sanitary ware and parts thereof</b>		
7615201000	Sanitary ware	8	E-0
7615202000	Parts	8	E-0
<b>761610</b>	<b>Nails,tacks,staples(other than those of heading 83.05),screws, bolts,nuts, screw hooks, rivets,cotters, cotter-pins washers and similar articles</b>		
7616100000	Nails,tacks,staples(other than those of heading 83.05),screws, bolts,nuts, screw hooks, rivets,cotters, cotter-pins washers and similar articles	8	E-5
<b>761691</b>	<b>Cloth, grill, netting and fencing, of aluminium wire</b>		
7616910000	Cloth, grill, netting and fencing, of aluminium wire	8	E-0
<b>761699</b>	<b>Other</b>		
7616991000	Bobbins	8	E-0
7616999010	Aluminium pouch	8	E-0
7616999020	Aluminium knob	8	E-0
7616999090	Other	8	E-5
<b>780110</b>	<b>1. Refined lead</b>		

HS code (2002)	Description	Base Rate	Staging Category
7801101000	Containing by weight 99.99% or more of lead	5	E-0
7801109000	Other	5	E-0
<b>780191</b>	<b>A. Containing by weight antimony as the principal other element</b>		
7801910000	A. Containing by weight antimony as the principal other element	5	E-0
<b>780199</b>	<b>B. Other</b>		
7801991000	(1) Unrefined lead	2	E-0
7801992010	Lead-tin alloys	5	E-0
7801992090	Other	5	E-0
<b>780200</b>	<b>Lead waste and scrap.</b>		
7802000000	Lead waste and scrap.	1	E-0
<b>780300</b>	<b>Lead bars,rods,profiles and wire.</b>		
7803001000	Bars and rods	8	E-0
7803002000	Profiles	8	E-0
7803003000	Wire	8	E-5
<b>780411</b>	<b>Sheets,strip and foil of a thickness(excluding any backing) not exceeding 0.2mm</b>		
7804111000	Sheets and strip	8	E-0
7804112000	Foil	8	E-0
<b>780419</b>	<b>Other</b>		
7804190000	Other	8	E-0
<b>780420</b>	<b>Powders and flakes</b>		
7804201000	Powders	8	E-0
7804202000	Flakes	8	E-0
<b>780500</b>	<b>Lead tubes,pipes and tube or pipe fittings(for example,couplings,elbows,sleeves).</b>		
7805001000	Tubes and pipes	8	E-0
7805002000	Tubes and pipe fittings	8	E-0
<b>780600</b>	<b>Other articles of lead.</b>		
7806001000	Lead containers	8	E-0
7806002000	Electro-plating anodes	8	E-0
7806009000	Other	8	E-0
<b>790111</b>	<b>Containing by weight 99.99% or more of zinc</b>		
7901110000	Containing by weight 99.99% or more of zinc	5	E-0
<b>790112</b>	<b>Containing by weight less than 99.99% of zinc</b>		
7901120000	Containing by weight less than 99.99% of zinc	5	E-0
<b>790120</b>	<b>Zinc alloys:</b>		
7901201000	Zinc-aluminium alloy	5	E-0
7901202000	Zinc-copper alloy	5	E-0
7901209000	Other	5	E-0
<b>790200</b>	<b>Zinc waste and scrap.</b>		
7902000000	Zinc waste and scrap.	1	E-0
<b>790310</b>	<b>Zinc dust</b>		
7903100000	Zinc dust	8	E-0
<b>790390</b>	<b>Other</b>		
7903901000	Powders	8	E-0
7903902000	Flakes	8	E-0
<b>790400</b>	<b>Zinc bars,rods,profiles and wire.</b>		
7904001000	Bars and rods	8	E-0
7904002000	Profiles	8	E-0
7904003000	Wire	8	E-5
<b>790500</b>	<b>Zinc plates,sheets,strip and foil.</b>		
7905001000	Plates,sheets and strip	8	E-0
7905002000	Foil	8	E-0
<b>790600</b>	<b>Zinc tubes,pipes and tube or pipe fittings (for example,couplings, elbows,sleeves).</b>		
7906001000	Tubes and pipes	8	E-0
7906002000	Tube and pipe fittings	8	E-0
<b>790700</b>	<b>Other articles of zinc.</b>		
7907001000	Gutters,roof capping,skylight frames and other fabricated building components.	8	E-0
7907009010	Electro-plating anodes	8	E-0
7907009090	Other	8	E-5

HS code (2002)	Description	Base Rate	Staging Category
<b>800110</b>	<b>Tin,not alloyed</b>		
8001100000	Tin,not alloyed	3	E-0
<b>800120</b>	<b>Tin alloys</b>		
8001200000	Tin alloys	3	E-0
<b>800200</b>	<b>Tin waste and scrap.</b>		
8002000000	Tin waste and scrap.	1	E-0
<b>800300</b>	<b>Tin bars,rods,profiles and wire.</b>		
8003001010	Unalloyed	8	E-0
8003001090	Other	8	E-0
8003002010	Unalloyed	8	E-0
8003002090	Other	8	E-0
<b>800400</b>	<b>Tin plates,sheets and strip,of a thickness exceeding 0.2mm.</b>		
8004000000	Tin plates,sheets and strip,of a thickness exceeding 0.2mm.	8	E-0
<b>800500</b>	<b>Tin foil(whether or not printed or backed with paper,paperboard, plastics or similar backing materials),of a thickness(excluding any backing) not exceeding 0.2mm; tin powders and flakes.</b>		
8005001000	Foil	8	E-0
8005002010	Powders	8	E-0
8005002020	Flakes	8	E-0
<b>800600</b>	<b>Tin tubes,pipes and tube or pipe fittings (for example,couplings, elbows,sleeves).</b>		
8006000000	Tin tubes,pipes and tube or pipe fittings (for example,couplings, elbows,sleeves).	8	E-0
<b>800700</b>	<b>Other articles of tin.</b>		
8007001000	Electro-plating anodes	8	E-0
8007009000	Other	8	E-0
<b>810110</b>	<b>1. Powders</b>		
8101100000	1. Powders	5	E-0
<b>810194</b>	<b>A. Unwrought tungsten, including bars and rods obtained simply by sintering</b>		
8101940000	A. Unwrought tungsten, including bars and rods obtained simply by sintering	5	E-0
<b>810195</b>	<b>B. Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil</b>		
8101951000	Bars and rods	8	E-0
8101952000	Profiles	8	E-0
8101953000	Plates,sheets and strips	8	E-0
8101954000	Foil	8	E-0
<b>810196</b>	<b>C. Wire</b>		
8101961000	Spiral filament for electric bulbs or electronic bulbs	8	E-5
8101969000	Other	8	E-5
<b>810197</b>	<b>D. Waste and scrap</b>		
8101970000	D. Waste and scrap	1	E-0
<b>810199</b>	<b>E. Other</b>		
8101990000	E. Other	8	E-0
<b>810210</b>	<b>1. Powders</b>		
8102100000	1. Powders	5	E-0
<b>810294</b>	<b>A. Unwrought molybdenum, including bars and rods obtained simply by sintering</b>		
8102940000	A. Unwrought molybdenum, including bars and rods obtained simply by sintering	5	E-0
<b>810295</b>	<b>B. Bars and rods, other than those obtained simply by sintering, profiles,plates,sheets,strip and foil</b>		
8102951000	Bars and rods	8	E-0
8102952000	Profiles	8	E-0
8102953000	Plates,sheets and strip	8	E-0
8102954000	Foil	8	E-0
<b>810296</b>	<b>C. Wire</b>		
8102961000	Spiral filament for electric bulbs or electronic bulbs	8	E-5
8102969000	Other	8	E-5
<b>810297</b>	<b>D. Waste and scrap</b>		
8102970000	D. Waste and scrap	1	E-0
<b>810299</b>	<b>E. Other</b>		

HS code (2002)	Description	Base Rate	Staging Category
8102990000	E. Other	8	E-0
<b>810320</b>	<b>1. Unwrought tantalum,including bars and rods obtained simply by sintering; powders</b>		
8103201000	Unwrought	3	E-0
8103202000	Powders	3	E-0
<b>810330</b>	<b>2. Waste and scrap</b>		
8103300000	2. Waste and scrap	1	E-0
<b>810390</b>	<b>3. Other</b>		
8103900000	3. Other	8	E-0
<b>810411</b>	<b>Containing at least 99.8% by weight of magnesium</b>		
8104110000	Containing at least 99.8% by weight of magnesium	5	E-0
<b>810419</b>	<b>Other</b>		
8104190000	Other	5	E-0
<b>810420</b>	<b>2. Waste and scrap</b>		
8104200000	2. Waste and scrap	1	E-0
<b>810430</b>	<b>3. Raspings, turnings and granules,graded according to size; powders</b>		
8104301000	Raspings,turnings and granules	8	E-0
8104302000	Powders	8	E-0
<b>810490</b>	<b>4. Other</b>		
8104901000	Bars and rods	8	E-0
8104909000	Other	8	E-0
<b>810520</b>	<b>Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders</b>		
8105201000	Unwrought cobalt	3	E-0
8105202000	Cobalt mattes and other intermediate products of cobalt metallurgy	3	E-0
8105203000	Powders	3	E-0
<b>810530</b>	<b>Waste and scrap</b>		
8105300000	Waste and scrap	3	E-0
<b>810590</b>	<b>Other</b>		
8105900000	Other	3	E-0
<b>810600</b>	<b>Bismuth and articles thereof,including waste and scrap.</b>		
8106001010	Unwrought bismuth	5	E-0
8106001020	Waste and scrap	5	E-0
8106001030	Powders	5	E-0
8106009000	Other	5	E-0
<b>810720</b>	<b>Unwrought cadmium; powders</b>		
8107201000	Unwrought cadmium	5	E-0
8107202000	Powders	5	E-0
<b>810730</b>	<b>Waste and scrap</b>		
8107300000	Waste and scrap	5	E-0
<b>810790</b>	<b>Other</b>		
8107900000	Other	5	E-0
<b>810820</b>	<b>1. Unwrought titanium; powders</b>		
8108201000	Unwrought	5	E-0
8108202000	Powders	5	E-0
<b>810830</b>	<b>2.Waste and scrap</b>		
8108300000	2.Waste and scrap	5	E-0
<b>810890</b>	<b>3. Other</b>		
8108901000	Plates and strips	8	E-0
8108902000	Tubes and pipes	8	E-0
8108909000	Other	8	E-0
<b>810920</b>	<b>1. Unwrought zirconium; powders</b>		
8109201000	Unwrought	5	E-0
8109202000	Powders	5	E-0
<b>810930</b>	<b>2.Waste and scrap</b>		
8109300000	2.Waste and scrap	5	E-0
<b>810990</b>	<b>3. Other</b>		
8109901010	Tubes and pipes	0	E-0
8109901020	Plates,sheets and strips	0	E-0
8109901030	Bars	0	E-0
8109901090	Other	0	E-0



HS code (2002)	Description	Base Rate	Staging Category
8109909000	B. Other	5	E-0
<b>811010</b>	<b>Unwrought antimony; powders</b>		
8110100000	Unwrought antimony; powders	3	E-0
<b>811020</b>	<b>Waste and scrap</b>		
8110200000	Waste and scrap	3	E-0
<b>811090</b>	<b>Other</b>		
8110900000	Other	3	E-0
<b>811100</b>	<b>Manganese and articles thereof,including waste and scrap.</b>		
8111000000	Manganese and articles thereof,including waste and scrap.	5	E-0
<b>811212</b>	<b>Unwrought; powders</b>		
8112120000	Unwrought; powders	5	E-0
<b>811213</b>	<b>Waste and scrap</b>		
8112130000	Waste and scrap	5	E-0
<b>811219</b>	<b>Other</b>		
8112190000	Other	5	E-0
<b>811221</b>	<b>Unwrought; powders</b>		
8112210000	Unwrought; powders	5	E-0
<b>811222</b>	<b>Waste and scrap</b>		
8112220000	Waste and scrap	5	E-0
<b>811229</b>	<b>Other</b>		
8112290000	Other	5	E-0
<b>811230</b>	<b>3. Germanium</b>		
8112300000	3. Germanium	5	E-0
<b>811240</b>	<b>4. Vanadium</b>		
8112400000	4. Vanadium	5	E-0
<b>811251</b>	<b>Unwrought; powders</b>		
8112510000	Unwrought; powders	5	E-0
<b>811252</b>	<b>Waste and scrap</b>		
8112520000	Waste and scrap	5	E-0
<b>811259</b>	<b>Other</b>		
8112590000	Other	5	E-0
<b>811292</b>	<b>Unwrought; waste and scrap; powders</b>		
8112920000	Unwrought; waste and scrap; powders	5	E-0
<b>811299</b>	<b>Other</b>		
8112990000	Other	5	E-0
<b>811300</b>	<b>Cermets and articles thereof,including waste and scrap.</b>		
8113000000	Cermets and articles thereof,including waste and scrap.	5	E-0
<b>820110</b>	<b>Spades and shovels</b>		
8201100000	Spades and shovels	8	E-0
<b>820120</b>	<b>Forks</b>		
8201200000	Forks	8	E-0
<b>820130</b>	<b>Mattocks,picks,hoes and rakes</b>		
8201300000	Mattocks,picks,hoes and rakes	8	E-0
<b>820140</b>	<b>Axes,bill hooks and similar hewing tools</b>		
8201400000	Axes,bill hooks and similar hewing tools	8	E-0
<b>820150</b>	<b>Secateurs and similar one-handed pruners and shears(including poultry shears)</b>		
8201500000	Secateurs and similar one-handed pruners and shears(including poultry shears)	8	E-0
<b>820160</b>	<b>Hedge shears,two-handed pruning shears and similar two-handed shears</b>		
8201600000	Hedge shears,two-handed pruning shears and similar two-handed shears	8	E-0
<b>820190</b>	<b>Other hand tools of a kind used in agriculture,horticulture or forestry</b>		
8201901000	Scythes and sickles	8	E-0
8201902000	Hay knives	8	E-0
8201903000	Timber wedges	8	E-0
8201909000	Other	8	E-0
<b>820210</b>	<b>Hand saws</b>		
8202101000	For wood	8	E-0
8202102000	For metal	8	E-0
8202109000	Other	8	E-0

HS code (2002)	Description	Base Rate	Staging Category
<b>820220</b>	<b>Band saw blades</b>		
8202200000	Band saw blades	8	E-5
<b>820231</b>	<b>With working part of steel</b>		
8202310000	With working part of steel	8	E-0
<b>820239</b>	<b>Other, including parts</b>		
8202391000	With working part of tungsten carbide	8	E-0
8202392000	With working part of diamond	8	E-0
8202393000	With working part of other materials	8	E-0
8202399000	Parts	8	E-0
<b>820240</b>	<b>Chain saw blades</b>		
8202400000	Chain saw blades	8	E-0
<b>820291</b>	<b>Straight saw blades, for working metal</b>		
8202911000	Hack-saw blades	8	E-0
8202919000	Other	8	E-0
<b>820299</b>	<b>Other</b>		
8202990000	Other	8	E-0
<b>820310</b>	<b>Files, rasps and similar tools</b>		
8203101000	For saw blades	8	E-5
8203109000	Other	8	E-5
<b>820320</b>	<b>Pliers(including cutting pliers),pincers,tweezers and similar tools</b>		
8203201000	Plier(including cutting pliers)	8	E-0
8203202000	Pincer	8	E-5
8203203000	Tweezers	8	E-5
8203204000	Nail pullers	8	E-0
8203209000	Other	8	E-8
<b>820330</b>	<b>Metal cutting shears and similar tools</b>		
8203300000	Metal cutting shears and similar tools	8	E-0
<b>820340</b>	<b>Pipe-cutters,bolt croppers,perforating punches and similar tools</b>		
8203401000	Pipe cutters	8	E-5
8203402000	Bolt croppers and clippers	8	E-0
8203403000	Perforating punches	8	E-8
8203409000	Other	8	E-0
<b>820411</b>	<b>Non-adjustable</b>		
8204110000	Non-adjustable	8	E-5
<b>820412</b>	<b>Adjustable</b>		
8204120000	Adjustable	8	E-8
<b>820420</b>	<b>Interchangeable spanner sockets,with or without handles</b>		
8204200000	Interchangeable spanner sockets,with or without handles	8	E-8
<b>820510</b>	<b>Drilling, threading or tapping tools</b>		
8205101000	For drilling	8	E-0
8205102000	For threading	8	E-0
8205103000	For tapping	8	E-0
8205109000	Other	8	E-8
<b>820520</b>	<b>Hammers and sledge hammers</b>		
8205200000	Hammers and sledge hammers	8	E-8
<b>820530</b>	<b>Planes,chisels,gouges and similar cutting tools for working wood</b>		
8205300000	Planes,chisels,gouges and similar cutting tools for working wood	8	E-0
<b>820540</b>	<b>Screwdrivers</b>		
8205400000	Screwdrivers	8	E-0
<b>820551</b>	<b>Household tools</b>		
8205510000	Household tools	8	E-0
<b>820559</b>	<b>Other</b>		
8205591000	Glaziers' diamond	8	E-0
8205592000	Soldering irons	8	E-0
8205593000	Grease guns	8	E-8
8205595000	Tools for mining and public works	8	E-0
8205596000	Tools for cement workers and painters	8	E-0
8205597000	Watch makers' tools	8	E-8
8205599000	Other	8	E-5
<b>820560</b>	<b>Blow lamps</b>		

HS code (2002)	Description	Base Rate	Staging Category
8205600000	Blow lamps	8	E-0
<b>820570</b>	<b>Vices, clamps and the like</b>		
8205701000	Vices	8	E-0
8205702000	Clamps	8	E-5
8205709000	Other	8	E-5
<b>820580</b>	<b>Anvils;portable forges;hand or pedal-operated grinding wheels with frameworks</b>		
8205801000	Anvils	8	E-0
8205802000	Portable forges	8	E-0
8205803000	Hand or pedal-operated grinding wheels with frameworks	8	E-0
8205809000	Other	8	E-8
<b>820590</b>	<b>Sets of articles of two or more of the foregoing subheadings</b>		
8205900000	Sets of articles of two or more of the foregoing subheadings	8	E-5
<b>820600</b>	<b>Tools of two or more of the headings 82.02 to 82.05,put up in sets for retail sale.</b>		
8206000000	Tools of two or more of the headings 82.02 to 82.05,put up in sets for retail sale.	8	E-5
<b>820713</b>	<b>With working part of cermets</b>		
8207130000	With working part of cermets	8	E-5
<b>820719</b>	<b>Other, including parts</b>		
8207191000	With working part of other materials	8	E-5
8207199000	Parts	8	E-8
<b>820720</b>	<b>Dies for drawing or extruding metal</b>		
8207201000	For drawing	8	E-0
8207202000	For extruding	8	E-0
<b>820730</b>	<b>Tools for pressing, stamping or punching</b>		
8207301000	For pressing	8	E-5
8207302000	For stamping	8	E-0
8207303000	For punching	8	E-5
8207309000	Other	8	E-5
<b>820740</b>	<b>Tools for tapping or threading</b>		
8207401000	For tapping	8	E-5
8207402000	For threading	8	E-0
8207409000	Other	8	E-0
<b>820750</b>	<b>Tools for drilling, other than for rock drilling</b>		
8207501010	Of high speed steel	8	E-0
8207501090	Other	8	E-8
8207502000	Brace bits	8	E-8
8207509000	Other	8	E-8
<b>820760</b>	<b>Tools for boring or broaching</b>		
8207601000	Reamers	8	E-5
8207602000	Laps	8	E-0
8207603000	Broaches	8	E-8
8207609000	Other	8	E-0
<b>820770</b>	<b>Tools for milling</b>		
8207701000	Gear cutters	8	E-8
8207702000	Milling cutters	8	E-5
8207703000	Gear cutting hobs	8	E-5
8207704000	Rotary files	8	E-0
8207709000	Other	8	E-5
<b>820780</b>	<b>Tools for turning</b>		
8207801000	Tools for lathes	8	E-5
8207809000	Other	8	E-0
<b>820790</b>	<b>Other interchangeable tools</b>		
8207901000	Diamond tools	8	E-5
8207909000	Other	8	E-5
<b>820810</b>	<b>For metal working</b>		
8208100000	For metal working	8	E-0
<b>820820</b>	<b>For wood working</b>		
8208200000	For wood working	8	E-0
<b>820830</b>	<b>For kitchen appliances or for machines used by the food industry</b>		
8208300000	For kitchen appliances or for machines used by the food industry	8	E-0

HS code (2002)	Description	Base Rate	Staging Category
<b>820840</b>	<b>For agricultural,horticultural or forestry machines</b>		
8208400000	For agricultural,horticultural or forestry machines	8	E-0
<b>820890</b>	<b>Other</b>		
8208900000	Other	8	E-5
<b>820900</b>	<b>Plates,sticks,tips and the like for tools,unmounted,of cermets.</b>		
8209001010	Of tungsten carbide,treated with gamma coating	8	E-5
8209001040	Of cermets	8	E-0
8209001090	Others	8	E-5
8209002010	Of tungsten carbide	8	E-5
8209002040	Of cermets	8	E-0
8209002090	Other	8	E-8
<b>821000</b>	<b>Hand-operated mechanical appliances,weighing 10kg or less,used in the preparation,conditioning or serving of food or drink.</b>		
8210001000	Mills and grinders	8	E-0
8210002000	Extractors and pressers	8	E-0
8210003000	Beaters and mixers	8	E-0
8210004000	Slicers and cutters	8	E-0
8210005000	Openers,corkers and sealers	8	E-0
8210008000	Other domestic food-processing appliances	8	E-5
8210009000	Parts	8	E-0
<b>821110</b>	<b>Sets of assorted articles</b>		
8211100000	Sets of assorted articles	8	E-0
<b>821191</b>	<b>Table knives having fixed blades</b>		
8211910000	Table knives having fixed blades	8	E-0
<b>821192</b>	<b>Other knives having fixed blades</b>		
8211920000	Other knives having fixed blades	8	E-0
<b>821193</b>	<b>Knives having other than fixed blades</b>		
8211930000	Knives having other than fixed blades	8	E-0
<b>821194</b>	<b>Blades</b>		
8211940000	Blades	8	E-0
<b>821195</b>	<b>Handles of base metal</b>		
8211950000	Handles of base metal	8	E-0
<b>821210</b>	<b>Razors</b>		
8212100000	Razors	8	E-0
<b>821220</b>	<b>Safety razor blades,including razor blade blanks in strips</b>		
8212200000	Safety razor blades,including razor blade blanks in strips	8	E-0
<b>821290</b>	<b>Other parts</b>		
8212900000	Other parts	8	E-0
<b>821300</b>	<b>Scissors,tailors' shears and similar shears,and blades therefor.</b>		
8213001000	Ordinary scissors	8	E-0
8213002010	For tailors and dressmakers	8	E-0
8213002020	For hairdressers	8	E-0
8213002090	Other	8	E-0
8213003000	Manicure scissors	8	E-0
8213004000	Scissor blades	8	E-0
8213009000	Other	8	E-0
<b>821410</b>	<b>Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor</b>		
8214101000	Pencil sharpeners	8	E-0
8214109000	Other	8	E-5
<b>821420</b>	<b>Manicure or pedicure sets and instruments (including nail files)</b>		
8214200000	Manicure or pedicure sets and instruments (including nail files)	8	E-5
<b>821490</b>	<b>Other</b>		
8214901000	Hair clippers	8	E-0
8214902000	Butchers' or kitchen cleavers,choppers and mincing knives	8	E-0
8214909000	Other	8	E-0
<b>821510</b>	<b>Sets of assorted articles containing at least one article plated with precious metal</b>		

HS code (2002)	Description	Base Rate	Staging Category
8215100000	Sets of assorted articles containing at least one article plated with precious metal	8	E-0
<b>821520</b>	<b>Other sets of assorted articles</b>		
8215200000	Other sets of assorted articles	8	E-5
<b>821591</b>	<b>Plated with precious metal</b>		
8215911000	Spoons	8	E-0
8215912000	Forks	8	E-0
8215913000	Ladles and skimmers	8	E-0
8215914000	Fish-knives and butter-knives	8	E-0
8215915000	Tongs of all kinds	8	E-0
8215919000	Other	8	E-0
<b>821599</b>	<b>Other</b>		
8215991000	Spoons	8	E-5
8215992000	Forks	8	E-0
8215993000	Ladles and skimmers	8	E-5
8215994000	Fish-knives and butter-knives	8	E-0
8215995000	Tong of all kinds	8	E-0
8215999000	Other	8	E-5
<b>830110</b>	<b>Padlocks</b>		
8301100000	Padlocks	8	E-0
<b>830120</b>	<b>Locks of a kind used for motor vehicles</b>		
8301200000	Locks of a kind used for motor vehicles	8	E-5
<b>830130</b>	<b>Locks of a kind used for furniture</b>		
8301300000	Locks of a kind used for furniture	8	E-8
<b>830140</b>	<b>Other locks</b>		
8301401000	Door locks	8	E-0
8301409000	Other	8	E-0
<b>830150</b>	<b>Clasps and frames with clasps,incorporating locks</b>		
8301500000	Clasps and frames with clasps,incorporating locks	8	E-0
<b>830160</b>	<b>Parts</b>		
8301600000	Parts	8	E-0
<b>830170</b>	<b>Keys presented separately</b>		
8301700000	Keys presented separately	8	E-0
<b>830210</b>	<b>Hinges</b>		
8302100000	Hinges	8	E-0
<b>830220</b>	<b>Castors</b>		
8302200000	Castors	8	E-0
<b>830230</b>	<b>Other mountings, fittings and similar articles suitable for motor vehicles</b>		
8302300000	Other mountings, fittings and similar articles suitable for motor vehicles	8	E-0
<b>830241</b>	<b>Suitable for buildings</b>		
8302411000	Suitable for doors or windows	8	E-0
8302419000	Other	8	E-0
<b>830242</b>	<b>Other, suitable for furniture</b>		
8302420000	Other, suitable for furniture	8	E-0
<b>830249</b>	<b>Other</b>		
8302491000	Suitable for trunks, suitcases, or similar travel goods.	8	E-5
8302499000	Other	8	E-5
<b>830250</b>	<b>Hat-racks, hat-pegs, brackets and similar fixtures</b>		
8302500000	Hat-racks, hat-pegs, brackets and similar fixtures	8	E-5
<b>830260</b>	<b>Automatic door closers</b>		
8302600000	Automatic door closers	8	E-0
<b>830300</b>	<b>Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.</b>		
8303001000	Safes	8	E-0
8303009000	Other	8	E-0
<b>830400</b>	<b>Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.</b>		

HS code (2002)	Description	Base Rate	Staging Category
8304000000	Filing cabinets,card-index cabinets,paper trays,paper rests,pen trays,office-stamp stands and similar office or desk equipment,of base metal,other than office furniture of heading 94.03.	8	E-0
<b>830510</b>	<b>Fittings for loose-leaf binders of files</b>		
8305100000	Fittings for loose-leaf binders of files	8	E-0
<b>830520</b>	<b>Staples in strips</b>		
8305200000	Staples in strips	8	E-5
<b>830590</b>	<b>Other,including parts</b>		
8305900000	Other,including parts	8	E-5
<b>830610</b>	<b>1. Bells,gongs and the like</b>		
8306100000	1. Bells,gongs and the like	8	E-0
<b>830621</b>	<b>Plated with precious metal</b>		
8306210000	Plated with precious metal	8	E-0
<b>830629</b>	<b>Other</b>		
8306290000	Other	8	E-5
<b>830630</b>	<b>3. Photograph, picture or similar frames; mirrors</b>		
8306301000	Photograph,picture or similar frames	8	E-5
8306302000	Mirrors of base metal	8	E-0
<b>830710</b>	<b>Of iron or steel</b>		
8307100000	Of iron or steel	8	E-0
<b>830790</b>	<b>Of other base metal</b>		
8307900000	Of other base metal	8	E-0
<b>830810</b>	<b>Hooks, eyes and eyelets</b>		
8308101000	Hooks	8	E-0
8308102000	Eyes and eyelets	8	E-0
<b>830820</b>	<b>Tubular or bifurcated rivets</b>		
8308200000	Tubular or bifurcated rivets	8	E-0
<b>830890</b>	<b>Other,including parts</b>		
8308901000	Clasps and frames with clasps	8	E-0
8308902000	Buckles and buckle-clasps	8	E-5
8308903000	Beads	8	E-0
8308904000	Spangles	8	E-5
8308909000	Other	8	E-0
<b>830910</b>	<b>Crown corks</b>		
8309100000	Crown corks	8	E-0
<b>830990</b>	<b>Other</b>		
8309901000	Easy opener end	8	E-0
8309909000	Other	8	E-5
<b>831000</b>	<b>Sign-plates,name-plates,address-plates and similar plates,numbers, letters and other symbols,of base metal,excluding those of heading 94.05.</b>		
8310000000	Sign-plates,name-plates,address-plates and similar plates,numbers, letters and other symbols,of base metal,excluding those of heading 94.05.	8	E-0
<b>831110</b>	<b>1. Coated electrodes of base metal, for electric arc-welding</b>		
8311101000	A. For use in manufacturing semiconductor	8	E-0
8311109000	B. Other	8	E-5
<b>831120</b>	<b>2. Cored wire of base metal, for electric arc-welding</b>		
8311201000	A. For use in manufacturing semiconductor	8	E-0
8311209000	B. Other	8	E-0
<b>831130</b>	<b>3. Coated rods and cored wire,of base metal, for soldering, brazing or welding by flame</b>		
8311301000	A. For use in manufacturing semiconductor	8	E-0
8311309010	Lead-tin alloy solders	8	E-0
8311309090	Other	8	E-0
<b>831190</b>	<b>4. Other, including parts</b>		
8311901000	A.For use in manufacturing semiconductor	8	E-0
8311909000	B. Other	8	E-0
<b>840110</b>	<b>1. Nuclear reactors</b>		
8401100000	1. Nuclear reactors	0	E-0
<b>840120</b>	<b>2. Machinery and apparatus for isotopic separation,and parts thereof</b>		

HS code (2002)	Description	Base Rate	Staging Category
8401200000	2. Machinery and apparatus for isotopic separation, and parts thereof	0	E-0
<b>840130</b>	<b>3. Fuel elements (cartridges), non-irradiated</b>		
8401300000	3. Fuel elements (cartridges), non-irradiated	0	E-0
<b>840140</b>	<b>4. Parts of nuclear reactors</b>		
8401400000	4. Parts of nuclear reactors	0	E-0
<b>840211</b>	<b>Watertube boilers with a steam production exceeding 45t per hour</b>		
8402110000	Watertube boilers with a steam production exceeding 45t per hour	8	E-0
<b>840212</b>	<b>Watertube boilers with a steam production not exceeding 45t per hour</b>		
8402120000	Watertube boilers with a steam production not exceeding 45t per hour	8	E-0
<b>840219</b>	<b>Other vapour generating boilers, including hybrid boilers</b>		
8402191000	Heating medium boiler	8	E-0
8402199000	Other	8	E-0
<b>840220</b>	<b>Super-heated water boilers</b>		
8402200000	Super-heated water boilers	8	E-0
<b>840290</b>	<b>Parts</b>		
8402901000	Of steam and other vapour generating boilers	8	E-5
8402902000	Of super-heated water boilers	8	E-0
<b>840310</b>	<b>Boilers</b>		
8403101000	Central heating boilers, using fuel oil	8	E-0
8403102000	Central heating boilers, using coal or coke	8	E-0
8403103000	Central heating boilers, using gas	8	E-0
8403109000	Other	8	E-0
<b>840390</b>	<b>Parts</b>		
8403900000	Parts	8	E-0
<b>840410</b>	<b>Auxiliary plant for use with boilers of heading 84.02 or 84.03</b>		
8404101000	Economisers	8	E-0
8404102000	Super-heaters	8	E-0
8404103000	Soot recoverers	8	E-0
8404104000	Gas recoverers	8	E-0
8404109000	Other	8	E-5
<b>840420</b>	<b>Condensers for steam of other vapour power units</b>		
8404200000	Condensers for steam of other vapour power units	8	E-0
<b>840490</b>	<b>Parts</b>		
8404901000	Of condensers for vapour generating boilers	8	E-0
8404902000	Of condensers for vapour engines and power units	8	E-0
8404909000	Other	8	E-0
<b>840510</b>	<b>Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers</b>		
8405101000	Producer gas generators	8	E-0
8405102000	Water gas generators	8	E-0
8405103000	Acetylene gas generators	8	E-0
8405104000	Oxygen generators	8	E-0
8405109000	Other	8	E-0
<b>840590</b>	<b>Parts</b>		
8405901000	Of producer gas generator	8	E-0
8405902000	Of water gas generators	8	E-5
8405903000	Of acetylene gas generators	8	E-0
8405904000	Of oxygen generators	8	E-0
8405909000	Other	8	E-5
<b>840610</b>	<b>Turbines for marine propulsion</b>		
8406103000	Of an output exceeding 2MW	5	E-0
8406109000	Other	5	E-0
<b>840681</b>	<b>Of an output exceeding 40MW</b>		
8406811000	Of an output exceeding 40MW but not exceeding 100MW	5	E-0
8406812000	Of an output exceeding 100MW but not exceeding 300MW	5	E-0
8406813000	Of an output exceeding 300MW	5	E-0
<b>840682</b>	<b>Of an output not exceeding 40MW</b>		
8406820000	Of an output not exceeding 40MW	5	E-0

HS code (2002)	Description	Base Rate	Staging Category
<b>840690</b>	<b>Parts</b>		
8406901000	Of steam turbines for marine propulsion	8	E-0
8406909000	Other	8	E-0
<b>840710</b>	<b>1. Aircraft engines</b>		
8407100000	1. Aircraft engines	0	E-0
<b>840721</b>	<b>Outboard motors</b>		
8407210000	Outboard motors	8	E-0
<b>840729</b>	<b>Other</b>		
8407290000	Other	8	E-0
<b>840731</b>	<b>Of a cylinder capacity not exceeding 50cc</b>		
8407311000	For moter-cycles	8	E-0
8407319000	Other	8	E-0
<b>840732</b>	<b>Of a cylinder capacity exceeding 50cc but not exceeding 250cc</b>		
8407321000	For motor-cycles	8	E-0
8407329000	Other	8	E-0
<b>840733</b>	<b>Of a cylinder capacity exceeding 250cc but not exceeding 1,000cc</b>		
8407331000	For motor-cycles	8	E-0
8407339000	Other	8	E-5
<b>840734</b>	<b>Of a cylinder capacity exceeding 1,000cc</b>		
8407341000	For motor-cycles	8	E-0
8407349000	Other	8	E-8
<b>840790</b>	<b>4. Other engines</b>		
8407901000	For railway locomotives	0	E-0
8407909000	Other	8	E-5
<b>840810</b>	<b>1. Marine propulsion engines</b>		
8408101000	With a rating not exceeding 300kw	8	E-0
8408102000	With a rating more than 300kw,not exceeding 2,000kw	8	E-5
8408103000	With a rating more than 2,000kw	8	E-0
<b>840820</b>	<b>2. Engines of a kind used for the propulsion of vehicles of Chapter 87</b>		
8408201000	Of a cylinder capacity not exceeding 1,000cc	8	E-0
8408202000	Of a cylinder capacity exceeding 1,000cc but not exceeding 2,000cc	8	E-0
8408203000	Of a cylinder capacity exceeding 2,000cc but not exceeding 4,000cc	8	E-5
8408204000	Of a cylinder capacity exceeding 4,000cc but not exceeding 10,000cc	8	E-0
8408205000	Of a cylinder capacity exceeding 10,000cc	8	E-5
<b>840890</b>	<b>3. Other engines</b>		
8408901010	Internal combustion engines for railway locomotives	0	E-0
8408901090	Other	5	E-0
8408909010	(1) Internal combustion engines for ships	8	E-5
8408909021	(a) For generating of a power not less than 400kw(Of a rpm 1,500 or 1,800)	4	E-5
8408909029	(b) Other	8	E-5
8408909030	(c) Internal combustion engines for subheading 84.29	8	E-5
8408909090	(3) Other	8	E-5
<b>840910</b>	<b>1. For aircraft engines</b>		
8409100000	1. For aircraft engines	5	E-0
<b>840991</b>	<b>A. Suitable for use solely or principally with spark-ignition internal combustion piston engines</b>		
8409911000	For vehicles of Chapter 87	8	E-5
8409912000	For outboat motors	8	E-0
8409919000	Other	8	E-5
<b>840999</b>	<b>B. Other</b>		
8409991000	(1) For railway locomotives and rolling stock	5	E-0
8409992000	(2) For vehicles of Chapter 87	8	E-5
8409993010	Of internal combustion engines with a rating not exceeding 300kw	8	E-0
8409993020	Of internal combustion engines with a rating exceeding 300kw,but not exceeding 2,000kw	8	E-0



HS code (2002)	Description	Base Rate	Staging Category
8409993030	Of internal combustion engines with a rating exceeding 2,000kw	8	E-5
8409999010	(a) For generating	8	E-5
8409999090	(b) Other	8	E-5
<b>841011</b>	<b>Of a power not exceeding 1,000kw</b>		
8410111000	Hydraulic turbines	0	E-0
8410119000	Other	8	E-0
<b>841012</b>	<b>Of a power exceeding 1,000kw but not exceeding 10,000kw</b>		
8410120000	Of a power exceeding 1,000kw but not exceeding 10,000kw	0	E-0
<b>841013</b>	<b>Of a power exceeding 10,000kw</b>		
8410130000	Of a power exceeding 10,000kw	0	E-0
<b>841090</b>	<b>Parts,including regulators</b>		
8410901010	For water turbines	0	E-0
8410901090	Other	8	E-0
8410909010	For water turbines	0	E-0
8410909090	Other	8	E-0
<b>841111</b>	<b>A. Of a thrust not exceeding 25KN</b>		
8411111000	(1) For aircraft	3	E-0
8411119010	For marine	8	E-0
8411119090	Other	8	E-0
<b>841112</b>	<b>B. Of a thrust exceeding 25KN</b>		
8411121000	(1) For aircraft	3	E-8
8411129010	For marine	8	E-0
8411129090	Other	8	E-0
<b>841121</b>	<b>A. Of a power not exceeding 1,100kw</b>		
8411211000	(1) For aircraft	3	E-0
8411219010	For marine	8	E-0
8411219090	Other	8	E-0
<b>841122</b>	<b>B. Of a power exceeding 1,100kw</b>		
8411221000	(1) For aircraft	3	E-0
8411229010	For marine	8	E-0
8411229090	Other	8	E-0
<b>841181</b>	<b>A. Of a power not exceeding 5,000kw</b>		
8411811000	(1) For aircraft	3	E-0
8411819010	For marine	8	E-0
8411819090	Other	8	E-0
<b>841182</b>	<b>B. Of a power exceeding 5,000kw</b>		
8411821000	(1) For aircraft	3	E-0
8411829010	For marine	8	E-0
8411829090	Other	8	E-5
<b>841191</b>	<b>A. Of turbo-jets or turbo-propellers</b>		
8411911000	(1) For air-craft	3	E-0
8411919000	(2) Other	8	E-0
<b>841199</b>	<b>B. Other</b>		
8411991000	(1) For air-craft	3	E-0
8411999000	(2) Other	8	E-5
<b>841210</b>	<b>1. Reaction engines other than turbo-jets</b>		
8412101010	Ram-jet or pulsejet engines	5	E-0
8412101090	Other	5	E-0
8412109000	B. Other	8	E-0
<b>841221</b>	<b>Linear action(cylinders)</b>		
8412211000	Hydraulic cylinder	8	E-0
8412219000	Other	8	E-0
<b>841229</b>	<b>Other</b>		
8412290000	Other	8	E-5
<b>841231</b>	<b>Linear acting (cylinders)</b>		
8412310000	Linear acting (cylinders)	8	E-0
<b>841239</b>	<b>Other</b>		
8412390000	Other	8	E-0
<b>841280</b>	<b>4. Other</b>		
8412800000	4. Other	8	E-5
<b>841290</b>	<b>5. Parts</b>		
8412901010	Ram-jet or pulse-jet engines	5	E-0
8412901090	Other	5	E-0

HS code (2002)	Description	Base Rate	Staging Category
8412902000	B. Of water engines	0	E-0
8412909000	C. Other	8	E-5
<b>841311</b>	<b>Pumps for dispensing fuel or lubricants,of the type used in filling-stations of in garages</b>		
8413110000	Pumps for dispensing fuel or lubricants,of the type used in filling-stations of in garages	8	E-5
<b>841319</b>	<b>Other</b>		
8413190000	Other	8	E-5
<b>841320</b>	<b>Hand pumps,other than those of subheading 8413.11 or 8413. 19</b>		
8413200000	Hand pumps,other than those of subheading 8413.11 or 8413. 19	8	E-0
<b>841330</b>	<b>Fuel,lubricating or cooling medium pumps for internal combustion piston engines</b>		
8413301000	For aircraft	8	E-0
8413302000	For railway locomotive	8	E-0
8413303000	For marine	8	E-5
8413304000	For vehicles falling within Chapter 87	8	E-8
8413309000	Other	8	E-5
<b>841340</b>	<b>Concrete pumps</b>		
8413400000	Concrete pumps	8	E-0
<b>841350</b>	<b>Other reciprocating positive displacement pumps</b>		
8413504000	Pumps to be used with swimming pools	8	E-0
8413509010	Plunger pumps	8	E-5
8413509020	Piston pumps	8	E-5
8413509030	Diaphragm pumps	8	E-0
8413509090	Other	8	E-5
<b>841360</b>	<b>Other rotary positive displacement pumps</b>		
8413604000	Pumps to be used with swimming pools	8	E-0
8413609010	Gear pumps	8	E-5
8413609020	Vane pumps	8	E-5
8413609030	Screw pumps	8	E-5
8413609090	Other	8	E-5
<b>841370</b>	<b>Other centrifugal pumps</b>		
8413703000	Pumps to be used with swimming pools	8	E-0
8413709010	Turbine pumps	8	E-0
8413709020	Volute pumps	8	E-5
8413709090	Other	8	E-5
<b>841381</b>	<b>Pumps</b>		
8413811000	Pumps to be used with swimming pools	8	E-0
8413819000	Other	8	E-5
<b>841382</b>	<b>Liquid elevators</b>		
8413820000	Liquid elevators	8	E-0
<b>841391</b>	<b>Of pumps</b>		
8413911000	Of pumps for dispensing fuel or lubricants	8	E-5
8413912000	Of internal combustion engine	8	E-5
8413913000	Of reciprocating pumps	8	E-0
8413914000	Of centrifugal pumps	8	E-5
8413915000	Of rotary pumps	8	E-0
8413919000	Other	8	E-5
<b>841392</b>	<b>Of liquid elevators</b>		
8413920000	Of liquid elevators	8	E-0
<b>841410</b>	<b>1. Vacuum pumps</b>		
8414101000	A. For aircrafts	8	E-0
8414109010	(1) For machines and mechanical appliances for making semiconductor devices[other than those of an ultimate vacuum not exceeding $9 \times 10^{-3}$ Torr]	3	E-0
8414109090	(2) Other	8	E-5
<b>841420</b>	<b>2. Hand- or foot-operated air pumps</b>		
8414200000	2. Hand- or foot-operated air pumps	8	E-0
<b>841430</b>	<b>3. Compressors of a kind used in refrigerating equipment</b>		
8414301000	Of a power requirement less than 11kw	8	E-8
8414302000	Of a power requirement not less than 11kw	8	E-5
<b>841440</b>	<b>4. Air compressors mounted on a wheeled chassis for towing</b>		

HS code (2002)	Description	Base Rate	Staging Category
8414400000	4. Air compressors mounted on a wheeled chassis for towing	8	E-5
<b>841451</b>	<b>A. Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125W</b>		
8414511000	For aircrafts	8	E-0
8414519000	Other	8	E-5
<b>841459</b>	<b>B. Other</b>		
8414591000	For aircrafts	8	E-0
8414599000	Other	8	E-5
<b>841460</b>	<b>6. Hoods having a maximum horizontal side not exceeding 120cm</b>		
8414601000	For aircrafts	8	E-0
8414609000	Other	8	E-0
<b>841480</b>	<b>7. Other</b>		
8414801000	Hoods having a maximum horizontal side exceeding 120cm	8	E-0
8414809110	For aircrafts	8	E-0
8414809190	Other	8	E-5
8414809210	Of a power requirement less than 74.6kw	8	E-5
8414809220	Of a power requirement not less than 74.6kw, less than 373kw	8	E-5
8414809230	Of a power not less than 373kw	8	E-0
8414809900	Other	8	E-5
<b>841490</b>	<b>8. Parts</b>		
8414901000	Of fans and hoods	8	E-5
8414909010	Of compressors used in refrigerating equipment	8	E-5
8414909020	Of air or gas compressors (excluding for refrigerating equipment)	8	E-5
8414909090	Other	8	E-5
<b>841510</b>	<b>1. Window or wall types, self-contained or "split-system"</b>		
8415101011	Of a power less than 11kw	8	E-0
8415101012	Of a power not less than 11kw	8	E-0
8415101021	Of a power less than 11kw	8	E-0
8415101022	Of a power not less than 11kw	8	E-0
8415102010	Of a power less than 11kw	8	E-5
8415102020	Of a power not less than 11kw	8	E-0
<b>841520</b>	<b>2. Of a kind used for persons, in motor vehicles</b>		
8415200000	2. Of a kind used for persons, in motor vehicles	8	E-0
<b>841581</b>	<b>Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)</b>		
8415810000	Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	8	E-0
<b>841582</b>	<b>Other, incorporating a refrigerating unit</b>		
8415820000	Other, incorporating a refrigerating unit	8	E-0
<b>841583</b>	<b>Not incorporating a refrigerating unit</b>		
8415830000	Not incorporating a refrigerating unit	8	E-0
<b>841590</b>	<b>4. Parts</b>		
8415900000	4. Parts	8	E-5
<b>841610</b>	<b>Furnace burners for liquid fuel</b>		
8416101000	Of the maximum consumption capacity of fuel not more than 200 ℓ per hour	8	E-0
8416102000	Of the maximum consumption capacity of fuel exceeding 200 ℓ, but less than 1,500ℓ per hour	8	E-0
8416103000	Of the maximum consumption capacity of fuel not less than 1,500ℓ per hour	8	E-0
<b>841620</b>	<b>Other furnace burners, including combination burners</b>		
8416201000	Furnace burners for pulverised solid fuel	8	E-0
8416202000	Furnace burners for gas	8	E-0
8416209000	Other	8	E-0
<b>841630</b>	<b>Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances</b>		
8416300000	Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	8	E-0
<b>841690</b>	<b>Parts</b>		
8416901000	Of furnace burners.	8	E-0
8416909000	Other	8	E-0
<b>841710</b>	<b>Furnaces and ovens for the roasting, melting or other heat treatment of ores, pyrites or of metals</b>		

HS code (2002)	Description	Base Rate	Staging Category
8417101010	For iron-ores	8	E-0
8417101090	Other	8	E-0
8417102010	For iron or steel	8	E-0
8417102090	Other	8	E-0
<b>841720</b>	<b>Bakery ovens,including biscuit ovens</b>		
8417200000	Bakery ovens,including biscuit ovens	8	E-0
<b>841780</b>	<b>Other</b>		
8417801010	For cements	8	E-0
8417801020	For glasses	8	E-0
8417801030	For ceramics	8	E-0
8417801090	Other	8	E-0
8417802000	Laboratory type	8	E-0
8417809000	Other	8	E-0
<b>841790</b>	<b>Parts</b>		
8417900000	Parts	8	E-0
<b>841810</b>	<b>1. Combind refrigerator-freezers,fitted with separate external doors</b>		
8418101010	Of a capacity not exceeding 200ℓ.	8	E-0
8418101020	Of a capacity exceeding 200ℓ but not exceeding 400ℓ.	8	E-5
8418101030	Of a capacity exceeding 400ℓ.	8	E-0
8418109000	B. Other	8	E-0
<b>841821</b>	<b>Compression-type</b>		
8418211000	Of a capacity less than 200ℓ	8	E-0
8418212000	Of a capacity not less than 200ℓ, but less than 400ℓ	8	E-5
8418213000	Of a capacity not less than 400ℓ	8	E-0
<b>841822</b>	<b>Absorption-type,electrical</b>		
8418220000	Absorption-type,electrical	8	E-0
<b>841829</b>	<b>Other</b>		
8418290000	Other	8	E-5
<b>841830</b>	<b>3. Freezers of the chest type,not exceeding 800ℓ capacity</b>		
8418300000	3. Freezers of the chest type,not exceeding 800ℓ capacity	8	E-0
<b>841840</b>	<b>4. Freezers of the upright type,not exceeding 900ℓ capacity</b>		
8418400000	4. Freezers of the upright type,not exceeding 900ℓ capacity	8	E-0
<b>841850</b>	<b>5. Other refrigerating or freezing chests,cabinets,display counters,show-cases and similar refrigerating or freezing furniture</b>		
8418501000	Show-cases	8	E-0
8418509000	Other	8	E-0
<b>841861</b>	<b>Compression type units whose condensers are heat exchangers</b>		
8418610000	Compression type units whose condensers are heat exchangers	8	E-0
<b>841869</b>	<b>Other</b>		
8418691000	Blood storage refrigerators	8	E-8
8418692010	Ice-cream making machines	8	E-0
8418692020	Ice-cuber	8	E-5
8418692030	Water cooler	8	E-0
8418692090	Other	8	E-0
8418693000	Heat pumps	8	E-0
<b>841891</b>	<b>Furniture designed to receive refrigerating or freezing equipment</b>		
8418910000	Furniture designed to receive refrigerating or freezing equipment	8	E-0
<b>841899</b>	<b>Other</b>		
8418991000	Of house hold type refrigerators	8	E-0
8418999000	Other	8	E-5
<b>841911</b>	<b>Instantaneous gas water heaters</b>		
8419110000	Instantaneous gas water heaters	8	E-0
<b>841919</b>	<b>Other</b>		
8419190000	Other	8	E-0
<b>841920</b>	<b>2. Medical,surgical or laboratory sterilisers</b>		
8419200000	2. Medical,surgical or laboratory sterilisers	0	E-0
<b>841931</b>	<b>A. For agricultural products</b>		
8419310000	A. For agricultural products	8	E-0
<b>841932</b>	<b>B. For wood,paper pulp,paper or paperboard</b>		

HS code (2002)	Description	Base Rate	Staging Category
8419320000	B. For wood,paper pulp,paper or paperboard	8	E-0
<b>841939</b>	<b>C. Other</b>		
8419391000	(1) Spin dryers for machines and mechanical appliances for making semiconductor devices	3	E-0
8419399000	(2) Other	8	E-5
<b>841940</b>	<b>4. Distilling or rectifying plant</b>		
8419400000	4. Distilling or rectifying plant	8	E-5
<b>841950</b>	<b>5. Heat exchange units</b>		
8419501000	For aircrafts	8	E-0
8419509000	Other	8	E-5
<b>841960</b>	<b>6. Machinery for liquefying air or other gases</b>		
8419600000	6. Machinery for liquefying air or other gases	8	E-0
<b>841981</b>	<b>A. For making hot drinks or for cooking or heating food</b>		
8419810000	A. For making hot drinks or for cooking or heating food	8	E-0
<b>841989</b>	<b>B. Other</b>		
8419891000	(1) Polymerization autoclaves for man-made fibre making	8	E-0
8419899010	Heating plant and machinery	8	E-5
8419899020	Cooling plant and machinery	8	E-0
8419899030	Evaporating plant and machinery	8	E-5
8419899040	Condensing plant and machinery	8	E-5
8419899050	Sollar-collectors and equipments	8	E-0
8419899060	Constant high or low temperature chambers	8	E-0
8419899070	Constant temperature and humidity chambers	8	E-0
8419899080	Air-conditioner	8	E-0
8419899090	Other	8	E-5
<b>841990</b>	<b>8. Parts</b>		
8419901000	A. Of polymerization autoclaves for man-made fibre making	8	E-0
8419909010	Of instantaneous or storage water heaters	8	E-0
8419909020	Of making hot drinks or for cooking or heating food machinery and equipment	8	E-0
8419909030	Of air-conditioning machinery,plant and equipment	8	E-5
8419909040	Of medical, surgical or laboratory sterilisers	0	E-0
8419909090	Other	8	E-5
<b>842010</b>	<b>Calendering or other rolling machines</b>		
8420101000	For paper making	8	E-0
8420102000	For textile fabrics	8	E-0
8420103000	For leather	8	E-0
8420104000	For rubber or plastic	8	E-0
8420109000	Other	8	E-0
<b>842091</b>	<b>Cylinders</b>		
8420910000	Cylinders	8	E-0
<b>842099</b>	<b>Other</b>		
8420990000	Other	8	E-0
<b>842111</b>	<b>Cream separators</b>		
8421110000	Cream separators	8	E-0
<b>842112</b>	<b>Clothes-dryers</b>		
8421120000	Clothes-dryers	8	E-0
<b>842119</b>	<b>Other</b>		
8421191000	For medical,surgical or laboratory use	8	E-0
8421192000	For food industry use	8	E-0
8421193000	For petro-chemical industry use	8	E-0
8421194000	Spin dryers for semiconductor wafer processing	0	E-0
8421199000	Other	8	E-0
<b>842121</b>	<b>A. For filtering or purifying water</b>		
8421211000	(1) Of the household type	8	E-0
8421219010	(a) Filtering or purifying machinery and apparatus to be used with swimming pools	8	E-0
8421219020	(b) Filtering or purifying machinery and apparatus for making semiconductor devices	3	E-0
8421219090	(c) Other	8	E-5
<b>842122</b>	<b>B. For filtering or purifying beverages other than water</b>		
8421220000	B. For filtering or purifying beverages other than water	8	E-0
<b>842123</b>	<b>C. Oil or petrol-filters for internal combustion engines</b>		

HS code (2002)	Description	Base Rate	Staging Category
8421231000	For internal combustion engines for vehicles of Chapter 87	8	E-5
8421232000	For aircrafts	8	E-0
8421239000	Other	8	E-5
<b>842129</b>	<b>D. Other</b>		
8421291000	For dairy industry	8	E-0
8421292000	For the treatment of harmful waste water	8	E-0
8421293000	For the purpose of semiconductor manufacturing	0	E-0
8421294000	For aircrafts	8	E-0
8421299000	Other	8	E-5
<b>842131</b>	<b>A. Intake air filters for internal combustion engines</b>		
8421311000	For internal combustion engines for vehicles of Chapter 87	8	E-5
8421312000	For aircrafts	8	E-0
8421319000	Other	8	E-5
<b>842139</b>	<b>B. Other</b>		
8421391000	(1) For the household type	8	E-0
8421392000	(2) For purifying exhaust gas for vehicles of Chapter 87	8	E-0
8421399010	For the treatment of harmful exhaust gas	8	E-0
8421399020	For the purpose of semiconductor manufacturing	0	E-0
8421399030	For aircrafts	8	E-0
8421399090	Other	8	E-5
<b>842191</b>	<b>A. Of centrifuges,including centrifugal dryers</b>		
8421911000	Of subheading 8421.19.4000	0	E-0
8421919000	Other	8	E-5
<b>842199</b>	<b>B. Other</b>		
8421991000	(1) For purifying exhaust gas for vehicles of Chapter 87	8	E-5
8421999010	Of filtering or purifying machinery and apparatus,for internal combustion	8	E-5
8421999020	Filter for purifying machinery	8	E-5
8421999030	For the purpose of semiconductor manufacturing	0	E-0
8421999090	Other	8	E-5
<b>842211</b>	<b>A. Of the household type</b>		
8422110000	A. Of the household type	8	E-0
<b>842219</b>	<b>B. Other</b>		
8422190000	B. Other	8	E-0
<b>842220</b>	<b>2. Machinery for cleaning or drying bottles or other containers</b>		
8422200000	2. Machinery for cleaning or drying bottles or other containers	8	E-0
<b>842230</b>	<b>3. Machinery for filling,closing,sealing or labelling bottles,cans,boxes,bags or other containers; machinery for capsuling bottles,jars,tubes and similar containers; machinery for aerating beverages</b>		
8422301000	Machinery for filling bottles or other containers	8	E-5
8422302000	Machinery for closing or sealing bottles or other containers	8	E-0
8422303000	Machinery for capsuling or labelling bottles or other containers	8	E-5
8422304000	Machinery for aerating beverages	8	E-0
8422309000	Other	8	E-5
<b>842240</b>	<b>4. Other packing or wrapping machinery(including heat-shrink wrapping machinery)</b>		
8422404000	Heat shrink wrapping machinery	8	E-0
8422409010	Automatic wrapping machinery,including binding and tying machines	8	E-5
8422409020	Automatic pack tiers	8	E-0
8422409030	Vacuum packers	8	E-0
8422409090	Other	8	E-5
<b>842290</b>	<b>5. Parts</b>		
8422901000	Of dish washing machines	8	E-0
8422902000	Of other packing or wrapping machinery	8	E-5
8422909000	Other	8	E-5
<b>842310</b>	<b>Personal weighing machines,including baby scales; household scales</b>		
8423100000	Personal weighing machines,including baby scales; household scales	8	E-0
<b>842320</b>	<b>Scales for continuous weighing of goods on conveyors</b>		

HS code (2002)	Description	Base Rate	Staging Category
8423201000	Conveyer scale	8	E-0
8423202000	Feed meter or feed weighers	8	E-0
8423209000	Other	8	E-0
<b>842330</b>	<b>Constant weight scales and scales for discharging a predetermined weight of material into a bag or container,including hopper scales</b>		
8423300000	Constant weight scales and scales for discharging a predetermined weight of material into a bag or container,including hopper scales	8	E-0
<b>842381</b>	<b>Having a maximum weighing capacity not exceeding 30kg</b>		
8423810000	Having a maximum weighing capacity not exceeding 30kg	8	E-5
<b>842382</b>	<b>Having a maximum weighing capacity exceeding 30kg but not exceeding 5,000kg</b>		
8423820000	Having a maximum weighing capacity exceeding 30kg but not exceeding 5,000kg	8	E-0
<b>842389</b>	<b>Other</b>		
8423891000	Truck scale	8	E-0
8423899000	Other	8	E-0
<b>842390</b>	<b>Weighing machine weights of all kinds;parts of weighing machinery</b>		
8423901010	Weights in the accuracy class	8	E-0
8423901090	Others	8	E-5
8423909000	Parts of weighing machinery	8	E-0
<b>842410</b>	<b>Fire extinguishers,whether or not charged</b>		
8424100000	Fire extinguishers,whether or not charged	8	E-0
<b>842420</b>	<b>Spray guns and similar appliances</b>		
8424201000	Spray guns	8	E-5
8424202010	Of robot type	8	E-0
8424202090	Other	8	E-0
8424209000	Other	8	E-5
<b>842430</b>	<b>Steam or sand blasting machines and similar jet projecting machines</b>		
8424301000	Steam or sand blasting machines	8	E-0
8424302000	High-pressure steam cleaners	8	E-0
8424309000	Other	8	E-5
<b>842481</b>	<b>Agricultural or horticultural</b>		
8424811000	Self-propelled sprayers	8	E-0
8424812000	Other sprayers	8	E-0
8424819000	Other	8	E-0
<b>842489</b>	<b>Other</b>		
8424891010	Deflash machines for cleaning and removing contaminants from the metal leads of semiconductor packages prior to the electroplating process	0	E-0
8424891020	Spraying appliances for etching, striping or cleaning semiconductor wafers	0	E-0
8424891090	Other	0	E-0
8424899000	Other	8	E-5
<b>842490</b>	<b>Parts</b>		
8424901000	Of fire extinguishers	8	E-5
8424902000	Of spray guns	8	E-0
8424903000	Of sprayers	8	E-0
8424909011	Of subheadings 8424.89.1010, 8424.89.1020	0	E-0
8424909019	Other	0	E-0
8424909090	Other	8	E-5
<b>842511</b>	<b>Powered by electric moter</b>		
8425111010	Chain blocks	0	E-0
8425111090	Other	0	E-0
8425112010	Chain blocks	0	E-0
8425112090	Other	0	E-0
<b>842519</b>	<b>Other</b>		
8425190000	Other	0	E-0
<b>842520</b>	<b>Pit-head winding gear;winches specially designed for use underground</b>		

HS code (2002)	Description	Base Rate	Staging Category
8425200000	Pit-head winding gear;winches specially designed for use underground	0	E-0
<b>842531</b>	<b>Powered by electric motor</b>		
8425310000	Powered by electric motor	0	E-0
<b>842539</b>	<b>Other</b>		
8425390000	Other	0	E-0
<b>842541</b>	<b>Built-in jacking systems of a type used in garages</b>		
8425410000	Built-in jacking systems of a type used in garages	0	E-0
<b>842542</b>	<b>Other jacks and hoists,hydraulic</b>		
8425421000	Of a freight-lifting capacity not exceeding 10 metric tons	0	E-0
8425422000	Of a freight-lifting capacity exceeding 10 metric tons	0	E-0
<b>842549</b>	<b>Other</b>		
8425491000	Of a freight-lifting capacity not exceeding 10 metric tons	0	E-0
8425492000	Of a freight-lifting capacity exceeding 10 metric tons	0	E-0
<b>842611</b>	<b>Overhead travelling cranes on fixed support</b>		
8426110000	Overhead travelling cranes on fixed support	0	E-0
<b>842612</b>	<b>Mobile lifting frames on tyres and straddle carriers</b>		
8426121000	Mobile lifting frames on tyres	0	E-0
8426122000	Straddle carriers	0	E-0
<b>842619</b>	<b>Other</b>		
8426190000	Other	0	E-0
<b>842620</b>	<b>Tower cranes</b>		
8426200000	Tower cranes	0	E-0
<b>842630</b>	<b>Portal or pedestal jib cranes</b>		
8426301000	Portal cranes	0	E-0
8426302000	Pedestal jib cranes	0	E-0
<b>842641</b>	<b>On tyres</b>		
8426410000	On tyres	0	E-0
<b>842649</b>	<b>Other</b>		
8426491000	Of telescopic boom type	0	E-0
8426492000	Of latticed boom type	0	E-0
8426499000	Other	0	E-0
<b>842691</b>	<b>Designed for mounting on road vehicles</b>		
8426910000	Designed for mounting on road vehicles	0	E-0
<b>842699</b>	<b>Other</b>		
8426991000	Ships' derricks	0	E-0
8426999000	Other	0	E-0
<b>842710</b>	<b>Self-propelled trucks powered by an electric motor</b>		
8427101000	Of counter balance type	8	E-0
8427102000	Of non counter balance type	8	E-0
8427109000	Other	8	E-0
<b>842720</b>	<b>Other self-propelled trucks</b>		
8427201010	With a loading capacity not more than 3 metric tons	8	E-0
8427201020	With a loading capacity more than 3 metric tons	8	E-0
8427209000	Other	8	E-0
<b>842790</b>	<b>Other trucks</b>		
8427901000	Hand pallet trucks	8	E-0
8427909000	Other	8	E-0
<b>842810</b>	<b>Lifts and skip hoists</b>		
8428101000	Lifts	0	E-0
8428102000	Skip hoists	0	E-0
<b>842820</b>	<b>Pneumatic elevators and conveyors</b>		
8428201000	Pneumatic elevators	0	E-0
8428202000	Pneumatic conveyors	0	E-0
<b>842831</b>	<b>Specially designed for underground use</b>		
8428310000	Specially designed for underground use	0	E-0
<b>842832</b>	<b>Other,bucket type</b>		
8428320000	Other,bucket type	0	E-0
<b>842833</b>	<b>Other,belt type</b>		
8428331010	Of a lifting speed less than 240m per minute	0	E-0
8428331020	Of a lifting speed not less than 240m per minute	0	E-0
8428332000	Conveyors	0	E-0
<b>842839</b>	<b>Other</b>		



HS code (2002)	Description	Base Rate	Staging Category
8428391010	Automated machines for transport, handling and storage of semiconductor wafers, wafer cassettes, boxes and other material for semiconductor devices	0	E-0
8428391090	Other	0	E-0
8428399000	Other	0	E-0
<b>842840</b>	<b>Escalators and moving walkways</b>		
8428401000	Escalators	0	E-0
8428402000	Moving walkways	0	E-0
<b>842850</b>	<b>Mine wagon pushers, locomotive or wagon tracers, wagon tippers and similar railway wagon handling equipment</b>		
8428500000	Mine wagon pushers, locomotive or wagon tracers, wagon tippers and similar railway wagon handling equipment	0	E-0
<b>842860</b>	<b>Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars</b>		
8428600000	Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	0	E-0
<b>842890</b>	<b>Other machinery</b>		
8428900000	Other machinery	0	E-0
<b>842911</b>	<b>Track laying</b>		
8429111000	Bulldozers	0	E-0
8429112000	Angledozers	0	E-0
<b>842919</b>	<b>Other</b>		
8429190000	Other	0	E-0
<b>842920</b>	<b>Graders and levellers</b>		
8429200000	Graders and levellers	0	E-0
<b>842930</b>	<b>Scrapers</b>		
8429300000	Scrapers	0	E-0
<b>842940</b>	<b>Tamping machines and road rollers</b>		
8429401000	Tamping machines	0	E-0
8429402000	Road rollers	0	E-0
<b>842951</b>	<b>Front-end shovel loaders</b>		
8429511010	Loaders	0	E-0
8429511020	Backhoe loaders	0	E-0
8429511030	Skid-steer loaders	0	E-0
8429511090	Other	0	E-0
8429519000	Other	0	E-0
<b>842952</b>	<b>Machinery with a 360° revolving superstructure</b>		
8429521010	Wheel type	0	E-0
8429521020	Track type	0	E-0
8429521090	Other	0	E-0
8429529000	Other	0	E-0
<b>842959</b>	<b>Other</b>		
8429591000	Mechanical shovel	0	E-0
8429599000	Other	0	E-0
<b>843010</b>	<b>Pile-drivers and pile-extractors</b>		
8430100000	Pile-drivers and pile-extractors	0	E-0
<b>843020</b>	<b>Snow-ploughs and snow-blowers</b>		
8430200000	Snow-ploughs and snow-blowers	0	E-0
<b>843031</b>	<b>Self-propelled</b>		
8430310000	Self-propelled	0	E-0
<b>843039</b>	<b>Other</b>		
8430390000	Other	0	E-0
<b>843041</b>	<b>Self-propelled</b>		
8430411000	Boring machines	0	E-0
8430412000	Sinking machines	0	E-0
<b>843049</b>	<b>Other</b>		
8430491000	Test boring machines	0	E-0
8430499000	Other	0	E-0
<b>843050</b>	<b>Other machinery, self-propelled</b>		
8430500000	Other machinery, self-propelled	0	E-0
<b>843061</b>	<b>Tamping or compacting machinery</b>		
8430610000	Tamping or compacting machinery	0	E-0
<b>843069</b>	<b>Other</b>		

HS code (2002)	Description	Base Rate	Staging Category
8430690000	Other	0	E-0
<b>843110</b>	<b>Of machinery of heading 84.25</b>		
8431100000	Of machinery of heading 84.25	0	E-0
<b>843120</b>	<b>Of machinery of heading 84.27</b>		
8431200000	Of machinery of heading 84.27	8	E-5
<b>843131</b>	<b>Of lifts,skip hoists or escalators</b>		
8431310000	Of lifts,skip hoists or escalators	0	E-0
<b>843139</b>	<b>Other</b>		
8431391010	Of subheading 8428.39.1010	0	E-0
8431391090	Other	0	E-0
8431399000	Other	0	E-0
<b>843141</b>	<b>Buckets,shovles,grabs and grips</b>		
8431411000	Of excavaters	0	E-0
8431419000	Other	0	E-0
<b>843142</b>	<b>Bulldozer or angledozer blades</b>		
8431420000	Bulldozer or angledozer blades	0	E-0
<b>843143</b>	<b>Parts for boring or sinking machinery of subheading 8430.41 or 8430.49</b>		
8431430000	Parts for boring or sinking machinery of subheading 8430.41 or 8430.49	0	E-0
<b>843149</b>	<b>Other</b>		
8431491000	Hydraulic breaker	0	E-0
8431492000	Crushers	0	E-0
8431499000	Other	0	E-0
<b>843210</b>	<b>Ploughs</b>		
8432100000	Ploughs	0	E-0
<b>843221</b>	<b>Disc harrows</b>		
8432210000	Disc harrows	0	E-0
<b>843229</b>	<b>Other</b>		
8432291000	Scarifiers	0	E-0
8432292000	Weeders	0	E-0
8432299000	Other	0	E-0
<b>843230</b>	<b>Seeders,planters and transplanter</b>		
8432301000	Seeders	0	E-0
8432302000	Planters	0	E-0
8432303000	Transplanters	0	E-0
8432309000	Other	0	E-0
<b>843240</b>	<b>Manure spreaders and fertiliser distributors</b>		
8432401000	Manure spreaders	0	E-0
8432402000	Fertiliser distributors	0	E-0
<b>843280</b>	<b>Other machinery</b>		
8432800000	Other machinery	0	E-0
<b>843290</b>	<b>Parts</b>		
8432901000	Of ploughs	0	E-0
8432902000	Of automatic cultivators	0	E-0
8432909000	Other	0	E-0
<b>843311</b>	<b>Powered,with the cutting device rotating in a horizontal plane</b>		
8433110000	Powered,with the cutting device rotating in a horizontal plane	0	E-0
<b>843319</b>	<b>Other</b>		
8433190000	Other	0	E-0
<b>843320</b>	<b>2. Other mowers,including cutter bars for tractor mounting</b>		
8433200000	2. Other mowers,including cutter bars for tractor mounting	0	E-0
<b>843330</b>	<b>3. Other haymaking machinery</b>		
8433300000	3. Other haymaking machinery	0	E-0
<b>843340</b>	<b>4. Straw or fodder balers,including pick-up balers</b>		
8433400000	4. Straw or fodder balers,including pick-up balers	0	E-0
<b>843351</b>	<b>Combine harvester-threshers</b>		
8433510000	Combine harvester-threshers	0	E-0
<b>843352</b>	<b>Other threshing machinery</b>		
8433520000	Other threshing machinery	0	E-0
<b>843353</b>	<b>Root or tuber harvesting machines</b>		
8433530000	Root or tuber harvesting machines	0	E-0
<b>843359</b>	<b>Other</b>		

HS code (2002)	Description	Base Rate	Staging Category
8433590000	Other	0	E-0
<b>843360</b>	<b>6. Machines for cleaning,sorting or grading eggs,fruit or other agricultural produce</b>		
8433601000	A. Eggs grading machines	0	E-0
8433609010	Grading machines for agricultural produce	0	E-0
8433609090	Other	0	E-0
<b>843390</b>	<b>7. Parts</b>		
8433901000	Of combine harvester-threshers	0	E-0
8433902000	Of hay or gress mowers	0	E-0
8433909000	Other	0	E-0
<b>843410</b>	<b>1. Milking machines</b>		
8434100000	1. Milking machines	0	E-0
<b>843420</b>	<b>2. Dairy machinery</b>		
8434201000	Homogenisers	0	E-0
8434209000	Other	0	E-0
<b>843490</b>	<b>3. Parts</b>		
8434901000	Of milking machines	0	E-0
8434902000	Of homogenisers	0	E-0
8434909000	Other	0	E-0
<b>843510</b>	<b>Machinery</b>		
8435101000	Presses for the extraction of fruit juice.	8	E-0
8435102000	Crushers for the extraction of fruit juice	8	E-0
8435103000	Homogenisers for the preparation of fruit juice.	8	E-0
8435109000	Other	8	E-0
<b>843590</b>	<b>Parts</b>		
8435900000	Parts	8	E-0
<b>843610</b>	<b>1. Machinery for preparing animal feeding stuffs</b>		
8436101000	Feed cutter	8	E-0
8436102000	Feed grinder, mill or crusher	8	E-0
8436103000	Feed mixer	8	E-0
8436109000	Other	8	E-0
<b>843621</b>	<b>A. Poultry incubators and brooders</b>		
8436211000	(1) Incubators	8	E-0
8436219000	(2) Other	8	E-0
<b>843629</b>	<b>B. Other</b>		
8436290000	B. Other	8	E-0
<b>843680</b>	<b>3. Other machinery</b>		
8436800000	3. Other machinery	8	E-0
<b>843691</b>	<b>Of poultry-keeping machinery or poultry incubators and brooders</b>		
8436910000	Of poultry-keeping machinery or poultry incubators and brooders	8	E-0
<b>843699</b>	<b>Other</b>		
8436990000	Other	8	E-0
<b>843710</b>	<b>Machines for cleaning,sorting or grading seed,grain or dried leguminous vegetables</b>		
8437101000	Forage-grass seed selectors	8	E-0
8437109000	Other	8	E-0
<b>843780</b>	<b>Other machinery</b>		
8437801000	Machinery used in the milling industry	8	E-0
8437802000	Machinery for the working of cereals or dried leguminous vegetables.	8	E-0
<b>843790</b>	<b>Parts</b>		
8437901000	Of machines for cleaning sorting or grading seed,grain or dried leguminous vegetables.	8	E-0
8437909000	Other	8	E-0
<b>843810</b>	<b>Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products</b>		
8438101000	Bakery machinery	8	E-0
8438109000	Other	8	E-5
<b>843820</b>	<b>Machinery for the manufacture of confectionery,cocoa or chocolate</b>		
8438200000	Machinery for the manufacture of confectionery,cocoa or chocolate	8	E-0

HS code (2002)	Description	Base Rate	Staging Category
<b>843830</b>	<b>Machinery for sugar manufacture</b>		
8438300000	Machinery for sugar manufacture	8	E-0
<b>843840</b>	<b>Brewery machinery</b>		
8438400000	Brewery machinery	8	E-0
<b>843850</b>	<b>Machinery for the preparation of meat or poultry</b>		
8438501000	Machinery used in meat preparation	8	E-0
8438509000	Other	8	E-0
<b>843860</b>	<b>Machinery for the preparation of fruits,nuts or vegetables</b>		
8438600000	Machinery for the preparation of fruits,nuts or vegetables	8	E-0
<b>843880</b>	<b>Other machinery</b>		
8438801000	Machines for preparing fish,shell fish,etc.	8	E-0
8438809000	Other	8	E-5
<b>843890</b>	<b>Parts</b>		
8438900000	Parts	8	E-0
<b>843910</b>	<b>Machinery for making pulp of fibrous cellulosic material</b>		
8439101000	Grinders	8	E-0
8439102000	Cutters	8	E-0
8439103000	Strainers	8	E-0
8439104000	Press-pate machines	8	E-0
8439105000	Beaters	8	E-0
8439109000	Other	8	E-0
<b>843920</b>	<b>Machinery for making paper or paperboard</b>		
8439201000	Machines for forming paper	8	E-0
8439202000	Paper making machine	8	E-0
8439209000	Other	8	E-0
<b>843930</b>	<b>Machinery for finishing paper or paperboard</b>		
8439301000	Reeling machines	8	E-0
8439302000	Machines for working surface	8	E-0
8439303000	Machines for impregnating paper or paperboard	8	E-0
8439309000	Other	8	E-0
<b>843991</b>	<b>Of machinery for making pulp of fibrous cellulosic material</b>		
8439910000	Of machinery for making pulp of fibrous cellulosic material	8	E-5
<b>843999</b>	<b>Other</b>		
8439990000	Other	8	E-5
<b>844010</b>	<b>Machinery</b>		
8440101000	Book-sewing machines	8	E-0
8440102000	Leaf-folding machines for book-binding	8	E-0
8440109000	Other	8	E-0
<b>844090</b>	<b>Parts</b>		
8440901000	Of book-sewing machines	8	E-0
8440909000	Other	8	E-0
<b>844110</b>	<b>Cutting machines</b>		
8441100000	Cutting machines	8	E-0
<b>844120</b>	<b>Machines for making bags,sacks or envelopes</b>		
8441201000	Machines for making bags or sacks	8	E-0
8441202000	Machines for making envelopes	8	E-0
<b>844130</b>	<b>Machines for making cartons,boxes,cases,tubes,drums or similar containers,other than by moulding</b>		
8441300000	Machines for making cartons,boxes,cases,tubes,drums or similar containers,other than by moulding	8	E-0
<b>844140</b>	<b>Machines for moulding articles in paper pulp,paper or paperboard</b>		
8441400000	Machines for moulding articles in paper pulp,paper or paperboard	8	E-0
<b>844180</b>	<b>Other machinery</b>		
8441801000	Paper or paperboard trimming machines	8	E-0
8441809000	Other	8	E-0
<b>844190</b>	<b>Parts</b>		
8441900000	Parts	8	E-5
<b>844210</b>	<b>Phototype-setting and composing machines</b>		
8442100000	Phototype-setting and composing machines	8	E-0
<b>844220</b>	<b>Machinery,apparatus and equipment for type-setting or composing by other processes,with or without founding devices</b>		

HS code (2002)	Description	Base Rate	Staging Category
8442200000	Machinery, apparatus and equipment for type-setting or composing by other processes, with or without founding device	8	E-0
<b>844230</b>	<b>Other machinery, apparatus and equipment</b>		
8442301000	Machinery and apparatus for type-founding	8	E-0
8442302000	Special moulding presses	8	E-0
8442303000	Acid etching machines	8	E-0
8442309000	Other	8	E-0
<b>844240</b>	<b>Parts of the foregoing machinery, apparatus or equipment</b>		
8442401000	Of machinery and apparatus for type-setting	8	E-0
8442402000	Of machinery and apparatus for type-founding	8	E-0
8442409000	Other	8	E-0
<b>844250</b>	<b>Printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)</b>		
8442500000	Printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	8	E-5
<b>844311</b>	<b>Reel fed</b>		
8443110000	Reel fed	8	E-0
<b>844312</b>	<b>Sheet fed, office type (sheet size not exceeding 22×36cm)</b>		
8443120000	Sheet fed, office type (sheet size not exceeding 22×36cm)	8	E-0
<b>844319</b>	<b>Other</b>		
8443190000	Other	8	E-5
<b>844321</b>	<b>Reel fed</b>		
8443210000	Reel fed	8	E-0
<b>844329</b>	<b>Other</b>		
8443290000	Other	8	E-0
<b>844330</b>	<b>Flexographic printing machinery</b>		
8443300000	Flexographic printing machinery	8	E-0
<b>844340</b>	<b>Gravure printing machinery</b>		
8443400000	Gravure printing machinery	8	E-0
<b>844351</b>	<b>Ink-jet printing machines</b>		
8443511000	For the purpose of semiconductor manufacturing	0	E-0
8443519000	Other	8	E-5
<b>844359</b>	<b>Other</b>		
8443591000	Textile printing machines	8	E-0
8443592000	Other printing machines of a type used for printing a repetitive design, repetitive words or overall colour on textiles, leather, wallpaper, wrapping paper, linoleum or other materials	8	E-0
8443599000	Other	8	E-5
<b>844360</b>	<b>Machines for uses ancillary to printing</b>		
8443601000	Automatic feeders	8	E-0
8443602000	Folders, gummers, perforators and staplers	8	E-0
8443603000	Serial numbering machines	8	E-0
8443609000	Other	8	E-0
<b>844390</b>	<b>Parts</b>		
8443900000	Parts	8	E-5
<b>844400</b>	<b>Machines for extruding, drawing, texturing or cutting man-made textile materials.</b>		
8444001000	Machines for extruding man-made textiles	5	E-0
8444002000	Machines for drawing man-made textiles	5	E-0
8444003000	Machines for texturing man-made textiles	5	E-0
8444004000	Machines for cutting man-made textiles	5	E-0
8444009000	Other	5	E-0
<b>844511</b>	<b>Carding machines</b>		
8445110000	Carding machines	5	E-0
<b>844512</b>	<b>Combing machines</b>		
8445120000	Combing machines	5	E-0
<b>844513</b>	<b>Drawing or roving machines</b>		

HS code (2002)	Description	Base Rate	Staging Category
8445130000	Drawing or roving machines	5	E-0
<b>844519</b>	<b>Other</b>		
8445191000	Blowing and mixing machines	5	E-0
8445192000	Lap machines	5	E-0
8445193000	Cotton gin	8	E-0
8445199000	Other	5	E-0
<b>844520</b>	<b>Textile spinning machines</b>		
8445201010	Fine spinning frames	5	E-0
8445201090	Other	5	E-0
8445202010	Fine spinning frames	5	E-0
8445202090	Other	5	E-0
8445203000	For silk	5	E-0
8445209000	Other	5	E-0
<b>844530</b>	<b>Textile doubling or twisting machines</b>		
8445301000	For filament yarns	5	E-0
8445302000	For spun yarns	5	E-0
8445309000	Other	5	E-0
<b>844540</b>	<b>Textile winding(including weftwinding) or reeling machines</b>		
8445401000	Cones winders	5	E-0
8445402000	Cheeses winders	5	E-0
8445409000	Other	5	E-0
<b>844590</b>	<b>Other</b>		
8445901000	Warping machines	8	E-0
8445902000	Warp sizing machines	8	E-0
8445903000	Drawing-in machines	8	E-0
8445904000	Warp tying-in machines	8	E-0
8445909000	Other	8	E-0
<b>844610</b>	<b>1. For weaving fabrics of a width not exceeding 30cm</b>		
8446100000	1. For weaving fabrics of a width not exceeding 30cm	8	E-0
<b>844621</b>	<b>Power looms</b>		
8446211000	For cotton	8	E-0
8446212000	For wool	8	E-0
8446213000	For silk	8	E-0
8446219000	Other	8	E-0
<b>844629</b>	<b>Other</b>		
8446290000	Other	8	E-0
<b>844630</b>	<b>3. For weaving fabrics of a width exceeding 30cm, Shuttleless type</b>		
8446301010	For cotton	8	E-0
8446301020	For silk	8	E-0
8446301030	For towel	8	E-0
8446301090	Other	8	E-0
8446302010	For cotton	8	E-0
8446302020	For silk	8	E-0
8446302030	For towel	8	E-0
8446302090	Other	8	E-0
8446303010	For cotton	8	E-0
8446303020	For silk	8	E-0
8446303030	For towel	8	E-0
8446303090	Other	8	E-0
8446309010	For cotton	8	E-0
8446309020	For silk	8	E-0
8446309030	For towel	8	E-0
8446309090	Other	8	E-0
<b>844711</b>	<b>With cylinder diameter not exceeding 165mm</b>		
8447111000	Stocking knitting machines	8	E-0
8447119000	Other	8	E-0
<b>844712</b>	<b>With cylinder diameter exceeding 165mm</b>		
8447120000	With cylinder diameter exceeding 165mm	8	E-5
<b>844720</b>	<b>Flat knitting machines;stitch bonding machines</b>		
8447201010	Hand-knitting machines(including semi- automatic flat knitting machines)	8	E-0
8447201020	Automatic flat knitting machines	8	E-0

HS code (2002)	Description	Base Rate	Staging Category
8447201090	Other	8	E-0
8447202010	Raschel knitting machines	8	E-0
8447202020	Tricot knitting machines	8	E-0
8447202090	Other	8	E-0
8447209000	Other	8	E-0
<b>844790</b>	<b>Other</b>		
8447901000	Lace machines	8	E-0
8447902010	Automatic embroidery machines	8	E-0
8447902090	Other	8	E-0
8447903000	Machines for making knotted net	8	E-0
8447909000	Other	8	E-0
<b>844811</b>	<b>Dobbies and jacquards; card reducing, copying, punching or assembling machines for use therewith</b>		
8448111000	Dobbies	8	E-0
8448112000	Jacquards	8	E-0
8448113000	Card punching machines	8	E-0
8448119000	Other	8	E-5
<b>844819</b>	<b>Other</b>		
8448191000	Warp beam stands or creels	8	E-0
8448192000	Automatic stop motions	8	E-0
8448193000	Warp tyers	8	E-0
8448199010	Auxiliary machines for making yarn(excluding cotton gin)	5	E-0
8448199090	Other	8	E-5
<b>844820</b>	<b>2. Parts and accessories of machines of heading 84.44 or of their auxiliary machinery</b>		
8448201000	Extruding nipples	5	E-0
8448209000	Other	5	E-0
<b>844831</b>	<b>A. Card clothing</b>		
8448310000	A. Card clothing	8	E-5
<b>844832</b>	<b>B. Of machines for preparing textile fibres, other than card clothing</b>		
8448321000	(1) For carding machine(excluding garnet wires)	5	E-0
8448329000	(2) Other	8	E-5
<b>844833</b>	<b>C. Spindles, spindle flyers, spinning rings and ring travellers</b>		
8448331000	(1) Spindle flyers	5	E-0
8448339010	Spindle	8	E-0
8448339020	Spinning ring	8	E-0
8448339030	Ring travellers	8	E-0
<b>844839</b>	<b>D. Other</b>		
8448391000	Warp beams	8	E-0
8448399000	Other	8	E-5
<b>844841</b>	<b>Shuttles</b>		
8448410000	Shuttles	8	E-0
<b>844842</b>	<b>Reeds for looms, healds and heald-frames</b>		
8448420000	Reeds for looms, healds and heald-frames	8	E-5
<b>844849</b>	<b>Other</b>		
8448490000	Other	8	E-5
<b>844851</b>	<b>Sinkers, needles and other articles used in forming stitches</b>		
8448511000	Hoisery needles	8	E-0
8448512000	Needles for embroidery machines	8	E-0
8448513000	Needles for lace machines	8	E-0
8448519000	Other	8	E-5
<b>844859</b>	<b>Other</b>		
8448590000	Other	8	E-5
<b>844900</b>	<b>Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.</b>		
8449001010	Machinery for making felt hats	8	E-0
8449001090	Other	8	E-0
8449002000	Bolcks for making hats	8	E-0
8449009000	Parts	8	E-0
<b>845011</b>	<b>Fully-automatic machines</b>		
8450110000	Fully-automatic machines	8	E-5

HS code (2002)	Description	Base Rate	Staging Category
<b>845012</b>	<b>Other machines,with built-in centrifugal drier</b>		
8450120000	Other machines,with built-in centrifugal drier	8	E-0
<b>845019</b>	<b>Other</b>		
8450190000	Other	8	E-0
<b>845020</b>	<b>2. Machines,each of a dry linen capacity exceeding 10kg</b>		
8450200000	2. Machines,each of a dry linen capacity exceeding 10kg	8	E-0
<b>845090</b>	<b>3. Parts</b>		
8450900000	3. Parts	8	E-5
<b>845110</b>	<b>1. Dry-cleaning machines</b>		
8451100000	1. Dry-cleaning machines	8	E-0
<b>845121</b>	<b>Each of a dry linen capacity not exceeding 10kg</b>		
8451210000	Each of a dry linen capacity not exceeding 10kg	8	E-0
<b>845129</b>	<b>Other</b>		
8451290000	Other	8	E-5
<b>845130</b>	<b>3. Ironing machines and presses(including fusing presses)</b>		
8451301000	Steam presses	8	E-0
8451309000	Other	8	E-0
<b>845140</b>	<b>4. Washing,bleaching or dyeing machines</b>		
8451401000	Washing machines	8	E-0
8451402000	Bleaching machines	8	E-0
8451403000	Dyeing machines	8	E-0
<b>845150</b>	<b>5. Machines for reeling,unreeling,folding,cutting or pinking textile fabrics</b>		
8451501000	Reeling unreeling machines	8	E-0
8451502000	Cutting machines	8	E-5
8451509000	Other	8	E-0
<b>845180</b>	<b>6. Other machinery</b>		
8451801000	Heat treating machines	8	E-0
8451802000	Stentering machines	8	E-0
8451803000	Mercerising machines	8	E-0
8451809010	Shrinking machines	8	E-0
8451809020	Coating or impregnating machines	8	E-0
8451809030	Raising machines	8	E-0
8451809040	Padding machines	8	E-0
8451809090	Other	8	E-0
<b>845190</b>	<b>7. Parts</b>		
8451901000	Of dry cleaning machines	8	E-0
8451902000	Of drying machines	8	E-0
8451909000	Other	8	E-5
<b>845210</b>	<b>Sewing machines of the household type</b>		
8452101010	For straight stitch	8	E-5
8452101020	For zigzag stitch	8	E-0
8452101030	Of free arm type	8	E-0
8452101090	Other	8	E-0
8452102000	Of manual type	8	E-0
<b>845221</b>	<b>Automatic units</b>		
8452211000	For manufacturing shoes	8	E-0
8452212000	For sewing sacks	8	E-0
8452213000	For sewing leather or other thick stuffs	8	E-0
8452214000	For sewing furs	8	E-0
8452219000	Other	8	E-0
<b>845229</b>	<b>Other</b>		
8452291000	For manufacturing shoes	8	E-0
8452292000	For sewing sacks	8	E-0
8452293000	For sewing leather or other thicks stuffs	8	E-0
8452294000	For sewing furs	8	E-0
8452299000	Other	8	E-0
<b>845230</b>	<b>Sewing machine needles</b>		
8452300000	Sewing machine needles	8	E-0
<b>845240</b>	<b>Furniture,bases and covers for sewing machines and parts thereof</b>		
8452400000	Furniture,bases and covers for sewing machines and parts thereof	8	E-0



HS code (2002)	Description	Base Rate	Staging Category
<b>845290</b>	<b>Other parts of sewing machines</b>		
8452900000	Other parts of sewing machines	8	E-0
<b>845310</b>	<b>Machinery for preparing,tanning or working hides,skins or leather</b>		
8453101000	Machinery for preparing hides,skins or leather	8	E-0
8453102000	Machinery for tanning hides,skins or leather	8	E-0
8453103000	Machinery for working hides,skins or leather	8	E-0
<b>845320</b>	<b>Machinery for making or repairing footwear</b>		
8453201000	Machinery for making footwear	8	E-0
8453202000	Machinery for repairing footwear	8	E-0
<b>845380</b>	<b>Other machinery</b>		
8453800000	Other machinery	8	E-0
<b>845390</b>	<b>Parts</b>		
8453900000	Parts	8	E-0
<b>845410</b>	<b>Converters</b>		
8454100000	Converters	8	E-0
<b>845420</b>	<b>Ingot moulds and ladles</b>		
8454200000	Ingot moulds and ladles	8	E-0
<b>845430</b>	<b>Casting machines</b>		
8454301010	Die-casting machines	8	E-0
8454301090	Other	8	E-0
8454309000	Other	8	E-0
<b>845490</b>	<b>Parts</b>		
8454901000	Of converters	8	E-0
8454909000	Other	8	E-0
<b>845510</b>	<b>Tube mills</b>		
8455100000	Tube mills	8	E-0
<b>845521</b>	<b>Hot or combination hot and cold</b>		
8455210000	Hot or combination hot and cold	8	E-0
<b>845522</b>	<b>Cold</b>		
8455220000	Cold	8	E-0
<b>845530</b>	<b>Rolls for rolling mills</b>		
8455301000	Of casting	8	E-5
8455302000	Of forging	8	E-0
8455309000	Other	8	E-5
<b>845590</b>	<b>Other parts</b>		
8455900000	Other parts	8	E-5
<b>845610</b>	<b>Operated by laser or other light or photon beam processes</b>		
8456101000	Machines for working any material by removal of material in the production of semiconductor wafers	0	E-0
8456102000	Laser cutters for cutting contacting tracks in semiconductor production by laser beam	0	E-0
8456109000	Other	8	E-5
<b>845620</b>	<b>Operated by ultrasonic processes</b>		
8456200000	Operated by ultrasonic processes	8	E-0
<b>845630</b>	<b>Operated by electro-discharge processes</b>		
8456301000	Numerically controlled	8	E-0
8456309000	Other	8	E-0
<b>845691</b>	<b>For dry-etching patterns on semiconductor materials</b>		
8456910000	For dry-etching patterns on semiconductor materials	0	E-0
<b>845699</b>	<b>Other</b>		
8456991000	Focused ionic-beam milling machines for removing or repairing mask and reticle	0	E-0
8456992000	Apparatus for striping or cleaning semiconductor wafers	0	E-0
8456999000	Other	8	E-5
<b>845710</b>	<b>Machining centres</b>		
8457101000	Of vertical type	8	E-5
8457102000	Of horizontal type	8	E-0
8457103000	Of double column type	8	E-0
8457109000	Other	8	E-0
<b>845720</b>	<b>Unit construction machines (single station)</b>		
8457200000	Unit construction machines (single station)	8	E-0
<b>845730</b>	<b>Multi-station transfer machines</b>		

HS code (2002)	Description	Base Rate	Staging Category
8457300000	Multi-station transfer machines	8	E-0
<b>845811</b>	<b>Numerically controlled</b>		
8458110000	Numerically controlled	8	E-0
<b>845819</b>	<b>Other</b>		
8458190000	Other	8	E-5
<b>845891</b>	<b>Numerically controlled</b>		
8458910000	Numerically controlled	8	E-0
<b>845899</b>	<b>Other</b>		
8458990000	Other	8	E-5
<b>845910</b>	<b>Way-type unit head machines</b>		
8459100000	Way-type unit head machines	8	E-0
<b>845921</b>	<b>Numerically controlled</b>		
8459210000	Numerically controlled	8	E-0
<b>845929</b>	<b>Other</b>		
8459291000	Radial drilling machines	8	E-0
8459292000	Upright drilling machines	8	E-0
8459293000	Multi-spindle drilling machines	8	E-0
8459299000	Other	8	E-0
<b>845931</b>	<b>Numerically controlled</b>		
8459310000	Numerically controlled	8	E-0
<b>845939</b>	<b>Other</b>		
8459390000	Other	8	E-0
<b>845940</b>	<b>Other boring machines</b>		
8459401000	Jig boring machines	8	E-0
8459402000	Horizontal boring machines	8	E-0
8459409000	Other	8	E-0
<b>845951</b>	<b>Numerically controlled</b>		
8459510000	Numerically controlled	8	E-0
<b>845959</b>	<b>Other</b>		
8459590000	Other	8	E-0
<b>845961</b>	<b>Numerically controlled</b>		
8459611000	Bed type milling machines	8	E-0
8459612000	Planing milling machines	8	E-0
8459619000	Other	8	E-0
<b>845969</b>	<b>Other</b>		
8459691000	Bed type milling machines	8	E-0
8459692000	Planing milling machines	8	E-0
8459693000	Universal tool milling machines	8	E-0
8459694000	Profile milling machines	8	E-0
8459699000	Other	8	E-0
<b>845970</b>	<b>Other threading or tapping machines</b>		
8459701000	Tapping machines	8	E-0
8459709000	Other threading machines	8	E-0
<b>846011</b>	<b>Numerically controlled</b>		
8460110000	Numerically controlled	8	E-0
<b>846019</b>	<b>Other</b>		
8460190000	Other	8	E-0
<b>846021</b>	<b>Numerically controlled</b>		
8460211000	Cylindrical grinders	8	E-0
8460212000	Internal grinders	8	E-0
8460213000	Centerless grinders	8	E-0
8460214000	Profile grinders	8	E-0
8460219000	Other	8	E-0
<b>846029</b>	<b>Other</b>		
8460291000	Cylindrical grinders	8	E-0
8460292000	Internal grinders	8	E-0
8460293000	Centerless grinders	8	E-0
8460294000	Profile grinders	8	E-0
8460299000	Other	8	E-0
<b>846031</b>	<b>Numerically controlled</b>		
8460310000	Numerically controlled	8	E-5
<b>846039</b>	<b>Other</b>		
8460390000	Other	8	E-0

HS code (2002)	Description	Base Rate	Staging Category
<b>846040</b>	<b>Honing or lapping machines</b>		
8460401000	Honing machines	8	E-0
8460402000	Lapping machines	8	E-0
<b>846090</b>	<b>Other</b>		
8460900000	Other	8	E-0
<b>846120</b>	<b>Shaping or slotting machines</b>		
8461200000	Shaping or slotting machines	8	E-0
<b>846130</b>	<b>Broaching machines</b>		
8461300000	Broaching machines	8	E-0
<b>846140</b>	<b>Gear cutting,gear grinding or gear finishing machines</b>		
8461401010	Numerically controlled	8	E-0
8461401090	Other	8	E-5
8461402000	Gear grinding or gear finishing machines	8	E-0
<b>846150</b>	<b>Sawing or cutting-off machines</b>		
8461500000	Sawing or cutting-off machines	8	E-0
<b>846190</b>	<b>Other</b>		
8461900000	Other	8	E-0
<b>846210</b>	<b>Forging or die-stamping machines(including presses) and hammers</b>		
8462101000	Air hammer	8	E-5
8462109000	Other	8	E-0
<b>846221</b>	<b>Numerically controlled</b>		
8462211010	For semiconductor leads	0	E-0
8462211090	Other	8	E-0
8462219000	Other	8	E-0
<b>846229</b>	<b>Other</b>		
8462291010	For semiconductor leads	0	E-0
8462291090	Other	8	E-0
8462299000	Other	8	E-0
<b>846231</b>	<b>Numerically controlled</b>		
8462310000	Numerically controlled	8	E-0
<b>846239</b>	<b>Other</b>		
8462390000	Other	8	E-0
<b>846241</b>	<b>Numerically controlled</b>		
8462411000	Punching machines (including combined shearing machines)	8	E-0
8462412000	Notching machines	8	E-0
<b>846249</b>	<b>Other</b>		
8462491000	Punching machines (including combined shearing machines)	8	E-5
8462492000	Notching machines	8	E-0
<b>846291</b>	<b>Hydraulic presses</b>		
8462911000	Of the maximum pressure not more than 100 metric tons	8	E-0
8462912000	Of the maximum pressure more than 100 metric tons,but not more than 300 metric tons	8	E-0
8462913000	Of the maximum pressure more than 300 metric tons,but not more than 1000 metric tons	8	E-0
8462914000	Of the maximum pressure more than 1000 metric tons	8	E-0
<b>846299</b>	<b>Other</b>		
8462991010	Of the maximum pressure not more than 30 metric tons	8	E-0
8462991020	Of the maximum pressure more than 30 metric tons,but not more than 100 metric tons	8	E-0
8462991030	Of the maximum pressure more than 100 metric tons, but not more than 300 metric tons	8	E-0
8462991040	Of the maximum pressure more than 300 metric tons, but not more than 600 metric tons	8	E-0
8462991050	Of the maximum pressure more than 600 metric tons, but not more than 1,500 metric tons	8	E-0
8462991090	Other	8	E-0
8462999000	Other	8	E-0
<b>846310</b>	<b>Draw-benches for bars,tubes,profiles,wire or the like</b>		
8463100000	Draw-benches for bars,tubes,profiles,wire or the like	8	E-0
<b>846320</b>	<b>Thread rolling machines</b>		
8463200000	Thread rolling machines	8	E-0
<b>846330</b>	<b>Machines for working wire</b>		
8463300000	Machines for working wire	8	E-0

HS code (2002)	Description	Base Rate	Staging Category
<b>846390</b>	<b>Other</b>		
8463900000	Other	8	E-0
<b>846410</b>	<b>Sawing machines</b>		
8464101000	Machines for sawing monocrystal semiconductor boules into slices, or wafer into chips	0	E-0
8464109000	Other	8	E-0
<b>846420</b>	<b>Grinding or polishing machines</b>		
8464201000	For working optical or spectacle glass	8	E-0
8464202000	For working other glass	8	E-0
8464203000	For processing of semiconductor wafers, including lapping machines	0	E-0
8464209000	Other	8	E-5
<b>846490</b>	<b>Other</b>		
8464901000	Machine-tools for cold working glass	8	E-0
8464902000	Machine-tools for working concrete	8	E-0
8464903000	Machine-tools for working ceramics	8	E-0
8464904000	Dicing machines for scribing or scoring semiconductor wafers	0	E-0
8464909000	Other	8	E-5
<b>846510</b>	<b>Machines which can carry out different types of machining operations without tool change between such operations</b>		
8465101000	For working wood	8	E-0
8465109000	Other	8	E-0
<b>846591</b>	<b>Sawing machines</b>		
8465911000	For working wood	8	E-0
8465919000	Other	8	E-0
<b>846592</b>	<b>Planing, milling or moulding(by cutting) machines</b>		
8465921000	For working wood	8	E-0
8465929000	Other	8	E-0
<b>846593</b>	<b>Grinding,sanding or polishing machines</b>		
8465931000	For working wood	8	E-0
8465939000	Other	8	E-5
<b>846594</b>	<b>Bending or assembling machines</b>		
8465941000	For working wood	8	E-0
8465949000	Other	8	E-0
<b>846595</b>	<b>Drilling or morticing machine</b>		
8465951000	For working wood	8	E-0
8465959000	Other	8	E-0
<b>846596</b>	<b>Splitting,slicing or paring machines</b>		
8465961000	For working wood	8	E-0
8465969000	Other	8	E-0
<b>846599</b>	<b>Other</b>		
8465991000	For working wood	8	E-0
8465999000	Other	8	E-0
<b>846610</b>	<b>Tool holders and self-opening dieheads</b>		
8466100000	Tool holders and self-opening dieheads	8	E-5
<b>846620</b>	<b>Work holders</b>		
8466201000	For aircrafts	8	E-0
8466209000	Other	8	E-5
<b>846630</b>	<b>Dividing heads and other special attachments for machine-tools</b>		
8466300000	Dividing heads and other special attachments for machine-tools	8	E-5
<b>846691</b>	<b>For machines of heading 84.64</b>		
8466911000	Of subheadings 8464.10.1000, 8464.20.3000, 8464.90.4000	0	E-0
8466919000	Other	8	E-0
<b>846692</b>	<b>For machines of heading 84.65</b>		
8466920000	For machines of heading 84.65	8	E-0
<b>846693</b>	<b>For machines of headings 84.56 to 84.61</b>		
8466931000	Of subheadings 8456.10.1000, 8456.10.2000, 8456.91.0000, 8456.99.1000, 8456.99.2000	0	E-0
8466939000	Other	8	E-5
<b>846694</b>	<b>For machines of heading 84.62 or 84.63</b>		
8466941000	Of subheadings 8462.21.1010, 8462.29.1010	0	E-0
8466949000	Other	8	E-5

HS code (2002)	Description	Base Rate	Staging Category
<b>846711</b>	<b>Rotary type(including combined rotary-percussion)</b>		
8467111000	Rock drillers	8	E-0
8467112000	Screw drivers	8	E-5
8467113000	Grinders	8	E-0
8467114000	Impact wrench	8	E-0
8467115000	Drill	8	E-0
8467119000	Other	8	E-0
<b>846719</b>	<b>Other</b>		
8467191000	Rock drillers	8	E-0
8467199000	Other	8	E-5
<b>846721</b>	<b>Drills of all kinds</b>		
8467210000	Drills of all kinds	8	E-0
<b>846722</b>	<b>Saws</b>		
8467220000	Saws	8	E-0
<b>846729</b>	<b>Other</b>		
8467290000	Other	8	E-5
<b>846781</b>	<b>Chain saws</b>		
8467810000	Chain saws	8	E-0
<b>846789</b>	<b>Other</b>		
8467891010	Of subheading 8430.49 or 8479.10	0	E-0
8467891020	Of subheading 8479.89.9010,8479.89.9030 or 8479.89.9091	8	E-0
8467891090	Other	8	E-0
8467899000	Other	8	E-5
<b>846791</b>	<b>Of chain saws</b>		
8467910000	Of chain saws	8	E-5
<b>846792</b>	<b>Of pneumatic tools</b>		
8467920000	Of pneumatic tools	8	E-5
<b>846799</b>	<b>Other</b>		
8467990000	Other	8	E-5
<b>846810</b>	<b>Hand-held blow pipes</b>		
8468100000	Hand-held blow pipes	8	E-0
<b>846820</b>	<b>Other gas-operated machinery and apparatus</b>		
8468201000	Gas welding machines	8	E-5
8468202000	Gas automatic cutting machines	8	E-0
8468209000	Other	8	E-5
<b>846880</b>	<b>Other machinery and apparatus</b>		
8468800000	Other machinery and apparatus	8	E-0
<b>846890</b>	<b>Parts</b>		
8468900000	Parts	8	E-5
<b>846911</b>	<b>Word-processing machines</b>		
8469110000	Word-processing machines	0	E-0
<b>846912</b>	<b>Automatic typewriters</b>		
8469120000	Automatic typewriters	8	E-0
<b>846920</b>	<b>Other typewriters,electric</b>		
8469200000	Other typewriters,electric	8	E-0
<b>846930</b>	<b>Other typewriters, non-electric</b>		
8469300000	Other typewriters, non-electric	8	E-0
<b>847010</b>	<b>Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions</b>		
8470103010	Less than 17 digits	0	E-0
8470103020	Not less than 17 digits	0	E-0
8470104010	Of subheading 8472.90.9000	0	E-0
8470104090	Other	0	E-0
<b>847021</b>	<b>Incorporating a printing device</b>		
8470211000	Less than 17 digits	0	E-0
8470212000	Not less than 17 digits	0	E-0
<b>847029</b>	<b>Other</b>		
8470290000	Other	0	E-0
<b>847030</b>	<b>Other calculating machines</b>		
8470300000	Other calculating machines	0	E-0

HS code (2002)	Description	Base Rate	Staging Category
<b>847040</b>	<b>Accounting machines</b>		
8470401000	Electrically operated type	0	E-0
8470409000	Other	0	E-0
<b>847050</b>	<b>Cash registers</b>		
8470500000	Cash registers	0	E-0
<b>847090</b>	<b>Other</b>		
8470901000	Postage-franking machines	0	E-0
8470902000	Ticket-issuing machines	0	E-0
8470909000	Other	0	E-0
<b>847110</b>	<b>Analogue or hybrid automatic data processing machines</b>		
8471101000	Analogue automatic data processing machines	0	E-0
8471102000	Hybrid automatic data processing machines	0	E-0
<b>847130</b>	<b>Portable digital automatic data processing machines, weighing not more than 10kg, consisting of at least a central processing unit, a keyboard and a display</b>		
8471300000	Portable digital automatic data processing machines, weighing not more than 10kg, consisting of at least a central processing unit, a keyboard and a display	0	E-0
<b>847141</b>	<b>Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined</b>		
8471411000	Those of not less than 64bit in delivering data of C.P.U. and of not less than 64mega byte in capacity of main memory storage	0	E-0
8471412000	Those of not less than 32bit in delivering data of C.P.U. and of not less than 16mega byte in capacity of main memory storage	0	E-0
8471419000	Other	0	E-0
<b>847149</b>	<b>Other, presented in the form of systems</b>		
8471491010	Those of not less than 64bit in delivering data of C.P.U. and of not less than 64mega byte in capacity of main memory storage	0	E-0
8471491020	Those of not less than 32bit in delivering data of C.P.U. and of not less than 16mega byte in capacity of main memory storage	0	E-0
8471491090	Other	0	E-0
8471499000	Other	0	E-0
<b>847150</b>	<b>Digital 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</b>		
8471501000	Those of not less than 64 bit in delivering data of C.P.U. and of not less than 64 mega byte in capacity of main memory storage	0	E-0
8471502000	Those of not less than 32 bit in delivering data of C.P.U. and of not less than 16 mega byte in capacity of main memory storage	0	E-0
8471509000	Other	0	E-0
<b>847160</b>	<b>Input or output units, whether or not containing storage units in the same housing</b>		
8471601010	Character (mark) readers	0	E-0
8471601020	Key entry system	0	E-0
8471601030	Mouse	0	E-0
8471601040	Scanners	0	E-0
8471601090	Other	0	E-0
8471602011	Laser beam printer	0	E-0
8471602012	Dot-matrix printer	0	E-0
8471602013	Ink-jet printer	0	E-0
8471602019	Other	0	E-0
8471602021	Cathode-ray tube(CRT) monitors	0	E-0
8471602022	Data projector	0	E-0
8471602023	LCD(liquid crystal display)monitor	0	E-0
8471602029	Other	0	E-0
8471602090	Other	0	E-0
8471603010	CRT terminals	0	E-0
8471603020	Video tax or teletax	0	E-0
8471603030	Voice input output devices	0	E-0
8471603090	Other	0	E-0
<b>847170</b>	<b>Storage units</b>		
8471701000	Main storage units (RAM & ROM)	0	E-0
8471702010	Floppy disk drive	0	E-0

HS code (2002)	Description	Base Rate	Staging Category
8471702020	Hard disk drive	0	E-0
8471702031	Compact disc drive	0	E-0
8471702032	Digital video disc drive	0	E-0
8471702039	Others	0	E-0
8471702090	Other	0	E-0
8471709000	Other	0	E-0
<b>847180</b>	<b>Other units of automatic data processing machines</b>		
8471800000	Other units of automatic data processing machines	0	E-0
<b>847190</b>	<b>Other</b>		
8471900000	Other	0	E-0
<b>847210</b>	<b>Duplicating machines</b>		
8472100000	Duplicating machines	8	E-0
<b>847220</b>	<b>Addressing machines and address plate embossing machines</b>		
8472200000	Addressing machines and address plate embossing machines	8	E-0
<b>847230</b>	<b>Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps</b>		
8472301000	Letters sorting machines	8	E-0
8472302000	Machines for cancelling postage stamps	8	E-0
8472309000	Other	8	E-8
<b>847290</b>	<b>Other</b>		
8472901010	Automatic banknote or coin dispensers	0	E-0
8472901020	Automatic banknote or coin receiving machines	0	E-0
8472901040	Automatic banknote or coin dispensing and receiving machines	0	E-0
8472901050	Coin-counting or wrapping machines	8	E-5
8472901090	Other	8	E-5
8472902000	Automatic sheet making machines for duplicating and printing	8	E-0
8472903000	Ticket-issuing machines	8	E-0
8472904000	Pencil-sharpening machines	8	E-0
8472905000	Paper shredders	8	E-0
8472909000	Other	8	E-5
<b>847310</b>	<b>Parts and accessories of the machines of heading 84.69</b>		
8473101000	Flat panel displays for word-processing machines(including LCD, EElectro Luminescence, Plasma and other technologies)	0	E-0
8473102000	Printed Circuit Assemblies for word-processing machines, which consist of one or more printed circuited of heading 85.34	0	E-0
8473109000	Other	8	E-0
<b>847321</b>	<b>Of the electronic calculating machines of subheading 8470.10,8470.21 or 8470.29</b>		
8473210000	Of the electronic calculating machines of subheading 8470.10,8470.21 or 8470.29	0	E-0
<b>847329</b>	<b>Other</b>		
8473291000	Of machines of subheading 8470.30	0	E-0
8473292000	Of machines of subheading 8470.40	0	E-0
8473293000	Of machines of subheading 8470.50	0	E-0
8473294000	Of machines of subheading 8470.90	0	E-0
<b>847330</b>	<b>Parts and accessories of the machines of heading 84.71</b>		
8473301000	Magnetic head	0	E-0
8473302000	Main board,designed to be equipped with microprocessor unit	0	E-0
8473303000	Case for computer	0	E-0
8473304010	Sound Cards	0	E-0
8473304020	Video Cards	0	E-0
8473304030	Multimedia Cards	0	E-0
8473304050	Communication Interface Cards	0	E-0
8473304060	DRAM Modules	0	E-0
8473304090	Others	0	E-0
8473309000	Other	0	E-0
<b>847340</b>	<b>Parts and accessories of the machines of heading 84.72</b>		
8473401000	Flat panel displays for automatic teller machines other than subheadings 8472.90.1050 and 8472.90.1090(including LCD, EElectro Luminescence, Plasma and other technologies)	0	E-0

HS code (2002)	Description	Base Rate	Staging Category
8473402000	Printed Circuit Assemblies for automatic teller machines other than subheadings 8472.90.1050 and 8472.90.1090, which consist of one or more printed circuited of heading 8534	0	E-0
8473409000	Other	8	E-5
<b>847350</b>	<b>Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72</b>		
8473501000	Suitable for use principally with the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	0	E-0
8473509000	Other	0	E-0
<b>847410</b>	<b>Sorting,screening,separating or washing machines</b>		
8474100000	Sorting,screening,separating or washing machines	0	E-0
<b>847420</b>	<b>Crushing or grinding machines</b>		
8474201000	Of crushing or grinding capacity not exceeding 20 tons per hour	0	E-0
8474209000	Other	0	E-0
<b>847431</b>	<b>Concrete or mortar mixers</b>		
8474311000	Batcher plants	0	E-0
8474319000	Other	0	E-0
<b>847432</b>	<b>Machines for mixing mineral substances with bitumen</b>		
8474321000	Asphalt plants	0	E-0
8474329000	Other	0	E-0
<b>847439</b>	<b>Other</b>		
8474390000	Other	0	E-0
<b>847480</b>	<b>Other machinery</b>		
8474801000	Machines for forming foundry moulds of sands	0	E-0
8474802000	Machinery for agglomerating moulding or shaping	0	E-0
8474809000	Other	0	E-0
<b>847490</b>	<b>Parts</b>		
8474900000	Parts	0	E-0
<b>847510</b>	<b>Machines for assembling electric or electronic lamps,tubes or valves or flashbulbs,in glass envelopes</b>		
8475100000	Machines for assembling electric or electronic lamps,tubes or valves or flashbulbs,in glass envelopes	8	E-0
<b>847521</b>	<b>Machines for making optical fibres and preforms thereof</b>		
8475210000	Machines for making optical fibres and preforms thereof	8	E-0
<b>847529</b>	<b>Other</b>		
8475291000	For the manufacture of plate glass	8	E-0
8475292000	For the manufacture of glass-bottle	8	E-0
8475299000	Other	8	E-0
<b>847590</b>	<b>Parts</b>		
8475901000	Of machines for the manufacture of plate glass	8	E-0
8475909000	Other	8	E-5
<b>847621</b>	<b>Incorporating heating or refrigerating devices</b>		
8476210000	Incorporating heating or refrigerating devices	8	E-0
<b>847629</b>	<b>Other</b>		
8476290000	Other	8	E-0
<b>847681</b>	<b>Incorporating heating or refrigerating devices</b>		
8476811000	For selling foods	8	E-0
8476819000	Other	8	E-0
<b>847689</b>	<b>Other</b>		
8476891000	For selling foods	8	E-0
8476893000	For selling cigarettes	8	E-0
8476894000	For money-changing	8	E-0
8476899000	Other	8	E-0
<b>847690</b>	<b>Parts</b>		
8476900000	Parts	8	E-5
<b>847710</b>	<b>Injection-moulding machines</b>		
8477101000	For rubber-industry	8	E-0
8477102000	For plastic-industry	8	E-5
<b>847720</b>	<b>Extruders</b>		
8477201000	For rubber-industry	8	E-0
8477202000	For plastic-industry	8	E-0
<b>847730</b>	<b>Blow moulding machines</b>		
8477300000	Blow moulding machines	8	E-5



HS code (2002)	Description	Base Rate	Staging Category
<b>847740</b>	<b>Vacuum moulding machines and other thermoforming machines</b>		
8477400000	Vacuum moulding machines and other thermoforming machines	8	E-0
<b>847751</b>	<b>For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes</b>		
8477510000	For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	8	E-0
<b>847759</b>	<b>Other</b>		
8477590000	Other	8	E-0
<b>847780</b>	<b>Other machinery</b>		
8477800000	Other machinery	8	E-0
<b>847790</b>	<b>Parts</b>		
8477900000	Parts	8	E-5
<b>847810</b>	<b>Machinery</b>		
8478100000	Machinery	8	E-0
<b>847890</b>	<b>Parts</b>		
8478900000	Parts	8	E-0
<b>847910</b>	<b>1. Machinery for public works, building or the like</b>		
8479101000	Mortar or concrete spreading machines	0	E-0
8479102000	Others road making machines	0	E-0
8479109000	Others	0	E-0
<b>847920</b>	<b>2. Machinery for the extraction or preparation of animal or fixed vegetable fats or oils</b>		
8479200000	2. Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	8	E-0
<b>847930</b>	<b>3. 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</b>		
8479300000	3. 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	8	E-0
<b>847940</b>	<b>4. Rope or cable-making machines</b>		
8479400000	4. Rope or cable-making machines	8	E-0
<b>847950</b>	<b>5. Industrial robots, not elsewhere specified or included</b>		
8479501000	Of subheading 8479.81, 8479.82, 8479.89.9010, 8479.89.9030, 8479.89.9040, 8479.89.9060 or 8479.89.9091	8	E-0
8479502000	Of Subheading 8479.89.9080	8	E-0
8479509000	Other	8	E-0
<b>847960</b>	<b>6. Evaporative air coolers</b>		
8479600000	6. Evaporative air coolers	8	E-0
<b>847981</b>	<b>A. For treating metal, including electric wire coil-winders</b>		
8479811000	(1) Metal scouring machines	8	E-0
8479812010	(a) For the purpose of semiconductor manufacturing	3	E-0
8479812090	(b) Other	8	E-8
8479813000	(3) Winding machines	8	E-5
8479814000	(4) Insulating or protective material covering machines	8	E-0
8479819000	(5) Other	8	E-5
<b>847982</b>	<b>B. Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines</b>		
8479821000	Mixers	8	E-5
8479822000	Crushers and grinders	8	E-5
8479823000	Homogenisers	8	E-0
8479824000	Agitators	8	E-0
8479829000	Other	8	E-5
<b>847989</b>	<b>C. Other</b>		
8479891010	Air purifiers(having funtions of humidifying and dehumidifying)	8	E-0
8479891090	Other	8	E-0
8479892010	(a) Machines of coating and developing or stabilizing photoresist	0	E-0
8479892020	(b) Machines for depositing membrane or sputtering metal on wafers	0	E-0
8479892030	(c) Machines for mounting tape on wafers	0	E-0
8479892040	(d) Apparatus designed to bond or datach wafer on ceramic block in polish wafers	8	E-0

HS code (2002)	Description	Base Rate	Staging Category
8479892050	(e) Machines to attach solder ball on semiconductor circuit board or ceramic board	3	E-0
8479892060	(f) Machine for bonding semiconductor die, washing wafers, carrier or tube	0	E-0
8479892071	Encapsulation equipment for assembly of semiconductors	0	E-0
8479892079	Other	8	E-0
8479892080	(h) Machines for inserting or removing semiconductor devices	8	E-0
8479892091	Apparatus for growing or pulling monocrystal semiconductor boules	0	E-0
8479892092	Apparatus for wet etching, developing, striping or cleaning semiconductor wafers	0	E-0
8479892099	Other	8	E-0
8479893010	Apparatus for wet etching, developing, striping or cleaning flat panel displays	0	E-0
8479893090	Other	8	E-0
8479899010	Presses or extruding machines	8	E-5
8479899020	Machines and appliances for ships or fishing industry	8	E-5
8479899030	Eyeletting or tubular rivetting machines	8	E-0
8479899040	Automatic magnetic tape assembling machines	8	E-0
8479899050	Coating machines	8	E-5
8479899060	Auto-door operators	8	E-0
8479899080	Automatic winding machines for fishing	8	E-0
8479899091	For vehicles of Chapter 87	8	E-5
8479899092	Surface mount machines for electronic parts	16	E-5
8479899099	Other	8	E-8
<b>847990</b>	<b>8. Parts</b>		
8479901010	Of air coolers(including parts of carcoolers)	8	E-5
8479901020	Of machines and mechanical appliances of the household type	8	E-5
8479901030	Of vehicles of Chapter 87	8	E-0
8479902000	Of those specified in subheading 8479.89.9080	8	E-0
8479903010	Of subheadings 8479.89.2010, 8479.89.2020, 8479.89.2030, 8479.89.2060, 8479.89.2071, 8479.89.2091, 8479.89.2092	0	E-0
8479903090	Other	8	E-0
8479904010	Of subheading 8479.89.3010	0	E-0
8479904090	Other	8	E-5
8479909010	Of machinery for public works,building or the like	8	E-0
8479909020	Of machinery for the extraction or preparation of animal or fixed vegetable fats or oils	8	E-0
8479909030	Of rope or cable-making machines	8	E-0
8479909040	Of machines and appliances for treating metal	8	E-5
8479909050	Of mixing,kneading,crushing,grinding,screening,sifting,homogenising,emulsifying or stirring machines	8	E-5
8479909060	Of presses or extruding machines	8	E-0
8479909070	Of machines and appliances of ships or fishing industry	8	E-5
8479909080	Of automatic magnetic tape assembling machines	8	E-0
8479909090	Other	8	E-8
<b>848010</b>	<b>Moulding boxes for metal foundry</b>		
8480100000	Moulding boxes for metal foundry	8	E-0
<b>848020</b>	<b>Mould bases</b>		
8480200000	Mould bases	8	E-5
<b>848030</b>	<b>Moulding patterns</b>		
8480300000	Moulding patterns	8	E-0
<b>848041</b>	<b>Injection or compression types</b>		
8480410000	Injection or compression types	8	E-0
<b>848049</b>	<b>Other</b>		
8480490000	Other	8	E-5
<b>848050</b>	<b>Moulds for glass</b>		
8480500000	Moulds for glass	8	E-0
<b>848060</b>	<b>Moulds for mineral materials</b>		
8480600000	Moulds for mineral materials	8	E-0
<b>848071</b>	<b>Injection or compression types</b>		
8480711000	For the manufacture of semiconductor devices	0	E-0

HS code (2002)	Description	Base Rate	Staging Category
8480719000	Other	8	E-5
<b>848079</b>	<b>Other</b>		
8480790000	Other	8	E-5
<b>848110</b>	<b>Pressure-reducing valves</b>		
8481100000	Pressure-reducing valves	8	E-8
<b>848120</b>	<b>Valves for oleohydraulic or pneumatic transmissions</b>		
8481201000	Valves for oleohydraulic transmissions	8	E-8
8481202000	Valves for pneumatic transmissions	8	E-8
<b>848130</b>	<b>Check (nonreturn) valves</b>		
8481300000	Check (nonreturn) valves	8	E-8
<b>848140</b>	<b>Safety or relief valves</b>		
8481400000	Safety or relief valves	8	E-8
<b>848180</b>	<b>Other appliances</b>		
8481801010	Electric operated	8	E-5
8481801020	Hydraulic pressure operated	8	E-5
8481801030	Other automatic controlled	8	E-5
8481801090	Other	8	E-8
8481802000	Taps,cocks and traps	8	E-5
8481809000	Other	8	E-5
<b>848190</b>	<b>Parts</b>		
8481901000	Actuators	8	E-5
8481909000	Other	8	E-5
<b>848210</b>	<b>1. Ball bearings</b>		
8482100000	1. Ball bearings	13	E-5
<b>848220</b>	<b>2. Tapered roller bearings,including cone and tapered roller assemblies</b>		
8482200000	2. Tapered roller bearings,including cone and tapered roller assemblies	8	E-8
<b>848230</b>	<b>3. Spherical roller bearings</b>		
8482300000	3. Spherical roller bearings	8	E-5
<b>848240</b>	<b>4. Needle roller bearings</b>		
8482400000	4. Needle roller bearings	8	E-5
<b>848250</b>	<b>5. Other cylindrical roller bearings</b>		
8482500000	5. Other cylindrical roller bearings	8	E-5
<b>848280</b>	<b>6. Other,including combined ball/roller bearings</b>		
8482800000	6. Other,including combined ball/roller bearings	8	E-5
<b>848291</b>	<b>Balls,needles and rollers</b>		
8482910000	Balls,needles and rollers	8	E-5
<b>848299</b>	<b>Other</b>		
8482990000	Other	8	E-5
<b>848310</b>	<b>1. Transmission shafts(including cam shafts and crank shafts) and cranks</b>		
8483101000	A. For air-crafts	3	E-0
8483109010	For vehicles of Chapter 87	8	E-5
8483109090	Other	8	E-5
<b>848320</b>	<b>2. Bearing housings,incorporating ball or roller bearings</b>		
8483201000	A. For air-crafts	3	E-0
8483209000	B. Other	8	E-0
<b>848330</b>	<b>3. Bearing housings, not incorporating ball or roller bearings; plain shaft bearings</b>		
8483301000	A. For aircrafts	3	E-0
8483309000	B. Other	8	E-8
<b>848340</b>	<b>4. Gears and gearing,other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters</b>		
8483401010	(1) Roller screws	3	E-0
8483401090	(2) Other	3	E-0
8483409010	Gear	8	E-5
8483409020	Gear boxes	8	E-5
8483409030	Automatic transmissions	8	E-0
8483409041	For vehicles of Chapter 87	8	E-0
8483409049	Other	8	E-0

HS code (2002)	Description	Base Rate	Staging Category
8483409090	Other	8	E-5
<b>848350</b>	<b>5. Flywheels and pulleys,including pulley blocks</b>		
8483501000	For aircrafts	8	E-0
8483509000	Other	8	E-5
<b>848360</b>	<b>6. Clutches and shaft couplings(including universal joints)</b>		
8483601000	A. For air-crafts	3	E-0
8483609000	B. Other	8	E-5
<b>848390</b>	<b>7. Toothed wheels, chain sprockets and other transmission elements presented separately; parts</b>		
8483901000	A. For air-crafts	3	E-0
8483909000	B. Other	8	E-5
<b>848410</b>	<b>Gaskets and similar joints of metal sheeting combined with other material or of two or more layers metal</b>		
8484101000	For vehicles of Chapter 87	8	E-5
8484109000	Other	8	E-5
<b>848420</b>	<b>Mechanical seals</b>		
8484200000	Mechanical seals	8	E-5
<b>848490</b>	<b>Other</b>		
8484900000	Other	8	E-5
<b>848510</b>	<b>Ships' or boats' propellers and blades therefor</b>		
8485100000	Ships' or boats' propellers and blades therefor	8	E-0
<b>848590</b>	<b>Other</b>		
8485901000	For vehicles of Chapter 87	8	E-5
8485909010	Oil seal rings	8	E-5
8485909090	Other	8	E-5
<b>850110</b>	<b>Motors of an output not exceeding 37.5W</b>		
8501101000	Dc motors	8	E-5
8501102000	Ac motors	8	E-0
8501103000	Universal AC/DC motors	8	E-0
<b>850120</b>	<b>Universal AC/DC motors of an output exceeding 37.5W</b>		
8501201000	Of an output exceeding 37.5W,but not exceeding 100W	8	E-0
8501202000	Of an output exceeding 100W,but not exceeding 750W	8	E-0
8501203000	Of an output exceeding 750W.	8	E-0
<b>850131</b>	<b>Of an output not exceeding 750W</b>		
8501311010	Of an output not exceeding 100W	8	E-0
8501311090	Other	8	E-0
8501312000	DC generators	8	E-0
<b>850132</b>	<b>Of an output exceeding 750W but not exceeding 75kW</b>		
8501321000	DC motors	8	E-0
8501322000	DC generators	8	E-0
<b>850133</b>	<b>Of an output exceeding 75kW but not exceeding 375kW</b>		
8501331000	DC motors	8	E-0
8501332000	DC generatrors	8	E-0
<b>850134</b>	<b>Of an output exceeding 375kW</b>		
8501341000	DC motors	8	E-0
8501342000	DC generators	8	E-0
<b>850140</b>	<b>Other AC motors, single-phase</b>		
8501401000	Of an output not exceeding 100W	8	E-5
8501402000	Of an output exceeding 100W but not exceeding 750W	8	E-5
8501403000	Of an output exceeding 750W but not exceeding 75kW	8	E-5
8501404000	Of an output exceeding 75kW	8	E-0
<b>850151</b>	<b>Of an output not exceeding 750W</b>		
8501510000	Of an output not exceeding 750W	8	E-5
<b>850152</b>	<b>Of an output exceeding 750W but not exceeding 75kW</b>		
8501520000	Of an output exceeding 750W but not exceeding 75kW	8	E-5
<b>850153</b>	<b>Of an output exceeding 75kW</b>		
8501531000	Of an output not exceeding 375kW	8	E-5
8501532000	Of an output exceeding 375kW but not exceeding 1500kW	8	E-0
8501534000	Of an output exceeding 1500kW	8	E-0
<b>850161</b>	<b>Of an output not exceeding 75 kVA</b>		
8501611000	Of an output not exceeding 750VA	8	E-5
8501612000	Of an output exceeding 750VA but not exceeding 75kVA	8	E-0
<b>850162</b>	<b>Of an output exceeding 75kVA but not exceeding 375kVA</b>		

HS code (2002)	Description	Base Rate	Staging Category
8501620000	Of an output exceeding 75kVA but not exceeding 375kVA	8	E-0
<b>850163</b>	<b>Of an output exceeding 375kVA but not exceeding 750kVA</b>		
8501631000	Not less than an output equivalent to 400kW	0	E-0
8501639000	Other	8	E-0
<b>850164</b>	<b>Of an output exceeding 750kVA</b>		
8501640000	Of an output exceeding 750kVA	0	E-0
<b>850211</b>	<b>Of an output not exceeding 75kVA</b>		
8502111000	Of an output not exceeding 750VA	8	E-0
8502112000	Of an output exceeding 750VA but not exceeding 75kVA	8	E-5
<b>850212</b>	<b>Of an output exceeding 75kVA but not exceeding 375kVA</b>		
8502120000	Of an output exceeding 75kVA but not exceeding 375kVA	8	E-5
<b>850213</b>	<b>Of an output exceeding 375 kVA</b>		
8502131010	Not less than an output equivalent to 400kW	0	E-0
8502131090	Other	8	E-0
8502132000	Of an output exceeding 750kVA but not exceeding 3500kVA	0	E-0
8502134000	Of an output exceeding 3500kVA	0	E-0
<b>850220</b>	<b>Generating sets with spark-ignition internal combustion piston engines</b>		
8502201000	Of an output not exceeding 75kVA	8	E-0
8502202000	Of an output exceeding 75kVA but not exceeding 375kVA	8	E-0
8502203010	Not less than an output equivalent to 400kW	0	E-0
8502203090	Other	8	E-0
8502204000	Of an output exceeding 750kVA	0	E-0
<b>850231</b>	<b>Wind-powered</b>		
8502311000	Of an output not exceeding 75kVA	8	E-0
8502312000	Of an output exceeding 75kVA but not exceeding 375kVA	8	E-0
8502313000	Of an output exceeding 375kVA but not exceeding 750kVA	8	E-0
8502314000	Of an output exceeding 750kVA	8	E-0
<b>850239</b>	<b>Other</b>		
8502391000	Of an output not exceeding 75kVA	8	E-0
8502392000	Of an output exceeding 75kVA but not exceeding 375kVA	8	E-0
8502393000	Of an output exceeding 375kVA but not exceeding 750kVA	8	E-0
8502394000	Of an output exceeding 750kVA	8	E-0
<b>850240</b>	<b>Electric rotary converters</b>		
8502400000	Electric rotary converters	8	E-0
<b>850300</b>	<b>Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.</b>		
8503001000	Of motors	8	E-0
8503002000	Of generators and of generating sets	8	E-5
8503003000	Of rotary converters	8	E-5
<b>850410</b>	<b>Ballasts for discharge lamps or tubes</b>		
8504101010	Rated at more than 1A	8	E-5
8504101020	Rated at more than 1A but not more than 20A	8	E-0
8504102000	Rated at more than 20A but not more than 60A	8	E-0
8504103000	Rated at more than 60A	8	E-0
<b>850421</b>	<b>Having a power handling capacity not exceeding 650 kVA</b>		
8504211000	Instrument transformers	8	E-5
8504219010	Having a power handling capacity not exceeding 100kVA	8	E-0
8504219020	Having a power handling capacity exceeding 100kVA but not exceeding 650kVA	8	E-5
<b>850422</b>	<b>Having a power handling capacity exceeding 650kVA but not exceeding 10,000kVA</b>		
8504221000	Instrument transformers	8	E-0
8504229010	Having a power handling capacity exceeding 650kVA but not exceeding 1,000kVA	8	E-0
8504229020	Having a power handling capacity exceeding 1,000kVA but not exceeding 5,000kVA	8	E-0
8504229030	Having a power handling capacity exceeding 5,000kVA but not exceeding 10,000kVA	8	E-0
<b>850423</b>	<b>Having a power handling capacity exceeding 10,000kVA</b>		
8504230000	Having a power handling capacity exceeding 10,000kVA	8	E-5
<b>850431</b>	<b>Having a power handling capacity not exceeding 1kVA</b>		
8504311000	Instrument transformers	8	E-5
8504312000	Voltage regulators	8	E-0

HS code (2002)	Description	Base Rate	Staging Category
8504319010	Having a power handling capacity not exceeding 100VA	8	E-5
8504319020	Having a power handling capacity exceeding 100VA but not exceeding 500VA	8	E-5
8504319040	Having a power handling capacity exceeding 500VA but not exceeding 1kVA	8	E-0
<b>850432</b>	<b>Having a power handling capacity exceeding 1kVA but not exceeding 16kVA</b>		
8504321000	Instrument transformers	8	E-5
8504322000	Voltage regulators	8	E-0
8504329010	Having a power handling capacity exceeding 1kVA but not exceeding 5kVA	8	E-0
8504329020	Having a power handling capacity exceeding 5kVA but not exceeding 16kVA	8	E-5
<b>850433</b>	<b>Having a power handling capacity exceeding 16kVA but not exceeding 500kVA</b>		
8504331000	Instrument transformers	8	E-5
8504332000	Voltage regulators	8	E-0
8504339010	Having a power handling capacity exceeding 16kVA but not exceeding 30kVA	8	E-0
8504339020	Having a power handling capacity exceeding 30kVA but not exceeding 100kVA	8	E-0
8504339040	Having a power handling capacity exceeding 100kVA but not exceeding 500kVA	8	E-5
<b>850434</b>	<b>Having a power handling capacity exceeding 500kVA</b>		
8504341000	Instrument transformers	8	E-0
8504342000	Voltage regulators	8	E-0
8504349010	Having a power handling capacity exceeding 500kVA but not exceeding 2,000kVA	8	E-0
8504349030	Having a power handling capacity exceeding 2,000kVA	8	E-0
<b>850440</b>	<b>Static converters</b>		
8504401010	For automatic data processing machines and units thereof, and telecommunication apparatus	0	E-0
8504401090	Other	8	E-5
8504402011	For automatic data processing machines and units thereof, and telecommunication apparatus	0	E-0
8504402019	Other	8	E-8
8504402091	For automatic data processing machines and units thereof, and telecommunication apparatus	0	E-0
8504402099	Other	8	E-5
8504403010	For automatic data processing machines and units thereof, and telecommunication apparatus	0	E-0
8504403090	Other	8	E-0
8504404010	For automatic data processing machines and units thereof, and telecommunication apparatus	0	E-0
8504404090	Other	8	E-5
8504405010	For automatic data processing machines and units thereof, and telecommunication apparatus	0	E-0
8504405090	Other	8	E-5
8504409011	For automatic data processing machines and units thereof	0	E-0
8504409019	Other	0	E-0
8504409091	For telecommunication apparatus	0	E-0
8504409099	Other	8	E-5
<b>850450</b>	<b>Other inductors</b>		
8504501010	For automatic data processing machines and units thereof, and telecommunication apparatus	0	E-0
8504501090	Other	8	E-0
8504502010	For automatic data processing machines and units thereof, and telecommunication apparatus	0	E-0
8504502090	Other	8	E-5
8504509010	For automatic data processing machines and units thereof, and telecommunication apparatus	0	E-0
8504509090	Other	8	E-5
<b>850490</b>	<b>Parts</b>		

HS code (2002)	Description	Base Rate	Staging Category
8504901000	Printed Circuit Assemblies of subheadings 8504.40, 8504.50 which consist of one or more printed circuits of heading 8534, for automatic data machines and units thereof and telecommunication apparatus	0	E-0
8504909000	Other	8	E-5
<b>850511</b>	<b>Of metal</b>		
8505111000	Of alnico	8	E-0
8505119000	Other	8	E-0
<b>850519</b>	<b>Other</b>		
8505191000	Of iron oxide	8	E-0
8505199000	Other	8	E-5
<b>850520</b>	<b>Electro-magnetic couplings,clutches and brakes</b>		
8505200000	Electro-magnetic couplings,clutches and brakes	8	E-0
<b>850530</b>	<b>Electro-magnetic lifting heads</b>		
8505300000	Electro-magnetic lifting heads	8	E-0
<b>850590</b>	<b>Other,including parts</b>		
8505901000	Electro-magnets	8	E-0
8505902000	Electro-magnetic nd permanent magnet chucks,clamps,vices and similar work holders	8	E-5
8505909000	Parts	8	E-5
<b>850610</b>	<b>1. Manganese dioxide</b>		
8506101000	A. Manganese batteries	13	E-0
8506102000	B. Alkali manganese batteries	13	E-0
8506109000	C. Other	8	E-0
<b>850630</b>	<b>2. Of mercuric oxide</b>		
8506300000	2. Of mercuric oxide	8	E-0
<b>850640</b>	<b>3. Of silver oxide</b>		
8506400000	3. Of silver oxide	8	E-0
<b>850650</b>	<b>4. Lithium</b>		
8506500000	4. Lithium	8	E-0
<b>850660</b>	<b>6. Air-Zinc</b>		
8506600000	6. Air-Zinc	8	E-0
<b>850680</b>	<b>6. Other primary cells and primary batteries</b>		
8506801000	Zinc oxide	8	E-0
8506809000	Other	8	E-0
<b>850690</b>	<b>7. Parts</b>		
8506900000	7. Parts	8	E-0
<b>850710</b>	<b>Lead-acid,of a kind used for starting piston engines</b>		
8507100000	Lead-acid,of a kind used for starting piston engines	8	E-0
<b>850720</b>	<b>Other lead-acid accumulators</b>		
8507200000	Other lead-acid accumulators	8	E-5
<b>850730</b>	<b>Nickel-cadmium</b>		
8507300000	Nickel-cadmium	8	E-0
<b>850740</b>	<b>Nickel-iron</b>		
8507400000	Nickel-iron	8	E-0
<b>850780</b>	<b>Other accumulators</b>		
8507801000	Nikel metal hydride	8	E-0
8507802000	Lithium Ion	8	E-5
8507803000	Lithium polymer	8	E-5
8507809000	Other	8	E-0
<b>850790</b>	<b>Parts</b>		
8507901000	Seperators	8	E-0
8507909000	Other	8	E-5
<b>850910</b>	<b>1. Vacuum cleaners, including dry and wet vacuum cleaners</b>		
8509100000	1. Vacuum cleaners, including dry and wet vacuum cleaners	8	E-0
<b>850920</b>	<b>2. Floor polishers</b>		
8509200000	2. Floor polishers	8	E-0
<b>850930</b>	<b>3. Kitchen waste disposers</b>		
8509300000	3. Kitchen waste disposers	8	E-0
<b>850940</b>	<b>4. Food grinders and mixers; fruit or vegetable juice extractors</b>		
8509400000	4. Food grinders and mixers; fruit or vegetable juice extractors	8	E-0

HS code (2002)	Description	Base Rate	Staging Category
<b>850980</b>	<b>5. Other appliances</b>		
8509801000	Coffee grinders	8	E-0
8509802000	Ice grinders	8	E-0
8509809000	Other	8	E-0
<b>850990</b>	<b>6. Parts</b>		
8509900000	6. Parts	8	E-5
<b>851010</b>	<b>1. Shavers</b>		
8510100000	1. Shavers	8	E-0
<b>851020</b>	<b>2. Hair clippers</b>		
8510200000	2. Hair clippers	8	E-0
<b>851030</b>	<b>3. Hair-removing appliances</b>		
8510300000	3. Hair-removing appliances	8	E-0
<b>851090</b>	<b>4. Parts</b>		
8510901000	A. Of shavers	8	E-0
8510902000	B. Of hair clippers	8	E-0
8510903000	C. Of hair-removing appliances	8	E-0
<b>851110</b>	<b>1. Sparking plugs</b>		
8511101000	A. For air-crafts	3	E-0
8511109000	B. Other	8	E-8
<b>851120</b>	<b>2. Ignition Magnetos;magneto-dynamos;magnetic flywheels</b>		
8511201000	A. For air-crafts	3	E-0
8511209000	B. Other	8	E-0
<b>851130</b>	<b>3. Distributors;ignition coils</b>		
8511301000	A. For air-crafts	3	E-0
8511309000	B. Other	8	E-0
<b>851140</b>	<b>4. Starter motors and dual purpose starter-generators</b>		
8511401000	A. For air-crafts	3	E-0
8511409000	B. Other	8	E-5
<b>851150</b>	<b>5. Other generators</b>		
8511501000	A. For air-crafts	3	E-0
8511509000	B. Other	8	E-5
<b>851180</b>	<b>6. Other equipment</b>		
8511801000	A. For air-craft	3	E-0
8511809000	B. Other	8	E-5
<b>851190</b>	<b>7. Parts</b>		
8511901000	A. For air-craft	3	E-0
8511909000	B. Other	8	E-5
<b>851210</b>	<b>Lighting or visual signalling equipment of a kind used on bicycles</b>		
8512100000	Lighting or visual signalling equipment of a kind used on bicycles	8	E-0
<b>851220</b>	<b>Other lighting or visual signalling equipment</b>		
8512201000	Lighting equipment	8	E-5
8512202000	Signalling equipment	8	E-5
<b>851230</b>	<b>Sound signalling equipment</b>		
8512300000	Sound signalling equipment	8	E-8
<b>851240</b>	<b>Windscreen wipers,defrosters and demisters</b>		
8512400000	Windscreen wipers,defrosters and demisters	8	E-5
<b>851290</b>	<b>Parts</b>		
8512900000	Parts	8	E-5
<b>851310</b>	<b>Lamps</b>		
8513101000	Safety lamps of a kind used in mining	8	E-0
8513102000	Flashlights	8	E-5
8513109000	Other	8	E-0
<b>851390</b>	<b>Parts</b>		
8513900000	Parts	8	E-5
<b>851410</b>	<b>Resistance heated furnaces and ovens</b>		
8514101000	For laboratory	8	E-0
8514102000	For metal industrys	8	E-5
8514103000	For food industrys	8	E-0
8514109011	For the manufacture of semiconductor devices on semiconductor wafers	0	E-0
8514109019	Other	0	E-0
8514109090	Other	8	E-0



HS code (2002)	Description	Base Rate	Staging Category
<b>851420</b>	<b>Furnaces and ovens functioning by induction or dielectric loss</b>		
8514201000	For laboratory	8	E-0
8514202000	For metal industrys	8	E-5
8514203000	For food industrys	8	E-0
8514209010	For the manufacture of semiconductor devices on semiconductor wafers	0	E-0
8514209090	Other	8	E-0
<b>851430</b>	<b>Other furnaces and ovens</b>		
8514301010	Apparatus for rapid heating of semiconductor wafers	0	E-0
8514301090	Other	0	E-0
8514309000	Other	8	E-5
<b>851440</b>	<b>Other equipment for the heat treatment of materials by induction or dielectric loss</b>		
8514401000	For the purpose of semiconductor manufacturing	0	E-0
8514409000	Other	8	E-5
<b>851490</b>	<b>Parts</b>		
8514901010	Of subheadings 8514.10.9011, 8514.20.9010, 8514.30.1010	0	E-0
8514901090	Other	0	E-0
8514909000	Other	8	E-5
<b>851511</b>	<b>Soldering irons and guns</b>		
8515110000	Soldering irons and guns	8	E-0
<b>851519</b>	<b>Other</b>		
8515190000	Other	8	E-0
<b>851521</b>	<b>Fully or partly automatic</b>		
8515211010	Of robot type	8	E-0
8515211090	Other	8	E-0
8515212010	Of robot type	8	E-0
8515212090	Other	8	E-0
8515213010	Of robot type	8	E-0
8515213090	Other	8	E-0
8515219010	Of robots type	8	E-0
8515219090	Other	8	E-0
<b>851529</b>	<b>Other</b>		
8515291000	Spot welders	8	E-5
8515292000	Seam welders	8	E-0
8515293000	Butt welders	8	E-0
8515299000	Other	8	E-0
<b>851531</b>	<b>Fully or partly automatic</b>		
8515311010	Of robot type	8	E-0
8515311090	Other	8	E-0
8515319010	Of robot type	8	E-0
8515319090	Other	8	E-0
<b>851539</b>	<b>Other</b>		
8515391000	Ac arc welding machines and apparatus	8	E-0
8515399000	Other	8	E-0
<b>851580</b>	<b>Other machines and apparatus</b>		
8515801000	Ultrasonic machines	8	E-0
8515802000	Electron beam machines	8	E-0
8515803000	Laser operated machines	8	E-0
8515809010	Die attach apparatus, tape automated bonders, and wire bonders for assembly of semiconductors	0	E-0
8515809090	Other	8	E-0
<b>851590</b>	<b>Parts</b>		
8515901010	Of subheading 8515.80.9010	0	E-0
8515901090	Other	8	E-5
8515909010	Of subheading 8515.80.9010	0	E-0
8515909090	Other	8	E-5
<b>851610</b>	<b>1. electric instantaneous or storage water heaters and immersion heaters</b>		
8516100000	1. electric instantaneous or storage water heaters and immersion heaters	8	E-0
<b>851621</b>	<b>Storage heating radiators</b>		

HS code (2002)	Description	Base Rate	Staging Category
8516210000	Storage heating radiators	8	E-0
<b>851629</b>	<b>Other</b>		
8516290000	Other	8	E-0
<b>851631</b>	<b>Hair dryers</b>		
8516310000	Hair dryers	8	E-0
<b>851632</b>	<b>Other hair-dressing apparatus</b>		
8516320000	Other hair-dressing apparatus	8	E-0
<b>851633</b>	<b>Hand-drying apparatus</b>		
8516330000	Hand-drying apparatus	8	E-0
<b>851640</b>	<b>4. Electric smoothing irons</b>		
8516400000	4. Electric smoothing irons	8	E-0
<b>851650</b>	<b>5. Microwave ovens</b>		
8516500000	5. Microwave ovens	8	E-0
<b>851660</b>	<b>6. Other ovens; cookers,cooking plates,boiling rings,grillers and roasters</b>		
8516601000	Electrical ovens	8	E-0
8516602000	Electric rice cookers(including with constant warming function)	8	E-0
8516609000	Other	8	E-0
<b>851671</b>	<b>Coffee or tea makers</b>		
8516710000	Coffee or tea makers	8	E-0
<b>851672</b>	<b>Toasters</b>		
8516720000	Toasters	8	E-0
<b>851679</b>	<b>Other</b>		
8516791000	Electric jar	8	E-0
8516799000	Other	8	E-5
<b>851680</b>	<b>8. Electric heating resistors</b>		
8516800000	8. Electric heating resistors	8	E-0
<b>851690</b>	<b>9. Parts</b>		
8516900000	9. Parts	8	E-5
<b>851711</b>	<b>Line telephone sets with cordless handsets</b>		
8517110000	Line telephone sets with cordless handsets	0	E-0
<b>851719</b>	<b>Other</b>		
8517191000	Videophones	0	E-0
8517199020	Of push button type	0	E-0
8517199090	Other	0	E-0
<b>851721</b>	<b>Facsimile machines</b>		
8517210000	Facsimile machines	0	E-0
<b>851722</b>	<b>Teleprinters</b>		
8517220000	Teleprinters	0	E-0
<b>851730</b>	<b>Telephonic or telegraphic switching apparatus</b>		
8517301000	For public exchange	0	E-0
8517302000	For private	0	E-0
8517309000	Other	0	E-0
<b>851750</b>	<b>Other apparatus, for carrier-current line systems or for digital line systems</b>		
8517502010	Terminal equipment	0	E-0
8517502020	Repeater	0	E-0
8517502090	Other	0	E-0
8517504030	Terminal equipment	0	E-0
8517504040	Repeater	0	E-0
8517504090	Other	0	E-0
8517505050	Optical repeater	0	E-0
8517505070	Optical terminal equipment	0	E-0
8517505090	Other	0	E-0
8517507010	Analog to digital,digital to analog converter	0	E-0
8517507020	Codec(coder and decoder )	0	E-0
8517507030	Modem(including modem card)	0	E-0
8517507090	Other	0	E-0
8517508010	Fdm type(frequency division modulation type)	0	E-0
8517508020	Tdm type (time division modulation type)	0	E-0
8517508090	Other	0	E-0
8517509000	Other	0	E-0
<b>851780</b>	<b>Other apparatus</b>		

HS code (2002)	Description	Base Rate	Staging Category
8517803000	Key-phone	0	E-0
8517804000	Image telegraphic apparatus	0	E-0
8517809000	Other	0	E-0
<b>851790</b>	<b>Parts</b>		
8517901000	Of telephone sets	0	E-0
8517909200	Of public exchange	0	E-0
8517909300	Of private exchange	0	E-0
8517909410	Of coaxial-cable carrier equipment	0	E-0
8517909420	Of optical fibre transmission system	0	E-0
8517909490	Other	0	E-0
8517909500	Of facsimile machines	0	E-0
8517909600	Of teleprinters	0	E-0
8517909700	Of image telegraphic apparatus	0	E-0
8517909900	Other	0	E-0
<b>851810</b>	<b>Microphones and stands therefor</b>		
8518101000	Microphones having a frequency range of 300Hz to 3.4KHz with a diameter of not exceeding 10mm and a height not exceeding 3mm, for telecommunication use	0	E-0
8518109000	Other	8	E-0
<b>851821</b>	<b>Single loudspeakers, mounted in their enclosures</b>		
8518210000	Single loudspeakers, mounted in their enclosures	8	E-0
<b>851822</b>	<b>Multiple loudspeakers, mounted in the same enclosure</b>		
8518220000	Multiple loudspeakers, mounted in the same enclosure	8	E-0
<b>851829</b>	<b>Other</b>		
8518291000	For telecommunication use, (without housing, having a frequency range of 300Hz to 3.4KHz with a diameter of not exceeding 50mm)	0	E-0
8518299000	Other	8	E-5
<b>851830</b>	<b>Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers</b>		
8518304000	Line telephone handsets	0	E-0
8518309000	Other	8	E-8
<b>851840</b>	<b>Audio-frequency electric amplifiers</b>		
8518400000	Audio-frequency electric amplifiers	8	E-5
<b>851850</b>	<b>Electric sound amplifier sets</b>		
8518500000	Electric sound amplifier sets	8	E-5
<b>851890</b>	<b>Parts</b>		
8518901000	Printed Circuit Assemblies of subheadings 8518.10.1000, 8518.29.1000	0	E-0
8518909000	Other	8	E-0
<b>851910</b>	<b>Coin- or disc-operated record-players</b>		
8519100000	Coin- or disc-operated record-players	8	E-0
<b>851921</b>	<b>Without loudspeaker</b>		
8519210000	Without loudspeaker	8	E-0
<b>851929</b>	<b>Other</b>		
8519290000	Other	8	E-0
<b>851931</b>	<b>With automatic record changing mechanism</b>		
8519310000	With automatic record changing mechanism	8	E-0
<b>851939</b>	<b>Other</b>		
8519390000	Other	8	E-0
<b>851940</b>	<b>Transcribing machines</b>		
8519400000	Transcribing machines	8	E-0
<b>851992</b>	<b>Pocket-size cassette-players</b>		
8519920000	Pocket-size cassette-players	8	E-0
<b>851993</b>	<b>Other, cassett-type</b>		
8519931000	For vehicles	8	E-0
8519932000	Of portable type, other than pocket-size	8	E-0
8519939000	Other	8	E-0
<b>851999</b>	<b>Other</b>		
8519993010	For vehicles	8	E-0
8519993020	Of portable type	8	E-0

HS code (2002)	Description	Base Rate	Staging Category
8519993090	Other	8	E-0
8519999000	Other	8	E-0
<b>852010</b>	<b>Dictating machines not capable of operating without an external source of power</b>		
8520100000	Dictating machines not capable of operating without an external source of power	8	E-0
<b>852020</b>	<b>Telephone answering machine</b>		
8520200000	Telephone answering machine	0	E-0
<b>852032</b>	<b>Digital audio type</b>		
8520321010	For vehicles	8	E-5
8520321020	Of portable type	8	E-0
8520321090	Other	8	E-0
8520329000	Other	8	E-0
<b>852033</b>	<b>Other, cassette-type</b>		
8520331000	For vehicles	8	E-0
8520332000	Of portable type	8	E-0
8520339000	Other	8	E-0
<b>852039</b>	<b>Other</b>		
8520391000	Of reel type	8	E-0
8520399000	Other	8	E-0
<b>852090</b>	<b>Other</b>		
8520901010	Of reel type	8	E-0
8520901020	Of disc type	8	E-0
8520901040	Of cassette type	8	E-0
8520901090	Other	8	E-0
8520909000	Other	8	E-0
<b>852110</b>	<b>Magnetic tape-type</b>		
8521101000	Of a width exceeding 12.7mm	8	E-0
8521102000	Of a width not exceeding 12.7mm	8	E-5
<b>852190</b>	<b>Other</b>		
8521901000	Of disc type	8	E-0
8521909000	Other	8	E-0
<b>852210</b>	<b>Pick-up cartridges</b>		
8522100000	Pick-up cartridges	8	E-0
<b>852290</b>	<b>Other</b>		
8522901010	For audio recording	8	E-0
8522901020	For video recording	8	E-0
8522901090	Other	8	E-0
8522902000	Laser pickup	8	E-0
8522909010	Flat panel displays (including LCD, Electro Luminescence, Plasma and other technologies) for telephone answering machines	0	E-0
8522909020	Printed Circuit Assemblies of telephone answering machines, which consist of one or more printed circuits of heading 85.34	0	E-0
8522909090	Other	8	E-5
<b>852311</b>	<b>Of a width not exceeding 4mm</b>		
8523110000	Of a width not exceeding 4mm	0	E-0
<b>852312</b>	<b>Of a width exceeding 4mm but not exceeding 6.5mm</b>		
8523120000	Of a width exceeding 4mm but not exceeding 6.5mm	0	E-0
<b>852313</b>	<b>Of a width exceeding 6.5mm</b>		
8523131000	For audio recording	0	E-0
8523132010	Of a width 8mm	0	E-0
8523132020	Of a width 12.7mm	0	E-0
8523132090	Other	0	E-0
8523139000	Other	0	E-0
<b>852320</b>	<b>Magnetic discs</b>		
8523201000	Floppy discs	0	E-0
8523209000	Other	0	E-0
<b>852330</b>	<b>Cards incorporating a magnetic stripe</b>		
8523300000	Cards incorporating a magnetic stripe	8	E-0
<b>852390</b>	<b>Other</b>		
8523900000	Other	0	E-0
<b>852410</b>	<b>1. Gramophone records</b>		
8524100000	1. Gramophone records	8	E-0

HS code (2002)	Description	Base Rate	Staging Category
<b>852431</b>	<b>A. For reproducing phenomena other than sound or image</b>		
8524311000	(1) Bearing data or instructions for use in automatic data processing equipment	0	E-0
8524319000	(2) Other	0	E-0
<b>852432</b>	<b>B. For reproducing sound only</b>		
8524320000	B. For reproducing sound only	8	E-5
<b>852439</b>	<b>C. Other</b>		
8524391000	For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine	0	E-0
8524399000	Other	8	E-8
<b>852440</b>	<b>3. Magnetic tapes for reproducing phenomena other than sound or image</b>		
8524401010	(1) Bearing data or instructions for use in automatic data processing equipment	0	E-0
8524401090	(2) Other	0	E-0
8524402010	(1) Bearing data or instructions for use in automatic data processing equipment	0	E-0
8524402090	(2) Other	0	E-0
8524403010	(1) Bearing data or instructions for use in automatic data processing equipment	0	E-0
8524403090	(2) Other	0	E-0
<b>852451</b>	<b>A. Of a width not exceeding 4mm</b>		
8524511000	Recorded video tapes	8	E-0
8524519000	Other	8	E-0
<b>852452</b>	<b>B. Of a width exceeding 4mm but not exceeding 6.5mm</b>		
8524521000	Recorded video tapes	8	E-0
8524529000	Other	8	E-0
<b>852453</b>	<b>C. Of a width exceeding 6.5mm</b>		
8524531000	(1) Recorded video tape	20won/min	E-5
8524539000	(2) Other	8	E-0
<b>852460</b>	<b>5. Cards incorporating a magnetic stripe</b>		
8524600000	5. Cards incorporating a magnetic stripe	8	E-0
<b>852491</b>	<b>A. For reproducing Phenomena other than sound or image</b>		
8524911000	(1) Bearing data or instructions for use in automatic data processing equipment	0	E-0
8524919000	(2) Other	0	E-0
<b>852499</b>	<b>B. Other</b>		
8524991000	Those recorded video	8	E-0
8524999010	For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine	0	E-0
8524999090	Other	8	E-0
<b>852510</b>	<b>Transmission apparatus</b>		
8525101000	Radio-broadcasting apparatus	8	E-0
8525102000	Television transmission apparatus	8	E-0
8525109010	Other than apparatus for radio-broadcasting or television	0	E-0
8525109090	Other	8	E-5
<b>852520</b>	<b>Transmission apparatus incorporating reception apparatus</b>		
8525201000	Printing telegraphic apparatus	0	E-0
8525202000	Picture telegraphic apparatus	0	E-0
8525203000	Facsimile transmission equipments	0	E-0
8525204000	For radio broadcasting	0	E-0
8525205000	For television broadcasting	0	E-0
8525206010	Walkie-talkie sets	0	E-0
8525206090	Other	0	E-0
8525207020	For vehicles	0	E-0
8525207031	Operating on frequencies from 800MHz to 999MHz	0	E-0
8525207032	Operating on frequencies from 1,700MHz to 1,990MHz	0	E-0
8525207039	Other	0	E-0
8525207040	Of making calls only	0	E-0
8525207090	Other	0	E-0

HS code (2002)	Description	Base Rate	Staging Category
8525209100	Switching apparatus for radio telecommunication	0	E-0
8525209200	Base station transceiver	0	E-0
8525209300	Repeater for radio telecommunication	0	E-0
8525209900	Other	0	E-0
<b>852530</b>	<b>Television cameras</b>		
8525301000	For video tape recorder	8	E-0
8525302000	For monitor television	8	E-5
8525309000	Other	8	E-5
<b>852540</b>	<b>Still image video cameras and other video camera recorders; digital cameras</b>		
8525401010	For digital type	0	E-0
8525401090	Other	8	E-0
8525409000	Other	0	E-0
<b>852610</b>	<b>1. Radar apparatus</b>		
8526101000	For aircrafts	8	E-0
8526109000	Other	8	E-8
<b>852691</b>	<b>Radio navigational aid apparatus</b>		
8526911010	For aircrafts	8	E-0
8526911090	Other	8	E-0
8526912010	For aircrafts	8	E-0
8526912090	Other	8	E-0
8526913010	For aircrafts	8	E-0
8526913090	Other	8	E-0
8526914000	Loran receivers	8	E-0
8526919010	For aircrafts	8	E-5
8526919090	Other	8	E-5
<b>852692</b>	<b>Radio remote control apparatus</b>		
8526920000	Radio remote control apparatus	8	E-5
<b>852712</b>	<b>Pocket-size radio cassette-players</b>		
8527120000	Pocket-size radio cassette-players	8	E-0
<b>852713</b>	<b>Other apparatus, combined with sound recording or reproducing apparatus</b>		
8527131000	Of cassette type	8	E-0
8527132000	Of disc type	8	E-0
8527133000	Combined with cassette type and disc type	8	E-0
8527139000	Other	8	E-0
<b>852719</b>	<b>Other</b>		
8527190000	Other	8	E-0
<b>852721</b>	<b>Combined with sound recording or reproducing apparatus</b>		
8527211000	Of cassette type	8	E-0
8527212000	Of disc type	8	E-0
8527213000	Combined with cassette type and disc type	8	E-0
8527219000	Other	8	E-0
<b>852729</b>	<b>Other</b>		
8527290000	Other	8	E-0
<b>852731</b>	<b>Combined with sound recording or reproducing apparatus</b>		
8527311010	Of cassette type	8	E-0
8527311020	Of disc type	8	E-0
8527311030	Combined with cassette type and disc type	8	E-0
8527311090	Other	8	E-0
8527319000	Other	8	E-0
<b>852732</b>	<b>Not combined with sound recording or reproducing apparatus but combined with a clock</b>		
8527320000	Not combined with sound recording or reproducing apparatus but combined with a clock	8	E-0
<b>852739</b>	<b>Other</b>		
8527390000	Other	8	E-0
<b>852790</b>	<b>4. Other apparatus</b>		
8527901000	Hf,mf or lf receiving apparatus	8	E-0
8527902011	Portable receivers for calling alerting or paging	0	E-0
8527902019	Other	8	E-0
8527902090	Other	8	E-0
8527909000	Other	8	E-0

HS code (2002)	Description	Base Rate	Staging Category
<b>852812</b>	<b>Colour</b>		
8528121000	Video tuner	8	E-0
8528122000	Satellite television reception apparatus	8	E-0
8528129011	Of analog	8	E-0
8528129012	Of digital	8	E-5
8528129021	Of analog	8	E-0
8528129022	Of digital	8	E-0
8528129031	Of analog	8	E-0
8528129032	Of digital	8	E-5
8528129041	Of analog	8	E-0
8528129042	Of digital	8	E-0
8528129090	Other	8	E-5
<b>852813</b>	<b>Black and white or other monochrome</b>		
8528131000	Video tuner	8	E-0
8528139010	Of the length of fluorescent screen of braun tube under 37cmin diagnal line	8	E-0
8528139020	Of the length of fluorescent screen of braun tube not less than 37cm but under 45.72cm in diagnal line	8	E-0
8528139030	Of the length of fluorescent screen of braun tube not less than 45.72cm in diagnal line	8	E-0
8528139090	Other	8	E-0
<b>852821</b>	<b>Colour</b>		
8528211000	Television monitors specially manufactured for medical purpose	8	E-5
8528219000	Of other closed circuit type	8	E-5
<b>852822</b>	<b>Black and white or other monochrome</b>		
8528221000	Television monitors specially manufactured for medical purpose	8	E-5
8528229000	Of other closed circuit type	8	E-0
<b>852830</b>	<b>3. Video projectors</b>		
8528300000	3. Video projectors	8	E-8
<b>852910</b>	<b>1. Aerials and aerial reflectors of all kinds; parts suitable for use therewith</b>		
8529101000	A. For radar apparatus	8	E-0
8529109100	For radio navigational aid or radio remote control apparatus	8	E-5
8529109210	For receiving from satellites	8	E-5
8529109290	Other	8	E-0
8529109300	Of a kind used with apparatus for radiotelephony and radiotelegraphy	0	E-0
8529109900	Other	8	E-5
<b>852990</b>	<b>2. Other</b>		
8529901000	A. Of radar apparatus	8	E-8
8529909100	Of radio navigational aid or radio remote control apparatus	8	E-0
8529909200	Of transmission apparatus for radio-broadcasting ortelevision	8	E-0
8529909300	Ofreception apparatus for radio telephony,radio telegraphy	8	E-0
8529909400	Of radio-broadcast receivers	8	E-0
8529909500	Of television cameras	8	E-0
8529909610	Tuner for colour	8	E-5
8529909620	Tuner for black and white or monochrome	8	E-0
8529909630	Screen for video projector	8	E-0
8529909640	Other parts for colour	8	E-5
8529909650	Other parts for black and white or monochrome	8	E-5
8529909910	Of transmission apparatus other than apparatus for radio-broadcasting or television, transmission apparatus incorporating reception apparatus, digital still image video cameras, portable receivers for calling, alerting or paging	0	E-0
8529909990	Other	8	E-5
<b>853010</b>	<b>Equipment for railways or tramways</b>		
8530101010	For ground equipment	8	E-0
8530101090	Other	8	E-0
8530109000	Other	8	E-5
<b>853080</b>	<b>Other equipment</b>		
8530800000	Other equipment	8	E-0
<b>853090</b>	<b>Parts</b>		
8530900000	Parts	8	E-5

HS code (2002)	Description	Base Rate	Staging Category
<b>853110</b>	<b>Burglar or fire alarms and similar apparatus</b>		
8531101000	Burglar alarms	8	E-0
8531102000	Fire alarms	8	E-0
8531103000	Gas alarms	8	E-0
8531104000	Electric bells	8	E-0
8531105000	Sirens	8	E-0
8531109000	Other sound or signalling apparatus	8	E-5
<b>853120</b>	<b>Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes(LED)</b>		
8531200000	Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes(LED)	0	E-0
<b>853180</b>	<b>Other apparatus</b>		
8531800000	Other apparatus	8	E-0
<b>853190</b>	<b>Parts</b>		
8531901000	Of subheading 8531.10	8	E-5
8531902000	Of subheading 8531.20	0	E-0
8531909000	Other	8	E-0
<b>853210</b>	<b>Fixed capacitors designed for use in 50/60Hz circuits and having a reactive power handling capacity of not less than 0.5kvar(power capacitors)</b>		
8532100000	Fixed capacitors designed for use in 50/60Hz circuits and having a reactive power handling capacity of not less than 0.5kvar(power capacitors)	0	E-0
<b>853221</b>	<b>Tantalum</b>		
8532210000	Tantalum	0	E-0
<b>853222</b>	<b>Aluminium electrolytic</b>		
8532220000	Aluminium electrolytic	0	E-0
<b>853223</b>	<b>Ceramic dielectric,single layer</b>		
8532230000	Ceramic dielectric,single layer	0	E-0
<b>853224</b>	<b>Ceramic dielectric,multilayer</b>		
8532240000	Ceramic dielectric,multilayer	0	E-0
<b>853225</b>	<b>Dielectric of paper or plastics</b>		
8532250000	Dielectric of paper or plastics	0	E-0
<b>853229</b>	<b>Other</b>		
8532290000	Other	0	E-0
<b>853230</b>	<b>Variable or adjustable(pre-set) capacitors</b>		
8532301000	Variable polyethylene capacitors	0	E-0
8532309000	Other	0	E-0
<b>853290</b>	<b>Parts</b>		
8532901000	Of fixed capacitors	0	E-0
8532902000	Of variable capacitors	0	E-0
8532909000	Other	0	E-0
<b>853310</b>	<b>Fixed carbon resistors,composition or film types</b>		
8533100000	Fixed carbon resistors,composition or film types	0	E-0
<b>853321</b>	<b>For a power handling capacity not exceeding 20W</b>		
8533211000	Of chip-type	0	E-0
8533219000	Other	0	E-0
<b>853329</b>	<b>Other</b>		
8533291000	Of chip-type	0	E-0
8533299000	Other	0	E-0
<b>853331</b>	<b>For a power handling capacity not exceeding 20W</b>		
8533310000	For a power handling capacity not exceeding 20W	0	E-0
<b>853339</b>	<b>Other</b>		
8533390000	Other	0	E-0
<b>853340</b>	<b>Other variable resistors, including rheostats and potentiometers</b>		
8533401000	Variable carbon resistors	0	E-0
8533402000	Thermistor	0	E-0
8533403000	Varistor	0	E-0
8533409000	Other	0	E-0
<b>853390</b>	<b>Parts</b>		
8533901000	Of variable resistors	0	E-0
8533909000	Other	0	E-0



HS code (2002)	Description	Base Rate	Staging Category
<b>853400</b>	<b>Printed circuits.</b>		
8534001000	1. Obtained by forming with passive elements (inductances, resistors and capacitors)	0	E-0
8534002000	2. Of tape type or obtained by forming with circuits which function as lead frames	0	E-0
8534009000	3. Other	0	E-0
<b>853510</b>	<b>Fuses</b>		
8535100000	Fuses	8	E-0
<b>853521</b>	<b>For a voltage of less than 72.5kV</b>		
8535211000	Rated at less than 7.25kV	8	E-0
8535212000	Rated at 7.25kV and more but less than 75.5kV	8	E-5
<b>853529</b>	<b>Other</b>		
8535291000	Rated at less than 200kV	8	E-0
8535292000	Rated at 200kV and more	8	E-0
<b>853530</b>	<b>Isolating switches and make-and-break switches</b>		
8535301000	Rated at less than 7.25kV	8	E-5
8535302000	Rated at 7.25kV and more but less than 72.5kV	8	E-5
8535303000	Rated at 72.5kV and more but less than 200kV	8	E-0
8535304000	Rated at 200kV and more	8	E-0
<b>853540</b>	<b>Lightning arresters, voltage limiters and surge suppressors</b>		
8535400000	Lightning arresters, voltage limiters and surge suppressors	8	E-5
<b>853590</b>	<b>Other</b>		
8535901000	Connector	8	E-5
8535902000	Electrical terminal	8	E-0
8535909000	Other	8	E-5
<b>853610</b>	<b>Fuses</b>		
8536101000	Of tube-type	8	E-0
8536109000	Other	8	E-5
<b>853620</b>	<b>Automatic circuit breakers</b>		
8536200000	Automatic circuit breakers	8	E-5
<b>853630</b>	<b>Other apparatus for protecting electrical circuits</b>		
8536300000	Other apparatus for protecting electrical circuits	8	E-5
<b>853641</b>	<b>For a voltage not exceeding 60V</b>		
8536410000	For a voltage not exceeding 60V	8	E-5
<b>853649</b>	<b>Other</b>		
8536490000	Other	8	E-5
<b>853650</b>	<b>Other switches</b>		
8536501000	Rotary type	8	E-0
8536502000	Push-button type	8	E-5
8536503000	Micro-type	8	E-0
8536504000	Of magnet switches (including magnetic contactors)	8	E-0
8536509010	Electromechanical snap-action switches for a current not exceeding 11 amps	0	E-0
8536509020	Electronic AC switches consisting of optically coupled input and output circuits (Insulated thyristor AC switches)	0	E-0
8536509030	Of temperature protected, consisting of a transistor and a logic chip(chip-on-chip technology)for a voltage not exceeding 1,000 volts	0	E-0
8536509090	Other	8	E-5
<b>853661</b>	<b>Lamp-holders</b>		
8536610000	Lamp-holders	8	E-0
<b>853669</b>	<b>Other</b>		
8536691000	For co-axial cables and printed circuits	0	E-0
8536699000	Other	8	E-5
<b>853690</b>	<b>Other apparatus</b>		
8536901000	Junction boxes	0	E-0
8536909010	Connection and contact elements for wires and cables	0	E-0
8536909090	Other	8	E-8
<b>853710</b>	<b>For a voltage not exceeding 1,000V</b>		
8537101000	Switch boards	8	E-0
8537102000	Automatic control panels	8	E-5
8537109000	Other	8	E-5

HS code (2002)	Description	Base Rate	Staging Category
<b>853720</b>	<b>For a voltage exceeding 1,000V</b>		
8537201000	Switch boards	8	E-0
8537202000	Automatic control panels	8	E-0
8537209000	Other	8	E-0
<b>853810</b>	<b>Boards,panels,consoles,desks,cabinets and other bases for the goods of heading 85.37,not equipped with their apparatus</b>		
8538100000	Boards,panels,consoles,desks,cabinets and other bases for the goods of heading 85.37,not equipped with their apparatus	8	E-0
<b>853890</b>	<b>Other</b>		
8538901000	Of switches	8	E-0
8538902000	Of automatic circuit breakers	8	E-5
8538903000	Of relays	8	E-0
8538904000	Of automatic control panels	8	SEN
8538909000	Other	8	E-5
<b>853910</b>	<b>1. Sealed beam lamp units</b>		
8539100000	1. Sealed beam lamp units	8	E-0
<b>853921</b>	<b>Tungsten halogen</b>		
8539210000	Tungsten halogen	8	E-5
<b>853922</b>	<b>Other, of a power not exceeding 200W and for a voltage exceeding 100V</b>		
8539221000	Incandescent lamps	8	E-0
8539222000	Decoration lamps	8	E-0
8539223000	Beam lamps	8	E-0
8539224000	Attracting fish lamps	8	E-0
8539229000	Other	8	E-0
<b>853929</b>	<b>Other</b>		
8539290000	Other	8	E-5
<b>853931</b>	<b>Fluorescent,hot cathode</b>		
8539310000	Fluorescent,hot cathode	8	E-0
<b>853932</b>	<b>Mercury or sodium vapour lamps;metal halide lamps</b>		
8539321000	Mercury lamps	8	E-0
8539322000	Sodium vapour lamps	8	E-0
8539323000	Metal halide lamps	8	E-0
<b>853939</b>	<b>Other</b>		
8539390000	Other	8	E-5
<b>853941</b>	<b>A. Arc lamps</b>		
8539410000	A. Arc lamps	8	E-0
<b>853949</b>	<b>B. Other</b>		
8539491010	(a) Of machines and mechanical appliances for making semiconductor devices	3	E-0
8539491090	(b) Other	8	E-0
8539492000	(2) Infra-red lamps	8	E-0
<b>853990</b>	<b>5. Parts</b>		
8539901000	Of filament lamps	8	E-5
8539902000	Of discharge lamps	8	E-0
8539909000	Other	8	E-5
<b>854011</b>	<b>Colour</b>		
8540110000	Colour	8	E-5
<b>854012</b>	<b>Black and white or other monochrome</b>		
8540120000	Black and white or other monochrome	8	E-5
<b>854020</b>	<b>Television camera tubes;image converters and intensifiers; other photo-cathode tubes</b>		
8540201000	Television camera tubes.	8	E-0
8540209000	Other	8	E-0
<b>854040</b>	<b>Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4mm</b>		
8540400000	Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4mm	8	E-0
<b>854050</b>	<b>Data/graphic display tubes, black and white or other monochrome</b>		
8540500000	Data/graphic display tubes, black and white or other monochrome	8	E-0
<b>854060</b>	<b>Other cathode-ray tubes</b>		

HS code (2002)	Description	Base Rate	Staging Category
8540601000	Colour	8	E-0
8540609000	Other	8	E-0
<b>854071</b>	<b>Magnetrons</b>		
8540710000	Magnetrons	8	E-0
<b>854072</b>	<b>Klystrons</b>		
8540720000	Klystrons	8	E-0
<b>854079</b>	<b>Other</b>		
8540790000	Other	8	E-0
<b>854081</b>	<b>Receiver or amplifier valves and tubes</b>		
8540810000	Receiver or amplifier valves and tubes	8	E-0
<b>854089</b>	<b>Other</b>		
8540891000	Thermionic valves and tubes for transmitters	8	E-0
8540892000	Discharge tubes	8	E-0
8540893000	Digitron	8	E-0
8540899000	Other	8	E-0
<b>854091</b>	<b>Of cathode-ray tubes</b>		
8540911000	Deflection coils	8	E-0
8540912000	Electronic guns	8	E-0
8540913000	Shadow mask	8	E-0
8540919000	Other	8	E-0
<b>854099</b>	<b>Other</b>		
8540990000	Other	8	E-0
<b>854110</b>	<b>1. Diodes, other than photosensitive or light emitting diodes</b>		
8541101000	Chips,dice and wafers not yet cut into chips	0	E-0
8541109000	Other	0	E-0
<b>854121</b>	<b>With a dissipation rate of less than 1W</b>		
8541211000	Chips,dice and wafers not yet cut into chips	0	E-0
8541219000	Other	0	E-0
<b>854129</b>	<b>Other</b>		
8541291000	Chips,dice and wafers not yet cut into chips	0	E-0
8541299000	Other	0	E-0
<b>854130</b>	<b>3. Thyristors,diacs and triacs,other than photosensitive devices</b>		
8541301000	Chips,dice and wafers not yet cut into chips	0	E-0
8541302000	Thyristors	0	E-0
8541303000	Diacs	0	E-0
8541304000	Triacs	0	E-0
<b>854140</b>	<b>4. Photosensitive semiconductor devices,including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes</b>		
8541401000	Chips,dice and wafers not yet cut into chips	0	E-0
8541402010	Laser devices	0	E-0
8541402090	Other	0	E-0
8541409010	Photovoltaic cells	0	E-0
8541409020	Photovoltaic cells(photovoltaic cells,including solar cells,photodiodes,photocouples and photorelays	0	E-0
8541409030	Charge coupled devices(CCD)	0	E-0
8541409090	Other	0	E-0
<b>854150</b>	<b>5. Other semiconductor devices</b>		
8541501000	Chips,dice and wafers not yet cut into chips	0	E-0
8541502000	Rectifier devices	0	E-0
8541509000	Other	0	E-0
<b>854160</b>	<b>6. Mounted piezo-electric crystals</b>		
8541601000	Crystal vibrator	0	E-0
8541609000	Other	0	E-0
<b>854190</b>	<b>7. Parts</b>		
8541901000	A. Lead frames	0	E-0
8541902000	B. Of diodes	0	E-0
8541903000	C. Of transistors	0	E-0
8541909000	D. Other	0	E-0
<b>854210</b>	<b>1. Cards incorporating an electronic integrated circuit ("smart" cards)</b>		

HS code (2002)	Description	Base Rate	Staging Category
8542100000	1. Cards incorporating an electronic integrated circuit ("smart" cards)	0	E-0
<b>854221</b>	<b>Digital</b>		
8542211000	Chips,dice and wafers not yet cut into chips	0	E-0
8542212010	DRAM (Dynamic random access memory)	0	E-0
8542212020	SRAM(Static random access memory)	0	E-0
8542212030	Flash memory	0	E-0
8542212090	Other	0	E-0
8542213000	Central processing unit(CPU) for computer	0	E-0
8542219000	Other	0	E-0
<b>854229</b>	<b>Other</b>		
8542291000	Chips,dice and wafers not yet cut into chips	0	E-0
8542299000	Other	0	E-0
<b>854260</b>	<b>3. Hybrid integrated circuits</b>		
8542600000	3. Hybrid integrated circuits	0	E-0
<b>854270</b>	<b>4. Electronic microassemblies</b>		
8542700000	4. Electronic microassemblies	0	E-0
<b>854290</b>	<b>5. Parts</b>		
8542901000	Lead frames	0	E-0
8542909000	Other	0	E-0
<b>854311</b>	<b>Ion implanters for doping semiconductor materials</b>		
8543110000	Ion implanters for doping semiconductor materials	0	E-0
<b>854319</b>	<b>Other</b>		
8543190000	Other	8	E-0
<b>854320</b>	<b>2. Signal generators</b>		
8543200000	2. Signal generators	8	E-5
<b>854330</b>	<b>3. Machines and apparatus for electroplating,electrolysis or electrophoresis</b>		
8543300000	3. Machines and apparatus for electroplating,electrolysis or electrophoresis	8	E-0
<b>854340</b>	<b>4. Electric fence energisers</b>		
8543400000	4. Electric fence energisers	8	E-0
<b>854381</b>	<b>Proximity cards and tags</b>		
8543810000	Proximity cards and tags	0	E-0
<b>854389</b>	<b>Other</b>		
8543891010	Medicated water electrolysis apparatus	8	E-0
8543891020	Electical beauty appliances	8	E-0
8543891030	Audio mixers	8	E-0
8543891040	Equalizers	8	E-0
8543891050	Ozon generator	8	E-0
8543891090	Other	8	E-0
8543892000	Electrical machines with translation or dictionary functions	0	E-0
8543899010	High frequency amplifiers	8	E-5
8543899020	Detectors,including optical sensor	8	E-0
8543899030	Electrical nerve stimulation (T.E.N.S)	0	E-0
8543899090	Other	8	E-5
<b>854390</b>	<b>6. Parts</b>		
8543901010	Of ion implanters for doping semiconductor materials	0	E-0
8543901090	Other	8	E-0
8543909010	Flat panel displays for electrical machines with transition or dictionary functions(including LCD, Electro Luminescence, Plasma and other technologies)	0	E-0
8543909020	Printed Circuit Assemblies for electrical machines with transition or dictionary functions, which consist of one or more printed circuits of heading 85.34	0	E-0
8543909090	Other	8	E-5
<b>854411</b>	<b>Of copper</b>		
8544111000	Insulating lacquer or enamel insulated	8	E-0
8544119000	Other	8	E-5
<b>854419</b>	<b>Other</b>		
8544190000	Other	8	E-5
<b>854420</b>	<b>Co-axial cable and other co-axial electric conductors</b>		
8544200000	Co-axial cable and other co-axial electric conductors	8	E-0

HS code (2002)	Description	Base Rate	Staging Category
<b>854430</b>	<b>Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships</b>		
8544300000	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	8	E-5
<b>854441</b>	<b>Fitted with connectors</b>		
8544411010	Of a kind used for telecommunications	0	E-0
8544411090	Other	8	E-0
8544412010	Of a kind used for telecommunications	0	E-0
8544412090	Other	8	E-5
8544419010	Of a kind used for telecommunications	0	E-0
8544419090	Other	8	E-5
<b>854449</b>	<b>Other</b>		
8544491010	Of a kind used for telecommunications	0	E-0
8544491090	Other	8	E-0
8544492010	Of a kind used for telecommunications	0	E-0
8544492090	Other	8	E-5
8544499010	Of a kind used for telecommunications	0	E-0
8544499090	Other	8	E-5
<b>854451</b>	<b>Fitted with connectors</b>		
8544511010	Of a kind used for telecommunications	0	E-0
8544511090	Other	8	E-5
8544512010	Of a kind used for telecommunications	0	E-0
8544512090	Other	8	E-5
8544519010	Of a kind used for telecommunications	0	E-0
8544519090	Other	8	E-8
<b>854459</b>	<b>Other</b>		
8544591000	Rubber insulated wire	8	E-0
8544592000	Plastic insulated wire	8	E-5
8544599000	Other	8	E-5
<b>854460</b>	<b>Other electric conductors, for a voltage exceeding 1,000V</b>		
8544601010	Plastic insulated wire	8	E-0
8544601090	Other	8	E-8
8544602010	Plastic insulated wire	8	E-0
8544602090	Other	8	E-5
8544603010	Plastic insulated wire	8	E-0
8544603090	Other	8	E-0
<b>854470</b>	<b>Optical fibre cables</b>		
8544700000	Optical fibre cables	0	E-0
<b>854511</b>	<b>A. Of a kind used for furnaces</b>		
8545110000	A. Of a kind used for furnaces	5	E-0
<b>854519</b>	<b>B. Other</b>		
8545190000	B. Other	5	E-0
<b>854520</b>	<b>2. Brushes</b>		
8545200000	2. Brushes	8	E-0
<b>854590</b>	<b>3. Other</b>		
8545901000	Carbons rod	8	E-0
8545909000	Other	8	E-0
<b>854610</b>	<b>Of glass</b>		
8546101000	Rated at not more than 1,000V	8	E-0
8546102000	Rated at more than 1,000V	8	E-0
<b>854620</b>	<b>Of ceramics</b>		
8546201000	Rated at not more than 1,000V	8	E-0
8546202000	Rated at more than 1,000V but not more than 10kV	8	E-0
8546203000	Rated at more than 10kV but not more than 100kV	8	E-0
8546204000	Rated at more than 100kV but not more than 300kV	8	E-0
8546205000	Rated at more than 300kV	8	E-0
<b>854690</b>	<b>Other</b>		
8546901000	Artificial plastic insulators	8	E-0
8546909000	Other	8	E-5
<b>854710</b>	<b>Insulating fittings of ceramics</b>		
8547100000	Insulating fittings of ceramics	8	E-0
<b>854720</b>	<b>Insulating fittings of plastics</b>		
8547200000	Insulating fittings of plastics	8	E-5

HS code (2002)	Description	Base Rate	Staging Category
<b>854790</b>	<b>Other</b>		
8547900000	Other	8	E-5
<b>854810</b>	<b>1. Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators</b>		
8548101000	A. Of subheading 3824.90	6.5	E-0
8548102000	B. Of subheading 7204.21,7204.29,7204.30 or 7204.49	1	E-0
8548103000	C. Of subheading 74.04	0	E-0
8548104000	D. Of subheading 7503 or 7902	1	E-0
8548105000	E. Of subheading 78.02	1	E-0
8548106000	F. Of subheading 8107.10.2000 or 8111.00	5	E-0
8548107000	G. Of heading 85.06(other than parts of subheading 8506.90)	8	E-0
8548109000	H. Other	8	E-0
<b>854890</b>	<b>2. Other</b>		
8548900000	2. Other	8	E-5
<b>860110</b>	<b>1. Powered from an external source of electricity</b>		
8601100000	1. Powered from an external source of electricity	5	E-0
<b>860120</b>	<b>2. Powered by electric accumulators</b>		
8601200000	2. Powered by electric accumulators	5	E-0
<b>860210</b>	<b>1. Diesel-electric locomotives</b>		
8602100000	1. Diesel-electric locomotives	0	E-0
<b>860290</b>	<b>2. Other</b>		
8602900000	2. Other	0	E-0
<b>860310</b>	<b>1. Powered from an external source of electricity</b>		
8603101000	Coaches	5	E-0
8603102000	Vans and trucks	5	E-0
<b>860390</b>	<b>2. Other</b>		
8603901000	Coaches	5	E-0
8603902000	Vans and trucks	5	E-0
<b>860400</b>	<b>Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles)</b>		
8604001000	Workshops	5	E-0
8604002000	Cranes	5	E-0
8604003000	Testing coaches	5	E-0
8604004000	Track inspection vehicles	5	E-0
8604009000	Other	5	E-0
<b>860500</b>	<b>Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04).</b>		
8605001010	Sleeping cars	5	E-0
8605001090	Other	5	E-5
8605002000	2. Luggage vans	5	E-0
8605003000	3. Travelling post office coaches	5	E-0
8605004000	4. Hospital coaches	5	E-0
8605009000	5. Other	5	E-0
<b>860610</b>	<b>1. Tank wagons and the like</b>		
8606100000	1. Tank wagons and the like	0	E-0
<b>860620</b>	<b>2. Insulated or refrigerated vans and wagons, other than those of subheading 8606.10</b>		
8606200000	2. Insulated or refrigerated vans and wagons, other than those of subheading 8606.10	0	E-0
<b>860630</b>	<b>3. Self-discharging vans and wagons, other than those of subheading 8606.10 or 8606.20</b>		
8606300000	3. Self-discharging vans and wagons, other than those of subheading 8606.10 or 8606.20	0	E-0
<b>860691</b>	<b>A. Covered and closed</b>		
8606910000	A. Covered and closed	0	E-0
<b>860692</b>	<b>B. Open, with non-removable sides of a height exceeding 60cm</b>		
8606920000	B. Open, with non-removable sides of a height exceeding 60cm	0	E-0
<b>860699</b>	<b>C. Other</b>		

HS code (2002)	Description	Base Rate	Staging Category
8606990000	C. Other	0	E-0
<b>860711</b>	<b>A. Driving bogies and bissel-bogies</b>		
8607110000	A. Driving bogies and bissel-bogies	5	E-0
<b>860712</b>	<b>B. Other bogies and bissel-bogies</b>		
8607120000	B. Other bogies and bissel-bogies	5	E-0
<b>860719</b>	<b>C. Other,including parts</b>		
8607191000	Axles	5	E-5
8607192000	Wheels	5	E-8
8607193000	Pair of axle and wheel	5	E-0
8607199000	Other	5	E-0
<b>860721</b>	<b>A. Air brakes and parts thereof</b>		
8607210000	A. Air brakes and parts thereof	5	E-0
<b>860729</b>	<b>B. Other</b>		
8607290000	B. Other	5	E-8
<b>860730</b>	<b>3. Hooks and other coupling devices,buffers,and parts thereof.</b>		
8607301000	Hooks	5	E-0
8607302000	Coupling device	5	E-0
8607303000	Buffers	5	E-0
8607309000	Other	5	E-0
<b>860791</b>	<b>A. Of locomotives</b>		
8607910000	A. Of locomotives	5	E-0
<b>860799</b>	<b>B. Other</b>		
8607990000	B. Other	5	E-0
<b>860800</b>	<b>Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling,safety or traffic control equipment for railways,tramways,roads,inland waterways,parking facilities,port installations or airfields; parts of the foregoing.</b>		
8608001000	Railway or tramway track fixtures and fittings	8	E-0
8608002000	Mechanical signalling,safety or traffic control equipment	8	E-0
8608009000	Parts	8	E-5
<b>860900</b>	<b>Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.</b>		
8609001000	For the transport of fluids	0	E-0
8609002000	For the transport of compressed gas	0	E-0
8609003000	For the transport of ordinary goods and material	0	E-0
8609004000	For the transport of live animals	0	E-0
8609005000	Of freezer and refrigerator	0	E-0
8609009000	Other	0	E-0
<b>870110</b>	<b>1. Pedestrian controlled tractors</b>		
8701100000	1. Pedestrian controlled tractors	8	E-0
<b>870120</b>	<b>2. Road tractors for semi-trailers</b>		
8701200000	2. Road tractors for semi-trailers	8	E-0
<b>870130</b>	<b>3. Track-laying tractors</b>		
8701300000	3. Track-laying tractors	0	E-0
<b>870190</b>	<b>4. Other</b>		
8701901000	A. Road tractors for trailers	8	E-0
8701909110	Of less than 50HP	0	E-0
8701909190	Other	0	E-0
8701909900	Other	8	E-0
<b>870210</b>	<b>With compression-ignition internal combustion piston engine(diesel or semi-diesel)</b>		
8702101000	Micro-buses	10	E-5
8702109000	Other	10	E-5
<b>870290</b>	<b>Other</b>		
8702900000	Other	10	E-5
<b>870310</b>	<b>Vehicles specially designed for travelling on snow;golf cars and similar vehicles</b>		
8703101000	For travelling on snow	8	E-0
8703102000	Golf cars	8	E-0
8703109000	Other	8	E-0

HS code (2002)	Description	Base Rate	Staging Category
<b>870321</b>	<b>Of a cylinder capacity not exceeding 1,000cc</b>		
8703211000	Of sedan type	8	E-5
8703212000	of jeep type	8	E-0
8703213000	Carryall truck type, sedan delivery type and similar type	8	E-0
8703214000	Station wagons	8	E-5
8703215000	Ambulances	8	E-0
8703216000	Home cars	8	E-0
8703219000	Other	8	E-5
<b>870322</b>	<b>Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc</b>		
8703221000	Of sedan type	8	E-5
8703222000	of jeep type	8	E-0
8703223000	Carryall truck type, sedan delivery type and similar type	8	E-0
8703224000	Station wagons	8	E-0
8703225000	Ambulances	8	E-0
8703226000	Home cars	8	E-0
8703229000	Other	8	E-5
<b>870323</b>	<b>Of a cylinder capacity exceeding 1,500cc but not exceeding 3,000cc</b>		
8703231000	Of sedan type	8	E-5
8703232000	of jeep type	8	E-5
8703233000	Carryall truck type, sedan delivery type and similar type	8	E-0
8703234000	Station wagons	8	E-0
8703235000	Ambulances	8	E-0
8703236000	Home cars	8	E-0
8703239000	Other	8	E-0
<b>870324</b>	<b>Of a cylinder capacity exceeding 3,000cc</b>		
8703241000	Of sedan type	8	E-0
8703242000	of jeep type	8	E-0
8703243000	Carryall truck type, sedan delivery type and similar type	8	E-0
8703244000	Station wagons	8	E-0
8703245000	Ambulances	8	E-0
8703246000	Home cars	8	E-0
8703249000	Other	8	E-0
<b>870331</b>	<b>Of a cylinder capacity not exceeding 1,500cc</b>		
8703311000	Of sedan type	8	E-5
8703312000	of jeep type	8	E-0
8703313000	Carryall truck type, sedan delivery type and similar type	8	E-0
8703314000	Station wagons	8	E-0
8703315000	Ambulances	8	E-0
8703316000	Home cars	8	E-0
8703319000	Other	8	E-0
<b>870332</b>	<b>Of a cylinder capacity exceeding 1,500cc but not exceeding 2,500cc</b>		
8703321000	Of sedan type	8	E-0
8703322000	of jeep type	8	E-5
8703323000	Carryall truck type, sedan delivery type and similar type	8	E-0
8703324000	Station wagons	8	E-0
8703325000	Ambulances	8	E-0
8703326000	Home cars	8	E-0
8703329000	Other	8	E-0
<b>870333</b>	<b>Of a cylinder capacity exceeding 2,500cc</b>		
8703331000	Of sedan type	8	E-5
8703332000	of jeep type	8	E-5
8703333000	Carryall truck type, sedan delivery type and similar type	8	E-0
8703334000	Station wagons	8	E-5
8703335000	Ambulances	8	E-0
8703336000	Home cars	8	E-0
8703339000	Other	8	E-0
<b>870390</b>	<b>Other</b>		
8703901000	Of sedan type	8	E-0
8703902000	of jeep type	8	E-0
8703903000	Carryall truck type, sedan delivery type and similar type	8	E-0



HS code (2002)	Description	Base Rate	Staging Category
8703904000	Station wagons	8	E-0
8703905000	Ambulances	8	E-0
8703906000	Home cars	8	E-0
8703907000	Electric vehicle	8	E-0
8703909000	Other	8	E-0
<b>870410</b>	<b>Dumpers designed for off-highway use</b>		
8704100000	Dumpers designed for off-highway use	0	E-0
<b>870421</b>	<b>g.v.w.not exceeding 5 tonnes</b>		
8704211000	General motor vehicles for the transport of goods	10	E-5
8704219010	Freezer and refrigerator vehicles	10	E-5
8704219020	Tank lorries	10	E-5
8704219090	Other	10	E-5
<b>870422</b>	<b>g.v.w.exceeding 5 tonnes but not exceeding 20 tonnes</b>		
8704221000	General motor vehicles for the transport of goods	10	E-5
8704229010	Freezer and refrigerator vehicles	10	E-5
8704229020	Tank lorries	10	E-5
8704229090	Other	10	E-5
<b>870423</b>	<b>g.v.w.exceeding 20 tonnes:</b>		
8704231000	General motor vehicles for the transport of goods	10	E-5
8704239010	Freezer and refrigerator vehicles	10	E-5
8704239020	Tank lorries	10	E-5
8704239090	Other	10	E-5
<b>870431</b>	<b>g.v.w.not exceeding 5 tonnes</b>		
8704311000	General motor vehicles for the transport of goods	10	E-5
8704319010	Freezer and refrigerator vehicles	10	E-5
8704319020	Tank lorries	10	E-5
8704319090	Other	10	E-5
<b>870432</b>	<b>g.v.w.exceeding 5 tonnes</b>		
8704321000	General motor vehicles for the transport of goods	10	E-5
8704329010	Freezer and refrigerator vehicles	10	E-5
8704329020	Tank lorries	10	E-5
8704329090	Other	10	E-5
<b>870490</b>	<b>Other</b>		
8704901000	General motor vehicles for the transport of goods	10	E-5
8704909010	Freezer and refrigerator vehicles	10	E-5
8704909020	Tank lorries	10	E-5
8704909090	Other	10	E-5
<b>870510</b>	<b>Crane lorries</b>		
8705101000	Of telescopic boom type	8	E-0
8705102000	Of latticed boom type	8	E-0
8705109000	Other	8	E-0
<b>870520</b>	<b>Mobile drilling derricks</b>		
8705200000	Mobile drilling derricks	8	E-0
<b>870530</b>	<b>Fire fighting vehicles</b>		
8705300000	Fire fighting vehicles	8	E-0
<b>870540</b>	<b>Concrete-mixer lorries</b>		
8705400000	Concrete-mixer lorries	8	E-0
<b>870590</b>	<b>Other</b>		
8705901010	Agricultural spraying lorries	8	E-0
8705901090	Other	8	E-0
8705909010	Breakdown lorries	8	E-0
8705909020	Road sweeper lorries	8	E-0
8705909030	Mobile workshops	8	E-0
8705909040	Mobile broadcast vans	8	E-0
8705909050	Mobile clinics	8	E-0
8705909060	Telegraphy, radiotelegraphy and radiotelephony transmitting and receiving vans and radar vehicles	8	E-0
8705909070	Snow-ploughs and snow-blowers	8	E-0
8705909090	Other	8	E-0
<b>870600</b>	<b>Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.</b>		
8706001010	A. Of those specified in subheading 8701.20.0000, 8701.90.1000	8	E-0
8706001090	B. Other	8	E-5

HS code (2002)	Description	Base Rate	Staging Category
8706002000	2. For the motor vehicles falling within heading 87.02	8	E-0
8706003000	3. For the motor vehicles falling within heading 87.03	8	E-0
8706004000	4. For the motor vehicles falling within heading 87.04	8	E-5
8706005000	5. For the motor vehicles falling within heading 87.05	8	E-5
<b>870710</b>	<b>1. For the vehicles of heading 87.03</b>		
8707100000	1. For the vehicles of heading 87.03	8	E-5
<b>870790</b>	<b>2. Other</b>		
8707901010	(1) Of those specified in subheading 8701.20,0000, 8701.90.1000	8	E-0
8707901090	(2) Other	8	E-0
8707902000	B. For the motor vehicles falling within heading 87.02	8	E-0
8707903000	C. For the motor vehicles falling within heading 87.04	8	E-5
8707904000	D. For the motor vehicles falling within heading 87.05	8	E-5
<b>870810</b>	<b>Bumpers and parts thereof</b>		
8708100000	Bumpers and parts thereof	8	E-5
<b>870821</b>	<b>Safety seat belts</b>		
8708210000	Safety seat belts	8	E-5
<b>870829</b>	<b>Other</b>		
8708291000	Air bags	8	E-5
8708299000	Other	8	E-5
<b>870831</b>	<b>Mounted brake linings</b>		
8708310000	Mounted brake linings	8	E-5
<b>870839</b>	<b>Other</b>		
8708391000	Brake boosters	8	E-5
8708392000	Electronic control brakes	8	E-5
8708399000	Other	8	E-5
<b>870840</b>	<b>Gear boxes</b>		
8708400000	Gear boxes	8	E-5
<b>870850</b>	<b>Drive-axles with differential,whether or not provided with other transmission components</b>		
8708500000	Drive-axles with differential,whether or not provided with other transmission components	8	E-5
<b>870860</b>	<b>Non-driving axles and parts thereof</b>		
8708600000	Non-driving axles and parts thereof	8	E-5
<b>870870</b>	<b>Road wheels and parts and accessories thereof</b>		
8708700000	Road wheels and parts and accessories thereof	8	E-8
<b>870880</b>	<b>Suspension shock-absorbers</b>		
8708800000	Suspension shock-absorbers	8	E-5
<b>870891</b>	<b>Radiators</b>		
8708910000	Radiators	8	E-5
<b>870892</b>	<b>Silencers and exhaust pipes</b>		
8708920000	Silencers and exhaust pipes	8	E-5
<b>870893</b>	<b>Clutches and parts thereof</b>		
8708930000	Clutches and parts thereof	8	E-5
<b>870894</b>	<b>Steering wheels,steering columns and steering boxes</b>		
8708940000	Steering wheels,steering columns and steering boxes	8	E-5
<b>870899</b>	<b>Other</b>		
8708991010	For the motor vehicles falling within heading 87.01	8	E-0
8708991020	For the motor vehicles falling within heading 87.02	8	E-0
8708991030	For the motor vehicles falling within heading 87.03	8	E-5
8708991040	For the motor vehicles falling within heading 87.04	8	E-5
8708991050	For the motor vehicles falling within heading 87.05	8	E-5
8708999000	Other	8	E-5
<b>870911</b>	<b>Electrical</b>		
8709110000	Electrical	8	E-0
<b>870919</b>	<b>Other</b>		
8709190000	Other	8	E-0
<b>870990</b>	<b>Parts</b>		
8709900000	Parts	8	E-5
<b>871000</b>	<b>Tanks and other armoured fighting vehicles,motorised,whether or not fitted with weapons,and parts of such vehicles.</b>		
8710001000	1. Tanks	0	E-0

HS code (2002)	Description	Base Rate	Staging Category
8710002000	2. Other armoured fighting vehicles, motorised	0	E-0
8710009000	3. Parts	0	E-0
<b>871110</b>	<b>With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50cc</b>		
8711101000	Motor cycles	8	E-5
8711102000	Mopeds	8	E-5
8711103000	Side-cars	8	E-5
8711109000	Other	8	E-5
<b>871120</b>	<b>With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50cc but not exceeding 250cc</b>		
8711201000	Motor cycles	8	E-8
8711202000	Side-cars	8	E-5
8711209000	Other	8	E-5
<b>871130</b>	<b>With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250cc but not exceeding 500cc</b>		
8711301000	Motor cycles	8	E-5
8711302000	Side-cars	8	E-5
8711309000	Other	8	E-5
<b>871140</b>	<b>With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500cc but not exceeding 800cc</b>		
8711401000	Motor cycles	8	E-5
8711402000	Side-cars	8	E-5
8711409000	Other	8	E-5
<b>871150</b>	<b>With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800cc</b>		
8711501000	Motor cycles	8	E-0
8711502000	Side-cars	8	E-0
8711509000	Other	8	E-0
<b>871190</b>	<b>Other</b>		
8711901000	Motor cycles	8	E-0
8711902000	Side-cars	8	E-0
8711909000	Other	8	E-0
<b>871200</b>	<b>Bicycles and other cycles (including delivery tricycles), not motorised.</b>		
8712001000	Racing bicycles	8	E-0
8712009010	For transportation of goods	8	E-0
8712009020	Tricycles	8	E-0
8712009090	Other	8	E-0
<b>871310</b>	<b>Not mechanically propelled</b>		
8713100000	Not mechanically propelled	0	E-0
<b>871390</b>	<b>Other</b>		
8713900000	Other	0	E-0
<b>871411</b>	<b>Saddles</b>		
8714110000	Saddles	8	E-5
<b>871419</b>	<b>Other</b>		
8714190000	Other	8	E-5
<b>871420</b>	<b>Of carriages for disabled persons</b>		
8714200000	Of carriages for disabled persons	0	E-0
<b>871491</b>	<b>Frames and forks, and parts thereof</b>		
8714911000	Frames	8	E-5
8714912000	Forks	8	E-5
8714919000	Other parts	8	E-0
<b>871492</b>	<b>Wheel rims and spokes</b>		
8714921000	Wheel Rims	8	E-0
8714922000	Spokes	8	E-0
<b>871493</b>	<b>Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels</b>		
8714931000	Hubs, other than coaster braking hubs and hub brakes	8	E-0
8714932000	Free-wheel sprocket-wheels	8	E-0
<b>871494</b>	<b>Brakes, including coaster braking hubs and hub brakes, and parts thereof</b>		
8714941000	Coaster braking hubs and hub brakes	8	E-0
8714942000	Other brakes	8	E-0
8714949000	Parts thereof	8	E-5

HS code (2002)	Description	Base Rate	Staging Category
<b>871495</b>	<b>Saddles</b>		
8714950000	Saddles	8	E-0
<b>871496</b>	<b>Pedals and crankgear, and parts thereof</b>		
8714961000	Pedals	8	E-0
8714962000	Crankgear	8	E-0
8714969000	Parts thereof	8	E-0
<b>871499</b>	<b>Other</b>		
8714990000	Other	8	E-5
<b>871500</b>	<b>Baby carriages and parts thereof.</b>		
8715000000	Baby carriages and parts thereof.	8	E-0
<b>871610</b>	<b>Trailers and semi-trailers of the caravan type, for housing or camping</b>		
8716100000	Trailers and semi-trailers of the caravan type, for housing or camping	8	E-0
<b>871620</b>	<b>Self-loading or self-unloading trailers and the transport of goods:</b>		
8716200000	Self-loading or self-unloading trailers and the transport of goods:	8	E-0
<b>871631</b>	<b>Tanker trailers and tanker semi-trailers</b>		
8716310000	Tanker trailers and tanker semi-trailers	8	E-0
<b>871639</b>	<b>Other</b>		
8716390000	Other	8	E-0
<b>871640</b>	<b>Other trailers and semi-trailers</b>		
8716400000	Other trailers and semi-trailers	8	E-5
<b>871680</b>	<b>Other vehicles</b>		
8716801000	Hand-carts	8	E-5
8716802000	Carts drawn by ox or horse	8	E-5
8716803000	Sledges	8	E-0
8716809000	Other	8	E-0
<b>871690</b>	<b>Parts</b>		
8716901000	Of trailers and semi-trailers	8	E-5
8716909000	Other	8	E-5
<b>880110</b>	<b>1. Gliders and hang gliders</b>		
8801101000	A. Gliders	0	E-0
8801102000	B. Hang gliders	0	E-0
<b>880190</b>	<b>2. Other</b>		
8801901000	A. Balloons and dirigibles	8	E-0
8801909000	B. Other	0	E-0
<b>880211</b>	<b>A. Of an unladen weight not exceeding 2,000kg</b>		
8802111000	For military use	0	E-0
8802119000	Other	0	E-0
<b>880212</b>	<b>B. Of an unladen weight exceeding 2,000kg</b>		
8802121000	For military use	0	E-0
8802129000	Other	0	E-0
<b>880220</b>	<b>2. Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000kg</b>		
8802201000	Of propeller type	0	E-0
8802202000	Of turbo-propeller type	0	E-0
8802203000	Of turbo-jet type	0	E-0
8802209000	Other	0	E-0
<b>880230</b>	<b>3. Aeroplanes and other aircraft, of an unladen weight exceeding 2,000kg but not exceeding 15,000kg</b>		
8802301000	Of propeller type	0	E-0
8802302000	Of turbo-propeller type	0	E-0
8802303000	Of turbo-jet type	0	E-0
8802309000	Other	0	E-0
<b>880240</b>	<b>4. Aeroplanes and other aircraft, of an unladen weight exceeding 15,000kg</b>		
8802401000	Of propeller type	0	E-0
8802402000	Of turbo-propeller type	0	E-0
8802403000	Of turbo-jet type	0	E-0
8802409000	Other	0	E-0
<b>880260</b>	<b>5. Spacecraft (including satellites) and suborbital and spacecraft launch vehicles</b>		

HS code (2002)	Description	Base Rate	Staging Category
8802601010	(1) Satellites	0	E-0
8802601090	(2) Other	0	E-0
8802602000	B. Spacecraft launch vehicles	0	E-0
8802603000	C. Suborbital	0	E-0
<b>880310</b>	<b>1. Propellers and rotors and parts thereof</b>		
8803100000	1. Propellers and rotors and parts thereof	0	E-0
<b>880320</b>	<b>2. Under-carriages and parts thereof</b>		
8803200000	2. Under-carriages and parts thereof	0	E-0
<b>880330</b>	<b>3. Other parts of aeroplanes or helicopters</b>		
8803301000	A. Of aeroplanes	0	E-0
8803302000	B. Of helicopters	0	E-0
<b>880390</b>	<b>4. Other</b>		
8803901000	A. Of gliders and hang gliders	0	E-0
8803902000	B. Spacecraft(including satelliters)	0	E-0
8803909000	C. Other	0	E-0
<b>880400</b>	<b>Parachutes(including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.</b>		
8804001000	1. Parachutes (including dirigible parachutes and paragliders)	0	E-0
8804002000	2. Rotochutes	0	E-0
8804009010	A. Of parachutes(including dirigible parachutes and paragliders)	0	E-0
8804009020	B. Of rotochutes	0	E-0
<b>880510</b>	<b>1. Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof</b>		
8805101010	(1) For military use and police use	0	E-0
8805101090	(2) Other	5	E-0
8805102010	(1) For military use and police use	0	E-0
8805102090	(2) Other	5	E-0
8805109010	(1) For military use and police use	0	E-0
8805109090	(2) Other	5	E-0
<b>880521</b>	<b>A. Air combat simulators and parts thereof</b>		
8805211010	(a) For military and police use	0	E-0
8805211090	(b) Other	5	E-0
8805212010	(a) For military and police use	0	E-0
8805212090	(b) Other	5	E-0
<b>880529</b>	<b>B. Other</b>		
8805291010	(a) For military and police use	0	E-0
8805291090	(b) Other	5	E-0
8805292010	(a) For military and police use	0	E-0
8805292090	(b) Other	5	E-0
<b>890110</b>	<b>1. Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds</b>		
8901100000	1. Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds	0	E-0
<b>890120</b>	<b>2. Tankers</b>		
8901200000	2. Tankers	0	E-0
<b>890130</b>	<b>3. Refrigerated vessels,other than those of subheading 8901.20</b>		
8901300000	3. Refrigerated vessels,other than those of subheading 8901.20	0	E-0
<b>890190</b>	<b>4. Other vessels for the transport of goods and other vessels for the transport of both persons and goods</b>		
8901901000	A. Vessles for the transport of goods	0	E-0
8901902000	B. Vessels for the transport of both persons and goods	0	E-0
<b>890200</b>	<b>Fishing vessels; factory ships and other vessels for processing or preserving fishery products.</b>		
8902001010	Steel ships	0	E-0
8902001020	FRP ships	0	E-0
8902001030	Wooden ships	0	E-0
8902001090	Other	0	E-0
8902002010	A. Factory ships and other vessels for processing or preserving and transporting fishery products	0	E-0
8902002090	B. Other	0	E-0
<b>890310</b>	<b>Inflatable</b>		
8903100000	Inflatable	8	E-0
<b>890391</b>	<b>Sailboats,with or without auxiliary motor</b>		

HS code (2002)	Description	Base Rate	Staging Category
8903910000	Sailboats,with or without auxiliary motor	8	E-0
<b>890392</b>	<b>Motorboats,other than outboard motorboats</b>		
8903920000	Motorboats,other than outboard motorboats	8	E-0
<b>890399</b>	<b>Other</b>		
8903991000	Outboard motorboats	8	E-0
8903999000	Other	8	E-0
<b>890400</b>	<b>Tugs and pusher craft.</b>		
8904001000	1. Tugs	5	E-0
8904002000	2. Pusher craft	5	E-0
8904009000	3. Other	5	E-0
<b>890510</b>	<b>1. Dredgers</b>		
8905100000	1. Dredgers	5	E-0
<b>890520</b>	<b>2. Floating or submersible drilling or production platforms</b>		
8905201000	Drilling ships platforms	5	E-0
8905202000	Production plat forms	5	E-0
8905209000	Other	5	E-0
<b>890590</b>	<b>3. Other</b>		
8905901000	Light-vessels	5	E-0
8905902000	Fire-floats	5	E-0
8905903000	Floating cranes	5	E-0
8905904000	Generating vessels	5	E-0
8905905000	Salvage ships	5	E-0
8905906000	Work-shop vessels	5	E-0
8905907000	Drilling ships	5	E-0
8905908000	Floating docks	5	E-0
8905909000	Other	5	E-0
<b>890610</b>	<b>1. War ships</b>		
8906100000	1. War ships	0	E-0
<b>890690</b>	<b>2. Other</b>		
8906900000	2. Other	0	E-0
<b>890710</b>	<b>1. Inflatable rafts</b>		
8907100000	1. Inflatable rafts	5	E-0
<b>890790</b>	<b>2. Other</b>		
8907901000	Rafts(other than subheading 8907.10)	5	E-0
8907902000	Tanks	5	E-0
8907903000	Coffer-dams	5	E-0
8907904000	Landing-stages	5	E-0
8907905000	Buoys	5	E-0
8907906000	Beacons	5	E-0
8907909000	Other	5	E-0
<b>890800</b>	<b>Vessels and other floating structures for breaking up.</b>		
8908001000	1. Ship,bots and other vessels for breaking up	1	E-0
8908009000	2. Other	1	E-0
<b>900110</b>	<b>Optical fibres, optical fibre bundles and cables</b>		
9001101000	Optical fibres	8	E-0
9001102000	Optical fibre bundles	8	E-0
9001103000	Optical fibre cables	8	E-0
<b>900120</b>	<b>Sheets and plates of polarising material</b>		
9001200000	Sheets and plates of polarising material	8	E-0
<b>900130</b>	<b>Contact lenses</b>		
9001300000	Contact lenses	8	E-0
<b>900140</b>	<b>Spectacle lenses of glass</b>		
9001401000	For correcting visions	8	E-0
9001409000	Other	8	E-0
<b>900150</b>	<b>Spectacle lenses of other materials</b>		
9001501000	For correcting visions	8	E-5
9001509000	Other	8	E-5
<b>900190</b>	<b>Other</b>		
9001901000	Prisms	8	E-0
9001902000	Mirrors	8	E-0
9001903000	Other lenses	8	E-0
9001909000	Other	8	E-8

HS code (2002)	Description	Base Rate	Staging Category
<b>900211</b>	<b>For cameras,projectors or photographic enlargers or reducers</b>		
9002111000	For photographic cameras.	8	E-0
9002119010	For movie cameras and V.T.R cameras	8	E-0
9002119020	For projectors	8	E-0
9002119090	Other	8	E-5
<b>900219</b>	<b>Other</b>		
9002191000	For microscopes	8	E-0
9002192000	For astronomical telescopes	8	E-0
9002199000	Other	8	E-0
<b>900220</b>	<b>2. Filters</b>		
9002201000	For photographic cameras	8	E-0
9002209000	Other	8	E-0
<b>900290</b>	<b>3. Other</b>		
9002901000	A. For photographic cameras	8	E-0
9002909010	(1) Of machines and mechanical appliances for making semiconductor devices	3	E-0
9002909090	(2) Other	8	E-5
<b>900311</b>	<b>Of plastics</b>		
9003110000	Of plastics	8	E-0
<b>900319</b>	<b>Of other materials</b>		
9003191000	Made of or combined with precious metals	8	E-0
9003199000	Other	8	E-5
<b>900390</b>	<b>Parts</b>		
9003900000	Parts	8	E-5
<b>900410</b>	<b>Sun-glasses</b>		
9004101000	Made of or combined with precious metals	8	E-0
9004109000	Other	8	E-0
<b>900490</b>	<b>Other</b>		
9004901010	Made of,or combined with,precious metals	8	E-0
9004901090	Other	8	E-0
9004909010	Made of,or combined with,precious metals	8	E-0
9004909090	Other	8	E-0
<b>900510</b>	<b>Binoculars</b>		
9005100000	Binoculars	8	E-0
<b>900580</b>	<b>Other instruments</b>		
9005801000	Monoculars	8	E-0
9005802010	Reflecting telescopes	8	E-0
9005802020	Astronomical refracting telescopes	8	E-0
9005802030	Transit instruments,equatorial or zenith telescopes and altazimuths	8	E-0
9005802090	Other	8	E-0
9005809000	Other	8	E-8
<b>900590</b>	<b>Parts and accessories (including mountings)</b>		
9005900000	Parts and accessories (including mountings)	8	E-0
<b>900610</b>	<b>1. Cameras of a kind used for preparing printing plates or cylinders</b>		
9006100000	1. Cameras of a kind used for preparing printing plates or cylinders	8	E-0
<b>900620</b>	<b>2. Cameras of a kind used for recording documents on microfilm,microfiche or other microforms</b>		
9006200000	2. Cameras of a kind used for recording documents on microfilm,microfiche or other microforms	8	E-0
<b>900630</b>	<b>3. Cameras specially designed for underwater use,for aerial survey or for medical or surgical examination of internal organs;comparison cameras for forensic or criminological purposes</b>		
9006301000	For subaqueous photography	8	E-0
9006302000	Air survey cameras	8	E-0
9006303000	For medical or surgical examination of internal organs	8	E-0
9006304000	Comparison cameras for forensic and criminological purposes	8	E-0
<b>900640</b>	<b>4. Instant print cameras</b>		
9006401000	Instant polaroid cameras	8	E-0

HS code (2002)	Description	Base Rate	Staging Category
9006402000	Instant sticker cameras	8	E-0
9006409000	Others	8	E-0
<b>900651</b>	<b>A. With a through-the-lens viewfinder(single lens reflex(SLR)),for roll film of a width not exceeding 35mm</b>		
9006511000	(1) Cameras designed for specially purpose	8	E-0
9006519000	(2) Other	8	E-0
<b>900652</b>	<b>B. Other,for roll film of a width less than 35mm</b>		
9006521000	(1) Cameras designed for specially purpose	8	E-0
9006529000	(2) Other	8	E-0
<b>900653</b>	<b>C. Other,for roll film of a width of 35mm</b>		
9006531000	(1) Cameras designed for specially purpose	8	E-0
9006539010	Single use/disposable cameras	8	E-0
9006539090	Other	8	E-8
<b>900659</b>	<b>D. Other</b>		
9006591000	(1) Cameras designed for specially purpose	8	E-0
9006599000	(2) Other	8	E-5
<b>900661</b>	<b>Discharge lamp("electronic") flashlight apparatus</b>		
9006610000	Discharge lamp("electronic") flashlight apparatus	8	E-0
<b>900662</b>	<b>Flashbulbs,flashcubes and the like</b>		
9006620000	Flashbulbs,flashcubes and the like	8	E-0
<b>900669</b>	<b>Other</b>		
9006690000	Other	8	E-0
<b>900691</b>	<b>For cameras</b>		
9006910000	For cameras	8	E-5
<b>900699</b>	<b>Other</b>		
9006990000	Other	8	E-5
<b>900711</b>	<b>For film of less than 16mm width or for double-8mm film</b>		
9007110000	For film of less than 16mm width or for double-8mm film	8	E-0
<b>900719</b>	<b>Other</b>		
9007190000	Other	8	E-0
<b>900720</b>	<b>Projectors</b>		
9007201000	For film of less than 16mm width	8	E-0
9007209010	For film of less than 20mm width	8	E-0
9007209020	For of not less than 20mm width	8	E-0
<b>900791</b>	<b>For cameras</b>		
9007910000	For cameras	8	E-0
<b>900792</b>	<b>For projectors</b>		
9007920000	For projectors	8	E-0
<b>900810</b>	<b>Slide projectors</b>		
9008100000	Slide projectors	8	E-0
<b>900820</b>	<b>Microfilm,microfiche or other microform readers,whether or not capable of producing copies</b>		
9008200000	Microfilm,microfiche or other microform readers,whether or not capable of producing copies	8	E-0
<b>900830</b>	<b>Other image projectors</b>		
9008300000	Other image projectors	8	E-0
<b>900840</b>	<b>Photographic(other than cinematographic) enlargers and reducers</b>		
9008401000	For the preparation of printing plates	8	E-0
9008402000	For microfilm	8	E-0
9008409000	Other	8	E-0
<b>900890</b>	<b>Parts and accessories</b>		
9008900000	Parts and accessories	8	E-0
<b>900911</b>	<b>Operating by reproducing the original image directly onto the copy (direct process)</b>		
9009110000	Operating by reproducing the original image directly onto the copy (direct process)	0	E-0
<b>900912</b>	<b>Operating by reproducing the original image via an intermediate onto the copy (indirect process)</b>		
9009120000	Operating by reproducing the original image via an intermediate onto the copy (indirect process)	8	E-0
<b>900921</b>	<b>Incorporating an optical system</b>		
9009210000	Incorporating an optical system	0	E-0
<b>900922</b>	<b>Of the contact type</b>		



HS code (2002)	Description	Base Rate	Staging Category
9009220000	Of the contact type	8	E-0
<b>900930</b>	<b>Thermo-copying apparatus</b>		
9009300000	Thermo-copying apparatus	8	E-0
<b>900991</b>	<b>Automatic document feeders</b>		
9009910000	Automatic document feeders	0	E-0
<b>900992</b>	<b>Paper feeders</b>		
9009920000	Paper feeders	0	E-0
<b>900993</b>	<b>Sorters</b>		
9009930000	Sorters	0	E-0
<b>900999</b>	<b>Other</b>		
9009990000	Other	0	E-0
<b>901010</b>	<b>Apparatus and equipment for automatically developing photographic( including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper</b>		
9010101000	For photo-engraving	8	E-0
9010102000	For microfilm	8	E-0
9010109010	For the purpose of semiconductor manufacturing	0	E-0
9010109090	Other	8	E-0
<b>901041</b>	<b>Direct write-on-wafer apparatus</b>		
9010410000	Direct write-on-wafer apparatus	0	E-0
<b>901042</b>	<b>Step and repeat aligners</b>		
9010420000	Step and repeat aligners	0	E-0
<b>901049</b>	<b>Other</b>		
9010490000	Other	0	E-0
<b>901050</b>	<b>Other apparatus and equipment for photographic(including cinematographic) laboratories;negatoscopes</b>		
9010501000	Developing apparatus for semiconductor manufacturing	0	E-0
9010502000	Apparatus for the projection or drawing of circuit patterns on sensitised flat panel display substrates	0	E-0
9010509000	Other	8	E-0
<b>901060</b>	<b>Projection screens</b>		
9010600000	Projection screens	8	E-0
<b>901090</b>	<b>Parts and accessories</b>		
9010901010	Of the apparatus of subheadings 9010.41 to 9010.49, 9010.50.1000	0	E-0
9010901090	Other	0	E-0
9010902000	Of subheading 9010.50.2000	0	E-0
9010909000	Other	8	E-0
<b>901110</b>	<b>Stereoscopic microscopes</b>		
9011101000	Fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	0	E-0
9011109000	Other	8	E-0
<b>901120</b>	<b>Other microscopes, for photomicrography, cinemicrophotography or micromanipulation</b>		
9011201010	Fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	0	E-0
9011201090	Other	8	E-0
9011209000	Other	8	E-0
<b>901180</b>	<b>Other microscopes</b>		
9011801000	Polarising microscopes	8	E-5
9011802000	Metallurgical microscopes	8	E-8
9011803000	Phase contrast and interference microscopes	8	E-0
9011804000	Biological microscopes	8	E-5
9011805000	Comparison microscopes	8	E-0
9011809000	Other	8	E-0
<b>901190</b>	<b>Parts and accessories</b>		
9011901000	Of subheadings 9011.10.1000, 9011.20.1010	0	E-0
9011909000	Other	8	E-8
<b>901210</b>	<b>Microscopes other than optical microscopes; diffraction apparatus</b>		
9012101010	Electron beam microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	0	E-0

HS code (2002)	Description	Base Rate	Staging Category
9012101090	Other	8	E-0
9012102000	Diffraction apparatus	8	E-0
<b>901290</b>	<b>Parts and accessories</b>		
9012901000	Of subheading 9012.10.1010	0	E-0
9012909000	Other	8	E-0
<b>901310</b>	<b>Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this ch or Section XVI</b>		
9013100000	Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	8	E-0
<b>901320</b>	<b>Lasers, other than laser diodes</b>		
9013200000	Lasers, other than laser diodes	8	E-0
<b>901380</b>	<b>Other devices, appliances and instruments</b>		
9013801010	For opto-electronic watches	8	E-0
9013801020	For electronic calculators	0	E-0
9013801030	For televisions	8	E-0
9013801090	Other	8	E-5
9013802000	Magnifiers, loupes, thread counters	8	E-0
9013803000	Door viewers (door eyes)	8	E-0
9013809000	Other	8	E-5
<b>901390</b>	<b>Parts and accessories</b>		
9013901000	Of subheading 9013.80.1020	0	E-0
9013909000	Other	8	E-8
<b>901410</b>	<b>Direction finding compasses</b>		
9014101010	For aircrafts	8	E-0
9014101090	Other	8	E-5
9014102010	For aircrafts	8	E-0
9014102090	Other	8	E-0
9014109000	Other	8	E-8
<b>901420</b>	<b>Instruments and appliances for aeronautical or space navigation (other than compasses)</b>		
9014200000	Instruments and appliances for aeronautical or space navigation (other than compasses)	8	E-0
<b>901480</b>	<b>Other instruments and appliances</b>		
9014800000	Other instruments and appliances	8	E-0
<b>901490</b>	<b>Parts and accessories</b>		
9014901000	For aircrafts	8	E-0
9014909000	Other	8	E-0
<b>901510</b>	<b>Rangefinders</b>		
9015100000	Rangefinders	8	E-0
<b>901520</b>	<b>Theodolites and tachymeters (tacheometers)</b>		
9015200000	Theodolites and tachymeters (tacheometers)	8	E-0
<b>901530</b>	<b>Levels</b>		
9015300000	Levels	8	E-0
<b>901540</b>	<b>Photogrammetrical surveying instruments and appliances</b>		
9015400000	Photogrammetrical surveying instruments and appliances	8	E-0
<b>901580</b>	<b>Other instruments and appliances</b>		
9015801000	For use in the field.	8	E-0
9015802000	For hydrographic use	8	E-0
9015803000	For oceanographic use	8	E-0
9015804000	For hydrological use	8	E-0
9015805000	For meteorological use	8	E-0
9015809000	Other	8	E-8
<b>901590</b>	<b>Parts and accessories</b>		
9015900000	Parts and accessories	8	E-0
<b>901600</b>	<b>Balances of a sensitivity of 5cg or better, with or without weights.</b>		
9016001000	Direct reading balances	8	E-0
9016002000	Electronic balances	8	E-0
9016008000	Other	8	E-5
9016009000	Parts or accessories	8	E-0
<b>901710</b>	<b>Drafting tables and machines, whether or not automatic</b>		

HS code (2002)	Description	Base Rate	Staging Category
9017101000	Plotters	0	E-0
9017109000	Other	8	E-0
<b>901720</b>	<b>Other drawing,marking-out or mathematical calculating instruments</b>		
9017201010	Plotters	0	E-0
9017201090	Other	8	E-0
9017202010	Plotters	0	E-0
9017202090	Other	8	E-0
9017203000	Mathematical calculating instruments	8	E-0
9017204000	Pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates	0	E-0
9017209000	Other	8	E-0
<b>901730</b>	<b>Micrometers,callipers and gauges</b>		
9017301000	Micrometers	8	E-5
9017302000	Dialgauges	8	E-0
9017303000	Vernier callipers	8	E-0
9017309000	Other	8	E-5
<b>901780</b>	<b>Other instruments</b>		
9017801000	Divided scales,measuring rod and tapes	8	E-0
9017809010	For the purpose of semiconductor manufacturing	0	E-0
9017809090	Other	8	E-8
<b>901790</b>	<b>Parts and accessories</b>		
9017901010	Of subheading 9017.20.4000	0	E-0
9017901090	Other	0	E-0
9017909010	Printed Circuit Assemblies of plotters, which consist of one or more printed circuits of heading 85.34	0	E-0
9017909020	Flat panel displays for plotters (including LCD, Electro Luminescence, plasma and other technologies)	0	E-0
9017909090	Other	8	E-0
<b>901811</b>	<b>Electro-cardiographs</b>		
9018111000	Electro-cardiographs	8	E-5
9018119000	Parts and accessories	8	E-0
<b>901812</b>	<b>Ultrasonic scanning apparatus</b>		
9018120000	Ultrasonic scanning apparatus	8	E-5
<b>901813</b>	<b>Magnetic resonance imaging apparatus</b>		
9018130000	Magnetic resonance imaging apparatus	8	E-8
<b>901814</b>	<b>Scintigraphic apparatus</b>		
9018140000	Scintigraphic apparatus	8	E-0
<b>901819</b>	<b>Other</b>		
9018191000	Electro-encephalographs	8	E-0
9018192000	Audiometers and similar apparatus	8	E-0
9018194000	Electro-tonographs	8	E-0
9018197000	Patient monitoring system	8	E-5
9018198000	Other	8	E-5
9018199000	Parts and accessories	8	E-5
<b>901820</b>	<b>2. Ultra-violet or infra-red ray apparatus</b>		
9018201000	Ultra-violet or infra-red ray apparatus	8	E-5
9018209000	Parts and accessories	8	E-0
<b>901831</b>	<b>Syringes,with or without needles</b>		
9018310000	Syringes,with or without needles	8	E-5
<b>901832</b>	<b>Tubular metal needles and needles for sutures</b>		
9018321000	Needles for injections	8	E-0
9018322000	Needles for sutures	8	E-0
9018329000	Other	8	E-8
<b>901839</b>	<b>Other</b>		
9018391000	Blood transfusion set or intravenous set	8	E-8
9018392000	Catheters	8	E-8
9018398000	Other	8	E-8
9018399000	Parts and accessories	8	E-8
<b>901841</b>	<b>Dental drill engines, whether or not combined on a single base with other dental equipment</b>		
9018411000	Dental drill engines	8	E-0
9018419000	Parts and accessories	8	E-0

HS code (2002)	Description	Base Rate	Staging Category
<b>901849</b>	<b>Other</b>		
9018491000	Dental burs	8	E-0
9018492000	Dental units	8	E-0
9018493000	Scalers for treating tartar	8	E-5
9018498000	Other	8	E-5
9018499000	Parts and accessories	8	E-5
<b>901850</b>	<b>5. Other ophthalmic instruments and appliances</b>		
9018501000	Ophthalmic instruments and appliances	8	E-0
9018509000	Parts and accessories	8	E-5
<b>901890</b>	<b>6. Other instruments and appliances</b>		
9018901000	A. Pregnancy diagnostic apparatus	8	E-0
9018909010	Other ordinary surgical instruments and appliances	8	E-8
9018909020	Gynaecological or obstetrical instruments	8	E-0
9018909030	Endoscopes(gastrescopes,peritoneoscopes,cystoscopes and the like)	8	E-8
9018909040	Artificial kidney apparatus	8	E-8
9018909050	Dialyzers for artificial kidney apparatus	8	E-0
9018909060	Veterinary instrument and appliances	8	E-8
9018909080	Other	8	E-8
9018909090	Parts and accessories	8	E-5
<b>901910</b>	<b>Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus</b>		
9019101000	Mechano-therapy appliances	0	E-0
9019102000	Massage apparatus	0	E-0
9019103000	Psychological aptitude-testing apparatus	0	E-0
9019109000	Parts and accessories	0	E-0
<b>901920</b>	<b>Ozone therapy,oxygen therapy,aerosol therapy,artificial respiration or other therapeutic respiration apparatus</b>		
9019201000	Ozone therapy apparatus	0	E-0
9019202000	Oxygen therapy apparatus	0	E-0
9019203000	Aerosol therapy apparatus	0	E-0
9019204000	Artificial respiration apparatus	0	E-0
9019208000	Other	0	E-0
9019209000	Parts and accessories	0	E-0
<b>902000</b>	<b>Other breathing appliances and gas masks,excluding protective masks having neither mechanical parts nor replaceable filters.</b>		
9020001000	Gas masks	8	E-0
9020008000	Other breathing appliances	8	E-0
9020009000	Parts and accessories	8	E-0
<b>902110</b>	<b>Orthopaedic or fracture appliances</b>		
9021100000	Orthopaedic or fracture appliances	0	E-0
<b>902121</b>	<b>Artificial teeth</b>		
9021210000	Artificial teeth	0	E-0
<b>902129</b>	<b>Other</b>		
9021290000	Other	0	E-0
<b>902131</b>	<b>Artificial joints</b>		
9021310000	Artificial joints	0	E-0
<b>902139</b>	<b>Other</b>		
9021390000	Other	0	E-0
<b>902140</b>	<b>Hearing aids,excluding parts and accessories</b>		
9021400000	Hearing aids,excluding parts and accessories	0	E-0
<b>902150</b>	<b>Pacemakers for stimulating heart muscles,excluding parts and accessories</b>		
9021500000	Pacemakers for stimulating heart muscles,excluding parts and accessories	0	E-0
<b>902190</b>	<b>Other</b>		
9021901000	Screws,staples,pins or the like which are insterted inside the human body	0	E-0
9021908000	Other	0	E-0
9021909000	Parts and accessories	0	E-0
<b>902212</b>	<b>Computed tomography apparatus</b>		
9022120000	Computed tomography apparatus	8	E-8

HS code (2002)	Description	Base Rate	Staging Category
<b>902213</b>	<b>Other, for dental uses</b>		
9022130000	Other, for dental uses	8	E-8
<b>902214</b>	<b>Other, for medical,surgical or veterinary uses</b>		
9022141020	Angiography units	8	E-5
9022141030	Bone densimeter	8	E-0
9022141090	Other	8	E-5
9022142000	For verterinary use	8	E-0
<b>902219</b>	<b>For other uses</b>		
9022191000	For physical or chemical testing	8	E-0
9022192000	For industrial use	8	E-0
9022199000	Other	8	E-0
<b>902221</b>	<b>For medical,surgical,dental or veterinary uses</b>		
9022211010	Gamma cameras	8	E-0
9022211020	Linear accelerators	8	E-0
9022211030	Cobalt 60 therapy units	8	E-0
9022211090	Other	8	E-0
9022212000	For verterinary use	8	E-0
<b>902229</b>	<b>For other uses</b>		
9022291000	For physical or chemical testing	8	E-0
9022292000	For industrial use	8	E-0
9022299000	Other	8	E-0
<b>902230</b>	<b>X-ray tubes</b>		
9022300000	X-ray tubes	8	E-8
<b>902290</b>	<b>Other,including parts and accessories</b>		
9022901010	X-ray generators	8	E-0
9022901020	X-ray screens	8	E-8
9022901030	X-ray high tension generators	8	E-5
9022901090	Other	8	E-8
9022909000	Parts and accessoreis	8	E-8
<b>902300</b>	<b>Instruments,apparatus and models,designed for demonstrational purposes(for example,in education or exhibitions),unsuitable for other uses.</b>		
9023001000	Models of human or animal anatomies	8	E-0
9023009000	Other	8	E-5
<b>902410</b>	<b>Machines and appliances for testing metals</b>		
9024101000	Hardness testing machines	8	E-0
9024102000	Tensile testing machines	8	E-5
9024103000	Compression testing machines	8	E-0
9024104000	Fatigue testing machines	8	E-0
9024105000	Universal type testing machines	8	E-0
9024109000	Other	8	E-0
<b>902480</b>	<b>Other machines and appliances</b>		
9024801010	Testing machines to detect changes in the dimensions of textile	8	E-0
9024801020	Abrasion testing machines	8	E-0
9024801090	Other	8	E-0
9024809010	Elasticity meters	8	E-0
9024809020	Plastimeters	8	E-0
9024809090	Other	8	E-5
<b>902490</b>	<b>Parts and accessories</b>		
9024901000	Sensor(devices sensing a specific quantity of change,whether or not combined with equipment which convert measured signal into electrical signal)	8	E-0
9024909000	Other	8	E-5
<b>902511</b>	<b>Liquid-filled,for direct reading</b>		
9025111000	Clinical or veterinary thermometers	0	E-0
9025119000	Other	8	E-0
<b>902519</b>	<b>Other</b>		
9025191000	Thermometers	8	E-5
9025192010	Optical pyrometers	8	E-0
9025192090	Other	8	E-0
<b>902580</b>	<b>Other instruments</b>		
9025801000	Hydrometers and similar floating instruments	8	E-0
9025802010	Mercury barometer	8	E-5

HS code (2002)	Description	Base Rate	Staging Category
9025802090	Other	8	E-0
9025803010	Psychrometers	8	E-0
9025803020	Hair hygrometers	8	E-0
9025803090	Other	8	E-0
9025809000	Other	8	E-5
<b>902590</b>	<b>Parts and accessories</b>		
9025901100	Temperature sensor	8	E-8
9025901200	Humidity sensor	8	E-5
9025901900	Other sensor	8	E-0
9025909000	Other	8	E-8
<b>902610</b>	<b>For measuring or checking the flow or level of liquids</b>		
9026101000	Flow meters	0	E-0
9026102000	Level gauges	0	E-0
9026109000	Other	0	E-0
<b>902620</b>	<b>For measuring or checking pressure</b>		
9026201110	Liquid type	0	E-0
9026201120	Metallic type	0	E-0
9026201190	Other	0	E-0
9026201900	Other	0	E-0
9026209000	Other	0	E-0
<b>902680</b>	<b>Other instruments or apparatus</b>		
9026801000	Heat meters	0	E-0
9026802000	Anemometers	0	E-0
9026809000	Other	0	E-0
<b>902690</b>	<b>Parts and accessories</b>		
9026901100	Level sensor	0	E-0
9026901200	Flow mass or speed sensor	0	E-0
9026901300	Pressure sensor	0	E-0
9026901400	Thermal sensor, other than temperature sensor and calorie sensor	0	E-0
9026901900	Other sensor	0	E-0
9026909000	Other	0	E-0
<b>902710</b>	<b>Gas or smoke analysis apparatus</b>		
9027100000	Gas or smoke analysis apparatus	8	E-5
<b>902720</b>	<b>Chromatographs and electrophoresis instruments</b>		
9027200000	Chromatographs and electrophoresis instruments	0	E-0
<b>902730</b>	<b>Spectrometers spectrophotometers and spectrographs using optical radiations(UV,visible,IR)</b>		
9027301000	Spectrometers	0	E-0
9027302000	Spectrophotometers	0	E-0
9027303000	Spectrograph	0	E-0
<b>902740</b>	<b>Exposure meters</b>		
9027400000	Exposure meters	8	E-0
<b>902750</b>	<b>Other instruments and apparatus using optical radiations(UV,visible,IR)</b>		
9027501000	Polarimeters	0	E-0
9027502000	Refractometers	0	E-0
9027503000	Colorimeters	0	E-0
9027504000	Luxmeters	0	E-0
9027509000	Other	0	E-0
<b>902780</b>	<b>Other instruments and apparatus</b>		
9027801000	For physical or chemical analysis	0	E-0
9027802010	P.H meters	0	E-0
9027802020	Calori meters	0	E-0
9027802030	Visco meters	0	E-0
9027802040	Expansion meters	0	E-0
9027802090	Other	0	E-0
<b>902790</b>	<b>Microtomes;parts and accessories</b>		
9027901000	Microtomes	8	E-0
9027909110	Gas sensor	8	E-0
9027909121	Of particulate	0	E-0
9027909122	Of smoke	8	E-0
9027909130	Calorie sensor	0	E-0
9027909190	Other sensor	0	E-0

HS code (2002)	Description	Base Rate	Staging Category
9027909910	For the purpose of semiconductor manufacturing	0	E-0
9027909991	For gas or smoke analysis apparatus and microtomes	8	E-8
9027909999	Other	0	E-0
<b>902810</b>	<b>Gas meters</b>		
9028101010	Of digital type	8	E-0
9028101090	Other	8	E-5
9028102000	Calibrating meters	8	E-0
<b>902820</b>	<b>Liquid meters</b>		
9028201010	Of digital type	8	E-0
9028201090	Other	8	E-8
9028202000	Calibrating meters	8	E-0
<b>902830</b>	<b>Electricity meters</b>		
9028301010	Not less than 50A	8	E-8
9028301020	Less than 50A	8	E-8
9028302000	Calibrating meters	8	E-0
<b>902890</b>	<b>Parts and accessories</b>		
9028900000	Parts and accessories	8	E-0
<b>902910</b>	<b>Revolution counters, production counters, taximeters, mileometers pedometers and the like</b>		
9029101000	Revolution counters	8	E-0
9029102000	Production counters	8	E-0
9029103000	Taximeters	8	E-0
9029104000	Mileometers	8	E-5
9029105000	Counters for indicating the working hours of machines	8	E-0
9029109000	Other	8	E-8
<b>902920</b>	<b>Speed indicators and tachometers; stroboscopes</b>		
9029201010	Chronometric system	8	E-0
9029201090	Other	8	E-0
9029202000	Stroboscopes	8	E-0
<b>902990</b>	<b>Parts and accessories</b>		
9029901100	Speed sensor	8	E-5
9029901200	Rotation sensor	8	E-0
9029901900	Other sensor	8	E-0
9029909000	Other	8	E-8
<b>903010</b>	<b>Instruments and apparatus for measuring or detecting ionising radiations</b>		
9030100000	Instruments and apparatus for measuring or detecting ionising radiations	0	E-0
<b>903020</b>	<b>Cathode-ray oscilloscopes and cathode-ray oscillographs</b>		
9030201000	Cathode-ray oscilloscopes	8	E-5
9030202000	Cathode-ray oscillographs	8	E-0
<b>903031</b>	<b>Multimeters</b>		
9030310000	Multimeters	8	E-5
<b>903039</b>	<b>Other</b>		
9030391000	Volt meters	8	E-0
9030392000	Am meters	8	E-0
9030393000	Circuit testers	8	E-0
9030394000	Registance meters	8	E-0
9030395000	Galvanometer	8	E-0
9030396000	Frequency measuring apparatus	8	E-0
9030399000	Other	8	E-5
<b>903040</b>	<b>Other instruments and apparatus specially designed for telecommunications (for example, crosstalk meters, gain measuring instruments, distortion factor meters, psophometers)</b>		
9030401000	Crosstalk meter	0	E-0
9030402000	Gain measuring instruments	0	E-0
9030403000	Distortion factor meters	0	E-0
9030404000	Psophometers	0	E-0
9030409000	Other	0	E-0
<b>903082</b>	<b>For measuring or checking semiconductor wafers or devices</b>		
9030820000	For measuring or checking semiconductor wafers or devices	0	E-0
<b>903083</b>	<b>Other, with a recording device</b>		
9030830000	Other, with a recording device	8	E-8

HS code (2002)	Description	Base Rate	Staging Category
<b>903089</b>	<b>Other</b>		
9030890000	Other	8	E-5
<b>903090</b>	<b>Parts and accessories</b>		
9030901100	Electromagnetic sensor	8	E-0
9030901200	Radiation ray sensor	8	E-0
9030901900	Other sensor	8	E-0
9030909010	Of subheading 9030.82 (including sensors of subheading 9030.90)	0	E-0
9030909090	Other	8	E-5
<b>903110</b>	<b>1. Machines for balancing mechanical parts</b>		
9031100000	1. Machines for balancing mechanical parts	8	E-5
<b>903120</b>	<b>2. Test benches</b>		
9031200000	2. Test benches	8	E-5
<b>903130</b>	<b>3. Profile projectors</b>		
9031301000	For the purpose of semiconductor manufacturing	0	E-0
9031309000	Other	8	E-0
<b>903141</b>	<b>For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices</b>		
9031411000	Focimeters	0	E-0
9031419000	Other	0	E-0
<b>903149</b>	<b>Other</b>		
9031491000	Optical surface testers	8	E-0
9031492000	Optical goniometers or angle gauges	8	E-0
9031493000	Focimeters	8	E-0
9031499010	For measuring surface particulate contamination on semiconductor wafers	0	E-0
9031499090	Other	8	E-5
<b>903180</b>	<b>5. Other instruments, appliances and machines</b>		
9031801000	A. Ultrasonic fish finders	8	E-0
9031802000	Load-cells	8	E-5
9031809010	Equipment for testing the characteristics of internal combustion engines	8	E-0
9031809020	Gear testing machines	8	E-0
9031809030	Planimeters	8	E-0
9031809040	Spherometers	8	E-0
9031809050	Apparatus for checking textile materials	8	E-0
9031809060	Ultra-sonic thickness measuring instruments	8	E-8
9031809070	Instruments for detecting faults cracks or other defects	8	E-0
9031809080	Dynamometers	8	E-0
9031809091	For the purpose of semiconductor manufacturing	0	E-0
9031809099	Other	8	E-5
<b>903190</b>	<b>6. Parts and accessories</b>		
9031901111	Of subheadings 9031.41, 9031.49.9010	0	E-0
9031901119	Of other	0	E-0
9031901190	Other	8	E-0
9031901291	Of subheadings 9031.41, 9031.49.9010	0	E-0
9031901292	Of other semiconductor manufacturing	0	E-0
9031901299	Other	8	E-0
9031901911	Of subheadings 9031.41, 9031.49.9010	0	E-0
9031901919	Of other	0	E-0
9031901990	Other	8	E-5
9031909011	Of subheadings 9031.41, 9031.49.9010	0	E-0
9031909019	Of other	0	E-0
9031909090	Other	8	E-5
<b>903210</b>	<b>1. Thermostats</b>		
9032101010	(1) For refrigerators	8	E-0
9032101020	(2) For aircraft	5	E-0
9032101090	(3) Other	8	E-5
9032102000	B. Of fixed type	8	E-0
<b>903220</b>	<b>2. Manostats</b>		
9032200000	2. Manostats	8	E-0
<b>903281</b>	<b>A. Hydraulic or pneumatic</b>		



HS code (2002)	Description	Base Rate	Staging Category
9032811010	(A) For aircraft	5	E-0
9032811090	(B) Other	8	E-0
9032812010	For aircraft	5	E-0
9032812091	1) Of machines and mechanical appliances for making semiconductor devices	3	E-0
9032812099	2) Other	8	E-0
9032819010	(A) For aircraft	5	E-0
9032819090	(B) Other	8	E-0
<b>903289</b>	<b>B. Other</b>		
9032891010	(A) For aircraft	5	E-0
9032891090	(B) Other	8	E-0
9032892010	(A) For aircraft	5	E-0
9032892090	(B) Other	8	E-0
9032893010	(A) For aircraft	5	E-0
9032893090	(B) Other	8	E-0
9032899010	(A) For aircraft	5	E-0
9032899090	(B) Other	8	E-5
<b>903290</b>	<b>4. Parts and accessories</b>		
9032901000	A. For aircraft	5	E-8
9032909000	B. Other	8	E-8
<b>903300</b>	<b>Parts and accessories(not specified or included elsewhere in this ch) for machines,appliances,instruments or apparatus of ch 90.</b>		
9033000000	Parts and accessories(not specified or included elsewhere in this Chapter) for machines,appliances,instruments or apparatus of Chapter 90.	8	E-5
<b>910111</b>	<b>With mechanical display only</b>		
9101110000	With mechanical display only	8	E-0
<b>910112</b>	<b>With opto-electronic display only</b>		
9101120000	With opto-electronic display only	8	E-0
<b>910119</b>	<b>Other</b>		
9101190000	Other	8	E-5
<b>910121</b>	<b>With automatic winding</b>		
9101210000	With automatic winding	8	E-0
<b>910129</b>	<b>Other</b>		
9101290000	Other	8	E-0
<b>910191</b>	<b>Electrically operated</b>		
9101910000	Electrically operated	8	E-0
<b>910199</b>	<b>Other</b>		
9101990000	Other	8	E-0
<b>910211</b>	<b>A. With mechanical display only</b>		
9102111000	(1) For the blind	8	E-0
9102112000	(2) With dials bands or similar of precious metal or of metal clad with precious metal	8	E-0
9102119010	Battery or accumulator operated	8	E-0
9102119090	Other	8	E-0
<b>910212</b>	<b>B. With opto-electronic display only</b>		
9102121000	Battery or accumulator operated	8	E-0
9102129010	For the blind	8	E-0
9102129020	With dials bands or similar of precious metal or of metal clad with precious metal	8	E-0
9102129090	Other	8	E-0
<b>910219</b>	<b>C. Other</b>		
9102191000	Battery or accumulator operated	8	E-0
9102199010	For the blind	8	E-0
9102199020	With dials bands or similar of precious metal or of metal clad with precious metal	8	E-0
9102199090	Other	8	E-0
<b>910221</b>	<b>A. With automatic winding</b>		
9102211000	(1) For the blind	8	E-0
9102212000	(2) With dials bands or similar of precious metal or of metal clad with precious metal	8	E-0
9102219000	(3) Other	8	E-0
<b>910229</b>	<b>B. Other</b>		

HS code (2002)	Description	Base Rate	Staging Category
9102291000	(1) For the blind	8	E-0
9102292000	(2) With dials bands or similar of precious metal or of metal clad with precious metal.	8	E-0
9102299000	(3) Other	8	E-0
<b>910291</b>	<b>A. Electrically operated</b>		
9102911000	(1) Stop-watches	8	E-0
9102912000	(2) For the blind	8	E-0
9102919010	Battery or accumulator powered	8	E-0
9102919090	Other	8	E-0
<b>910299</b>	<b>B. Other</b>		
9102991000	(1) Stop-watches	8	E-0
9102992000	(2) For the blind	8	E-0
9102999000	(3) Other	8	E-0
<b>910310</b>	<b>Electrically operated</b>		
9103101000	Travel clocks	8	E-0
9103109000	Other	8	E-0
<b>910390</b>	<b>Other</b>		
9103901000	Travel clocks	8	E-0
9103909000	Other	8	E-5
<b>910400</b>	<b>Instrument panel clocks and clocks of a similar type for vehicles,aircraft,spacecraft or vessels.</b>		
9104001000	For vehicles	8	E-0
9104002000	For aircraft	8	E-0
9104004000	For vessels	8	E-0
9104009000	Other	8	E-0
<b>910511</b>	<b>Electrically operated</b>		
9105110000	Electrically operated	8	E-5
<b>910519</b>	<b>Other</b>		
9105190000	Other	8	E-5
<b>910521</b>	<b>Electrically operated</b>		
9105210000	Electrically operated	8	E-0
<b>910529</b>	<b>Other</b>		
9105290000	Other	8	E-8
<b>910591</b>	<b>Electrically operated</b>		
9105910000	Electrically operated	8	E-5
<b>910599</b>	<b>Other</b>		
9105990000	Other	8	E-5
<b>910610</b>	<b>Time-registers; time-recorders</b>		
9106100000	Time-registers; time-recorders	8	E-0
<b>910620</b>	<b>Parking meters</b>		
9106200000	Parking meters	8	E-0
<b>910690</b>	<b>Other</b>		
9106901000	Watchmen's telltales	8	E-0
9106902000	Timers	8	E-0
9106909000	Other	8	E-0
<b>910700</b>	<b>Time swITVhes with clock or waTVh movement or with synchronous motor.</b>		
9107001000	With synchronous motor	8	E-0
9107009000	Other	8	E-0
<b>910811</b>	<b>With mechanical display only or with a device to which a mechanical display can be incorporated</b>		
9108110000	With mechanical display only or with a device to which a mechanical display can be incorporated	5	E-0
<b>910812</b>	<b>With opto-electronic display only</b>		
9108120000	With opto-electronic display only	5	E-0
<b>910819</b>	<b>Other</b>		
9108190000	Other	5	E-0
<b>910820</b>	<b>With automatic winding</b>		
9108200000	With automatic winding	5	E-0
<b>910890</b>	<b>Other</b>		
9108900000	Other	5	E-0
<b>910911</b>	<b>Of alarm clocks</b>		
9109110000	Of alarm clocks	8	E-5

HS code (2002)	Description	Base Rate	Staging Category
<b>910919</b>	<b>Other</b>		
9109190000	Other	8	E-5
<b>910990</b>	<b>Other</b>		
9109900000	Other	8	E-0
<b>911011</b>	<b>Complete movements,unassembled or partly assembled(movement sets)</b>		
9110111000	Battery or accumulator powered	8	E-0
9110112000	With automatic winding	8	E-0
9110119000	Other	8	E-0
<b>911012</b>	<b>Incomplete movements,assembled.</b>		
9110121000	Battery or accumulator powered.	8	E-0
9110122000	With automatic winding	8	E-0
9110129000	Other	8	E-0
<b>911019</b>	<b>Rough movements</b>		
9110191000	Battery or accumulator powered	8	E-0
9110192000	With automatic winding	8	E-0
9110199000	Other	8	E-0
<b>911090</b>	<b>Other</b>		
9110901000	Battery or accumulator powered	8	E-5
9110909000	Other	8	E-0
<b>911110</b>	<b>1. Cases of precious metal or of metal clad with precious metal</b>		
9111100000	1. Cases of precious metal or of metal clad with precious metal	8	E-0
<b>911120</b>	<b>2. Cases of base metal,whether or not gold-or silver-plated</b>		
9111200000	2. Cases of base metal,whether or not gold-or silver-plated	8	E-0
<b>911180</b>	<b>3. Other cases</b>		
9111800000	3. Other cases	8	E-0
<b>911190</b>	<b>4. Parts</b>		
9111901000	A. Of precious metal or metal clad with precious metal	8	E-0
9111909000	B. Other	8	E-0
<b>911220</b>	<b>Cases</b>		
9112200000	Cases	8	E-0
<b>911290</b>	<b>Parts</b>		
9112900000	Parts	8	E-0
<b>911310</b>	<b>1. Of precious metal or of metal clad with precious metal</b>		
9113100000	1. Of precious metal or of metal clad with precious metal	8	E-0
<b>911320</b>	<b>2. Of base metal,whether or not gold-or silver-plated</b>		
9113200000	2. Of base metal,whether or not gold-or silver-plated	8	E-0
<b>911390</b>	<b>3. Other</b>		
9113901000	Of plastics	8	E-0
9113902000	Of leather or composition leather	8	E-0
9113909000	Other	8	E-0
<b>911410</b>	<b>Springs,including hair-springs</b>		
9114100000	Springs,including hair-springs	8	E-0
<b>911420</b>	<b>Jewels</b>		
9114200000	Jewels	8	E-5
<b>911430</b>	<b>Dials</b>		
9114300000	Dials	8	E-5
<b>911440</b>	<b>Plates and bridges</b>		
9114400000	Plates and bridges	8	E-0
<b>911490</b>	<b>Other</b>		
9114900000	Other	8	E-0
<b>920110</b>	<b>Upright pianos</b>		
9201101000	Of automatic	8	E-0
9201109000	Other	8	E-0
<b>920120</b>	<b>Grand pianos</b>		
9201200000	Grand pianos	8	E-0
<b>920190</b>	<b>Other</b>		
9201901000	Harpsichords	8	E-0
9201909000	Other	8	E-0
<b>920210</b>	<b>Played with a bow</b>		
9202101000	Violins	8	E-0
9202102000	Violoncellos	8	E-0

HS code (2002)	Description	Base Rate	Staging Category
9202109000	Other	8	E-0
<b>920290</b>	<b>Other</b>		
9202901000	Guitars	8	E-0
9202902000	Harps	8	E-0
9202903000	Mandolines	8	E-0
9202904000	Banjo	8	E-0
9202909000	Other	8	E-5
<b>920300</b>	<b>Keyboard pipe organs; harmoniums and similar keyboard instrument with free metal reeds.</b>		
9203001000	Pipe organs	8	E-0
9203002000	Reed organs	8	E-0
9203009000	Other	8	E-0
<b>920410</b>	<b>Accordions and similar instruments.</b>		
9204101000	Accordions	8	E-0
9204102000	Melodicas	8	E-0
9204109000	Other	8	E-0
<b>920420</b>	<b>Mouth organs</b>		
9204200000	Mouth organs	8	E-0
<b>920510</b>	<b>Brass-wind instruments</b>		
9205101000	Trumpets	8	E-5
9205102000	Trombones	8	E-0
9205109000	Other	8	E-5
<b>920590</b>	<b>Other</b>		
9205901010	Flutes	8	E-5
9205901020	Clarinets	8	E-0
9205901030	Saxophones	8	E-5
9205901040	Recorder	8	E-0
9205901090	Other	8	E-0
9205909000	Other	8	E-8
<b>920600</b>	<b>Percussion musical instruments(for example,drums,xylophones,cymbals,castanets,maracas).</b>		
9206001000	Drums	8	E-5
9206002000	Xylophones	8	E-0
9206003000	Cymbals	8	E-8
9206004000	Castanets	8	E-5
9206005000	Maracas	8	E-0
9206006000	Tambourine	8	E-0
9206009000	Other	8	E-8
<b>920710</b>	<b>Keyboard instruments,other than accordions</b>		
9207101000	Organs(including synthesizers)	8	E-0
9207103000	Pianos	8	E-0
9207109000	Other	8	E-0
<b>920790</b>	<b>Other</b>		
9207901000	Guitars	8	E-0
9207902000	Accordions	8	E-0
9207903000	Rythm box	8	E-0
9207909000	Other	8	E-0
<b>920810</b>	<b>Musical boxes</b>		
9208100000	Musical boxes	8	E-0
<b>920890</b>	<b>Other</b>		
9208901000	Fair ground organs	8	E-0
9208902000	Mechanical street organs	8	E-0
9208903000	Mechanical singing birds	8	E-0
9208904000	Musical saws	8	E-0
9208909000	Other	8	E-0
<b>920910</b>	<b>Metronomes,tuning forks and piTVh pipes</b>		
9209100000	Metronomes,tuning forks and pitch pipes	8	E-0
<b>920920</b>	<b>Mechanisms for musical boxes</b>		
9209200000	Mechanisms for musical boxes	8	E-0
<b>920930</b>	<b>Musical instrument strings</b>		
9209301000	Of metal wire	8	E-0
9209309000	Other	8	E-5
<b>920991</b>	<b>Parts and accessories for pianos</b>		

HS code (2002)	Description	Base Rate	Staging Category
9209910000	Parts and accessories for pianos	8	E-0
<b>920992</b>	<b>Parts and accessories for the musical instruments of heading 92.02</b>		
9209920000	Parts and accessories for the musical instruments of heading 92.02	8	E-5
<b>920993</b>	<b>Parts and accessories for the musical instruments of heading 92.03</b>		
9209930000	Parts and accessories for the musical instruments of heading 92.03	8	E-0
<b>920994</b>	<b>Parts and accessories for the musical instruments of heading 92.07</b>		
9209940000	Parts and accessories for the musical instruments of heading 92.07	8	E-5
<b>920999</b>	<b>Other</b>		
9209991000	For musical movements	8	E-0
9209999000	Other	8	E-5
<b>930111</b>	<b>Self-propelled</b>		
9301110000	Self-propelled	0	E-0
<b>930119</b>	<b>Other</b>		
9301190000	Other	0	E-0
<b>930120</b>	<b>Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors</b>		
9301200000	Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	0	E-0
<b>930190</b>	<b>Other</b>		
9301900000	Other	0	E-0
<b>930200</b>	<b>Revolvers and pistols, other than those of heading 93.03 or 93.04.</b>		
9302001000	1. For military use	0	E-0
9302009000	2. Other	0	E-0
<b>930310</b>	<b>1. Muzzle-loading firearms</b>		
9303100000	1. Muzzle-loading firearms	8	E-0
<b>930320</b>	<b>2. Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles</b>		
9303201000	A. For hunting	8	E-0
9303209000	B. Other	8	E-0
<b>930330</b>	<b>3. Other sporting, hunting or target-shooting rifles</b>		
9303301000	A. For hunting	8	E-0
9303309000	B. other	8	E-0
<b>930390</b>	<b>4. Other</b>		
9303900000	4. Other	8	E-0
<b>930400</b>	<b>Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.</b>		
9304001000	Air guns	8	E-0
9304009000	Other	8	E-0
<b>930510</b>	<b>1. Of revolvers or pistols</b>		
9305101000	A. Of articles of heading 93.02	0	E-0
9305109000	B. Other	8	E-0
<b>930521</b>	<b>A. Shotgun barrels</b>		
9305210000	A. Shotgun barrels	8	E-0
<b>930529</b>	<b>B. Other</b>		
9305290000	B. Other	8	E-0
<b>930591</b>	<b>A. Of military weapons of heading 93.01</b>		
9305910000	A. Of military weapons of heading 93.01	0	E-0
<b>930599</b>	<b>B. Other</b>		
9305990000	B. Other	8	E-0
<b>930610</b>	<b>1. Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof</b>		
9306100000	1. Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof	0	E-0
<b>930621</b>	<b>A. Cartridges</b>		
9306210000	A. Cartridges	0	E-0
<b>930629</b>	<b>B. Other</b>		
9306290000	B. Other	0	E-0

HS code (2002)	Description	Base Rate	Staging Category
<b>930630</b>	<b>3. Other cartridges and parts thereof</b>		
9306300000	3. Other cartridges and parts thereof	0	E-0
<b>930690</b>	<b>4. Other</b>		
9306900000	4. Other	0	E-0
<b>930700</b>	<b>Swords,cutlasses,bayonets,lances and similar arms and parts thereof and scabbards and sheaths therefor.</b>		
9307000000	Swords,cutlasses,bayonets,lances and similar arms and parts thereof and scabbards and sheaths therefor.	0	E-0
<b>940110</b>	<b>Seats of a kind used for aircraft</b>		
9401100000	Seats of a kind used for aircraft	0	E-0
<b>940120</b>	<b>Seats of a kind used for motor vehicles</b>		
9401200000	Seats of a kind used for motor vehicles	8	E-5
<b>940130</b>	<b>Swivel seats with variable height adjustment</b>		
9401302000	Of cane	0	E-0
9401303000	Of covered with leather	0	E-0
9401309000	Other	0	E-0
<b>940140</b>	<b>Seats other than garden seats or camping equipment,convertible into beds</b>		
9401401000	Of cane	0	E-0
9401402000	Of covered with leather	0	E-0
9401409000	Other	0	E-0
<b>940150</b>	<b>Seats of cane,osier,bamboo or similar materials</b>		
9401501000	Of cane	0	E-0
9401509000	Other	0	E-0
<b>940161</b>	<b>Upholstered</b>		
9401611000	Of covered with leather	0	E-0
9401619000	Other	0	E-0
<b>940169</b>	<b>Other</b>		
9401691000	Of covered with leather	0	E-0
9401699000	Other	0	E-0
<b>940171</b>	<b>Upholstered</b>		
9401711000	Covered with leather	0	E-0
9401719000	Other	0	E-0
<b>940179</b>	<b>Other</b>		
9401791000	Covered with leather	0	E-0
9401799000	Other	0	E-0
<b>940180</b>	<b>Other seats</b>		
9401801000	Of stone	0	E-0
9401809000	Other	0	E-0
<b>940190</b>	<b>Parts</b>		
9401901000	Of wooden	8	E-5
9401902000	Of metal	8	E-0
9401909000	Other	8	E-0
<b>940210</b>	<b>Dentists',barbers' or similar chairs and parts thereof</b>		
9402101010	Dentists' chairs	0	E-0
9402101020	Optical chairs	0	E-0
9402101090	Other	0	E-0
9402109010	Barbers or beauty shop's chairs	0	E-0
9402109090	Other	0	E-0
<b>940290</b>	<b>Other</b>		
9402901000	Operating tables	0	E-0
9402902000	Gynecologic tables	0	E-0
9402903000	Delivery tables	0	E-0
9402908000	Other	0	E-0
9402909000	Parts	0	E-0
<b>940310</b>	<b>Metal furniture of a kind used in offices</b>		
9403100000	Metal furniture of a kind used in offices	0	E-0
<b>940320</b>	<b>Other metal furniture</b>		
9403201000	Beds	0	E-0
9403209000	Other	0	E-0
<b>940330</b>	<b>Wooden furniture of a kind used in offices</b>		
9403301000	Desks	0	E-0
9403309000	Other	0	E-0

HS code (2002)	Description	Base Rate	Staging Category
<b>940340</b>	<b>Wooden furniture of a kind used in the kitchen</b>		
9403401000	Dinner tables	8	E-5
9403409000	Other	8	E-5
<b>940350</b>	<b>Wooden furniture of a kind used in the bedroom</b>		
9403501000	Beds	0	E-0
9403509000	Other	0	E-0
<b>940360</b>	<b>Other wooden furniture</b>		
9403601010	Stationery chests	0	E-0
9403601020	Dressing tables	0	E-0
9403601030	Dressers(wardrobes)	0	E-0
9403601090	Other	0	E-0
9403609010	Stationery chests	0	E-0
9403609020	Dressing tables	0	E-0
9403609030	Dressers(wardrobes)	0	E-0
9403609090	Other	0	E-0
<b>940370</b>	<b>Furniture of plastics</b>		
9403700000	Furniture of plastics	0	E-0
<b>940380</b>	<b>Furniture of other materials, including cane,osier,bamboo or similar materials</b>		
9403800000	Furniture of other materials, including cane,osier,bamboo or similar materials	0	E-0
<b>940390</b>	<b>Parts</b>		
9403900000	Parts	8	E-5
<b>940410</b>	<b>Mattress supports</b>		
9404100000	Mattress supports	8	E-8
<b>940421</b>	<b>Of cellular rubber or plastics,whether or not covered</b>		
9404210000	Of cellular rubber or plastics,whether or not covered	8	E-8
<b>940429</b>	<b>Of other materials</b>		
9404290000	Of other materials	8	E-5
<b>940430</b>	<b>Sleeping bags</b>		
9404300000	Sleeping bags	8	E-0
<b>940490</b>	<b>Other</b>		
9404900000	Other	8	E-5
<b>940510</b>	<b>Chandeliers and other electric ceiling or wall lighting fittings,excluding those of a kind used for lighting public open spaces or thoroughfares</b>		
9405101000	Of filament lamps	8	E-0
9405102000	Of fluorescent lamps	8	E-0
9405109000	Other	8	E-5
<b>940520</b>	<b>Electric table,desk,bedside or floor-standing lamps</b>		
9405201000	Of filament lamps	8	E-0
9405202000	Of fluorescent lamps	8	E-0
9405209000	Other	8	E-5
<b>940530</b>	<b>Lighting sets of a kind used for Christmas trees</b>		
9405301000	Of filament lamps	8	E-0
9405309000	Other	8	E-8
<b>940540</b>	<b>Other electric lamps and lighting fitting</b>		
9405401000	Of anti-explosive type	8	E-0
9405402000	Of flood type	8	E-8
9405403000	Of street type	8	E-0
9405409000	Other	8	E-0
<b>940550</b>	<b>Non-electrical lamps and lighting fittings</b>		
9405500000	Non-electrical lamps and lighting fittings	8	E-5
<b>940560</b>	<b>Illuminated signs,illuminated name-plates and the like</b>		
9405601000	Of neon tubes	8	E-0
9405602000	Of filament lamps	8	E-0
9405603000	Of fluorescent lamps	8	E-0
9405609000	Other	8	E-5
<b>940591</b>	<b>Of glass</b>		
9405911000	Of chandeliers	8	E-5
9405919000	Other	8	E-5
<b>940592</b>	<b>Of plastics</b>		
9405921000	Of chandeliers	8	E-5

HS code (2002)	Description	Base Rate	Staging Category
9405929000	Other	8	E-0
<b>940599</b>	<b>Other</b>		
9405991000	Of chandeliers	8	E-5
9405999000	Other	8	E-5
<b>940600</b>	<b>Prefabricated buildings.</b>		
9406001000	Of wood	8	EXC
9406009010	Of plastic	8	E-0
9406009020	Of iron or steel	8	E-0
9406009030	Of aluminium	8	E-0
9406009090	Other	8	E-0
<b>950100</b>	<b>Wheeled toys designed to be ridden by children(for example,tricycles,scooters,pedal cars); dolls' carriages.</b>		
9501001000	Children's tricycles	0	E-0
9501002000	Scooters	0	E-0
9501003000	Pedal cars	0	E-0
9501004000	Dolls' carriages	0	E-0
9501005000	Baby's step training	0	E-0
9501008000	Other	0	E-0
9501009000	Part's and accessories	0	E-0
<b>950210</b>	<b>Dolls,whether or not dressed</b>		
9502101000	Of textiles	8	E-8
9502102000	Of rubbers	0	E-0
9502103000	Of plastics	8	E-8
9502104000	Of ceramics	0	E-0
9502105000	Of glasses	0	E-0
9502106000	Of wood	0	E-0
9502109000	Other	8	E-5
<b>950291</b>	<b>Garments and accessories therefor,footwear and headgear</b>		
9502910000	Garments and accessories therefor,footwear and headgear	8	E-0
<b>950299</b>	<b>Other</b>		
9502990000	Other	0	E-0
<b>950310</b>	<b>Electric trains,including tracks,signals and other accessories therefor</b>		
9503101000	Electric trains	0	E-0
9503109000	Accessories	0	E-0
<b>950320</b>	<b>Reduced-size ("scale") model assembly kits,whether or not working models,excluding those of subheading 9503.10</b>		
9503200000	Reduced-size ("scale") model assembly kits,whether or not working models,excluding those of subheading 9503.10	0	E-0
<b>950330</b>	<b>Other construction sets and constructional toys</b>		
9503300000	Other construction sets and constructional toys	0	E-0
<b>950341</b>	<b>Stuffed</b>		
9503411000	Of textile materials	8	E-8
9503419000	Other	8	E-5
<b>950349</b>	<b>Other</b>		
9503491000	Of textile material	8	E-8
9503492000	Of rubbers	0	E-0
9503493000	Of plastics	8	E-0
9503494000	Of metal	8	E-0
9503495000	Of ceramics	0	E-0
9503496000	Of glasses	0	E-0
9503497000	Of wood	0	E-0
9503499000	Other	8	E-8
<b>950350</b>	<b>Toy musical instruments and apparatus</b>		
9503500000	Toy musical instruments and apparatus	8	E-0
<b>950360</b>	<b>Puzzles</b>		
9503600000	Puzzles	0	E-0
<b>950370</b>	<b>Other toys,put up in sets or outfits</b>		
9503700000	Other toys,put up in sets or outfits	8	E-8
<b>950380</b>	<b>Other toys and models,incorporating a motor</b>		
9503800000	Other toys and models,incorporating a motor	8	E-0
<b>950390</b>	<b>Other</b>		
9503901010	Balloons, toy balls, kites and the like	8	E-5



HS code (2002)	Description	Base Rate	Staging Category
9503901090	Other	8	E-8
9503909000	Parts and accessories (excluding those of subheading 9503.10.9000)	0	E-0
<b>950410</b>	<b>Video games of a kind used with a television receiver.</b>		
9504100000	Video games of a kind used with a television receiver.	0	E-0
<b>950420</b>	<b>Articles and accessories for billiards</b>		
9504201000	Billiard tables	0	E-0
9504202000	Billiard balls	0	E-0
9504209000	Other	0	E-0
<b>950430</b>	<b>Other games, operated by coins, banknotes (paper currency), discs or other similar articles, other than bowling alley equipment</b>		
9504300000	Other games, operated by coins, banknotes (paper currency), discs or other similar articles, other than bowling alley equipment	0	E-0
<b>950440</b>	<b>Playing cards</b>		
9504400000	Playing cards	0	E-0
<b>950490</b>	<b>Other</b>		
9504901010	Pin tables	0	E-0
9504901020	Pin setters	0	E-0
9504901030	Bowling balls	0	E-0
9504901040	Lane	0	E-0
9504901050	Bowling pins	0	E-0
9504901090	Other	0	E-0
9504902000	Electronic games	0	E-0
9504903000	Other articles and equipment	0	E-0
9504909010	Of video games	0	E-0
9504909020	Of electronic games	0	E-0
9504909090	Other	0	E-0
<b>950510</b>	<b>Articles for Christmas festivities</b>		
9505100000	Articles for Christmas festivities	8	E-5
<b>950590</b>	<b>Other</b>		
9505900000	Other	8	E-5
<b>950611</b>	<b>Skis</b>		
9506110000	Skis	8	E-0
<b>950612</b>	<b>Ski-fastenings (ski-bindings)</b>		
9506120000	Ski-fastenings (ski-bindings)	8	E-0
<b>950619</b>	<b>Other</b>		
9506190000	Other	8	E-0
<b>950621</b>	<b>Sailboards</b>		
9506210000	Sailboards	8	E-0
<b>950629</b>	<b>Other</b>		
9506290000	Other	8	E-0
<b>950631</b>	<b>Clubs,complete</b>		
9506310000	Clubs,complete	8	E-0
<b>950632</b>	<b>Balls</b>		
9506320000	Balls	8	E-5
<b>950639</b>	<b>Other</b>		
9506391000	Parts of clubs	8	E-0
9506399000	Other	8	E-0
<b>950640</b>	<b>Articles and equipment for table-tennis</b>		
9506401000	Table-tennis tables	8	E-0
9506402000	Table-tennis rackets	8	E-0
9506403000	Table-tennis balls	8	E-0
9506409000	Other	8	E-0
<b>950651</b>	<b>Lawn-tennis rackets,whether or not strung</b>		
9506510000	Lawn-tennis rackets,whether or not strung	8	E-0
<b>950659</b>	<b>Other</b>		
9506591000	Badminton rackets	8	E-0
9506599000	Other	8	E-0
<b>950661</b>	<b>Lawn-tennis balls</b>		
9506610000	Lawn-tennis balls	8	E-0
<b>950662</b>	<b>Inflatable</b>		
9506621000	Soccer balls	8	E-5

HS code (2002)	Description	Base Rate	Staging Category
9506622000	Basket balls	8	E-0
9506623000	Volley balls	8	E-0
9506624000	Hand balls	8	E-0
9506625000	American footballs	8	E-5
9506629000	Other	8	E-8
<b>950669</b>	<b>Other</b>		
9506691000	Badminton shuttlecock	8	E-0
9506692000	Baseballs	8	E-0
9506699000	Other	8	E-0
<b>950670</b>	<b>Ice skates and roller skates,including skating boots with skates attached</b>		
9506700000	Ice skates and roller skates,including skating boots with skates attached	8	E-0
<b>950691</b>	<b>Articles and equipment for general physical exercise,gymnastics or athletics</b>		
9506910000	Articles and equipment for general physical exercise,gymnastics or athletics	8	E-5
<b>950699</b>	<b>Other</b>		
9506990000	Other	8	E-5
<b>950710</b>	<b>Fishing rods</b>		
9507101000	Of glass fibre	8	E-0
9507102000	Of carbon	8	E-0
9507109000	Other	8	E-0
<b>950720</b>	<b>Fish-hooks,whether or not snelled</b>		
9507200000	Fish-hooks,whether or not snelled	8	E-0
<b>950730</b>	<b>Fishing reels</b>		
9507300000	Fishing reels	8	E-0
<b>950790</b>	<b>Other</b>		
9507901000	Fish landing nets and other fishing tackles	8	E-0
9507909000	Other	8	E-5
<b>950810</b>	<b>Travelling circuses and travelling menageries</b>		
9508100000	Travelling circuses and travelling menageries	8	E-0
<b>950890</b>	<b>Other</b>		
9508900000	Other	8	E-8
<b>960110</b>	<b>Worked ivory and articles of ivory</b>		
9601100000	Worked ivory and articles of ivory	8	E-0
<b>960190</b>	<b>Other</b>		
9601901000	Of shells	8	E-5
9601902000	Of horn	8	E-5
9601903000	Of bone	8	E-0
9601904000	Of coral	8	E-5
9601909000	Other	8	E-5
<b>960200</b>	<b>Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax,of stearin,of natural gums or natural resins or of modelling pastes,and other moulded or carved articles,not elsewhere specified or included; worked,unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin.</b>		
9602001000	Gelatin capsules	8	E-0
9602009010	Worked vegetable carving material (for example,corozo) and articles of vegetable carving material	8	E-0
9602009020	Worked jet (and mineral substitutes for jet),amber,meerschaum agglomerated amber and agglomerated meerschaum,and articles of those substances	8	E-0
9602009090	Other	8	E-5
<b>960310</b>	<b>Brooms and brushes,consisting of twigs or other vegetable materials bound together,with or without handles</b>		
9603100000	Brooms and brushes,consisting of twigs or other vegetable materials bound together,with or without handles	8	E-8
<b>960321</b>	<b>Tooth brushes,including dental-plate brushes</b>		
9603210000	Tooth brushes,including dental-plate brushes	8	E-8
<b>960329</b>	<b>Other</b>		
9603290000	Other	8	E-0

HS code (2002)	Description	Base Rate	Staging Category
<b>960330</b>	<b>Artists' brushes, writing brushes and similar brushes for the application of cosmetics</b>		
9603300000	Artists' brushes, writing brushes and similar brushes for the application of cosmetics	8	E-5
<b>960340</b>	<b>Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers</b>		
9603400000	Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	8	E-0
<b>960350</b>	<b>Other brushes constituting parts of machines, appliances or vehicles</b>		
9603500000	Other brushes constituting parts of machines, appliances or vehicles	8	E-0
<b>960390</b>	<b>Other</b>		
9603900000	Other	8	E-5
<b>960400</b>	<b>Hand sieves and hand riddles.</b>		
9604000000	Hand sieves and hand riddles.	8	E-0
<b>960500</b>	<b>Travel sets for personal toilet, sewing or shoe or clothes cleaning.</b>		
9605000000	Travel sets for personal toilet, sewing or shoe or clothes cleaning	8	E-0
<b>960610</b>	<b>Press-fasteners, snap-fasteners and press-studs and parts therefor</b>		
9606100000	Press-fasteners, snap-fasteners and press-studs and parts therefor	8	E-0
<b>960621</b>	<b>Of plastics, not covered with textile material</b>		
9606210000	Of plastics, not covered with textile material	8	E-5
<b>960622</b>	<b>Of base metal, not covered with textile material</b>		
9606220000	Of base metal, not covered with textile material	8	E-0
<b>960629</b>	<b>Other</b>		
9606291000	Of shell-fish shell	8	E-0
9606299000	Other	8	E-5
<b>960630</b>	<b>Button moulds and other parts of buttons; button blanks</b>		
9606300000	Button moulds and other parts of buttons; button blanks	8	E-8
<b>960711</b>	<b>Fitted with chain scoops of base metal</b>		
9607110000	Fitted with chain scoops of base metal	8	E-0
<b>960719</b>	<b>Other</b>		
9607191000	Of plastic	8	E-0
9607199000	Other	8	E-0
<b>960720</b>	<b>Parts</b>		
9607201000	Of base metal	8	E-5
9607202000	Of plastic	8	E-5
9607209000	Other	8	E-0
<b>960810</b>	<b>Ball point pens</b>		
9608100000	Ball point pens	8	E-5
<b>960820</b>	<b>Felt tipped and other porous-tipped pens and markers</b>		
9608200000	Felt tipped and other porous-tipped pens and markers	8	E-0
<b>960831</b>	<b>Indian ink drawing pens</b>		
9608310000	Indian ink drawing pens	8	E-0
<b>960839</b>	<b>Other</b>		
9608391000	Fountainpens	8	E-0
9608399000	Other	8	E-0
<b>960840</b>	<b>Propelling or sliding pencils</b>		
9608401000	Propelling Pencils	8	E-0
9608402010	Of mechanical type	8	E-0
9608402090	Other	8	E-0
<b>960850</b>	<b>Sets of articles from two or more of the foregoing subheadings</b>		
9608500000	Sets of articles from two or more of the foregoing subheadings	8	E-0
<b>960860</b>	<b>Refills for ball point pens, comprising the ball point and ink-reservoir</b>		
9608600000	Refills for ball point pens, comprising the ball point and ink-reservoir	8	E-5
<b>960891</b>	<b>Pen nibs and nib points</b>		
9608911000	Pen nibs	8	E-0
9608912000	Nib points	8	E-8

HS code (2002)	Description	Base Rate	Staging Category
<b>960899</b>	<b>Other</b>		
9608991000	Parts	8	E-5
9608999000	Other	8	E-5
<b>960910</b>	<b>Pencils and crayons,with leads encased in a rigid sheath</b>		
9609101000	Pencils	8	E-5
9609102000	Color pencils	8	E-5
9609103000	Crayons	8	E-0
<b>960920</b>	<b>Pencil leads,black or coloured</b>		
9609200000	Pencil leads,black or coloured	8	E-0
<b>960990</b>	<b>Other</b>		
9609901000	Crayons and oil pastels.	8	E-0
9609902000	Pastels	8	E-0
9609903010	For writing	8	E-0
9609903090	Other	8	E-0
9609909000	Other	8	E-0
<b>961000</b>	<b>Slates and boards,with writing or drawing surfaces,whether or not framed.</b>		
9610001000	Slates	8	E-0
9610002000	Black boards	8	E-0
9610009000	Other	8	E-0
<b>961100</b>	<b>Date,sealing or numbering stamps,and the like (including devices for printing or embossing labels),designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks.</b>		
9611001000	Stamps	8	E-0
9611002000	Hand printing sets	8	E-0
9611009000	Other	8	E-0
<b>961210</b>	<b>Ribbons</b>		
9612101000	For typewriter	8	E-0
9612102000	For EDPS machines	8	E-0
9612109000	Other	8	E-5
<b>961220</b>	<b>Ink-pads</b>		
9612200000	Ink-pads	8	E-0
<b>961310</b>	<b>Pocket lighters,gas fuelled,non-refillable</b>		
9613100000	Pocket lighters,gas fuelled,non-refillable	8	E-0
<b>961320</b>	<b>Pocket lighters,gas fuelled,refillable</b>		
9613200000	Pocket lighters,gas fuelled,refillable	8	E-0
<b>961380</b>	<b>Other lighters</b>		
9613800000	Other lighters	8	E-0
<b>961390</b>	<b>Parts</b>		
9613901000	Piezo-electric ignition units	8	E-0
9613909000	Other	8	E-0
<b>961420</b>	<b>Pipes and pipe bowls</b>		
9614200000	Pipes and pipe bowls	8	E-0
<b>961490</b>	<b>Other</b>		
9614900000	Other	8	E-0
<b>961511</b>	<b>Of hard rubber or plastics</b>		
9615111000	Combs	8	E-0
9615119000	Other	8	E-0
<b>961519</b>	<b>Other</b>		
9615191000	Combs	8	E-0
9615199000	Other	8	E-0
<b>961590</b>	<b>Other</b>		
9615901000	Hair-pins	8	E-0
9615909000	Other	8	E-0
<b>961610</b>	<b>Scent sprays and similar toilet sprays,and mounts and heads therefor</b>		
9616100000	Scent sprays and similar toilet sprays,and mounts and heads therefor	8	E-0
<b>961620</b>	<b>Powder-puffs and pads for the application of cosmetics or toilet preparations</b>		
9616200000	Powder-puffs and pads for the application of cosmetics or toilet preparations	8	E-5

HS code (2002)	Description	Base Rate	Staging Category
<b>961700</b>	<b>Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners.</b>		
9617001000	Vacuum flasks	8	E-0
9617002000	Vacuum lunch-boxes	8	E-0
9617008000	Other	8	E-8
9617009000	Parts	8	E-0
<b>961800</b>	<b>Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.</b>		
9618001000	Tailors' dummies	8	E-8
9618002000	Automata	8	E-0
9618009000	Other	8	E-8
<b>970110</b>	<b>1. Paintings, drawings and pastels</b>		
9701101000	A. Paintings	0	E-0
9701102000	B. Drawings	0	E-0
9701103000	C. Pastels	0	E-0
<b>970190</b>	<b>2. Other</b>		
9701900000	2. Other	0	E-0
<b>970200</b>	<b>Original engravings, prints and lithographs.</b>		
9702000000	Original engravings, prints and lithographs.	0	E-0
<b>970300</b>	<b>Original sculptures and statuary, in any material.</b>		
9703001000	1. Sculptures	0	E-0
9703002000	2. Statuary	0	E-0
<b>970400</b>	<b>Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07.</b>		
9704001000	1. Postage stamps	0	E-0
9704009000	2. Other	0	E-0
<b>970500</b>	<b>Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.</b>		
9705000000	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.	0	E-0
<b>970600</b>	<b>Antiques of an age exceeding one hundred years.</b>		
9706001000	1. Ceramics	0	E-0
9706002000	2. Musical instruments	0	E-0
9706009000	3. Other	0	E-0

**ANNEX 2-A  
INDIA'S SCHEDULE OF TARIFF CONCESSIONS**

<b>HS Code (2002)</b>	<b>Description</b>	<b>Base rate (1.4.2006)</b>	<b>Staging Category</b>
<b>010110</b>	<b>PUREBRED BREEDING ANIMAL</b>		
01011010	---- Horses	30	RED
01011020	---- Asses	30	RED
01011090	---- Other	30	RED
<b>010190</b>	<b>LIVE HORSES, ASSES, MULES AND HINNIES, NESOI</b>		
01019010	---- Horses for Polo	30	RED
01019020	---- Asses, mules and hinnies as livestock	30	RED
01019090	---- Other	30	RED
<b>010210</b>	<b>PURE BREEDING</b>		
01021010	---- Bulls, adult	5	RED
01021020	---- Cows, adult	5	RED
01021030	---- Buffaloes, adult and calves	30	RED
01021090	---- Other	30	RED
<b>010290</b>	<b>NOT PURE BREEDING</b>		
01029010	---- Bulls, adult	5	RED
01029020	---- Buffaloes, adult and calves	30	RED
01029090	---- Other	30	RED
<b>010310</b>	<b>PUREBRED BREEDING</b>		
01031000	-- Pure-bred breeding animals	5	RED
<b>010391</b>	<b>NT PURE BREED&lt;50 KG</b>		
01039100	- Other: --- Weighing less than 50 kg.	5	RED
<b>010392</b>	<b>NT PURE BREED &gt;50KG</b>		
01039200	- Other: --- Weighing 50 kg. or more	5	RED
<b>010410</b>	<b>Live sheep</b>		
01041010	---- Sheep including lamb for breeding purpose	5	RED
01041090	---- Other	5	RED
<b>010420</b>	<b>Live goats</b>		
01042000	-- Goats	5	RED
<b>010511</b>	<b>CHICKEN &lt; 185 G</b>		
01051100	- Weighing not more than 185 g: --- Fowls of the species Gallus domesticus	30	SEN
<b>010512</b>	<b>Fowls of turkeys</b>		
01051200	- Weighing not more than 185 g: --- Turkeys	30	RED
<b>010519</b>	<b>Other live poultry weighing &lt; =185 g</b>		
01051900	- Weighing not more than 185 g: --- Other	30	RED
<b>010592</b>	<b>CHICKEN WGHT=&lt;2000G</b>		
01059200	- Other: --- Fowls of the species Gallus domesticus, weighing not more than 2000 g	30	EXC
<b>010593</b>	<b>Fowls of the spcs gals domstcs wt&gt;200g</b>		
01059300	- Other: --- Fowls of the species Gallus domesticus, weighing more than 2000 g	30	EXC
<b>010599</b>	<b>NOT CHICKEN &gt; 185G</b>		
01059900	- Other: --- Other	30	RED
<b>010611</b>	<b>PRIMATES, LIVE</b>		
01061100	- Mammals: --- Primates	30	RED
<b>010612</b>	<b>Whales, dolphins and porpoises (mammals of</b>		
01061200	- Mammals: --- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order	30	RED
<b>010619</b>	<b>MAMMALS, LIVE, NESOI</b>		
01061900	- Mammals: --- Other	30	RED
<b>010620</b>	<b>LIVE REPTILES (INCLUDING SNAKES AND TURTLES)</b>		
01062000	--- Reptiles (including snakes and turtles)	30	RED
<b>010631</b>	<b>Birds of prey</b>		
01063100	- Birds: --- Birds of prey	30	RED
<b>010632</b>	<b>Psittaciformes (inclndg parrots,parakeets,macaws &amp; cockatoos)</b>		
01063200	- Birds: --- Psittaciformes (including parrots, parakeets, macaws and cockatoos)	30	RED
<b>010639</b>	<b>BIRDS, LIVE, NESOI</b>		
01063900	- Birds: --- Other	30	RED
<b>010690</b>	<b>ANIMALS, LIVE, NESOI</b>		
01069010	---- Bees and other insects, not elsewhere included or specified	30	RED
01069020	---- Pureline Stock	30	RED
01069090	---- Other	30	RED
<b>020110</b>	<b>CARCASS,WHOLE/HALF</b>		
02011000	-- Carcasses and half-carcasses	30	RED
<b>020120</b>	<b>CUTS WITH BONE</b>		
02012000	-- Other cuts with bone in	30	RED
<b>020130</b>	<b>CUTS BONELESS</b>		
02013000	-- Boneless	30	RED
<b>020210</b>	<b>CARCASS,WHOLE/HALF</b>		
02021000	-- Carcasses and half-carcasses	30	RED
<b>020220</b>	<b>CUTS WITH BONE</b>		
02022000	-- Other cuts with bone in	30	RED
<b>020230</b>	<b>CUTS BONELESS</b>		
02023000	-- Boneless	30	RED
<b>020311</b>	<b>FRESH CARCASSES</b>		
02031100	- Fresh or chilled: --- Carcasses and half-carcasses	30	RED

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
<b>020312</b>	<b>FRESH CUTS+BONES</b>		
02031200	- Fresh or chilled: --- Hams, shoulders and cuts thereof, with bone in	30	RED
<b>020319</b>	<b>FRESH CUTS BONELESS</b>		
02031900	- Fresh or chilled: --- Other	30	RED
<b>020321</b>	<b>FROZEN CARCASSES</b>		
02032100	- Frozen: --- Carcasses and half-carcasses	30	RED
<b>020322</b>	<b>FROZEN CUTS+BONES</b>		
02032200	- Frozen: --- Hams, shoulders and cuts thereof, with bone in	30	RED
<b>020329</b>	<b>FROZEN CUT BONELESS</b>		
02032900	- Frozen: --- Other	30	RED
<b>020410</b>	<b>Crcs &amp; half-crcs of lamb, frsh or chld</b>		
02041000	-- Carcasses and half-carcasses of lamb, fresh or chilled	30	RED
<b>020421</b>	<b>FRESH SHEEP CARCASS</b>		
02042100	- Other meat of sheep, fresh or chilled: --- Carcasses and half-carcasses	30	RED
<b>020422</b>	<b>FRSH SHEEP,CUT+BONE</b>		
02042200	- Other meat of sheep, fresh or chilled: --- Other cuts with bone in	30	RED
<b>020423</b>	<b>FROZEN LAMB CARCASS</b>		
02042300	- Other meat of sheep, fresh or chilled: --- Boneless	30	RED
<b>020430</b>	<b>Carcasses and half-carcasses of lamb, frozen</b>		
02043000	-- Carcasses and half-carcasses of lamb, frozen	30	RED
<b>020441</b>	<b>FRZEN SHEEP CARCASS</b>		
02044100	- Other meat of sheep, frozen: --- Carcasses and half-carcasses	30	RED
<b>020442</b>	<b>FRZN SHEEP CUT+BONE</b>		
02044200	- Other meat of sheep, frozen: --- Other cuts with bone in	30	RED
<b>020443</b>	<b>FRZN SHEEP BONELESS</b>		
02044300	- Other meat of sheep, frozen: --- Boneless	30	RED
<b>020450</b>	<b>Meat of goats</b>		
02045000	-- Meat of goats	30	RED
<b>020500</b>	<b>HORSES,ASSES,MULES</b>		
02050000	-MEAT OF HORSES, ASSES, MULES OR HINNIES, FRESH, CHILLED OR FROZEN	30	RED
<b>020610</b>	<b>FRESH BOVINE</b>		
02061000	-- Of bovine animals, fresh or chilled	30	RED
<b>020621</b>	<b>FRZN BOVINE TONGUES</b>		
02062100	- Of bovine animals, frozen: --- Tongues	30	RED
<b>020622</b>	<b>FROZEN BOVINE LIVER</b>		
02062200	- Of bovine animals, frozen: --- Livers	30	RED
<b>020629</b>	<b>FROZEN OTHER BOVINE</b>		
02062900	- Of bovine animals, frozen: --- Other	30	RED
<b>020630</b>	<b>FRESH SWINE</b>		
02063000	-- Of swine, fresh or chilled	30	RED
<b>020641</b>	<b>FROZEN SWINE LIVER</b>		
02064100	- Of swine, frozen: --- Livers	30	RED
<b>020649</b>	<b>FROZEN SWINE OTHER</b>		
02064900	- Of swine, frozen: --- Other	30	RED
<b>020680</b>	<b>FRESH OTHER</b>		
02068010	---- Of sheep or goats	30	RED
02068090	---- Other	30	RED
<b>020690</b>	<b>FROZEN OTHER</b>		
02069010	---- Of sheep or goats	30	RED
02069090	---- Other	30	RED
<b>020711</b>	<b>CHICKN,WHLE,FRS/CHL</b>		
02071100	- Of fowls of the species Gallus domesticus: --- Not cut in pieces, fresh or chilled	30	EXC
<b>020712</b>	<b>CHICKEN,WHOLE,FROZN</b>		
02071200	- Of fowls of the species Gallus domesticus: --- Not cut in pieces, frozen	30	EXC
<b>020713</b>	<b>CHKN CUT+ED OFL,F/C</b>		
02071300	- Of fowls of the species Gallus domesticus: --- Cuts and offal, fresh or chilled	100	SEN
<b>020714</b>	<b>CHCK CUT+ED OFL,FRZ</b>		
02071400	- Of fowls of the species Gallus domesticus: --- Cuts and offal, frozen	100	SEN
<b>020724</b>	<b>Meat &amp; edbl ofal of turkys whol frsh/chld</b>		
02072400	- Of turkeys: --- Not cut in pieces, fresh or chilled	30	RED
<b>020725</b>	<b>Meat&amp; edible ofals of turkeys whole,frzn</b>		
02072500	- Of turkeys: --- Not cut in pieces, frozen	30	RED
<b>020726</b>	<b>Cuts and offal ofturkeys fresh/chilled</b>		
02072600	- Of turkeys: --- Cuts and offal, fresh or chilled	30	RED
<b>020727</b>	<b>TRKY CUT+ED OFL,FRZ</b>		
02072700	- Of turkeys: --- Cuts and offal, frozen	30	RED
<b>020732</b>	<b>DCK,GSE+GUIN,WH/F/C</b>		
02073200	- Of ducks, geese or guinea fowls: --- Not cut in pieces, fresh or	30	RED
<b>020733</b>	<b>DCK,GSE+GN N PCE,FZ</b>		
02073300	- Of ducks, geese or guinea fowls: --- Not cut in pieces, frozen	30	RED
<b>020734</b>	<b>Fatty/livers of ducks,geese etc frsh/chld</b>		
02073400	- Of ducks, geese or guinea fowls: --- Fatty livers, fresh or chilled	30	EXC
<b>020735</b>	<b>D/G/G CUT,N LVR F/C</b>		
02073500	- Of ducks, geese or guinea fowls: --- Other, fresh or chilled	30	RED
<b>020736</b>	<b>D,G,G CUT+ED OFL FZ</b>		
02073600	- Of ducks, geese or guinea fowls: --- Other, frozen	30	RED
<b>020810</b>	<b>Of rabbits hares</b>		

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
02081000	-- Of rabbits or hares	30	RED
<b>020820</b>	<b>FROGS' LEGS</b>		
02082000	-- Frogs' legs	30	RED
<b>020830</b>	<b>Of primates</b>		
02083000	-- Of primates	30	RED
<b>020840</b>	<b>Of whaes, dolphins and propoises (mammals of the order catacea); of manatees and dugongs (mammals of the order sirenia)</b>		
02084000	-- Of whales, dolphins and porpoises (mammals of the order catacea); of manatees and dugongs (mammals of the order sirenia)	30	RED
<b>020850</b>	<b>Of reptiles (including snakes and turties</b>		
02085000	-- Of reptiles (including snakes and turtles)	30	RED
<b>020890</b>	<b>OTHER</b>		
02089010	---- Of wild animals	30	RED
02089090	---- Other	30	RED
<b>020900</b>	<b>PIG AND POULTRY FAT</b>		
02090000	-PIG FAT, FREE OF LEAN MEAT AND POULTRY FAT,NOT RENDERED OR OTHERWISE EXTRACTED, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED	30	RED
<b>021011</b>	<b>HAMS,CUTS+BONE</b>		
02101100	- Meat of swine: --- Hams, shoulders and cuts thereof, with bone in	30	RED
<b>021012</b>	<b>Bellies (streaky) and cuts thereof</b>		
02101200	- Meat of swine: --- Bellies (streaky) and cuts thereof	30	RED
<b>021019</b>	<b>OTHER, SWINE MEAT</b>		
02101900	- Meat of swine: --- Other	30	RED
<b>021020</b>	<b>MEAT, BOVINE</b>		
02102000	-- Meat of bovine animals	30	RED
<b>021091</b>	<b>Othr incldng edbl flours &amp; meals of meat/ meat ofl of primates</b>		
02109100	- Other, including edible flours and meals of meat and meat offal: --- Of primates	30	RED
<b>021092</b>	<b>Of whales, dolphins and porpoises (mamals of the order catecea); of manatees and dugongs (mammals of the order sirenia)</b>		
02109200	- Other, including edible flours and meals of meat and meat offal: --- Of whales, dolphins and porpoises (mammals of the order catecea); of manatees and dugongs (mammals of the order sirenia)	30	RED
<b>021093</b>	<b>Of reptiles (including snakes and turtles)</b>		
02109300	- Other, including edible flours and meals of meat and meat offal: --- Of reptiles (including snakes and turtles)	30	RED
<b>021099</b>	<b>MEAT&amp;OFFAL,SALT,IN BRINE,DRD,SMK,INCL FLR ETC,NES</b>		
02109900	- Other, including edible flours and meals of meat and meat offal: --- Other	30	RED
<b>030110</b>	<b>ORNAMENTAL</b>		
03011000	-- Ornamental Fish	30	RED
<b>030191</b>	<b>TROUT</b>		
03019100	- Other Live Fish: --- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	30	RED
<b>030192</b>	<b>EELS (ANGUILLA SPP)</b>		
03019200	- Other Live Fish: --- Eels (Anguilla spp.)	30	RED
<b>030193</b>	<b>CARP</b>		
03019300	- Other Live Fish: --- Carp	30	RED
<b>030199</b>	<b>OTHER 0301</b>		
03019900	- Other Live Fish: --- Other	30	RED
<b>030211</b>	<b>O TROUT,FRESH,CHILL</b>		
03021100	- Salmonidae, excluding livers and roes: --- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	30	RED
<b>030212</b>	<b>Pacfc slmn (oncrhnchs nrka,grbscha etc) atIntc slmn (slmo slr) &amp; dnub slmn(hco hco</b>		
03021200	- Salmonidae, excluding livers and roes: --- Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbusha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	30	RED
<b>030219</b>	<b>OTHER SALMON</b>		
03021900	- Salmonidae, excluding livers and roes: --- Other	30	RED
<b>030221</b>	<b>HALIBUT/GREENLAND</b>		
03022100	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes: --- Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)	30	RED
<b>030222</b>	<b>PLAICE</b>		
03022200	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes: --- Plaice (Pleuronectes platessa)	30	RED
<b>030223</b>	<b>SOLE</b>		
03022300	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes: --- Sole (Solea spp.)	30	RED
<b>030229</b>	<b>OTHER FLATFISH</b>		



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03022900	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes: --- Other	30	RED
<b>030231</b>	<b>LONGFINNED TUNAS</b>		
03023100	- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito [Euthynnus (Katsuwonus) pelamis], excluding livers and roes: --- Albacore or longfinned tunas (Thunnus alalunga)	30	RED
<b>030232</b>	<b>YELLOWFIN TUNAS</b>		
03023200	- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito [Euthynnus (Katsuwonus) pelamis], excluding livers and roes: --- Yellowfin tunas (Thunnus albacares)	30	RED
<b>030233</b>	<b>SKIPJACK TUNAS</b>		
03023300	- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito [Euthynnus (Katsuwonus) pelamis], excluding livers and roes: --- Skipjack or stripe-bellied bonito	30	RED
<b>030234</b>	<b>Bigeye tunas(thunnus obesus)excl livers &amp; roes, fresh/chld</b>		
03023400	- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito [Euthynnus (Katsuwonus) pelamis], excluding livers and roes: --- Bigeye tunas (Thunnus obesus)	30	RED
<b>030235</b>	<b>BLUEFIN TUNAS, EXCP FILLET, LIVER, ROE; FRSH/CHIL</b>		
03023500	- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito [Euthynnus (Katsuwonus) pelamis], excluding livers and roes: --- Bluefin tunas (Thunnus thynnus)	30	RED
<b>030236</b>	<b>OTHER TUNAS</b>		
03023600	- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito [Euthynnus (Katsuwonus) pelamis], excluding livers and roes: --- Southern bluefin tunas (Thunnus maccoyii)	30	RED
<b>030239</b>	<b>Othr tunas excl livers &amp; roes frsh/chld</b>		
03023900	- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito [Euthynnus (Katsuwonus) pelamis], excluding livers and roes: --- Other	30	RED
<b>030240</b>	<b>HERRINGS,N LIVR/ROE</b>		
03024000	-- Herrings (Clupea harengus, Clupea pallasii) excluding livers and	30	RED
<b>030250</b>	<b>COD,NOT LIVERS/ROES</b>		
03025000	-- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus), excluding livers and roes	30	RED
<b>030261</b>	<b>SARDINES,N LIVR/ROE</b>		
03026100	- Other fish, excluding livers and roes: --- Sardines (Sardina pilchardus, Sardinops spp.),Sardinella (Sardinella spp.) brisling or sprats (Sprattus sprattus)	30	RED
<b>030262</b>	<b>Haddock (Melanogrammus aeglefinus)</b>		
03026200	- Other fish, excluding livers and roes: --- Haddock (Melanogrammus aeglefinus)	30	RED
<b>030263</b>	<b>Coalfish (Pollachius virens)</b>		
03026300	- Other fish, excluding livers and roes: --- Coalfish (Pollachius virens)	30	RED
<b>030264</b>	<b>MACKEREL</b>		
03026400	- Other fish, excluding livers and roes: --- Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)	30	RED
<b>030265</b>	<b>SHARK</b>		
03026500	- Other fish, excluding livers and roes: --- Dogfish and other sharks	30	RED
<b>030266</b>	<b>EELS</b>		
03026600	- Other fish, excluding livers and roes: --- Eels (Anguilla spp.)	30	RED
<b>030269</b>	<b>OTHER 0302</b>		
03026910	---- Hilsa	30	RED
03026920	---- Dara	30	RED
03026930	---- Pomfret	30	RED
03026990	---- Other	30	RED
<b>030270</b>	<b>FISH LIVERS,ROES</b>		
03027000	-- Livers and roes	30	RED
<b>030311</b>	<b>SOCKEYE SALMON, EXCL FILLET, LIVERS &amp; ROES, FROZE</b>		
03031100	- Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), excluding livers and roes: --- Sockeye salmon (red-salmon) (oncorhynchus	30	RED
<b>030319</b>	<b>PACIFIC SALMON, NESOI, EXCL FILET, LIVER,ROE, FRO</b>		
03031900	- Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), excluding livers and roes: --- Other	30	RED
<b>030321</b>	<b>OTHER TROUT,FROZEN</b>		
03032100	- Other salmonidae, excluding livers and roes: --- Trout (Salmo trutta, Oncorhynchus mykiss,Oncorhynchus clarki,Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	30	RED
<b>030322</b>	<b>SALMON ATLTIC,DANUBE</b>		
03032200	- Other salmonidae, excluding livers and roes: --- Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	30	RED
<b>030329</b>	<b>OTHER SALMON</b>		
03032900	- Other salmonidae, excluding livers and roes: --- Other	30	RED
<b>030331</b>	<b>HALIBT/GRNLD TURBOT</b>		
03033100	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes: --- Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)	30	RED

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<b>030332</b>	<b>PLAICE</b>		
03033200	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes: --- Plaice ( <i>Pleuronectes platessa</i> )	30	RED
<b>030333</b>	<b>SOLE</b>		
03033300	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes: --- Sole ( <i>Solea</i> spp.)	30	RED
<b>030339</b>	<b>OTHER FLAT FISH</b>		
03033900	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes: --- Other	30	RED
<b>030341</b>	<b>LONGFINNED TUNAS</b>		
03034100	- Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito [ <i>Euthynnus</i> ( <i>Katsuwonus</i> ) <i>pelamis</i> ], excluding livers and roes: --- Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )	30	RED
<b>030342</b>	<b>YELLOWFIN TUNA</b>		
03034200	- Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito [ <i>Euthynnus</i> ( <i>Katsuwonus</i> ) <i>pelamis</i> ], excluding livers and roes: --- Yellowfin tunas ( <i>Thunnus albacares</i> )	30	RED
<b>030343</b>	<b>SKIPJACK TUNAS</b>		
03034300	- Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito [ <i>Euthynnus</i> ( <i>Katsuwonus</i> ) <i>pelamis</i> ], excluding livers and roes: --- Skipjack or stripe-bellied bonito	30	RED
<b>030344</b>	<b>BIGEYE TUNAS EXCLUD FILLETS, LIVERS &amp; ROES, FROZE</b>		
03034400	- Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito [ <i>Euthynnus</i> ( <i>Katsuwonus</i> ) <i>pelamis</i> ], excluding livers and roes: --- Bigeye tunas ( <i>thunnus obesus</i> )	30	RED
<b>030345</b>	<b>BLUEFIN TUNAS, EXCL FILETS, LIVERS &amp; ROES; FROZEN</b>		
03034500	- Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito [ <i>Euthynnus</i> ( <i>Katsuwonus</i> ) <i>pelamis</i> ], excluding livers and roes: --- Bluefin tunas ( <i>thunnus thynnus</i> )	30	RED
<b>030346</b>	<b>FROZEN SOUTHERN BLUEFIN TUNA,NT FILLT,LIVR,ROE,</b>		
03034600	- Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito [ <i>Euthynnus</i> ( <i>Katsuwonus</i> ) <i>pelamis</i> ], excluding livers and roes: --- Southern bluefin tunas ( <i>thunnus maccoyii</i> )	30	RED
<b>030349</b>	<b>OTHER TUNAS</b>		
03034900	- Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito [ <i>Euthynnus</i> ( <i>Katsuwonus</i> ) <i>pelamis</i> ], excluding livers and roes: --- Other	30	RED
<b>030350</b>	<b>HERRINGS</b>		
03035000	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), excluding livers and roes	30	RED
<b>030360</b>	<b>COD</b>		
03036000	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ), excluding livers and roes	30	RED
<b>030371</b>	<b>SARDINES</b>		
03037100	- Other fish, excluding livers and roes: --- Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella ( <i>Sardinella</i> spp.), brisling or sprats ( <i>Sprattus sprattus</i> )	30	RED
<b>030372</b>	<b>Haddock (<i>Melanogrammus aeglefinus</i>)</b>		
03037200	- Other fish, excluding livers and roes: --- Haddock ( <i>Melanogrammus aeglefinus</i> )	30	RED
<b>030373</b>	<b>ATLANTIC POLLOCK</b>		
03037300	- Other fish, excluding livers and roes: --- Coalfish ( <i>Pollachius virens</i> )	30	RED
<b>030374</b>	<b>MACKEREL</b>		
03037400	- Other fish, excluding livers and roes: --- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )	30	RED
<b>030375</b>	<b>DOGFISH,OTHER SHARK</b>		
03037500	- Other fish, excluding livers and roes: --- Dogfish and other sharks	30	RED
<b>030376</b>	<b>EELS</b>		
03037600	- Other fish, excluding livers and roes: --- Eels ( <i>Anguilla</i> spp.)	30	RED
<b>030377</b>	<b>SEA BASS</b>		
03037700	- Other fish, excluding livers and roes: --- Sea bass ( <i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i> )	30	RED
<b>030378</b>	<b>WHITING &amp; HAKE</b>		
03037800	- Other fish, excluding livers and roes: --- Hake ( <i>Merluccius</i> spp., <i>Urophycis</i> spp.)	30	RED
<b>030379</b>	<b>OTHER 0303</b>		
03037910	---- Hilsa	30	RED
03037920	---- Dara	30	RED
03037930	---- Ribbon fish	30	RED
03037940	---- Seer	30	RED
03037950	---- Pomfret (white or silver or black)	30	RED
03037960	---- Ghole	30	RED
03037970	---- Threadfin	30	RED
03037980	---- Croacker, Grouper, Hounder	30	RED
03037991	--- Other: ----- Edible fishmaws of wild life	30	RED
03037992	--- Other: ----- Edible shark fins of wild life	30	RED
03037999	--- Other: ----- Other	30	RED
<b>030380</b>	<b>FISH LIVERS, ROES</b>		
03038010	---- Egg or egg yolk of fish including shrimps	30	RED
03038090	---- Other	30	RED
<b>030410</b>	<b>FRESH NOT STEAKS</b>		

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03041000	-- Fresh or chilled	30	RED
<b>030420</b>	<b>FROZEN FILLETS</b>		
03042010	---- Hilsa	30	RED
03042020	---- Shark	30	RED
03042030	---- Seer	30	RED
03042040	---- Tuna	30	RED
03042050	---- Cuttlefish	30	RED
03042090	---- Other	30	RED
<b>030490</b>	<b>OTHER 0304</b>		
03049000	-- Other	30	RED
<b>030510</b>	<b>MEAL FOR HUMAN CONS</b>		
03051000	-- Flours, meals and pellets, of fish fit for human consumption	30	RED
<b>030520</b>	<b>LIVER &amp; ROE</b>		
03052000	-- Livers and roes of fish, dried, smoked, salted or in brine	30	RED
<b>030530</b>	<b>FILLET,NOT SMOKED</b>		
03053000	-- Fish fillets, dried, salted or in brine, but not smoked	30	RED
<b>030541</b>	<b>SMOKED SALMON</b>		
03054100	- Smoked fish, including fillets: --- Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorboscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo Salar) and Danube salmon (Hucho hucho)	30	RED
<b>030542</b>	<b>SMOKED HERRINGS</b>		
03054200	- Smoked fish, including fillets: --- Herrings (Clupea harengus, Clupea pallasii )	30	RED
<b>030549</b>	<b>OTHER SMOKED</b>		
03054900	- Smoked fish, including fillets: --- Other	30	RED
<b>030551</b>	<b>DRIED COD NT SMOKED</b>		
03055100	- Dried fish, whether or not salted but not smoked: --- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	30	RED
<b>030559</b>	<b>OTH DRIED NT SMOKED</b>		
03055910	---- Mumbai Duck	30	RED
03055920	---- Seer without head	30	RED
03055930	---- Sprats	30	RED
03055990	---- Other	30	RED
<b>030561</b>	<b>HERRING,NT SMK/DRIE</b>		
03056100	- Fish, salted but not dried or smoked and fish in brine: --- Herrings (Clupea harengus, Clupea pallasii )	30	RED
<b>030562</b>	<b>COD, NT DRIED,SMOKE</b>		
03056200	- Fish, salted but not dried or smoked and fish in brine: --- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	30	RED
<b>030563</b>	<b>ANCHOVIES,NT DRY/SM</b>		
03056300	- Fish, salted but not dried or smoked and fish in brine: --- Anchovies (Engraulis spp.)	30	RED
<b>030569</b>	<b>OTHER, NT DRY/SMOKE</b>		
03056910	---- Mumbai duck	30	RED
03056920	---- Seer without head	30	RED
03056930	---- Sprats	30	RED
03056990	---- Other	30	RED
<b>030611</b>	<b>SEA CRAWFISH,LOBST</b>		
03061100	- Frozen: --- Rock lobster and other sea craw fish (Palinurus spp., Panulirus spp., Jasus spp.)	30	RED
<b>030612</b>	<b>FRZN LOBSTER+SHELL</b>		
03061210	---- Whole, cooked	30	RED
03061290	---- Other	30	RED
<b>030613</b>	<b>SHRIMP,PRAWN FROZEN</b>		
03061311	--- Shrimps (scampi)-macrobactium: ----- AFD Shrimp	30	RED
03061319	--- Shrimps (scampi)-macrobactium: ----- Other	30	RED
03061320	---- Prawns	30	RED
<b>030614</b>	<b>CRABS+SHELL,FROZEN</b>		
03061400	- Frozen: --- Crabs	30	RED
<b>030619</b>	<b>OT CRUSTACEANS,FRZN</b>		
03061900	- Frozen: --- Other, including flours, meals and pellets, of crustaceans, fit for human consumption	30	RED
<b>030621</b>	<b>O SEA CRAWFSH,N FRZ</b>		
03062100	- Not frozen: --- Rock lobster and other sea craw fish (Palinurus spp., Panulirus spp., Jasus spp.)	30	RED
<b>030622</b>	<b>LOBSTER, NOT FROZEN</b>		
03062200	- Not frozen: --- Lobsters (Homarus spp.)	30	RED
<b>030623</b>	<b>SHRIMP/PRAWN,N FRZN</b>		
03062310	---- Powdered	30	RED
03062390	---- Other	30	RED
<b>030624</b>	<b>CRABS, NOT FROZEN</b>		
03062400	- Not frozen: --- Crabs	30	RED
<b>030629</b>	<b>O CRUSTACEAN,N FRZN</b>		
03062900	- Not frozen: --- Other, including flours, meals and pellets, of crustaceans, fit for human consumption	30	RED
<b>030710</b>	<b>OYSTERS</b>		
03071000	-- Oysters	30	RED
<b>030721</b>	<b>SCALLOP LIVE,FR/CHL</b>		
03072100	- Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten: --- Live, fresh or chilled	30	RED

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<b>030729</b>	<b>SCALLOP NT LIV/FRSH</b>		
03072900	- Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten: --- Other	30	RED
<b>030731</b>	<b>MUSSELS LIVE,FR/CHL</b>		
03073100	- Mussels (Mytilus spp., Perna spp.): --- Live, fresh or chilled	30	RED
<b>030739</b>	<b>MUSSEL, N LIVE/FRSH</b>		
03073910	---- Clams, clam meat (bivalves-Victorita, spp., Mertrix spp. and Katalysia spp.)	30	RED
03073990	---- Other	30	RED
<b>030741</b>	<b>SQUID,ETC,LIV,FR/CH</b>		
03074110	---- Cuttle fish	30	RED
03074120	---- Squid	30	RED
<b>030749</b>	<b>SQUID,ET,N LIV/FRSH</b>		
03074910	---- Squid tubes, frozen	30	RED
03074920	---- Whole squids, frozen	30	RED
03074930	---- Dried squids	30	RED
03074990	---- Other	30	RED
<b>030751</b>	<b>OCTOPUS,LIVE,FR/CHL</b>		
03075100	- Octopus (Octopus spp.): --- Live, fresh or chilled	30	RED
<b>030759</b>	<b>OCTOPUS,N LIVE/FRSH</b>		
03075900	- Octopus (Octopus spp.): --- Other	30	RED
<b>030760</b>	<b>Snails other than sea snails</b>		
03076000	-- Snails, other than sea snails	30	RED
<b>030791</b>	<b>OTH 0307 LIVE,FR/CH</b>		
03079100	- Other, including flours, meals and pellets, of aquatic invertebrates other than crustaceans, fit for human consumption: --- Live, fresh or chilled	30	RED
<b>030799</b>	<b>OT 0307 N LIVE/FRSH</b>		
03079910	---- Sea shell flesh	30	RED
03079920	---- Jelly fish (Rhopelina spp.),dried salted or frozen	30	RED
03079990	---- Other	30	RED
<b>040110</b>	<b>NOT OVER 1% FAT</b>		
04011000	-- Of a fat content, by weight, not exceeding 1%	30	EXC
<b>040120</b>	<b>&gt;1% BUT =&lt;6% FAT</b>		
04012000	-- Of a fat content, by weight, exceeding 1% but not exceeding 6%	30	EXC
<b>040130</b>	<b>OVER 6% FAT</b>		
04013000	-- Of a fat content, by weight, exceeding 6%	30	EXC
<b>040210</b>	<b>NOT OVER 1.5% FAT</b>		
04021010	---- Skimmed Milk	60	EXC
04021020	---- Milk food for babies	60	EXC
04021090	---- Other	60	EXC
<b>040221</b>	<b>CONCENTRAT&gt;1.5%FAT</b>		
04022100	- In powder, granules or other solid forms, of a fat content, by weight exceeding 1.5% --- Not containing added sugar or other sweetening matter	60	EXC
<b>040229</b>	<b>CNTD,SWTND &gt;1,5%FAT</b>		
04022910	---- Whole milk	30	EXC
04022920	---- Milk for babies	30	EXC
04022990	---- Other	30	EXC
<b>040291</b>	<b>Other Milk or Cream not containing Swetng Matter</b>		
04029110	---- Condensed milk	30	EXC
04029190	---- Other	30	EXC
<b>040299</b>	<b>OTHER</b>		
04029910	---- Whole milk	30	EXC
04029920	---- Condensed milk	30	EXC
04029990	---- Other	30	EXC
<b>040310</b>	<b>YOGURT</b>		
04031000	-- Yogurt	30	RED
<b>040390</b>	<b>BUTTERMILK</b>		
04039010	---- Butter milk	30	RED
04039090	---- Other	30	RED
<b>040410</b>	<b>WHEY</b>		
04041010	---- Whey, concentrated, evaporated or condensed, liquid or semi-	30	EXC
04041020	---- Whey, dry, blocks and powdered	30	EXC
04041090	---- Other	30	EXC
<b>040490</b>	<b>OTHER MILK PRODUCTS</b>		
04049000	-- Other	30	RED
<b>040510</b>	<b>BUTTER</b>		
04051000	-- Butter	40	EXC
<b>040520</b>	<b>Dairy Spreads</b>		
04052000	-- Dairy spreads	40	EXC
<b>040590</b>	<b>O FAT+OIL FROM MILK</b>		
04059010	---- Butter oil	40	EXC
04059020	---- Ghee	40	EXC
04059090	---- Other	40	EXC
<b>040610</b>	<b>FRESH CHEESE</b>		
04061000	-- Fresh (unripened or uncured) cheese, including whey cheese and curd	30	RED
<b>040620</b>	<b>CHEESE,GRATE/POWDER</b>		
04062000	-- Grated or powdered cheese, of all kinds	30	RED
<b>040630</b>	<b>CHEESE,</b>		
04063000	-- Processed cheese not grated or powdered	30	RED

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<b>040640</b>	<b>Blue Veined Cheese</b>		
04064000	-- Blue-veined cheese	30	RED
<b>040690</b>	<b>OTHER CHEESE</b>		
04069000	-- Other cheese	40	EXC
<b>040700</b>	<b>BIRD EGG+SHELL</b>		
04070010	---- Of the species gallus domesticus and ducks for hatching	30	EXC
04070020	---- Of the species gallus and ducks other than for hatching	30	EXC
04070090	---- Other	30	EXC
<b>040811</b>	<b>YOLKS, DRIED</b>		
04081100	- Egg yolks: --- Dried	30	RED
<b>040819</b>	<b>YOLKS,FRSH,FRZN,CKD</b>		
04081900	- Egg yolks: --- Other	30	RED
<b>040891</b>	<b>DRIED</b>		
04089100	- Other: --- Dried	30	RED
<b>040899</b>	<b>FRESH,FROZEN,COOKED</b>		
04089900	- Other: --- Other	30	RED
<b>040900</b>	<b>HONEY, NATURAL</b>		
04090000	-NATURAL HONEY	60	EXC
<b>041000</b>	<b>OTHER EDIBLE ORIGIN</b>		
04100010	---- Of wild animals	30	RED
04100020	---- Turtle eggs and Salanganes' nests ("birds' nests")	30	RED
04100090	---- Other	30	RED
<b>050100</b>	<b>HUMAN HAIR</b>		
05010010	---- Human hair, unworked, whether or not washed or scoured	30	RED
05010020	---- Waste of human hair	30	RED
<b>050210</b>	<b>BRISTLES</b>		
05021010	---- Pigs', hogs' or boars' bristles and hair	30	RED
05021020	---- Waste of pigs', hogs' or boars' bristles and hair	30	RED
<b>050290</b>	<b>BRUSHMAKING</b>		
05029010	---- Badger hair and other brush making hair	30	RED
05029020	---- Yak tail hair	30	RED
05029090	---- Other	30	RED
<b>050300</b>	<b>HORSEHAIR</b>		
05030000	-HORSEHAIR AND HORSEHAIR WASTE, WHETHER OR NOT PUT UP AS A LAYER WITH OR WITHOUT SUPPORTING MATERIAL	30	RED
<b>050400</b>	<b>GUTS,ETC,NOT FISH</b>		
05040010	---- Guts of cattle for natural food casings	30	RED
05040020	---- Guts of sheep and goats for natural food casings	30	RED
05040031	--- Guts of other animals for natural food casings: ---- Of wild animals	30	RED
05040039	--- Guts of other animals for natural food casings: ---- Other	30	RED
05040041	--- Guts other than for natural food castings: ---- Of wild animals	30	RED
05040049	--- Guts other than for natural food castings: ---- Other	30	RED
05040051	--- Bladders and stomachs: ---- Of wild animals	30	RED
05040059	--- Bladders and stomachs: ---- Other	30	RED
<b>050510</b>	<b>DOWN,STUFFING,CLEAN</b>		
05051010	---- Of wild birds	30	RED
05051090	---- Other	30	RED
<b>050590</b>	<b>OTHER</b>		
05059010	---- Peacock tail and wing feather (trimmed or not)	30	RED
05059021	--- Other feather (excluding for stuffing purpose): ---- Of wild birds	30	RED
05059029	--- Other feather (excluding for stuffing purpose): ---- Other	30	RED
05059031	--- Powder and waste of feathers or parts of feathers: ---- Of wild birds	30	RED
05059039	--- Powder and waste of feathers or parts of feathers: ---- Other	30	RED
05059091	--- Skins and other parts: ---- Of wild birds	30	RED
05059099	--- Skins and other parts: ---- Other	30	RED
<b>050610</b>	<b>OSSEIN &amp; ACID TREAT</b>		
05061011	--- Bones, including horn-cores, crushed: ---- Of wild animals	30	RED
05061019	--- Bones, including horn-cores, crushed: ---- Other	30	RED
05061021	--- Bone grist: ---- Of wild animals	30	RED
05061029	--- Bone grist: ---- Other	30	RED
05061031	--- Ossein: ---- Of wild animals	30	RED
05061039	--- Ossein: ---- Other	30	RED
05061041	--- Bones, horn-cones and parts thereof, not crushed: ---- Of wild animals	30	RED
05061049	--- Bones, horn-cones and parts thereof, not crushed: ---- Other	30	RED
<b>050690</b>	<b>OT POWDER AND WASTE</b>		
05069011	--- Bone meal: ---- Of wild animals	30	RED
05069019	--- Bone meal: ---- Other	30	RED
05069091	--- Other: ---- Of wild animals	30	RED
05069099	--- Other: ---- Other	30	RED
<b>050710</b>	<b>Ivory; ivory powder and waste</b>		
05071010	---- Ivory	30	RED
05071020	---- Ivory powder and waste	30	RED
<b>050790</b>	<b>TORTOISE-SHELL,ETC</b>		
05079010	---- Hoof meal	30	RED
05079020	---- Horn meal	30	RED
05079030	---- Hooves, claws, nails and beaks	30	RED
05079040	---- Antlers	30	RED
05079050	---- Buffalo horns	30	RED
05079060	---- Tortoise-shell	30	RED
05079070	---- Claws and waste of tortoise shell	30	RED
05079090	---- Other	30	RED

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<b>050800</b>	<b>CORAL,MOLLUSC SHELL</b>		
05080010	---- Coral	30	RED
05080020	---- Chunks	30	RED
05080030	---- Cowries	30	RED
05080040	---- Cuttlefish bones	30	RED
05080050	---- Shells	30	RED
05080090	---- Other	30	RED
<b>050900</b>	<b>NATURAL SPONGES</b>		
05090010	---- Of wild life	30	RED
05090090	---- Other	30	RED
<b>051000</b>	<b>AMBERGRI,PHARM GLND</b>		
05100010	---- Bezoar, cow (goolochan)	30	RED
05100020	---- Ox Gallstone	30	RED
05100030	---- Placenta, frozen	30	RED
05100091	--- Other: ----- Of wild animals	30	RED
05100099	--- Other: ----- Other	30	RED
<b>051110</b>	<b>BOVINE SEMEN</b>		
05111000	-- Bovine semen	30	RED
<b>051191</b>	<b>PRODS,DEAD FISH,ETC</b>		
05119110	---- Fish nails	30	RED
05119120	---- Fish tails	30	RED
05119130	---- Other fish waste	30	RED
05119190	---- Other	30	RED
<b>051199</b>	<b>DEAD ANIMAL,N EDIBL</b>		
05119911	--- Silkworm pupae: ----- Artemia	30	RED
05119919	--- Silkworm pupae: ----- Other	30	RED
05119921	--- Sinews and tendons: ----- Of wild life	30	RED
05119929	--- Sinews and tendons: ----- Other	30	RED
05119991	--- Other: ----- Frozen semen, other than bovine; bovine embryo	30	RED
05119992	--- Other: ----- Of wild life	30	RED
05119999	--- Other: ----- Other	30	RED
<b>060110</b>	<b>DORMANT</b>		
06011000	-- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes,	5	EXC
<b>060120</b>	<b>IN GROWTH OR FLOWER</b>		
06012010	---- Bulbs, horticultural	5	EXC
06012021	--- Chicory plants and roots: ----- Plants	5	EXC
06012022	--- Chicory plants and roots: ----- Roots	5	EXC
06012090	---- Other	5	EXC
<b>060210</b>	<b>UNROOTED CUTTINGS</b>		
06021000	-- Unrooted cuttings and slips	5	EXC
<b>060220</b>	<b>EDBL FRUIT/NUT TREE</b>		
06022010	---- Edible fruit or nut trees, grafted or not	5	EXC
06022020	---- Cactus	5	EXC
06022090	---- Other	5	EXC
<b>060230</b>	<b>RHODODENDRON,AZALEA</b>		
06023000	-- Rhododendrons and azaleas, grafted or not	5	EXC
<b>060240</b>	<b>ROSES</b>		
06024000	-- Roses, grafted or not	5	EXC
<b>060290</b>	<b>O LVE PLANT,CUT+SLP</b>		
06029010	---- Mushroom spawn	5	EXC
06029020	---- Flowering plants (excluding roses and rhododendrons)	5	EXC
06029030	---- Tissue culture plant	5	EXC
06029090	---- Other	5	EXC
<b>060310</b>	<b>FRESH</b>		
06031000	-- Fresh	60	EXC
<b>060390</b>	<b>PREPARED,DRIED,ETC</b>		
06039000	-- Other	60	EXC
<b>060410</b>	<b>MOSESSES, LICHENS</b>		
06041000	-- Mosses and lichens	30	EXC
<b>060491</b>	<b>FOLIAGE, BRNCH FRSH</b>		
06049100	- Other: --- Fresh	30	EXC
<b>060499</b>	<b>FOLIAG,BRNCH,N FRSH</b>		
06049900	- Other: --- Other	30	EXC
<b>070110</b>	<b>POTATOES,SEED,FR/CH</b>		
07011000	-- Seed	30	EXC
<b>070190</b>	<b>OTHR,NOT SEED,FR/CH</b>		
07019000	-- Other	30	EXC
<b>070200</b>	<b>TOMATO,FRESH/CHLLD</b>		
07020000	-TOMATOES, FRESH OR CHILLED	30	EXC
<b>070310</b>	<b>ONION+SHALLOT,FR/CH</b>		
07031010	---- Onions	5	EXC
07031020	---- Shallots	30	EXC
<b>070320</b>	<b>GARLIC,FRSH/CHILLED</b>		
07032000	-- Garlic	100	EXC
<b>070390</b>	<b>LEEK,OT ALLIACE VEG</b>		
07039000	-- Leeks and other alliaceous vegetables	30	EXC
<b>070410</b>	<b>CAULIFLOWER,BROCCOL</b>		
07041000	-- Cauliflowers and headed broccoli	30	EXC
<b>070420</b>	<b>Brussels sprouts fresh or chilled</b>		
07042000	-- Brussels sprouts	30	EXC
<b>070490</b>	<b>OT CABBGE ETC,FR/CH</b>		
07049000	-- Other	30	EXC

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<b>070511</b>	<b>HEAD LETTUCE,FR/CHL</b>		
07051100	- Lettuce: --- Cabbage lettuce (head lettuce)	30	EXC
<b>070519</b>	<b>LETTUCE,N HEAD,FR/CH</b>		
07051900	- Lettuce: --- Other	30	EXC
<b>070521</b>	<b>WITLOOF CHICOR,FR/C</b>		
07052100	- Chicory: --- Witloof chicory (Cichorium intybus var. foliosum)	30	EXC
<b>070529</b>	<b>CHICORY,N WIT,FR/CH</b>		
07052900	- Chicory: --- Other	30	EXC
<b>070610</b>	<b>CARROT+TURNIP,FR/CH</b>		
07061000	-- Carrots and turnips	30	EXC
<b>070690</b>	<b>OT SALAD BT,RAD,F/C</b>		
07069010	---- Horse radish	30	EXC
07069020	---- Other Radish	30	EXC
07069030	---- Salad beetroot	30	EXC
07069090	---- Other	30	EXC
<b>070700</b>	<b>CUCUMBERS,GHERKINS</b>		
07070000	-CUCUMBERS OR GHERKINS, FRESH OR CHILLED	30	EXC
<b>070810</b>	<b>PEAS,FRESH/CHILLED</b>		
07081000	-- Peas (Pisum sativum)	30	EXC
<b>070820</b>	<b>BEANS,FRESH/CHILLED</b>		
07082000	-- Beans (Vigna spp., Phaseolus spp.)	30	EXC
<b>070890</b>	<b>OT LEGUMINOUS,FR/CH</b>		
07089000	-- Other leguminous vegetables	30	EXC
<b>070910</b>	<b>Globe artichokes fresh or chilled</b>		
07091000	-- Globe artichokes	30	EXC
<b>070920</b>	<b>ASPARAGUS</b>		
07092000	-- Asparagus	30	EXC
<b>070930</b>	<b>EGGPLANTS</b>		
07093000	-- Aubergines (egg-plants)	30	EXC
<b>070940</b>	<b>CELERY,NOT CELERIAC</b>		
07094000	-- Celery other than celeriac	30	EXC
<b>070951</b>	<b>MUSHROOMS OF THE GENUS AGARICUS, FRESH OR CHILLED</b>		
07095100	- Mushrooms and truffles: --- Mushrooms of the genus agaricus	30	EXC
<b>070952</b>	<b>Truffles fresh or chilled</b>		
07095200	- Mushrooms and truffles: --- Truffles	30	EXC
<b>070959</b>	<b>MUSHROOMS, FRESH OR CHILLED, NESOI</b>		
07095900	- Mushrooms and truffles: --- Other	30	EXC
<b>070960</b>	<b>CAPSICUM/PIMENT FRT</b>		
07096010	---- Green chilly	30	EXC
07096090	---- Other	30	EXC
<b>070970</b>	<b>SPINACH,NWZLD+ORACH</b>		
07097000	-- Spinach, New Zealand spinach and orache spinach (garden spinach)	30	SEN
<b>070990</b>	<b>OTHR FRSH VEGETABLE</b>		
07099010	---- Olives	30	EXC
07099020	---- Plantain (curry banana)	30	EXC
07099030	---- Pumpkins	30	EXC
07099040	---- Green pepper	30	EXC
07099050	---- Mixed vegetables	30	EXC
07099090	---- Other	30	EXC
<b>071010</b>	<b>POTATOES</b>		
07101000	-- Potatoes	30	EXC
<b>071021</b>	<b>PEAS,RAW,BOILED,FRZ</b>		
07102100	- Leguminous vegetables, shelled or unshelled: --- Peas (Pisum sativum)	30	EXC
<b>071022</b>	<b>BEAN,RAW,BOILED,FRZ</b>		
07102200	- Leguminous vegetables, shelled or unshelled: --- Beans (Vigna spp., Phaseolus spp.)	30	EXC
<b>071029</b>	<b>LEGUM VEG,RAW/BOILD</b>		
07102900	- Leguminous vegetables, shelled or unshelled: --- Other	30	EXC
<b>071030</b>	<b>SPINACH,RAW/BOILED</b>		
07103000	-- Spinach, New Zealand spinach and orache spinach (garden)	30	EXC
<b>071040</b>	<b>Sweet corn frzn</b>		
07104000	-- Sweet corn	30	EXC
<b>071080</b>	<b>OT VEGET,RAW/BOILED</b>		
07108010	---- Tarragon	30	EXC
07108090	---- Other	30	EXC
<b>071090</b>	<b>VEG MIXT,RAW/BOILED</b>		
07109000	-- Mixtures of vegetables	30	EXC
<b>071120</b>	<b>Olives provisionally preserved</b>		
07112000	-- Olives	30	EXC
<b>071130</b>	<b>Capers provisionally preserved</b>		
07113000	-- Capers	30	EXC
<b>071140</b>	<b>CUCUMB,N NOW EDIBLE</b>		
07114000	-- Cucumbers and gherkins	30	EXC
<b>071151</b>	<b>MUSHROOMS/TRUFFLES,PROV. PRESERVED, INEDIBLE,NESO</b>		
07115100	- Mushrooms and truffles: --- Mushrooms of the genus agaricus	30	EXC
<b>071159</b>	<b>OTHER 0711</b>		
07115900	- Mushrooms and truffles: --- Other	30	EXC
<b>071190</b>	<b>ONIONS,DRIED</b>		
07119010	---- Green pepper in brine	30	EXC
07119020	---- Assorted canned vegetables	30	EXC

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07119090	---- Other	30	EXC
<b>071220</b>	<b>MUSHROOMS &amp; TRUFFLE</b>		
07122000	-- Onions	30	EXC
<b>071231</b>	<b>DRIED MUSHROOMS OF GENUS AGARICUS, WHL/CT/SLC/PWD</b>		
07123100	- Mushrooms, wood ears (Auricularia spp.), jelly fungi (Tremella spp.) and truffles: --- Mushrooms of the genus Igaricus	30	EXC
<b>071232</b>	<b>WOOD EARS, DRIED, WHL/CT/SLC/BK/PWD,NT FURT PREPE</b>		
07123200	- Mushrooms, wood ears (Auricularia spp.), jelly fungi (Tremella spp.) and truffles: --- Wood ears (Auricularia spp.)	30	EXC
<b>071233</b>	<b>Jelly fung dried</b>		
07123300	- Mushrooms, wood ears (Auricularia spp.), jelly fungi (Tremella spp.) and truffles: --- Jelly fungi (Tremella spp.)	30	EXC
<b>071239</b>	<b>MUSHROOMS&amp;TRUFFLES, DRIED,WL/CT/SLC/BK/PWD, NESOI</b>		
07123900	- Mushrooms, wood ears (Auricularia spp.), jelly fungi (Tremella spp.) and truffles: --- Other	30	EXC
<b>071290</b>	<b>OTHER 0712</b>		
07129010	---- Asparagus	30	EXC
07129020	---- Dehydrated garlic powder	30	EXC
07129030	---- Dehydrated garlic flakes	30	EXC
07129040	---- Dried garlic	30	EXC
07129050	---- Marjoram, Oregano	30	EXC
07129060	---- Potatoes	30	EXC
07129090	---- Other	30	EXC
<b>071310</b>	<b>PEAS,INCLUDING SEED</b>		
07131000	-- Peas (Pisum sativum)	5	EXC
<b>071320</b>	<b>CHICKPEA,INCLD SEED</b>		
07132000	-- Chickpeas (garbanzos)	5	SEN
<b>071331</b>	<b>BEANS</b>		
07133100	- Beans (Vigna spp., Phaseolus spp.): --- Beans of the species Vigna mungo (L.) Hepper or Vigna radiata (L.) Wilczek	5	SEN
<b>071332</b>	<b>BEAN,SMALL,RED+SEED</b>		
07133200	- Beans (Vigna spp., Phaseolus spp.): --- Small red (Adzuki) beans (Phaseolus or Vigna angularis)	5	SEN
<b>071333</b>	<b>BEAN,KIDNEY,WHITE+S</b>		
07133300	- Beans (Vigna spp., Phaseolus spp.): --- Kidney beans, including white pea beans (Phaseolus vulgaris)	5	SEN
<b>071339</b>	<b>OTHER BEAN,INC SEED</b>		
07133910	---- Guar seeds	5	SEN
07133990	---- Other	5	SEN
<b>071340</b>	<b>LENTILS,INCLUD SEED</b>		
07134000	-- Lentils	5	EXC
<b>071350</b>	<b>BROAD,HORSE BEAN+S</b>		
07135000	-- Broad beans (Vicia faba var major) and horse beans (Vicia faba var equina, Vicia faba var minor)	5	SEN
<b>071390</b>	<b>OTHER 0713</b>		
07139010	---- Tur (arhar)	5	EXC
07139091	--- Other: ---- Split	5	EXC
07139099	--- Other: ---- Other	5	EXC
<b>071410</b>	<b>CASSAVA (MANIOC)</b>		
07141000	-- Manioc (cassava)	30	EXC
<b>071420</b>	<b>SWEET POTATOES</b>		
07142000	-- Sweet potatoes	30	EXC
<b>071490</b>	<b>OTHER 0714</b>		
07149010	---- Sago pith	30	EXC
07149090	---- Other	30	EXC
<b>080111</b>	<b>Coconut desiccated</b>		
08011100	- Coconuts: --- Desiccated	70	EXC
<b>080119</b>	<b>COCONUTS, OTHER THAN DESSICATED</b>		
08011910	---- Fresh	70	EXC
08011920	---- Dried	70	EXC
08011990	---- Other	70	EXC
<b>080121</b>	<b>Brazil nuts frsh/dred in shell</b>		
08012100	- Brazil nuts: --- In shell	30	EXC
<b>080122</b>	<b>Brazil nuts frsh/dred shelled</b>		
08012200	- Brazil nuts: --- Shelled	30	EXC
<b>080131</b>	<b>Cashen nuts fresh/dried in shell</b>		
08013100	- Cashew nuts: --- In shell	0	EXC
<b>080132</b>	<b>CASH,FRSH/DRY,SHELD</b>		
08013210	---- Cashew kernel, broken	30	EXC
08013220	---- Cashew kernel, whole	30	EXC
08013290	---- Other	30	EXC
<b>080211</b>	<b>Almonds frsh or dried in shell</b>		
08021100	- Almonds: --- In shell	Rs. 35 per kg	EXC
<b>080212</b>	<b>ALMONDS,SHELLED</b>		
08021200	- Almonds: --- Shelled	Rs. 65 per kg	EXC
<b>080221</b>	<b>Hazelnuts in shell,frsh or dried</b>		
08022100	- Hazelnuts or filberts (Corylus spp.): --- In shell	30	EXC
<b>080222</b>	<b>Shelled hazelnuts, frsh or dried</b>		
08022200	- Hazelnuts or filberts (Corylus spp.): --- Shelled	30	EXC
<b>080231</b>	<b>WALNUTS,IN SHELL</b>		
08023100	- Walnuts: --- In shell	30	EXC
<b>080232</b>	<b>WALNUTS,SHELLED</b>		



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08023200	- Walnuts: --- Shelled	30	EXC
<b>080240</b>	<b>CHESTNUTS</b>		
08024000	-- Chestnuts (Castanea spp.)	30	EXC
<b>080250</b>	<b>Pistachios fresh or dried</b>		
08025000	-- Pistachios	30	EXC
<b>080290</b>	<b>OTHER 0802</b>		
08029011	--- Betel nuts: ---- Whole	100	EXC
08029012	--- Betel nuts: ---- Split	100	EXC
08029013	--- Betel nuts: ---- Ground	100	EXC
08029019	--- Betel nuts: ---- Other	100	EXC
08029090	---- Other	30	EXC
<b>080300</b>	<b>BANANAS, PLANTAINS</b>		
08030000	-BANANAS, INCLUDING PLANTAINS, FRESH OR DRIED	30	EXC
<b>080410</b>	<b>DATES, FRESH OR DRY</b>		
08041010	---- Fresh (excluding wet dates)	30	EXC
08041020	---- Soft (khayzur or wet dates)	30	EXC
08041030	---- Hard (chhohara or kharek)	30	EXC
08041090	---- Other	30	EXC
<b>080420</b>	<b>FIGS, FRESH OR DRIED</b>		
08042010	---- Fresh	30	EXC
08042090	---- Other	30	EXC
<b>080430</b>	<b>PINEAPPLE, FR, DRIED</b>		
08043000	-- Pineapples	30	EXC
<b>080440</b>	<b>Avocados fresh or dried</b>		
08044000	-- Avocados	30	EXC
<b>080450</b>	<b>GUAVA, MANGO, MANGOS</b>		
08045010	---- Guavas, fresh or dried	30	SEN
08045020	---- Mangoes, fresh	30	SEN
08045030	---- Mangoes, sliced dried	30	SEN
08045040	---- Mango pulp	30	SEN
08045090	---- Other	30	SEN
<b>080510</b>	<b>ORANGES</b>		
08051000	-- Oranges	30	EXC
<b>080520</b>	<b>MANDARINS</b>		
08052000	-- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	30	EXC
<b>080540</b>	<b>GRAPEFRUIT</b>		
08054000	-- Grape fruit	25	SEN
<b>080550</b>	<b>Lemons(citrus limon citrus limonum) &amp; limes(citrus aurantifolia) frsh or dried</b>		
08055000	-- Lemon (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia)	30	EXC
<b>080590</b>	<b>OTHER CITRUS FRUIT</b>		
08059000	-- Other	30	SEN
<b>080610</b>	<b>GRAPES, FRESH</b>		
08061000	-- Fresh	30	EXC
<b>080620</b>	<b>GRAPES, DRIED, RAISIN</b>		
08062010	---- Raisins	100	EXC
08062090	---- Other	100	EXC
<b>080711</b>	<b>WATERMELONS, FRESH</b>		
08071100	- Melons (including watermelons): --- Water melons	30	EXC
<b>080719</b>	<b>MELON(N WTR)+PAP,FR</b>		
08071900	- Melons (including watermelons): --- Other	30	EXC
<b>080720</b>	<b>PAPAYAS (PAPAWS)</b>		
08072000	-- Papaws (papayas)	30	SEN
<b>080810</b>	<b>APPLES</b>		
08081000	-- Apples	50	EXC
<b>080820</b>	<b>PEARS AND QUINCES</b>		
08082000	-- Pears and quinces	30	EXC
<b>080910</b>	<b>APRICOTS</b>		
08091000	-- Apricots	30	SEN
<b>080920</b>	<b>CHERRIES</b>		
08092000	-- Cherries	30	SEN
<b>080930</b>	<b>PEACH, INCL NECTARIN</b>		
08093000	-- Peaches, including nectarine	30	EXC
<b>080940</b>	<b>PLUMS AND SLOES</b>		
08094000	-- Plums and sloes	25	EXC
<b>081010</b>	<b>STRAWBERRIES</b>		
08101000	-- Strawberries	30	SEN
<b>081020</b>	<b>VARIOUS BERRIES</b>		
08102000	-- Raspberries, blackberries, mulberries and loganberries	30	SEN
<b>081030</b>	<b>Black, white/red currants &amp; gooseberries, frsh</b>		
08103000	-- Black, white or red currants and gooseberries	30	SEN
<b>081040</b>	<b>Cranberry bilberries &amp; othr of gnus vcinum, frsh</b>		
08104000	-- Cranberries, bilberries and other fruits of the genus Vaccinium	30	SEN
<b>081050</b>	<b>KIWI FRUIT, FRESH</b>		
08105000	-- Kiwi fruit	30	SEN
<b>081060</b>	<b>DURIANS</b>		
08106000	-- Durians	15	SEN
<b>081090</b>	<b>OTHER FRESH FRUIT</b>		
08109010	---- Pomegranates	15	SEN
08109020	---- Tamarind, fresh	15	SEN

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
08109030	---- Sapota (chico)	15	SEN
08109040	---- Custard-apple (Ata)	15	SEN
08109050	---- Bore	15	SEN
08109060	---- Lichi	15	SEN
08109090	---- Other	15	SEN
<b>081110</b>	<b>STRAWBERRIES</b>		
08111010	---- Containing added sugar	30	SEN
08111020	---- Not containing added sugar	30	SEN
08111090	---- Other	30	SEN
<b>081120</b>	<b>BLACK-RASPBERRY,ETC</b>		
08112010	---- Containing added sugar	30	SEN
08112020	---- Not containing added sugar	30	SEN
08112090	---- Other	30	SEN
<b>081190</b>	<b>OTHER 0811</b>		
08119010	---- Containing added sugar	30	SEN
08119090	---- Other	30	SEN
<b>081210</b>	<b>STRAWBERRIES</b>		
08121000	-- Cherries	30	SEN
<b>081290</b>	<b>OTHER 0812</b>		
08129010	---- Mango slices in brine	30	SEN
08129090	---- Other	30	SEN
<b>081310</b>	<b>APRICOTS</b>		
08131000	-- Apricots	30	SEN
<b>081320</b>	<b>Prunes dried</b>		
08132000	-- Prunes	25	EXC
<b>081330</b>	<b>APPLES</b>		
08133000	-- Apples	30	EXC
<b>081340</b>	<b>O FRUIT,N 0801-0806</b>		
08134010	---- Tamarind, dried	30	SEN
08134020	---- Singoda whole (water nut)	30	SEN
08134090	---- Other	30	SEN
<b>081350</b>	<b>MIXTURES</b>		
08135010	---- Mixtures of nuts	30	EXC
08135020	---- Mixtures of dried fruits	30	EXC
<b>081400</b>	<b>PEEL,CITRUS/MELON</b>		
08140000	-PEEL OF CITRUS FRUIT OR MELONS (INCLUDING WATERMELONS), FRESH, FROZEN, DRIED OR PROVISIONALLY PRESERVED IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS	30	SEN
<b>090111</b>	<b>NOT ROAST,NT DECAFF</b>		
09011111	--- Arabica plantation: ---- A Grade	100	SEN
09011112	--- Arabica plantation: ---- B Grade	100	SEN
09011113	--- Arabica plantation: ---- C Grade	100	SEN
09011119	--- Arabica plantation: ---- Other	100	SEN
09011121	--- Arabica cherry: ---- AB Grade	100	SEN
09011122	--- Arabica cherry: ---- PB Grade	100	SEN
09011123	--- Arabica cherry: ---- C Grade	100	SEN
09011124	--- Arabica cherry: ---- B/B/B Grade	100	SEN
09011129	--- Arabica cherry: ---- Other	100	SEN
09011131	--- Rob Parchment: ---- AB Grade	100	SEN
09011132	--- Rob Parchment: ---- PB Grade	100	SEN
09011133	--- Rob Parchment: ---- C Grade	100	SEN
09011139	--- Rob Parchment: ---- Other	100	SEN
09011141	--- Rob cherry: ---- AB Grade	100	SEN
09011142	--- Rob cherry: ---- PB Grade	100	SEN
09011143	--- Rob cherry: ---- C Grade	100	SEN
09011144	--- Rob cherry: ---- B/B/B Grade	100	SEN
09011145	--- Rob cherry: ---- Bulk	100	SEN
09011149	--- Rob cherry: ---- Other	100	SEN
09011190	--- Rob cherry: ---- Other	100	SEN
<b>090112</b>	<b>NOT ROASTED,DECAFFE</b>		
09011200	--- Decaffeinated	100	SEN
<b>090121</b>	<b>ROASTED,NOT DECAFFE</b>		
09012110	---- In bulk packing	100	SEN
09012190	---- Other	100	SEN
<b>090122</b>	<b>ROASTED,DECAFFEINAT</b>		
09012210	---- In bulk packing	100	SEN
09012290	---- Other	100	SEN
<b>090190</b>	<b>SUB W COFF;HSK,SKIN</b>		
09019010	---- Coffee husks and skins	100	SEN
09019020	---- Coffee substitutes containing coffee	100	SEN
09019090	---- Other	100	SEN
<b>090210</b>	<b>GREEN TEA,N FERMTD</b>		
09021010	---- Content not exceeding 25 g .	100	SEN
09021020	---- Content exceeding 25 g. but not exceeding 1 kg.	100	SEN
09021030	---- Content exceeding 1 kg. but not exceeding 3 kg.	100	SEN
09021090	---- Other	100	SEN
<b>090220</b>	<b>O GREEN TEA,N FERMT</b>		
09022010	---- Green tea in packets with contents exceeding 3 kg. but not exceeding 20kg.	100	SEN
09022020	---- Green tea in bulk	100	SEN
09022030	---- Green tea agglomerated in forms such as ball, brick and tablets	100	SEN

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
09022040	---- Green tea waste	100	SEN
09022090	---- Other	100	SEN
<b>090230</b>	<b>BLACK TEA, FERMENTED</b>		
09023010	---- Content not exceeding 25 g.	100	SEN
09023020	---- Content exceeding 25 g. but not exceeding 1 kg.	100	SEN
09023030	---- Content exceeding 1 kg. but not exceeding 3 kg.	100	SEN
09023090	---- Other	100	SEN
<b>090240</b>	<b>O BLACK TEA, FERMENTED</b>		
09024010	---- Content exceeding 3kg. but not exceeding 20kg.	100	SEN
09024020	---- Black tea, leaf in bulk	100	SEN
09024030	---- Black tea, dust in bulk	100	SEN
09024040	---- Tea bags	100	SEN
09024050	---- Black tea, agglomerated in forms such as ball, brick and tablets	100	SEN
09024060	---- Black tea, waste	100	SEN
09024090	---- Other	100	SEN
<b>090300</b>	<b>Mate</b>		
09030000	-MATE	30	SEN
<b>090411</b>	<b>PIPER, NT CRSHD/GRND</b>		
09041110	---- Pepper, long	70	EXC
09041120	---- Light black pepper	70	EXC
09041130	---- Black pepper, garbled	70	EXC
09041140	---- Black pepper ungarbled	70	EXC
09041150	---- Green pepper, dehydrated	70	EXC
09041160	---- Pepper pinheads	70	EXC
09041170	---- Green pepper, frozen or dried	70	EXC
09041180	---- Pepper other than green, frozen	70	EXC
09041190	---- Other	70	EXC
<b>090412</b>	<b>PIPER, CRUSHED/GRND</b>		
09041200	- Pepper: --- Crushed or ground	70	EXC
<b>090420</b>	<b>CAPSICUM OR PIMENTA</b>		
09042010	---- Chilly	70	EXC
09042020	---- Chilly powder	70	EXC
09042030	---- Fruits of the genus capsicum	70	EXC
09042040	---- Chilly seed	70	EXC
09042050	---- Jamaica pepper	70	EXC
09042090	---- Other	70	EXC
<b>090500</b>	<b>VANILLA BEANS</b>		
09050010	---- Bean	30	SEN
09050020	---- Powder	30	SEN
09050090	---- Other	30	SEN
<b>090610</b>	<b>NOT CRUSHED/GROUND</b>		
09061010	---- Cassia	30	EXC
09061020	---- Cinnamon bark	30	EXC
09061030	---- Cinnamon tree flowers	30	EXC
09061090	---- Other	30	EXC
<b>090620</b>	<b>CRUSHED OR GROUND</b>		
09062000	-- Crushed or ground	30	EXC
<b>090700</b>	<b>CLOVES</b>		
09070010	- Cloves (whole fruit, cloves and stems): ---- Extracted	35	SEN
09070020	- Cloves (whole fruit, cloves and stems): ---- Not extracted (other than stem)	35	SEN
09070030	- Cloves (whole fruit, cloves and stems): ---- Stems	35	SEN
09070090	- Cloves (whole fruit, cloves and stems): ---- Other	35	SEN
<b>090810</b>	<b>NUTMEG</b>		
09081010	---- In shell	30	EXC
09081020	---- Shelled	30	EXC
<b>090820</b>	<b>MACE</b>		
09082000	-- Mace	30	EXC
<b>090830</b>	<b>CARDAMOMS</b>		
09083010	---- Large (amomum)	70	EXC
09083020	---- Small (elettaria), alleppey green	70	EXC
09083030	---- Small, coorg green	70	EXC
09083040	---- Small, bleached, half-bleached or bleachable	70	EXC
09083050	---- Small, seeds	70	EXC
09083060	---- Small (mixed)	70	EXC
09083070	---- Powder	70	EXC
09083090	---- Other	70	EXC
<b>090910</b>	<b>ANISE OR BADIAN</b>		
09091011	--- Seeds of anise: ---- Of seed quality	30	SEN
09091019	--- Seeds of anise: ---- Other	30	SEN
09091021	--- Seeds of badian: ---- Of seed quality	30	SEN
09091029	--- Seeds of badian: ---- Other	30	SEN
<b>090920</b>	<b>CORIANDER</b>		
09092010	---- Of seed quality	30	EXC
09092090	---- Other	30	EXC
<b>090930</b>	<b>CUMIN</b>		
09093011	--- Cumin, black: ---- Of seed quality	30	EXC
09093019	--- Cumin, black: ---- Other	30	EXC
09093021	--- Cumin, other than black: ---- Of seed quality	30	EXC
09093029	--- Cumin, other than black: ---- Other	30	EXC
<b>090940</b>	<b>CARAWAY</b>		
09094010	---- Of seed quality	30	SEN

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09094090	---- Other	30	SEN
<b>090950</b>	<b>FENNEL OR JUNIPER</b>		
09095011	--- Fennel seeds: ----- Of seed quality	30	SEN
09095019	--- Fennel seeds: ----- Other	30	SEN
09095021	--- Juniper berries: ----- Of seed quality	30	SEN
09095029	--- Juniper berries: ----- Other	30	SEN
<b>091010</b>	<b>GINGER</b>		
09101010	---- Fresh	30	EXC
09101020	---- Dried, unbleached	30	EXC
09101030	---- Dried, bleached	30	EXC
09101040	---- Powder	30	EXC
09101090	---- Other	30	EXC
<b>091020</b>	<b>Saffron</b>		
09102010	---- Saffron stigma	30	EXC
09102020	---- Saffron stamen	30	EXC
09102090	---- Other	30	EXC
<b>091030</b>	<b>TUMERIC (CURCUMA)</b>		
09103010	---- Fresh	30	EXC
09103020	---- Dried	30	EXC
09103030	---- Powder	30	EXC
09103090	---- Other	30	EXC
<b>091040</b>	<b>THYME; BAY LEAVES</b>		
09104010	---- Tejpat (leaves of cassia lignea)	30	SEN
09104020	---- Thymes, not elsewhere specified or included	30	SEN
09104030	---- Bay leaves, not elsewhere specified or included	30	SEN
<b>091050</b>	<b>CURRY</b>		
09105000	-- Curry	30	SEN
<b>091091</b>	<b>MIXTURES OF SPICES</b>		
09109100	- Other spices: --- Mixtures referred to in Note 1(b) to this Chapter	30	EXC
<b>091099</b>	<b>OTHER SPICES</b>		
09109911	--- Seed: ----- Celery	30	EXC
09109912	--- Seed: ----- Fenugreek	30	EXC
09109913	--- Seed: ----- Dill	30	EXC
09109914	--- Seed: ----- Ajwain	30	EXC
09109915	--- Seed: ----- Cassia torea	30	EXC
09109919	--- Seed: ----- Other	30	EXC
09109921	--- Powder: ----- Cassia	30	EXC
09109922	--- Powder: ----- Cumin	30	EXC
09109923	--- Powder: ----- Celery	30	EXC
09109924	--- Powder: ----- Fenugreek	30	EXC
09109925	--- Powder: ----- Dill	30	EXC
09109926	--- Powder: ----- Poppy	30	EXC
09109927	--- Powder: ----- Mustard	30	EXC
09109929	--- Powder: ----- Other	30	EXC
09109931	--- Husk: ----- Cardamom	30	EXC
09109939	--- Husk: ----- Other	30	EXC
09109990	---- Other	30	EXC
<b>100110</b>	<b>DURUM WHEAT</b>		
10011010	---- Of seed quality	50	EXC
10011090	---- Other	50	EXC
<b>100190</b>	<b>MESLIN, NONDURUM WHT</b>		
10019010	---- Wheat of seed quality	50	EXC
10019020	---- Other wheat	50	EXC
10019031	--- Meslin: ----- Of seed quality	0	EXC
10019039	--- Meslin: ----- Other	0	EXC
<b>100200</b>	<b>RYE IN THE GRAIN</b>		
10020010	---- Of seed quality	0	SEN
10020090	---- Other	0	SEN
<b>100300</b>	<b>BARLEY</b>		
10030010	---- Of seed quality	0	SEN
10030090	---- Other	0	SEN
<b>100400</b>	<b>OATS</b>		
10040010	---- Of seed quality	0	SEN
10040090	---- Other	0	SEN
<b>100510</b>	<b>SEED NOT SWEET CORN</b>		
10051000	-- Seed	50	EXC
<b>100590</b>	<b>NOT SEED</b>		
10059000	-- Other	50	EXC
<b>100610</b>	<b>IN HUSK, PADDY/ROUGH</b>		
10061010	---- Of seed quality	80	EXC
10061090	---- Other	80	EXC
<b>100620</b>	<b>BROWN, HUSKED</b>		
10062000	-- Husked (brown) rice	80	EXC
<b>100630</b>	<b>SEMI/WHOLLY MILLED</b>		
10063010	---- Rice, parboiled	70	EXC
10063020	---- Basmati rice	70	EXC
10063090	---- Other	70	EXC
<b>100640</b>	<b>Broken rice</b>		
10064000	-- Broken rice	80	EXC
<b>100700</b>	<b>GRAIN SORGHUM</b>		
10070010	---- Of seed quality	50	EXC
10070090	---- Other	50	EXC

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
<b>100810</b>	<b>BUCKWHEAT</b>		
10081010	---- Of seed quality	0	SEN
10081090	---- Other	0	SEN
<b>100820</b>	<b>MILLET</b>		
10082011	--- Jawar: ----- Of seed quality	50	EXC
10082019	--- Jawar: ----- Other	50	EXC
10082021	--- Bajra: ----- Of seed quality	50	EXC
10082029	--- Bajra: ----- Other	50	EXC
10082031	--- Ragi (finger millet): ----- Of seed quality	50	EXC
10082039	--- Ragi (finger millet): ----- Other	50	EXC
<b>100830</b>	<b>OTHER CEREALS</b>		
10083010	---- Of seed quality	0	SEN
10083090	---- Other	0	SEN
<b>100890</b>	<b>Other cereals</b>		
10089010	---- Of seed quality	0	EXC
10089090	---- Other	0	EXC
<b>110100</b>	<b>WHEAT/MESLIN FLOUR</b>		
11010000	-WHEAT OR MESLIN FLOUR	30	EXC
<b>110210</b>	<b>RYE FLOUR</b>		
11021000	-- Rye flour	30	EXC
<b>110220</b>	<b>CORN (MAIZE) FLOUR</b>		
11022000	-- Maize (corn) flour	30	EXC
<b>110230</b>	<b>RICE FLOUR</b>		
11023000	-- Rice flour	30	EXC
<b>110290</b>	<b>OTHER 1102</b>		
11029000	-- Other	30	EXC
<b>110311</b>	<b>GROAT,MEAL OF WHEAT</b>		
11031110	---- Groat	30	EXC
11031120	---- Meal	30	EXC
<b>110313</b>	<b>GROATS,MEAL OF CORN</b>		
11031300	- Groats and meal: --- Of maize (corn)	30	EXC
<b>110319</b>	<b>OTHER GROATS,MEAL</b>		
11031900	- Groats and meal: --- Of other cereals	30	EXC
<b>110320</b>	<b>PELLETS OF WHEAT AND OF OTHER CEREALS</b>		
11032000	-- Pellets	30	EXC
<b>110412</b>	<b>Rolled/flaked grains of oats</b>		
11041200	- Rolled or flaked grains: --- Of oats	30	EXC
<b>110419</b>	<b>OTHER,ROLLED/FLAKED</b>		
11041900	- Rolled or flaked grains: --- Of other cereals	30	EXC
<b>110422</b>	<b>Hulled,pearled,sliced or kibbled oats</b>		
11042200	- Other worked grains (for example, hulled, pearled, sliced or kibbled): --- Of oats	30	EXC
<b>110423</b>	<b>WORKED CORN</b>		
11042300	- Other worked grains (for example, hulled, pearled, sliced or kibbled): --- Of maize (corn)	30	EXC
<b>110429</b>	<b>GRAINS,WORKED</b>		
11042900	- Other worked grains (for example, hulled, pearled, sliced or kibbled): --- Of other cereals	30	EXC
<b>110430</b>	<b>GERM OF CEREALS</b>		
11043000	-- Germ of cereals, whole, rolled, flaked or ground	30	EXC
<b>110510</b>	<b>POTATO FLOUR,MEAL</b>		
11051000	-- Flour, meal and powder	30	SEN
<b>110520</b>	<b>Flakes of potatoes</b>		
11052000	-- Flakes, granules and pellets	30	SEN
<b>110610</b>	<b>FLOUR,MEAL OF 0713</b>		
11061000	-- Of the dried leguminous vegetables of heading 0713	30	SEN
<b>110620</b>	<b>FLOUR,MEAL OF 0714</b>		
11062010	---- Of sago	30	SEN
11062020	---- Of manioc (cassava)	30	SEN
11062090	---- Of other roots and tubers	30	SEN
<b>110630</b>	<b>FLOUR,MEAL OF 08</b>		
11063010	---- Of tamarind	30	SEN
11063020	---- Of singoda	30	SEN
11063030	---- Mango flour	30	SEN
11063090	---- Other	30	SEN
<b>110710</b>	<b>MALT, NOT ROASTED</b>		
11071000	-- Not roasted	30	EXC
<b>110720</b>	<b>MALT, ROASTED</b>		
11072000	-- Roasted	30	SEN
<b>110811</b>	<b>WHEAT</b>		
11081100	- Starches: --- Wheat starch	30	EXC
<b>110812</b>	<b>CORN (MAIZE)</b>		
11081200	- Starches: --- Maize (corn) starch	30	EXC
<b>110813</b>	<b>POTATO</b>		
11081300	- Starches: --- Potato starch	30	EXC
<b>110814</b>	<b>CASSAVA (MANIOC)</b>		
11081400	- Starches: --- Manioc (cassava) starch	30	SEN
<b>110819</b>	<b>OTHER 1108</b>		
11081910	---- Sago	30	SEN
11081990	---- Other	30	SEN
<b>110820</b>	<b>INULIN</b>		
11082000	-- Inulin	30	SEN

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
<b>110900</b>	<b>WHEAT GLUTEN</b>		
11090000	-WHEAT GLUTEN, WHETHER OR NOT DRIED	30	RED
<b>120100</b>	<b>SOYBEANS</b>		
12010010	---- Of seed quality	30	EXC
12010090	---- Other	30	EXC
<b>120210</b>	<b>IN SHELL</b>		
12021011	--- H.P.S: ---- Of seed quality	30	SEN
12021019	--- H.P.S: ---- Other	30	SEN
12021091	--- Other: ---- Of seed quality	30	SEN
12021099	--- Other: ---- Other	30	SEN
<b>120220</b>	<b>SHELLED</b>		
12022010	---- Kernels, H.P.S.	30	SEN
12022090	---- Other	30	SEN
<b>120300</b>	<b>COPRA</b>		
12030000	Copra	70	EXC
<b>120400</b>	<b>FLAXSEED (LINSEED)</b>		
12040010	---- Of seed quality	30	SEN
12040090	---- Other	30	SEN
<b>120510</b>	<b>Low eruvacid rape or colza seeds</b>		
12051000	-- Low erucic acid rape or colza seeds	30	SEN
<b>120590</b>	<b>Other rape/colza seeds w/n broken</b>		
12059000	-- Other	30	SEN
<b>120600</b>	<b>SUNFLOWER SEEDS</b>		
12060010	---- Of seed quality	30	SEN
12060090	---- Other	30	SEN
<b>120710</b>	<b>Palm nuts &amp; kernels w/n broken</b>		
12071010	---- Of seed quality	30	SEN
12071090	---- Other	30	SEN
<b>120720</b>	<b>Cotton seeds:</b>		
12072010	---- Of seed quality	30	SEN
12072090	---- Other	30	SEN
<b>120730</b>	<b>Of seed quality</b>		
12073010	---- Of seed quality	30	SEN
12073090	---- Other	30	SEN
<b>120740</b>	<b>SESAME SEEDS</b>		
12074010	---- Of seed quality	30	SEN
12074090	---- Other	30	SEN
<b>120750</b>	<b>MUSTARD SEEDS</b>		
12075010	---- Of seed quality	30	SEN
12075090	---- Other	30	SEN
<b>120760</b>	<b>Safflower seeds w/n broken</b>		
12076010	---- Of seed quality	30	SEN
12076090	---- Other	30	SEN
<b>120791</b>	<b>Poppy seeds w/n broken</b>		
12079100	- Other: --- Poppy seeds	70	SEN
<b>120799</b>	<b>OTHER 1207</b>		
12079910	---- Ajams	30	SEN
12079920	---- Mango kernel	30	SEN
12079930	---- Niger seed	30	SEN
12079940	---- Kokam	30	SEN
12079990	---- Other	30	SEN
<b>120810</b>	<b>SOYBEANS</b>		
12081000	-- Of soya beans	30	SEN
<b>120890</b>	<b>FLOUR,MEAL OF OTHER</b>		
12089000	-- Other	30	SEN
<b>120910</b>	<b>Sugar beet seed of a kind used for sowing</b>		
12091000	-- Sugar beet seed	30	SEN
<b>120921</b>	<b>ALFALFA,LUCERN SEED</b>		
12092100	- Seeds of forage plants: --- Lucerne (alfalfa) seed	30	SEN
<b>120922</b>	<b>Clovr (triflium spp) seed of forage plants</b>		
12092200	- Seeds of forage plants: --- Clover (Trifolium spp.) seed	30	SEN
<b>120923</b>	<b>FESCUE SEED</b>		
12092300	- Seeds of forage plants: --- Fescue seed	30	SEN
<b>120924</b>	<b>Kentucky blue grass (poa pratensis l) seedof forage plants</b>		
12092400	- Seeds of forage plants: --- Kentucky blue grass (Poa pratensis L.) seed	30	SEN
<b>120925</b>	<b>RYE GRASS SEED</b>		
12092500	- Seeds of forage plants: --- Rye grass (Lolium multiflorum Lam., Lolium perenne L.) seed	30	SEN
<b>120926</b>	<b>Timothy grass seed</b>		
12092600	- Seeds of forage plants: --- Timothy grass seed	30	SEN
<b>120929</b>	<b>O SEED,FORAGE PLANT</b>		
12092910	---- Australian lupin seeds	30	SEN
12092990	---- Other	30	SEN
<b>120930</b>	<b>HERBACEOUS PLANTS</b>		
12093000	- Seeds of forage plants: --- Seeds of herbaceous plants cultivated principally for their flowers	30	SEN
<b>120991</b>	<b>VEGETABLE SEEDS</b>		
12099110	---- Of Cabbage	5	SEN
12099120	---- Of Cauliflower	5	SEN
12099130	---- Of Onion	5	SEN
12099140	---- Of Pea	5	SEN

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12099150	---- Of Radish	5	SEN
12099160	---- Of Tomato	5	SEN
12099190	---- Other	5	SEN
<b>120999</b>	<b>OTHER 1209</b>		
12099910	---- Fruit seeds for planting or sowing	5	SEN
12099990	---- Other	5	SEN
<b>121010</b>	<b>Hop cones,fresh/dried,neither groundnor powdered nor in the form of pellets</b>		
12101000	-- Hop cones, neither ground nor powdered nor in the form of pellets	30	EXC
<b>121020</b>	<b>OTHER 1210</b>		
12102000	-- Hop cones, ground, powdered or in the form of pellets; lupulin	30	SEN
<b>121110</b>	<b>LICORICE ROOTS</b>		
12111000	-- Liquorice roots	30	SEN
<b>121120</b>	<b>GINSENG ROOTS</b>		
12112000	-- Ginseng roots	30	SEN
<b>121130</b>	<b>Coca leaf fresh/dried w/n cut crushed/powdered</b>		
12113000	-- Coca leaf	15	RED
<b>121140</b>	<b>Poppy straw</b>		
12114000	-- Poppy straw	15	RED
<b>121190</b>	<b>OTHER 1211</b>		
12119011	--- Seeds: ---- Ambrette seeds	15	RED
12119012	--- Seeds: ---- Nuxvomica, dried ripe seeds	15	RED
12119013	--- Seeds: ---- Psyllium seed (isobgul)	15	RED
12119014	--- Seeds: ---- Neem seed	15	RED
12119015	--- Seeds: ---- Jojoba seed	15	RED
12119019	--- Seeds: ---- Other	15	RED
12119021	--- Leaves, powder, flowers and pods: ---- Belladonna leaves	15	RED
12119022	--- Leaves, powder, flowers and pods: ---- Senna leaves and pods	15	RED
12119023	--- Leaves, powder, flowers and pods: ---- Neem leaves, powder	15	RED
12119024	--- Leaves, powder, flowers and pods: ---- Gymnema powder	15	RED
12119025	--- Leaves, powder, flowers and pods: ---- Cubeb powder	15	RED
12119026	--- Leaves, powder, flowers and pods: ---- Pyrethrum	15	RED
12119029	--- Leaves, powder, flowers and pods: ---- Other	15	RED
12119031	--- Bark, husk and rind: ---- Cascara sagrada bark	15	RED
12119032	--- Bark, husk and rind: ---- Psyllium husk (isobgul husk)	15	RED
12119033	--- Bark, husk and rind: ---- Gamboge fruit rind	15	RED
12119039	--- Bark, husk and rind: ---- Other	15	RED
12119041	--- Roots and rhizomes: ---- Belladonna roots	15	RED
12119042	--- Roots and rhizomes: ---- Galangal rhizomes and roots	15	RED
12119043	--- Roots and rhizomes: ---- Ipecac dried rhizome and roots	15	RED
12119044	--- Roots and rhizomes: ---- Serpentina roots (rowwalfia serpentina and other species of rowwalfias)	15	RED
12119045	--- Roots and rhizomes: ---- Zedovary roots	15	RED
12119046	--- Roots and rhizomes: ---- Kuth root	15	RED
12119047	--- Roots and rhizomes: ---- Sarasaparilla roots	15	RED
12119048	--- Roots and rhizomes: ---- Sweet flag rhizomes	15	RED
12119049	--- Roots and rhizomes: ---- Other	15	RED
12119050	---- Sandalwood chips and dust	15	RED
12119060	---- Vinca rosea herbs	15	RED
12119070	---- Mint including leaves (all species)	15	RED
12119080	---- Agarwood	15	RED
12119091	--- Other: ---- Chirata	15	RED
12119092	--- Other: ---- Tukmaria	15	RED
12119093	--- Other: ---- Unab (Indian Jujuba or Chinese dates)	15	RED
12119094	--- Other: ---- Basil, hyssop, rosemary, sage and savory	15	RED
12119095	--- Other: ---- Lovage	15	RED
12119096	--- Other: ---- Garcinia	15	RED
12119099	--- Other: ---- Other	15	RED
<b>121210</b>	<b>LOCUST BEANS,SEEDS</b>		
12121010	---- Of seed quality	30	SEN
12121090	---- Other	30	SEN
<b>121220</b>	<b>SEAWEED,OTHER ALGAE</b>		
12122010	---- Seaweeds	30	RED
12122090	---- Other algae	30	RED
<b>121230</b>	<b>VARIOUS FRUIT STONE</b>		
12123010	---- Apricot kernels	30	SEN
12123090	---- Other	30	SEN
<b>121291</b>	<b>SUGAR BEET</b>		
12129100	- Other: --- Sugar beet	30	SEN
<b>121299</b>	<b>VEGETABLE PRODCTS</b>		
12129910	---- Kokam (cocum) flowers	30	RED
12129920	---- Mohua flowers	30	RED
12129990	---- Other	30	RED
<b>121300</b>	<b>CEREAL STRAW,HUSKS</b>		
12130000	-CEREAL STRAW AND HUSKS, UNPREPARED, WHETHER OR NOT CHOPPED, GROUND, PRESSED OR IN THE FORM OF PELLETS	30	RED
<b>121410</b>	<b>ALFALFA MEAL,PELLET</b>		
12141000	-- Lucerne (alfalfa) meal and pellets	30	SEN
<b>121490</b>	<b>NOT ALFALFA</b>		
12149000	-- Other	30	SEN
<b>130110</b>	<b>LACS</b>		

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13011010	---- Shellac	30	RED
13011020	---- Seed lac	30	RED
13011030	---- Stick lac	30	RED
13011040	---- Dewaxed and decolourised lac	30	RED
13011050	---- Bleached lac	30	RED
13011060	---- Gasket lac	30	RED
13011070	---- Button lac	30	RED
13011080	---- Garnet lac	30	RED
13011090	---- Other	30	RED
<b>130120</b>	<b>GUM ARABIC</b>		
13012000	-- Gum Arabic	30	RED
<b>130190</b>	<b>OTHER 1301</b>		
13019011	--- Natural gums: ---- Asian gum	30	RED
13019012	--- Natural gums: ---- African gum	30	RED
13019013	--- Natural gums: ---- Asafoetida	30	RED
13019014	--- Natural gums: ---- Benjamin ras	30	RED
13019015	--- Natural gums: ---- Benjamin cowrie	30	RED
13019016	--- Natural gums: ---- Karaya gum (Indian tragacanth) hastab	30	RED
13019017	--- Natural gums: ---- Tragacanth (adraganth)	30	RED
13019018	--- Natural gums: ---- Storax	30	RED
13019019	--- Natural gums: ---- Other	30	RED
13019021	--- Resins: ---- Copal	30	RED
13019022	--- Resins: ---- Dammar batu	30	RED
13019029	--- Resins: ---- Other	30	RED
13019031	--- Gum resins: ---- Myrrh	30	RED
13019032	--- Gum resins: ---- Oilbanum or frankincense	30	RED
13019033	--- Gum resins: ---- Mastic gum	30	RED
13019034	--- Gum resins: ---- Xanthium gum	30	RED
13019039	--- Gum resins: ---- Other	30	RED
13019041	--- Oleoresins: ---- Of seeds	30	RED
13019042	--- Oleoresins: ---- Of fruits	30	RED
13019043	--- Oleoresins: ---- Of leaves	30	RED
13019044	--- Oleoresins: ---- Of spices	30	RED
13019045	--- Oleoresins: ---- Of flowers	30	RED
13019046	--- Oleoresins: ---- Of roots	30	RED
13019049	--- Oleoresins: ---- Other	30	RED
<b>130211</b>	<b>OPIUM</b>		
13021100	- Vegetable saps and extracts: --- Opium	30	RED
<b>130212</b>	<b>OF LICORICE</b>		
13021200	- Vegetable saps and extracts: --- Of liquorice	30	RED
<b>130213</b>	<b>OF HOPS</b>		
13021300	- Vegetable saps and extracts: --- Of hops	30	RED
<b>130214</b>	<b>Sap/extracts of pyrethrum or of the roots of plants containing rotenone</b>		
13021400	- Vegetable saps and extracts: --- Of pyrethrum or of the roots of plants containing rotenone	30	RED
<b>130219</b>	<b>OTHER VEG SAPS, EXTR</b>		
13021911	--- Extracts: ---- Of belladonna	15	RED
13021912	--- Extracts: ---- Of cascara sagrada	15	RED
13021913	--- Extracts: ---- Of nuxvomica	15	RED
13021914	--- Extracts: ---- Of ginseng (including powder)	15	RED
13021915	--- Extracts: ---- Of agarose	15	RED
13021916	--- Extracts: ---- Of neem	15	RED
13021917	--- Extracts: ---- Of gymnema	15	RED
13021918	--- Extracts: ---- Of garcinia and gamboge	15	RED
13021919	--- Extracts: ---- Other	15	RED
13021920	---- Cashew shell liquid (CNSL), crude	15	RED
13021930	---- Purified and distilled CNSL (Cardanol)	15	RED
13021990	---- Other	15	RED
<b>130220</b>	<b>PECTIC SUBSTANCES</b>		
13022000	-- Pectic substances, pectinates and pectates	15	RED
<b>130231</b>	<b>AGAR-AGAR</b>		
13023100	- Mucilages and thickeners, whether or not modified, derived from vegetable products: --- Agar-agar	30	RED
<b>130232</b>	<b>MUCILAGES/THICKNERS</b>		
13023210	---- Guar meal	30	RED
13023220	---- Guargum refined split	30	RED
13023230	---- Guargum treated and pulverised	30	RED
13023240	---- Kappa carrageenan	30	RED
13023290	---- Other	30	RED
<b>130239</b>	<b>MUCILAGE, THICKNER</b>		
13023900	- Mucilages and thickeners, whether or not modified, derived from vegetable products: --- Other	30	RED
<b>140110</b>	<b>PLAITING BAMBOOS</b>		
14011000	-- Bamboos	30	SEN
<b>140120</b>	<b>PLAITING RATTANS</b>		
14012000	-- Rattans	30	SEN
<b>140190</b>	<b>OTHER 1401</b>		
14019010	---- Canes	30	SEN
14019090	---- Other	30	SEN
<b>140200</b>	<b>VEG. MAT. USED PRIMARILY AS STUFFING OR PADDING</b>		



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14020000	-VEGETABLE MATERIALS OF A KIND USED PRIMARILY AS STUFFING OR AS PADDING (FOR EXAMPLE, KAPOK, VEGETABLE HAIR AND EEL-GRASS), WHETHER OR NOT PUT UP AS A LAYER WITH OR WITHOUT SUPPORTING MATERIAL	30	RED
<b>140300</b>	<b>VEG. MATERIAL USED PRIMARILY IN BROOMS OR BRUSHE</b>		
14030010	---- Palm fibres for brushes	30	RED
14030090	---- Other	30	RED
<b>140410</b>	<b>RAW IN DYE,TANNING</b>		
14041011	--- Henna: ---- Henna leaves	30	SEN
14041019	--- Henna: ---- Henna powder	30	SEN
14041020	---- Red sandalwood powder	30	SEN
14041030	---- Safflower (including bastard saffron)	30	SEN
14041040	---- Dyeing substances, excluding turmeric	30	SEN
14041050	---- Gallnuts	30	SEN
14041061	--- Myrobalans: ---- Amla (embelica linn)	30	SEN
14041069	--- Myrobalans: ---- Other	30	SEN
14041070	---- Wattle bark (mimosa bark)	30	SEN
14041090	---- Other tanning substances	30	SEN
<b>140420</b>	<b>COTTON LINTERS</b>		
14042000	-- Cotton linters	30	SEN
<b>140490</b>	<b>OTHER 1409</b>		
14049010	---- Bidi wrapper leaves (tendu)	30	RED
14049021	--- Soap-nuts: ---- Powder	30	RED
14049029	--- Soap-nuts: ---- Other	30	RED
14049030	---- Hard seeds, pips, hulls and nuts, of a kind used primarily for carving	30	RED
14049040	---- Betel leaves	30	RED
14049050	---- Indian katha	30	RED
14049060	---- Coconut shell, unworked	30	RED
14049070	---- Rudraksha seeds	30	RED
14049090	---- Other	30	RED
<b>150100</b>	<b>PIG,POULTRY FAT,RND</b>		
15010000	-PIG FATS (INCLUDING LARD) AND POULTRY FAT, OTHER THAN THAT OF HEADING 0209 OR 1503	30	EXC
<b>150200</b>	<b>BOVINE,SHEEP,GOAT F</b>		
15020010	---- Mutton tallow	15	EXC
15020020	---- Fats, unrendered (excluding mutton tallow)	15	EXC
15020030	---- Rendered or solvent extraction fats	15	EXC
15020090	---- Other	15	EXC
<b>150300</b>	<b>LARD STEARIN/OIL</b>		
15030000	-LARD STEARIN, LARD OIL, OLEOSTEARIN, OLEO-OIL AND TALLOW OIL, NOT EMULSIFIED OR MIXED OR OTHERWISE PREPARED	30	EXC
<b>150410</b>	<b>FISH-LIVER OILS</b>		
15041010	---- Cod liver oil	30	EXC
15041091	--- Other: ---- Squid liver oil	30	EXC
15041099	--- Other: ---- Other	30	EXC
<b>150420</b>	<b>NOT FISH LIVER</b>		
15042010	---- Fish body oil	30	EXC
15042020	---- Fish lipid oil	30	EXC
15042030	---- Sperm oil	30	EXC
15042090	---- Other	30	EXC
<b>150430</b>	<b>MARINE MAMMALS</b>		
15043000	-- Fats and oils and their fractions, of marine mammals	30	EXC
<b>150500</b>	<b>WOOL GREASE &amp; FATTY SUBSTANCES DERIVED THEREFROMD</b>		
15050010	---- Wool alcohol (including lanolin alcohol)	15	EXC
15050020	---- Wool grease, crude	15	EXC
15050090	---- Other	15	EXC
<b>150600</b>	<b>OTHER,N CHEM MODIFD</b>		
15060010	---- Neats Foot oil and fats from bone or waste	30	EXC
15060090	---- Other	30	EXC
<b>150710</b>	<b>CRUDE,N CHEM MODIFD</b>		
15071000	-- Crude oil, whether or not degummed	45	EXC
<b>150790</b>	<b>REFINED,N CHEM MODI</b>		
15079010	---- Edible grade	45	EXC
15079090	---- Other	45	EXC
<b>150810</b>	<b>CRUDE,N CHEM MODIFD</b>		
15081000	-- Crude oil	85	EXC
<b>150890</b>	<b>REFINED,N CHEM MODI</b>		
15089010	---- Deodorized (Salad Oil)	85	EXC
15089091	--- Other: ---- Edible grade	85	EXC
15089099	--- Other: ---- Other	100	EXC
<b>150910</b>	<b>VIRGIN,N CHEM MODIF</b>		
15091000	-- Virgin	45	SEN
<b>150990</b>	<b>REFINED,N CHEM MODI</b>		
15099010	---- Edible grade	40	SEN
15099090	---- Other	40	SEN
<b>151000</b>	<b>OLIVE-RESIDUE OIL,B</b>		
15100010	---- Crude oil	45	EXC
15100091	--- Other: ---- Edible grade	45	EXC
15100099	--- Other: ---- Other	45	EXC
<b>151110</b>	<b>Crude palm oil &amp; its fractions</b>		

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15111000	-- Crude oil	80	EXC
<b>151190</b>	<b>PALM OIL, NT CHEM M</b>		
15119010	---- Refined bleached deodorised palm oil	90	EXC
15119020	---- Refined bleached deodorised palmolein	90	EXC
15119090	---- Other	90	EXC
<b>151211</b>	<b>SUN/SAFFLOWER CRUDE</b>		
15121110	---- Sunflower seed oil	75	EXC
15121120	---- Safflower seed oil (kardi seed oil)	75	EXC
<b>151219</b>	<b>SUN/SAFFLOWER REFIN</b>		
15121910	---- Sunflower oil, edible grade	85	EXC
15121920	---- Sunflower oil, non-edible grade (other than crude oil)	100	EXC
15121930	---- Saffola oil, edible grade	85	EXC
15121940	---- Saffola oil, non-edible grade	100	EXC
15121990	---- Other	100	EXC
<b>151221</b>	<b>Crude oil, whether or not gossypol has been removed</b>		
15122100	- Cotton-seed oil and its fractions: --- Crude oil, whether or not gossypol has been removed	85	EXC
<b>151229</b>	<b>COTTONSEED, REFINED</b>		
15122910	---- Edible grade	85	EXC
15122990	---- Other	100	EXC
<b>151311</b>	<b>Coconut (copra) crude oil &amp; fractions</b>		
15131100	- Coconut (copra) oil and its fractions: --- Crude oil	85	EXC
<b>151319</b>	<b>REFINED COCONUT OIL</b>		
15131900	- Coconut (copra) oil and its fractions: --- Other	100	EXC
<b>151321</b>	<b>PALM, BABASSU CRUDE</b>		
15132110	---- Palm kernel oil	85	EXC
15132120	---- Babassu oil	85	EXC
<b>151329</b>	<b>PALM, BABASSU REFIN</b>		
15132910	---- Palm kernel oil and its fractions	85	EXC
15132920	---- Babassu oil and its fractions edible grade	85	EXC
15132930	---- Babassu oil and its fractions, other than edible grade	100	EXC
15132990	---- Other	100	EXC
<b>151411</b>	<b>Crude oil</b>		
15141110	---- Colza oil	75	EXC
15141120	---- Rape oil	75	EXC
15141190	---- Other	75	EXC
<b>151419</b>	<b>Low eruc acid rape colza oil &amp; its fractions other than crude</b>		
15141910	---- Refined colza oil of edible grade	75	EXC
15141920	---- Refined rapeseed oil of edible grade	75	EXC
15141990	---- Other	75	EXC
<b>151491</b>	<b>RAPESED, COLZA, MSTRD OIL &amp; FRAC THEREOF, CRUDE, NESO</b>		
15149110	---- Colza oil	75	EXC
15149120	---- Mustard oil	75	EXC
15149190	---- Rapeseed oil	75	EXC
<b>151499</b>	<b>RAPESED, COLZA, MSTRD OIL &amp; FRAC THEREOF, NESOI</b>		
15149910	---- Refined colza oil of edible grade	75	EXC
15149920	---- Refined mustard oil of edible grade	75	EXC
15149930	---- Refined rapeseed oil of edible grade	75	EXC
15149990	---- Other	75	EXC
<b>151511</b>	<b>LINSEED OIL, CRUDE</b>		
15151100	- Linseed oil and its fractions: --- Crude oil	100	EXC
<b>151519</b>	<b>LINSEED OIL, REFINED</b>		
15151910	---- Edible grade	85	EXC
15151990	---- Other	100	EXC
<b>151521</b>	<b>CORN OIL, CRUDE</b>		
15152100	- Maize (Corn) oil and its fractions: --- Crude oil	100	EXC
<b>151529</b>	<b>CORN OIL, REFINED</b>		
15152910	---- Edible grade	85	EXC
15152990	---- Other	100	EXC
<b>151530</b>	<b>CASTOR OIL</b>		
15153010	---- Edible grade	85	EXC
15153090	---- Other	100	EXC
<b>151540</b>	<b>TUNG OIL</b>		
15154000	-- Tung oil and its fractions	100	EXC
<b>151550</b>	<b>SESAME OIL</b>		
15155010	---- Crude oil	100	EXC
15155091	--- Other: ----- Edible grade	85	EXC
15155099	--- Other: ----- Other	100	EXC
<b>151590</b>	<b>FIXED VEG OIL</b>		
15159010	---- Fixed vegetable oils, namely the following: chul moogra oil, mawra oil, kokam oil, tobacco seed oil, sal oil	100	EXC
15159020	---- Fixed vegetable oils, namely the following: neem seed oil, karanj oil, silk cotton seed oil, khakhon oil, water melon oil, kusum oil, rubber seed oil, dhup oil, undi oil, maroti oil, pisa oil, nahar oil	100	EXC
15159030	---- Fixed vegetable oils, namely the following: cardamom oil, chillies or capsicum oil, turmeric oil, ajwain seed oil, niger seed oil, garlic oil	100	EXC
15159040	---- Fixed vegetable oils of edible grade namely the following: mango kernel oil, mahua oil, rice bran oil	85	EXC
15159091	--- Other: ----- Edible grade	85	EXC
15159099	--- Other: ----- Other	100	EXC
<b>151610</b>	<b>ANIMAL, NOT PREPARED</b>		
15161000	-- Animal fats and oils and their fractions	30	EXC

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<b>151620</b>	<b>VEGETB,NOT PREPARED</b>		
15162011	--- Cotton Seed oil: ----- Edible grade	80	EXC
15162019	--- Cotton Seed oil: ----- Other	80	EXC
15162021	--- Groundnut oil: ----- Edible grade	80	EXC
15162029	--- Groundnut oil: ----- Other	80	EXC
15162031	--- Hydrogenated castor oil (opal-wax): ----- Edible grade	80	EXC
15162039	--- Hydrogenated castor oil (opal-wax): ----- Other	80	EXC
15162091	--- Other: ----- Edible grade	80	EXC
15162099	--- Other: ----- Other	80	EXC
<b>151710</b>	<b>MARGARINE,NT LIQUID</b>		
15171010	---- Of animal origin	30	EXC
15171021	--- Of vegetable origin: ----- Edible grade	80	EXC
15171022	--- Of vegetable origin: ----- Linoxyn	30	EXC
15171029	--- Of vegetable origin: ----- Other	30	EXC
<b>151790</b>	<b>OTHER 1517</b>		
15179010	---- Sal fat (processed or refined)	30	EXC
15179020	---- Peanut butter	30	EXC
15179030	---- Imitation lard of animal origin	30	EXC
15179040	---- Imitation lard of vegetable origin	30	EXC
15179090	---- Other	30	EXC
<b>151800</b>	<b>CHEM MODIF;INEDIBLE</b>		
15180011	--- Lin seed oil: ----- Edible grade	80	EXC
15180019	--- Lin seed oil: ----- Other	30	EXC
15180021	--- Castor oil, dehydrated: ----- Edible grade	80	EXC
15180029	--- Castor oil, dehydrated: ----- Other	30	EXC
15180031	--- Other Vegetable oil and its fats: ----- Edible grade	80	EXC
15180039	--- Other Vegetable oil and its fats: ----- Other	30	EXC
15180040	---- Other	30	EXC
<b>152000</b>	<b>CRUDE; WATER &amp; LYES</b>		
15200000	-GLYCEROL, CRUDE; GLYCEROL WATERS AND GLYCEROL	12.5	EXC
<b>152110</b>	<b>VEG,NT TRIGLYCERIDE</b>		
15211011	--- Carnauba Waxes: ----- Edible wax for waxing fresh fruits and vegetables	30	EXC
15211019	--- Carnauba Waxes: ----- Other	30	EXC
15211090	---- Other	30	EXC
<b>152190</b>	<b>BEESWAX,INSECT WAX</b>		
15219010	---- Beewax whether or not coloured	30	EXC
15219020	---- Shellac wax whether or not coloured	30	EXC
15219090	---- Other	30	EXC
<b>152200</b>	<b>DEGRAS;RESIDUES</b>		
15220010	---- Degras	30	EXC
15220020	---- Soap stocks	30	EXC
15220090	---- Other	30	EXC
<b>160100</b>	<b>SAUSAGE,SIMILAR MEA</b>		
16010000	-SAUSAGES AND SIMILAR PRODUCTS, OF MEAT, MEAT OFFAL OR BLOOD; FOOD PREPARATIONS BASED ON THESE	100	EXC
<b>160210</b>	<b>Homogenised preparations</b>		
16021000	-- Homogenised preparations	30	EXC
<b>160220</b>	<b>ANIMAL LIVERS,OTHER</b>		
16022000	-- Of liver of any animal	30	RED
<b>160231</b>	<b>TURKEY MEAT,OTHER</b>		
16023100	- Of poultry of heading 0105: --- Of turkeys	30	RED
<b>160232</b>	<b>O CHICK,PREPAR/PRES</b>		
16023200	- Of poultry of heading 0105: --- Of fowls of the species Gallus domesticus	100	EXC
<b>160239</b>	<b>POULTRY,NOT TURKEY</b>		
16023900	- Of poultry of heading 0105: --- Other	30	RED
<b>160241</b>	<b>OF SWINE,HAMS,ETC</b>		
16024100	- Of swine: --- Hams and cuts thereof	30	EXC
<b>160242</b>	<b>OF SWINE,SHOULDR,ET</b>		
16024200	- Of swine: --- Shoulders and cuts thereof	30	EXC
<b>160249</b>	<b>OF SWINE,OTHER</b>		
16024900	- Of swine: --- Other, including mixtures	30	RED
<b>160250</b>	<b>OTH BOVINE MEAT,ETC</b>		
16025000	-- Of bovine animals	30	RED
<b>160290</b>	<b>OTHER</b>		
16029000	-- Other, including preparations of blood of any animal	30	RED
<b>160300</b>	<b>EXTRACT MEAT,FISH,E</b>		
16030010	---- Extracts and juices of meat	30	RED
16030020	---- Extracts of fish	30	RED
16030090	---- Other	30	RED
<b>160411</b>	<b>SALMON, WHOLE,PIECE</b>		
16041100	- Fish, whole or in pieces, but not minced: --- Salmon	30	RED
<b>160412</b>	<b>HERRING,WHOLE,PIECE</b>		
16041210	---- Pickled	30	RED
16041290	---- Other	30	RED
<b>160413</b>	<b>SARDINE,ETC,N MINCE</b>		
16041310	---- Sardines, sardinella and brisling	30	RED
16041320	---- Sprats	30	RED
<b>160414</b>	<b>TUNA,ETC,NOT MINCED</b>		
16041410	---- Tunas	30	EXC
16041490	---- Other	30	EXC

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<b>160415</b>	<b>MACKEREL,NOT MINCED</b>		
16041500	- Fish, whole or in pieces, but not minced: --- Mackerel	30	RED
<b>160416</b>	<b>ANCHOVIE,NOT MINCED</b>		
16041600	- Fish, whole or in pieces, but not minced: --- Anchovies	30	RED
<b>160419</b>	<b>FISH,OTHR WHOLE,PCS</b>		
16041900	- Fish, whole or in pieces, but not minced: --- Other	30	RED
<b>160420</b>	<b>FISH, OTHER</b>		
16042000	-- Other prepared or preserved fish	30	RED
<b>160430</b>	<b>CAVIAR,CAVIAR SUBST</b>		
16043000	-- Caviar and caviar substitutes	30	EXC
<b>160510</b>	<b>CRAB</b>		
16051000	-- Crab	30	RED
<b>160520</b>	<b>SHRIMPS AND PRAWNS</b>		
16052000	-- Shrimps and prawns	30	EXC
<b>160530</b>	<b>LOBSTER</b>		
16053000	-- Lobster	30	EXC
<b>160540</b>	<b>CRUSTACEANS OTHER</b>		
16054000	-- Other crustaceans	30	RED
<b>160590</b>	<b>MOLLUSCS, ETC</b>		
16059010	---- Clams	30	RED
16059020	---- Squid, octopus and cuttlefish	30	RED
16059030	---- Oysters	30	RED
16059090	---- Other	30	RED
<b>170111</b>	<b>CANE,RAW,SOLID FORM</b>		
17011110	---- Cane jaggery	60	EXC
17011120	---- Khandasari sugar	60	EXC
17011190	---- Other	60	EXC
<b>170112</b>	<b>BEET,RAW,SOLID FORM</b>		
17011200	- Raw sugar not containing added flavouring or colouring matter: --- Beet sugar	60	EXC
<b>170191</b>	<b>REFINED+FLAVR/COLOR</b>		
17019100	- Other: --- Refined sugar containing added flavouring or colouring	60	EXC
<b>170199</b>	<b>OT PURE SUCROSE,REF</b>		
17019910	---- Sugar cubes	60	EXC
17019990	---- Other	60	EXC
<b>170211</b>	<b>LCTS+SYR,99%OR MORE</b>		
17021110	---- In solid form	25	RED
17021190	---- Other	25	RED
<b>170219</b>	<b>O LCTSE,SOLID,SYRUP</b>		
17021910	---- In solid form	25	RED
17021990	---- Other	25	RED
<b>170220</b>	<b>Maple sugar &amp; maple syrup</b>		
17022010	---- In solid form	30	RED
17022090	---- Other	30	RED
<b>170230</b>	<b>DRY GLUCOSE&lt;20%FRUC</b>		
17023010	---- Glucose, liquid	30	RED
17023020	---- Glucose, solid	30	RED
17023031	--- Dextrose: ----- In solid form	30	RED
17023039	--- Dextrose: ----- Other	30	RED
<b>170240</b>	<b>GLUCOSE&gt;20-49%FRUCT</b>		
17024010	---- Glucose, liquid	30	RED
17024020	---- Glucose, solid	30	RED
17024031	--- Dextrose: ----- In solid form	30	RED
17024039	--- Dextrose: ----- Other	30	RED
<b>170250</b>	<b>CHEM PURE FRUCTOSE</b>		
17025000	-- Chemically pure fructose	30	RED
<b>170260</b>	<b>OTHER FRUCTOSE &gt;50%</b>		
17026010	---- In solid form	30	RED
17026090	---- Other	30	RED
<b>170290</b>	<b>OTHER 1702</b>		
17029010	---- Palmyra sugar	30	RED
17029020	---- Chemically pure maltose	30	RED
17029030	---- Artificial honey, whether or not mixed with natural honey	30	RED
17029040	---- Caramel	30	RED
17029050	---- Insulin syrup	30	RED
17029090	---- Other	30	RED
<b>170310</b>	<b>CANE</b>		
17031000	-- Cane molasses	10	SEN
<b>170390</b>	<b>OTHER 1703</b>		
17039010	---- Molasses, edible	10	SEN
17039090	---- Other	10	SEN
<b>170410</b>	<b>CHEWING GUM</b>		
17041000	-- Chewing gum, whether or not sugar coated	30	SEN
<b>170490</b>	<b>OTHER 1704</b>		
17049010	---- Jelly confectionary	30	RED
17049020	---- Boiled sweets, whether or not filled	30	RED
17049030	---- Toffees, caramels and similar sweets	30	RED
17049090	---- Other	30	RED
<b>180100</b>	<b>BEANS</b>		
18010000	-COCOA BEANS, WHOLE OR BROKEN, RAW OR ROASTED	30	EXC
<b>180200</b>	<b>WASTE(SHELLS ETC)</b>		
18020000	-COCOA SHELLS, HUSKS, SKINS AND OTHER COCOA WASTE	30	EXC

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<b>180310</b>	<b>NOT DEFATTED</b>		
18031000	-- Not defatted	30	EXC
<b>180320</b>	<b>Wholly or partly defatted cocoa paste</b>		
18032000	-- Wholly or partly defatted	30	EXC
<b>180400</b>	<b>BUTTER, FAT AND OIL</b>		
18040000	-COCOA BUTTER, FAT AND OIL	30	EXC
<b>180500</b>	<b>POWDER,NOT SWEETEND</b>		
18050000	-COCOA POWDER, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER	30	EXC
<b>180610</b>	<b>POWDER + SWEETENING</b>		
18061000	-- Cocoa powder, containing added sugar or other sweetening matter	30	EXC
<b>180620</b>	<b>OTHER BLOCK&gt;2 KG</b>		
18062000	-- Other preparations in blocks, slabs or bars weighing more than 2 kg. or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg.	30	RED
<b>180631</b>	<b>NOT BULK, FILLED</b>		
18063100	- Other, in blocks, slabs or bars: --- Filled	30	RED
<b>180632</b>	<b>NOT BULK,NOT FILLED</b>		
18063200	- Other, in blocks, slabs or bars: --- Not filled	30	RED
<b>180690</b>	<b>OTHER 1806</b>		
18069010	---- Chocolate and chocolate products	30	EXC
18069020	---- Sugar confectionary containing cocoa	30	EXC
18069030	---- Spreads containing cocoa	30	EXC
18069040	---- Preparations containing cocoa for making beverages	30	EXC
18069090	---- Other	30	EXC
<b>190110</b>	<b>O FOOD PREP,INFANTS</b>		
19011010	---- Malted milk (including powder)	30	SEN
19011090	---- Other	30	SEN
<b>190120</b>	<b>MIXES &amp; DOUGHS</b>		
19012000	-- Mixes and doughs for the preparation of bakers' wares of heading 1905	30	RED
<b>190190</b>	<b>MALT EXTRACT;OTHER</b>		
19019010	---- Malt extract	30	RED
19019090	---- Other	30	RED
<b>190211</b>	<b>PST,UNCOOK,NT STUFF</b>		
19021100	- Uncooked pasta, not stuffed or otherwise prepared: --- Containing eggs	30	RED
<b>190219</b>	<b>PST,UNCOOK,NT STUFF</b>		
19021900	- Uncooked pasta, not stuffed or otherwise prepared: --- Other	30	RED
<b>190220</b>	<b>STUFFED PASTA</b>		
19022010	---- Cooked	30	RED
19022090	---- Other	30	RED
<b>190230</b>	<b>OTHER PREPARED PASTA</b>		
19023010	---- Dried	30	RED
19023090	---- Other	30	RED
<b>190240</b>	<b>COUSCOUS</b>		
19024010	---- Unprepared	30	RED
19024090	---- Other	30	RED
<b>190300</b>	<b>TAPIOCA AND SUBSTIT</b>		
19030000	-TAPIOCA AND SUBSTITUTES THEREFOR PREPARED FROM STARCH, IN THE FORM OF FLAKES, GRAINS, PEARLS, SIFTINGS OR IN SIMILAR FORMS	30	EXC
<b>190410</b>	<b>SWELLING/ROASTING</b>		
19041010	---- Corn flakes	30	RED
19041020	---- Paws, Mudi and the like	30	RED
19041030	---- Bulgur wheat	30	RED
19041090	---- Other	30	RED
<b>190420</b>	<b>FRM UNROAST CER FLK</b>		
19042000	-- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	30	EXC
<b>190430</b>	<b>Bulgur wheat</b>		
19043000	-- Bulgur wheat	30	RED
<b>190490</b>	<b>O CER,N CORN,GRN,PR</b>		
19049000	-- Other	30	EXC
<b>190510</b>	<b>CRISPBREAD</b>		
19051000	-- Crispbread	30	RED
<b>190520</b>	<b>Gingerbread &amp; the like</b>		
19052000	-- Gingerbread and the like	30	RED
<b>190531</b>	<b>COOKIES (SWEET BISCUITS)</b>		
19053100	--- Sweet biscuits	30	SEN
<b>190532</b>	<b>WAFFLES AND WAFERS</b>		
19053211	--- Communion wafers: ----- Coated with chocolate or containing chocolate	30	SEN
19053219	--- Communion wafers: ----- Other	30	SEN
19053290	---- Other	30	SEN
<b>190540</b>	<b>TOASTED BREAD,ETC</b>		
19054000	-- Rusks, toasted bread and similar toasted products	30	RED
<b>190590</b>	<b>OTHER 1905</b>		
19059010	---- Pastries and cakes	30	RED
19059020	---- Biscuits not elsewhere specified or included	30	RED
19059030	---- Extruded or expanded products, savoury or salted	30	RED

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19059040	---- Papad	30	RED
19059090	---- Other	30	RED
<b>200110</b>	<b>CUCUMBER</b>		
20011000	-- Cucumbers and gherkins	30	RED
<b>200190</b>	<b>OTHR VEGT/FRUIT/NUT</b>		
20019000	-- Other	30	RED
<b>200210</b>	<b>WHOLE/PIECES</b>		
20021000	-- Tomatoes, whole or in pieces	30	RED
<b>200290</b>	<b>TOMATO PASTE</b>		
20029000	-- Other	30	RED
<b>200310</b>	<b>MUSHROOM,NO VINEGAR</b>		
20031000	-- Mushrooms of the genus Agaricus	30	EXC
<b>200320</b>	<b>Truffles</b>		
20032000	-- Truffles	30	EXC
<b>200390</b>	<b>MUSHROOMS,NESOI,PREP/PRES OTHER THAN BY VINEGAR</b>		
20039000	-- Other	30	RED
<b>200410</b>	<b>POTATOES</b>		
20041000	-- Potatoes	30	EXC
<b>200490</b>	<b>OTHER 2004</b>		
20049000	-- Other vegetables and mixtures of vegetables	30	RED
<b>200510</b>	<b>HOMOGENIZ VEG(BABY F</b>		
20051000	-- Homogenised vegetables	30	EXC
<b>200520</b>	<b>POTATOES</b>		
20052000	-- Potatoes	30	EXC
<b>200540</b>	<b>PEAS(PISUM SATIVUM)</b>		
20054000	-- Peas (pisum, sativum)	30	RED
<b>200551</b>	<b>BEAN,SHELLED,N FROZ</b>		
20055100	- Beans (Vigna spp. Phaseolus spp.): --- Beans, shelled	30	RED
<b>200559</b>	<b>BEANS, NOT SHELLED</b>		
20055900	- Beans (Vigna spp. Phaseolus spp.): --- Other	30	RED
<b>200560</b>	<b>ASPARAGUS</b>		
20056000	-- Asparagus	30	RED
<b>200570</b>	<b>OLIVES</b>		
20057000	-- Olives	30	RED
<b>200580</b>	<b>SWEET CORN</b>		
20058000	-- Sweet corn (Zea mays var. saccharata)	30	RED
<b>200590</b>	<b>OTHER 2005</b>		
20059000	-- Other vegetables and mixtures of vegetables	30	EXC
<b>200600</b>	<b>VEG,FRT,ET,P BY SUG</b>		
20060000	-VEGETABLES, FRUITS, NUTS, FRUIT-PEEL AND OTHER PARTS OF PLANTS, PRESERVED BY SUGAR (DRAINED, GLACE OR CRYSTALLISED)	30	EXC
<b>200710</b>	<b>BABY FOOD</b>		
20071000	-- Homogenised preparations	30	RED
<b>200791</b>	<b>CITRUS JAM,JELLE,MR</b>		
20079100	- Other: --- Citrus fruit	30	RED
<b>200799</b>	<b>OTHER 2007</b>		
20079910	---- Mango	30	RED
20079920	---- Guava	30	RED
20079930	---- Pine apple	30	RED
20079940	---- Apple	30	RED
20079990	---- Other	30	RED
<b>200811</b>	<b>PEANUTS</b>		
20081100	- Nuts, ground-nuts and other seeds, whether or not mixed together: -- - Ground-nuts	30	RED
<b>200819</b>	<b>O NUT,SEED,N PEANUT</b>		
20081910	---- Cashew nut, roasted, salted or roasted and salted	30	RED
20081920	---- Other roasted nuts and seeds	30	RED
20081930	---- Other nuts, otherwise prepared or preserved	30	RED
20081940	---- Other roasted and fried vegetable products	30	RED
20081990	---- Other	30	RED
<b>200820</b>	<b>PINEAPPLES</b>		
20082000	-- Pineapples	30	RED
<b>200830</b>	<b>O CIT FRUIT,INC MIX</b>		
20083010	---- Orange	30	EXC
20083090	---- Other	30	EXC
<b>200840</b>	<b>PEARS</b>		
20084000	-- Pears	30	SEN
<b>200850</b>	<b>APRICOTS</b>		
20085000	-- Apricots	30	SEN
<b>200860</b>	<b>CHERRIES</b>		
20086000	-- Cherries	30	SEN
<b>200870</b>	<b>PEACHES</b>		
20087000	-- Peaches, including nectarines	30	RED
<b>200880</b>	<b>STRAWBERRIES</b>		
20088000	-- Strawberries	30	RED
<b>200891</b>	<b>Palm Hearts Prepared or Preserved</b>		
20089100	- Other, including mixtures other than those of sub-heading 2008 19: - -- Palm hearts	30	SEN
<b>200892</b>	<b>FRUIT MIXTURES</b>		
20089200	- Other, including mixtures other than those of sub-heading 2008 19: - -- Mixtures	30	SEN

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<b>200899</b>	<b>OTHER 2008</b>		
20089911	--- Squash: ----- Mango	30	SEN
20089912	--- Squash: ----- Lemon	30	SEN
20089913	--- Squash: ----- Orange	30	SEN
20089914	--- Squash: ----- Pineapple	30	SEN
20089919	--- Squash: ----- Other	30	SEN
20089991	--- Other: ----- Fruit cocktail	30	SEN
20089992	--- Other: ----- Grapes	30	SEN
20089993	--- Other: ----- Apples	30	SEN
20089994	--- Other: ----- Guava	30	SEN
20089999	--- Other: ----- Other	30	SEN
<b>200911</b>	<b>FROZEN ORANGE</b>		
20091100	- Orange juice: --- Frozen	30	SEN
<b>200912</b>	<b>ORANGE JUICE, NOT FROZEN, OF A BRIX VALUE NOT OV 2</b>		
20091200	- Orange juice: --- Not frozen, of a Brix value not exceeding 20	30	SEN
<b>200919</b>	<b>ORANGE, NOT FROZEN</b>		
20091900	- Orange juice: --- Other	30	EXC
<b>200921</b>	<b>GRAPEFRUIT</b>		
20092100	- Grapefruit juice: --- Of a Brix value not exceeding 20	30	RED
<b>200929</b>	<b>GRAPEFRUIT JUICE, NESOI, NT FORTIFIED W VITAMINS</b>		
20092900	- Grapefruit juice: --- Other	30	RED
<b>200931</b>	<b>JUICE OF 1 CITRUS FRUIT, BRIX VALUE &lt;=20, NT FORT</b>		
20093100	- Juice of any other single citrus fruit: --- Of a Brix value not exceeding 20	30	RED
<b>200939</b>	<b>JUICE OF OTHER SINGLE CIRTUS FRUIT, NT FROT, NESOI</b>		
20093900	- Juice of any other single citrus fruit: --- Other	30	RED
<b>200941</b>	<b>PINEAPPLE</b>		
20094100	- Pineapple juice: --- Of a Brix value not exceeding 20	30	RED
<b>200949</b>	<b>PINEAPPLE JUICE, NT FORT., UNFERMNT, NESOI</b>		
20094900	- Pineapple juice: --- Other	30	RED
<b>200950</b>	<b>TOMATO JUICE, DW&lt;7%</b>		
20095000	-- Tomato juice	30	EXC
<b>200961</b>	<b>GRAPE JUICE OF A BRIX VALUE &lt;= 20, NT FORT W/VITA</b>		
20096100	- Grape juice (including grape must): --- Of a Brix value not exceeding 30	30	RED
<b>200969</b>	<b>GRAPE JUICE, NESOI, NT FORTIFIED WITH VITAMINS/MIN</b>		
20096900	- Grape juice (including grape must): --- Other	30	RED
<b>200971</b>	<b>APPLE JUICE OF A BIRX VALUE &lt;=20, NT FORT W VITAMI</b>		
20097100	- Apple juice: --- Of a Brix value not exceeding 20	30	RED
<b>200979</b>	<b>APPLE JUICE, NESOI, NT FORTIFIED W VITAMINS, UNFER</b>		
20097900	- Apple juice: --- Other	30	RED
<b>200980</b>	<b>OTHER, NOT MIXED</b>		
20098010	---- Mango juice	30	RED
20098090	---- Other	30	RED
<b>200990</b>	<b>MIXTURES</b>		
20099000	-- Mixtures of juices	30	RED
<b>210111</b>	<b>EXTRACT, ET+THERFROM</b>		
21011110	---- Instant coffee, flavoured	30	SEN
21011120	---- Instant coffee, not flowered	30	SEN
21011130	---- Coffee aroma	30	SEN
21011190	---- Other	30	SEN
<b>210112</b>	<b>EXTRACT/ESSENCE/ETC</b>		
21011200	- Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee: --- Preparations with basis of extracts, essences, concentrates or with a basis of coffee	30	EXC
<b>210120</b>	<b>TEA/MATE EXTRACT, ET</b>		
21012010	---- Instant tea	30	EXC
21012020	---- Quick brewing black tea	30	EXC
21012030	---- Tea aroma	30	EXC
21012090	---- Other	30	EXC
<b>210130</b>	<b>ROASTED COFFEE SUBS</b>		
21013010	---- Roasted chicory	30	EXC
21013020	---- Roasted coffee substitutes	30	EXC
21013090	---- Other	30	EXC
<b>210210</b>	<b>YEASTS, ACTIVE</b>		
21021010	---- Culture yeast	30	RED
21021020	---- Baker's yeast	30	RED
21021090	---- Other	30	RED
<b>210220</b>	<b>YEASTS, INACTIVE; ETC</b>		
21022000	-- Inactive yeasts, other single-cell micro-organisms, dead	30	RED
<b>210230</b>	<b>BAKING POWDER, PREPD</b>		
21023000	-- Prepared baking powders	30	RED
<b>210310</b>	<b>SOY SAUCE</b>		
21031000	-- Soya sauce	30	RED
<b>210320</b>	<b>TOMATO KETCHP, SAUCE</b>		
21032000	-- Tomato ketchup and other tomato sauces	30	RED
<b>210330</b>	<b>MUSTARD FLOUR, MEAL</b>		
21033000	-- Mustard flour and meal and prepared mustard	30	RED
<b>210390</b>	<b>SAUCE, CONDIMENT, ETC</b>		
21039010	---- Curry paste	30	RED
21039020	---- Chilli sauce	30	RED

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21039030	---- Majonnaise and salad dressings	30	RED
21039040	---- Mixed, condiments and mixed seasoning	30	RED
21039090	---- Other	30	RED
<b>210410</b>	<b>SOUPS,BROTHS,PREPAR</b>		
21041010	---- Dried	30	RED
21041090	---- Other	30	RED
<b>210420</b>	<b>BABY FOOD</b>		
21042000	-- Homogenised composite food preparations	30	RED
<b>210500</b>	<b>ICE CREAM,EDIBL ICE</b>		
21050000	-ICECREAM AND OTHER EDIBLE ICE, WHETHER OR NOT CONTAINING COCOA	30	RED
<b>210610</b>	<b>PROTEIN CONCENTRATE</b>		
21061000	-- Protein concentrates and textured protein substances	30	RED
<b>210690</b>	<b>OTHER 2106</b>		
21069011	--- Soft drink concentrates: ----- Sharbat	30	EXC
21069019	--- Soft drink concentrates: ----- Other	30	EXC
21069020	---- Pan masala	30	EXC
21069030	---- Betel nut product known as "Supari"	30	EXC
21069040	---- Sugar-syrups containing added flavouring or colouring matter, not elsewhere specified or included; lactose syrup; glucose syrup and malto dextrine syrup	30	EXC
21069050	---- Compound preparations for making non-alcoholic beverages	100	EXC
21069060	---- Food flavouring material	30	EXC
21069070	---- Churna for pan	30	EXC
21069080	---- Custard powder	30	EXC
21069091	--- Other: ----- Diabetic foods	30	EXC
21069092	--- Other: ----- Sterilized or pasteurized millstone	30	EXC
21069099	--- Other: ----- Other	30	EXC
<b>220110</b>	<b>MINERAL,AERATED</b>		
22011010	---- Mineral waters	30	RED
22011020	---- Aerated waters	30	RED
<b>220190</b>	<b>O WATR,N SWT,ICE+SN</b>		
22019010	---- Ice and snow	30	RED
22019090	---- Other	30	RED
<b>220210</b>	<b>WATER,SWEETND/FLAVR</b>		
22021010	---- Aerated waters	30	RED
22021020	---- Lemonade	30	RED
22021090	---- Other	30	RED
<b>220290</b>	<b>OTHER 2202</b>		
22029010	---- Soya milk drinks, whether or not sweetended or flavoured	30	RED
22029020	---- Fruit pulp or fruit juice based drinks	30	RED
22029030	---- Beverages containing milk	30	RED
22029090	---- Other	30	RED
<b>220300</b>	<b>BEER MADE FROM MALT</b>		
22030000	-BEER MADE FROM MALT	100	EXC
<b>220410</b>	<b>SPARKLING</b>		
22041000	-- Sparkling wine	100	EXC
<b>220421</b>	<b>NOT SPARKNG &lt;2LITER</b>		
22042110	---- Port and other red wines	100	EXC
22042120	---- Sherry and other white wines	100	EXC
22042190	---- Other	100	EXC
<b>220429</b>	<b>OTHER WINE</b>		
22042910	---- Port and other red wines	100	EXC
22042920	---- Sherry and other white wines	100	EXC
22042990	---- Other	100	EXC
<b>220430</b>	<b>GRAPE MUST &gt;.5% ALC</b>		
22043000	-- Other grape must	100	EXC
<b>220510</b>	<b>PLANT FLAVORED &lt; 2L</b>		
22051000	-- In containers holding 2 l or less	100	EXC
<b>220590</b>	<b>PLANT FLAVORED &gt;2LS</b>		
22059000	-- Other	100	EXC
<b>220600</b>	<b>CIDER,PERRY,MEAD,ET</b>		
22060000	-OTHER FERMENTED BEVERAGES (FOR EXAMPLE, CIDER, PERRY, MEAD); MIXTURES OF FERMENTED BEVERAGES AND NON-ALCOHOLIC BEVERAGES, NOT ELSEWHERE SPECIFIED OR INCLUDED	100	EXC
<b>220710</b>	<b>UNDENATURED</b>		
22071011	--- Rectified spirit: ----- Concentrates of alcoholic beverages	150	EXC
22071019	--- Rectified spirit: ----- Other	150	EXC
22071090	---- Other	150	EXC
<b>220720</b>	<b>DENATURED</b>		
22072000	-- Ethyl alcohol and other spirits, denatured, of any strength	10	EXC
<b>220820</b>	<b>GRAPE BRANDY</b>		
22082011	--- In containers holding 2 l or less: ----- Brandy	150	EXC
22082012	--- In containers holding 2 l or less: ----- Liquors	150	EXC
22082019	--- In containers holding 2 l or less: ----- Other	150	EXC
22082091	--- Other ----- Brandy	150	EXC
22082092	--- Other ----- Liquors	150	EXC
22082099	--- Other ----- Other	150	EXC
<b>220830</b>	<b>WHISKIES</b>		
22083011	--- In containers holding 2 l or less: ----- Bourbon whiskey	150	EXC
22083012	--- In containers holding 2 l or less: ----- Scotch	150	EXC



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22083013	--- In containers holding 2 l or less: ---- Blended	150	EXC
22083019	--- In containers holding 2 l or less: ---- Other	150	EXC
22083091	--- Other ---- Bourbon whiskey	150	EXC
22083092	--- Other ---- Scotch	150	EXC
22083093	--- Other ---- Blended	150	EXC
22083099	--- Other ---- Other	150	EXC
<b>220840</b>	<b>RUM AND TAFIA</b>		
22084011	--- In containers holding 2 l or less: ---- Rum	150	EXC
22084012	--- In containers holding 2 l or less: ---- Tafia	150	EXC
22084091	--- Other ---- Rum	150	EXC
22084092	--- Other ---- Tafia	150	EXC
<b>220850</b>	<b>GIN AND GENEVA</b>		
22085011	--- In containers holding 2 l or less: ---- Gin	150	EXC
22085012	--- In containers holding 2 l or less: ---- Geneva	150	EXC
22085013	--- In containers holding 2 l or less: ---- Vodka	150	EXC
22085091	--- Other: ---- Gin	150	EXC
22085092	--- Other: ---- Geneva	150	EXC
<b>220860</b>	<b>VODKA</b>		
22086093	--- Other: ---- Vodka	150	EXC
<b>220870</b>	<b>LIQUEURS+CORDIALS</b>		
22087011	--- In containers holding 2 l or less: ---- Liqueurs	150	EXC
22087012	--- In containers holding 2 l or less: ---- Cordials	150	EXC
22087091	--- Other: ---- Liqueurs	150	EXC
22087092	--- Other: ---- Cordials	150	EXC
<b>220890</b>	<b>OTHER 2208</b>		
22089011	--- In containers holding 2 l or less: ---- Tequila	150	EXC
22089012	--- In containers holding 2 l or less: ---- Indenatured ethyl alcohol	150	EXC
22089019	--- In containers holding 2 l or less: ---- Other	150	EXC
22089091	--- Other ---- Tequila	150	EXC
22089092	--- Other ---- Indenatured ethyl alcohol	150	EXC
22089099	--- Other ---- Other	150	EXC
<b>220900</b>	<b>VINEGAR F ACTC ACID</b>		
22090010	---- Brewed vinegar	30	RED
22090020	---- Synthetic vinegar	30	RED
22090090	---- Other	30	RED
<b>230110</b>	<b>PELLET,OFFAL;GREAVE</b>		
23011010	---- Meat meals and pellets (including tankage)	30	RED
23011090	---- Other (including greaves)	30	RED
<b>230120</b>	<b>OF FISH,CRUSTACN,ET</b>		
23012011	--- Fish meal, unfit for human consumption: ---- In powder form	5	RED
23012019	--- Fish meal, unfit for human consumption: ---- Other	5	RED
23012090	---- Other	5	RED
<b>230210</b>	<b>FROM MILLNG CORN</b>		
23021010	---- Maize bran	30	EXC
23021090	---- Other	30	EXC
<b>230220</b>	<b>FROM MILLNG RICE</b>		
23022010	---- De-oiled rice bran	15	EXC
23022020	---- Rice bran, raw	15	EXC
23022090	---- Other	15	EXC
<b>230230</b>	<b>FROM MILLNG WHEAT</b>		
23023000	-- Of wheat	30	EXC
<b>230240</b>	<b>FROM MILLNG CEREAL</b>		
23024000	-- Of other cereals	30	EXC
<b>230250</b>	<b>MILLING LEGUM PLNTS</b>		
23025000	-- Of leguminous plants	30	SEN
<b>230310</b>	<b>STARCH AND SIMILAR</b>		
23031000	-- Residues of starch manufacture and similar residues	30	EXC
<b>230320</b>	<b>Beet-Pulp Bgsse &amp; other Wast of Sugr Mnfrctr</b>		
23032000	-- Beet-pulp, bagasse and other waste of sugar manufacture	30	SEN
<b>230330</b>	<b>BREWING OR DISTILNG</b>		
23033000	-- Brewing or distilling dregs and waste	30	SEN
<b>230400</b>	<b>SOYBEAN RESIDUES</b>		
23040010	---- Oil-cake and oil-cake meal of soyabean, expeller variety	15	SEN
23040020	---- Oil-cake of soyabean, solvent extracted (defatted) variety	15	SEN
23040030	---- Meal of soyabean, solvent extracted (defatted)	15	SEN
23040090	---- Other	15	SEN
<b>230500</b>	<b>OILCAKE,O SOLID RES</b>		
23050010	---- Oil-cake and oil-cake meal of ground-nut, expeller variety	15	SEN
23050020	---- Oil-cake and oil-cake meal of ground-nut, solvent extracted variety (defatted)	15	SEN
23050090	---- Other	15	SEN
<b>230610</b>	<b>Oil cake &amp; other residues of cotton seeds</b>		
23061010	---- Oil-cake and oil-cake meal, decorticated expeller variety	15	SEN
23061020	---- Oil-cake and oil-cake meal, decorticated, solvent extracted (defatted) variety	15	SEN
23061030	---- Oil-cake and oil-cake meal, undecorticated, expeller variety	15	SEN
23061040	---- Oil-cake and oil-cake meal, undecorticated, solvent extracted (defatted) variety	15	SEN
23061090	---- Other	15	SEN
<b>230620</b>	<b>Oil cake &amp; other residues of linseed</b>		
23062010	---- Oil-cake and oil-cake meal, expeller variety	15	SEN
23062020	---- Oil-cake and oil-cake meal, solvent extracted (defatted) variety	15	SEN

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23062090	---- Other	15	SEN
<b>230630</b>	<b>Oil cake &amp; residues of sunflower seeds</b>		
23063010	---- Oil-cake and oil-cake meal, expeller variety	15	SEN
23063020	---- Oil-cake and oil-cake meal, solvent extracted (defatted) variety	15	SEN
23063090	---- Other	15	SEN
<b>230641</b>	<b>Low erucic acid of rape or colza seeds</b>		
23064100	- Of rape or colza seeds: --- Of low erucic acid rape or colza seeds	15	EXC
<b>230649</b>	<b>Other residues of rape or colza seeds</b>		
23064900	- Of rape or colza seeds: --- Other	15	SEN
<b>230650</b>	<b>Oil cake &amp; other residues of coconut/copra</b>		
23065010	---- Oil-cake and oil-cake meal, expeller variety	15	SEN
23065020	---- Oil-cake and oil-cake meal, solvent extracted (defatted) variety	15	SEN
23065090	---- Other	15	SEN
<b>230660</b>	<b>Oil-Cake &amp; other Residue of Palm Nut/Kernel</b>		
23066000	-- Of palm nuts or kernels	15	SEN
<b>230670</b>	<b>Oil Cake/Solid Resdus of Maize(Corn)Germs</b>		
23067000	-- Of maize (corn) germ	15	SEN
<b>230690</b>	<b>OTHER 2306</b>		
23069011	--- Oil-cake and oil-cake meal, expeller variety: ---- Of mowra seeds	15	SEN
23069012	--- Oil-cake and oil-cake meal, expeller variety: ---- Of mustard seeds	15	SEN
23069013	--- Oil-cake and oil-cake meal, expeller variety: ---- Of niger seeds	15	SEN
23069014	--- Oil-cake and oil-cake meal, expeller variety: ---- Of sesamum seeds	15	SEN
23069015	--- Oil-cake and oil-cake meal, expeller variety: ---- Of mango kernel	15	SEN
23069016	--- Oil-cake and oil-cake meal, expeller variety: ---- Of sal (de-oiled)	15	SEN
23069017	--- Oil-cake and oil-cake meal, expeller variety: ---- Of castor seeds	15	SEN
23069018	--- Oil-cake and oil-cake meal, expeller variety: ---- Of neem seeds	15	SEN
23069019	--- Oil-cake and oil-cake meal, expeller variety: ---- Of other seeds	15	SEN
23069021	--- Oil-cake and oil-cake meal, solvent extracted (defatted) variety: ---- - Of mustard seeds	15	SEN
23069022	--- Oil-cake and oil-cake meal, solvent extracted (defatted) variety: ---- - Of niger seeds	15	SEN
23069023	--- Oil-cake and oil-cake meal, solvent extracted (defatted) variety: ---- - Of cardi seeds	15	SEN
23069024	--- Oil-cake and oil-cake meal, solvent extracted (defatted) variety: ---- - Of sesamum seeds	15	SEN
23069025	--- Oil-cake and oil-cake meal, solvent extracted (defatted) variety: ---- - Of mango kernel	15	SEN
23069026	--- Oil-cake and oil-cake meal, solvent extracted (defatted) variety: ---- - Of sal (de-oiled)	15	SEN
23069027	--- Oil-cake and oil-cake meal, solvent extracted (defatted) variety: ---- - Of castor seeds	15	SEN
23069028	--- Oil-cake and oil-cake meal, solvent extracted (defatted) variety: ---- - Of neem seeds	15	SEN
23069029	--- Oil-cake and oil-cake meal, solvent extracted (defatted) variety: ---- - Of other seeds	15	SEN
23069030	---- Residues babool seed extraction	15	SEN
23069090	---- Other	15	SEN
<b>230700</b>	<b>Wine lees argol</b>		
23070000	-WINE LEES; ARGOL	30	SEN
<b>230800</b>	<b>VEG MATERIALS, WASTES ETC FOR ANIMAL FEED NESOI</b>		
23080000	-VEGETABLE MATERIALS AND VEGETABLE WASTE, VEGETABLE RESIDUES AND BY-PRODUCTS, WHETHER OR NOT IN THE FORM OF PELLETS, OF A KIND USED IN ANIMAL FEEDING, NOT ELSEWHERE SPECIFIED OR INCLUDED	30	SEN
<b>230910</b>	<b>DOG,CAT,RETAIL SALE</b>		
23091000	-- Dog or cat food, put up for retail sale	30	SEN
<b>230990</b>	<b>OTHER 2309</b>		
23099010	---- Compounded animal feed	30	EXC
23099020	---- Concentrates for compound animal feed	30	EXC
23099031	--- Feeds for fish (prawn, etc.): ---- Prawn and shrimps feed	30	EXC
23099032	--- Feeds for fish (prawn, etc.): ---- Fish meal in powdered form	30	EXC
23099039	--- Feeds for fish (prawn, etc.): ---- Other	30	EXC
23099090	---- Other	30	EXC
<b>240110</b>	<b>NT STEMMED/STRIPPED</b>		
24011010	---- Flue cured virginia tobacco	30	EXC
24011020	---- Sun cured country (natu) tobacco	30	EXC
24011030	---- Sun cured virginia tobacco	30	EXC
24011040	---- Burley tobacco	30	EXC
24011050	---- Tobacco for manufacture of biris, not stemmed	30	EXC
24011060	---- Tobacco for manufacture of chewing tobacco	30	EXC
24011070	---- Tobacco for manufacture of cigar and cheroot	30	EXC
24011080	---- Tobacco for manufacture of hookah tobacco	30	EXC
24011090	---- Other	30	EXC
<b>240120</b>	<b>STEMMED/STRIPPED</b>		
24012010	---- Flue cured virginia tobacco	30	EXC
24012020	---- Sun cured country (natu) tobacco	30	EXC
24012030	---- Sun cured virginia tobacco	30	EXC
24012040	---- Burley tobacco	30	EXC
24012050	---- Tobacco for manufacture of biris	30	EXC
24012060	---- Tobacco for manufacture of chewing tobacco	30	EXC
24012070	---- Tobacco for manufacture of cigar and cheroot	30	EXC

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24012080	---- Tobacco for manufacture of hookah tobacco	30	EXC
24012090	---- Other	30	EXC
<b>240130</b>	<b>REFUSE (WASTE)</b>		
24013000	-- Tobacco refuse	30	EXC
<b>240210</b>	<b>CIGAR, CHEROOT, RILOS</b>		
24021010	---- Cigar and cheroots	30	EXC
24021020	---- Cigarillos	30	EXC
<b>240220</b>	<b>CIGARETTES</b>		
24022010	---- Other than filter cigarettes, of length not exceeding 60 millimetres	30	EXC
24022020	---- Other than filter cigarettes, of length exceeding 60 millimetres but not exceeding 70 millimetres	30	EXC
24022030	---- Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) not exceeding 70 millimetres	30	EXC
24022040	---- Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 70 millimetres but not exceeding 75 millimetres	30	EXC
24022050	---- Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 75 millimetres but not exceeding 85 millimetres	30	EXC
24022090	---- Other	30	EXC
<b>240290</b>	<b>OF SUBSTITUTES</b>		
24029010	---- Cigarettes of tobacco substitutes	30	EXC
24029020	---- Cigarillos of tobacco substitutes	30	EXC
24029090	---- Other	30	EXC
<b>240310</b>	<b>SMOKING TOBACCO</b>		
24031010	---- Hookah or gudaku tobacco	30	EXC
24031020	---- Smoking mixtures for pipes and cigarettes	30	EXC
24031031	--- Biris: ---- Other than paper rolled biris, manufactured without the aid of machine	30	EXC
24031039	--- Biris: ---- Other	30	EXC
24031090	---- Other	30	EXC
<b>240391</b>	<b>HOMOGENIZED/RECONST</b>		
24039100	- Other: --- "Homogenised" or "reconstituted" tobacco	30	EXC
<b>240399</b>	<b>OTHER 2403</b>		
24039910	---- Chewing tobacco	30	EXC
24039920	---- Preparations containing chewing tobacco	30	EXC
24039930	---- Jarda scented tobacco	30	EXC
24039940	---- Snuff	30	EXC
24039950	---- Preparations containing snuff	30	EXC
24039960	---- Tobacco extracts and essence	30	EXC
24039970	---- Cut-tobacco	30	EXC
24039990	---- Other	30	EXC
<b>250100</b>	<b>PURE SODIUM CHLORID</b>		
25010010	---- Common salt (including iodised salt)	5	E-8
25010020	---- Rock salt	5	E-8
25010090	---- Other	5	E-8
<b>250200</b>	<b>Unroasted iron pyrites</b>		
25020000	-UNROASTED IRON PYRITES	5	E-8
<b>250300</b>	<b>N SUBLME,PREC,COLLO</b>		
25030010	---- Sulphur recovered as by-product in refining of crude oil	5	E-8
25030090	---- Other	5	E-8
<b>250410</b>	<b>IN POWDER OR FLAKES</b>		
25041010	---- Graphite, crystalline	5	E-8
25041020	---- Graphite, amorphous	5	E-8
25041090	---- Other	5	E-8
<b>250490</b>	<b>NOT POWDER/FLAKES</b>		
25049010	---- Graphite, micronised	5	E-8
25049090	---- Other	5	E-8
<b>250510</b>	<b>SILICA QUARTZ</b>		
25051011	--- Silica sands: ---- Processed (white)	5	E-8
25051012	--- Silica sands: ---- Processed (brown)	5	E-8
25051019	--- Silica sands: ---- Other	5	E-8
25051020	---- Quartz sands	5	E-8
<b>250590</b>	<b>OTHER 2505</b>		
25059000	-- Other	5	E-8
<b>250610</b>	<b>QUARTZ,N NATUR SAND</b>		
25061010	---- In lumps	5	E-8
25061020	---- In powder	5	E-8
<b>250621</b>	<b>QUARTZITE,CRUDE/RGH</b>		
25062110	---- In lumps	5	E-8
25062120	---- In powder	5	E-8
25062190	---- Other	5	E-8
<b>250629</b>	<b>QUARTZITE,N CRD/RGH</b>		
25062900	- Quartzite: --- Other	5	E-8
<b>250700</b>	<b>KAOLINIC CLAYS</b>		
25070010	---- Crude	5	E-8
25070021	--- Other: ---- Pharmaceutical grade	5	E-8
25070022	--- Other: ---- Ceramic grade	5	E-8
25070029	--- Other: ---- Other	5	E-8
<b>250810</b>	<b>BENTONITE</b>		
25081010	---- Crude	5	E-8

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25081090	---- Other (includes processed, activated and ground)	5	E-8
<b>250820</b>	<b>DECOLOR,FULLR EARTH</b>		
25082010	---- Processed (including activated)	5	E-8
25082090	---- Other	5	E-8
<b>250830</b>	<b>FIRE CLAY</b>		
25083010	---- Non-plastic	5	E-8
25083020	---- Semi-plastic	5	E-8
25083030	---- Plastic	5	E-8
25083090	---- Other	5	E-8
<b>250840</b>	<b>OTHER 2508</b>		
25084010	---- Ball clay	5	E-8
25084020	---- Earth clay	5	E-8
25084090	---- Other	5	E-8
<b>250850</b>	<b>ANDALUS,KYAN,SILLMA</b>		
25085010	---- Andalusite	5	E-8
25085021	--- Kyanite: ---- Crude, other than calcined	5	E-8
25085022	--- Kyanite: ---- Processed, other than calcined (washed or ground or screened or beneficiated)	5	E-8
25085023	--- Kyanite: ---- Calcined	5	E-8
25085031	--- Sillimanite: ---- Lumps	5	E-8
25085032	--- Sillimanite: ---- Fines (including sand)	5	E-8
25085039	--- Sillimanite: ---- Other	5	E-8
<b>250860</b>	<b>MULLITE</b>		
25086000	-- Mullite	5	E-8
<b>250870</b>	<b>CHAMOTTE,DINAS EART</b>		
25087000	-- Chamotte or dinas earths	5	E-8
<b>250900</b>	<b>CHALK</b>		
25090000	-CHALK	5	E-8
<b>251010</b>	<b>UNGROUND</b>		
25101010	---- Natural calcium phosphate	5	E-5
25101020	---- Natural aluminium calcium phosphate	5	E-5
25101030	---- Natural calcium phosphate apatite	5	E-5
25101090	---- Other	5	E-5
<b>251020</b>	<b>GROUND</b>		
25102010	---- Natural calcium phosphates	5	E-5
25102020	---- Natural aluminium calcium phosphate	5	E-5
25102030	---- Natural calcium phosphates apatite	5	E-5
25102090	---- Other	5	E-5
<b>251110</b>	<b>SULFATE (BARYTES)</b>		
25111010	---- Lumps	5	E-8
25111020	---- Powder	5	E-8
25111090	---- Other	5	E-8
<b>251120</b>	<b>Natural barium carbonate (witherite)</b>		
25112000	-- Natural barium carbonate (witherite)	5	E-8
<b>251200</b>	<b>SILICEOUS FSSL MLS</b>		
25120010	---- Kieselguhr	5	E-8
25120020	---- Tripolite	5	E-8
25120030	---- Diatomite	5	E-8
25120090	---- Other	5	E-8
<b>251311</b>	<b>PUMICE,CRUDE/CRUSHD</b>		
25131100	- Pumice stone: --- Crude or in irregular pieces, including crushed pumice ("bimskies")	5	E-8
<b>251319</b>	<b>PUMICE, OTHER</b>		
25131900	- Pumice stone: --- Other	5	E-8
<b>251320</b>	<b>EMERY,NAT CORUND,OT</b>		
25132010	---- Emery	5	E-8
25132020	---- Natural corundum	5	E-8
25132030	---- Natural garnet	5	E-8
25132090	---- Other	5	E-8
<b>251400</b>	<b>SLATE,CRUDE/RGH TRM</b>		
25140000	-SLATE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE	5	E-8
<b>251511</b>	<b>MARB,TRAV,CRUDE/RGH</b>		
25151100	- Marble and travertine: --- Crude or roughly trimmed	12.5	E-8
<b>251512</b>	<b>MARB,TRA IN BLK/SLB</b>		
25151210	---- Blocks	12.5	E-8
25151220	---- Slabs	12.5	E-8
25151290	---- Other	12.5	E-8
<b>251520</b>	<b>OTHR 2515;ALABASTER</b>		
25152010	---- Alabaster	12.5	E-8
25152090	---- Other	12.5	E-8
<b>251611</b>	<b>GRANITE,CRUDE/ROUGH</b>		
25161100	- Granite: --- Crude or roughly trimmed	12.5	E-8
<b>251612</b>	<b>GRANITE,BLOCKS/SLAB</b>		
25161200	- Granite: --- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	12.5	E-8
<b>251621</b>	<b>SANDSTONE,CRUDE/RGH</b>		
25162100	- Sandstone: --- Crude or roughly trimmed	12.5	E-8
<b>251622</b>	<b>SANDSTONE,BLCK/SLAB</b>		
25162200	- Sandstone: --- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	12.5	E-8

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
<b>251690</b>	<b>OTHER 2516</b>		
25169010	---- Pakur stone	12.5	E-8
25169020	---- Stone boulders	12.5	E-8
25169090	---- Other	12.5	E-8
<b>251710</b>	<b>FOR CONCRETE AGGREG</b>		
25171010	---- Pakur stone, crushed or broken	5	E-8
25171020	---- Flint	5	E-8
25171090	---- Other	5	E-8
<b>251720</b>	<b>SLAG MACADAM,ETC</b>		
25172000	-- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in sub-heading 2517 10	5	E-8
<b>251730</b>	<b>Tarred macadam</b>		
25173000	-- Tarred macadam	5	E-8
<b>251741</b>	<b>MARBLE GRANULE,CHIP</b>		
25174100	- Granules, chippings and powder, of stone of heading 2515 or 2516, whether or not heat treated: --- Of marble	5	E-8
<b>251749</b>	<b>OTHR STONE GRANULES</b>		
25174900	- Granules, chippings and powder, of stone of heading 2515 or 2516, whether or not heat treated: --- Other	5	E-8
<b>251810</b>	<b>NOT CALCINED</b>		
25181000	-- Dolomite not calcined or sintered	5	E-8
<b>251820</b>	<b>CALCINED</b>		
25182000	-- Calcined or sintered dolomite	5	E-8
<b>251830</b>	<b>AGGLOMERATED</b>		
25183000	-- Dolomite ramming mix	5	E-8
<b>251910</b>	<b>NAT MAGNESIUM CARBO</b>		
25191000	-- Natural magnesium carbonate (magnesite)	5	E-8
<b>251990</b>	<b>FUSED,DEAD-BURN,OTH</b>		
25199010	---- Fused magnesia (natural)	5	E-8
25199020	---- Dead-burnt (sintered) magnesia	5	E-8
25199030	---- Magnesium calcined (other than dead-burnt) not elsewhere specified or included	5	E-8
25199040	---- Magnesium oxide	5	E-8
25199090	---- Other	5	E-8
<b>252010</b>	<b>GYP SUM; ANHYDRITE</b>		
25201010	---- Natural	5	E-8
25201020	---- Marine	5	E-8
25201090	---- Other	5	E-8
<b>252020</b>	<b>PLASTER OF CALC,ETC</b>		
25202010	---- Calcined	5	E-8
25202090	---- Other	5	E-8
<b>252100</b>	<b>LIME MANU RELATED</b>		
25210010	---- Limestone flux (L.D., below 1% SiO2)	5	E-8
25210090	---- Other	5	E-8
<b>252210</b>	<b>QUICKLIME</b>		
25221000	-- Quicklime	5	E-8
<b>252220</b>	<b>SLAKED LIME</b>		
25222000	-- Slaked lime	5	E-8
<b>252230</b>	<b>HYDRAULIC LIME</b>		
25223000	-- Hydraulic lime	12.5	E-8
<b>252310</b>	<b>CLINKERS</b>		
25231000	-- Cement clinkers	12.5	E-8
<b>252321</b>	<b>WHITE PORTLAND</b>		
25232100	- Portland cement: --- White cement, whether or not artificially	12.5	E-8
<b>252329</b>	<b>PORTLAND,NOT WHITE</b>		
25232910	---- Ordinary portland cement, dry	12.5	E-8
25232920	---- Ordinary portland cement, coloured	12.5	E-8
25232930	---- Portland pozzolana Cement	12.5	E-8
25232940	---- Portland slag cement	12.5	E-8
25232990	---- Other	12.5	E-8
<b>252330</b>	<b>ALUMINOUS</b>		
25233000	-- Aluminous cement	12.5	E-8
<b>252390</b>	<b>OTHER 2523</b>		
25239010	---- Sagol; ashmoh	12.5	E-8
25239020	---- High alumina refractory cement	12.5	E-8
25239090	---- Other	12.5	E-8
<b>252400</b>	<b>ASBESTOS</b>		
25240011	--- Asbestos in rock form: ----- Chrysotile	12.5	E-8
25240012	--- Asbestos in rock form: ----- Amphibole	12.5	E-8
25240019	--- Asbestos in rock form: ----- Other	12.5	E-8
25240021	--- Fibre raw, beaten or washed or graded to length: ----- Chrysotile	12.5	E-8
25240022	--- Fibre raw, beaten or washed or graded to length: ----- Amosite	12.5	E-8
25240029	--- Fibre raw, beaten or washed or graded to length: ----- Other	12.5	E-8
25240031	--- Flakes or powder: ----- Amosite	12.5	E-8
25240039	--- Flakes or powder: ----- Other	12.5	E-8
25240091	--- Other: ----- Waste	12.5	E-8
25240099	--- Other: ----- Other	12.5	E-8
<b>252510</b>	<b>CRUDE,RIFTD SHT/SPL</b>		
25251010	---- Mica blocks	5	E-8
25251020	---- Condensor films trimmed but not cut to shape	5	E-8
25251030	---- Mica splittings, book form	5	E-8
25251040	---- Mica splittings, loose	5	E-8

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
25251090	---- Other	5	E-8
<b>252520</b>	<b>MICA POWDER</b>		
25252010	---- Mica flakes, 2.20 mesh	5	E-8
25252020	---- Mica powder, dry ground	5	E-8
25252030	---- Mica powder, micronised	5	E-8
25252040	---- Mica powder, wet ground	5	E-8
25252050	---- Mica powder, calcined	5	E-8
25252090	---- Other	5	E-8
<b>252530</b>	<b>MICA WASTE</b>		
25253010	---- Mica mine scrap and waste	5	E-8
25253020	---- Mica factory scrap	5	E-8
25253030	---- Mica cuttings book form	5	E-8
25253090	---- Other	5	E-8
<b>252610</b>	<b>NOT CRSHD,NOT PWDRD</b>		
25261010	---- Steatite (soap stone, etc.) block	5	E-8
25261020	---- Steatite (soap stone, etc.) lumps	5	E-8
25261090	---- Other	5	E-8
<b>252620</b>	<b>CRUSHED OR POWDERED</b>		
25262000	-- Crushed or powdered	5	E-8
<b>252810</b>	<b>SODIUM BORATES</b>		
25281000	-- Natural sodium borates and concentrates thereof (whether or not calcined)	5	E-8
<b>252890</b>	<b>NATURAL BORATES&gt;85%</b>		
25289010	---- Natural boric acid (containing not more than 85% of H3BO3)	5	E-8
25289020	---- Natural calcium borates and concentrates thereof (whether or not calcined)	5	E-8
25289090	---- Other	5	E-8
<b>252910</b>	<b>FELDSPAR</b>		
25291010	---- Lumps	5	E-8
25291020	---- Powder	5	E-8
<b>252921</b>	<b>FLUORSPAR=&lt;97%CA FL</b>		
25292100	- Fluorspar: --- Containing by weight 97% or less of calcium fluoride	5	E-8
<b>252922</b>	<b>FLUORSPAR&gt;97%CA FLD</b>		
25292200	- Fluorspar: --- Containing by weight more than 97% of calcium	5	E-8
<b>252930</b>	<b>LEUCITE;NEPHELINE</b>		
25293000	-- Leucite; nepheline and nepheline syenite	5	E-8
<b>253010</b>	<b>VARIOUS UNEXPANDED</b>		
25301010	---- Vermiculite	5	E-8
25301020	---- Perlite	5	E-8
25301090	---- Others (including powder)	5	E-8
<b>253020</b>	<b>Kieserite epsomite (natural magnesium sulphates)</b>		
25302000	-- Kieserite, epsomite (natural magnesium sulphates)	5	E-8
<b>253090</b>	<b>OTHER 2530</b>		
25309010	---- Meerschaum (whether or not in polished pieces) and amber agglomerated; meeracham and agglomerated amber in plates, rods, etc., not worked after moulding jet	5	E-8
25309020	---- Natural arsenic sulphides (such as orpiment)	5	E-8
25309030	---- Calcite	5	E-8
25309040	---- Ores and concentrates of rare earth metals	5	E-8
25309050	---- Wollastonite	5	E-8
25309060	---- Earth colour ochre, crude	5	E-8
25309070	---- Other processed earth colour ochre	5	E-8
25309091	--- Other: ----- Strontium sulphate (natural ore)	5	E-8
25309099	--- Other: ----- Other	5	E-8
<b>260111</b>	<b>OTHER 2601</b>		
26011110	---- Iron ore lumps (60% Fe or more)	2	E-5
26011120	---- Iron ore lumps (below 60% Fe, including black iron ore containing up to 10% Mn)	2	E-5
26011130	---- Iron ore fines (62% Fe or more)	2	E-5
26011140	---- Iron ore fines (below 62% Fe)	2	E-5
26011150	---- Iron ore concentrates	2	E-5
26011190	---- Other	2	E-5
<b>260112</b>	<b>AGGLOMERATED</b>		
26011210	---- Iron ore pellets	2	E-5
26011290	---- Other	2	E-5
<b>260120</b>	<b>ROASTED IRON PYRITE</b>		
26012000	-- Roasted iron pyrites	2	E-8
<b>260200</b>	<b>MANGANE ORES+CONCNT</b>		
26020010	---- Manganese ore (46% or more)	2	E-5
26020020	---- Manganese ore (44% or more but below 46%)	2	E-5
26020030	---- Manganese ore (40% or more but below 44%)	2	E-5
26020040	---- Manganese ore (35% or more but below 40%)	2	E-5
26020050	---- Manganese ore (30% or more but below 35%)	2	E-5
26020060	---- Ferruginous (10% or more but below 30%)	2	E-5
26020070	---- Manganese ore sinters, agglomerated	2	E-5
26020090	---- Other	2	E-5
<b>260300</b>	<b>COPPER ORES+CONCENT</b>		
26030000	-COPPER ORES AND CONCENTRATES	2	E-5
<b>260400</b>	<b>NICKEL ORES+CONCENT</b>		
26040000	-NICKEL ORES AND CONCENTRATES	2	E-5
<b>260500</b>	<b>COBALT ORES+CONCENT</b>		
26050000	-COBALT ORES AND CONCENTRATES	2	E-5

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
<b>260600</b>	<b>ALUMINUM ORES+CONCE</b>		
26060010	---- Bauxite (natural), not calcined	2	E-5
26060020	---- Bauxite (natural), calcined	2	E-5
26060090	---- Other aluminium ores and concentrates	2	E-5
<b>260700</b>	<b>LEAD ORES+CONCENTRA</b>		
26070000	-LEAD ORES AND CONCENTRATES	2	E-5
<b>260800</b>	<b>ZINC ORES+CONCENTRA</b>		
26080000	-ZINC ORES AND CONCENTRATES	2	E-5
<b>260900</b>	<b>TIN ORES+CONCENTRAT</b>		
26090000	-TIN ORES AND CONCENTRATES	2	E-5
<b>261000</b>	<b>CHROMIUM ORE+CONCEN</b>		
26100010	---- Chrome ore lumps, containing 47% Cr2O3 and above	2	E-5
26100020	---- Chrome ore lumps, containing 40% or more but less than 47% Cr2O3	2	E-5
26100030	---- Chrome ore lumps below 40% Cr2O3	2	E-5
26100040	---- Chrome ore friable and concentrates fixes containing 47% Cr2O3 and above	2	E-5
26100090	---- Other	2	E-5
<b>261100</b>	<b>TUNGSTEN ORE+CONCEN</b>		
26110000	-TUNGSTEN ORES AND CONCENTRATES	2	E-8
<b>261210</b>	<b>Uranium ores &amp; concentrates</b>		
26121000	-- Uranium ores and concentrates	2	E-8
<b>261220</b>	<b>Thorium ores &amp; concentrates</b>		
26122000	-- Thorium ores and concentrates	2	E-8
<b>261310</b>	<b>ROASTED</b>		
26131000	-- Roasted	2	E-5
<b>261390</b>	<b>NOT ROASTED</b>		
26139000	-- Other	2	E-5
<b>261400</b>	<b>TITANIUM ORE+CONCEN</b>		
26140010	---- Ilmenite, unprocessed	2	E-5
26140020	---- Ilmenite, upgraded (beneficiated ilmenite including ilmenite	2	E-5
26140031	--- Rutile: ----- Rare earth oxides including rutile sand	2	E-5
26140039	--- Rutile: ----- Other	2	E-5
26140090	---- Other	2	E-5
<b>261510</b>	<b>ZIRCONIUM ORES+CONC</b>		
26151000	-- Zirconium ores and concentrates	2	E-5
<b>261590</b>	<b>OTHER 2615</b>		
26159010	---- Vanadium ores and concentrates	2	E-5
26159020	---- Niobium or tantalum ores and concentrates	2	E-5
<b>261610</b>	<b>Silver ores &amp; concentrates</b>		
26161000	-- Silver ores and concentrates	2	E-8
<b>261690</b>	<b>NOT SILVER</b>		
26169010	---- Gold ores and concentrates	2	E-5
26169090	---- Other	2	E-5
<b>261710</b>	<b>Antimony ores &amp; concntrts</b>		
26171000	-- Antimony ores and concentrates	2	E-5
<b>261790</b>	<b>OTHER 2617</b>		
26179000	-- Other	2	E-8
<b>261800</b>	<b>GRANULATED IRON/STL</b>		
26180000	-GRANULATED SLAG (SLAG SAND) FROM THE MANUFACTURE OF IRON OR STEEL	12.5	E-5
<b>261900</b>	<b>OT IRON+STEEL WASTE</b>		
26190010	---- Converted slag (scull) of blast furnace	12.5	E-5
26190090	---- Other	12.5	E-5
<b>262011</b>	<b>HARD ZINC SPELTER</b>		
26201100	- Containing mainly zinc: --- Hard zinc spelter	7.5	E-8
<b>262019</b>	<b>ZINC,N HARD SPELTER</b>		
26201900	- Containing mainly zinc: --- Other	7.5	E-8
<b>262021</b>	<b>Leaded gasoline sludges &amp; anti knook comp.sludges</b>		
26202100	- Containing mainly lead: --- Leaded gasoline sludges and leaded anti-knock compound sludges	12.5	E-8
<b>262029</b>	<b>ASH AND RESIDUES CONTAINING MAINLY LEAD, NESOI</b>		
26202900	- Containing mainly lead: --- Other	12.5	E-5
<b>262030</b>	<b>MAINLY CONTA COPPER</b>		
26203010	---- Brass dross	7.5	E-8
26203090	---- Other	7.5	E-8
<b>262040</b>	<b>MAINLY CONT ALUMINM</b>		
26204010	---- Aluminium dross	12.5	E-8
26204090	---- Other	12.5	E-8
<b>262060</b>	<b>Contng arsenic,mercury,thallium mix. used for extrn arsenic,etc and their chemicalcomp.</b>		
26206000	-- Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	12.5	E-8
<b>262091</b>	<b>Contng antimony,reryllium,cadmium,chromiumor theirmixtures</b>		
26209100	- Other: --- Containing antimony , beryllium, cadmium, chromium or their mixtures	12.5	E-8
<b>262099</b>	<b>ASH AND RESIDUES NESOI, CONTAINING METALS NESOI</b>		
26209900	- Other: --- Other	12.5	E-5
<b>262110</b>	<b>ASH &amp; RSDUS FROM INCINERATION OF MUNICIPAL WASTE</b>		
26211000	-- Ash and residues from the incineration of municipal waste	12.5	E-8
<b>262190</b>	<b>ASH AND SLAG, INCLUDING SEAWEED ASH (KELP), NESOI</b>		

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
26219000	-- Other	12.5	E-8
<b>270111</b>	<b>ANTHRACIT COAL,N AG</b>		
27011100	- Coal, whether or not pulverised, but not agglomerated: --- Anthracite	5	E-8
<b>270112</b>	<b>BITUMINOUS COAL,N AG</b>		
27011200	- Coal, whether or not pulverised, but not agglomerated: --- Bituminous coal	5	SEN
<b>270119</b>	<b>OTHER COAL,NT AGGLM</b>		
27011910	---- Coking coal	5	E-8
27011920	---- Steam coal	5	E-8
27011990	---- Other	5	E-8
<b>270120</b>	<b>OTHER 2701</b>		
27012010	---- Anthracite agglomerated	12.5	E-8
27012090	---- Other	12.5	E-8
<b>270210</b>	<b>NOT AGGLOMERATED</b>		
27021000	-- Lignite, whether or not pulverised, but not agglomerated	12.5	E-8
<b>270220</b>	<b>AGGLOMERATED</b>		
27022000	-- Agglomerated lignite	12.5	E-8
<b>270300</b>	<b>PEAT</b>		
27030010	---- Peat whether or not compressed into bales, but not agglomerated	12.5	E-8
27030090	---- Other	12.5	E-8
<b>270400</b>	<b>COKE;RETORT CARBON</b>		
27040010	---- Retort carbon (gas carbon)	12.5	E-8
27040020	---- Coke and semi-coke of lignite or of peat	12.5	E-8
27040030	---- Hard coke of coal	12.5	E-8
27040040	---- Soft coke of coal	12.5	E-8
27040090	---- Other	12.5	E-8
<b>270500</b>	<b>COAL GAS,VARIOUS GS</b>		
27050000	-COAL GAS, WATER GAS, PRODUCER GAS AND SIMILAR GASES, OTHER THAN PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS	12.5	E-8
<b>270600</b>	<b>MINERAL TARS</b>		
27060010	---- Coal tar	12.5	E-8
27060090	---- Other	12.5	E-8
<b>270710</b>	<b>BENZENE</b>		
27071000	-- Benzol (benzene)	12.5	E-8
<b>270720</b>	<b>TOLUENE</b>		
27072000	-- Toluol (toluene)	12.5	E-8
<b>270730</b>	<b>XYLENES</b>		
27073000	-- Xylol (xylenes)	12.5	E-8
<b>270740</b>	<b>NAPHTHALENE</b>		
27074000	-- Naphthelene	12.5	E-8
<b>270750</b>	<b>OTHER</b>		
27075000	-- Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250OC by the ASTM D 86 method	12.5	E-8
<b>270760</b>	<b>PHENOLS</b>		
27076000	-- Phenols	12.5	E-8
<b>270791</b>	<b>CREOSOTE OILS</b>		
27079100	- Other: --- Creosote oils	12.5	E-8
<b>270799</b>	<b>OTHER 2707</b>		
27079900	- Other: --- Other	12.5	E-8
<b>270810</b>	<b>PITCH FRM MINERAL T</b>		
27081010	---- Obtained by blending with creosote oil or other coal tar distillates	12.5	E-8
27081090	---- Other	12.5	E-8
<b>270820</b>	<b>P COKE FRM MINERL T</b>		
27082000	-- Pitch coke	12.5	E-8
<b>270900</b>	<b>CRUDE OIL</b>		
27090000	-PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, CRUDE	5	E-8
<b>271011</b>	<b>LIGHT OILS&amp; PREP (NOT CRUDE) FROM PETROL &amp; BITUM</b>		
27101111	--- Motor Spirit: ----- Special boiling point spirits (other than benzene, toluol) with nominal boiling point range 55-1150C	10	EXC
27101112	--- Motor Spirit: ----- Special boiling point spirits (other than benzene, benzol, toluene and toluol) with nominal boiling point range 63-700C	10	EXC
27101113	--- Motor Spirit: ----- Other special boiling point spirits (other than benzene, benzol, toluene and toluol)	10	EXC
27101119	--- Motor Spirit: ----- Other	10	EXC
27101120	---- Natural gasoline liquid ( NGL)	10	EXC
27101190	---- Other	10	EXC
<b>271019</b>	<b>OIL (NOT CRUDE) FROM PETROL &amp; BITUM MINERAL ETC.</b>		
27101910	---- Superior kerosine oil (SKO)	10	SEN
27101920	---- Aviation turbine fuel (ATF)	10	SEN
27101930	---- High speed diesel (HSD)	10	SEN
27101940	---- Light diesel oil (LDO)	10	SEN
27101950	---- Fuel oil	10	SEN
27101960	---- Base oil	10	SEN
27101970	---- Jute batching oil and textile oil	10	SEN
27101980	---- Lubricating oil	10	SEN
27101990	---- Other	10	SEN
<b>271091</b>	<b>WASTE OIL CONT.POLYCHLORINA.BIPHENYL (PCB)/PCT/PB</b>		
27109100	- Waste oil: --- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	10	EXC
<b>271099</b>	<b>WASTE OILS, NESOI</b>		



HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
27109900	-- Other	10	EXC
<b>271111</b>	<b>NATURAL, LIQUEFIED</b>		
27111100	- Liquefied: --- Natural gas	5	E-8
<b>271112</b>	<b>PROPANE, LIQUEFIED</b>		
27111200	- Liquefied: --- Propane	5	E-8
<b>271113</b>	<b>BUTANES, LIQUEFIED</b>		
27111300	- Liquefied: --- Butanes	5	E-8
<b>271114</b>	<b>VARIOUS, LIQUEFIED</b>		
27111400	- Liquefied: --- Ethylene, propylene, butylene and butadiene	10	EXC
<b>271119</b>	<b>OTHER, LIQUEFIED</b>		
27111900	- Liquefied: --- Other	5	SEN
<b>271121</b>	<b>Natural gas in gaseous state</b>		
27112100	- In gaseous state: --- Natural gas	10	E-8
<b>271129</b>	<b>OTHER GASES, GASEOUS</b>		
27112900	- In gaseous state: --- Other	10	EXC
<b>271210</b>	<b>PETROLEUM JELLY</b>		
27121010	---- Crude	10	EXC
27121090	---- Other	10	EXC
<b>271220</b>	<b>PARFFN WAX&lt;.75% OIL</b>		
27122010	---- Chlorinated paraffin wax	10	EXC
27122090	---- Other	10	EXC
<b>271290</b>	<b>OTHER MINERAL WAXES</b>		
27129010	---- Micro-crystalline petroleum wax	10	EXC
27129020	---- Lignite wax	10	EXC
27129030	---- Slack wax	10	EXC
27129090	---- Other	10	EXC
<b>271311</b>	<b>PETRO COKE, NT CALCD</b>		
27131100	- Petroleum coke: --- Not calcined	10	EXC
<b>271312</b>	<b>PETRO COKE, CALCIND</b>		
27131200	- Petroleum coke: --- Calcined	10	EXC
<b>271320</b>	<b>PETROLEUM BITUMEN</b>		
27132000	-- Petroleum bitumen	10	EXC
<b>271390</b>	<b>OTHER 2713</b>		
27139000	-- Other residues of petroleum oils or of oils obtained from bituminous minerals	10	EXC
<b>271410</b>	<b>OIL SHALE, TAR SANDS</b>		
27141000	-- Bituminous or oil shale and tar sands	10	E-8
<b>271490</b>	<b>BITUMEN, ASPHALT REL</b>		
27149010	---- Asphalt, natural	10	E-8
27149020	---- Bitumen, natural	10	E-8
27149030	---- Gilsonete	10	E-8
27149090	---- Other	10	E-8
<b>271500</b>	<b>BITUMEN, TAR RELATED</b>		
27150010	---- Cut backs, bituminous or asphalt	10	E-8
27150090	---- Other	10	E-8
<b>271600</b>	<b>Electrical energy</b>		
27160000	-ELECTRICAL ENERGY	0	E-0
<b>280110</b>	<b>CHLORINE</b>		
28011000	-- Chlorine	10	E-8
<b>280120</b>	<b>IODINE</b>		
28012000	-- Iodine	10	E-8
<b>280130</b>	<b>FLUORINE; BROMINE</b>		
28013010	---- Fluorine	10	E-8
28013020	---- Bromine	10	E-8
<b>280200</b>	<b>SULFUR</b>		
28020010	---- Sublimed sulphur	10	E-8
28020020	---- Precipitated sulphur	10	E-8
28020030	---- Colloidal sulphur	10	E-8
<b>280300</b>	<b>OTHER CARBON</b>		
28030010	---- Carbon blacks	10	SEN
28030020	---- Acetylene black	10	SEN
28030090	---- Other	10	SEN
<b>280410</b>	<b>HYDROGEN</b>		
28041000	-- Hydrogen	10	E-8
<b>280421</b>	<b>ARGON</b>		
28042100	- Rare gases: --- Argon	10	SEN
<b>280429</b>	<b>RARE GASES, NT ARGON</b>		
28042910	---- Helium	10	E-8
28042990	---- Other	10	E-8
<b>280430</b>	<b>NITROGEN</b>		
28043000	-- Nitrogen	10	E-8
<b>280440</b>	<b>OXYGEN</b>		
28044010	---- Medicinal grade	10	E-8
28044090	---- Other	10	E-8
<b>280450</b>	<b>BORON; TELLURIUM</b>		
28045010	---- Boron	10	E-8
28045020	---- Tellurium	10	E-8
<b>280461</b>	<b>SILICON=&gt;99.99%SLCN</b>		
28046100	- Silicon: --- Containing by weight not less than 99.99% of silicon	10	E-8
<b>280469</b>	<b>SILICON&lt;99.99%SLCON</b>		
28046900	- Silicon: --- Other	10	E-8
<b>280470</b>	<b>PHOSPHORUS</b>		

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
28047010	---- Phosphorus, black	10	E-8
28047020	---- Phosphorus, red	10	E-8
28047030	---- Phosphorus, white or yellow	10	E-8
<b>280480</b>	<b>ARSENIC</b>		
28048000	-- Arsenic	10	E-8
<b>280490</b>	<b>SELENIUM</b>		
28049000	-- Selenium	10	E-8
<b>280511</b>	<b>SODIUM</b>		
28051100	- Alkali or alkaline-earth metals: --- Sodium	10	E-8
<b>280512</b>	<b>CALCIUM</b>		
28051200	- Alkali or alkaline-earth metals: --- Calcium	10	E-8
<b>280519</b>	<b>ALKALI METAL,NT SOD</b>		
28051900	- Alkali or alkaline-earth metals: --- Other	10	E-8
<b>280530</b>	<b>OT RARE-EARTH METAL</b>		
28053000	-- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	10	E-8
<b>280540</b>	<b>MERCURY</b>		
28054000	-- Mercury	10	E-8
<b>280610</b>	<b>HYDROCHLORIC ACID</b>		
28061000	-- Hydrogen chloride (hydrochloric acid)	12.5	E-8
<b>280620</b>	<b>CHLOROSULFURIC ACID</b>		
28062000	-- Chlorosulphuric acid	12.5	E-8
<b>280700</b>	<b>SULFURIC ACID;OLEUM</b>		
28070010	---- Sulphuric acid	12.5	E-8
28070020	---- Oleum	12.5	E-8
<b>280800</b>	<b>NITRC,SULFONITRC AC</b>		
28080010	---- Nitric acid	12.5	E-8
28080020	---- Sulphonitric acids	12.5	E-8
<b>280910</b>	<b>DIPHOSPHO PENTAOXID</b>		
28091000	-- Diphosphorus pentaoxide	12.5	E-8
<b>280920</b>	<b>PHOSPHORC+POLY ACID</b>		
28092010	---- Phosphoric acid	12.5	E-8
28092020	---- Polyphosphoric acids	12.5	E-8
<b>281000</b>	<b>BORON OXIDE,ACID</b>		
28100010	- Oxides of boron; boric acids: ---- Oxides of boron	12.5	E-8
28100020	- Oxides of boron; boric acids: ---- Boric acids	10	E-8
<b>281111</b>	<b>HYDROGEN FLUORIDE</b>		
28111100	- Other inorganic acids: --- Hydrogen fluoride (hydrofluoric acid)	12.5	E-8
<b>281119</b>	<b>OTHER 2811 ACID</b>		
28111910	---- Hydrocyanic acid (hydrogen cyanide, prussic acid)	12.5	E-8
28111920	---- Hypophosphorus acid (phosphinic acid)	12.5	E-8
28111930	---- Acids of arsenic	12.5	E-8
28111940	---- Sulphonic acid	12.5	E-8
28111990	---- Other	12.5	E-8
<b>281121</b>	<b>CARBON DIOXIDE</b>		
28112110	---- Dry ice	12.5	E-8
28112190	---- Other	12.5	E-8
<b>281122</b>	<b>SILICON DIOXIDE</b>		
28112200	- Other inorganic oxygen compounds of non-metals: --- Silicon dioxide	12.5	E-8
<b>281123</b>	<b>SULFUR DIOXIDE</b>		
28112300	- Other inorganic oxygen compounds of non-metals: --- Sulphur	12.5	E-8
<b>281129</b>	<b>OT 2811 OXYG COMPND</b>		
28112910	---- Arsenic pentaoxide	12.5	E-8
28112920	---- Arsenic trioxide	12.5	E-8
28112930	---- Nitrous oxide	12.5	E-8
28112940	---- Carbon monoxide	12.5	E-8
28112950	---- Sulphur trioxide (sulphuric anhydride)	12.5	E-8
28112990	---- Other	12.5	E-8
<b>281210</b>	<b>CHLORIDES+OXIDES</b>		
28121010	---- Phosgene (carbonyl chloride, carbonyl dichloride, carbon oxy-chloride, chloroformyl chloride)	12.5	E-8
28121021	--- Phosphorus trichloride and Phosphorus pentachloride: ---- Phosphorus trichloride	12.5	E-8
28121022	--- Phosphorus trichloride and Phosphorus pentachloride: ---- Phosphorous pentachloride	12.5	E-8
28121030	---- Phosphorus oxychloride	12.5	E-8
28121041	--- Sulphur oxychloride, Sulphur monochloride, Sulphur dichloride and Thionyl chloride: ---- Sulphur oxychloride	12.5	E-8
28121042	--- Sulphur oxychloride, Sulphur monochloride, Sulphur dichloride and Thionyl chloride: ---- Sulphur monochloride	12.5	E-8
28121043	--- Sulphur oxychloride, Sulphur monochloride, Sulphur dichloride and Thionyl chloride: ---- Sulphur dichloride	12.5	E-8
28121047	--- Sulphur oxychloride, Sulphur monochloride, Sulphur dichloride and Thionyl chloride: ---- Thionyl chloride	12.5	E-8
28121050	---- Silicon tetrachloride	12.5	E-8
28121060	---- Arsenous trichloride	12.5	E-8
28121090	---- Other	12.5	E-8
<b>281290</b>	<b>HALIDES+OXIDES</b>		
28129000	-- Other	12.5	E-8
<b>281310</b>	<b>Carbon disulphide</b>		
28131000	-- Carbon disulphide	12.5	E-8
<b>281390</b>	<b>OTHER NONM SULFIDES</b>		

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
28139010	---- Arsenic disulphide (artificial)	12.5	E-8
28139020	---- Commercial phosphorus trisulphide	12.5	E-8
28139090	---- Other	12.5	E-8
<b>281410</b>	<b>ANHYDROUS</b>		
28141000	-- Anhydrous ammonia	5	E-8
<b>281420</b>	<b>IN AQUEOUS SOLUTION</b>		
28142000	-- Ammonia in aqueous solution	5	E-8
<b>281511</b>	<b>SODIUM HYDROXIDE, SOL</b>		
28151110	---- Flakes	12.5	EXC
28151190	---- Other	12.5	EXC
<b>281512</b>	<b>SODIUM HYDROXIDE IN AQS</b>		
28151200	- Sodium hydroxide (caustic soda): --- In aqueous solution (soda lye or liquid soda)	12.5	EXC
<b>281520</b>	<b>POTASSIUM HYDROXIDE</b>		
28152000	-- Potassium hydroxide (caustic potash)	12.5	SEN
<b>281530</b>	<b>SODIUM/POTASSIUM PEROXIDE</b>		
28153000	-- Peroxides of sodium or potassium	12.5	E-8
<b>281610</b>	<b>MAGNESIUM HYDROXIDE, PEROXIDE</b>		
28161010	---- Hydroxide of magnesium	12.5	E-8
28161020	---- Peroxide of magnesium	12.5	E-8
<b>281640</b>	<b>OXIDES, HYDROXIDES, &amp; PEROXIDES OF STRONTIUM OR BARIUM</b>		
28164000	-- Oxides, hydroxides and peroxides, of strontium or barium	12.5	E-8
<b>281700</b>	<b>ZINC OXIDE+PEROXIDE</b>		
28170010	---- Zinc oxide	12.5	EXC
28170020	---- Zinc peroxide	12.5	EXC
<b>281810</b>	<b>ARTIFICIAL CORUNDUM</b>		
28181000	-- Artificial corundum, whether or not chemically defined	12.5	E-8
<b>281820</b>	<b>ALUMINUM OXIDE</b>		
28182010	---- Alumina, calcined	7.5	E-8
28182090	---- Other	12.5	E-8
<b>281830</b>	<b>ALUMINUM HYDROXIDE</b>		
28183000	-- Aluminium hydroxide	12.5	E-8
<b>281910</b>	<b>CHROMIUM TRIOXIDE</b>		
28191000	-- Chromium trioxide	12.5	E-8
<b>281990</b>	<b>OTHER TRIOXIDES</b>		
28199000	-- Other	12.5	E-8
<b>282010</b>	<b>DIOXIDE</b>		
28201000	-- Manganese dioxide	12.5	E-8
<b>282090</b>	<b>OTHER DIOXIDES</b>		
28209000	-- Other	12.5	E-8
<b>282110</b>	<b>IRON OXIDE+HYDROXIDE</b>		
28211010	---- Iron oxides	12.5	E-8
28211020	---- Iron hydroxides	12.5	E-8
<b>282120</b>	<b>EARTH COLOURS</b>		
28212000	-- Earth colours	12.5	E-8
<b>282200</b>	<b>COBALT OXIDE, HYDROXIDE</b>		
28220010	---- Cobalt oxides	12.5	E-8
28220020	---- Cobalt hydroxides	12.5	E-8
28220030	---- Commercial cobalt oxides	12.5	E-8
<b>282300</b>	<b>TITANIUM OXIDES</b>		
28230010	---- Titanium dioxide	12.5	E-8
28230090	---- Other	12.5	E-8
<b>282410</b>	<b>LEAD MONOXIDE</b>		
28241010	---- Litharge	12.5	SEN
28241020	---- Massicot	12.5	SEN
<b>282420</b>	<b>RED, ORANGE LEAD</b>		
28242000	-- Red lead and orange lead	12.5	E-8
<b>282490</b>	<b>LEAD OXIDES, OTHER</b>		
28249000	-- Other	12.5	E-8
<b>282510</b>	<b>HYDRAZINE, HYDROXYLAMINE</b>		
28251010	---- Hydrazine anhydrous	12.5	E-8
28251020	---- Hydrazine hydrate	12.5	E-8
28251030	---- Hydrazine sulphate	12.5	E-8
28251040	---- Hydroxylamine sulphate	12.5	E-8
28251090	---- Other	12.5	E-8
<b>282520</b>	<b>LITHIUM OXIDE+HYDROXIDE</b>		
28252000	-- Lithium oxide and hydroxide	12.5	E-8
<b>282530</b>	<b>VANADIUM OXIDE+HYDROXIDE</b>		
28253010	---- Vanadium pentoxide flakes	12.5	E-8
28253090	---- Other	12.5	E-8
<b>282540</b>	<b>NICKEL OXIDE+HYDROXIDE</b>		
28254000	-- Nickel oxides and hydroxides	12.5	E-8
<b>282550</b>	<b>COPPER OXIDE+HYDROXIDE</b>		
28255000	-- Copper oxides and hydroxides	12.5	E-8
<b>282560</b>	<b>GERMANIUM OXIDE, ZIRCONIUM OXIDE</b>		
28256010	---- Germanium oxides	12.5	E-8
28256020	---- Zirconium dioxide	12.5	E-8
<b>282570</b>	<b>MOLYBDENUM OXIDES AND HYDROXIDES</b>		
28257010	---- Molybdenum trioxide	12.5	E-8
28257020	---- Molybdic acid	12.5	E-8
28257090	---- Other	12.5	E-8
<b>282580</b>	<b>ANTIMONY OXIDES</b>		

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
28258000	-- Antimony oxides	12.5	E-8
<b>282590</b>	<b>OTHER 2852</b>		
28259010	---- Tin oxide	12.5	E-8
28259020	---- Cadmium oxide	12.5	E-8
28259030	---- Mercury oxides (mercuric oxide)	12.5	E-8
28259040	---- Calcium hydroxide	12.5	E-8
28259050	---- Ammonium hydroxide	12.5	E-8
28259090	---- Other	12.5	E-8
<b>282611</b>	<b>AMMONM/SODM FLUORID</b>		
28261110	---- Ammonium fluorides	12.5	E-8
28261120	---- Sodium fluorides	12.5	E-8
<b>282612</b>	<b>Fluorides of aluminium</b>		
28261200	- Fluorides: --- Of aluminium	12.5	E-8
<b>282619</b>	<b>OTHER FLUORIDES</b>		
28261910	---- Magnesium fluoride	12.5	E-8
28261990	---- Other	12.5	E-8
<b>282620</b>	<b>SODM/POT F-SILICATE</b>		
28262010	---- Fluorosilicates of sodium	12.5	E-8
28262020	---- Fluorosilicates of potassium	12.5	E-8
<b>282630</b>	<b>SYNTHETIC CRYOLITE</b>		
28263000	-- Sodium hexafluoroaluminate (synthetic cryolite)	12.5	E-8
<b>282690</b>	<b>FLUOROALUMINATE ETC</b>		
28269000	-- Other	12.5	E-8
<b>282710</b>	<b>AMMONIUM CHLORIDE</b>		
28271000	-- Ammonium chloride	12.5	E-8
<b>282720</b>	<b>CALCIUM CHLORIDE</b>		
28272000	-- Calcium chloride	12.5	E-8
<b>282731</b>	<b>MAGNESIUM CHLORIDE</b>		
28273100	- Other chlorides: --- Of magnesium	12.5	E-8
<b>282732</b>	<b>ALUMINUM CHLORIDE</b>		
28273200	- Other chlorides: --- Of aluminium	12.5	E-8
<b>282733</b>	<b>IRON CHLORIDE</b>		
28273300	- Other chlorides: --- Of iron	12.5	E-8
<b>282734</b>	<b>COBALT CHLORIDE</b>		
28273400	- Other chlorides: --- Of cobalt	12.5	E-8
<b>282735</b>	<b>NICKEL CHLORIDE</b>		
28273500	- Other chlorides: --- Of nickel	12.5	E-8
<b>282736</b>	<b>ZINC CHLORIDE</b>		
28273600	- Other chlorides: --- Of zinc	12.5	E-8
<b>282739</b>	<b>CHLORIDES, NESOI</b>		
28273910	---- Mercuric chloride	12.5	E-8
28273920	---- Mercurous chloride	12.5	E-8
28273930	---- Strontium chloride	12.5	E-8
28273940	---- Cuprous chloride	12.5	E-8
28273990	---- Other	12.5	E-8
<b>282741</b>	<b>CHLORIDES OXIDE,ETC</b>		
28274110	---- Copper oxychloride	12.5	E-8
28274190	---- Other	12.5	E-8
<b>282749</b>	<b>CHLORIDE OXIDE,ETC</b>		
28274900	- Chloride oxides and chloride hydroxides: --- Other	12.5	E-8
<b>282751</b>	<b>SODIUM/POTAS BROMID</b>		
28275110	---- Bromides of sodium	12.5	E-8
28275120	---- Bromides of potassium	12.5	E-8
<b>282759</b>	<b>BROMIDE,BROMIDE OXI</b>		
28275910	---- Magnesium bromide	12.5	E-8
28275990	---- Other	12.5	E-8
<b>282760</b>	<b>IODIDE,IODIDE OXIDE</b>		
28276010	---- Potassium iodide	12.5	E-8
28276020	---- Sodium iodide	12.5	E-8
28276090	---- Other	12.5	E-8
<b>282810</b>	<b>CALCIUM HYPOCHLORIT</b>		
28281010	---- Commercial calcium hypochlorite (bleaching paste or powder)	12.5	E-8
28281090	---- Other	12.5	E-8
<b>282890</b>	<b>OTHER</b>		
28289011	--- Sodium hypochlorites: ----- Bleaching paste or powder	12.5	E-8
28289019	--- Sodium hypochlorites: ----- Other	12.5	E-8
28289020	---- Potassium hypochlorites	12.5	E-8
28289030	---- Sodium chlorite	12.5	E-8
28289040	---- Aluminium chlorite	12.5	E-8
28289050	---- Hypobromites	12.5	E-8
28289060	---- Bleaching paste or powder of other hypochlorites	12.5	E-8
28289090	---- Other	12.5	E-8
<b>282911</b>	<b>SODIUM CHLORATE</b>		
28291100	- Chlorates: --- Of sodium	12.5	E-8
<b>282919</b>	<b>Other chlorates</b>		
28291910	---- Barium chlorate	12.5	E-8
28291920	---- Potassium chlorate	12.5	E-8
28291930	---- Magnesium chlorate	12.5	E-8
28291990	---- Other	12.5	E-8
<b>282990</b>	<b>OTHER</b>		
28299010	---- Perchlorates	12.5	E-8
28299020	---- Bromates and perbromates	12.5	E-8

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28299030	---- Iodates and periodates	12.5	E-8
<b>283010</b>	<b>SODIUM SULFIDES</b>		
28301000	-- Sodium sulphides	12.5	E-8
<b>283020</b>	<b>ZINC SULFIDE</b>		
28302000	-- Zinc sulphide	12.5	E-8
<b>283030</b>	<b>Cadmium sulphide</b>		
28303000	-- Cadmium sulphide	12.5	E-8
<b>283090</b>	<b>OT SULFIDE,POLYSULF</b>		
28309010	---- Sulphides	12.5	E-8
28309020	---- Polysulphides	12.5	E-8
<b>283110</b>	<b>SODIUM</b>		
28311010	---- Sodium dithionites (sodium hydrosulphite)	12.5	E-8
28311020	---- Sodium sulphoxylates (including sodium formaldehyde sulphoxylate)	12.5	E-8
<b>283190</b>	<b>NOT OF SODIUM</b>		
28319010	---- Dithionites	12.5	E-8
28319020	---- Sulphoxylates	12.5	E-8
<b>283210</b>	<b>SODIUM SULFITES</b>		
28321010	---- Sodium bisulphite	12.5	EXC
28321020	---- Sodium hydrosulphite	12.5	EXC
28321090	---- Other	12.5	EXC
<b>283220</b>	<b>SULFITES,NT SODIUM</b>		
28322010	---- Potassium metabisulphite	12.5	E-8
28322020	---- Magnesium sulphite	12.5	E-8
28322090	---- Other	12.5	E-8
<b>283230</b>	<b>THIOSULFATES</b>		
28323010	---- Sodium thiosulphate (hypo)	12.5	E-8
28323020	---- Magnesium thiosulphate	12.5	E-8
28323090	---- Other	12.5	E-8
<b>283311</b>	<b>DISODIUM SULFATE</b>		
28331100	- Sodium sulphates: --- Disodium sulphate	12.5	E-8
<b>283319</b>	<b>OT SODIUM SULFATES</b>		
28331910	---- Sodium hydrogen sulphate (acid sulphate)	12.5	E-8
28331920	---- Sodium pyrosulphate	12.5	E-8
28331990	---- Other	12.5	E-8
<b>283321</b>	<b>MAGNESIUM SULFATE</b>		
28332100	- Other sulphates: --- Of magnesium	12.5	E-8
<b>283322</b>	<b>ALUMINUM SULFATE</b>		
28332210	---- Aluminium sulphate (iron free)	12.5	E-8
28332290	---- Other	12.5	E-8
<b>283323</b>	<b>CHROMIUM SULFATE</b>		
28332300	- Other sulphates: --- Of chromium	12.5	E-8
<b>283324</b>	<b>NICKEL SULFATE</b>		
28332400	- Other sulphates: --- Of nickel	12.5	E-8
<b>283325</b>	<b>COPPER SULFATE</b>		
28332500	- Other sulphates: --- Of copper	12.5	E-8
<b>283326</b>	<b>ZINC SULFATE</b>		
28332610	---- Agricultural grade zinc sulphate ordinarily used as micronutrient	12.5	E-8
28332690	---- Other	12.5	E-8
<b>283327</b>	<b>BARIUM SULFATE</b>		
28332700	- Other sulphates: --- Of barium	12.5	E-8
<b>283329</b>	<b>SULFATES, NESOI</b>		
28332910	---- Ferrous sulphate	12.5	E-8
28332920	---- Mercuric sulphate	12.5	E-8
28332930	---- Quinidine sulphate	12.5	E-8
28332940	---- Manganese sulphate	12.5	E-8
28332950	---- Strontium sulphate	12.5	E-8
28332990	---- Other	12.5	E-8
<b>283330</b>	<b>ALUMS</b>		
28333010	---- Ammonium alum	12.5	E-8
28333020	---- Ferric ammonium alum	12.5	E-8
28333030	---- Potash alum	12.5	E-8
28333090	---- Other	12.5	E-8
<b>283340</b>	<b>PEROXOSULFATES</b>		
28334000	-- Peroxosulphates (persulphates)	12.5	E-8
<b>283410</b>	<b>NITRITES</b>		
28341010	---- Sodium nitrite	12.5	E-8
28341090	---- Other	12.5	E-8
<b>283421</b>	<b>POTASSIUM NITRATE</b>		
28342100	- Nitrates: --- Of potassium	12.5	E-8
<b>283429</b>	<b>NITRATES, NESOI</b>		
28342910	---- Strontium nitrate	12.5	E-8
28342920	---- Magnesium nitrate	12.5	E-8
28342930	---- Barium nitrate	12.5	E-8
28342990	---- Other	12.5	E-8
<b>283510</b>	<b>PHOSPHINATS,PHOSHON</b>		
28351010	---- Calcium hypophosphite	12.5	E-8
28351020	---- Magnesium hypophosphite	12.5	E-8
28351090	---- Other	12.5	E-8
<b>283522</b>	<b>MONO,DISODIUM PHOSP</b>		
28352200	- Phosphates: --- Of mono-or disodium	12.5	E-8
<b>283523</b>	<b>TRISODIUM PHOSPHATE</b>		

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28352300	- Phosphates: --- Of trisodium	12.5	E-8
<b>283524</b>	<b>POTASSIUM PHOSPHATE</b>		
28352400	- Phosphates: --- Of potassium	12.5	E-8
<b>283525</b>	<b>DICALC PHOSPHATE</b>		
28352500	- Phosphates: --- Calcium hydrogenorthophosphate ("dicalcium phosphate")	12.5	E-8
<b>283526</b>	<b>OTHER CALCIUM PHOSP</b>		
28352610	---- Calcium monobasic phosphate	12.5	E-8
28352620	---- Calcium tribasic phosphate	12.5	E-8
28352690	---- Other	12.5	E-8
<b>283529</b>	<b>PHOSPHATES, NESOI</b>		
28352910	---- Magnesium phosphate, monobasic	12.5	E-8
28352920	---- Magnesium phosphate, dibasic	12.5	E-8
28352930	---- Magnesium phosphate, tribasic	12.5	E-8
28352940	---- Sodium hexametaphosphate	12.5	E-8
28352990	---- Other	12.5	E-8
<b>283531</b>	<b>SODIUM TRIPHOSPHATE</b>		
28353100	- Polyphosphates: --- Sodium triphosphate (sodium tripoly-phosphate)	12.5	E-8
<b>283539</b>	<b>POLYPHOSPHATE,NESOI</b>		
28353900	- Polyphosphates: --- Other	12.5	E-8
<b>283610</b>	<b>AMMONIUM CARBONATES</b>		
28361000	-- Commercial ammonium carbonate and other ammonium	12.5	E-8
<b>283620</b>	<b>DISODIUM CARBONATE</b>		
28362010	---- Disodium carbonate, dense	12.5	E-8
28362020	---- Disodium carbonate, light	12.5	E-8
28362090	---- Other	12.5	E-8
<b>283630</b>	<b>SODIUM BICARBONATE</b>		
28363000	--- Sodium hydrogencarbonate (sodium bicarbonate)	12.5	E-8
<b>283640</b>	<b>POTASSIUM CARBONATE</b>		
28364000	-- Potassium carbonates	12.5	E-8
<b>283650</b>	<b>CALCIUM CARBONATE</b>		
28365000	-- Calcium carbonate	12.5	E-8
<b>283660</b>	<b>BARIUM CARBONATE</b>		
28366000	-- Barium carbonate	12.5	E-8
<b>283670</b>	<b>LEAD CARBONATE</b>		
28367000	-- Lead carbonate	12.5	E-8
<b>283691</b>	<b>LITHIUM CARBONATES</b>		
28369100	- Other: --- Lithium carbonates	12.5	E-8
<b>283692</b>	<b>STRONTIUM CARBONATE</b>		
28369200	- Other: --- Strontium carbonate	12.5	E-8
<b>283699</b>	<b>OT CARBONS; PEROXOC</b>		
28369910	---- Percarbonates	12.5	E-8
28369920	---- Magnesium carbonate	12.5	E-8
28369930	---- Aluminium bicarbonate	12.5	E-8
28369990	---- Other	12.5	E-8
<b>283711</b>	<b>SODIUM</b>		
28371100	- Cyanides and cyanide oxides: --- Of sodium	12.5	E-8
<b>283719</b>	<b>OTHER 2837</b>		
28371910	---- Potassium cyanide	12.5	E-8
28371920	---- Double cyanide of potassium and sodium	12.5	E-8
28371990	---- Other	12.5	E-8
<b>283720</b>	<b>COMPLEX CYANIDES</b>		
28372010	---- Ammonium sulphocyanide	12.5	E-8
28372020	---- Potassium ferricyanide	12.5	E-8
28372030	---- Potassium ferrocyanide	12.5	E-8
28372040	---- Sodium ferrocyanide	12.5	E-8
28372050	---- Sodium nitroprusside (sodium nitroferrocyanide)	12.5	E-8
28372090	---- Other	12.5	E-8
<b>283800</b>	<b>FULMNT,E,CYAN,THIOCY</b>		
28380010	---- Fulminates	12.5	E-8
28380020	---- Cyanates	12.5	E-8
28380030	---- Thiocyanates	12.5	E-8
<b>283911</b>	<b>SODIUM METASILICATE</b>		
28391100	- Of sodium: --- Sodium metasilicates	12.5	E-8
<b>283919</b>	<b>O SOD SILICA,N META</b>		
28391900	- Of sodium: --- Other	12.5	E-8
<b>283920</b>	<b>OTHER</b>		
28392000	-- Of potassium	12.5	E-8
<b>283990</b>	<b>OTHER</b>		
28399010	---- Magnesium trisilicate	12.5	E-8
28399090	---- Other	12.5	E-8
<b>284011</b>	<b>REFINED BORAX</b>		
28401100	- Disodium tetraborate (refined borax): --- Anhydrous	12.5	E-8
<b>284019</b>	<b>DISODIUM TETRABORAT</b>		
28401900	- Disodium tetraborate (refined borax): --- Other	12.5	E-8
<b>284020</b>	<b>BORATES, NESOI</b>		
28402010	---- Magnesium borate	12.5	E-8
28402090	---- Other	12.5	E-8
<b>284030</b>	<b>Peroxoborates (perborates)</b>		
28403000	-- Peroxoborates (perborates)	12.5	E-8
<b>284110</b>	<b>ALUMINATES</b>		
28411010	---- Sodium aluminate	12.5	E-8

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28411090	---- Other	12.5	E-8
<b>284120</b>	<b>ZINC/LEAD CHROMATES</b>		
28412010	---- Chromates of zinc	12.5	E-8
28412020	---- Chromates of lead	12.5	E-8
<b>284130</b>	<b>SODIUM DICHROMATE</b>		
28413000	-- Sodium dichromate	12.5	E-8
<b>284150</b>	<b>OT CHROMATES</b>		
28415010	---- Sodium chromate	12.5	E-8
28415090	---- Other	12.5	E-8
<b>284161</b>	<b>Potassium permanganate</b>		
28416100	- Manganites, manganates and permanganates: --- Potassium permanganate	12.5	E-8
<b>284169</b>	<b>0 M-ITE,M-ATE+PERMA</b>		
28416900	- Manganites, manganates and permanganates: --- Other	12.5	E-8
<b>284170</b>	<b>MOLYBDATES</b>		
28417010	---- Aluminium molybdate	12.5	E-8
28417020	---- Sodium molybdate	12.5	E-8
28417090	---- Other	12.5	E-8
<b>284180</b>	<b>TUNGSTATES</b>		
28418010	---- Sodium tungstate	12.5	E-8
28418020	---- Magnesium tungstate	12.5	E-8
28418090	---- Other	12.5	E-8
<b>284190</b>	<b>OTHER 2841</b>		
28419000	-- Other	12.5	E-8
<b>284210</b>	<b>DBLE/CMPLX SILICATE</b>		
28421000	-- Double or complex silicates, including aluminosilicates, whether or not chemically defined	12.5	E-8
<b>284290</b>	<b>OTHER 2842,NT AZIDE</b>		
28429010	---- Arsenites and arsenates	12.5	E-8
28429020	---- Bichromates and dichromates	12.5	E-8
28429090	---- Other	12.5	E-8
<b>284310</b>	<b>COLLOIDAL PREC METL</b>		
28431010	---- Of gold	12.5	E-8
28431020	---- Of silver	12.5	E-8
28431090	---- Other	12.5	E-8
<b>284321</b>	<b>SILVER NITRATE</b>		
28432100	- Silver compounds: --- Silver nitrate	12.5	E-8
<b>284329</b>	<b>SILVER NT NITRATE</b>		
28432900	- Silver compounds: --- Other	12.5	E-8
<b>284330</b>	<b>GOLD COMPOUNDS</b>		
28433000	-- Gold compounds	12.5	E-8
<b>284390</b>	<b>OTHER 2834</b>		
28439011	--- Other compounds: ----- Sodium aurous thiosulphate	12.5	E-8
28439012	--- Other compounds: ----- Noble metal solutions of platinum, rhodium and palladium	12.5	E-8
28439019	--- Other compounds: ----- Other	12.5	E-8
28439020	---- Amalgams	12.5	E-8
<b>284410</b>	<b>NATURAL URANIUM</b>		
28441000	-- Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	12.5	E-8
<b>284420</b>	<b>URANIUM ENRICHED</b>		
28442000	-- Uranium enriched in U235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U235, plutonium or compounds of these products	12.5	E-8
<b>284430</b>	<b>URANIUM DEPLETED</b>		
28443010	---- Uranium depleted in U235 and thorium and their alloys, unwrought or wrought and compounds thereof	12.5	E-8
28443021	--- Compounds of thorium or of uranium depleted in U235: ----- Thorium oxide	12.5	E-8
28443022	--- Compounds of thorium or of uranium depleted in U235: ----- Thorium hydroxide	12.5	E-8
28443023	--- Compounds of thorium or of uranium depleted in U235: ----- Thorium nitrate	12.5	E-8
28443029	--- Compounds of thorium or of uranium depleted in U235: ----- Other	12.5	E-8
28443030	---- Waste and scrap of uranium depleted in U235 or of thorium	12.5	E-8
28443090	---- Other	12.5	E-8
<b>284440</b>	<b>OTHER 2844</b>		
28444000	-- Radioactive elements and isotopes and compounds other than those of sub-headings 2844 10, 2844 20 or 2844 30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive	12.5	E-8
<b>284450</b>	<b>SPENT FUEL NUKE RCT</b>		
28445000	-- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	12.5	E-8
<b>284510</b>	<b>Heavy water (deuterium oxide)</b>		
28451000	-- Heavy water (deuterium oxide)	12.5	E-8
<b>284590</b>	<b>Other isotopes etc</b>		
28459010	---- Nuclear fuels not elsewhere included or specified	12.5	E-8
28459090	---- Other	12.5	E-8
<b>284610</b>	<b>CERIUM COMPOUNDS</b>		
28461010	---- Cerium oxides	12.5	E-8

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28461090	---- Other	12.5	E-8
<b>284690</b>	<b>OTHER 2846</b>		
28469010	---- Rare-earth oxides not elsewhere included or specified	12.5	E-8
28469020	---- Rare-earth fluorides not elsewhere included or specified	12.5	E-8
28469030	---- Rare-earth chlorides not elsewhere included or specified	12.5	E-8
28469090	---- Other	12.5	E-8
<b>284700</b>	<b>HYDROGN PERODE W/U</b>		
28470000	VI. — MISCELLANEOUS -HYDROGEN PEROXIDE, WHETHER OR NOT SOLIDIFIED WITH UREA	12.5	E-8
<b>284800</b>	<b>PHOSPHDE,N FERROPHO</b>		
28480010	---- Of copper (phosphor copper), containing more than 15% by weight of phosphorus	12.5	E-8
28480020	---- Of zinc	12.5	E-8
28480090	---- Other	12.5	E-8
<b>284910</b>	<b>OF CALCIUM</b>		
28491000	-- Of calcium	12.5	E-8
<b>284920</b>	<b>OF SILICON</b>		
28492010	---- Carborundum	12.5	E-8
28492090	---- Other	12.5	E-8
<b>284990</b>	<b>OF OTHER CARBIDES</b>		
28499010	---- Boron carbide	12.5	E-8
28499020	---- Tungsten carbide	12.5	E-8
28499090	---- Other	12.5	E-8
<b>285000</b>	<b>HYDRIDE,NITRIDE,ETC</b>		
28500010	---- Hydrides	12.5	E-8
28500020	---- Nitrides	12.5	E-8
28500030	---- Azides	12.5	E-8
28500041	--- Silicides: ---- Of calcium	12.5	E-8
28500049	--- Silicides: ---- Other	12.5	E-8
28500050	---- Borides	12.5	E-8
<b>285100</b>	<b>OTHER 28</b>		
28510010	---- Distilled or conductivity water and water of similar purity	12.5	E-8
28510020	---- Liquid air, whether or not any fraction of rare gases has been removed	12.5	E-8
28510030	---- Compressed air	12.5	E-8
28510040	---- Amalgams, other than of precious metals	12.5	E-8
28510091	--- Other: ---- Cyanogen chloride [(CN) Cl]	12.5	E-8
28510099	--- Other: ---- Other	12.5	E-8
<b>290110</b>	<b>SATURATED</b>		
29011000	--- saturated	5	E-8
<b>290121</b>	<b>ETHYLENE (ETHENE)</b>		
29012100	- Unsaturated: --- Ethylene	5	E-8
<b>290122</b>	<b>PROPENE (PROPYLENE)</b>		
29012200	- Unsaturated: --- Propene (propylene)	5	E-8
<b>290123</b>	<b>BUTENE+ITS ISOMERS</b>		
29012300	- Unsaturated: --- Butene (butylene) and isomers thereof	5	E-8
<b>290124</b>	<b>BUTA-1,3-DIENE,ISOP</b>		
29012400	- Unsaturated: --- Buta-1,3-diene and isoprene	5	E-8
<b>290129</b>	<b>OTHER 2901</b>		
29012910	---- Acetylene, whether or not in dissolved condition	10	E-8
29012920	---- Heptene (Heptylene)	10	E-8
29012990	---- Other	10	E-8
<b>290211</b>	<b>CYCLOHEXANE</b>		
29021100	- Cyclanes, cyclenes and cycloterpenes: --- Cyclohexane	10	E-8
<b>290219</b>	<b>OTHER CYCOTERPENES</b>		
29021900	- Cyclanes, cyclenes and cycloterpenes: --- Other	10	E-8
<b>290220</b>	<b>BENZENE</b>		
29022000	-- Benzene	5	EXC
<b>290230</b>	<b>TOLUENE</b>		
29023000	-- Toluene	5	E-8
<b>290241</b>	<b>ORTHO-XYLENE</b>		
29024100	- Xylenes: --- o-Xylene	5	E-8
<b>290242</b>	<b>META-XYLENE</b>		
29024200	- Xylenes: --- m-Xylene	10	E-8
<b>290243</b>	<b>PARA-XYLENE</b>		
29024300	- Xylenes: --- p-Xylene	2	RED
<b>290244</b>	<b>MIXED XYLENE ISOMER</b>		
29024400	- Xylenes: --- Mixed xylene isomers	10	E-8
<b>290250</b>	<b>STYRENE</b>		
29025000	-- Styrene	2	E-8
<b>290260</b>	<b>ETHYLBENZENE</b>		
29026000	-- Ethylbenzene	5	E-8
<b>290270</b>	<b>Cumene</b>		
29027000	-- Cumene	5	E-8
<b>290290</b>	<b>OTHER 2902</b>		
29029010	---- Dipentene	5	E-8
29029020	---- Diphenyl methane	5	E-8
29029030	---- Dodecyclic benzenes (excluding mixed alkylarenes)	5	E-8
29029040	---- Napthalene, pure	5	E-8
29029050	---- Isobutyl benzene	5	E-8
29029090	---- Other	5	E-8
<b>290311</b>	<b>CLRO METHANE/ETHANE</b>		



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29031110	---- Chloromethane (methyl chloride)	10	E-8
29031120	---- Chloroethane (ethyl chloride)	5	E-8
<b>290312</b>	<b>DICHLOROMETHANE</b>		
29031200	- Saturated chlorinated derivatives of acyclic hydrocarbons: --- Dichloromethane (methylene chloride)	10	EXC
<b>290313</b>	<b>CHLOROFORM</b>		
29031300	- Saturated chlorinated derivatives of acyclic hydrocarbons: --- Chloroform (trichloro methane)	10	SEN
<b>290314</b>	<b>CARBON TETRACHLORID</b>		
29031400	- Saturated chlorinated derivatives of acyclic hydrocarbons: --- Carbon tetrachloride	5	E-8
<b>290315</b>	<b>1,2-DICHLOROETHANE</b>		
29031500	- Saturated chlorinated derivatives of acyclic hydrocarbons: --- 1,2-Dichloroethane (ethylene dichloride)	2	E-8
<b>290319</b>	<b>OTHER ACYCLIC</b>		
29031910	---- Tetrachloroethane	5	E-8
29031920	---- Trichloroethane	5	E-8
29031990	---- Other	5	E-8
<b>290321</b>	<b>VINYL CHLORID</b>		
29032100	- Unsaturated chlorinated derivatives of acyclic hydrocarbons: --- Vinyl chloride (chloroethylene)	2	E-8
<b>290322</b>	<b>TRICHLOROETHYLENE</b>		
29032200	- Unsaturated chlorinated derivatives of acyclic hydrocarbons: --- Trichloroethylene	10	E-8
<b>290323</b>	<b>TETRACHLOROETHYLENE</b>		
29032300	- Unsaturated chlorinated derivatives of acyclic hydrocarbons: --- Tetrachloroethylene (perchloroethylene)	5	E-8
<b>290329</b>	<b>OTHER ACYCLIC</b>		
29032900	- Unsaturated chlorinated derivatives of acyclic hydrocarbons: ---	5	SEN
<b>290330</b>	<b>FLUORINATED ACYCLIC</b>		
29033010	Fluorinated derivatives	5	E-8
29033011	--- Fluorinated derivatives: ----- 1-Propene, 1, 1,3,3,3,-Pentafluoro - 2-(trifluoromethyl)(PFIB)	5	E-8
29033019	--- Fluorinated derivatives: ----- Other	5	E-8
29033020	---- Brominated derivatives	5	E-8
29033030	---- Iodinated derivatives	5	E-8
<b>290341</b>	<b>TRICHLOROFLROMETHNE</b>		
29034100	- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens: --- Trichlorofluoromethane	5	E-8
<b>290342</b>	<b>DICHLORODIFLROMTHNE</b>		
29034200	- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens: --- Dichlorodifluoromethane	5	E-8
<b>290343</b>	<b>TRCHLOROTRFLROETHNE</b>		
29034300	- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens: --- Trichlorotrifluoroethanes	5	E-8
<b>290344</b>	<b>DCHLOROTETRFLOETHN</b>		
29034410	---- 1,2 -Dichlorotetra-fluoroethane	5	E-8
29034420	---- Chloropentafluoroethane	5	E-8
29034490	---- Other	5	E-8
<b>290345</b>	<b>DERIV,PRHAL W FL+CH</b>		
29034511	--- Chlorotrifluoro methane, Pentachlorofluoroethane, Tetrachlorodifluoroethane: ----- Chlorotrifluoromethane	5	E-8
29034512	--- Chlorotrifluoro methane, Pentachlorofluoroethane, Tetrachlorodifluoroethane: ----- Pentachlorofluoroethane	5	E-8
29034513	--- Chlorotrifluoro methane, Pentachlorofluoroethane, Tetrachlorodifluoroethane: ----- Tetrachlorodifluoroethane	5	E-8
29034521	--- Heptachlorodifluoropropane, Hexachlorodifluoropropane, Pentachlorotrifluoropropane, Tetrachlorotetrafluoropropane, Trichloropentafluoropropane, Dichlorohexafluoropropane, Chloroheptafluoropropane: ----- Heptachlorodifluoropropane	5	E-8
29034522	--- Heptachlorodifluoropropane, Hexachlorodifluoropropane, Pentachlorotrifluoropropane, Tetrachlorotetrafluoropropane, Trichloropentafluoropropane, Dichlorohexafluoropropane, Chloroheptafluoropropane: ----- Hexachlorodifluoropropane	5	E-8
29034523	--- Heptachlorodifluoropropane, Hexachlorodifluoropropane, Pentachlorotrifluoropropane, Tetrachlorotetrafluoropropane, Trichloropentafluoropropane, Dichlorohexafluoropropane, Chloroheptafluoropropane: ----- Pentachlorotrifluoropropane	5	E-8
29034524	--- Heptachlorodifluoropropane, Hexachlorodifluoropropane, Pentachlorotrifluoropropane, Tetrachlorotetrafluoropropane, Trichloropentafluoropropane, Dichlorohexafluoropropane, Chloroheptafluoropropane: ----- Tetrachlorotetrafluoropropane	5	E-8
29034525	--- Heptachlorodifluoropropane, Hexachlorodifluoropropane, Pentachlorotrifluoropropane, Tetrachlorotetrafluoropropane, Trichloropentafluoropropane, Dichlorohexafluoropropane, Chloroheptafluoropropane: ----- Trichloropentafluoropropane	5	E-8
29034526	--- Heptachlorodifluoropropane, Hexachlorodifluoropropane, Pentachlorotrifluoropropane, Tetrachlorotetrafluoropropane, Trichloropentafluoropropane, Dichlorohexafluoropropane, Chloroheptafluoropropane: ----- Dichlorohexafluoropropane	5	E-8

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29034527	--- Heptachlorodifluoropropane, Hexachlorodifluoropropane, Pentachlorotrifluoropropane, Tetrachlorotetrafluoropropane, Trichloropentafluoropropane, Dichlorohexafluoropropane, Chloroheptafluoropropane: ----- Chloroheptafluoropropane	5	E-8
29034590	---- Other	5	E-8
<b>290346</b>	<b>BRMCHLORODFLROMTHNE</b>		
29034610	---- Bromochlorodifluoromethane	5	E-8
29034620	---- Bromotrifluoromethane	5	E-8
29034630	---- Dibromotetrafluoroethanes	5	E-8
<b>290347</b>	<b>OT PERHAL DERIVATIVE</b>		
29034700	--- Other perhalogenated derivatives	5	E-8
<b>290349</b>	<b>O OF ACYL HYDR&gt;1HAL</b>		
29034910	---- Halogenated derivatives of methane, ethane or propane halogenated only with fluorine and chlorine (HCFCs)	5	E-8
29034990	---- Other	5	E-8
<b>290351</b>	<b>1,2,3,4,5,6-hexachlorocyclohexane</b>		
29035100	- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons: --- 1,2,3,4,5,6-Hexachlorocyclohexane	5	E-8
<b>290359</b>	<b>OTHER 2903</b>		
29035900	- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons: --- Other	5	SEN
<b>290361</b>	<b>OTHER 2903</b>		
29036110	---- Chlorobenzene (monochloro)	5	E-8
29036120	---- Ortho dichlorobenzene	5	E-8
29036130	---- Para dichlorobenzene	5	E-8
<b>290362</b>	<b>Hexachlorobenzene &amp; D.D.T. (1,1,1-trichloro-2,2-bis (p-chlorophenyl) ethane)</b>		
29036210	---- Hexachlorobenzene, other than lindane	5	E-8
29036221	--- DDT (Dichloro-diphenyl-trichloroethane): ----- DDT-Technical 75	5	E-8
29036229	--- DDT (Dichloro-diphenyl-trichloroethane): ----- Other	5	E-8
<b>290369</b>	<b>OTHER 2903</b>		
29036910	---- Chlorofluorobenzene	5	E-8
29036920	---- Benzalchloride (benzyl dichloride)	5	E-8
29036930	---- Benzotrichloride	5	E-8
29036940	---- Benzylchloride	5	E-8
29036950	---- Parachloro toluene (4-chloromethyl benzene)	5	E-8
29036960	---- Napthalene, chlorinated	5	E-8
29036970	---- Chlorofluoro aniline	5	E-8
29036990	---- Other	5	E-8
<b>290410</b>	<b>ONLY SULFO GROUPS</b>		
29041010	---- Benzene sulphonic acid	5	E-8
29041020	---- 1,5 Napthelene disulphonic acid (Armstrong's acid)	5	E-8
29041030	---- Napthelene sulphonic acid	5	E-8
29041040	---- Vinyl sulphone	5	E-8
29041090	---- Other	5	E-8
<b>290420</b>	<b>ONLY NITRO,NITROSO</b>		
29042010	---- Nitrobenzene	5	E-8
29042020	---- Meta dinitrobenzene	5	E-8
29042030	---- Meta nitrotoluene	5	E-8
29042040	---- Ortho nitrotoluene	5	E-8
29042050	---- Para nitrotoluene	5	E-8
29042060	---- Dinitrotoluene	5	E-8
29042090	---- Other	5	E-8
<b>290490</b>	<b>SULFONATED,NITRATED</b>		
29049010	---- 2,5 dichloro nitrobenzene	5	E-8
29049020	---- Dinitrochlorobenzene	5	E-8
29049030	---- Meta nitrochlorobenzene	5	E-8
29049040	---- Ortho nitrochlorobenzene	5	E-8
29049050	---- Para nitrochlorobenzene	5	E-8
29049060	---- 2-nitrochlorotoluene	5	E-8
29049070	---- Sodium meta nitrobenzene sulphonate	5	E-8
29049080	---- Chloropicrin (Trichloronitro-Methane)	5	E-8
29049090	---- Other	5	E-8
<b>290511</b>	<b>METHANOL</b>		
29051100	- Saturated monohydric alcohols: --- Methanol (methyl alcohol)	10	EXC
<b>290512</b>	<b>PROPYL+ISOPR ALCOHL</b>		
29051210	---- Propyl alcohol	12.5	EXC
29051220	---- Isopropyl alcohol	12.5	EXC
<b>290513</b>	<b>BUTAN-1-OL</b>		
29051300	- Saturated monohydric alcohols: --- Butan-1-ol (n-butyl alcohol)	12.5	EXC
<b>290514</b>	<b>BUTANOLS, NESOI</b>		
29051410	---- Ethambutol, ethambutol Hcl	12.5	EXC
29051420	---- Salbutamol sulphate	12.5	EXC
29051430	---- Amino butanol	12.5	EXC
29051490	---- Other	12.5	EXC
<b>290515</b>	<b>Saturated pentanol (amyl alcohol) &amp; isomers thereof</b>		
29051500	- Saturated monohydric alcohols: --- Pentanol (amyl alcohol) and isomers thereof	12.5	EXC
<b>290516</b>	<b>OCTANOL + ISOMERS</b>		
29051610	---- Dimethyl octanol	12.5	EXC
29051620	---- 2-ethyl hexanol	12.5	EXC
29051690	---- Other	12.5	EXC

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<b>290517</b>	<b>ALC LAURYL,CETYL,ST</b>		
29051700	- Saturated monohydric alcohols: --- Dodecan-1-ol (lauryl alcohol),hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	12.5	<b>EXC</b>
<b>290519</b>	<b>O SAT MONOHYD ALCOH</b>		
29051900	Other	12.5	<b>EXC</b>
29051910	---- 2-Butanol, 3, 3-dimethyl-	12.5	<b>EXC</b>
29051990	---- Other	12.5	<b>EXC</b>
<b>290522</b>	<b>UNSAT ACYCLC TERPEN</b>		
29052210	---- Citranellol	12.5	<b>EXC</b>
29052220	---- Geraniol	12.5	<b>EXC</b>
29052230	---- Linalool	12.5	<b>EXC</b>
29052240	---- Rhodinol	12.5	<b>EXC</b>
29052290	---- Other	12.5	<b>EXC</b>
<b>290529</b>	<b>OT UNSAT MONOHYDRIC</b>		
29052900	--- Other	12.5	<b>EXC</b>
<b>290531</b>	<b>ETHYLENE GLYCOL</b>		
29053100	- Diols: --- Ethylene glycol (ethanediol)	10	<b>EXC</b>
<b>290532</b>	<b>PROPYLENE GLYCOL</b>		
29053200	- Diols: --- Propylene glycol (propane-1,2-diol)	12.5	<b>EXC</b>
<b>290539</b>	<b>DIOLS, NESOI</b>		
29053910	---- 1,4/1,3/2,3-butylene glycol	12.5	<b>EXC</b>
29053990	---- Other	12.5	<b>EXC</b>
<b>290541</b>	<b>2ETHYL2PROPANE1,3DL</b>		
29054100	- Other polyhydric alcohols: --- 2-Ethyl-2-(hydroxymethyl) propane-1,3-diol (trimethylolpropane)	12.5	<b>EXC</b>
<b>290542</b>	<b>PENTAERYTHRITOL</b>		
29054210	---- Dipentaerythritol	12.5	<b>EXC</b>
29054290	---- Other	12.5	<b>EXC</b>
<b>290543</b>	<b>MANNITOL</b>		
29054300	- Other polyhydric alcohols: --- Mannitol	20	<b>EXC</b>
<b>290544</b>	<b>D-GLUCITOL(SORBITOL</b>		
29054400	- Other polyhydric alcohols: --- D-glucitol (Sorbitol)	20	<b>EXC</b>
<b>290545</b>	<b>GLYCEROL</b>		
29054500	- Other polyhydric alcohols: --- Glycerol	12.5	<b>EXC</b>
<b>290549</b>	<b>OT ACYCLIC POLYHYDR</b>		
29054900	- Other polyhydric alcohols: --- Other	12.5	<b>EXC</b>
<b>290551</b>	<b>ETHCHLOROVYNOL (INN)</b>		
29055100	- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols: --- Ethchlorvynol (INN)	12.5	<b>EXC</b>
<b>290559</b>	<b>HALO,SULFO,NITRO OR NITROS DER OF ACYC ALOHL,NESO</b>		
29055900	- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols: --- Other	12.5	<b>EXC</b>
<b>290611</b>	<b>MENTHOL</b>		
29061100	- Cyclanic, cyclenic or cycloterpenic: --- Menthol	12.5	<b>E-8</b>
<b>290612</b>	<b>CYCLOHEXANOL,ETC</b>		
29061200	- Cyclanic, cyclenic or cycloterpenic: --- Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	12.5	<b>E-8</b>
<b>290613</b>	<b>STEROLS,INOSITOLS</b>		
29061310	---- Cholesterol	12.5	<b>E-8</b>
29061390	---- Other	12.5	<b>E-8</b>
<b>290614</b>	<b>TERPINEOLS</b>		
29061400	--- Terpeneols	12.5	<b>E-8</b>
<b>290619</b>	<b>OTHER CYCLANIC</b>		
29061910	---- Borneol	12.5	<b>E-8</b>
29061990	---- Other	12.5	<b>E-8</b>
<b>290621</b>	<b>BENZYL ALCOHOL</b>		
29062100	- Aromatic: --- Benzyl alcohol	12.5	<b>E-8</b>
<b>290629</b>	<b>AROMATIC ALCOHOLS</b>		
29062910	---- Cinnamic alcohol	12.5	<b>SEN</b>
29062920	---- Phenylethyl alcohol	12.5	<b>SEN</b>
29062990	---- Other	12.5	<b>SEN</b>
<b>290711</b>	<b>PHENOL+SALTS</b>		
29071110	---- Phenol, as pure carbolic acid	12.5	<b>EXC</b>
29071190	---- Other	12.5	<b>EXC</b>
<b>290712</b>	<b>CRESOLS+SALTS</b>		
29071210	---- Para cresols (p-cresols)	12.5	<b>E-8</b>
29071220	---- Cresylic acid	12.5	<b>E-8</b>
29071290	---- Other	12.5	<b>E-8</b>
<b>290713</b>	<b>OCTYLPHENOL,NONYLPH</b>		
29071300	- Monophenols: --- Octylphenol, nonylphenol and their isomers; salts thereof	12.5	<b>E-8</b>
<b>290714</b>	<b>Xylenols and their salts</b>		
29071400	- Monophenols: --- Xylenols and their salts	12.5	<b>E-8</b>
<b>290715</b>	<b>NAPHTHOLS+SALTS</b>		
29071510	---- Alpha naphthols	12.5	<b>E-8</b>
29071520	---- Beta naphthols	12.5	<b>E-8</b>
29071590	---- Other	12.5	<b>E-8</b>
<b>290719</b>	<b>MONOPHENOLS, NESOI</b>		
29071910	---- o-Phenyl phenols	12.5	<b>EXC</b>
29071920	---- p-Phenyl phenols	12.5	<b>EXC</b>
29071930	---- Thymol	12.5	<b>EXC</b>

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29071940	---- Para tertiary butyl phenol	12.5	EXC
29071950	---- Alkyl phenols	12.5	EXC
29071990	---- Other	12.5	EXC
<b>290721</b>	<b>RESORCINOL+ITS SALT</b>		
29072100	- Polyphenols ; phenol-alcohols: --- Resorcinol and its salts	12.5	E-8
<b>290722</b>	<b>HYDROQUINONE</b>		
29072200	- Polyphenols ; phenol-alcohols: --- Hydroquinone (quinol) and its salts	12.5	E-8
<b>290723</b>	<b>BISPHENOL A,DIPHENY</b>		
29072300	- Polyphenols ; phenol-alcohols: --- 4,4 -isopropylidenediphenol (bis-phenol A, diphenylolpropane) and its salts	12.5	E-8
<b>290729</b>	<b>POLYPHENOLS, NESOI</b>		
29072910	---- 1,5- Dihydroxy naphthalene	12.5	SEN
29072990	---- Other	12.5	SEN
<b>290810</b>	<b>PHENOL,PHENOL-ALCOH</b>		
29081000	-- Derivatives containing only halogen substituents and their salts	12.5	E-8
<b>290820</b>	<b>DERIV OF PHENOL/ALC</b>		
29082010	---- Phenol sulphonic acids	12.5	E-8
29082021	--- Naphthol sulphonic acids: ----- G acids (2-naphthol-6,8-disulphonic acid)	12.5	E-8
29082022	--- Naphthol sulphonic acids: ----- Salts of G acid	12.5	E-8
29082023	--- Naphthol sulphonic acids: ----- Beta naphthol sulphonic acids	12.5	E-8
29082024	--- Naphthol sulphonic acids: ----- Nevile -Winther acid (1-naphthol- 4-sulphonic acid)	12.5	E-8
29082025	--- Naphthol sulphonic acids: ----- Schaeffer acid (2-Naphthol-6-sulphonic acid)	12.5	E-8
29082026	--- Naphthol sulphonic acids: ----- R acids (2-naphthol- 3,6-disulphonic acid) and its disodium salt (salt of R acid)	12.5	E-8
29082027	--- Naphthol sulphonic acids: ----- Chromotropic acid (1,8-dihydroxynaphthalene-3,6-disulfonic acid)	12.5	E-8
29082029	--- Naphthol sulphonic acids: ----- Other	12.5	E-8
<b>290890</b>	<b>OTHER 2908</b>		
29089010	---- Para nitrophenol	12.5	SEN
29089020	---- Musk xylol	12.5	SEN
29089090	---- Other	12.5	SEN
<b>290911</b>	<b>DIETHYL ETHER</b>		
29091100	- Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives: --- Diethyl ether	12.5	E-8
<b>290919</b>	<b>OT ACYCLIC ETHERS</b>		
29091900	- Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives: --- Other	12.5	SEN
<b>290920</b>	<b>CYCLANIC</b>		
29092000	-- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	12.5	E-8
<b>290930</b>	<b>AROMATIC</b>		
29093011	--- Anisole and their derivatives: ----- 4-chloro-2-nitro anisole	12.5	SEN
29093012	--- Anisole and their derivatives: ----- Ortho nitro anisole	12.5	SEN
29093019	--- Anisole and their derivatives: ----- Other	12.5	SEN
29093020	---- Diphenyl oxide	12.5	SEN
29093030	---- Musk ambrette	12.5	SEN
29093090	---- Other	12.5	SEN
<b>290941</b>	<b>2,2'-OXYDIETHANOL</b>		
29094100	- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives: --- 2,2-Oxydiethanol (diethylene glycol, digol)	12.5	E-8
<b>290942</b>	<b>MONOMETHYL</b>		
29094200	- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives: --- Monomethyl ethers of ethylene glycol or of diethylene glycol	12.5	E-8
<b>290943</b>	<b>MONOBUTYL</b>		
29094300	- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives: --- Monobutyl ethers of ethylene glycol or of diethylene glycol	12.5	E-8
<b>290944</b>	<b>MONOALKYLEETHERS</b>		
29094400	- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives: --- Other monoalkylethers of ethylene glycol or of diethylene glycol	12.5	E-8
<b>290949</b>	<b>OT ETHER-ALCOHOL</b>		
29094900	- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives: --- Other	12.5	SEN
<b>290950</b>	<b>ETHER-PHENOLS</b>		
29095010	---- Guaiacol	12.5	E-8
29095020	---- Isoeugenol	12.5	E-8
29095030	---- Potassium guaiacol sulphonate	12.5	E-8
29095090	---- Other	12.5	E-8
<b>290960</b>	<b>OTHER 2909</b>		
29096000	-- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	12.5	E-8
<b>291010</b>	<b>OXIRANE</b>		
29101000	-- Oxirane (ethylene oxide)	12.5	E-8
<b>291020</b>	<b>METHYLOXIRANE</b>		
29102000	-- Methyloxirane (propylene oxide)	12.5	E-8
<b>291030</b>	<b>1-CHLORO-2,3-EPOXY</b>		
29103000	-- 1-chloro-2,3-epoxypropane (epichlorohydrin)	12.5	E-8

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<b>291090</b>	<b>EPOXIDE,EPOXYALCOHL</b>		
29109000	-- Other	12.5	SEN
<b>291100</b>	<b>ACETAL,HEMIACETAL</b>		
29110010	---- Acetals and hemiacetals, whether or not with other oxygen	12.5	E-8
29110090	---- Other	12.5	E-8
<b>291211</b>	<b>METHANAL</b>		
29121100	- Acyclic aldehydes without other oxygen function: --- Methanal (formaldehyde)	12.5	E-8
<b>291212</b>	<b>ETHANAL</b>		
29121200	- Acyclic aldehydes without other oxygen function: --- Ethanal (acetaldehyde)	12.5	E-8
<b>291213</b>	<b>BUTANAL</b>		
29121300	- Acyclic aldehydes without other oxygen function: --- Butanal (butyraldehyde, normal isomer)	12.5	E-8
<b>291219</b>	<b>ACYCLIC ALDEHYDES</b>		
29121910	---- Crotonaldehyde	12.5	SEN
29121920	---- Heptaldehyde (heptanal)	12.5	SEN
29121930	---- Glyoxal	12.5	SEN
29121990	---- Other	12.5	SEN
<b>291221</b>	<b>BENZALDEHYDE</b>		
29122100	- Cyclic aldehydes without other oxygen function: --- Benzaldehyde	12.5	SEN
<b>291229</b>	<b>CYCLIC ALDEHYDES</b>		
29122910	---- Cinnamic aldehyde	12.5	EXC
29122920	---- Phenyl acetaldehyde	12.5	EXC
29122990	---- Other	12.5	EXC
<b>291230</b>	<b>ALDEHYDE-ALCOHOLS</b>		
29123000	-- Aldehyde alcohols	12.5	E-8
<b>291241</b>	<b>VANILLIN</b>		
29124100	- Aldehyde ethers, aldehyde phenols and aldehydes with other oxygen function: --- Vanillin (4-hydroxy-3-methoxybenzaldehyde)	12.5	E-8
<b>291242</b>	<b>ETHYLVANILLIN</b>		
29124200	- Aldehyde ethers, aldehyde phenols and aldehydes with other oxygen function: --- Ethylvanillin (3-ethoxy-4-hydroxy-benzaldehyde)	12.5	E-8
<b>291249</b>	<b>ALDEHYDE-ETHERS,ETC</b>		
29124910	---- Anisic aldehyde (Anisaldehyde)	12.5	E-8
29124920	---- Heliotropin (piperonyl aldehyde)	12.5	E-8
29124930	---- Thiacetazone	12.5	E-8
29124940	---- 3,4,5-trimethoxy-benzaldehyde	12.5	E-8
29124990	---- Other	12.5	E-8
<b>291250</b>	<b>ALDEHYD CYCLC POLYM</b>		
29125000	-- Cyclic polymers of aldehydes	12.5	E-8
<b>291260</b>	<b>PARAFORMALDEHYDE</b>		
29126000	-- Paraformaldehyde	12.5	E-8
<b>291300</b>	<b>ALDEHYDE HOLOG,SULF</b>		
29130010	---- Ortho-chloro-benzaldehyde	12.5	E-8
29130090	---- Other	12.5	E-8
<b>291411</b>	<b>ACETONE</b>		
29141100	- Acyclic ketones without other oxygen function: --- Acetone	12.5	EXC
<b>291412</b>	<b>BUTANONE</b>		
29141200	- Acyclic ketones without other oxygen function: --- Butanone (methyl ethyl ketone)	12.5	E-8
<b>291413</b>	<b>METHYL ISOBUTYL KET</b>		
29141300	- Acyclic ketones without other oxygen function: --- 4-methylpentan-2-one (methyl isobutyl ketone)	12.5	E-8
<b>291419</b>	<b>OTHR ACYCLC,KETONE</b>		
29141910	---- Isophoron	12.5	SEN
29141990	---- Other	12.5	SEN
<b>291421</b>	<b>CAMPHOR</b>		
29142110	---- Natural	12.5	E-8
29142120	---- Synthetic	12.5	E-8
<b>291422</b>	<b>CYCLOHEXANONE+MTHYL</b>		
29142200	- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function: --- Cyclohexanone and methyl-cyclohexanones	12.5	SEN
<b>291423</b>	<b>Ionones and methylionones</b>		
29142310	---- Beta-ionone	12.5	E-8
29142320	---- Pseudo ionone	12.5	E-8
29142390	---- Other	12.5	E-8
<b>291429</b>	<b>OTH CYCLANIC,KETONE</b>		
29142910	---- L-caravone	12.5	SEN
29142990	---- Other	12.5	SEN
<b>291431</b>	<b>PHENYLACETONE</b>		
29143100	- Aromatic ketones without other oxygen function: --- Phenylacetone (phenylpropan-2-one)	12.5	E-8
<b>291439</b>	<b>OTHER 291430</b>		
29143910	---- Aceto phenone	12.5	SEN
29143920	---- Benzanthrone	12.5	SEN
29143930	---- Benzophenone	12.5	SEN
29143940	---- Dibenzanthrone (violanthrone)	12.5	SEN
29143990	---- Other	12.5	SEN
<b>291440</b>	<b>K-ALCOHL+K-ALDEHYDE</b>		
29144000	-- Ketone-alcohols and ketone-aldehydes	12.5	E-8
<b>291450</b>	<b>KETONE W/ OT OXYGEN</b>		

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29145000	-- Ketone-phenols and ketones with other oxygen function	12.5	E-8
<b>291461</b>	<b>ANTHRAQUINONE</b>		
29146100	- Quinones: --- Anthraquinone	12.5	E-8
<b>291469</b>	<b>QUINONES, NESOI</b>		
29146910	---- 1,4- dihydroxy anthraquinone (quinizarin)	12.5	SEN
29146920	---- Methyl anthraquinone	12.5	SEN
29146990	---- Other	12.5	SEN
<b>291470</b>	<b>KETONE,QUINON DERIV</b>		
29147010	---- 1-chloro anthra quinone	12.5	E-8
29147020	---- Musk ketone	12.5	E-8
29147090	---- Other	12.5	E-8
<b>291511</b>	<b>FORMIC ACID</b>		
29151100	- Formic acid, its salts and esters: --- Formic acid	12.5	E-8
<b>291512</b>	<b>SALTS OF FORMC ACID</b>		
29151210	---- Sodium formate	12.5	E-8
29151290	---- Other	12.5	E-8
<b>291513</b>	<b>ESTER OF FORMC ACID</b>		
29151300	- Formic acid, its salts and esters: --- Esters of formic acid	12.5	E-8
<b>291521</b>	<b>ACETIC ACID</b>		
29152100	- Acetic acid and its salts; acetic anhydride: --- Acetic acid	12.5	EXC
<b>291522</b>	<b>SODIUM ACETATE</b>		
29152200	- Acetic acid and its salts; acetic anhydride: --- Sodium acetate	12.5	E-8
<b>291523</b>	<b>COBALT ACETATES</b>		
29152300	- Acetic acid and its salts; acetic anhydride: --- Cobalt acetates	12.5	E-8
<b>291524</b>	<b>ACETIC ANHYDRIDE</b>		
29152400	- Acetic acid and its salts; acetic anhydride: --- Acetic anhydride	12.5	E-8
<b>291529</b>	<b>O ACETIC ACID SALTS</b>		
29152910	---- Calcium acetate	12.5	SEN
29152920	---- Magnesium acetate	12.5	SEN
29152930	---- Manganese acetate	12.5	SEN
29152990	---- Other	12.5	SEN
<b>291531</b>	<b>ETHYL ACETATE</b>		
29153100	- Esters of acetic acid: --- Ethyl acetate	12.5	E-8
<b>291532</b>	<b>VINYL ACETATE</b>		
29153200	- Esters of acetic acid: --- Vinyl acetate	10	EXC
<b>291533</b>	<b>N-BUTYL ACETATE</b>		
29153300	- Esters of acetic acid: --- n-Butyl acetate	12.5	E-8
<b>291534</b>	<b>ISOBUTYL ACETATE</b>		
29153400	- Esters of acetic acid: --- Isobutyl acetate	12.5	E-8
<b>291535</b>	<b>2-ETHOXYETHL ACETAT</b>		
29153500	- Esters of acetic acid: --- 2-Ethoxyethyl acetate	12.5	E-8
<b>291539</b>	<b>O ACETIC ACID ESTER</b>		
29153910	---- Benzyl acetate	12.5	E-8
29153920	---- Bornyl acetate and iso bornyl acetate	12.5	E-8
29153930	---- Linalyl acetate	12.5	E-8
29153940	---- Methyl acetate	12.5	E-8
29153950	---- Phenyl propyl acetate	12.5	E-8
29153960	---- Terpinyl acetate	12.5	E-8
29153990	---- Other	12.5	E-8
<b>291540</b>	<b>CHLOROACETIC ACIDS</b>		
29154010	---- Monochloroacetic acid, their salts and esters	12.5	E-8
29154020	---- Dichloroacetic acid, their salts and esters	12.5	E-8
29154030	---- Trichloroacetic acid, their salts and esters	12.5	E-8
<b>291550</b>	<b>PROPIONIC ACID</b>		
29155000	-- Propionic acid, its salts and esters	12.5	E-8
<b>291560</b>	<b>BUTYRIC,VALERIC ACID</b>		
29156010	---- Butanoic acids, their salts and esters	12.5	E-8
29156020	---- Pentanoic acids, their salts and esters	12.5	E-8
<b>291570</b>	<b>PALMITC,STEARC ACID</b>		
29157010	---- Palmitic acid	12.5	SEN
29157020	---- Stearic acid	12.5	SEN
29157030	---- Glycerol monostearate	12.5	SEN
29157040	---- H.C.O.Fatty acid (including 12-hydroxy stearic acid)	12.5	SEN
29157050	---- D.C.O. Fatty acid	12.5	SEN
29157090	---- Other	12.5	SEN
<b>291590</b>	<b>OTHER 2915</b>		
29159010	---- Acetyl chloride	12.5	EXC
29159020	---- Octoic acid (caprylic acid)	12.5	EXC
29159030	---- Hexoic acid (caproic acid)	12.5	EXC
29159090	---- Other	12.5	EXC
<b>291611</b>	<b>ACRYLIC ACID</b>		
29161100	- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids - their derivatives: --- Acrylic acid and its salts	12.5	SEN
<b>291612</b>	<b>ACRYLIC ACID ESTERS</b>		
29161210	---- Butyl acrylate	12.5	RED
29161290	---- Other	12.5	RED
<b>291613</b>	<b>METHACRYLIC ACID</b>		
29161310	---- Methacrylic acid	12.5	EXC
29161320	---- Salts of methacrylic acid	12.5	EXC
<b>291614</b>	<b>ESTER OF METHACRYLC</b>		
29161400	- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids - their derivatives: --- Esters of methacrylic acid	12.5	EXC

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<b>291615</b>	<b>OLEIC,LINOLEIC,LINO</b>		
29161510	---- Oleic acid	12.5	E-8
29161590	---- Other	12.5	E-8
<b>291619</b>	<b>O UNSAT ACYCLC MONO</b>		
29161910	---- Undecylenic acid	12.5	EXC
29161920	---- Bismuth compounds of unsaturated acyclic monoacids	12.5	EXC
29161930	---- Potassium compounds of unsaturated acyclic monoacids	12.5	EXC
29161940	---- Sodium compounds of unsaturated acyclic monoacids	12.5	EXC
29161950	---- Esters of unsaturated acyclic monoacids not elsewhere specified	12.5	EXC
29161960	---- Sorbic acid	12.5	EXC
29161990	---- Other	12.5	EXC
<b>291620</b>	<b>CYCLANIC,MONOCARBOX</b>		
29162000	-- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	12.5	E-8
<b>291631</b>	<b>BENZOIC ACID</b>		
29163110	---- Benzoic acid	12.5	SEN
29163120	---- Benzyl benzoate	12.5	SEN
29163130	---- Methyl benzoate	12.5	SEN
29163140	---- Sodium benzoate	12.5	SEN
29163150	---- Benzocaine (ethylpara-amino benzoate)	12.5	SEN
29163160	---- Orthochloro benzoic acid	12.5	SEN
29163190	---- Other	12.5	SEN
<b>291632</b>	<b>BENZOYL PEROXDE,CHL</b>		
29163200	- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: --- Benzoyl peroxide and benzoyl chloride	12.5	E-8
<b>291634</b>	<b>PHNYL ACID+ITS SALT</b>		
29163400	- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: --- Phenylacetic acid and its salts	12.5	SEN
<b>291635</b>	<b>ESTR OF PHENYL ACID</b>		
29163500	- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: --- Esters of phenylacetic acid	12.5	E-8
<b>291639</b>	<b>OTHER 2916</b>		
29163910	---- Cinnamic acid	12.5	EXC
29163920	---- Bismuth compounds of aromatic monoacids	12.5	EXC
29163930	---- Potassium compounds of aromatic monoacids	12.5	EXC
29163940	---- Sodium compounds of aromatic monoacids	12.5	EXC
29163950	---- Esters of aromatic monoacids not elsewhere specified	12.5	EXC
29163990	---- Other	12.5	EXC
<b>291711</b>	<b>OXALIC SALT,ESTERS</b>		
29171110	---- Oxalic acid	12.5	E-8
29171120	---- Calcium oxalate	12.5	E-8
29171130	---- Strontium oxalate	12.5	E-8
29171140	---- Diethyl oxalate	12.5	E-8
29171190	---- Other	12.5	E-8
<b>291712</b>	<b>ADIPIC SALTS,ESTERS</b>		
29171200	- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: --- Adipic acid, its salts and esters	12.5	E-8
<b>291713</b>	<b>AZELAIC,SEBACIC,S+E</b>		
29171300	- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: --- Azelaic acid, sebacic acid, their salts and esters	12.5	E-8
<b>291714</b>	<b>MALEIC ANHYDRIDE</b>		
29171400	- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: --- Maleic anhydride	12.5	E-8
<b>291719</b>	<b>ACYCLIC POLYCARBOXY</b>		
29171910	---- Maleic acid	12.5	SEN
29171920	---- Malonic acid	12.5	SEN
29171930	---- Succinic acid	12.5	SEN
29171940	---- Ferrous fumarate	12.5	SEN
29171950	---- Fumaric acid	12.5	SEN
29171960	---- Itaconic acid	12.5	SEN
29171970	---- Ethoxy methylene malonate, diethyl malonate	12.5	SEN
29171990	---- Other	12.5	SEN
<b>291720</b>	<b>CYCLANIC,ETC</b>		
29172000	-- Cyclanic, cyclenic or cycloterpenic, polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	12.5	E-8
<b>291731</b>	<b>DIBUTYL ORTHOPHTHAL</b>		
29173100	- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: --- Dibutyl orthophthalates	12.5	E-8
<b>291732</b>	<b>DIOCTYL ORTHOPHTHAL</b>		
29173200	- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: --- Dioctyl orthophthalates	12.5	SEN
<b>291733</b>	<b>DINONYL/DIDECYL ORT</b>		
29173300	- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: --- Dinonyl or didecyl	12.5	E-8
<b>291734</b>	<b>ESTER OF ORTHOPHTHA</b>		
29173400	- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: --- Other esters of orthophthalic acid	12.5	E-8
<b>291735</b>	<b>PHTHALIC ANHYDRIDE</b>		
29173500	- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: --- Phthalic anhydride	12.5	E-8

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<b>291736</b>	<b>TEREPHTHALIC</b>		
29173600	- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: --- Terephthalic acid and its salts	12.5	SEN
<b>291737</b>	<b>DIMETHYL TEREPHTHAL</b>		
29173700	- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: --- Dimethyl terephthalate	10	SEN
<b>291739</b>	<b>OTHER 2917</b>		
29173910	---- Dibutyl phthalate	12.5	E-8
29173920	---- Dioctyl phthalate	12.5	E-8
29173930	---- Phthalic acid	12.5	E-8
29173940	---- Dimethyl phthalate	12.5	E-8
29173950	---- Trimellitic anhydride	12.5	E-8
29173960	---- Isophthalic acid	12.5	E-8
29173990	---- Other	12.5	E-8
<b>291811</b>	<b>LACTIC ACID,SALT+ES</b>		
29181110	---- Lactic acid	12.5	E-8
29181120	---- Calcium lactate	12.5	E-8
29181190	---- Other	12.5	E-8
<b>291812</b>	<b>TARTARIC ACID</b>		
29181200	- Carboxylic acids with alcohol function, but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: --- Tartaric acid	12.5	E-8
<b>291813</b>	<b>TARTARIC SALT+ESTER</b>		
29181310	---- Potassium bitartrate	12.5	EXC
29181320	---- Metoprolol tartrate	12.5	EXC
29181390	---- Other	12.5	EXC
<b>291814</b>	<b>CITRIC ACID</b>		
29181400	- Carboxylic acids with alcohol function, but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: --- Citric acid	12.5	EXC
<b>291815</b>	<b>CITRIC ACID SALT+ES</b>		
29181510	---- Potassium citrate	12.5	E-8
29181520	---- Sodium citrate	12.5	E-8
29181530	---- Bismuth citrate	12.5	E-8
29181540	---- Disodium hydrogen citrate	12.5	E-8
29181550	---- Ferric ammonium citrate	12.5	E-8
29181590	---- Other	12.5	E-8
<b>291816</b>	<b>GLUCONC ACID,SLT+ES</b>		
29181610	---- Calcium gluconate	12.5	EXC
29181620	---- Ferrous gluconate	12.5	EXC
29181690	---- Other	12.5	EXC
<b>291819</b>	<b>OT CARBOX ALCOHOL F</b>		
29181910	---- Benzeneacetic acid, alpha-hydroxy-alpha-phenyl-	12.5	E-8
29181990	---- Other	12.5	E-8
<b>291821</b>	<b>SALICYLIC ACID+SALT</b>		
29182110	---- Salicylic acid	12.5	SEN
29182120	---- Sodium salicylate	12.5	SEN
29182190	---- Other	12.5	SEN
<b>291822</b>	<b>ASPRIN SALTS,ESTERS</b>		
29182200	- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: --- O-Acetylsalicylic acid, its salts and esters	12.5	SEN
<b>291823</b>	<b>O SALICYLIC SALT+ES</b>		
29182310	---- Methyl salicylate	12.5	SEN
29182320	---- Amino salicylate	12.5	SEN
29182330	---- Salicylamide	12.5	SEN
29182390	---- Other	12.5	SEN
<b>291829</b>	<b>O CARBOXYLC W PHENL</b>		
29182910	---- Gallic acid	12.5	SEN
29182920	---- Beta hydroxy naphthoic acid	12.5	SEN
29182930	---- Propyl gallate	12.5	SEN
29182990	---- Other	12.5	SEN
<b>291830</b>	<b>CARBOXYLIC,ALDE/KET</b>		
29183010	---- Levulinic acid	12.5	SEN
29183020	---- Ethyl aceto acetate (acetoacetic ester)	12.5	SEN
29183030	---- Nalidixic acid	12.5	SEN
29183040	---- Methyl aceto acetate	12.5	SEN
29183090	---- Other	12.5	SEN
<b>291890</b>	<b>OTHER 2918</b>		
29189000	-- Other	12.5	E-8
<b>291900</b>	<b>PHOSPHORIC SALT+EST</b>		
29190010	---- Glycerophosphoric acid	12.5	E-8
29190020	---- Calcium glycerophosphate	12.5	E-8
29190030	---- Iron glycerophosphate	12.5	E-8
29190040	---- Sodium glycerophosphate	12.5	E-8
29190050	---- Tricresyl phosphate	12.5	E-8
29190090	---- Other	12.5	E-8
<b>292010</b>	<b>THIOPHOSPHORIC ESTR</b>		
29201010	- Phosphorothioic acid, S [2-(diethylamino) ethyl] O,O-diethylester; and Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives: ---- Phosphorothioic acid, S [2-(diethylamino) ethyl] O,O-diethyl ester	12.5	E-8



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29201020	- Phosphorothioic acid, S [2-(diethylamino) ethyl] O,O-diethylester; and Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives: ---- Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives	12.5	E-8
<b>292090</b>	<b>OT 2920</b>		
29209010	---- Diethyl sulphate	12.5	SEN
29209020	---- Dimethyl sulphate	12.5	SEN
29209030	---- Tris (2,3 Di-bromopropyl) phosphate	12.5	SEN
29209041	--- Other: ---- Trimethyl Phosphite	12.5	SEN
29209042	--- Other: ---- Triethyl Phosphite	12.5	SEN
29209043	--- Other: ---- Dimethyl Phosphite	12.5	SEN
29209044	--- Other: ---- Diethyl Phosphite	12.5	SEN
29209045	--- Other: ---- O, O, Dimethyl Methyl Phosphonate	12.5	SEN
29209047	--- Other: ---- Phosphonic Acid, Methyl-compound with (aminoimino methyl) urea (1:1)	12.5	SEN
29209048	--- Other: ---- 1-Propanaminium N, N, N-trimethyl -3-[1-oxo-9-octadecenyl) amino]-, (Z)-methyl methylphosphonate	12.5	SEN
29209051	--- Other: ---- Phosphonic acid, [methyl-bis (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphorinan-5-yl) methyl] ester	12.5	SEN
29209052	--- Other: ---- Phosphonic acid, [methyl- (5-ethyl-2-methyl 2-oxido-1,3,2-dioxaphosphorinan-5-yl) methyl] ester	12.5	SEN
29209053	--- Other: ---- Phosphonic acid, propyl-dimethyl ester	12.5	SEN
29209054	--- Other: ---- Phosphonous acid, methyl-diethyl ester	12.5	SEN
29209055	--- Other: ---- Phosphonic acid, ethyl-	12.5	SEN
29209056	--- Other: ---- Phosphonic acid, propyl-	12.5	SEN
29209057	--- Other: ---- Phosphinic acid, methyl-	12.5	SEN
29209058	--- Other: ---- Phosphonochloridic acid, methyl-, methyl ester	12.5	SEN
29209061	--- Other: ---- Phosphonothioic dichloride, ethyl-	12.5	SEN
29209062	--- Other: ---- Phosphonic acid, methyl-	12.5	SEN
29209063	--- Other: ---- Phosphonic acid, methyl-, dimethyl ester	12.5	SEN
29209064	--- Other: ---- Phosphonic dichloride, methyl-	12.5	SEN
29209065	--- Other: ---- Phosphonous dichloride, methyl-	12.5	SEN
29209066	--- Other: ---- Phosphonic acid, ethyl-, diethyl ester	12.5	SEN
29209099	--- Other: ---- Other	12.5	SEN
<b>292111</b>	<b>METHYLAMINE/DI/TRI</b>		
29211110	---- Dimethyl formide	12.5	RED
29211190	---- Other	12.5	RED
<b>292112</b>	<b>DIETHYLAMINE+ITS SLT</b>		
29211200	- Acyclic monoamines and their derivatives; salts thereof: --- Diethylamine and its salts	12.5	E-8
<b>292119</b>	<b>ACYCLIC MONOAMINES</b>		
29211911	--- 2-Chloro N,N-Di-isopropyl ethylamine and Ethanamine, 2-Chloro-N, N-dimethyl: ---- 2-Chloro N,N-Di-isopropyl ethylamine	12.5	E-8
29211914	--- 2-Chloro N,N-Di-isopropyl ethylamine and Ethanamine, 2-Chloro-N, N-dimethyl: ---- Ethanamine, 2-Chloro-N, N-dimethyl	12.5	E-8
29211990	--- 2-Chloro N,N-Di-isopropyl ethylamine and Ethanamine, 2-Chloro-N, N-dimethyl: ---- Other	12.5	E-8
<b>292121</b>	<b>ETHYLENEDIAMINE</b>		
29212100	- Acyclic polyamines and their derivatives; salts thereof: --- Ethylenediamine and its salts	12.5	E-8
<b>292122</b>	<b>HEXAMETHYLENEDIAMIN</b>		
29212200	- Acyclic polyamines and their derivatives; salts thereof: --- Hexamethylenediamine and its salts	12.5	E-8
<b>292129</b>	<b>OT ACYCLIC POLYAMIN</b>		
29212910	---- Hexamethylene tetramine (hexamine) not put up as fuel or medicament	12.5	E-8
29212920	---- Trimethylene trinitramine	12.5	E-8
29212990	---- Other	12.5	E-8
<b>292130</b>	<b>CYCLANIC,CYCLENC,ET</b>		
29213010	---- Cyclohexylamine	12.5	E-8
29213090	---- Other	12.5	E-8
<b>292141</b>	<b>ANILINE</b>		
29214110	---- Aniline	12.5	E-8
29214120	---- Aniline hydrochloride	12.5	E-8
29214190	---- Other	12.5	E-8
<b>292142</b>	<b>ANILINE</b>		
29214211	--- Para chloroaniline, ortho chloro paranitroaniline, dichloroaniline, 2, 6-dichloro paranitroaniline, 2-4-5-trichloroaniline: ---- Para	12.5	E-8
29214212	--- Para chloroaniline, ortho chloro paranitroaniline, dichloroaniline, 2, 6-dichloro paranitroaniline, 2-4-5-trichloroaniline: ---- Ortho chloro paranitroaniline	12.5	E-8
29214213	--- Para chloroaniline, ortho chloro paranitroaniline, dichloroaniline, 2, 6-dichloro paranitroaniline, 2-4-5-trichloroaniline: ---- Dichloroaniline	12.5	E-8
29214214	--- Para chloroaniline, ortho chloro paranitroaniline, dichloroaniline, 2, 6-dichloro paranitroaniline, 2-4-5-trichloroaniline: ---- 2, 6-dichloro paranitroaniline	12.5	E-8
29214215	--- Para chloroaniline, ortho chloro paranitroaniline, dichloroaniline, 2, 6-dichloro paranitroaniline, 2-4-5-trichloroaniline: ---- 2-4-5-	12.5	E-8
29214221	--- Benzyl ethyl aniline, ethyl aniline, diethylaniline, dimethylaniline, meta nitroaniline, Para nitroaniline: ---- Benzyl ethyl aniline	12.5	E-8

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29214222	--- Benzyl ethyl aniline, ethyl aniline, diethylaniline, dimethylaniline, meta nitroaniline, Para nitroaniline: ----- Diethylaniline	12.5	E-8
29214223	--- Benzyl ethyl aniline, ethyl aniline, diethylaniline, dimethylaniline, meta nitroaniline, Para nitroaniline: ----- Dimethylaniline	12.5	E-8
29214224	--- Benzyl ethyl aniline, ethyl aniline, diethylaniline, dimethylaniline, meta nitroaniline, Para nitroaniline: ----- Ethyl aniline	12.5	E-8
29214225	--- Benzyl ethyl aniline, ethyl aniline, diethylaniline, dimethylaniline, meta nitroaniline, Para nitroaniline: ----- Meta nitroaniline	12.5	E-8
29214226	--- Benzyl ethyl aniline, ethyl aniline, diethylaniline, dimethylaniline, meta nitroaniline, Para nitroaniline: ----- Para nitroaniline	12.5	E-8
29214231	--- 2-amino 3, 5 xylene sulphonic acid, Benzyl ethyl aniline sulphuric acid, metanillic acid (meta amino benzene sulphonic acid), Sulphanillic acid (para aminobenzene sulphonic acid para aniline sulphonic acid), Ethyl hydroxy ethylaniline, Methyl dopa (1-alpha methyl-3, 4-dihydroxyphenylaniline): ----- 2-amino 3, 5 xylene sulphonic acid	12.5	E-8
29214232	--- 2-amino 3, 5 xylene sulphonic acid, Benzyl ethyl aniline sulphuric acid, metanillic acid (meta amino benzene sulphonic acid), Sulphanillic acid (para aminobenzene sulphonic acid para aniline sulphonic acid), Ethyl hydroxy ethylaniline, Methyl dopa (1-alpha methyl-3, 4-dihydroxyphenylaniline): ----- Benzyl ethyl aniline sulphonic acid	12.5	E-8
29214233	--- 2-amino 3, 5 xylene sulphonic acid, Benzyl ethyl aniline sulphuric acid, metanillic acid (meta amino benzene sulphonic acid), Sulphanillic acid (para aminobenzene sulphonic acid para aniline sulphonic acid), Ethyl hydroxy ethylaniline, Methyl dopa (1-alpha methyl-3, 4-dihydroxyphenylaniline): ----- Metanillic acid (meta amino benzene sulphonic acid)	12.5	E-8
29214234	--- 2-amino 3, 5 xylene sulphonic acid, Benzyl ethyl aniline sulphuric acid, metanillic acid (meta amino benzene sulphonic acid), Sulphanillic acid (para aminobenzene sulphonic acid para aniline sulphonic acid), Ethyl hydroxy ethylaniline, Methyl dopa (1-alpha methyl-3, 4-dihydroxyphenylaniline): ----- Sulphanillic acid (para aminobenzene sulphonic acid para aniline sulphonic acid)	12.5	E-8
29214235	--- 2-amino 3, 5 xylene sulphonic acid, Benzyl ethyl aniline sulphuric acid, metanillic acid (meta amino benzene sulphonic acid), Sulphanillic acid (para aminobenzene sulphonic acid para aniline sulphonic acid), Ethyl hydroxy ethylaniline, Methyl dopa (1-alpha methyl-3, 4-dihydroxyphenylaniline): ----- Ethyl hydroxy ethylaniline	12.5	E-8
29214236	--- 2-amino 3, 5 xylene sulphonic acid, Benzyl ethyl aniline sulphuric acid, metanillic acid (meta amino benzene sulphonic acid), Sulphanillic acid (para aminobenzene sulphonic acid para aniline sulphonic acid), Ethyl hydroxy ethylaniline, Methyl dopa (1-alpha methyl-3, 4-dihydroxyphenylaniline): ----- Methyl dopa (1-alpha methyl-3, 4-dihydroxyphenylaniline)	12.5	E-8
29214290	---- Other	12.5	E-8
<b>292143</b>	<b>TOLUIDINES</b>		
29214310	-- Toluidines and their derivatives; salts thereof: ---- Diethyl toluidine	12.5	E-8
29214320	-- Toluidines and their derivatives; salts thereof: ---- Dimethyl toluidine	12.5	E-8
29214330	-- Toluidines and their derivatives; salts thereof: ---- Ortho toluidine	12.5	E-8
29214340	-- Toluidines and their derivatives; salts thereof: ---- Meta toluidine	12.5	E-8
29214350	-- Toluidines and their derivatives; salts thereof: ---- Para toluidine	12.5	E-8
29214360	-- Toluidines and their derivatives; salts thereof: ---- 2-Chloro-5-toluidine-4-sulphonic acid	12.5	E-8
29214370	-- Toluidines and their derivatives; salts thereof: ---- 2-Chloro-4-toluidine-5-sulphonic acid (sodium salt)	12.5	E-8
29214380	-- Toluidines and their derivatives; salts thereof: ---- 4-Toluidine-3-sulphonic acid	12.5	E-8
29214390	-- Toluidines and their derivatives; salts thereof: ---- Other	12.5	E-8
<b>292144</b>	<b>DIPHENYLAMINE</b>		
29214410	---- Diphenylamine	12.5	E-8
29214490	---- Other	12.5	E-8
<b>292145</b>	<b>1,2 NAPHTHYLAMINE</b>		
29214511	--- Alpha naphthylamine, Phenyl alpha naphthylamine, Phenyl beta naphthylamine, Amino F-acid, Aminolineli-R-acid, Sodium naphthionate: ----- Alpha naphthylamine	12.5	E-8
29214512	--- Alpha naphthylamine, Phenyl alpha naphthylamine, Phenyl beta naphthylamine, Amino F-acid, Aminolineli-R-acid, Sodium naphthionate: ----- Phenyl alpha naphthylamine	12.5	E-8
29214513	--- Alpha naphthylamine, Phenyl alpha naphthylamine, Phenyl beta naphthylamine, Amino F-acid, Aminolineli-R-acid, Sodium naphthionate: ----- Phenyl beta naphthylamine	12.5	E-8
29214514	--- Alpha naphthylamine, Phenyl alpha naphthylamine, Phenyl beta naphthylamine, Amino F-acid, Aminolineli-R-acid, Sodium naphthionate: ----- Amino F-acid	12.5	E-8
29214515	--- Alpha naphthylamine, Phenyl alpha naphthylamine, Phenyl beta naphthylamine, Amino F-acid, Aminolineli-R-acid, Sodium naphthionate: ----- Aminolineli-R-acid	12.5	E-8
29214516	--- Alpha naphthylamine, Phenyl alpha naphthylamine, Phenyl beta naphthylamine, Amino F-acid, Aminolineli-R-acid, Sodium naphthionate: ----- Sodium naphthionate	12.5	E-8

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29214521	--- Bronner's acid (2-naphthylamine-6-sulphonic acid), cleve's acid (1-naphthylamine-6-sulphonic acid), epsilon acid (1-naphthylamine- 3,8-disulphonic acid), koch's acid (1-naphthylamine-3,6,8 -trisulphonic acid), Laurent's acid (1-naphthylamine-5-sulphonic acid), tobias acid (2-naphthylamine-1-sulphonic acid): ----- Bronner's acid (2-naphthylamine-6-sulphonic acid)	12.5	E-8
29214522	--- Bronner's acid (2-naphthylamine-6-sulphonic acid), cleve's acid (1-naphthylamine-6-sulphonic acid), epsilon acid (1-naphthylamine- 3,8-disulphonic acid), koch's acid (1-naphthylamine-3,6,8 -trisulphonic acid), Laurent's acid (1-naphthylamine-5-sulphonic acid), tobias acid (2-naphthylamine-1-sulphonic acid): ----- Cleve's acid (1-naphthylamine-6-sulphonic acid)	12.5	E-8
29214523	--- Bronner's acid (2-naphthylamine-6-sulphonic acid), cleve's acid (1-naphthylamine-6-sulphonic acid), epsilon acid (1-naphthylamine- 3,8-disulphonic acid), koch's acid (1-naphthylamine-3,6,8 -trisulphonic acid), Laurent's acid (1-naphthylamine-5-sulphonic acid), tobias acid (2-naphthylamine-1-sulphonic acid): ----- Epsilon acid (1-naphthylamine-3,8-disulphonic acid)	12.5	E-8
29214524	--- Bronner's acid (2-naphthylamine-6-sulphonic acid), cleve's acid (1-naphthylamine-6-sulphonic acid), epsilon acid (1-naphthylamine- 3,8-disulphonic acid), koch's acid (1-naphthylamine-3,6,8 -trisulphonic acid), Laurent's acid (1-naphthylamine-5-sulphonic acid), tobias acid (2-naphthylamine-1-sulphonic acid): ----- Koch's acid (1-naphthylamine-3,6,8-trisulphonic acid)	12.5	E-8
29214525	--- Bronner's acid (2-naphthylamine-6-sulphonic acid), cleve's acid (1-naphthylamine-6-sulphonic acid), epsilon acid (1-naphthylamine- 3,8-disulphonic acid), koch's acid (1-naphthylamine-3,6,8 -trisulphonic acid), Laurent's acid (1-naphthylamine-5-sulphonic acid), tobias acid (2-naphthylamine-1-sulphonic acid): ----- Laurent's acid (1-naphthylamine-5-sulphonic acid)	12.5	E-8
29214526	--- Bronner's acid (2-naphthylamine-6-sulphonic acid), cleve's acid (1-naphthylamine-6-sulphonic acid), epsilon acid (1-naphthylamine- 3,8-disulphonic acid), koch's acid (1-naphthylamine-3,6,8 -trisulphonic acid), Laurent's acid (1-naphthylamine-5-sulphonic acid), tobias acid (2-naphthylamine-1-sulphonic acid): ----- Tobias acid (2-naphthylamine-1-sulphonic acid)	12.5	E-8
29214531	--- Naphthionic acid (1-naphthylamine-4-sulphonic acid), Para tolyl peri acid (para tolyl-1-naphthylamine-8-sulphonic acid), phenyl peri acid (phenyl-1-naphthylamine-8-sulphonic acid): ----- Naphthionic acid (1-naphthylamine-4-sulphonic acid)	12.5	E-8
29214532	--- Naphthionic acid (1-naphthylamine-4-sulphonic acid), Para tolyl peri acid (para tolyl-1-naphthylamine-8-sulphonic acid), phenyl peri acid (phenyl-1-naphthylamine-8-sulphonic acid): ----- Para tolyl peri acid (para tolyl-1-naphthylamine-8-sulphonic acid)	12.5	E-8
29214533	--- Naphthionic acid (1-naphthylamine-4-sulphonic acid), Para tolyl peri acid (para tolyl-1-naphthylamine-8-sulphonic acid), phenyl peri acid (phenyl-1-naphthylamine-8-sulphonic acid): ----- Phenyl peri acid (phenyl-1-naphthylamine-8-sulphonic acid)	12.5	E-8
29214590	---- Other	12.5	E-8
<b>292146</b>	<b>Amfetamine benzfetamine etc their salts</b>		
29214600	--- Amfetamine (INN), benzfetamine (INN) dexamfetamine (INN), etilamfetamine (INN) fencamfamin(INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts	12.5	E-8
<b>292149</b>	<b>OT AROMATC MONOAMIN</b>		
29214910	---- Xylidines	12.5	E-8
29214990	---- Other	12.5	E-8
<b>292151</b>	<b>O-,M-,P-PHENYLEN,ET</b>		
29215110	---- O-phenylenediamine	12.5	E-8
29215120	---- M-phenylenediamine (m-di aminobenzene)	12.5	E-8
29215130	---- P-phenylenediamine	12.5	E-8
29215140	---- O-diaminotoluene	12.5	E-8
29215150	---- M-diaminotoluene	12.5	E-8
29215160	---- P-diaminotoluene	12.5	E-8
29215170	---- Para-amino acetanilide	12.5	E-8
29215180	---- Meta toluylene diamine	12.5	E-8
29215190	---- Other	12.5	E-8
<b>292159</b>	<b>OT AROMATIC POLYAMI</b>		
29215910	---- Benzidine	12.5	E-8
29215920	---- Benzidine dihydrochloride	12.5	E-8
29215930	---- 3, 3 dichlorobenzidine dihydrochloride sulphate	12.5	E-8
29215990	---- Other	12.5	E-8
<b>292211</b>	<b>MONOETHANOLAMINE</b>		
29221111	--- 2-Hydroxy N,N-Diisopropyl Ethylamine, N,N-Diethyl Amino ethyl Chloride Hydrochloride, Di-ethyl Amino ethanethiol Hydrochloride, Di-Methyl Amino ethyl chloride Hydrochloride, Di-Methyl Amino ethanethiol, Di-Methyl Amino ethanethiol Hydrochloride: ----- 2-Hydroxy N,N-Diisopropyl Ethylamine	12.5	E-8
29221112	--- 2-Hydroxy N,N-Diisopropyl Ethylamine, N,N-Diethyl Amino ethyl Chloride Hydrochloride, Di-ethyl Amino ethanethiol Hydrochloride, Di-Methyl Amino ethyl chloride Hydrochloride, Di-Methyl Amino ethanethiol, Di-Methyl Amino ethanethiol Hydrochloride: ----- N,N-Diethyl Amino ethyl Chloride Hydrochloride	12.5	E-8

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29221113	--- 2-Hydroxy N,N-Diisopropyl Ethylamine, N,N-Diethyl Amino ethyl Chloride Hydrochloride, Di-ethyl Amino ethanethiol Hydrochloride, Di-Methyl Amino ethyl chloride Hydrochloride, Di-Methyl Amino ethanethiol, Di-Methyl Amino ethanethiol Hydrochloride: ----- Di-ethyl Amino ethanethiol Hydrochloride	12.5	E-8
29221114	--- 2-Hydroxy N,N-Diisopropyl Ethylamine, N,N-Diethyl Amino ethyl Chloride Hydrochloride, Di-ethyl Amino ethanethiol Hydrochloride, Di-Methyl Amino ethyl chloride Hydrochloride, Di-Methyl Amino ethanethiol, Di-Methyl Amino ethanethiol Hydrochloride: ----- Di-Methyl Amino ethyl chloride Hydrochloride	12.5	E-8
29221115	--- 2-Hydroxy N,N-Diisopropyl Ethylamine, N,N-Diethyl Amino ethyl Chloride Hydrochloride, Di-ethyl Amino ethanethiol Hydrochloride, Di-Methyl Amino ethyl chloride Hydrochloride, Di-Methyl Amino ethanethiol, Di-Methyl Amino ethanethiol Hydrochloride: ----- Di-Methyl Amino ethanethiol	12.5	E-8
29221116	--- 2-Hydroxy N,N-Diisopropyl Ethylamine, N,N-Diethyl Amino ethyl Chloride Hydrochloride, Di-ethyl Amino ethanethiol Hydrochloride, Di-Methyl Amino ethyl chloride Hydrochloride, Di-Methyl Amino ethanethiol, Di-Methyl Amino ethanethiol Hydrochloride: ----- Di-Methyl Amino ethanethiol Hydrochloride	12.5	E-8
29221190	--- 2-Hydroxy N,N-Diisopropyl Ethylamine, N,N-Diethyl Amino ethyl Chloride Hydrochloride, Di-ethyl Amino ethanethiol Hydrochloride, Di-Methyl Amino ethyl chloride Hydrochloride, Di-Methyl Amino ethanethiol, Di-Methyl Amino ethanethiol Hydrochloride: ----- Other	12.5	E-8
<b>292212</b>	<b>DIETHANOLAMINE</b>		
29221211	--- Ethyldiethanolamine and Methyl-diethanolamine: ----- Ethyldiethanolamine	12.5	E-8
29221212	--- Ethyldiethanolamine and Methyl-diethanolamine: ----- Methyl-diethanolamine	12.5	E-8
29221290	---- Other	12.5	E-8
<b>292213</b>	<b>TRIETHANOLAMINE</b>		
29221300	- Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof: --- Triethanolamine and its salts	12.5	E-8
<b>292214</b>	<b>Dextropropoxyphene (inn) and its salts</b>		
29221400	- Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof: --- Dextropropoxyphene (INN) and its salts	12.5	E-8
<b>292219</b>	<b>AMINO-ALCOHOLS,ETHR</b>		
29221910	---- Diethyl amino ethanethiol	12.5	E-8
29221920	---- Ethanol, 2- [bis(1-methylethyl) amino]-	12.5	E-8
29221930	---- Ethanethiol, 2-(diethylamino)-	12.5	E-8
29221990	---- Other	12.5	E-8
<b>292221</b>	<b>AMINOHYDROXYNAPHTHA</b>		
29222110	---- Amino-g-acid	12.5	E-8
29222120	---- Amino-j-acid	12.5	E-8
29222130	---- 1-amino-2-naphthol-4-sulphonic acid	12.5	E-8
29222140	---- Gamma acid	12.5	E-8
29222150	---- J acid (2-amino-5-naphthol-7-sulphonic acid)	12.5	E-8
29222160	---- H acid	12.5	E-8
29222170	---- Ortho phenyl sulphonyl H-acid	12.5	E-8
29222180	---- Chicago acid	12.5	E-8
29222190	---- Other	12.5	E-8
<b>292222</b>	<b>ANISIDINES AND OTHR</b>		
29222210	---- Ortho anisidines	12.5	E-8
29222220	---- Para anisidines	12.5	E-8
29222230	---- Ortho phenetidine (2-amino-phenitole)	12.5	E-8
29222290	---- Other	12.5	E-8
<b>292229</b>	<b>AMINO-NAPHTHOL;OTHR</b>		
29222911	--- 2-amino 4-nitrophenol, Meta aminophenol, Para aminophenol, Meta diethyl amino-phenol: ----- 2-amino 4-nitrophenol	12.5	E-8
29222912	--- 2-amino 4-nitrophenol, Meta aminophenol, Para aminophenol, Meta diethyl amino-phenol: ----- Meta aminophenol	12.5	E-8
29222913	--- 2-amino 4-nitrophenol, Meta aminophenol, Para aminophenol, Meta diethyl amino-phenol: ----- Para aminophenol	12.5	E-8
29222914	--- 2-amino 4-nitrophenol, Meta aminophenol, Para aminophenol, Meta diethyl amino-phenol: ----- Meta diethyl amino-phenol	12.5	E-8
29222921	--- 2-amino-1-phenol-4-sulphonic acid, 6-nitro-O-aminophenol-4-sulphonic acid, Phenyl gamma acid (phenyl 2-amino-naphthol-6-sulphonic acid), Phenyl J acid (phenyl-2-amino-8 naphthol-7- sulphonic acid), S acid, peri acid (1-amino-8-naphthol-4-4- sulphoxinic acid, 1-naphthylamine-8-sulphonic acid), Metaphenylene diamine-4-sulphonic acid: ----- 2-amino-1-phenol-4-sulphonic acid	12.5	E-8
29222922	--- 2-amino-1-phenol-4-sulphonic acid, 6-nitro-O-aminophenol-4-sulphonic acid, Phenyl gamma acid (phenyl 2-amino-naphthol-6-sulphonic acid), Phenyl J acid (phenyl-2-amino-8 naphthol-7- sulphonic acid), S acid, peri acid (1-amino-8-naphthol-4-4- sulphoxinic acid, 1-naphthylamine-8-sulphonic acid), Metaphenylene diamine-4-sulphonic acid: ----- 6-nitro-O-aminophenol-4-sulphonic acid	12.5	E-8

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29222923	--- 2-amino-1-phenol-4-sulphonic acid, 6-nitro-O-aminophenol-4-sulphonic acid, Phenyl gamma acid (phenyl 2-amino-naphthol-6-sulphonic acid), Phenyl J acid (phenyl-2-amino-8 naphthol-7- sulphonic acid), S acid, peri acid (1-amino-8-naphthol-4-4- sulphoxinic acid, 1-naphthylamine-8-sulphonic acid), Metaphenylene diamine-4-sulphonic acid: ----- Phenyl gamma acid (phenyl 2-amino-naphthol-6-sulphonic acid)	12.5	E-8
29222924	--- 2-amino-1-phenol-4-sulphonic acid, 6-nitro-O-aminophenol-4-sulphonic acid, Phenyl gamma acid (phenyl 2-amino-naphthol-6-sulphonic acid), Phenyl J acid (phenyl-2-amino-8 naphthol-7- sulphonic acid), S acid, peri acid (1-amino-8-naphthol-4-4- sulphoxinic acid, 1-naphthylamine-8-sulphonic acid), Metaphenylene diamine-4-sulphonic acid: ----- Phenyl J acid (phenyl-2-amino-8 naphthol-7-sulphonic acid)	12.5	E-8
29222925	--- 2-amino-1-phenol-4-sulphonic acid, 6-nitro-O-aminophenol-4-sulphonic acid, Phenyl gamma acid (phenyl 2-amino-naphthol-6-sulphonic acid), Phenyl J acid (phenyl-2-amino-8 naphthol-7- sulphonic acid), S acid, peri acid (1-amino-8-naphthol-4-4- sulphoxinic acid, 1-naphthylamine-8-sulphonic acid), Metaphenylene diamine-4-sulphonic acid: ----- S acid, peri acid (1-amino-8-naphthol-4-4-sulphoxinic acid, 1-naphthylamine-8-sulphonic acid)	12.5	E-8
29222926	--- 2-amino-1-phenol-4-sulphonic acid, 6-nitro-O-aminophenol-4-sulphonic acid, Phenyl gamma acid (phenyl 2-amino-naphthol-6-sulphonic acid), Phenyl J acid (phenyl-2-amino-8 naphthol-7- sulphonic acid), S acid, peri acid (1-amino-8-naphthol-4-4- sulphoxinic acid, 1-naphthylamine-8-sulphonic acid), Metaphenylene diamine-4-sulphonic acid: ----- Meta-phenylene diamine-4-sulphonic acid	12.5	E-8
29222931	--- N-methyl-para-aminophenol sulphate (motol), 2, 5 dimethoxy aniline, Para acetyl aminophenol (paracetamol), Para cresidine, Picramic acid (T-grade): ----- N-methyl-para-aminophenol sulphate	12.5	E-8
29222932	--- N-methyl-para-aminophenol sulphate (motol), 2, 5 dimethoxy aniline, Para acetyl aminophenol (paracetamol), Para cresidine, Picramic acid (T-grade): ----- 2, 5 dimethoxy aniline	12.5	E-8
29222933	--- N-methyl-para-aminophenol sulphate (motol), 2, 5 dimethoxy aniline, Para acetyl aminophenol (paracetamol), Para cresidine, Picramic acid (T-grade): ----- Para acetyl aminophenol (paracetamol)	12.5	E-8
29222934	--- N-methyl-para-aminophenol sulphate (motol), 2, 5 dimethoxy aniline, Para acetyl aminophenol (paracetamol), Para cresidine, Picramic acid (T-grade): ----- Para cresidine	12.5	E-8
29222935	--- N-methyl-para-aminophenol sulphate (motol), 2, 5 dimethoxy aniline, Para acetyl aminophenol (paracetamol), Para cresidine, Picramic acid (T-grade): ----- Picramic acid (T-grade)	12.5	E-8
29222990	---- Other	12.5	E-8
<b>292231</b>	<b>Amfepralone(inn), methdone &amp; mormethadonesalts</b>		
29223100	- Amino-aldehydes , amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof: --- Amfepralone (INN), methadone (INN) and normethadone (INN); salts thereof	12.5	E-8
<b>292239</b>	<b>AMINO-ALDEHYDES,AMINO-KETONES&amp;AMINO-QUIN ETC,NESO</b>		
29223900	- Amino-aldehydes , amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof: --- Other	12.5	E-8
<b>292241</b>	<b>LYSINE+ES;SALT T-OF</b>		
29224100	- Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof: --- Lysine and its esters; salts thereof	12.5	E-5
<b>292242</b>	<b>GLUTAMIC ACID</b>		
29224210	---- Glutamic acid	12.5	E-8
29224220	---- Monosodium glutamate	12.5	E-8
29224290	---- Other	12.5	E-8
<b>292243</b>	<b>ANTHRN ACID+ITS SLT</b>		
29224300	- Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof: --- Anthranilic acid and its salts	12.5	E-8
<b>292244</b>	<b>Tilidine (INN) and its salts</b>		
29224400	- Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof: --- Tilidine (INN) and its salts	12.5	E-8
<b>292249</b>	<b>O AMINO-ACIDS+ESTER</b>		
29224910	---- Amino acetic acid (glycine)	12.5	E-5
29224920	---- N-methyl taurine	12.5	E-5
29224990	---- Other	12.5	E-5
<b>292250</b>	<b>OTHER 2922</b>		
29225011	--- Para-amino-salicylic acid, Methyl anthranilate, Procaine hydrochloride, Amino anisic acid anilide,L-tyrosine (p-hydroxyphenyl amine): ----- Para-amino-salicylic acid	12.5	E-8
29225012	--- Para-amino-salicylic acid, Methyl anthranilate, Procaine hydrochloride, Amino anisic acid anilide,L-tyrosine (p-hydroxyphenyl amine): ----- Methyl anthranilate	12.5	E-8
29225013	--- Para-amino-salicylic acid, Methyl anthranilate, Procaine hydrochloride, Amino anisic acid anilide,L-tyrosine (p-hydroxyphenyl amine): ----- Procaine hydrochloride	12.5	E-8

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29225014	--- Para-amino-salicylic acid, Methyl anthranilate, Procaine hydrochloride, Amino anisic acid anilide, L-tyrosine (p-hydroxyphenyl amine): ----- Amino anisic acid anilide	12.5	E-8
29225015	--- Para-amino-salicylic acid, Methyl anthranilate, Procaine hydrochloride, Amino anisic acid anilide, L-tyrosine (p-hydroxyphenyl amine): ----- L-tyrosine (p-hydroxyphenyl amine)	12.5	E-8
29225021	--- Frusemide, aminodial, N-acetyl anthranilic acid, domperidone: ----- Frusemide	12.5	E-8
29225022	--- Frusemide, aminodial, N-acetyl anthranilic acid, domperidone: ----- Aminodial	12.5	E-8
29225023	--- Frusemide, aminodial, N-acetyl anthranilic acid, domperidone: ----- N-acetyl anthranilic acid	12.5	E-8
29225024	--- Frusemide, aminodial, N-acetyl anthranilic acid, domperidone: ----- Domperidone	12.5	E-8
29225090	---- Other	12.5	E-8
<b>292310</b>	<b>CHOLINE</b>		
29231000	-- Choline and its salts	12.5	E-8
<b>292320</b>	<b>PHOSPHOAMINOLIPIDS</b>		
29232010	---- Lecithins	12.5	E-8
29232090	---- Other	12.5	E-8
<b>292390</b>	<b>QUATERNARY AMMONIUM</b>		
29239000	-- Other	12.5	E-8
<b>292411</b>	<b>Meprobamate (inn)</b>		
29241100	- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof: --- Meprobamate (INN)	12.5	E-8
<b>292419</b>	<b>ACYCLIC AMIDES AND THEIR DERIV ETC, NESOI</b>		
29241900	- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof: --- Other	12.5	E-8
<b>292421</b>	<b>UREINES</b>		
29242110	Diethyl diphenyl urea	12.5	E-8
29242120	---- Dimethyl diphenyl urea (zentralin)	12.5	E-8
29242130	---- Parachloro benzene sulphonyl urea	12.5	E-8
29242190	---- Other	12.5	E-8
<b>292423</b>	<b>2-acetamidobenzoic acid (n-acetylanthranilic acid ) and its salts</b>		
29242300	- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof: --- 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	12.5	E-8
<b>292424</b>	<b>Ethinamate (inn)</b>		
29242400	- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof: --- Ethinamate (INN)	12.5	E-8
<b>292429</b>	<b>OTHER 2924</b>		
29242910	---- Acetanilide	12.5	E-8
29242920	---- Aceto acetanilide	12.5	E-8
29242930	---- Aceto acetic ortho chloranilide	12.5	E-8
29242940	---- Aceto acetic para chloranilide	12.5	E-8
29242950	---- Phenyl acetamide	12.5	E-8
29242960	---- Pyrazinamide (pyrazine carboxamide)	12.5	E-8
29242990	---- Other	12.5	E-8
<b>292511</b>	<b>SACCHARIN</b>		
29251100	- Imides and their derivatives; salts thereof: --- Saccharin and its salts	12.5	E-8
<b>292512</b>	<b>Glutethimide (INN)</b>		
29251200	- Imides and their derivatives; salts thereof: --- Glutethimide (INN)	12.5	E-8
<b>292519</b>	<b>IMIDES, NT SACCHARIN</b>		
29251900	- Imides and their derivatives; salts thereof: --- Other	12.5	E-8
<b>292520</b>	<b>IMINES</b>		
29252010	---- Guanidine nitrate	12.5	E-8
29252090	---- Other	12.5	E-8
<b>292610</b>	<b>ACRYLONITRILE</b>		
29261000	-- Acrylonitrile	5	E-5
<b>292620</b>	<b>1-CYANO GUANIDINE</b>		
29262000	-- 1-Cyanoguanidine (dicyandiamide)	12.5	E-8
<b>292630</b>	<b>Fenproporex (inn) &amp; its salts</b>		
29263000	-- Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-Dimethylamino-4, 4-diphenylbutane)	12.5	E-8
<b>292690</b>	<b>OT NITRILE FUNCTION</b>		
29269000	-- Other	12.5	E-8
<b>292700</b>	<b>DIAZO-, AZO-, AZOXY-</b>		
29270010	---- Para amino-azo-benzene	12.5	E-8
29270090	---- Other	12.5	E-8
<b>292800</b>	<b>ORG HYDRAZ/HYDROXYL</b>		
29280010	---- Isoniazid	12.5	E-8
29280090	---- Other	12.5	E-8
<b>292910</b>	<b>ISOCYANATES</b>		
29291010	---- Phenyl isocyanate	12.5	E-8
29291020	---- Toluene di-isocyanate	12.5	E-8
29291090	---- Other	12.5	E-8
<b>292990</b>	<b>OTHER 2929</b>		
29299000	-- Other	12.5	E-8
<b>293010</b>	<b>DITHIOCARBONATES</b>		
29301000	-- Dithiocarbonates (xanthates)	12.5	E-8
<b>293020</b>	<b>THIOCARBAMAT, DITHIO</b>		
29302000	-- Thiocarbamates and dithiocarbamates	12.5	E-8

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<b>293030</b>	<b>THIURAM MONO/DI/TET</b>		
29303000	-- Thiuram mono-, di or tetrasulphides	12.5	E-8
<b>293040</b>	<b>METHIONINE</b>		
29304000	-- Methionine	12.5	E-8
<b>293090</b>	<b>OT ORGANO-SULFUR</b>		
29309010	---- Thiourea (sulphourea)	12.5	EXC
29309020	---- Calcium salts of methionine	12.5	EXC
29309030	---- Thio sulphonic acid	12.5	EXC
29309040	---- L-cystine (alpha-amino beta-thiopropionic acid)-sulphur containing amino acid	12.5	EXC
29309050	---- Sulphinic acid	12.5	EXC
29309060	---- Sulphoxide	12.5	EXC
29309070	---- Mercaptan	12.5	EXC
29309080	---- Allyl isothiocyanate	12.5	EXC
29309091	--- Other: ---- Ethanol, 2,2'-thiobis-	12.5	EXC
29309099	--- Other: ---- Other	12.5	EXC
<b>293100</b>	<b>OT ORGANO-INORGANIC</b>		
29310010	---- Organo-mercury compounds	12.5	SEN
29310020	---- Organo-arsenic compounds	12.5	SEN
29310030	---- Tetraethyllead	12.5	SEN
29310090	---- Other	12.5	SEN
<b>293211</b>	<b>TETRAHYDROFURAN</b>		
29321100	- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure: --- Tetrahydrofuran	12.5	E-8
<b>293212</b>	<b>2-FURALDEHYDE</b>		
29321200	- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure: --- 2-Furaldehyde (furfuraldehyde)	12.5	E-8
<b>293213</b>	<b>ALCOHOL FURFURYL,TE</b>		
29321300	- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure: --- Furfuryl alcohol and tetrahydrofurfuryl alcohol	12.5	E-8
<b>293219</b>	<b>OT UNFUSED FURAN RN</b>		
29321910	---- Hydroxy dibenzfuran carboxylic acid	12.5	E-8
29321990	---- Other	12.5	E-8
<b>293221</b>	<b>COUMARIN METHY,ETHY</b>		
29322100	- Lactones: --- Coumarin, methylcoumarins and ethylcoumarins	12.5	E-8
<b>293229</b>	<b>LACTONES NESOI</b>		
29322910	---- Phenolphthalein	12.5	E-8
29322990	---- Other	12.5	E-8
<b>293291</b>	<b>Isosafrole</b>		
29329100	- Other: --- Isosafrole	12.5	E-8
<b>293292</b>	<b>1-(1,3-benzodioxol-5-yl) propan-2-one</b>		
29329200	- Other: --- 1-(1,3-Benzodioxol-5-yl) propan-2-one	12.5	E-8
<b>293293</b>	<b>Piperanol</b>		
29329300	- Other: --- Piperonal	12.5	E-8
<b>293294</b>	<b>Safrole</b>		
29329400	- Other: --- Safrole	12.5	E-8
<b>293295</b>	<b>Tetrahydrocannabinols (all isomers)</b>		
29329500	- Other: --- Tetrahydrocannabinols (all isomers)	12.5	E-8
<b>293299</b>	<b>HETEROCYCLIC CMPND,ONLY OXYGEN HETERO-ASTOMS,NESO</b>		
29329900	- Other: --- Other	12.5	E-8
<b>293311</b>	<b>PHENAZONE</b>		
29331100	- Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure: --- Phenazone (antipyrin) and its derivates	12.5	E-8
<b>293319</b>	<b>O HETEROCYCLC,UNFSD</b>		
29331910	---- 3-carboxy (para sulpo-phenyl)-5- pyrazolone	12.5	E-8
29331920	---- 1 (2,5- dichloro-4-sulpho phenyl)-3-methyl-5-pyrazolone	12.5	E-8
29331930	---- 3-methyl-1(4-sulpho-O-toluy-5-pyrazolone)	12.5	E-8
29331940	---- Phenylmethylpyrazolone	12.5	E-8
29331950	---- 1-phenyl-5-pyrazolone-3-carboxylic acid ethylester	12.5	E-8
29331960	---- 1-(m-sulphophenyl)-3-pyrazolone	12.5	E-8
29331970	---- Analgin	12.5	E-8
29331980	---- Oxyphenbutazone	12.5	E-8
29331990	---- Other	12.5	E-8
<b>293321</b>	<b>HYDANTOIN</b>		
29332100	- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure: --- Hydantoin and its derivatives	12.5	E-8
<b>293329</b>	<b>O HETEROCYCL,UNFUSED</b>		
29332910	---- Tinidazole	12.5	E-8
29332920	---- Metronidazole, metronidazole benzoate	12.5	E-8
29332930	---- Mebendazole	12.5	E-8
29332940	---- Dimetridazole	12.5	E-8
29332950	---- Albendazole	12.5	E-8
29332990	---- Other	12.5	E-8
<b>293331</b>	<b>PYRIDINE</b>		
29333100	- Compounds containg an unfused pyridine ring (whether or not hydrogenated) in the structure: --- Pyridine and its salts	12.5	E-8
<b>293332</b>	<b>PIPERIDINE+ITS SALT</b>		
29333200	- Compounds containg an unfused pyridine ring (whether or not hydrogenated) in the structure: --- Piperidine and its salts	12.5	E-8

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<b>293333</b>	<b>Alfentanil,anileridine,propiram and trimepe ridine etc salts thereof</b>		
29333300	- Compounds contain an unfused pyridine ring (whether or not hydrogenated) in the structure: --- Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), keto bemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN): salts thereof	12.5	E-8
<b>293339</b>	<b>OT UNFUSD PYRIDINE</b>		
29333911	--- Derivatives of pyridine: ---- Amino pyridine	12.5	E-8
29333912	--- Derivatives of pyridine: ---- Alpha picoline (2-methyl pyridine)	12.5	E-8
29333913	--- Derivatives of pyridine: ---- Gamma picoline (4-methyl pyridine)	12.5	E-8
29333914	--- Derivatives of pyridine: ---- Chloropheniramine maleate	12.5	E-8
29333915	--- Derivatives of pyridine: ---- Diphenoxylate hydrochloride	12.5	E-8
29333916	--- Derivatives of pyridine: ---- Beta picoline (3-methyl pyridine)	12.5	E-8
29333917	--- Derivatives of pyridine: ---- Morpholine	12.5	E-8
29333918	--- Derivatives of pyridine: ---- Lutidine (Dimethyl Pyridine)	12.5	E-8
29333919	--- Derivatives of pyridine: ---- Other	12.5	E-8
29333920	---- Piperidine and its derivatives	12.5	E-8
29333930	---- 1-Azabicyclo (2.2.2.) octan-3-ol	12.5	E-8
29333990	---- Other	12.5	E-8
<b>293341</b>	<b>LEVORPHANOL (INN) AND ITS SALTS</b>		
29334100	- Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused: --- Levorphanol (INN) and its salts	12.5	E-8
<b>293349</b>	<b>HETEROCYCLIC COMP W/ QUINOLINE ETC RING-SYSTEM,NE</b>		
29334900	- Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused: --- Other	12.5	E-8
<b>293352</b>	<b>Malonylurea (barbituric acid)&amp;its salts thereof</b>		
29335200	- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure: --- Malonylurea (barbituric acid) and its salts	12.5	E-8
<b>293353</b>	<b>Allobarbital and othr barbital compnds andits salts</b>		
29335300	- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure: --- Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital (INN), cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), secbutobarbital (INN), phenobarbital (INN), ] secobarbital (INN), and vinylbital (INN); salts thereof	12.5	E-8
<b>293354</b>	<b>Other derivatives of malonylurea(barbituric acid ), salts thereof</b>		
29335400	- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure: --- Other derivatives of malonylurea (barbituric acid); salts thereof	12.5	E-8
<b>293355</b>	<b>Loprazolam (INN), mecloqualone (INN), meth</b>		
29335500	- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure: --- Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	12.5	E-8
<b>293359</b>	<b>O W/PYRIM/PIPER RNG</b>		
29335910	---- Aminophylline (cordophyllin)	12.5	E-8
29335920	---- Trimethoprim	12.5	E-8
29335930	---- Diethyl carbamazine citrate	12.5	E-8
29335940	---- 1-Amino-4-Methyl piperazine	12.5	E-8
29335990	---- Other	12.5	E-8
<b>293361</b>	<b>MELAMINE</b>		
29336100	- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure: --- Melamine	12.5	E-8
<b>293369</b>	<b>UNFUSED TRIAZINE RN</b>		
29336910	---- Cyanuric acid and its salts	12.5	E-8
29336990	---- Other	12.5	E-8
<b>293371</b>	<b>6-HEXANELACTAM</b>		
29337100	- Lactams: --- 6-Hexanelactam (epsilon-caprolactam)	10	E-8
<b>293372</b>	<b>Clobazam (inn) and methypryldn (inn)</b>		
29337200	- Lactams: --- Clobazam (INN) and methyprylon (INN)	12.5	E-8
<b>293379</b>	<b>O LACTAMS,N 6-HEXAN</b>		
29337900	- Lactams: --- Other lactams	12.5	E-8
<b>293391</b>	<b>Alpra zolam, camazepam &amp; other compounds of zepam, salts thereof</b>		
29339100	- Other: --- Alprazolam (INN), camazepam (INN) chloridiazepoxide (INN),clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrzepam (INN), flurazepam (INN), halazaepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), tamazepam (INN), tetrazepam (INN) and triazolam (INN): salts thereof	12.5	E-8
<b>293399</b>	<b>HETEROCYCLIC COMP W NITROGEN HETERO-ATM ONLY NESO</b>		
29339900	- Other: --- Other	12.5	E-8
<b>293410</b>	<b>UNFUSED THIAZOLE</b>		



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29341000	-- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	12.5	E-8
<b>293420</b>	<b>BENZOTHAZOLE RING</b>		
29342000	-- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated) not further fused	12.5	E-8
<b>293430</b>	<b>PHENOTHIAZINE RING</b>		
29343000	-- Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated) not further fused	12.5	E-8
<b>293491</b>	<b>Aminorex, brotizolam and other like compounds, salts thereof</b>		
29349100	- Other: --- Aminorex (INN), brotizolam (INN), clotiazepam (INN), claxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	12.5	E-8
<b>293499</b>	<b>NUCLEIC ACIDS &amp; SALTS; OTHER HETEROCYCLIC CMP, NE</b>		
29349900	- Other: --- Other	12.5	E-8
<b>293500</b>	<b>SULFONAMIDES</b>		
29350011	--- Sulphamethoxazole, sulphafurazole, sulphadiazine, sulphadimidine, sulphacetamide: ---- Sulphamethoxazole	12.5	E-8
29350012	--- Sulphamethoxazole, sulphafurazole, sulphadiazine, sulphadimidine, sulphacetamide: ---- Sulphafurazole	12.5	E-8
29350013	--- Sulphamethoxazole, sulphafurazole, sulphadiazine, sulphadimidine, sulphacetamide: ---- Sulphadiazine	12.5	E-8
29350014	--- Sulphamethoxazole, sulphafurazole, sulphadiazine, sulphadimidine, sulphacetamide: ---- Sulphadimidine	12.5	E-8
29350015	--- Sulphamethoxazole, sulphafurazole, sulphadiazine, sulphadimidine, sulphacetamide: ---- Sulphacetamide	12.5	E-8
29350021	--- Sulphamethoxyipyridarine, Sulphamethiazole, sulphamoxole, sulphamide: ---- Sulphamethoxyipyridarine	12.5	E-8
29350022	--- Sulphamethoxyipyridarine, Sulphamethiazole, sulphamoxole, sulphamide: ---- Sulphamethiazole	12.5	E-8
29350023	--- Sulphamethoxyipyridarine, Sulphamethiazole, sulphamoxole, sulphamide: ---- Sulphamoxole	12.5	E-8
29350024	--- Sulphamethoxyipyridarine, Sulphamethiazole, sulphamoxole, sulphamide: ---- Sulphamide	12.5	E-8
29350090	---- Other	12.5	E-8
<b>293610</b>	<b>PROVITAMINS, UNMIXED</b>		
29361000	-- Provitamins, unmixed	12.5	E-8
<b>293621</b>	<b>VITAMN A+DERIV, UNMX</b>		
29362100	- Vitamins and their derivatives, unmixed: --- Vitamin A and their derivatives	12.5	E-8
<b>293622</b>	<b>VITAMN B1+DER, UNMIX</b>		
29362210	---- Vitamin B1 [Thiamine (INN), aneurine] and its salts	12.5	E-8
29362290	---- Other	12.5	E-8
<b>293623</b>	<b>VITAMN B2+DER, UNMIX</b>		
29362310	---- Vitamin B2 [Riboflavin(INN), lactoflavin] and its salts	12.5	E-8
29362390	---- Other	12.5	E-8
<b>293624</b>	<b>VITAMIN B3, B5, UNMIX</b>		
29362400	- Vitamins and their derivatives, unmixed: --- D- or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives	12.5	E-8
<b>293625</b>	<b>VITAMIN B6</b>		
29362500	- Vitamins and their derivatives, unmixed: --- Vitamin B6 and its derivatives	12.5	E-8
<b>293626</b>	<b>VITAMIN B12</b>		
29362610	---- Vitamin B12 (Cyanocobalamin (INN))	12.5	E-8
29362690	---- Other	12.5	E-8
<b>293627</b>	<b>VITAMIN C+DER, UNMIX</b>		
29362700	- Vitamins and their derivatives, unmixed: --- Vitamin C (Ascorbic acid) and its derivatives	12.5	E-8
<b>293628</b>	<b>VITAMIN E+DER, UNMIX</b>		
29362800	- Vitamins and their derivatives, unmixed: --- Vitamin E and its derivatives	12.5	E-8
<b>293629</b>	<b>O VITAMIN+DER, UNMIX</b>		
29362910	---- Folic acid (Vitamin B9)	12.5	E-8
29362920	---- Nicotinic acid and nicotinamide (niacinamide or niacine)	12.5	E-8
29362930	---- Vitamin K (menaphthone BP)	12.5	E-8
29362940	---- Vitamin D	12.5	E-8
29362950	---- Vitamin H (Biotin)	12.5	E-8
29362990	---- Other	12.5	E-8
<b>293690</b>	<b>OTHER 2936</b>		
29369000	-- Other, including natural concentrates	12.5	E-8
<b>293711</b>	<b>SOMATOTROPIN, ITS DERIVATIVES &amp; STRUCTURAL ANALOGU</b>		
29371100	- Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues: --- Somatotropin, its derivatives and structural analogues	12.5	E-8
<b>293712</b>	<b>Insulin and its salts</b>		
29371200	- Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues: --- Insulin and its	12.5	E-8
<b>293719</b>	<b>POLYPEPTIDE PROTEIN &amp; GLYCOPROTEIN HORMONES &amp; DERIV</b>		
29371900	- Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues: --- Other	12.5	E-8
<b>293721</b>	<b>CORTISONE, HYDR, PRED</b>		

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29372100	- Steroidal hormones, their derivatives and structural analogues: --- Cortisone, hydrocortisone, prednisone, (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	12.5	E-8
<b>293722</b>	<b>ADRENAL CORTICAL HALO</b>		
29372200	- Steroidal hormones, their derivatives and structural analogues: --- Halogenated derivatives of corticosteroidal hormones	12.5	E-8
<b>293723</b>	<b>ESTROGENS AND PROGESTINS</b>		
29372300	- Steroidal hormones, their derivatives and structural analogues: --- Oestrogens and progestogens	12.5	E-8
<b>293729</b>	<b>OTHER ADRENAL CORTICAL</b>		
29372900	- Steroidal hormones, their derivatives and structural analogues: --- Other	12.5	E-8
<b>293731</b>	<b>Epinephrine</b>		
29373100	- Catecholamine hormones, their derivatives and structural analogues: --- Epinephrine	12.5	E-8
<b>293739</b>	<b>Other catecholamine hormones and their derivatives</b>		
29373900	- Catecholamine hormones, their derivatives and structural analogues: --- Other	12.5	E-8
<b>293740</b>	<b>Amino-acid derivatives</b>		
29374000	-- Amino-acid derivatives	12.5	E-8
<b>293750</b>	<b>PROSTAGLANDINS, THROMBOXANES &amp; LEUKOTRIENES &amp; DERIV</b>		
29375000	-- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	12.5	E-8
<b>293790</b>	<b>HORMONES, PROSTAGLANDINS, ETC. &amp; DERIV, NESOI</b>		
29379000	-- Other	12.5	E-8
<b>293810</b>	<b>Rutoside (rutin) and its derivatives</b>		
29381000	-- Rutoside (rutin) and its derivatives	12.5	E-8
<b>293890</b>	<b>GLYCOSIDES</b>		
29389010	---- Digoxin	12.5	E-8
29389020	---- Digitalis glycosides	12.5	E-8
29389090	---- Other	12.5	E-8
<b>293911</b>	<b>Concentrates of poppy straw compounds of morphine, codeine, thebaine, salts thereof</b>		
29391100	- Alkaloids of opium and their derivatives; salts thereof: --- 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), thebaine (INN) and thebaine; salts thereof	12.5	E-8
<b>293919</b>	<b>ALKALOIDS OF OPIUM &amp; DERIVS, SALTS THEREOF, NESOI</b>		
29391900	-- Other	12.5	E-8
<b>293921</b>	<b>QUININE</b>		
29392110	---- Quinine alkaloids	12.5	E-8
29392120	---- Quinine hydrochloride	12.5	E-8
29392130	---- Quinine sulphate	12.5	E-8
29392140	---- Chloroquine phosphate	12.5	E-8
29392190	---- Other	12.5	E-8
<b>293929</b>	<b>CINCHONA ALKALOIDS</b>		
29392910	---- Benzeneacetic acid, alpha -hydroxy-alpha-phenyl, 1-azabicyclo[2.2.2]oct-3-yl ester	12.5	E-8
29392990	---- Other	12.5	E-8
<b>293930</b>	<b>CAFFEINE+ITS SALTS</b>		
29393000	-- Caffeine and its salts	12.5	E-8
<b>293941</b>	<b>EPHEDRINE+ITS SALTS</b>		
29394110	---- Ephedrine alkaloids	12.5	E-8
29394120	---- Ephedrine hydrochloride	12.5	E-8
29394190	---- Other	12.5	E-8
<b>293942</b>	<b>PSEUDEPHED+ITS SALT</b>		
29394200	- Ephedrines and their salts: --- Pseudoephedrine (INN) and its salts	12.5	E-8
<b>293943</b>	<b>Cathine (INN) and its salts</b>		
29394300	- Ephedrines and their salts: --- Cathine (INN) and its salts	12.5	E-8
<b>293949</b>	<b>OTHER EPHEDRINE+THEIR SALT</b>		
29394900	- Ephedrines and their salts: --- Other	12.5	E-8
<b>293951</b>	<b>THEOPHYLLINE, AMINOPH</b>		
29395100	- Theophylline and aminophylline(theophyllineethylenediamine) and their derivatives; salts thereof: --- Fenethylamine (INN) and its salts	12.5	E-8
<b>293959</b>	<b>THEOPHYLLINE AND AMINOPHYLLINE &amp; DERIV &amp; SALTS, NESOI</b>		
29395900	- Theophylline and aminophylline(theophyllineethylenediamine) and their derivatives; salts thereof: --- Other	12.5	E-8
<b>293961</b>	<b>Ergometrine (inn) and its salts</b>		
29396110	---- Ergometrine (INN)	12.5	E-8
29396190	---- Other	12.5	E-8
<b>293962</b>	<b>Ergotamine (inn) and its salts</b>		
29396210	---- Ergotamine tartrate	12.5	E-8
29396290	---- Other	12.5	E-8
<b>293963</b>	<b>Lysergic acid and its salts</b>		
29396300	- Alkaloids of rye ergot and their derivatives; salts thereof: --- Lysergic acid and its salts	12.5	E-8
<b>293969</b>	<b>OTHER 293960</b>		
29396900	- Alkaloids of rye ergot and their derivatives; salts thereof: --- Other	12.5	E-8
<b>293991</b>	<b>Cocaine, ecgonine etc salts esters &amp; derivatives thereof</b>		

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29399100	- Other: --- Cocaine, ecgonine, levometamfetamine, metamfetamine(INN), metamfetamine racemate; salts, esters and other derivatives thereof	12.5	E-8
<b>293999</b>	<b>VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED NESOI</b>		
29399900	- Other: --- Other	12.5	E-8
<b>294000</b>	<b>SUGARS, CHEM PURE</b>		
29400000	XIII. -OTHER ORGANIC COMPOUNDS -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 HEADINGS 2937, 2938 OR 2939	12.5	E-8
<b>294110</b>	<b>PENICILLINS</b>		
29411010	---- Penicillins and its salts ( e.g. procaine penicillin, penicillin G-potassium)	12.5	E-8
29411020	---- Ampicilline and its salts	12.5	E-8
29411030	---- Amoxycilline and its salts	12.5	E-8
29411040	---- Cloxacilline and its salts	12.5	E-8
29411050	---- 6-APA	12.5	E-8
29411090	---- Other	12.5	E-8
<b>294120</b>	<b>STREPTOMYCINS</b>		
29412010	---- Streptomycin	12.5	E-8
29412090	---- Other	12.5	E-8
<b>294130</b>	<b>TETRACYCLINES</b>		
29413010	---- Doxycycline and its salts	12.5	E-8
29413020	---- Tetracycline/oxytetra-cycline and their salts	12.5	E-8
29413090	---- Other	12.5	E-8
<b>294140</b>	<b>CHLORAMPHENICOL</b>		
29414000	-- Chloramphenicol and its derivatives; salts thereof	12.5	E-8
<b>294150</b>	<b>ERYTHROMYCIN</b>		
29415000	-- Erythromycin and its derivatives; salts thereof	12.5	E-8
<b>294190</b>	<b>ANTIBIOTICS, NESOI</b>		
29419011	--- Rifampicin and its salts: ---- Rifampicin	12.5	E-5
29419012	--- Rifampicin and its salts: ---- 3 Formyl Rifa S V(Rifa int)	12.5	E-5
29419013	--- Rifampicin and its salts: ---- Rifa S or Rifa S Sodium (Rifaint)	12.5	E-5
29419014	--- Rifampicin and its salts: ---- 1-Amino-4-Methyl piperazine (Rifaint)	12.5	E-5
29419019	--- Rifampicin and its salts: ---- Other	12.5	E-5
29419020	---- Cephalixin and its salts	12.5	E-5
29419030	---- Ciprofloxacin and its salts	12.5	E-5
29419040	---- Gentamycin and its salts	12.5	E-5
29419050	---- Neomycin	12.5	E-5
29419060	---- Norfloxacin and its salts	12.5	E-5
29419090	---- Other	12.5	E-5
<b>294200</b>	<b>OT ORGANIC COMPOUND</b>		
29420011	--- Cefadroxil and its salts, ibuprofane, nifedipine, ranitidine, danes salt of D(-) phenyl glycine, D(-) para hydroxy dane's salts: ---- Cefadroxil and its salts	12.5	E-8
29420012	--- Cefadroxil and its salts, ibuprofane, nifedipine, ranitidine, danes salt of D(-) phenyl glycine, D(-) para hydroxy dane's salts: ----	12.5	E-8
29420013	--- Cefadroxil and its salts, ibuprofane, nifedipine, ranitidine, danes salt of D(-) phenyl glycine, D(-) para hydroxy dane's salts: ----	12.5	E-8
29420014	--- Cefadroxil and its salts, ibuprofane, nifedipine, ranitidine, danes salt of D(-) phenyl glycine, D(-) para hydroxy dane's salts: ----	12.5	E-8
29420015	--- Cefadroxil and its salts, ibuprofane, nifedipine, ranitidine, danes salt of D(-) phenyl glycine, D(-) para hydroxy dane's salts: ---- Danes salt of D(-) phenyl glycine	12.5	E-8
29420016	--- Cefadroxil and its salts, ibuprofane, nifedipine, ranitidine, danes salt of D(-) phenyl glycine, D(-) para hydroxy dane's salts: ---- D(-) para hydroxy dane's salts	12.5	E-8
29420021	--- Timolo maleate, terbutoline sulphate, D(-)phenyl glycin chloride HCL (DPGCH), imipramine HCl, amitriptyline HCl, cysteanune HCl, atenolol, propronalol: ---- Timolo maleate	12.5	E-8
29420022	--- Timolo maleate, terbutoline sulphate, D(-)phenyl glycin chloride HCL (DPGCH), imipramine HCl, amitriptyline HCl, cysteanune HCl, atenolol, propronalol: ---- Terbutoline sulphate	12.5	E-8
29420023	--- Timolo maleate, terbutoline sulphate, D(-)phenyl glycin chloride HCL (DPGCH), imipramine HCl, amitriptyline HCl, cysteanune HCl, atenolol, propronalol: ---- D(-) phenyl glycin chloride HCL (DPGCH)	12.5	E-8
29420024	--- Timolo maleate, terbutoline sulphate, D(-)phenyl glycin chloride HCL (DPGCH), imipramine HCl, amitriptyline HCl, cysteanune HCl, atenolol, propronalol: ---- Imipramine HCl	12.5	E-8
29420025	--- Timolo maleate, terbutoline sulphate, D(-)phenyl glycin chloride HCL (DPGCH), imipramine HCl, amitriptyline HCl, cysteanune HCl, atenolol, propronalol: ---- Amitriptyline HCl	12.5	E-8
29420026	--- Timolo maleate, terbutoline sulphate, D(-)phenyl glycin chloride HCL (DPGCH), imipramine HCl, amitriptyline HCl, cysteanune HCl, atenolol, propronalol: ---- Cysteanune HCl	12.5	E-8
29420027	--- Timolo maleate, terbutoline sulphate, D(-)phenyl glycin chloride HCL (DPGCH), imipramine HCl, amitriptyline HCl, cysteanune HCl, atenolol, propronalol: ---- Atenolol, propronalol	12.5	E-8
29420031	--- Diloxanide furoate, cimetidine, oxiclozanide, famotidine: ---- Diloxanide furoate	12.5	E-8

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29420032	--- Diloxanide furoate, cimetidine, oxcyclozanide, famotidine: ---- Cimetidine	12.5	E-8
29420033	--- Diloxanide furoate, cimetidine, oxcyclozanide, famotidine: ---- Oxcyclozanide	12.5	E-8
29420034	--- Diloxanide furoate, cimetidine, oxcyclozanide, famotidine: ---- Famotidine	12.5	E-8
29420090	---- Other	12.5	E-8
<b>300110</b>	<b>DRIED ORGANS</b>		
30011010	---- Pancreatin and dried powder of pancreas	12.5	E-8
30011091	--- Other: ---- Powdered	12.5	E-8
30011099	--- Other: ---- Other	12.5	E-8
<b>300120</b>	<b>EXTRACTS OF ORGANS</b>		
30012010	---- Liquid extracts of liver	12.5	E-8
30012020	---- Liver extracts, dry	12.5	E-8
30012030	---- Snake venom	12.5	E-8
30012090	---- Other	12.5	E-8
<b>300190</b>	<b>HEPARIN; OTHER ANIML</b>		
30019010	---- Of human origin	12.5	E-8
30019091	--- Other: ---- Heparin and its salts	12.5	E-8
30019099	--- Other: ---- Other	12.5	E-8
<b>300210</b>	<b>ANT+BLD FRAC, IMM PR</b>		
30021011	--- Antisera: ---- For diphtheria	12.5	E-8
30021012	--- Antisera: ---- For tetanus	12.5	E-8
30021013	--- Antisera: ---- For rabies	12.5	E-8
30021014	--- Antisera: ---- For snake venom	12.5	E-8
30021019	--- Antisera: ---- Other	12.5	E-8
30021020	---- Hemoglobin blood globulins and serum globulins	12.5	E-8
30021091	--- Other: ---- Of human origin	12.5	E-8
30021099	--- Other: ---- Other	12.5	E-8
<b>300220</b>	<b>VACCINES FOR HUMANS</b>		
30022011	--- Single vaccines: ---- For cholera and typhoid	12.5	E-8
30022012	--- Single vaccines: ---- For hepatitis	12.5	E-8
30022013	--- Single vaccines: ---- For tetanus	12.5	E-8
30022014	--- Single vaccines: ---- For polio	12.5	E-8
30022015	--- Single vaccines: ---- For tuberculosis	12.5	E-8
30022016	--- Single vaccines: ---- For rabies	12.5	E-8
30022017	--- Single vaccines: ---- For Japanese encephalitis	12.5	E-8
30022018	--- Single vaccines: ---- For measles, mumps and rubella (MMR)	12.5	E-8
30022019	--- Single vaccines: ---- Other	12.5	E-8
30022021	--- Mixed vaccines: ---- For diphtheria, pertusis and tetanus (DPT)	12.5	E-8
30022022	--- Mixed vaccines: ---- For diphtheria and tetanus (DT)	12.5	E-8
30022023	--- Mixed vaccines: ---- For measles, mumps and rubella (MMR)	12.5	E-8
30022024	--- Mixed vaccines: ---- For typhoid-paratyphoid (TAB) or typhoid-paratyphoid-cholera (TABC)	12.5	E-8
30022029	--- Mixed vaccines: ---- Other	12.5	E-8
<b>300230</b>	<b>VACCINE F VETER MED</b>		
30023000	-- Vaccines for veterinary medicine	12.5	E-8
<b>300290</b>	<b>HUMAN, ANIMAL BLOOD</b>		
30029010	---- Human blood	12.5	E-8
30029020	---- Animal blood prepared for therapeutic, prophylactic or diagnostic uses	12.5	E-8
30029030	---- Cultures of micro-organisms (excluding yeast)	12.5	E-8
30029040	---- Toxins	12.5	E-8
30029090	---- Other	12.5	E-8
<b>300310</b>	<b>PENICILLINS</b>		
30031000	-- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	12.5	E-8
<b>300320</b>	<b>ANTIBIOTICS</b>		
30032000	-- Containing other antibiotics	12.5	E-8
<b>300331</b>	<b>Containing insulin</b>		
30033100	- Containing hormones or other products of heading 2937 but not containing antibiotics: -- Containing insulin	12.5	E-8
<b>300339</b>	<b>HORMONE, NO ANTI BIOT</b>		
30033900	- Containing hormones or other products of heading 2937 but not containing antibiotics: -- Other	12.5	E-8
<b>300340</b>	<b>ALKALOIDS</b>		
30034000	- Containing hormones or other products of heading 2937 but not containing antibiotics: -- Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 2937 or antibiotics	12.5	E-8
<b>300390</b>	<b>OTHER 3003</b>		
30039011	--- Ayurvedic, Unani, Siddha, Homoeopathic or Bio-chemic systems medicaments: ---- Of Ayurvedic system	12.5	E-8
30039012	--- Ayurvedic, Unani, Siddha, Homoeopathic or Bio-chemic systems medicaments: ---- Of Unani system	12.5	E-8
30039013	--- Ayurvedic, Unani, Siddha, Homoeopathic or Bio-chemic systems medicaments: ---- Of Siddha system	12.5	E-8
30039014	--- Ayurvedic, Unani, Siddha, Homoeopathic or Bio-chemic systems medicaments: ---- Of Homoeopathic system	12.5	E-8
30039015	--- Ayurvedic, Unani, Siddha, Homoeopathic or Bio-chemic systems medicaments: ---- Of Bio-chemic system	12.5	E-8
30039021	--- Menthol crystals and milk of magnesia: ---- Menthol crystals	12.5	E-8

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30039022	--- Menthol crystals and milk of magnesia: ----- Milk of magnesia	12.5	E-8
30039031	--- Bovine albumin and drugs of animal origin, merbromine national formulary XII (mercurochrome), calcium sennoside, anaesthetic agents used in human or veterinary medicine or surgery, aluminium hydroxide gel: ----- Bovine albumin and drugs of animal origin	12.5	E-8
30039032	--- Bovine albumin and drugs of animal origin, merbromine national formulary XII (mercurochrome), calcium sennoside, anaesthetic agents used in human or veterinary medicine or surgery, aluminium hydroxide gel: ----- Merbromine national formulary XII (mercurochrome)	12.5	E-8
30039033	--- Bovine albumin and drugs of animal origin, merbromine national formulary XII (mercurochrome), calcium sennoside, anaesthetic agents used in human or veterinary medicine or surgery, aluminium hydroxide gel: ----- Calcium sennoside	12.5	E-8
30039034	--- Bovine albumin and drugs of animal origin, merbromine national formulary XII (mercurochrome), calcium sennoside, anaesthetic agents used in human or veterinary medicine or surgery, aluminium hydroxide gel: ----- Anaesthetic agents used in human or veterinary medicine or surgery	12.5	E-8
30039035	--- Bovine albumin and drugs of animal origin, merbromine national formulary XII (mercurochrome), calcium sennoside, anaesthetic agents used in human or veterinary medicine or surgery, aluminium hydroxide gel: ----- Aluminium hydroxide gel	12.5	E-8
30039090	---- Other	12.5	E-8
<b>300410</b>	<b>PENICILLIN,STREPTOMY</b>		
30041010	---- Penicillins	12.5	E-8
30041020	---- Ampicillin	12.5	E-8
30041030	---- Amoxycillin	12.5	E-8
30041040	---- Becampicillin	12.5	E-8
30041050	---- Cloxacillin	12.5	E-8
30041060	---- Ampicillin and cloxacillin combinations	12.5	E-8
30041070	---- Streptomycin	12.5	E-8
30041090	---- Other	12.5	E-8
<b>300420</b>	<b>ANTIBIOTICS</b>		
30042011	--- Cephalosporins and their derivatives: ----- Cefazolin	12.5	E-8
30042012	--- Cephalosporins and their derivatives: ----- Cephalexin	12.5	E-8
30042013	--- Cephalosporins and their derivatives: ----- Ciprofloxacin	12.5	E-8
30042014	--- Cephalosporins and their derivatives: ----- Cefoxitin	12.5	E-8
30042019	--- Cephalosporins and their derivatives: ----- Other	12.5	E-8
30042020	---- Sulfonamides and cotrimoxazole	12.5	E-8
30042031	--- Fluoroquinolones: ----- Norfloxacin	12.5	E-8
30042032	--- Fluoroquinolones: ----- Nalidixic acid	12.5	E-8
30042033	--- Fluoroquinolones: ----- Ciprofloxacin	12.5	E-8
30042034	--- Fluoroquinolones: ----- Ofloxacin	12.5	E-8
30042039	--- Fluoroquinolones: ----- Other	12.5	E-8
30042041	--- Tetracyclines: ----- Chlortetracycline	12.5	E-8
30042042	--- Tetracyclines: ----- Oxytetracycline	12.5	E-8
30042049	--- Tetracyclines: ----- Other	12.5	E-8
30042050	---- Chloramphenicol	12.5	E-8
30042061	--- Macrolide: ----- Erythromycin	12.5	E-8
30042062	--- Macrolide: ----- Roxithromycin	12.5	E-8
30042063	--- Macrolide: ----- Clarithromycin	12.5	E-8
30042064	--- Macrolide: ----- Azithromycin	12.5	E-8
30042069	--- Macrolide: ----- Other	12.5	E-8
30042070	--- Macrolide: ----- Cefadroxil	12.5	E-8
30042091	--- Other: ----- Isoniazid	12.5	E-8
30042092	--- Other: ----- Rifampicin	12.5	E-8
30042093	--- Other: ----- Pyrazinamide	12.5	E-8
30042094	--- Other: ----- Ethambutol	12.5	E-8
30042095	--- Other: ----- Clindamycin	12.5	E-8
30042096	--- Other: ----- Vancomycin	12.5	E-8
30042097	--- Other: ----- Polymyxin B and colistin	12.5	E-8
30042099	--- Other: ----- Other	12.5	E-8
<b>300431</b>	<b>INSULIN,NO ANTIBIOT</b>		
30043110	---- Insulin injection	12.5	E-8
30043190	---- Other	12.5	E-8
<b>300432</b>	<b>MEDICAMENTS CONT CORTEX HORMONES ETC DOSES</b>		
30043200	- Containing hormones or other products of heading 2937 but not containing antibiotics: -- Containing corticosteroid hormones, their derivatives and structural analogues	12.5	E-8
<b>300439</b>	<b>HORMONE ETC,N ANTIB</b>		
30043911	--- Pituitary hormones; prednisolone; dexamethasone; danazol; other progestogen and oestrogen group hormones: ----- Pituitary hormones	12.5	E-8
30043912	--- Pituitary hormones; prednisolone; dexamethasone; danazol; other progestogen and oestrogen group hormones: ----- Prednisolone	12.5	E-8
30043913	--- Pituitary hormones; prednisolone; dexamethasone; danazol; other progestogen and oestrogen group hormones: ----- Dexamethasone	12.5	E-8
30043914	--- Pituitary hormones; prednisolone; dexamethasone; danazol; other progestogen and oestrogen group hormones: ----- Danazol	12.5	E-8
30043919	--- Pituitary hormones; prednisolone; dexamethasone; danazol; other progestogen and oestrogen group hormones: ----- Other progestogen and oestrogen group hormones	12.5	E-8
30043921	--- Gonadotrophins and luteinising hormone: ----- Gonadotrophins	12.5	E-8

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30043922	--- Gonadotrophins and luteinising hormone: ----- Luteinising hormone	12.5	E-8
30043990	---- Other	12.5	E-8
<b>300440</b>	<b>ALKALD,N HORM/ANTIB</b>		
30044010	---- Atropin and salts thereof	12.5	E-8
30044020	---- Caffein and salts thereof	12.5	E-8
30044030	---- Codeine and its derivatives, with or without ephedrine	12.5	E-8
30044040	---- Ergot preparations, ergotamine and salts thereof	12.5	E-8
30044050	---- Papaverine hydrochloride	12.5	E-8
30044060	---- Bromohexin and solbutamol	12.5	E-8
30044070	---- Theophylline and ephedrine	12.5	E-8
30044090	---- Other	12.5	E-8
<b>300450</b>	<b>VITAMINS</b>		
30045010	---- Heamatinics and erythropoietin preparations	12.5	E-8
30045020	---- Preparations of minerals and their supplements	12.5	E-8
30045031	--- Preparations of vitamins: ----- Of vitamin A	12.5	E-8
30045032	--- Preparations of vitamins: ----- Of vitamin B1 and B2 and salts	12.5	E-8
30045033	--- Preparations of vitamins: ----- Of vitamin B9	12.5	E-8
30045034	--- Preparations of vitamins: ----- Of vitamin B12	12.5	E-8
30045035	--- Preparations of vitamins: ----- Of vitamin C	12.5	E-8
30045036	--- Preparations of vitamins: ----- Of vitamin D	12.5	E-8
30045037	--- Preparations of vitamins: ----- Of vitamin E	12.5	E-8
30045039	--- Preparations of vitamins: ----- Other	12.5	E-8
30045090	---- Other	12.5	E-8
<b>300490</b>	<b>OTHER 3004</b>		
30049011	--- Ayurvedic, Unani, Homoeopathic, Siddha or Bio-chemic systems medicaments, put up for retail sale: ----- Of Ayurvedic system	12.5	E-8
30049012	--- Ayurvedic, Unani, Homoeopathic, Siddha or Bio-chemic systems medicaments, put up for retail sale: ----- Of Unani system	12.5	E-8
30049013	--- Ayurvedic, Unani, Homoeopathic, Siddha or Bio-chemic systems medicaments, put up for retail sale: ----- Of Siddha system	12.5	E-8
30049014	--- Ayurvedic, Unani, Homoeopathic, Siddha or Bio-chemic systems medicaments, put up for retail sale: ----- Of Homoeopathic system	12.5	E-8
30049015	--- Ayurvedic, Unani, Homoeopathic, Siddha or Bio-chemic systems medicaments, put up for retail sale: ----- Of Bio-chemic system	12.5	E-8
30049021	--- Anthelmintics drugs; antiamebic and other antiprotozal drugs; antifungal drugs: ----- Anthelmintics and preparations thereof	12.5	E-8
30049022	--- Anthelmintics drugs; antiamebic and other antiprotozal drugs; antifungal drugs: ----- Metronidazole	12.5	E-8
30049023	--- Anthelmintics drugs; antiamebic and other antiprotozal drugs; antifungal drugs: ----- Tinidazole	12.5	E-8
30049024	--- Anthelmintics drugs; antiamebic and other antiprotozal drugs; antifungal drugs: ----- Secnidazole	12.5	E-8
30049025	--- Anthelmintics drugs; antiamebic and other antiprotozal drugs; antifungal drugs: ----- Diluxamide furoate	12.5	E-8
30049026	--- Anthelmintics drugs; antiamebic and other antiprotozal drugs; antifungal drugs: ----- Sodium stibogluconate	12.5	E-8
30049027	--- Anthelmintics drugs; antiamebic and other antiprotozal drugs; antifungal drugs: ----- Pentamidine	12.5	E-8
30049029	--- Anthelmintics drugs; antiamebic and other antiprotozal drugs; antifungal drugs: ----- Other	12.5	E-8
30049031	--- Antihistaminics drugs; antacids preparations; antiulcer drugs; antiemetics and other gastrointestinal drugs: ----- Promethazine, chlorpheniramine, astemizole and ceteirizine	12.5	E-8
30049032	--- Antihistaminics drugs; antacids preparations; antiulcer drugs; antiemetics and other gastrointestinal drugs: ----- Sodium bicarbonate, magnesium hydroxide (milk of magnesia), magnesium carbonate, magnesium trisilicate, aluminium hydroxide gel, magaldrate and combinations thereof	12.5	E-8
30049033	--- Antihistaminics drugs; antacids preparations; antiulcer drugs; antiemetics and other gastrointestinal drugs: ----- Cimetidine, rantidine, nizatidine and roxatidine	12.5	E-8
30049034	--- Antihistaminics drugs; antacids preparations; antiulcer drugs; antiemetics and other gastrointestinal drugs: ----- Omeprazole and lansoprazole	12.5	E-8
30049035	--- Antihistaminics drugs; antacids preparations; antiulcer drugs; antiemetics and other gastrointestinal drugs: ----- Dicyclomine, metoclopramide and dexame thasone and ondansetron	12.5	E-8
30049036	--- Antihistaminics drugs; antacids preparations; antiulcer drugs; antiemetics and other gastrointestinal drugs: ----- Chenodiol and	12.5	E-8
30049039	--- Antihistaminics drugs; antacids preparations; antiulcer drugs; antiemetics and other gastrointestinal drugs: ----- Other	12.5	E-8
30049041	--- Anticancer drugs: ----- Cyclophosphamide	12.5	E-8
30049042	--- Anticancer drugs: ----- Methotrexate, 5-fluorouracil(5-FU) and	12.5	E-8
30049043	--- Anticancer drugs: ----- Bincristine and vinblastine	12.5	E-8
30049044	--- Anticancer drugs: ----- Paclitaxel and docetaxel	12.5	E-8
30049045	--- Anticancer drugs: ----- Etoposide	12.5	E-8
30049046	--- Anticancer drugs: ----- Actinomycin D Dactinomycin and	12.5	E-8
30049047	--- Anticancer drugs: ----- L-Asparaginase, cisplatin and carboplatin	12.5	E-8
30049048	--- Anticancer drugs: ----- Tamoxifen	12.5	E-8
30049049	--- Anticancer drugs: ----- Other	12.5	E-8
30049051	--- Antitubercular drugs; antileprotic drugs; antimalarial drugs: ----- Isoniazid	12.5	E-8

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30049052	--- Antitubercular drugs; antileprotic drugs; antimalarial drugs: ---- Rifampicin	12.5	E-8
30049053	--- Antitubercular drugs; antileprotic drugs; antimalarial drugs: ---- Pyrazinamide and ethambutol	12.5	E-8
30049054	--- Antitubercular drugs; antileprotic drugs; antimalarial drugs: ---- Streptomycin	12.5	E-8
30049055	--- Antitubercular drugs; antileprotic drugs; antimalarial drugs: ---- Dapsone (DDS), acedapsone (DADDS), solopson and clofazimine	12.5	E-8
30049056	--- Antitubercular drugs; antileprotic drugs; antimalarial drugs: ---- Chloroquine, amodiaquine, mefloquine, quinine, chloroguanide, pyrimethamine	12.5	E-8
30049057	--- Antitubercular drugs; antileprotic drugs; antimalarial drugs: ---- Other antitubercular drugs	12.5	E-8
30049058	--- Antitubercular drugs; antileprotic drugs; antimalarial drugs: ---- Other antileprotic drugs	12.5	E-8
30049059	--- Antitubercular drugs; antileprotic drugs; antimalarial drugs: ---- Other antimalarial drugs	12.5	E-8
30049061	--- Nonsteroidal antiinflammatory, analgesics and antipyretic drugs: --- -- Analgin with or without other compounds such as paracetamol	12.5	E-8
30049062	--- Nonsteroidal antiinflammatory, analgesics and antipyretic drugs: --- -- Acetyl salicylic acid (aspirin) and formulations thereof	12.5	E-8
30049063	--- Nonsteroidal antiinflammatory, analgesics and antipyretic drugs: --- -- Ibuprofen with or without paracetamol or other compounds	12.5	E-8
30049064	--- Nonsteroidal antiinflammatory, analgesics and antipyretic drugs: --- -- Oxyphen butazone, phenyl butazone and formulations thereof	12.5	E-8
30049065	--- Nonsteroidal antiinflammatory, analgesics and antipyretic drugs: --- -- Indomethacin	12.5	E-8
30049066	--- Nonsteroidal antiinflammatory, analgesics and antipyretic drugs: --- -- Mephenamic acid, dactofenac sodium, piroxicam, tenoxicam and meloxicam	12.5	E-8
30049067	--- Nonsteroidal antiinflammatory, analgesics and antipyretic drugs: --- -- Ketorolac, nimesulide, nabumetone and nefopam	12.5	E-8
30049069	--- Nonsteroidal antiinflammatory, analgesics and antipyretic drugs: --- -- Other	12.5	E-8
30049071	--- Antihypertensive drugs: ---- Captopril, enalapril, lisinopril, perindopril and ramipril	12.5	E-8
30049072	--- Antihypertensive drugs: ---- Verapamil, nifedipine, amlodipine and lacidipine	12.5	E-8
30049073	--- Antihypertensive drugs: ---- Losartan	12.5	E-8
30049074	--- Antihypertensive drugs: ---- Propranolol, metoprolol, atenolol and labetalol	12.5	E-8
30049075	--- Antihypertensive drugs: ---- Prazosin, terazosin, phentolamine and phenoxybenzamine	12.5	E-8
30049076	--- Antihypertensive drugs: ---- Clonidine, methyl dopa	12.5	E-8
30049077	--- Antihypertensive drugs: ---- Hydralazine, minoxidil and diazoxide	12.5	E-8
30049079	--- Antihypertensive drugs: ---- Other	12.5	E-8
30049081	--- Antiepileptic drugs; sulfa drugs not elsewhere specified or included, preparations of enzymes; veterinary medicinal preparations, not for human use, not elsewhere specified or included; oral rehydration salts; antibacterial formulations not elsewhere specified or included, sedatives and tranquilizers: ---- Phenobarbitone, mephobarbitone, primidone, phenytoin, carbamazepine, ethosuccimide, valproic acid ( sodium valporate), diazepam, lamotrigine, gabapentin, bigabatin, phenacemide, trimethadione and acetazolamide	12.5	E-8
30049082	--- Antiepileptic drugs; sulfa drugs not elsewhere specified or included, preparations of enzymes; veterinary medicinal preparations, not for human use, not elsewhere specified or included; oral rehydration salts; antibacterial formulations not elsewhere specified or included, sedatives and tranquilizers: ---- Other antiepileptic drugs	12.5	E-8
30049083	--- Antiepileptic drugs; sulfa drugs not elsewhere specified or included, preparations of enzymes; veterinary medicinal preparations, not for human use, not elsewhere specified or included; oral rehydration salts; antibacterial formulations not elsewhere specified or included, sedatives and tranquilizers: ---- Sulpha drugs not elsewhere specified	12.5	E-8
30049084	--- Antiepileptic drugs; sulfa drugs not elsewhere specified or included, preparations of enzymes; veterinary medicinal preparations, not for human use, not elsewhere specified or included; oral rehydration salts; antibacterial formulations not elsewhere specified or included, sedatives and tranquilizers: ---- Preparations of enzymes	12.5	E-8
30049085	--- Antiepileptic drugs; sulfa drugs not elsewhere specified or included, preparations of enzymes; veterinary medicinal preparations, not for human use, not elsewhere specified or included; oral rehydration salts; antibacterial formulations not elsewhere specified or included, sedatives and tranquilizers: ---- Veterinary medicinal preparations, not for human use, not elsewhere specified or included	12.5	E-8
30049086	--- Antiepileptic drugs; sulfa drugs not elsewhere specified or included, preparations of enzymes; veterinary medicinal preparations, not for human use, not elsewhere specified or included; oral rehydration salts; antibacterial formulations not elsewhere specified or included, sedatives and tranquilizers: ---- Oral rehydration salts	12.5	E-8

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30049087	--- Antiepileptic drugs; sulfa drugs not elsewhere specified or included, preparations of enzymes; veterinary medicinal preparations, not for human use, not elsewhere specified or included; oral rehydration salts; antibacterial formulations not elsewhere specified or included, sedatives and tranquilizers: ----- Antibacterial formulations, not elsewhere specified or included	12.5	E-8
30049088	--- Antiepileptic drugs; sulfa drugs not elsewhere specified or included, preparations of enzymes; veterinary medicinal preparations, not for human use, not elsewhere specified or included; oral rehydration salts; antibacterial formulations not elsewhere specified or included, sedatives and tranquilizers: ----- Sedatives	12.5	E-8
30049089	--- Antiepileptic drugs; sulfa drugs not elsewhere specified or included, preparations of enzymes; veterinary medicinal preparations, not for human use, not elsewhere specified or included; oral rehydration salts; antibacterial formulations not elsewhere specified or included, sedatives and tranquilizers: ----- Tranquilizers	12.5	E-8
30049091	--- Other: ----- Salbutamol, terbutaline, ephedrine, salmeterol and methyl xanthines	12.5	E-8
30049092	--- Other: ----- Plasma expanders	12.5	E-8
30049093	--- Other: ----- Chloropheniramine maleate, with or without other compounds (excluding steroids and alkaloids)	12.5	E-8
30049094	--- Other: ----- Theophylline, aminophylline and other broncho dilators	12.5	E-8
30049095	--- Other: ----- Carcino-chemotherapeutic drugs not elsewhere specified or included	12.5	E-8
30049099	--- Other: ----- Other	12.5	E-8
<b>300510</b>	<b>ADHESIVE DRESSINGS</b>		
30051010	---- Adhesive guaze	12.5	E-8
30051020	---- Adhesive tape	12.5	E-8
30051090	---- Other	12.5	E-8
<b>300590</b>	<b>WADDING, GAUZE+SIM</b>		
30059010	---- Cotton wool, medicated	12.5	E-8
30059020	---- Poultice of kaolin	12.5	E-8
30059030	---- Lint, medicated	12.5	E-8
30059040	---- Bandages	12.5	E-8
30059050	---- Burn therapy dressing soaked in protective gel	12.5	E-8
30059060	---- Micro pores surgical tapes	12.5	E-8
30059070	---- Corn removers and callous removers	12.5	E-8
30059090	---- Other	12.5	E-8
<b>300610</b>	<b>SURGICAL CATGUT,ETC</b>		
30061010	---- Sterile, surgical catgut and similar sterile suture materials and sterile tissue adhesives for surgical wound closure	12.5	E-8
30061020	---- Sterile laminaria and sterile laminaria tents and sterile absorbable surgical or dental haemostatics	12.5	E-8
<b>300620</b>	<b>BLOOD-GROUPING REAG</b>		
30062000	-- Blood grouping reagents	12.5	E-8
<b>300630</b>	<b>OPACIFYING FOR XRAY</b>		
30063000	-- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	12.5	E-8
<b>300640</b>	<b>DENTL CEMENT,FILLIN</b>		
30064000	-- Dental cements and other dental fillings; bone reconstruction cements	12.5	E-8
<b>300650</b>	<b>FIRST-AID BOX,KITS</b>		
30065000	-- First-aid boxes and kits	12.5	E-8
<b>300660</b>	<b>BIRTH CONTROL PILLS</b>		
30066010	---- Based on hormones	0	E-0
30066020	---- Based on other products of heading 2937	0	E-0
30066030	---- Based on spermicides	0	E-0
<b>300670</b>	<b>GEL PREPS FOR MEIDCAL USE, LUBRICANT FOR OPS/EXAM</b>		
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	12.5	E-8
<b>300680</b>	<b>WASTE PHARMACEUTICALS</b>		
30068000	-- Waste pharmaceuticals	12.5	E-8
<b>310100</b>	<b>ANIMAL/VEG FERTILIZ</b>		
31010010	---- Guano	12.5	E-8
31010091	--- Other: ----- Animal dung	12.5	E-8
31010092	--- Other: ----- Animal excreta	12.5	E-8
31010099	--- Other: ----- Other	12.5	E-8
<b>310210</b>	<b>UREA</b>		
31021000	-- Urea, whether or not in aqueous solution	12.5	E-8
<b>310221</b>	<b>AMMONIUM SULFATE</b>		
31022100	- Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate: --- Ammonium sulphate	5	E-5
<b>310229</b>	<b>DOUBLE SALTS ETC</b>		
31022910	---- Ammonium sulphonitrate	12.5	E-8
31022990	---- Other	12.5	E-8
<b>310230</b>	<b>AMMONIUM NITRATE</b>		
31023000	-- Ammonium nitrate, whether or not in aqueous solution	12.5	E-8
<b>310240</b>	<b>Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution</b>		



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31024000	-- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	12.5	E-8
<b>310250</b>	<b>SODIUM NITRATE</b>		
31025000	-- Sodium nitrate	0	E-0
<b>310260</b>	<b>DOUBLE SALTS &amp; MIXT</b>		
31026000	-- Double salts and mixtures of calcium nitrate and ammonium nitrate	12.5	E-8
<b>310270</b>	<b>CALCIUM CYANAMIDE</b>		
31027000	-- Calcium cyanamide	12.5	E-8
<b>310280</b>	<b>Mixtures of urea &amp; ammonium nitrate in aqueous or ammoniacal solution</b>		
31028000	-- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	12.5	E-8
<b>310290</b>	<b>OTHER 3102</b>		
31029010	---- Double salts or mixtures of calcium nitrate and magnesium nitrate	12.5	E-8
31029090	---- Other	12.5	E-8
<b>310310</b>	<b>Superphosphates</b>		
31031000	-- Superphosphates	12.5	E-8
<b>310320</b>	<b>BASIC SLAG</b>		
31032000	-- Basic slag	12.5	E-8
<b>310390</b>	<b>OTHER 3103</b>		
31039000	-- Other	12.5	E-8
<b>310410</b>	<b>Carnallite, sylvite and other crude natural potassium salts</b>		
31041000	-- Carnallite, sylvite and other crude natural potassium salts	12.5	E-8
<b>310420</b>	<b>POTASSIUM CHLORIDE</b>		
31042000	-- Potassium chloride	10	E-8
<b>310430</b>	<b>POTASSIUM SULFATE</b>		
31043000	-- Potassium sulphate	5	E-8
<b>310490</b>	<b>OTHER 3104</b>		
31049000	-- Other	12.5	E-8
<b>310510</b>	<b>TABLETS,ETC =&lt;10 KG</b>		
31051000	-- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10	12.5	E-8
<b>310520</b>	<b>W/NITRO,PHOSP,POTAS</b>		
31052000	-- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	5	E-8
<b>310530</b>	<b>DIAMMONIUM HYDROGEN</b>		
31053000	-- Diammonium hydrogen ortho phosphate (diammonium phosphate)	5	E-8
<b>310540</b>	<b>AMMONIUM DIHYDROGEN</b>		
31054000	-- Ammonium dihydrogen ortho phosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogen orthophosphate (diammonium phosphate)	5	E-8
<b>310551</b>	<b>W/ NITRATE,PHOSPHAT</b>		
31055100	- Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus: --- Containing nitrates and phosphates	5	E-8
<b>310559</b>	<b>OT W/NITRO,PHOSPHOR</b>		
31055900	- Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus: --- Other	5	E-8
<b>310560</b>	<b>OT W/PHOSPHOR,POTAS</b>		
31056000	-- Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	5	E-8
<b>310590</b>	<b>FERTILIZERS, NESOI</b>		
31059010	---- Mineral or chemical fertilisers containing two fertilising elements namely nitrogen and potassium	5	E-8
31059090	---- Other	5	E-8
<b>320110</b>	<b>QUEBRACHO EXTRACT</b>		
32011000	-- Quebracho extract	12.5	E-8
<b>320120</b>	<b>WATTLE EXTRACT</b>		
32012000	-- Wattle extract	12.5	E-8
<b>320190</b>	<b>OTHER 3201</b>		
32019010	---- Gambier extracts	12.5	E-8
32019020	---- Myrobalan fruit extract	12.5	E-8
32019030	---- Gallotannic acid (tannin, digallic acid)	12.5	E-8
32019090	---- Other	12.5	E-8
<b>320210</b>	<b>SYNTHETIC ORGANIC</b>		
32021000	-- Synthetic organic tanning substances	12.5	SEN
<b>320290</b>	<b>INORGANIC</b>		
32029010	---- Inorganic tanning substances	12.5	E-8
32029020	---- Tanning preparations, whether or not containing natural tanning substances	12.5	E-8
32029030	---- Enzymatic preparations for pre-tanning	12.5	E-8
32029090	---- Other	12.5	E-8
<b>320300</b>	<b>COLORING,VEG/ANIMAL</b>		
32030010	---- Cutch (Catechu) extracts	12.5	E-8
32030020	---- Food colours other than synthetic	12.5	E-8
32030030	---- Lac-dye	12.5	E-8
32030040	---- Natural indigo	12.5	E-8
32030090	---- Other	12.5	E-8
<b>320411</b>	<b>DISPERSE DYES,PREPS</b>		
32041111	--- Disperse yellow: ---- Disperse yellow 13 (duranol brill yellow 6 G)	12.5	E-8
32041119	--- Disperse yellow: ---- Other	12.5	E-8
32041121	--- Disperse orange: ---- Disperse orange 11 (duranol orange G)	12.5	E-8

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32041129	--- Disperse orange: ----- Other	12.5	E-8
32041131	--- Disperse red: ----- Disperse red 3 (serisol fast pink B)	12.5	E-8
32041132	--- Disperse red: ----- Disperse red 4 (celliton fast pink RF)	12.5	E-8
32041133	--- Disperse red: ----- Disperse red 9 (duranol red GN)	12.5	E-8
32041139	--- Disperse red: ----- Other	12.5	E-8
32041141	--- Disperse violet: ----- Disperse violet 1 (duranol violet 2R)	12.5	E-8
32041142	--- Disperse violet: ----- Disperse violet 4 (duranol brill violet B)	12.5	E-8
32041143	--- Disperse violet: ----- Disperse violet 8 (duranol brill violet BR)	12.5	E-8
32041149	--- Disperse violet: ----- Other	12.5	E-8
32041151	--- Disperse blue: ----- Disperse blue 1 (duranol brill blue CB)	12.5	E-8
32041152	--- Disperse blue: ----- Disperse blue 3 (duranol brill blue BBN)	12.5	E-8
32041153	--- Disperse blue: ----- Disperse blue 5 (celliton fast blue FFB)	12.5	E-8
32041154	--- Disperse blue: ----- Disperse blue 6 (celliton fast blue FFG)	12.5	E-8
32041155	--- Disperse blue: ----- Disperse blue 14 (duranol brill blue G)	12.5	E-8
32041156	--- Disperse blue: ----- Disperse blue 24 (duranol blue 2G)	12.5	E-8
32041159	--- Disperse blue: ----- Other	12.5	E-8
32041191	--- Other: ----- Disperse greens	12.5	E-8
32041192	--- Other: ----- Disperse browns	12.5	E-8
32041193	--- Other: ----- Disperse blacks	12.5	E-8
32041194	--- Other: ----- Disperse brown mixtures	12.5	E-8
32041195	--- Other: ----- Disperse grey mixtures	12.5	E-8
32041196	--- Other: ----- Disperse black mixtures	12.5	E-8
32041199	--- Other: ----- Other	12.5	E-8
<b>320412</b>	<b>ACID, MORADNT DYE, PR</b>		
32041211	--- Azo dyes: ----- Acid yellows	12.5	E-8
32041212	--- Azo dyes: ----- Acid oranges	12.5	E-8
32041213	--- Azo dyes: ----- Acid red	12.5	E-8
32041214	--- Azo dyes: ----- Acid violets	12.5	E-8
32041215	--- Azo dyes: ----- Acid blues	12.5	E-8
32041216	--- Azo dyes: ----- Acid greens	12.5	E-8
32041217	--- Azo dyes: ----- Acid brown	12.5	E-8
32041218	--- Azo dyes: ----- Acid blacks	12.5	E-8
32041219	--- Azo dyes: ----- Other	12.5	E-8
32041221	--- Acid greens (non-azo): ----- Acid green 17 (solacet fast green 2G)	12.5	E-8
32041222	--- Acid greens (non-azo): ----- Acid green 27 (carbolan green G)	12.5	E-8
32041223	--- Acid greens (non-azo): ----- Acid green 28 (carbolan brill green 5G)	12.5	E-8
32041224	--- Acid greens (non-azo): ----- Acid green 38 (alizarine cyanine green 3G)	12.5	E-8
32041225	--- Acid greens (non-azo): ----- Acid green 44 (alizarine cyanine green GWA)	12.5	E-8
32041229	--- Acid greens (non-azo): ----- Other	12.5	E-8
32041231	--- Acid black (non-azo): ----- Acid black 2 (nigrosine)	12.5	E-8
32041232	--- Acid black (non-azo): ----- Acid black 48 (coomasie fast grey 3G)	12.5	E-8
32041239	--- Acid black (non-azo): ----- Other	12.5	E-8
32041241	--- Acid Blues 2, 14, 23, 25, 45, 51, 52 and 78 (non-azo): ----- Acid blue 2 (alizarine brill blue PFN)	12.5	E-8
32041242	--- Acid Blues 2, 14, 23, 25, 45, 51, 52 and 78 (non-azo): ----- Acid blue 14 (solacet fast blue 4 G1)	12.5	E-8
32041243	--- Acid Blues 2, 14, 23, 25, 45, 51, 52 and 78 (non-azo): ----- Acid blue 23 (alizarine light blue 4 G1)	12.5	E-8
32041244	--- Acid Blues 2, 14, 23, 25, 45, 51, 52 and 78 (non-azo): ----- Acid blue 25 (solway ultra blue B)	12.5	E-8
32041245	--- Acid Blues 2, 14, 23, 25, 45, 51, 52 and 78 (non-azo): ----- Acid blue 45 (solway blue RN)	12.5	E-8
32041246	--- Acid Blues 2, 14, 23, 25, 45, 51, 52 and 78 (non-azo): ----- Acid blue 51 (alizarine sky blue FFB)	12.5	E-8
32041247	--- Acid Blues 2, 14, 23, 25, 45, 51, 52 and 78 (non-azo): ----- Acid blue 52 (alizarine light- 5GL)	12.5	E-8
32041248	--- Acid Blues 2, 14, 23, 25, 45, 51, 52 and 78 (non-azo): ----- Acid blue 78 (solway sky blue B)	12.5	E-8
32041251	--- Acid blues 93, 112, 127, 138, 140 and others (non-azo): ----- Acid blue 93 (ink blue)	12.5	E-8
32041252	--- Acid blues 93, 112, 127, 138, 140 and others (non-azo): ----- Acid blue 112 (coomasie ultra sky SE)	12.5	E-8
32041253	--- Acid blues 93, 112, 127, 138, 140 and others (non-azo): ----- Acid blue 127 (brill alizarine milling blue G)	12.5	E-8
32041254	--- Acid blues 93, 112, 127, 138, 140 and others (non-azo): ----- Acid blue 138 (carbolan blue B)	12.5	E-8
32041255	--- Acid blues 93, 112, 127, 138, 140 and others (non-azo): ----- Acid blue 140 (carbolan brill blue 2R)	12.5	E-8
32041259	--- Acid blues 93, 112, 127, 138, 140 and others (non-azo): ----- Other	12.5	E-8
32041261	--- Mordant dyes: ----- Yellows	12.5	E-8
32041262	--- Mordant dyes: ----- Oranges	12.5	E-8
32041263	--- Mordant dyes: ----- Violets	12.5	E-8
32041264	--- Mordant dyes: ----- Blues	12.5	E-8
32041265	--- Mordant dyes: ----- Greens	12.5	E-8
32041266	--- Mordant dyes: ----- Browns	12.5	E-8
32041267	--- Mordant dyes: ----- Blacks	12.5	E-8
32041268	--- Mordant dyes: ----- Red II (alizarine red)	12.5	E-8
32041269	--- Mordant dyes: ----- Other	12.5	E-8
32041291	--- Other non-azo acid dyes: ----- Acid yellows	12.5	E-8
32041292	--- Other non-azo acid dyes: ----- Acid oranges	12.5	E-8

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32041293	--- Other non-azo acid dyes: ----- Acid red	12.5	E-8
32041294	--- Other non-azo acid dyes: ----- Acid violets	12.5	E-8
32041295	--- Other non-azo acid dyes: ----- Acid browns	12.5	E-8
32041299	--- Other non-azo acid dyes: ----- Other	12.5	E-8
<b>320413</b>	<b>BASIC DYES,PREPERAT</b>		
32041310	- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter: ----- Basic azo dyes	12.5	E-8
32041321	--- Basic yellow (non-azo): ----- Yellow 2 (auramine O)	12.5	E-8
32041329	--- Basic yellow (non-azo): ----- Other	12.5	E-8
32041331	--- Basic red (non-azo): ----- Red 1 (rhodamine 6 G)	12.5	E-8
32041339	--- Basic red (non-azo): ----- Other	12.5	E-8
32041341	--- Basic violet (non-azo): ----- Violet 1 (methyl Violet)	12.5	E-8
32041342	--- Basic violet (non-azo): ----- Violet 10 (rhodamine B)	12.5	E-8
32041343	--- Basic violet (non-azo): ----- Violet 14 (magenta)	12.5	E-8
32041349	--- Basic violet (non-azo): ----- Other	12.5	E-8
32041351	--- Basic blue (non-azo): ----- Blue 9 (methylene Blue)	12.5	E-8
32041352	--- Basic blue (non-azo): ----- Blue 16 (victoria Blue B)	12.5	E-8
32041359	--- Basic blue (non-azo): ----- Other	12.5	E-8
32041361	--- Basic green (non-azo): ----- Green 4 (malachite green)	12.5	E-8
32041369	--- Basic green (non-azo): ----- Other	12.5	E-8
32041391	--- Other non-azo basic dyes: ----- Basic oranges	12.5	E-8
32041392	--- Other non-azo basic dyes: ----- Basic browns	12.5	E-8
32041393	--- Other non-azo basic dyes: ----- Basic black	12.5	E-8
32041399	--- Other non-azo basic dyes: ----- Other	12.5	E-8
<b>320414</b>	<b>DIRECT DYES,PREPS</b>		
32041411	--- Direct yellow (azo): ----- Yellow 12 (chrysophenine G)	12.5	E-8
32041419	--- Direct yellow (azo): ----- Other	12.5	E-8
32041421	--- Direct red (azo): ----- Congo red	12.5	E-8
32041429	--- Direct red (azo): ----- Other	12.5	E-8
32041431	--- Direct blue (azo): ----- Blue 1 (sky blue FF)	12.5	E-8
32041439	--- Direct blue (azo): ----- Other	12.5	E-8
32041440	---- Direct oranges (azo)	12.5	E-8
32041450	---- Direct greens (azo)	12.5	E-8
32041460	---- Direct browns (azo)	12.5	E-8
32041470	---- Direct blacks (azo)	12.5	E-8
32041481	--- Direct dyes (non-azo): ----- Yellows	12.5	E-8
32041482	--- Direct dyes (non-azo): ----- Oranges	12.5	E-8
32041483	--- Direct dyes (non-azo): ----- Reds	12.5	E-8
32041484	--- Direct dyes (non-azo): ----- Violets	12.5	E-8
32041485	--- Direct dyes (non-azo): ----- Blues	12.5	E-8
32041486	--- Direct dyes (non-azo): ----- Greens	12.5	E-8
32041487	--- Direct dyes (non-azo): ----- Browns	12.5	E-8
32041488	--- Direct dyes (non-azo): ----- Blacks	12.5	E-8
32041489	--- Direct dyes (non-azo): ----- Other	12.5	E-8
32041490	---- Other	12.5	E-8
<b>320415</b>	<b>VAT DYE,PREPARATION</b>		
32041511	--- Vat yellow: ----- Vat yellow 2 (GC)	12.5	E-8
32041512	--- Vat yellow: ----- Vat yellow 4 (indathrene golden yellow GK)	12.5	E-8
32041519	--- Vat yellow: ----- Other	12.5	E-8
32041521	--- Vat orange: ----- Vat oranges 3 (brill orange RK)	12.5	E-8
32041522	--- Vat orange: ----- Vat oranges 15 (golden orange 3G)	12.5	E-8
32041529	--- Vat orange: ----- Other	12.5	E-8
32041531	--- Vat red: ----- Vat red (brill pink)	12.5	E-8
32041539	--- Vat red: ----- Other	12.5	E-8
32041541	--- Vat violet: ----- Vat violet 1 (brill violet 2R)	12.5	E-8
32041542	--- Vat violet: ----- Vat violet 3 (magenta B)	12.5	E-8
32041549	--- Vat violet: ----- Other	12.5	E-8
32041551	--- Vat blue: ----- Vat blue 1 (synthetic indigo)	12.5	E-8
32041552	--- Vat blue: ----- Vat blue 4	12.5	E-8
32041553	--- Vat blue: ----- Vat blue 5 (blue 2B)	12.5	E-8
32041554	--- Vat blue: ----- Vat blue 6 (blue BC)	12.5	E-8
32041555	--- Vat blue: ----- Vat blue 20 (dark blue 30)	12.5	E-8
32041556	--- Vat blue: ----- Vat blue 29 (indanthrene brill blue 4G)	12.5	E-8
32041557	--- Vat blue: ----- Vat blue 43 (carbazole blue)	12.5	E-8
32041558	--- Vat blue: ----- Reduced vat blues	12.5	E-8
32041559	--- Vat blue: ----- Other	12.5	E-8
32041561	--- Vat green: ----- Vat green 1 (indanthrene brill green BFFB)	12.5	E-8
32041562	--- Vat green: ----- Vat green 2 (indanthrene brill green GG)	12.5	E-8
32041563	--- Vat green: ----- Vat green 4 (indanthrene brill green 3B)	12.5	E-8
32041564	--- Vat green: ----- Vat green 9 (black BB)	12.5	E-8
32041569	--- Vat green: ----- Other	12.5	E-8
32041571	--- Vat brown: ----- Vat brown 1 (brown BR)	12.5	E-8
32041572	--- Vat brown: ----- Vat brown 3 (brown RGR)	12.5	E-8
32041573	--- Vat brown: ----- Vat brown 5 (brown RRD, G)	12.5	E-8
32041579	--- Vat brown: ----- Other	12.5	E-8
32041581	--- Vat black: ----- Vat black 9 (black RB)	12.5	E-8
32041582	--- Vat black: ----- Vat black 25 (olive T)	12.5	E-8
32041583	--- Vat black: ----- Vat back 27 (olive R)	12.5	E-8
32041584	--- Vat black: ----- Vat black 29 (grey BG)	12.5	E-8
32041589	--- Vat black: ----- Other	12.5	E-8
32041591	--- Other: ----- Solubilised vat yellows	12.5	E-8
32041592	--- Other: ----- Solubilised vat oranges	12.5	E-8

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32041593	--- Other: ----- Solubilised vat reds	12.5	E-8
32041594	--- Other: ----- Solubilised vat violets	12.5	E-8
32041595	--- Other: ----- Solubilised vat blues	12.5	E-8
32041596	--- Other: ----- Solubilised vat greens	12.5	E-8
32041597	--- Other: ----- Solubilised vat blacks	12.5	E-8
32041599	--- Other: ----- Other	12.5	E-8
<b>320416</b>	<b>REACTIVE DYES,PREPS</b>		
32041610	- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter: ---- Yellows	12.5	E-8
32041620	- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter: ---- Oranges	12.5	E-8
32041630	- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter: ---- Reds	12.5	E-8
32041640	- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter: ---- Violets	12.5	E-8
32041650	- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter: ---- Blues	12.5	E-8
32041660	- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter: ---- Greens	12.5	E-8
32041670	- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter: ---- Browns	12.5	E-8
32041680	- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter: ---- Blacks	12.5	E-8
32041690	- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter: ---- Other	12.5	E-8
<b>320417</b>	<b>PIGMENTS &amp; PREPARAT</b>		
32041711	--- Pigment yellow: ----- Yellow 1 (hansa yellow)	12.5	E-8
32041719	--- Pigment yellow: ----- Other	12.5	E-8
32041720	---- Pigment oranges	12.5	E-8
32041731	--- Pigment red: ----- Toluidine red	12.5	E-8
32041739	--- Pigment red: ----- Other	12.5	E-8
32041740	---- Pigment violets	12.5	E-8
32041751	--- Pigment blues: ----- Blue 15 (pathalocyanine blue)	12.5	E-8
32041759	--- Pigment blues: ----- Other	12.5	E-8
32041761	--- Pigment greens: ----- Green 7 (pathalovyanine green)	12.5	E-8
32041769	--- Pigment greens: ----- Other	12.5	E-8
32041770	---- Pigment browns	12.5	E-8
32041780	---- Pigment blacks	12.5	E-8
32041790	---- Other	12.5	E-8
<b>320419</b>	<b>OTHER SYNTH ORGANIC</b>		
32041911	--- Azoic coupling components 2,4,5,7,8,13: ----- Azoic coupling component 2 (naphthol AS)	12.5	E-8
32041912	--- Azoic coupling components 2,4,5,7,8,13: ----- Azoic coupling component 4 (naphthol As-BO)	12.5	E-8
32041913	--- Azoic coupling components 2,4,5,7,8,13: ----- Azoic coupling component 5 (naphthol ASG)	12.5	E-8
32041914	--- Azoic coupling components 2,4,5,7,8,13: ----- Azoic coupling component 7 (naphthol ASSW)	12.5	E-8
32041915	--- Azoic coupling components 2,4,5,7,8,13: ----- Azoic coupling component 8 (naphthol ASTR)	12.5	E-8
32041916	--- Azoic coupling components 2,4,5,7,8,13: ----- Azoic coupling component 13 (naphthol ASSG)	12.5	E-8
32041921	--- Azoic coupling components 14,15,17,18,20 and others: ----- Azoic coupling component 14 (naphthol ASPH)	12.5	E-8
32041922	--- Azoic coupling components 14,15,17,18,20 and others: ----- Azoic coupling component 15 (naphthol ASLB)	12.5	E-8
32041923	--- Azoic coupling components 14,15,17,18,20 and others: ----- Azoic coupling component 17 (naphthol ASBS)	12.5	E-8
32041924	--- Azoic coupling components 14,15,17,18,20 and others: ----- Azoic coupling component 18 (naphthol ASD)	12.5	E-8
32041925	--- Azoic coupling components 14,15,17,18,20 and others: ----- Azoic coupling component 20 (naphthol ASOL)	12.5	E-8
32041929	--- Azoic coupling components 14,15,17,18,20 and others: ----- Other	12.5	E-8
32041931	--- Azoic diazo component 1,2,3,4,5,6,10,11: ----- Azoic diazo component 1 (fast bordeaux GP base)	12.5	E-8
32041932	--- Azoic diazo component 1,2,3,4,5,6,10,11: ----- Azoic diazo component 2 (fast orange G/GC base)	12.5	E-8
32041933	--- Azoic diazo component 1,2,3,4,5,6,10,11: ----- Azoic diazo component 3 (fast scarlet GGIGGS base)	12.5	E-8
32041934	--- Azoic diazo component 1,2,3,4,5,6,10,11: ----- Azoic diazo component 4 (fast garment GBC base)	12.5	E-8
32041935	--- Azoic diazo component 1,2,3,4,5,6,10,11: ----- Azoic diazo component 5 (fast red B base)	12.5	E-8
32041936	--- Azoic diazo component 1,2,3,4,5,6,10,11: ----- Azoic diazo component 6 (fast orange GR base)	12.5	E-8
32041937	--- Azoic diazo component 1,2,3,4,5,6,10,11: ----- Azoic diazo component 10 (fast red R base)	12.5	E-8
32041938	--- Azoic diazo component 1,2,3,4,5,6,10,11: ----- Azoic diazo component 11 (fast red TR base)	12.5	E-8
32041941	--- Azoic diazo component 12,13,20,24,32,41,48 and others: ----- Azoic diazo component 12 (fast scarlet G base)	12.5	E-8

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32041942	--- Azoic diazo component 12,13,20,24,32,41,48 and others: ----- Azoic diazo component 13 (fast scarlet R base)	12.5	E-8
32041943	--- Azoic diazo component 12,13,20,24,32,41,48 and others: ----- Azoic diazo component 20 (fast blue BB base)	12.5	E-8
32041944	--- Azoic diazo component 12,13,20,24,32,41,48 and others: ----- Azoic diazo component 24 (fast blue RR base)	12.5	E-8
32041945	--- Azoic diazo component 12,13,20,24,32,41,48 and others: ----- Azoic diazo component 32 (fast red KB base)	12.5	E-8
32041946	--- Azoic diazo component 12,13,20,24,32,41,48 and others: ----- Azoic diazo component 41 (fast violet B base)	12.5	E-8
32041947	--- Azoic diazo component 12,13,20,24,32,41,48 and others: ----- Azoic diazo component 48 (fast blue B base)	12.5	E-8
32041949	--- Azoic diazo component 12,13,20,24,32,41,48 and others: -----	12.5	E-8
32041951	--- Azoic colours: ----- Yellows	12.5	E-8
32041952	--- Azoic colours: ----- Oranges	12.5	E-8
32041953	--- Azoic colours: ----- Reds	12.5	E-8
32041954	--- Azoic colours: ----- Violets	12.5	E-8
32041955	--- Azoic colours: ----- Blues	12.5	E-8
32041956	--- Azoic colours: ----- Greens	12.5	E-8
32041957	--- Azoic colours: ----- Browns	12.5	E-8
32041958	--- Azoic colours: ----- Blacks	12.5	E-8
32041959	--- Azoic colours: ----- Other	12.5	E-8
32041961	--- Sulphur based colouring matters: ----- Yellows	12.5	E-8
32041962	--- Sulphur based colouring matters: ----- Oranges	12.5	E-8
32041963	--- Sulphur based colouring matters: ----- Reds	12.5	E-8
32041964	--- Sulphur based colouring matters: ----- Blues	12.5	E-8
32041965	--- Sulphur based colouring matters: ----- Greens	12.5	E-8
32041966	--- Sulphur based colouring matters: ----- Browns	12.5	E-8
32041967	--- Sulphur based colouring matters: ----- Blacks	12.5	E-8
32041969	--- Sulphur based colouring matters: ----- Other	12.5	E-8
32041971	--- Solvent based colouring matters: ----- Yellows	12.5	E-8
32041972	--- Solvent based colouring matters: ----- Oranges	12.5	E-8
32041973	--- Solvent based colouring matters: ----- Reds	12.5	E-8
32041974	--- Solvent based colouring matters: ----- Violets	12.5	E-8
32041975	--- Solvent based colouring matters: ----- Blues	12.5	E-8
32041976	--- Solvent based colouring matters: ----- Greens	12.5	E-8
32041977	--- Solvent based colouring matters: ----- Browns	12.5	E-8
32041978	--- Solvent based colouring matters: ----- Blacks	12.5	E-8
32041979	--- Solvent based colouring matters: ----- Other	12.5	E-8
32041981	--- Food colouring matters: ----- Yellow 3 (sunset yellow)	12.5	E-8
32041982	--- Food colouring matters: ----- Yellow 4 (tartrazine)	12.5	E-8
32041983	--- Food colouring matters: ----- Reds 5 to 8 (poncean)	12.5	E-8
32041984	--- Food colouring matters: ----- Red 9 (amaranth)	12.5	E-8
32041985	--- Food colouring matters: ----- Oranges	12.5	E-8
32041986	--- Food colouring matters: ----- Violets	12.5	E-8
32041987	--- Food colouring matters: ----- Greens	12.5	E-8
32041988	--- Food colouring matters: ----- Browns	12.5	E-8
32041989	--- Food colouring matters: ----- Other	12.5	E-8
32041990	---- Other	12.5	E-8
<b>320420</b>	<b>FLUORESCNT BRIGHTNG</b>		
32042010	---- Optical whitening agents	12.5	E-8
32042090	---- Other	12.5	E-8
<b>320490</b>	<b>OTHER 3204</b>		
32049000	-- Other	12.5	SEN
<b>320500</b>	<b>COLOR LAKES</b>		
32050000	-COLOUR LAKES; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON COLOUR LAKES	12.5	E-8
<b>320611</b>	<b>PIG/PREP=&gt;80%T DIOX</b>		
32061110	---- Pearlescent pigment (titanium dioxide, coated micaceous and lustre pearl pigment)	12.5	E-8
32061190	---- Other	12.5	E-8
<b>320619</b>	<b>O TIT DIOX PREP+PIG</b>		
32061900	- Pigments and preparations based on titanium dioxide: --- Other	12.5	E-8
<b>320620</b>	<b>CHROMIUM COMPOUND</b>		
32062000	-- Pigments and preparations based on chromium compounds	12.5	E-8
<b>320630</b>	<b>PIGMNT,PREP CADMIUM</b>		
32063000	-- Pigments and preparations based on cadmium compounds	12.5	E-8
<b>320641</b>	<b>ULTRAMARINE PREPS</b>		
32064100	- Other colouring matter and other preparations: --- Ultramarine and preparations based thereon	12.5	SEN
<b>320642</b>	<b>PIGMT,PREP ZINC SUL</b>		
32064200	- Other colouring matter and other preparations: --- Lithopone and other pigments and preparations based on zinc sulphide	12.5	E-8
<b>320643</b>	<b>PIGM,PREP HEXACYANO</b>		
32064300	- Other colouring matter and other preparations: --- Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides)	12.5	E-8
<b>320649</b>	<b>OTHER COLORNG,PREPS</b>		
32064910	---- Red oxide	12.5	EXC
32064920	---- Persian red	12.5	EXC
32064930	---- Yellow ochre	12.5	EXC
32064940	---- Bronze powder	12.5	EXC

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32064990	---- Other	12.5	EXC
<b>320650</b>	<b>INORGANIC LUMINOPHO</b>		
32065000	-- Inorganic products of a kind used as luminophores	12.5	E-8
<b>320710</b>	<b>PIGM,OPACIFIER,COLR</b>		
32071010	---- Prepared organic dye-stuff pigments, dry	12.5	E-8
32071020	---- Prepared organic dye-stuff pigments, paste	12.5	E-8
32071030	---- Prepared inorganic pigments	12.5	E-8
32071040	---- Prepared opacifiers prepared colours and similar preparations	12.5	E-8
32071090	---- Other	12.5	E-8
<b>320720</b>	<b>VITR ENAML, GLAZES, E</b>		
32072010	---- Vitriifiable enamels and glazes	12.5	E-8
32072020	---- Engobes (slips) and similar preparations	12.5	E-8
<b>320730</b>	<b>LIQUID LUSTRES, ETC</b>		
32073000	-- Liquid lustres and similar preparations	12.5	E-8
<b>320740</b>	<b>GLASS FRIT, OT GLASS</b>		
32074000	-- Glass frit and other glass, in the form of powder, granules or flakes	10	E-8
<b>320810</b>	<b>POLYESTR</b>		
32081010	---- Enamels	12.5	E-8
32081020	---- Lacquers	12.5	E-8
32081030	---- Varnishes	12.5	E-8
32081090	---- Other	12.5	E-8
<b>320820</b>	<b>ACRYLC, VINYL</b>		
32082010	---- Enamels	12.5	E-8
32082020	---- Lacquers	12.5	E-8
32082030	---- Varnishes	12.5	E-8
32082090	---- Other	12.5	E-8
<b>320890</b>	<b>OTHER 3208</b>		
32089011	--- Based on cellulose nitrate or other cellulose derivatives: ---- Nitrocellulose lacquers	12.5	E-5
32089019	--- Based on cellulose nitrate or other cellulose derivatives: ---- Other	12.5	E-5
32089021	--- Enamels: ---- Synthetic enamel, ultra white paints	12.5	E-5
32089022	--- Enamels: ---- Synthetic enamel, other colours	12.5	E-5
32089029	--- Enamels: ---- Other	12.5	E-5
32089030	---- Lacquers	12.5	E-5
32089041	--- Varnishes: ---- Insulating varnish	12.5	E-5
32089049	--- Varnishes: ---- Other	12.5	E-5
32089050	---- Slip agents	12.5	E-5
32089090	---- Other	12.5	E-5
<b>320910</b>	<b>ACRYLIC, VINYL</b>		
32091010	---- Acrylic emulsion	12.5	E-8
32091090	---- Other	12.5	E-8
<b>320990</b>	<b>OTHER 3209</b>		
32099010	---- Dispersion paints	12.5	E-8
32099020	---- Emulsion paints not elsewhere specified or included	12.5	E-8
32099090	---- Other	12.5	E-8
<b>321000</b>	<b>OT PAINT, ET; WTR PGM</b>		
32100011	--- Distempers: ---- Dry distemper, including cement based water	12.5	EXC
32100012	--- Distempers: ---- Oil bound distemper	12.5	EXC
32100019	--- Distempers: ---- Other	12.5	EXC
32100020	---- Prepared water pigments of a kind used for finishing leather	12.5	EXC
32100030	---- Metallic powder or flakes prepared as paints	12.5	EXC
32100040	---- Poly tetra fluoro ethylene (PTFE) or silicon resin based coating materials	12.5	EXC
32100090	---- Other	12.5	EXC
<b>321100</b>	<b>PREPARED DRIERS</b>		
32110000	--PREPARED DRIERS	12.5	E-8
<b>321210</b>	<b>STAMPING FOILS</b>		
32121000	-- Stamping foils	12.5	E-8
<b>321290</b>	<b>NONAQ PIGMENTS</b>		
32129010	---- Pigments in linseed oil, white spirit, spirit of turpentine, varnish and other paints or enamel media not elsewhere specified or included	12.5	E-8
32129020	---- Dyes and other colouring matter put up in forms or packings for retail sale	12.5	E-8
32129030	---- Aluminium paste	12.5	E-8
32129090	---- Other	12.5	E-8
<b>321310</b>	<b>ARTISTS COLOR SET</b>		
32131000	-- Colours in sets	12.5	E-8
<b>321390</b>	<b>ARTIST COLOR, NT SET</b>		
32139000	-- Other	12.5	E-8
<b>321410</b>	<b>MASTIC; PAINTER FILL</b>		
32141000	-- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	12.5	E-8
<b>321490</b>	<b>NONREFRACTORY SURFC</b>		
32149010	---- Non-refractory surfacing preparations	12.5	SEN
32149020	---- Resin cement	12.5	SEN
32149090	---- Other	12.5	SEN
<b>321511</b>	<b>PRINTING INK, BLACK</b>		
32151110	---- Lithographic ink and jelly	12.5	E-8
32151120	---- Newspaper ink	12.5	E-8
32151130	---- Rotary ink	12.5	E-8
32151140	---- Screen printing ink	12.5	E-8
32151190	---- Other	12.5	E-8

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<b>321519</b>	<b>PRINTING INK,NT BLK</b>		
32151910	---- Lithographic ink and jelly	12.5	E-8
32151920	---- Newspaper ink	12.5	E-8
32151930	---- Rotary ink	12.5	E-8
32151940	---- Screen printing ink	12.5	E-8
32151990	---- Other	12.5	E-8
<b>321590</b>	<b>INKS, NOT PRINTING</b>		
32159010	---- Fountain pen ink	12.5	E-8
32159020	---- Ball pen ink	12.5	E-8
32159030	---- Indelible ink	12.5	E-8
32159040	---- Drawing ink	12.5	E-8
32159090	---- Other	12.5	E-8
<b>330111</b>	<b>OILS OF BERGAMOT</b>		
33011100	- Essential oils of citrus fruit: --- Of bergamot	20	RED
<b>330112</b>	<b>OILS OF ORANGE</b>		
33011200	- Essential oils of citrus fruit: --- Of orange	20	RED
<b>330113</b>	<b>OILS OF LEMON</b>		
33011300	- Essential oils of citrus fruit: --- Of lemon	20	RED
<b>330114</b>	<b>Essential oils of lime</b>		
33011400	- Essential oils of citrus fruit: --- Of lime	20	RED
<b>330119</b>	<b>OILS OTH CITRUS FRT</b>		
33011910	---- Citronella oil	20	EXC
33011990	---- Other	20	EXC
<b>330121</b>	<b>OILS OF GERANIUM</b>		
33012100	- Essential oils other than those of citrus fruit: --- Of geranium	20	SEN
<b>330122</b>	<b>Essential oils of jasmin</b>		
33012210	---- Jasmin concentrate	20	SEN
33012290	---- Other	20	SEN
<b>330123</b>	<b>OILS LAVENDER,LAVAN</b>		
33012300	- Essential oils other than those of citrus fruit: --- Of lavender or of lavandin	20	SEN
<b>330124</b>	<b>OILS OF PEPPERMINT</b>		
33012400	- Essential oils other than those of citrus fruit: --- Of peppermint (Mentha piperita)	20	SEN
<b>330125</b>	<b>OILS OF OTHER MINTS</b>		
33012510	---- Spearmint oil (ex-mentha spicata)	20	SEN
33012520	---- Water mint-oil (ex-mentha aquatic)	20	SEN
33012530	---- Horsemint oil (ex-mentha sylvestries)	20	SEN
33012540	---- Bergament oil (ex-mentha citrate)	20	SEN
33012590	---- Other	20	SEN
<b>330126</b>	<b>Essential oil of vetiver</b>		
33012600	- Essential oils other than those of citrus fruit: --- Of vetiver	20	SEN
<b>330129</b>	<b>OTHER OILS</b>		
33012911	--- Anise oil; cajeput oil; cananga oil; caraway oil; cassia oil; cedarwood oil; cinnamon bark oil; cinnamon leaf oil: ----- Anise oil	20	SEN
33012912	--- Anise oil; cajeput oil; cananga oil; caraway oil; cassia oil; cedarwood oil; cinnamon bark oil; cinnamon leaf oil: ----- Cajeput oil	20	SEN
33012913	--- Anise oil; cajeput oil; cananga oil; caraway oil; cassia oil; cedarwood oil; cinnamon bark oil; cinnamon leaf oil: ----- Cananga oil	20	SEN
33012914	--- Anise oil; cajeput oil; cananga oil; caraway oil; cassia oil; cedarwood oil; cinnamon bark oil; cinnamon leaf oil: ----- Caraway oil	20	SEN
33012915	--- Anise oil; cajeput oil; cananga oil; caraway oil; cassia oil; cedarwood oil; cinnamon bark oil; cinnamon leaf oil: ----- Cassia oil	20	SEN
33012916	--- Anise oil; cajeput oil; cananga oil; caraway oil; cassia oil; cedarwood oil; cinnamon bark oil; cinnamon leaf oil: ----- Cedarwood oil	20	SEN
33012917	--- Anise oil; cajeput oil; cananga oil; caraway oil; cassia oil; cedarwood oil; cinnamon bark oil; cinnamon leaf oil: ----- Cinnamon	20	SEN
33012918	--- Anise oil; cajeput oil; cananga oil; caraway oil; cassia oil; cedarwood oil; cinnamon bark oil; cinnamon leaf oil: ----- Cinnamon	20	SEN
33012921	--- Clove leaf or stem, oil; coriander seed oil; dill oil; eucalyptus oil; fennel seed oil; ginger oil; ginger grass oil; clove bud oil: ----- Clove leaf or stem, oil	20	SEN
33012922	--- Clove leaf or stem, oil; coriander seed oil; dill oil; eucalyptus oil; fennel seed oil; ginger oil; ginger grass oil; clove bud oil: ----- Coriander seed oil	20	SEN
33012923	--- Clove leaf or stem, oil; coriander seed oil; dill oil; eucalyptus oil; fennel seed oil; ginger oil; ginger grass oil; clove bud oil: ----- Dill oil (anethum oil)	20	SEN
33012924	--- Clove leaf or stem, oil; coriander seed oil; dill oil; eucalyptus oil; fennel seed oil; ginger oil; ginger grass oil; clove bud oil: ----- Eucalyptus oil	20	SEN
33012925	--- Clove leaf or stem, oil; coriander seed oil; dill oil; eucalyptus oil; fennel seed oil; ginger oil; ginger grass oil; clove bud oil: ----- Fennel seed oil	20	SEN
33012926	--- Clove leaf or stem, oil; coriander seed oil; dill oil; eucalyptus oil; fennel seed oil; ginger oil; ginger grass oil; clove bud oil: ----- Ginger oil	20	SEN
33012927	--- Clove leaf or stem, oil; coriander seed oil; dill oil; eucalyptus oil; fennel seed oil; ginger oil; ginger grass oil; clove bud oil: ----- Ginger grass oil	20	SEN
33012928	--- Clove leaf or stem, oil; coriander seed oil; dill oil; eucalyptus oil; fennel seed oil; ginger oil; ginger grass oil; clove bud oil: ----- Clove bud oil	20	SEN

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33012931	--- Tuberose concentrate; nutmeg oil; palmarosa oil; patchouli oil; pepper oil; petitgrain oil; sandalwood oil; rose oil: ----- Tuberose concentrate	20	SEN
33012932	--- Tuberose concentrate; nutmeg oil; palmarosa oil; patchouli oil; pepper oil; petitgrain oil; sandalwood oil; rose oil: ----- Nutmeg oil	20	SEN
33012933	--- Tuberose concentrate; nutmeg oil; palmarosa oil; patchouli oil; pepper oil; petitgrain oil; sandalwood oil; rose oil: ----- Palmarosa oil	20	SEN
33012934	--- Tuberose concentrate; nutmeg oil; palmarosa oil; patchouli oil; pepper oil; petitgrain oil; sandalwood oil; rose oil: ----- Patchouli oil	20	SEN
33012935	--- Tuberose concentrate; nutmeg oil; palmarosa oil; patchouli oil; pepper oil; petitgrain oil; sandalwood oil; rose oil: ----- Pepper oil	20	SEN
33012936	--- Tuberose concentrate; nutmeg oil; palmarosa oil; patchouli oil; pepper oil; petitgrain oil; sandalwood oil; rose oil: ----- Petitgrain oil	20	SEN
33012937	--- Tuberose concentrate; nutmeg oil; palmarosa oil; patchouli oil; pepper oil; petitgrain oil; sandalwood oil; rose oil: ----- Sandalwood oil	20	SEN
33012938	--- Tuberose concentrate; nutmeg oil; palmarosa oil; patchouli oil; pepper oil; petitgrain oil; sandalwood oil; rose oil: ----- Rose oil	20	SEN
33012941	--- Camphor oil; lemon grass oil; ylang ylang oil; davana oil; cumin oil; celery seed oil, garlic oil, paprika oil, turmeric oil: ----- Camphor oil	20	SEN
33012942	--- Camphor oil; lemon grass oil; ylang ylang oil; davana oil; cumin oil; celery seed oil, garlic oil, paprika oil, turmeric oil: ----- Lemon grass oil	20	SEN
33012943	--- Camphor oil; lemon grass oil; ylang ylang oil; davana oil; cumin oil; celery seed oil, garlic oil, paprika oil, turmeric oil: ----- Ylang ylang oil	20	SEN
33012944	--- Camphor oil; lemon grass oil; ylang ylang oil; davana oil; cumin oil; celery seed oil, garlic oil, paprika oil, turmeric oil: ----- Davana oil	20	SEN
33012945	--- Camphor oil; lemon grass oil; ylang ylang oil; davana oil; cumin oil; celery seed oil, garlic oil, paprika oil, turmeric oil: ----- Cumin oil	20	SEN
33012946	--- Camphor oil; lemon grass oil; ylang ylang oil; davana oil; cumin oil; celery seed oil, garlic oil, paprika oil, turmeric oil: ----- Celery seed oil	20	SEN
33012947	--- Camphor oil; lemon grass oil; ylang ylang oil; davana oil; cumin oil; celery seed oil, garlic oil, paprika oil, turmeric oil: ----- Garlic oil	20	SEN
33012948	--- Camphor oil; lemon grass oil; ylang ylang oil; davana oil; cumin oil; celery seed oil, garlic oil, paprika oil, turmeric oil: ----- Paprika oil	20	SEN
33012949	--- Camphor oil; lemon grass oil; ylang ylang oil; davana oil; cumin oil; celery seed oil, garlic oil, paprika oil, turmeric oil: ----- Turmeric oil	20	SEN
33012950	---- Spices' oils not elsewhere specified or included	20	SEN
33012990	---- Other	20	SEN
<b>330130</b>	<b>RESINOIDS</b>		
33013010	---- Agar oil	12.5	RED
33013091	-- Other: ----- Flavouring essences, all types, including those for	20	RED
33013099	-- Other: ----- Other	20	RED
<b>330190</b>	<b>O ESSNTL OIL CONCNT</b>		
33019011	--- Fenugreek, ginger, pepper, turmeric, cardamom, celery seed and nutmeg oleoresins: ----- Fenugreek oleoresins	20	RED
33019012	--- Fenugreek, ginger, pepper, turmeric, cardamom, celery seed and nutmeg oleoresins: ----- Ginger oleoresins	20	RED
33019013	--- Fenugreek, ginger, pepper, turmeric, cardamom, celery seed and nutmeg oleoresins: ----- Pepper oleoresins	20	RED
33019014	--- Fenugreek, ginger, pepper, turmeric, cardamom, celery seed and nutmeg oleoresins: ----- Turmeric oleoresins	20	RED
33019015	--- Fenugreek, ginger, pepper, turmeric, cardamom, celery seed and nutmeg oleoresins: ----- Cardamom oleoresins	20	RED
33019016	--- Fenugreek, ginger, pepper, turmeric, cardamom, celery seed and nutmeg oleoresins: ----- Celery seed oleoresins	20	RED
33019017	--- Fenugreek, ginger, pepper, turmeric, cardamom, celery seed and nutmeg oleoresins: ----- Nutmeg oleoresins	20	RED
33019021	--- Clove, capsicum, coriander, cumin and fennel oleoreins and oleoresins of spices not elsewhere specified or included: ----- Clove oleoresins	20	RED
33019022	--- Clove, capsicum, coriander, cumin and fennel oleoreins and oleoresins of spices not elsewhere specified or included: ----- Capsicum oleoresins	20	RED
33019023	--- Clove, capsicum, coriander, cumin and fennel oleoreins and oleoresins of spices not elsewhere specified or included: ----- Coriander oleoresins	20	RED
33019024	--- Clove, capsicum, coriander, cumin and fennel oleoreins and oleoresins of spices not elsewhere specified or included: ----- Cumin oleoresins	20	RED
33019025	--- Clove, capsicum, coriander, cumin and fennel oleoreins and oleoresins of spices not elsewhere specified or included: ----- Fennel oleoresins	20	RED
33019029	--- Clove, capsicum, coriander, cumin and fennel oleoreins and oleoresins of spices not elsewhere specified or included: ----- Oleoresins of spices not elsewhere specified or included	20	RED
33019031	--- Attars of all kinds in fixed oil base; mustard oil aroma essence of ambrettolide (ambrette seed oil essence): ----- Attars of all kinds in fixed oil base	20	RED
33019032	--- Attars of all kinds in fixed oil base; mustard oil aroma essence of ambrettolide (ambrette seed oil essence): ----- Mustard oil aroma	20	RED
33019033	--- Attars of all kinds in fixed oil base; mustard oil aroma essence of ambrettolide (ambrette seed oil essence): ----- Essence of ambrettolide (ambrette seed oil essence)	20	RED



HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
33019041	--- Concentrates of essential oils in fats, in fixed oils or in waxes or the like, obtained by cold absorption or by maceration not elsewhere specified or included: ----- Flavouring essences, all types, including those for liquors	20	RED
33019049	--- Concentrates of essential oils in fats, in fixed oils or in waxes or the like, obtained by cold absorption or by maceration not elsewhere specified or included: ----- Other	20	RED
33019051	--- Terpenic by-products of the deterpenation of essential oils: ----- Flavouring essences, all types, including those for liquors	20	RED
33019059	--- Terpenic by-products of the deterpenation of essential oils: -----	20	RED
33019060	----- Aqueous distillates of essential oils, not elsewhere specified or included	20	RED
33019071	--- Aqueous solutions of essential oils: ----- Flavouring essences, all types, including those for liquors	20	RED
33019079	--- Aqueous solutions of essential oils: ----- Other	20	RED
33019090	---- Other	20	RED
<b>330210</b>	<b>FOOD,DRINK INDUSTRY</b>		
33021010	---- Synthetic flavouring essences	100	EXC
33021090	---- Other	100	EXC
<b>330290</b>	<b>OTHER</b>		
33029011	--- Mixtures of aromatic chemicals and essential oils as perfume base: ----- Synthetic perfumery compounds	12.5	SEN
33029012	--- Mixtures of aromatic chemicals and essential oils as perfume base: ----- Synthetic essential oil	12.5	SEN
33029019	--- Mixtures of aromatic chemicals and essential oils as perfume base: ----- Other	12.5	SEN
33029020	---- Aleuritic acid	12.5	SEN
33029090	---- Other	12.5	SEN
<b>330300</b>	<b>PERFUME,TOILET WATR</b>		
33030010	---- Eau-de-cologne	12.5	EXC
33030020	---- Rose water	12.5	EXC
33030030	---- Keora water	12.5	EXC
33030040	---- Perfumes and perfumery compounds not containing spirit (excluding aqueous distillates)	12.5	EXC
33030050	---- Perfumes containing spirit	12.5	EXC
33030060	---- Spirituous toilet preparations not elsewhere specified or included	12.5	EXC
33030090	---- Other	12.5	EXC
<b>330410</b>	<b>LIP MAKE-UP PREPAR.</b>		
33041000	-- Lip make-up preparations	12.5	E-8
<b>330420</b>	<b>EYE MAKE-UP PREPAR.</b>		
33042000	-- Eye make-up preparations	12.5	E-8
<b>330430</b>	<b>NAIL PREPARATIONS</b>		
33043000	-- Manicure or pedicure preparations	12.5	E-8
<b>330491</b>	<b>MAKE-UP,POWDER,ETC</b>		
33049110	---- Face powders	12.5	E-8
33049120	---- Talcum powders	12.5	E-8
33049190	---- Other	12.5	E-8
<b>330499</b>	<b>OTHER BEAUTY PREPAR</b>		
33049910	---- Face creams	12.5	E-8
33049920	---- Nail polish or lacquers	12.5	E-8
33049930	---- Moisturising lotion	12.5	E-8
33049940	---- Sindur, bindi, kumkum	12.5	E-8
33049950	---- Turmeric preparations	12.5	E-8
33049990	---- Other	12.5	E-8
<b>330510</b>	<b>SHAMPOOS</b>		
33051010	---- Containing spirit	12.5	E-8
33051090	---- Other	12.5	E-8
<b>330520</b>	<b>PERMANENTS</b>		
33052000	-- Preparations for permanent waving or straightening	12.5	E-8
<b>330530</b>	<b>HAIR LACQUERS</b>		
33053000	-- Hair lacquers	12.5	E-8
<b>330590</b>	<b>OTHER HAIR PREP</b>		
33059011	--- Hair oil: ----- Perfumed	12.5	E-8
33059019	--- Hair oil: ----- Other	12.5	E-8
33059020	---- Brilliantines (spirituous)	12.5	E-8
33059030	---- Hair cream	12.5	E-8
33059040	---- Hair dyes (natural, herbal or synthetic)	12.5	E-8
33059050	---- Hair fixers	12.5	E-8
33059090	---- Other	12.5	E-8
<b>330610</b>	<b>DENTIFRICES</b>		
33061010	---- In powder	12.5	E-8
33061020	---- In paste	12.5	E-8
33061090	---- Other	12.5	E-8
<b>330620</b>	<b>YRN CLN BETWN TEETH</b>		
33062000	-- Yarn used to clean between the teeth (dental floss)	12.5	E-8
<b>330690</b>	<b>OTHER ORAL/DENTAL P</b>		
33069000	-- Other	12.5	E-8
<b>330710</b>	<b>SHAVING PRODUCTS</b>		
33071010	---- Shaving cream	12.5	E-8
33071090	---- Other	12.5	E-8
<b>330720</b>	<b>PERSNL DEODOR/ANTIP</b>		
33072000	-- Personal deodorants and anti-perspirants	12.5	E-8

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<b>330730</b>	<b>BATH PREPARATIONS</b>		
33073010	---- Bath oil (thailam)	12.5	E-8
33073090	---- Other	12.5	E-8
<b>330741</b>	<b>BURNING ORDORIFROUS</b>		
33074100	- Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites: --- "Agarbatti" and other odoriferous preparations which operate by burning	12.5	EXC
<b>330749</b>	<b>PERFUM/DEODOR ROOMS</b>		
33074900	- Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites: --- Other	12.5	E-8
<b>330790</b>	<b>OTHER BEAUTY PROD</b>		
33079010	---- Depilatories	12.5	E-8
33079020	---- Sterile contact lens care solution	12.5	E-8
33079090	---- Other	12.5	E-8
<b>340111</b>	<b>TOILET USE BARS</b>		
34011110	---- Medicated toilet soaps	12.5	E-8
34011120	---- Shaving soaps other than shaving cream	12.5	E-8
34011190	---- Other	12.5	E-8
<b>340119</b>	<b>NOT TOILET USE BARS</b>		
34011911	--- Bars and blocks of not less than 500 gm in weight: ----- Industrial soap	12.5	EXC
34011919	--- Bars and blocks of not less than 500 gm in weight: ----- Other	12.5	EXC
34011920	---- Flakes, chips and powder	12.5	EXC
34011930	---- Tablets and cakes	12.5	EXC
34011941	--- Household and laundry soaps not elsewhere specified or included: ----- Household soaps	12.5	EXC
34011942	--- Household and laundry soaps not elsewhere specified or included: ----- Laundry soaps	12.5	EXC
34011990	---- Other	12.5	EXC
<b>340120</b>	<b>SOAP, NOT IN BARS</b>		
34012000	-- Soap in other forms	12.5	E-8
<b>340130</b>	<b>ORG. SUFOACT PROD FOR WASHING SKIN, LIQ/CRM, RETA</b>		
34013011	--- For toilet use (including medicated products): ----- Medicated toilet soaps	12.5	E-8
34013012	--- For toilet use (including medicated products): ----- Shaving cream and shaving gel	12.5	E-8
34013019	--- For toilet use (including medicated products): ----- Other	12.5	E-8
34013090	---- Other	12.5	E-8
<b>340211</b>	<b>ANIONIC CLEANING</b>		
34021110	---- Silicone surfactant	12.5	E-8
34021190	---- Other	12.5	E-8
<b>340212</b>	<b>CATIONIC CLEANING</b>		
34021200	- Organic surface-active agents, whether or not put up for retail sale: - -- Cationinc	12.5	SEN
<b>340213</b>	<b>NONIONIC CLEANING</b>		
34021300	- Organic surface-active agents, whether or not put up for retail sale: - -- Non-ionic	12.5	SEN
<b>340219</b>	<b>OTHER ORGANIC</b>		
34021900	- Organic surface-active agents, whether or not put up for retail sale: - -- Other	12.5	SEN
<b>340220</b>	<b>RETAIL SALE WASHING</b>		
34022010	---- Washing preparations (including auxili ary washing preparations) and cleaning preparations, having a basis of soap or other organic surface active agents	12.5	E-8
34022020	---- Cleaning or degreasing preparations not having a basis of soap or other organic surface active agents	12.5	E-8
34022090	---- Other	12.5	E-8
<b>340290</b>	<b>NON RETAIL WASHING</b>		
34029011	--- Synthetic detergents: ----- Washing preparations (including auxiliary washing preparations) and cleaning preparations, having a basis of soap or other organic surface active agents	12.5	E-8
34029012	--- Synthetic detergents: ----- Cleaning or degreasing preparations not having a basis of soap or other organic surface active agents	12.5	E-8
34029019	--- Synthetic detergents: ----- Other	12.5	E-8
34029020	---- Sulphonated or sulphated or oxidized or chlorinated castor oil; sulphonated or sulphated or oxidized or chlorinated fish oil; sulphonated or sulphated or oxidized or chlorinated sperm oil; sulphonated or sulphated or oxidized or chlorinated neats foot oil	12.5	E-8
34029030	---- Penetrators	12.5	E-8
34029041	--- Wetting agents: ----- Washing preparations (including auxiliary washing preparations) and cleaning preparations, having a basis of soap or other organic surface active agents	12.5	E-8
34029042	--- Wetting agents: ----- Cleaning or degreasing preparations not having a basis of soap or other organic surface active agents	12.5	E-8
34029049	--- Wetting agents: ----- Other	12.5	E-8
34029051	--- Washing preparations whether or not containing soap: ----- Washing preparations (including auxiliary washing preparations) and cleaning preparations, having a basis of soap or other organic surface active agents	12.5	E-8
34029052	--- Washing preparations whether or not containing soap: ----- Cleaning or degreasing preparations not having a basis of soap or other organic surface active agents	12.5	E-8

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34029059	--- Washing preparations whether or not containing soap: ----- Other	12.5	E-8
34029091	--- Other: ----- Washing preparations (including auxiliary washing preparations) and cleaning preparations, having a basis of soap or other organic surface active agents	12.5	E-8
34029092	--- Other: ----- Cleaning or degreasing preparations not having a basis of soap or other organic surface active agents	12.5	E-8
34029099	--- Other: ----- Other	12.5	E-8
<b>340311</b>	<b>FOR TEXTILES,N OILS</b>		
34031100	- Containing petroleum oils or oils obtained from bituminous minerals: --- Preparations for the treatment of textile materials, leather, furskins or other materials	12.5	E-8
<b>340319</b>	<b>FOR TEX BITUMINOUS</b>		
34031900	- Containing petroleum oils or oils obtained from bituminous minerals: --- Other	12.5	E-8
<b>340391</b>	<b>FOR TEXTILES,ETC</b>		
34039100	- Other: --- Preparations for the treatment of textile materials, leather, furskins or other materials	12.5	E-8
<b>340399</b>	<b>NOT CONT PETRO OILS</b>		
34039900	- Other: --- Other	12.5	E-5
<b>340410</b>	<b>OF CHEM MOD LIGNITE</b>		
34041000	-- Of chemically modified lignite	12.5	E-8
<b>340420</b>	<b>POLYETHYLENE GLYCOL</b>		
34042000	-- Of poly (oxyethylene) (polyethylene glycol)	12.5	E-8
<b>340490</b>	<b>OF OTHER</b>		
34049010	---- Sealing wax (including bottle sealing wax) in sticks, cakes or similar forms	12.5	E-8
34049020	---- Polyethylene wax	12.5	E-8
34049031	--- Artificial waxes (including water soluble waxes) prepared waxes, not emulsified or containing solvents: ----- Poly brominated biphenyls	12.5	E-8
34049032	--- Artificial waxes (including water soluble waxes) prepared waxes, not emulsified or containing solvents: ----- Poly chlorinated biphenyls	12.5	E-8
34049033	--- Artificial waxes (including water soluble waxes) prepared waxes, not emulsified or containing solvents: ----- Poly chlorinated terphenyls	12.5	E-8
34049039	--- Artificial waxes (including water soluble waxes) prepared waxes, not emulsified or containing solvents: ----- Other	12.5	E-8
34049090	---- Other	12.5	E-8
<b>340510</b>	<b>FOR FOOTWEAR,ETC</b>		
34051000	-- Polishes, creams and similar preparations for footwear or leather	12.5	E-8
<b>340520</b>	<b>FOR WOOD</b>		
34052000	-- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other wood work	12.5	E-8
<b>340530</b>	<b>COACHWORK,NT METAL</b>		
34053000	-- Polishes and similar preparations for coach-work, other than metal polishes	12.5	E-8
<b>340540</b>	<b>SCOURING PASTE,POWD</b>		
34054000	-- Scouring pastes and powders and other scouring preparations	12.5	E-8
<b>340590</b>	<b>OT POLISH,CREAM,ETC</b>		
34059010	---- Polishes and compositions for application to metal including diamond polishing powder or paste	12.5	E-8
34059090	---- Other	12.5	E-8
<b>340600</b>	<b>CANDLES,TAPERS,ETC</b>		
34060010	---- Candles	12.5	E-8
34060090	---- Other	12.5	E-8
<b>340700</b>	<b>CHILD MODELNG PASTES</b>		
34070010	---- Modelling pastes, including those put up for children's	12.5	E-8
34070090	---- Other	12.5	E-8
<b>350110</b>	<b>CASEIN</b>		
35011000	-- Casein	20	RED
<b>350190</b>	<b>CASEINATE+O CAS DER</b>		
35019000	-- Other	20	RED
<b>350211</b>	<b>EGG ALBUMIN, DRIED</b>		
35021100	- Egg albumin: --- Dried	20	RED
<b>350219</b>	<b>O EGG ALBMN,N DRIED</b>		
35021900	- Egg albumin: --- Other	20	RED
<b>350220</b>	<b>Milk albumin incldng concentrates of twoor more whey proteins</b>		
35022000	-- Milk albumin, including concentrates of two or more whey proteins	20	RED
<b>350290</b>	<b>OTHER ALBUMIN</b>		
35029000	-- Other	20	RED
<b>350300</b>	<b>GELATIN;ISINGLASS;</b>		
35030010	---- Isinglass	20	RED
35030020	---- Gelatin, edible grade and not elsewhere specified or included	20	RED
35030030	---- Glues derived from bones, hides and similar items; fish glues	20	RED
35030090	---- Other	20	RED
<b>350400</b>	<b>PEPTONE,O PROTN+DER</b>		
35040010	---- Peptones	20	RED
35040091	--- Other: ---- Isolated soya protein	12.5	RED
35040099	--- Other: ---- Others	20	RED
<b>350510</b>	<b>DEXTRIN,O MOD STRCH</b>		
35051010	---- Esterified starches	20	SEN
35051090	---- Other	20	SEN
<b>350520</b>	<b>STARCH GLUE</b>		
35052000	-- Glues	20	RED

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
<b>350610</b>	<b>WEIGHT =&lt; 1 KG</b>		
35061000	-- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of	12.5	E-8
<b>350691</b>	<b>ADHESIVES BASED ON RUBBER,POLMR OF HD3901-3913,NE</b>		
35069110	---- Based on latex, phenol formaldehyde (PF), urea formaldehyde (UF) and polyvinyl alcohol (PVA)	12.5	SEN
35069190	---- Other	12.5	SEN
<b>350699</b>	<b>OTHER 3506</b>		
35069910	---- Synthetic glue with phenol urea or cresol (with formaldehyde) as the main component	12.5	E-8
35069991	--- Prepared glues and other prepared adhesives not elsewhere specified or included: ---- Based on starch, gum, latex, PF, UF and PVA	12.5	E-8
35069999	--- Prepared glues and other prepared adhesives not elsewhere specified or included: ---- Other	12.5	E-8
<b>350710</b>	<b>RENNET</b>		
35071011	--- Microbial rennet: ---- Animal rennet	12.5	E-8
35071019	--- Microbial rennet: ---- Other	12.5	E-8
35071091	--- Other: ---- Animal rennet	12.5	E-8
35071099	--- Other: ---- Other	12.5	E-8
<b>350790</b>	<b>OTHER 3507</b>		
35079010	---- Industrial enzymes (textile assistant)	12.5	E-8
35079020	---- Pancreatin pure (excluding medicament)	12.5	E-8
35079030	---- Pepsin (excluding medicament)	12.5	E-8
35079040	---- Pectin esterases pure	12.5	E-8
35079050	---- Pectolytic enzyme (pectinase)	12.5	E-8
35079061	--- Other enzymes of microbial origin: ---- Streptokinase	12.5	E-8
35079062	--- Other enzymes of microbial origin: ---- Amylases enzymes	12.5	E-8
35079069	--- Other enzymes of microbial origin: ---- Other	12.5	E-8
35079071	--- Enzymes for pharmaceutical use, other than streptokinase: ---- Papain, pure, of pharmaceutical grade	12.5	E-8
35079079	--- Enzymes for pharmaceutical use, other than streptokinase: ---- Other	12.5	E-8
35079091	--- Other: ---- Enzymatic preparations containing food stuffs	12.5	E-8
35079099	--- Other: ---- Other	12.5	E-8
<b>360100</b>	<b>PROPELLANT POWDERS</b>		
36010010	---- Blasting powder	12.5	E-8
36010020	---- Gun powder	12.5	E-8
36010090	---- Other	12.5	E-8
<b>360200</b>	<b>PREP,N PROPEL POWDR</b>		
36020010	---- Industrial explosives	12.5	E-8
36020090	---- Other	12.5	E-8
<b>360300</b>	<b>FUSES;PERCUSSION CAPS</b>		
36030011	--- Safety fuses: ---- For mine blasting	12.5	E-8
36030019	--- Other	12.5	E-8
36030020	---- Detonating fuses	12.5	E-8
36030031	--- Percussion and detonating caps: ---- Non-ordnance	12.5	E-8
36030039	--- Percussion and detonating caps: ---- Other	12.5	E-8
36030041	--- Igniters: ---- Non-ordnance	12.5	E-8
36030049	--- Igniters: ---- Other	12.5	E-8
36030051	--- Electric detonators: ---- Containing explosives electrically ignited, non-ordnance	12.5	E-8
36030059	--- Electric detonators: ---- Other	12.5	E-8
<b>360410</b>	<b>FIREWORKS</b>		
36041000	-- Fireworks	12.5	E-8
<b>360490</b>	<b>OT PYROTECHNIC ARTC</b>		
36049010	---- Ship signals	12.5	E-8
36049090	---- Other	12.5	E-8
<b>360500</b>	<b>MATCHES</b>		
36050010	---- Safety matches	12.5	EXC
36050090	---- Other	12.5	EXC
<b>360610</b>	<b>LIGHTR FLUID&lt;300CM3</b>		
36061000	-- Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm3	12.5	E-8
<b>360690</b>	<b>FERROCERIUM;OTHER</b>		
36069010	---- Combustible preparations	12.5	E-8
36069091	--- Other: ---- Ferro-cerium, in all forms	12.5	E-8
36069092	--- Other: ---- Pyrophoric alloys, in all forms	12.5	E-8
36069093	--- Other: ---- DNPT (dinitroso-penta-methylene tetramine)	12.5	E-8
36069099	--- Other: ---- Others	12.5	E-8
<b>370110</b>	<b>X-RAY</b>		
37011010	---- Medical	12.5	E-8
37011090	---- Other	12.5	E-8
<b>370120</b>	<b>INSTANT PRINT FILM</b>		
37012000	-- Instant print film	5	E-8
<b>370130</b>	<b>OTHER &gt; 255MM</b>		
37013000	-- Other plates and film, with any side exceeding 255 mm	12.5	E-8
<b>370191</b>	<b>COLOR PHOTOGRAPHY</b>		
37019110	---- Cinematographic film	12.5	E-8
37019190	---- Other	12.5	E-8
<b>370199</b>	<b>OTHER 3701</b>		

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
37019910	- Other: ---- Cinematographic film	12.5	E-8
37019990	- Other: ---- Other	12.5	E-8
<b>370210</b>	<b>X-RAY</b>		
37021000	-- For X-ray	12.5	E-8
<b>370220</b>	<b>INSTANT PRINT FILM</b>		
37022000	-- Instant print film	5	E-8
<b>370231</b>	<b>NO SPR H&lt;105 COLOR</b>		
37023110	---- Cinematographic film	12.5	E-8
37023190	---- Other	12.5	E-8
<b>370232</b>	<b>NO SPR H&lt;105 MICRO</b>		
37023210	---- Cinematographic film	12.5	E-8
37023290	---- Other	12.5	E-8
<b>370239</b>	<b>NO SPR H&lt;105 OTHER</b>		
37023910	---- Cinematographic film	12.5	E-8
37023990	---- Other	12.5	E-8
<b>370241</b>	<b>NO SPR&gt;610L&gt;200W CL</b>		
37024110	---- Cinematographic film	12.5	E-8
37024190	---- Other	12.5	E-8
<b>370242</b>	<b>NO SPR&gt;610W&gt;200L BW</b>		
37024210	---- Photographic film of a width 620 mm in rolls	12.5	E-8
37024220	---- Cinematographic film	12.5	E-8
37024290	---- Other	12.5	E-8
<b>370243</b>	<b>NO SPR&gt;105W&lt;200L</b>		
37024310	---- Photographic films (black and white) of a width 620 mm	12.5	E-8
37024320	---- Cinematographic film	12.5	E-8
37024390	---- Other	12.5	E-8
<b>370244</b>	<b>NO SPR&gt;105W&lt;610L</b>		
37024410	---- Photographic films of a width 120 mm in rolls	12.5	E-8
37024420	---- Cinematographic film	12.5	E-8
37024490	---- Other	12.5	E-8
<b>370251</b>	<b>COLR=&lt;16MM=&lt;14M LNG</b>		
37025110	---- Finished rolls of cinematographic positive	12.5	E-8
37025120	---- Other cinematographic film	12.5	E-8
37025190	---- Other	12.5	E-8
<b>370252</b>	<b>O,COL=&lt;16MM=&lt;14M LG</b>		
37025210	---- Finished rolls of cinematographic positive	12.5	E-8
37025220	---- Other cinematographic film	12.5	E-8
37025290	---- Other	12.5	E-8
<b>370253</b>	<b>CL&gt;16=&lt;35MM=&lt;30M,SL</b>		
37025300	- 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, for slides	12.5	E-8
<b>370254</b>	<b>PHOT FLM CLR PHOT OV 16MM,NT OV 35MM&lt;=&lt;30MM,EX,SL</b>		
37025410	---- Finished rolls of cinematographic positive	12.5	E-8
37025420	---- Other cinematographic film	12.5	E-8
37025490	---- Other	12.5	E-8
<b>370255</b>	<b>O,CL&gt;16=&lt;35MM&gt;30M L</b>		
37025510	---- Finished rolls of cinematographic positive	12.5	E-8
37025520	---- Other cinematographic film	12.5	E-8
37025590	---- Other	12.5	E-8
<b>370256</b>	<b>OTH,COLOR &gt;35MM WDE</b>		
37025610	---- Finished rolls of cinematographic positive	12.5	E-8
37025620	---- Other cinematographic film	12.5	E-8
37025690	---- Other	12.5	E-8
<b>370291</b>	<b>PHOT FLM NESOI,WIDTH NOT OVER 16MM , SENSITIZED</b>		
37029100	- Other: --- Of a width not exceeding 16 mm	12.5	E-8
<b>370293</b>	<b>O&gt;16MM=&lt;35MM=&lt;30M L</b>		
37029310	---- Cinematographic films	12.5	E-8
37029390	---- Other	12.5	E-8
<b>370294</b>	<b>OT&gt;16MM=&lt;35MM&gt;30M L</b>		
37029410	---- Cinematographic films	12.5	E-8
37029490	---- Other	12.5	E-8
<b>370295</b>	<b>PHOTO FILM IN ROLLS NESOI, OF A WIDTH OVER 35M</b>		
37029510	---- Cinematographic films	12.5	E-8
37029590	---- Other	12.5	E-8
<b>370310</b>	<b>ROLLS,SENS&gt;610 WIDE</b>		
37031010	---- Photographic paper or paperboard	12.5	E-8
37031020	---- Textiles	12.5	E-8
<b>370320</b>	<b>OTH,FOR COLOR PHOTO</b>		
37032010	---- Photographic paper or paperboard	12.5	E-8
37032020	---- Textiles	12.5	E-8
<b>370390</b>	<b>PHOTO PAPER NT COLR</b>		
37039010	---- Photographic paper or paperboard	12.5	E-8
37039020	---- Textiles	12.5	E-8
<b>370400</b>	<b>FILM,PAPER</b>		
37040010	---- Photographic paper, or paperboard	12.5	E-8
37040020	---- Cinematographic plates and film	12.5	E-8
37040030	---- Sensitised textiles	12.5	E-8
37040090	---- Other	12.5	E-8
<b>370510</b>	<b>FOR OFFSET REPRO</b>		
37051000	-- For offset reproduction	12.5	E-8
<b>370520</b>	<b>FOR MICROFILM</b>		

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
37052000	-- Microfilms	12.5	E-8
<b>370590</b>	<b>OTHER 3705</b>		
37059010	---- Microfiches	12.5	E-8
37059090	---- Other	12.5	E-8
<b>370610</b>	<b>WIDTH =&gt;35 MM</b>		
37061011	--- Feature films: ----- Made wholly in black and white and of a length not exceeding 4,000 m	12.5	E-8
37061012	--- Feature films: ----- Made wholly in black and white and of a length exceeding 4,000 m	12.5	E-8
37061013	--- Feature films: ----- Made wholly or partly in colour and of a length not exceeding 4,000 m	12.5	E-8
37061014	--- Feature films: ----- Made wholly or partly in colour and of a length exceeding 4,000 m	12.5	E-8
37061015	--- Feature films: ----- Children's films certified by the Central Board of Film Certification to be "Children's Film"	12.5	E-8
37061020	---- Documentary shorts, and films certified as such by the Central Board of Film Certification	12.5	E-8
37061030	---- News Reels and clippings	12.5	E-8
37061041	--- Advertisement shorts and films: ----- Made wholly in black and	12.5	E-8
37061042	--- Advertisement shorts and films: ----- Made wholly or partly in colour	12.5	E-8
37061051	--- Other children's film: ----- Patch prints, including Logos intended exclusively for the entertainment of children	12.5	E-8
37061052	--- Other children's film: ----- Children's film certified by the Central Board of Films Certification to be "Children's Film"	12.5	E-8
37061059	--- Other children's film: ----- Other	12.5	E-8
37061061	--- Educational shorts, and films: ----- Certified as predominantly educational by the Central Board of Film Certification	12.5	E-8
37061062	--- Educational shorts, and films: ----- Patch prints, including logos intended exclusively for educational purposes	12.5	E-8
37061063	--- Educational shorts, and films: ----- Teaching aids including film strips of educational nature	12.5	E-8
37061069	--- Educational shorts, and films: ----- Other	12.5	E-8
37061070	---- Short films not elsewhere specified or included	12.5	E-8
37061091	--- Other: ----- Audio-visual news or audio-visual views materials including news clippings	12.5	E-8
37061092	--- Other: ----- Master positives, exposed negatives, dupes and rush prints as are not cleared for public exhibitions	12.5	E-8
37061099	--- Other: ----- Other	12.5	E-8
<b>370690</b>	<b>WIDTH =&lt; 35MM</b>		
37069011	--- Feature films: ----- Made wholly in black and white and of a length not exceeding 4,000 m	12.5	E-8
37069012	--- Feature films: ----- Made wholly in black and white and of a length exceeding 4,000 m	12.5	E-8
37069013	--- Feature films: ----- Made wholly or partly in colour and of a length not exceeding 4,000 m	12.5	E-8
37069014	--- Feature films: ----- Made wholly or partly in colour and of a length exceeding 4,000 m	12.5	E-8
37069015	--- Feature films: ----- Children's films certified by the Central Board of Film Certification to be "Children's Film"	12.5	E-8
37069020	---- Documentary shots, and films certified as such by the Central Board of Film Certification	12.5	E-8
37069030	---- News reels and clippings	12.5	E-8
37069041	--- Advertisement shots and films: ----- Made wholly in black and white	12.5	E-8
37069042	--- Advertisement shots and films: ----- Made wholly or partly in colour	12.5	E-8
37069051	--- Other children's film: ----- Patch prints, including logos intended exclusively for the entertainment of children	12.5	E-8
37069052	--- Other children's film: ----- Children's film certified by the Central Board of Films Certification to be "Children's film"	12.5	E-8
37069059	--- Other children's film: ----- Other	12.5	E-8
37069061	--- Educational shots, and films: ----- Certified as predominantly educational by the Central Board of Film Certification	12.5	E-8
37069062	--- Educational shots, and films: ----- Patch prints, including logos intended exclusively for educational purposes	12.5	E-8
37069063	--- Educational shots, and films: ----- Teaching aids including film strips of educational nature	12.5	E-8
37069064	--- Educational shots, and films: ----- Certified as predominantly educational, by Central Board of Film Certification, of width below	12.5	E-8
37069069	--- Educational shots, and films: ----- Other	12.5	E-8
37069070	---- Short film not elsewhere specified	12.5	E-8
37069091	--- Other: ----- Audio-visual news or audio-visual views materials including news clippings	12.5	E-8
37069092	--- Other: ----- Master positives, exposed negatives, dupes and rush prints as are not cleared for public exhibitions	12.5	E-8
37069099	--- Other: ----- Other	12.5	E-8
<b>370710</b>	<b>SENSITIZED EMULSION</b>		
37071000	-- Sensitizing emulsions	12.5	E-8
<b>370790</b>	<b>OTHER 3707</b>		
37079010	---- Chemical products mixed or compounded for Photographic uses (for example, developers and fixers), whether or not in bulk	12.5	E-8
37079090	---- Other	12.5	E-8
<b>380110</b>	<b>ARTIFICIAL GRAPHITE</b>		
38011000	-- Artificial graphite	12.5	E-8

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
<b>380120</b>	<b>COLLOIDAL/SEMI GRPH</b>		
38012000	-- Colloidal or semi-colloidal graphite	12.5	E-8
<b>380130</b>	<b>CARBONAC PASTE F ELEC</b>		
38013000	-- Carbonaceous pastes for electrodes and similar pastes for furnace linings	12.5	E-8
<b>380190</b>	<b>OT GRPH-BASED PREPS</b>		
38019000	-- Other	12.5	E-8
<b>380210</b>	<b>ACTIVATED CARBON</b>		
38021000	-- Activated carbon	12.5	E-8
<b>380290</b>	<b>NATURAL MINERL PROD</b>		
38029011	--- Activated natural mineral products: ----- Activated alumina	12.5	E-8
38029012	--- Activated natural mineral products: ----- Activated bauxite	12.5	E-8
38029019	--- Activated natural mineral products: ----- Other	12.5	E-8
38029020	---- Animal black (for example bone black, ivory black), including spent animal black	12.5	E-8
<b>380300</b>	<b>TALL OIL,REFIN/UNRF</b>		
38030000	-TALL OIL, WHETHER OR NOT REFINED	12.5	E-8
<b>380400</b>	<b>RESID LY,N TALL OIL</b>		
38040010	---- Lignin sulphonates	12.5	E-8
38040020	---- Concentrated sulphate lye	12.5	E-8
38040090	---- Other	12.5	E-8
<b>380510</b>	<b>GUM/WD/SULFT TP OIL</b>		
38051010	---- Wood turpentine oil and spirit of turpentine	12.5	E-8
38051020	---- Gum turpentine oil	12.5	E-8
38051030	---- Sulphate turpentine oil	12.5	E-8
<b>380520</b>	<b>PINE OIL</b>		
38052000	-- Pine oil	12.5	E-8
<b>380590</b>	<b>OTHER 3805</b>		
38059010	---- Terpenic oils produced by the distillation or other treatment of coniferous woods	12.5	E-8
38059020	---- Crude dipentene	12.5	E-8
38059030	---- Sulphite turpentine	12.5	E-8
38059090	---- Other	12.5	E-8
<b>380610</b>	<b>ROSIN+RESIN ACIDS</b>		
38061010	---- Gum rosin	12.5	E-8
38061090	---- Other	12.5	E-8
<b>380620</b>	<b>ROSN/RESN ACID SALT</b>		
38062000	-- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	12.5	E-8
<b>380630</b>	<b>ESTER GUMS</b>		
38063000	-- Ester gums	12.5	E-8
<b>380690</b>	<b>OTHER 3806</b>		
38069010	---- Run gums	12.5	E-8
38069090	---- Other	12.5	E-8
<b>380700</b>	<b>WD TAR,VEG PITCH,ET</b>		
38070010	---- Wood tar	12.5	E-8
38070020	---- Wood Tar oils, wood creosote, wood naphtha	12.5	E-8
38070030	---- Vegetable pitch, brewers' pitch and similar preparations based on rosin, resin acids or vegetable pitch	12.5	E-8
<b>380810</b>	<b>INSECTICIDES,RETAIL</b>		
38081011	--- Aldrin, aluminium phosphite, calcium cyanide, chlordane, chloro benzilate, DDVP, DDT: ----- Aldrin	12.5	SEN
38081012	--- Aldrin, aluminium phosphite, calcium cyanide, chlordane, chloro benzilate, DDVP, DDT: ----- Aluminium phosphite (for example phostoxin)	12.5	SEN
38081013	--- Aldrin, aluminium phosphite, calcium cyanide, chlordane, chloro benzilate, DDVP, DDT: ----- Calcium cyanide	12.5	SEN
38081014	--- Aldrin, aluminium phosphite, calcium cyanide, chlordane, chloro benzilate, DDVP, DDT: ----- Chlordane	12.5	SEN
38081015	--- Aldrin, aluminium phosphite, calcium cyanide, chlordane, chloro benzilate, DDVP, DDT: ----- Chloro benzilate	12.5	SEN
38081016	--- Aldrin, aluminium phosphite, calcium cyanide, chlordane, chloro benzilate, DDVP, DDT: ----- D.D.V.P (Dimethyl-dichloro-vinyl-	12.5	SEN
38081017	--- Aldrin, aluminium phosphite, calcium cyanide, chlordane, chloro benzilate, DDVP, DDT: ----- D.D.T. (excluding D.D.T. of heading 2903 62)	12.5	SEN
38081021	--- Diagonal, heptachlor, lindane, methyl bromide, parathion methyl, dimethoate technical, malathion: ----- Diagonal	12.5	SEN
38081022	--- Diagonal, heptachlor, lindane, methyl bromide, parathion methyl, dimethoate technical, malathion: ----- Heptachlor	12.5	SEN
38081023	--- Diagonal, heptachlor, lindane, methyl bromide, parathion methyl, dimethoate technical, malathion: ----- Lindane	12.5	SEN
38081024	--- Diagonal, heptachlor, lindane, methyl bromide, parathion methyl, dimethoate technical, malathion: ----- Methyl bromide	12.5	SEN
38081025	--- Diagonal, heptachlor, lindane, methyl bromide, parathion methyl, dimethoate technical, malathion: ----- Parathion, methyl	12.5	SEN
38081026	--- Diagonal, heptachlor, lindane, methyl bromide, parathion methyl, dimethoate technical, malathion: ----- Dimethoate, technical grade	12.5	SEN
38081027	--- Diagonal, heptachlor, lindane, methyl bromide, parathion methyl, dimethoate technical, malathion: ----- Malathion	12.5	SEN

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
38081031	--- Endosulphan technical, quinal phos, isoproturon, fenthion, cipermethrin technical, allethrin, synthetic pyrethrum: ----- Endosulphan, technical grade	12.5	SEN
38081032	--- Endosulphan technical, quinal phos, isoproturon, fenthion, cipermethrin technical, allethrin, synthetic pyrethrum: ----- Quinal phos	12.5	SEN
38081033	--- Endosulphan technical, quinal phos, isoproturon, fenthion, cipermethrin technical, allethrin, synthetic pyrethrum: ----- Isoproturon	12.5	SEN
38081034	--- Endosulphan technical, quinal phos, isoproturon, fenthion, cipermethrin technical, allethrin, synthetic pyrethrum: ----- Fenthion	12.5	SEN
38081035	--- Endosulphan technical, quinal phos, isoproturon, fenthion, cipermethrin technical, allethrin, synthetic pyrethrum: ----- Cipermethrin, technical grade	12.5	SEN
38081036	--- Endosulphan technical, quinal phos, isoproturon, fenthion, cipermethrin technical, allethrin, synthetic pyrethrum: ----- Allethrin	12.5	SEN
38081037	--- Endosulphan technical, quinal phos, isoproturon, fenthion, cipermethrin technical, allethrin, synthetic pyrethrum: ----- Synthetic pyrethrum	12.5	SEN
38081091	--- Other: ----- Repellants for insects such as flies, mosquito	12.5	SEN
38081092	--- Other: ----- Paper impregnated or coated with insecticide such as D.D.T. coated paper	12.5	SEN
38081099	--- Other: ----- Other	12.5	SEN
<b>380820</b>	<b>FUNGICIDES, RETAIL</b>		
38082010	---- Maneb	12.5	E-8
38082020	---- Sodium penta chlorophenate (santobrite)	12.5	E-8
38082030	---- Thiram (tetramethyl thiuram disulphide)	12.5	E-8
38082040	---- Zineb	12.5	E-8
38082050	---- Copper oxychloride	12.5	E-8
38082090	---- Other	12.5	E-8
<b>380830</b>	<b>HERBICID,ANTISPRT PR</b>		
38083010	---- Chloromethyl phenoxy acetic acid (M.C.P.A.)	12.5	E-8
38083020	---- 2:4 Dichlorophenoxy acetic acid and its esters	12.5	E-8
38083030	---- Gibberellic acid	5	E-8
38083040	---- Plant-growth regulators	12.5	E-8
38083050	---- Weedicides and weed killing agents	12.5	E-8
38083090	---- Other	12.5	E-8
<b>380840</b>	<b>DISINFECTANT,RETAIL</b>		
38084000	-- Disinfectants	12.5	E-8
<b>380890</b>	<b>RODENTICID ET,RETAIL</b>		
38089010	---- Pesticides, not elsewhere specified or included	12.5	E-8
38089090	---- Other	12.5	E-8
<b>380910</b>	<b>OF AMYLACEOUS SUBST</b>		
38091000	-- With a basis of amylaceous substances	20	RED
<b>380991</b>	<b>O USED IN TEXTL IND</b>		
38099110	---- Textile assistants mordanting agents	12.5	E-8
38099120	---- Textile assistants desizing agents	12.5	E-8
38099130	---- Textile assistants dispersing agents	12.5	E-8
38099140	---- Textile assistants emulsifying agents	12.5	E-8
38099150	---- Textile assistants hydro sulphite formaldehyde compound (rongalite or formusul)	12.5	E-8
38099160	---- Textile assistants—textile preservatives	12.5	E-8
38099170	---- Textile assistants water proofing agents	12.5	E-8
38099180	---- Prepared textile glazings, dressings and mordants	12.5	E-8
38099190	---- Other	12.5	E-8
<b>380992</b>	<b>USED IN PAPER INDST</b>		
38099200	- Other: --- Of a kind used in the paper or like industries	12.5	E-8
<b>380993</b>	<b>O IN LEATHR+SIM IND</b>		
38099310	---- Fatty oil or pull up oil	12.5	SEN
38099390	---- Other	12.5	SEN
<b>381010</b>	<b>SLD,WLD,BRZ PWD+PST</b>		
38101010	---- Pickling preparations and other soldering, brazing or welding powders or pastes	12.5	E-8
38101020	---- Thermite portion for welding (alumina thermic heat generators)	12.5	E-8
38101090	---- Other	12.5	E-8
<b>381090</b>	<b>OTHER 3810</b>		
38109010	---- Preparations of a kind used as cores or coatings for welding electrodes and rods	12.5	RED
38109090	---- Other	12.5	RED
<b>381111</b>	<b>BASE ON LEAD COMPND</b>		
38111100	- Anti-knock preparations: --- Based on lead compounds	12.5	E-8
<b>381119</b>	<b>OTH ANTIKNOCK PREPS</b>		
38111900	- Anti-knock preparations: --- Other	12.5	E-8
<b>381121</b>	<b>ADD W PET/BIT MNOIL</b>		
38112100	- Additives for lubricating oils: --- Containing petroleum oils or oils obtained from bituminous minerals	12.5	E-8
<b>381129</b>	<b>O ADD FOR LUB OILS</b>		
38112900	- Additives for lubricating oils: --- Other	12.5	E-8
<b>381190</b>	<b>O ADD FOR MINER OIL</b>		
38119000	-- Other	12.5	E-8
<b>381210</b>	<b>PREP RUB ACCELERATR</b>		
38121000	-- Prepared rubber accelerators	12.5	E-8
<b>381220</b>	<b>COM PLSTZR F RUB/PL</b>		
38122010	---- Phthalate plasticisers	12.5	EXC



HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
38122090	---- Other	12.5	EXC
<b>381230</b>	<b>ANTIOX PRP ET RB/PL</b>		
38123010	---- Anti-oxidants for rubber	12.5	E-8
38123020	---- Softeners for rubber	12.5	E-8
38123030	---- Vulcanising agents for rubber	12.5	E-8
38123090	---- Other	12.5	E-8
<b>381300</b>	<b>PRP+CH F FIRE-EX,ET</b>		
38130000	-PREPARATIONS AND CHARGES FOR FIRE-EXTINGUISHERS; CHARGED FIRE-EXTINGUISHING GRENADES	12.5	E-8
<b>381400</b>	<b>O ORG COM SLV+THINR</b>		
38140010	---- Organic composite solvents and thinners, not elsewhere specified or included	12.5	E-8
38140020	---- Prepared paint or varnish removers	12.5	E-8
<b>381511</b>	<b>SUPPRT CATAL W NCKL</b>		
38151100	- Supported catalysts: --- With nickel or nickel compounds as the active substance	7.5	E-8
<b>381512</b>	<b>SUPPT CATAL W P MET</b>		
38151210	---- Platinum or palladium catalysts with a base of activated carbon	7.5	E-8
38151290	---- Other	7.5	E-8
<b>381519</b>	<b>O SUPPRTED CATALYST</b>		
38151900	- Supported catalysts: --- Other	7.5	E-8
<b>381590</b>	<b>O REACT INIT+ACCELR</b>		
38159000	-- Other	7.5	E-8
<b>381600</b>	<b>O REFRFC CEM,MOR,CON</b>		
38160000	-REFRACTORY CEMENTS, MORTARS, CONCRETES AND SIMILAR COMPOSITIONS, OTHER THAN PRODUCTS OF HEADING	12.5	E-8
<b>381700</b>	<b>MIXED ALKYL BENZENES &amp; MIXED ALKYL NAPHTHALENES, NES</b>		
38170011	--- Mixed alkylbenzenes: ----- Linear alkylbenzenes	12.5	EXC
38170019	--- Mixed alkylbenzenes: ----- Other	12.5	EXC
38170020	---- Mixed alkyl naphthalenes	12.5	EXC
<b>381800</b>	<b>CHEM ELEMENTS DOPED</b>		
38180010	---- Undoped silicon wafers	0	E-0
38180090	---- Other	0	E-0
<b>381900</b>	<b>HYD BRKE FL/TRAN LQ</b>		
38190010	---- Hydraulic brake fluids	12.5	E-8
38190090	---- Other	12.5	E-8
<b>382000</b>	<b>A-FRZ PREP+DEICE FL</b>		
38200000	-ANTI-FREEZING PREPARATIONS AND PREPARED DE-ICING FLUIDS	12.5	E-8
<b>382100</b>	<b>PREP CULTURE MEDIA</b>		
38210000	-PREPARED CULTURE MEDIA FOR DEVELOPMENT OF MICRO-ORGANISMS	12.5	E-8
<b>382200</b>	<b>CM DIAG REAGNT N PH</b>		
38220011	--- For medical diagnosis: ----- Pregnancy confirmation reagents	12.5	E-8
38220012	--- For medical diagnosis: ----- Reagents for diagnosing AIDS	12.5	E-8
38220019	--- For medical diagnosis: ----- Other	12.5	E-8
38220090	---- Other	12.5	E-8
<b>382311</b>	<b>STEARIC ACID</b>		
38231111	--- Palm stearin: ----- Crude	20	SEN
38231112	--- Palm stearin: ----- RBD	20	SEN
38231119	--- Palm stearin: ----- Other	20	SEN
38231190	---- Other stearic acid or stearin	20	SEN
<b>382312</b>	<b>OLEIC ACID</b>		
38231200	- Industrial monocarboxylic fatty acids; acid oils from refining: --- Oleic acid	20	RED
<b>382313</b>	<b>TALL OIL FATTY ACID</b>		
38231300	- Industrial monocarboxylic fatty acids; acid oils from refining: --- Tall oil fatty acids	20	RED
<b>382319</b>	<b>O IND M-CRB FAT ACD</b>		
38231900	- Industrial monocarboxylic fatty acids; acid oils from refining: --- Other	20	SEN
<b>382370</b>	<b>INDUS FATTY ALCOHOL</b>		
38237010	---- Cetyl alcohol	20	SEN
38237020	---- Lauryl alcohol	20	SEN
38237030	---- Oleyl alcohol	20	SEN
38237040	---- Stearyl alcohol	20	SEN
38237090	---- Other	20	SEN
<b>382410</b>	<b>PREPAR F MOLD/CORE</b>		
38241000	-- Prepared binders for foundry moulds or cores	12.5	E-8
<b>382420</b>	<b>NAPH ACD,WTR-IN SLT</b>		
38242010	---- Copper naphthenate	12.5	E-8
38242020	---- Naphthenic acids	12.5	E-8
38242090	---- Other	12.5	E-8
<b>382430</b>	<b>N-AGGLM MET CARB MX</b>		
38243000	-- Non-agglomerated metal carbides mixed together or with metallic binders	12.5	E-8
<b>382440</b>	<b>PREP ADD CEM/MOR/CO</b>		
38244010	---- Damp proof or water proof compounds	12.5	E-8
38244090	---- Other	12.5	E-8
<b>382450</b>	<b>N-REFRAC MORT+CONCR</b>		
38245010	---- Concrettes ready to use known as "Ready- mix Concrete (RMC)"	12.5	E-8
38245090	---- Other	12.5	E-8
<b>382460</b>	<b>SORBTL N OF 2905.44</b>		

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
38246010	---- In aqueous solution	20	RED
38246090	---- Other	20	RED
<b>382471</b>	<b>PERHALGNTD ACYC DER</b>		
38247110	---- Containing ozone depleting substances	12.5	E-8
38247190	---- Other	12.5	E-8
<b>382479</b>	<b>O ACYC PERHAL DERIV</b>		
38247910	---- Containing ozone depleting substances	12.5	E-8
38247990	---- Other	12.5	E-8
<b>382490</b>	<b>O CHEM IND PROD+RES</b>		
38249011	--- Ammoniacal gas liquors and spent oxide produced in coal gas purification, case hardening compound, heat transfer salts; mixture of diphenyl and diphenyl oxide as heat transfer medium, mixed polyethylene glycols; salts for curing or salting, surface tension reducing agents: ----- Ammoniacal gas liquors and spent oxide produced in coal gas purification	12.5	E-8
38249012	--- Ammoniacal gas liquors and spent oxide produced in coal gas purification, case hardening compound, heat transfer salts; mixture of diphenyl and diphenyl oxide as heat transfer medium, mixed polyethylene glycols; salts for curing or salting, surface tension reducing agents: ----- Case hardening compound	12.5	E-8
38249013	--- Ammoniacal gas liquors and spent oxide produced in coal gas purification, case hardening compound, heat transfer salts; mixture of diphenyl and diphenyl oxide as heat transfer medium, mixed polyethylene glycols; salts for curing or salting, surface tension reducing agents: ----- Heat transfer salts	12.5	E-8
38249014	--- Ammoniacal gas liquors and spent oxide produced in coal gas purification, case hardening compound, heat transfer salts; mixture of diphenyl and diphenyl oxide as heat transfer medium, mixed polyethylene glycols; salts for curing or salting, surface tension reducing agents: ----- Mixture of diphenyl and diphenyl oxide as heat transfer medium	12.5	E-8
38249015	--- Ammoniacal gas liquors and spent oxide produced in coal gas purification, case hardening compound, heat transfer salts; mixture of diphenyl and diphenyl oxide as heat transfer medium, mixed polyethylene glycols; salts for curing or salting, surface tension reducing agents: ----- Mixed polyethylene glycols	12.5	E-8
38249016	--- Ammoniacal gas liquors and spent oxide produced in coal gas purification, case hardening compound, heat transfer salts; mixture of diphenyl and diphenyl oxide as heat transfer medium, mixed polyethylene glycols; salts for curing or salting, surface tension reducing agents: ----- Salts for curing or salting	12.5	E-8
38249017	--- Ammoniacal gas liquors and spent oxide produced in coal gas purification, case hardening compound, heat transfer salts; mixture of diphenyl and diphenyl oxide as heat transfer medium, mixed polyethylene glycols; salts for curing or salting, surface tension reducing agents: ----- Surface tension reducing agents	12.5	E-8
38249021	--- Electroplating salts; water treatment chemicals; ion exchanger; correcting fluid; precipitated silica and silica gel; oil well chemical: ----- Electroplating salts	12.5	E-8
38249022	--- Electroplating salts; water treatment chemicals; ion exchanger; correcting fluid; precipitated silica and silica gel; oil well chemical: ----- Water treatment chemicals, ion exchanger (INN) such as permiutits, zeolites)	12.5	E-8
38249023	--- Electroplating salts; water treatment chemicals; ion exchanger; correcting fluid; precipitated silica and silica gel; oil well chemical: ----- Gramophone records making material	12.5	E-8
38249024	--- Electroplating salts; water treatment chemicals; ion exchanger; correcting fluid; precipitated silica and silica gel; oil well chemical: ----- Correcting fluid	12.5	E-8
38249025	--- Electroplating salts; water treatment chemicals; ion exchanger; correcting fluid; precipitated silica and silica gel; oil well chemical: ----- Precipitated silica and silica gel	12.5	E-8
38249026	--- Electroplating salts; water treatment chemicals; ion exchanger; correcting fluid; precipitated silica and silica gel; oil well chemical: ----- Oil well chemicals	12.5	E-8
38249031	--- Mixture containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens other than chlorine and fluorine; ferrite powder; capacitor fluids – PCB type; dipping oil for treatment of grapes; Poly brominated biphenyls, poly chlorinated biphenyls, Poly chlorinated terphenyls, crocidolite; goods of a kind known as "hazardous waste"; phosphogypsum: ----- Mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens other than chlorine and fluorine	12.5	E-8
38249032	--- Mixture containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens other than chlorine and fluorine; ferrite powder; capacitor fluids – PCB type; dipping oil for treatment of grapes; Poly brominated biphenyls, poly chlorinated biphenyls, Poly chlorinated terphenyls, crocidolite; goods of a kind known as "hazardous waste"; phosphogypsum: ----- Ferrite powder	12.5	E-8

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
38249033	--- Mixture containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens other than chlorine and fluorine; ferrite powder; capacitor fluids – PCB type; dipping oil for treatment of grapes; Poly brominated biphenyls, poly chlorinated biphenyls, Poly chlorinated terphenyls, crocidolite; goods of a kind known as "hazardous waste"; phosphogypsum: ----- Capacitor fluids – PCB type	12.5	E-8
38249034	--- Mixture containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens other than chlorine and fluorine; ferrite powder; capacitor fluids – PCB type; dipping oil for treatment of grapes; Poly brominated biphenyls, poly chlorinated biphenyls, Poly chlorinated terphenyls, crocidolite; goods of a kind known as "hazardous waste"; phosphogypsum: ----- Dipping oil for treatment of grapes	12.5	E-8
38249035	--- Mixture containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens other than chlorine and fluorine; ferrite powder; capacitor fluids – PCB type; dipping oil for treatment of grapes; Poly brominated biphenyls, poly chlorinated biphenyls, Poly chlorinated terphenyls, crocidolite; goods of a kind known as "hazardous waste"; phosphogypsum: ----- Poly brominated biphenyls, poly chlorinated biphenyls, poly chlorinated terphenyls, crocidolite	12.5	E-8
38249036	--- Mixture containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens other than chlorine and fluorine; ferrite powder; capacitor fluids – PCB type; dipping oil for treatment of grapes; Poly brominated biphenyls, poly chlorinated biphenyls, Poly chlorinated terphenyls, crocidolite; goods of a kind known as "hazardous waste"; phosphogypsum: ----- Goods of a kind known as "hazardous waste"	12.5	E-8
38249037	--- Mixture containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens other than chlorine and fluorine; ferrite powder; capacitor fluids – PCB type; dipping oil for treatment of grapes; Poly brominated biphenyls, poly chlorinated biphenyls, Poly chlorinated terphenyls, crocidolite; goods of a kind known as "hazardous waste"; phosphogypsum: -----	12.5	E-8
38249090	---- Other	12.5	E-8
<b>382510</b>	<b>MUNICIPAL WASTE</b>		
38251000	-- Municipal waste	12.5	E-8
<b>382520</b>	<b>Sewage sludge</b>		
38252000	-- Sewage sludge	12.5	E-8
<b>382530</b>	<b>Clinical waste</b>		
38253000	-- Clinical waste	12.5	E-8
<b>382541</b>	<b>Halogenated</b>		
38254100	- Waste organic solvents: --- Halogenated	12.5	E-8
<b>382549</b>	<b>Other waste organic solvents</b>		
38254900	- Waste organic solvents: --- Other	12.5	E-8
<b>382550</b>	<b>WASTE OF HYDRAULIC, BRAKE &amp; ANTI-FREEZE FLUIDS</b>		
38255000	-- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	12.5	E-8
<b>382561</b>	<b>WASTE MAINLY CONTAINING ORGANIC CONSTITUENTS</b>		
38256100	- Other wastes from chemical or allied industries: --- Mainly containing organic constituents	12.5	E-8
<b>382569</b>	<b>WASTE FROM THE CHEMICAL/ ALLIED INDUSTRIES, NESOI</b>		
38256900	- Other wastes from chemical or allied industries: --- Other	12.5	E-8
<b>382590</b>	<b>WASTE AS SPECIFIED IN CHAPTER 38 NOTES, NESOI</b>		
38259000	-- Other	12.5	E-8
<b>390110</b>	<b>POLYETHYLENE GR&lt;.94</b>		
39011010	---- Linear low density polyethylene (LLDPE)	5	EXC
39011090	---- Other	5	EXC
<b>390120</b>	<b>POLYETHYLENE G&gt;=.94</b>		
39012000	-- Polyethylene having a specific gravity of 0.94 or more	5	EXC
<b>390130</b>	<b>VINYL ACETATE COPLY</b>		
39013000	-- Ethylene-vinyl acetate copolymers	5	E-5
<b>390190</b>	<b>OTHER 3901</b>		
39019010	---- Linear medium density polyethylene (LMDPE)	5	RED
39019090	---- Other	5	RED
<b>390210</b>	<b>POLYPROPYLENE</b>		
39021000	-- Polypropylene	5	EXC
<b>390220</b>	<b>POLYISOBUTYLENE</b>		
39022000	-- Poly iso butylene	12.5	EXC
<b>390230</b>	<b>PROPYLENE COPOLYMERS</b>		
39023000	-- Propylene copolymers	5	EXC
<b>390290</b>	<b>OTHER 3902</b>		
39029000	-- Other	5	EXC
<b>390311</b>	<b>POLYSTYRENE,EXPNDL</b>		
39031100	- Polystyrene: --- Expansible	5	EXC
<b>390319</b>	<b>OTHER POLYSTYRENE</b>		
39031910	---- Moulding Powder	5	EXC
39031990	---- Other	5	EXC
<b>390320</b>	<b>ACRYLONITRILE COPLY</b>		
39032000	-- Styrene-acrylonitrile (SAN) copolymers	5	EXC
<b>390330</b>	<b>ACRYLONITRILE-BUTADI</b>		

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
39033000	-- Acrylonitrile-butadine-styrene (ABS)copolymers	5	EXC
<b>390390</b>	<b>OTHER 3903</b>		
39039010	- Other: ---- Copolymers, solely of styrene with allyl alcohol, of any acetyl value of 175 or more	5	EXC
39039020	- Other: ---- Brominated polystyrene, containing by weight 58% or more but not more than 71% of bromine, in one of the forms mentioned in Note 6(b) to this Chapter	5	EXC
39039090	- Other: ---- Other	5	EXC
<b>390410</b>	<b>PVC NOT MIXED</b>		
39041010	---- Binders for pigments	5	EXC
39041090	---- Other	5	EXC
<b>390421</b>	<b>OT PVC NONPLASTIZID</b>		
39042110	---- Poly (vinyl chloride) resins	5	EXC
39042190	---- Other	5	EXC
<b>390422</b>	<b>OT PVC PLASTICIZED</b>		
39042210	---- Poly (vinyl chloride) (PVC) Resins (emulsion grade)	5	EXC
39042290	---- Other	5	EXC
<b>390430</b>	<b>VINYL ACETATE COPLY</b>		
39043010	---- Poly (vinyl derivatives)	5	RED
39043090	---- Other	5	RED
<b>390440</b>	<b>OTHER COPOLYMERS</b>		
39044000	-- Other Vinyl chloride copolymers	12.5	E-8
<b>390450</b>	<b>VINYLDENE CHLORIDE</b>		
39045010	- Vinylidene chloride polymers: ---- Copolymer of vinylidene chloride with acrylonitrile, in the form of expansible beads of a diameter of 4 micrometers or more but not more than 20 micrometers	12.5	E-8
39045090	- Vinylidene chloride polymers: ---- Other	12.5	E-8
<b>390461</b>	<b>POLYTETRAFLUROETHY</b>		
39046100	- Fluro-polymers: --- Polytetrafluroethylene	12.5	E-8
<b>390469</b>	<b>OTHR FLURO-POLYMER</b>		
39046910	-- Other: ---- Poly (vinyl fluoride), in one of the forms mentioned in Note 6(b) to this Chapter	12.5	EXC
39046990	-- Other: ---- Other	12.5	EXC
<b>390490</b>	<b>OTHER 3904</b>		
39049000	-- Other	12.5	EXC
<b>390512</b>	<b>POLYMR IN AQ DISPER</b>		
39051210	---- Poly (vinyl acetate) (PVA), moulding material	12.5	E-8
39051220	---- Poly (vinyl acetate) resins	12.5	E-8
39051290	---- Other	12.5	E-8
<b>390519</b>	<b>VINYL ACETATE NT AQ</b>		
39051910	---- Poly (vinyl acetate) (PVA) moulding material	12.5	EXC
39051920	---- Poly (vinyl acetate) and resins	12.5	EXC
39051990	---- Other	12.5	EXC
<b>390521</b>	<b>COPOLYM IN AQ DISPR</b>		
39052100	- Vinyl acetate copolymers: --- In aqueous dispersion	12.5	E-8
<b>390529</b>	<b>OTHER COPOLYMERS</b>		
39052900	- Vinyl acetate copolymers: --- Other	12.5	E-8
<b>390530</b>	<b>POLYVINYL ALCOHOLS</b>		
39053000	- Vinyl acetate copolymers: --- Poly (vinyl alcohol), whether or not containing unhydrolysed acetate groups	12.5	E-8
<b>390591</b>	<b>O COPOLYMR,PRM FORM</b>		
39059100	- Other: --- Copolymers	12.5	E-8
<b>390599</b>	<b>O VIN POLYMR,PRM FM</b>		
39059910	---- Poly (vinyl piroolidone) (p alcohol)	12.5	E-8
39059990	---- Other	12.5	E-8
<b>390610</b>	<b>POLYMETHYL METHACRY</b>		
39061010	---- Binders for pigments or inks	12.5	RED
39061090	---- Other	12.5	RED
<b>390690</b>	<b>OTHER 3906</b>		
39069010	---- Acrylic resins	12.5	EXC
39069020	---- Polyacrylate moulding powder	12.5	EXC
39069030	---- Copolymers of acrylonitrile	12.5	EXC
39069090	---- Other	12.5	EXC
<b>390710</b>	<b>POLYACETALS,</b>		
39071000	-- Polyacetals	12.5	E-8
<b>390720</b>	<b>OTHER POLYETHERS</b>		
39072010	---- Poly (ether alcohols)	12.5	EXC
39072090	---- Other	12.5	EXC
<b>390730</b>	<b>EPOXIDE RESINS</b>		
39073010	---- Epoxy resins	12.5	E-8
39073090	---- Other	12.5	E-8
<b>390740</b>	<b>POLYCARBONATES</b>		
39074000	-- Polycarbonates	12.5	E-5
<b>390750</b>	<b>ALKYD RESINS</b>		
39075000	-- Alkyd resins	12.5	E-8
<b>390760</b>	<b>POLYETHYLENE TEREPH</b>		
39076010	---- Having an intrinsic viscosity of not less than 0.64dl/g	12.5	EXC
39076020	---- Having an intrinsic viscosity of not less than 0.64 dl/g and not greater than 0.72 dl/g	12.5	EXC
39076090	---- Other (including clean, clourless grades)	12.5	EXC
<b>390791</b>	<b>O POLYESTER,UNSATUR</b>		
39079110	---- Maleic resins	12.5	EXC

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
39079120	---- Polyester or contract resins	12.5	EXC
39079130	---- Fumeric resins	12.5	EXC
39079140	---- Diallylphthalate resins	12.5	EXC
39079150	---- Poly (butylene terephthalate)	12.5	EXC
39079190	---- Other	12.5	EXC
<b>390799</b>	<b>POLYESTERS NESOI, UNSATURATED, PR FMS</b>		
39079910	---- Diallyl phtalate resins	12.5	E-5
39079920	---- Poly(butylene terephthalate)	12.5	E-5
39079990	---- Other	12.5	E-5
<b>390810</b>	<b>POLYAMIDE-6,12;OTHR</b>		
39081010	---- Nylon moulding powder	12.5	E-8
39081090	---- Other	12.5	E-8
<b>390890</b>	<b>OTHER POLYAMIDES</b>		
39089010	---- Nylon moulding powder	12.5	E-8
39089020	---- Nylon in other primary forms	12.5	E-8
39089090	---- Other	12.5	E-8
<b>390910</b>	<b>UREA,THIOUREA RESIN</b>		
39091010	---- Urea formaldehyde resins	12.5	E-8
39091090	---- Other	12.5	E-8
<b>390920</b>	<b>MELAMINE RESIN</b>		
39092010	---- Melamine formaldehyde resins	12.5	E-8
39092090	---- Other	12.5	E-8
<b>390930</b>	<b>OTHER AMINO RESIN</b>		
39093010	---- Poly (phenylene oxide)	12.5	E-8
39093090	---- Other	12.5	E-8
<b>390940</b>	<b>PHENOLIC RESINS</b>		
39094010	---- Cresol formaldehyde oxide	12.5	E-8
39094020	---- Phenol formaldehyde resins	12.5	E-8
39094030	---- Alkyl phenol-formaldehyde resins	12.5	E-8
39094040	---- Ketonic resins	12.5	E-8
39094050	---- Phenoxi resins	12.5	E-8
39094060	---- Terpene phenolic resins	12.5	E-8
39094090	---- Other	12.5	E-8
<b>390950</b>	<b>POLYURETHANES</b>		
39095000	-- Polyurethanes	12.5	E-8
<b>391000</b>	<b>SILICONE,PRIM FORMS</b>		
39100010	---- Silicone resins	12.5	E-8
39100020	---- Silicone oil	12.5	E-8
39100090	---- Other	12.5	E-8
<b>391110</b>	<b>PETROLEUM RESIN,ETC</b>		
39111010	---- Coumarone-indene resins	12.5	E-8
39111090	---- Other	12.5	E-8
<b>391190</b>	<b>POLYSULFIDES,ETC</b>		
39119010	---- Polysulphones	12.5	E-8
39119090	---- Other	12.5	E-8
<b>391211</b>	<b>CELLULOS ACET,N PLS</b>		
39121110	---- Cellulose acetate flakes	12.5	E-8
39121120	---- Cellulose acetate moulding powder	12.5	E-8
39121130	---- Cellulose acetobutyrate moulding powder	12.5	E-8
39121140	---- Cellulose nitrate, dynamic grade	12.5	E-8
39121190	---- Other	12.5	E-8
<b>391212</b>	<b>CELLULOS ACETAT,PLS</b>		
39121210	---- Cellulose acetate flakes	12.5	E-8
39121220	---- Cellulose acetate moulding powder	12.5	E-8
39121230	---- Cellulose acetobutyrate moulding powder	12.5	E-8
39121290	---- Other	12.5	E-8
<b>391220</b>	<b>CELLULOSE NITRATES</b>		
39122011	-- Non-plasticised: ----- Moulding powders	12.5	E-8
39122019	-- Non-plasticised: ----- Other	12.5	E-8
39122021	--- Plasticised: ----- Moulding powders	12.5	E-8
39122029	--- Plasticised: ----- Other	12.5	E-8
<b>391231</b>	<b>CARBOXYMETHYLCELLUL</b>		
39123100	- Cellulose ethers: --- Carboxymethyl cellulose and its salts	12.5	E-8
<b>391239</b>	<b>OT CELLULOSE ETHERS</b>		
39123911	--- Non-plascised: ----- Ethylcellulose	12.5	E-8
39123912	--- Non-plascised: ----- Methylcellulose	12.5	E-8
39123919	--- Non-plascised: ----- Other cellulose ethers	12.5	E-8
39123921	--- Plasticised: ----- Ethyl cellulose	12.5	E-8
39123922	--- Plasticised: ----- Methyl cellulose	12.5	E-8
39123929	--- Plasticised: ----- Other cellulose ether	12.5	E-8
<b>391290</b>	<b>O CELLULOS+CHEM DER</b>		
39129010	---- Cellulose propionate and aceto propionate, non-plasticised	12.5	E-8
39129020	---- Viscose sponge	12.5	E-8
39129090	---- Other	12.5	E-8
<b>391310</b>	<b>ALGINIC ACID</b>		
39131010	---- Sodium alginate	12.5	E-8
39131090	---- Other	12.5	E-8
<b>391390</b>	<b>OTHER 3913</b>		
39139011	--- Chemical derivatives of natural rubber: ----- Chlorinated rubber	12.5	E-8
39139019	--- Chemical derivatives of natural rubber: ----- Other	12.5	E-8
39139020	---- Hardened proteins (such as hardened casein, gelatin)	12.5	E-8
39139030	---- Dextran	12.5	E-8

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
39139090	---- Other	12.5	E-8
<b>391400</b>	<b>ION-EXCHANGERS</b>		
39140010	---- Ion-exchangers of the condensation, polycondensation or polyaddition type	12.5	E-8
39140020	---- Ion-exchangers of polymerisation or co-polymerisation type	12.5	E-8
39140090	---- Other	12.5	E-8
<b>391510</b>	<b>ETHYLENE</b>		
39151000	-- Of polymers of ethylene	12.5	EXC
<b>391520</b>	<b>STYRENE</b>		
39152000	-- Of polymers of styrene	12.5	EXC
<b>391530</b>	<b>VINYL CHLORIDE</b>		
39153010	---- Of copolymers of vinyl chloride	12.5	EXC
39153090	---- Other	12.5	EXC
<b>391590</b>	<b>OTHER 3915</b>		
39159010	---- Of polypropylene	12.5	EXC
39159021	--- Of polymers of vinyl acetate: ---- Of copolymers of vinyl acetate	12.5	EXC
39159029	--- Of polymers of vinyl acetate: ---- Other	12.5	EXC
39159030	---- Of acrylic polymers and methacrylic copolymers	12.5	EXC
39159041	--- Of alkyds, polyesters and epoxide resins: ---- Of alkyds and polyesters	12.5	EXC
39159042	--- Of alkyds, polyesters and epoxide resins: ---- Of pet bottles	12.5	EXC
39159049	--- Of alkyds, polyesters and epoxide resins: ---- Of epoxide resins	12.5	EXC
39159050	---- Of polyamides	12.5	EXC
39159061	--- Of amino resins; phenolic resins and polyurethanes: ---- Of phenoplast	12.5	EXC
39159062	--- Of amino resins; phenolic resins and polyurethanes: ---- Of aminoplast	12.5	EXC
39159063	--- Of amino resins; phenolic resins and polyurethanes: ---- Of polyurethanes	12.5	EXC
39159071	--- Of cellulose and its chemical derivatives: ---- Of regenerated cellulose	12.5	EXC
39159072	--- Of cellulose and its chemical derivatives: ---- Cellulose plastic waste such as cellulose nitrate film scrap non-plasticised	12.5	EXC
39159073	--- Of cellulose and its chemical derivatives: ---- Cellulose plastic waste such as cellulose nitrate film scrap plasticised	12.5	EXC
39159074	--- Of cellulose and its chemical derivatives: ---- Cellulose plastic waste such as cellulose acetate film scrap non-plasticised	12.5	EXC
39159075	--- Of cellulose and its chemical derivatives: ---- Cellulose plastic waste such as cellulose acetate film scrap plasticised	12.5	EXC
39159090	---- Other	12.5	EXC
<b>391610</b>	<b>&gt; 1MM, ETHYLENE</b>		
39161010	---- Rods of polyethylene	12.5	EXC
39161020	---- Canes	12.5	EXC
39161090	---- Other	12.5	EXC
<b>391620</b>	<b>&gt; 1MM VINYL CHLORIDE</b>		
39162011	--- Of poly (vinyl chloride) copolymers: ---- Canes	12.5	EXC
39162019	--- Of poly (vinyl chloride) copolymers: ---- Other	12.5	EXC
39162091	--- Other: ---- Canes	12.5	EXC
39162099	--- Other: ---- Other	12.5	EXC
<b>391690</b>	<b>OTHER &gt; 1MM</b>		
39169010	---- Canes	12.5	EXC
39169021	--- Of phenoplast, aminoplast, alkyds and Polyesters, polyamides, polyurethanes, epoxide-resins (including waste and scrap), polypropylene and acrylic, methacrylic and acrylomethacrylic polymers: ---- Of phenoplast	12.5	EXC
39169022	--- Of phenoplast, aminoplast, alkyds and Polyesters, polyamides, polyurethanes, epoxide-resins (including waste and scrap), polypropylene and acrylic, methacrylic and acrylomethacrylic polymers: ---- Of aminoplast	12.5	EXC
39169023	--- Of phenoplast, aminoplast, alkyds and Polyesters, polyamides, polyurethanes, epoxide-resins (including waste and scrap), polypropylene and acrylic, methacrylic and acrylomethacrylic polymers: ---- Of alkyds and polyesters	12.5	EXC
39169024	--- Of phenoplast, aminoplast, alkyds and Polyesters, polyamides, polyurethanes, epoxide-resins (including waste and scrap), polypropylene and acrylic, methacrylic and acrylomethacrylic polymers: ---- Of polyamides	12.5	EXC
39169025	--- Of phenoplast, aminoplast, alkyds and Polyesters, polyamides, polyurethanes, epoxide-resins (including waste and scrap), polypropylene and acrylic, methacrylic and acrylomethacrylic polymers: ---- Of polyurethanes	12.5	EXC
39169026	--- Of phenoplast, aminoplast, alkyds and Polyesters, polyamides, polyurethanes, epoxide-resins (including waste and scrap), polypropylene and acrylic, methacrylic and acrylomethacrylic polymers: ---- Of epoxide-resins (including waste and scrap)	12.5	EXC
39169027	--- Of phenoplast, aminoplast, alkyds and Polyesters, polyamides, polyurethanes, epoxide-resins (including waste and scrap), polypropylene and acrylic, methacrylic and acrylomethacrylic polymers: ---- Of polypropylene	12.5	EXC

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39169028	--- Of phenoplast, aminoplast, alkyds and Polyesters, polyamides, polyurethanes, epoxide-resins (including waste and scrap), polypropylene and acrylic, methacrylic and acrylomethacrylic polymers: ----- Of acrylicmethacrylic and acrylomethacrylic polymers	12.5	EXC
39169031	--- Of polymerisation and copolymerisation products of polystyrene and polymethyl methacrylate: ----- Of polymerisation and copolymerisation products of polystyrene	12.5	EXC
39169032	--- Of polymerisation and copolymerisation products of polystyrene and polymethyl methacrylate: ----- Of polymethyl methacrylate	12.5	EXC
39169040	----- Of regenerated cellulose	12.5	EXC
39169050	----- Of cellulose nitrate and celluloid, whether or not plasticized	12.5	EXC
39169060	----- Of vulcanized fibre	12.5	EXC
39169070	----- Of cellulose acetate and acetate butyrate, whether or not plasticized	12.5	EXC
39169080	----- Of vinyl plastic	12.5	EXC
39169090	----- Of other polymerisation and copolymerisation products	12.5	EXC
<b>391710</b>	<b>ART GUTS, SAUSAGE CASING, HARDEN PROTEIN/CELLULOS</b>		
39171010	- Artificial guts (sausage casings) of hardened protein or of cellulosic materials: ---- Of hardened protein	12.5	E-8
39171020	- Artificial guts (sausage casings) of hardened protein or of cellulosic materials: ---- Of cellulosic materials	12.5	E-8
<b>391721</b>	<b>RIGID ETHYLENE</b>		
39172110	----- Tubes of polyethylene	12.5	SEN
39172190	----- Other	12.5	SEN
<b>391722</b>	<b>RIGID PROPYLENE</b>		
39172200	- Tubes, pipes and hoses, rigid: --- Of polymers of propylene	12.5	SEN
<b>391723</b>	<b>RIGID VINYL CHLORID</b>		
39172310	----- Seamless tubes	12.5	SEN
39172390	----- Other	12.5	SEN
<b>391729</b>	<b>RIGID, OF OTHER</b>		
39172910	----- Seamless tubes of copolymers of vinyl acetate and vinyl chloride	12.5	SEN
39172920	----- Seamless tubes of polymers and copolymers of polystyrene	12.5	SEN
39172930	----- Tubes of cellulose nitrate and celluloid, whether or not plasticised	12.5	SEN
39172940	----- Tubes of cellulose acetate or acetate butyrate	12.5	SEN
39172950	----- Tubes of vinyl plastics	12.5	SEN
39172990	----- Other	12.5	SEN
<b>391731</b>	<b>FLEX MIN BURST=27.6</b>		
39173100	- Other tubes, pipes and hoses: --- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	12.5	SEN
<b>391732</b>	<b>N REINFORC,N FITTNG</b>		
39173210	-- Other, not reinforced or otherwise combined with other materials, without fittings: ----- Of condensation or rearrangement polymerization products, whether or not chemically modified	12.5	SEN
39173220	-- Other, not reinforced or otherwise combined with other materials, without fittings: ----- Of addition polymerisation products	12.5	SEN
39173290	-- Other, not reinforced or otherwise combined with other materials, without fittings: ----- Other	12.5	SEN
<b>391733</b>	<b>N REINFORCED,FITTNG</b>		
39173300	--- Other, not reinforced or otherwise combined with other materials, with fittings	12.5	SEN
<b>391739</b>	<b>OTHER TUBE,PIPE,ETC</b>		
39173910	----- Of condensation or rearrangement polymerization products, whether or not chemically modified	12.5	SEN
39173920	----- Of addition polymerisation products	12.5	SEN
39173990	----- Other	12.5	SEN
<b>391740</b>	<b>FITTINGS FOR 3917</b>		
39174000	-- Fittings	12.5	SEN
<b>391810</b>	<b>VINYL CHLORIDE</b>		
39181010	----- Wall or ceiling coverings combined with knitted or woven fabrics, nonwovens or felts	12.5	EXC
39181090	----- Other	12.5	EXC
<b>391890</b>	<b>OTHER 3918</b>		
39189010	----- Floor coverings of linoxylene	12.5	EXC
39189020	----- Wall or ceiling coverings combined with knitted or woven fabrics, nonwovens or felts	12.5	EXC
39189090	----- Other	12.5	EXC
<b>391910</b>	<b>NOT OVER 20 CM WIDE</b>		
39191000	-- In rolls of width not exceeding 20 cm	12.5	EXC
<b>391990</b>	<b>OTHER 3919</b>		
39199010	----- Plastic stickers, whether or not printed, embossed, or	12.5	E-8
39199020	----- Cellulose adhesive tape	12.5	E-8
39199090	----- Other	12.5	E-8
<b>392010</b>	<b>POLYMER</b>		
39201011	--- Sheets of polyethylene: ----- Rigid, plain	12.5	EXC
39201012	--- Sheets of polyethylene: ----- Flexible, plain	12.5	EXC
39201019	--- Sheets of polyethylene: ----- Other	12.5	EXC
39201091	--- Other: ----- Rigid, plain	12.5	EXC
39201092	--- Other: ----- Flexible, plain	12.5	EXC
39201099	--- Other: ----- Other	12.5	EXC
<b>392020</b>	<b>PROPYLENE</b>		
39202010	----- Rigid, plain	12.5	EXC
39202020	----- Flexible, plain	12.5	EXC

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39202090	---- Other	12.5	EXC
<b>392030</b>	<b>STYRENE</b>		
39203010	---- Rigid, plain	12.5	EXC
39203020	---- Flexible, plain	12.5	EXC
39203090	---- Other	12.5	EXC
<b>392043</b>	<b>POLYMERS OF VINYL CHLORIDE,WT GT 6% PLASTICIZERS</b>		
39204300	- Of polymers of vinyl chloride: --- Containing by weight not less than 6% of plasticizers	12.5	EXC
<b>392049</b>	<b>POLYMERS OF VINYL CHLORIDE, NESOI</b>		
39204900	- Of polymers of vinyl chloride: --- Other	12.5	EXC
<b>392051</b>	<b>POLYMETH METHACRYL</b>		
39205111	--- Sheets: ---- Rigid, plain	12.5	EXC
39205112	--- Sheets: ---- Flexible, plain	12.5	EXC
39205119	--- Sheets: ---- Other	12.5	EXC
39205191	--- Other: ---- Rigid, plain	12.5	EXC
39205192	--- Other: ---- Flexible, plain	12.5	EXC
39205199	--- Other: ---- Other	12.5	EXC
<b>392059</b>	<b>OTH ACRYLIC,NO REIN</b>		
39205911	--- Polyacrylate sheets: ---- Rigid, plain	12.5	EXC
39205912	--- Polyacrylate sheets: ---- Flexible, plain	12.5	EXC
39205919	--- Polyacrylate sheets: ---- Other	12.5	EXC
39205991	--- Other: ---- Rigid, plain	12.5	EXC
39205992	--- Other: ---- Flexible, plain	12.5	EXC
39205999	--- Other: ---- Other	12.5	EXC
<b>392061</b>	<b>NO REIN,POLYCARBONT</b>		
39206110	---- Rigid, plain	12.5	EXC
39206120	---- Flexible, plain	12.5	EXC
39206190	---- Other	12.5	EXC
<b>392062</b>	<b>POLYETHYLENE TEREPH</b>		
39206210	---- Rigid, plain	12.5	EXC
39206220	---- Flexible, plain	12.5	EXC
39206290	---- Other	12.5	EXC
<b>392063</b>	<b>N REIN,UNSAT POLYES</b>		
39206310	---- Rigid, plain	12.5	SEN
39206320	---- Flexible, plain	12.5	SEN
39206390	---- Other	12.5	SEN
<b>392069</b>	<b>NO REIN,O POLYESTER</b>		
39206911	--- Packaging film: ---- Rigid, plain	12.5	EXC
39206912	--- Packaging film: ---- Flexible, plain	12.5	EXC
39206919	--- Packaging film: ---- Other	12.5	EXC
39206921	--- Sun and/or dust control film: ---- Rigid, plain	12.5	EXC
39206922	--- Sun and/or dust control film: ---- Flexible, plain	12.5	EXC
39206929	--- Sun and/or dust control film: ---- Other	12.5	EXC
39206931	--- Other film: ---- Rigid, plain	12.5	EXC
39206932	--- Other film: ---- Flexible, plain	12.5	EXC
39206939	--- Other film: ---- Other	12.5	EXC
39206991	--- Other: ---- Rigid, plain	12.5	EXC
39206992	--- Other: ---- Flexible, plain	12.5	EXC
39206999	--- Other: ---- Other	12.5	EXC
<b>392071</b>	<b>REGEN CELLULSE,N RN</b>		
39207111	--- Cello phane transparent: ---- Film	12.5	EXC
39207119	--- Cello phane transparent: ---- Other	12.5	EXC
39207121	--- Sheets of cellulose nitrate and celluloid, whether or not plasticized: ---- Plain	12.5	EXC
39207129	--- Sheets of cellulose nitrate and celluloid, whether or not plasticized: ---- Other	12.5	EXC
39207191	--- Other: ---- Rigid, plain	12.5	EXC
39207192	--- Other: ---- Flexible, plain	12.5	EXC
39207199	--- Other: ---- Other	12.5	EXC
<b>392072</b>	<b>VULCANIZD FIBR,N RN</b>		
39207210	---- Rigid, plain	12.5	EXC
39207220	---- Flexible, plain	12.5	EXC
39207290	---- Other	12.5	EXC
<b>392073</b>	<b>CELLULOSE,NO REIN</b>		
39207311	--- Sheet of cellulose acetate, non-plasticized: ---- Rigid, plain	12.5	EXC
39207312	--- Sheet of cellulose acetate, non-plasticized: ---- Flexible, plain	12.5	EXC
39207319	--- Sheet of cellulose acetate, non-plasticized: ---- Other	12.5	EXC
39207321	--- Sheets of cellulose acetate, plasticized: ---- Rigid, plain	12.5	EXC
39207322	--- Sheets of cellulose acetate, plasticized: ---- Flexible, plain	12.5	EXC
39207329	--- Sheets of cellulose acetate, plasticized: ---- Other	12.5	EXC
39207391	--- Other: ---- Rigid, plain	12.5	EXC
39207392	--- Other: ---- Flexible, plain	12.5	EXC
39207399	--- Other: ---- Other	12.5	EXC
<b>392079</b>	<b>O CELLULOSE,NO REIN</b>		
39207911	--- Sheets of cellulose nitrate and celluloid, whether or not plasticized: ---- Rigid, plain	12.5	E-8
39207912	--- Sheets of cellulose nitrate and celluloid, whether or not plasticized: ---- Flexible, plain	12.5	E-8
39207919	--- Sheets of cellulose nitrate and celluloid, whether or not plasticized: ---- Other	12.5	E-8
39207991	--- Other: ---- Rigid, plain	12.5	E-8
39207992	--- Other: ---- Flexible, plain	12.5	E-8



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39207999	--- Other: ----- Other	12.5	E-8
<b>392091</b>	<b>PLYVNYL BUTYRL,N RN</b>		
39209111	--- Of poly (vinyl butyral): ----- Rigid, plain	12.5	EXC
39209112	--- Of poly (vinyl butyral): ----- Flexible, plain	12.5	EXC
39209119	--- Of poly (vinyl butyral): ----- Other	12.5	EXC
<b>392092</b>	<b>POLYAMIDES,NO REIN</b>		
39209211	--- Poly (amide fluoride) film: ----- Rigid, plain	12.5	E-8
39209212	--- Poly (amide fluoride) film: ----- Flexible, plain	12.5	E-8
39209219	--- Poly (amide fluoride) film: ----- Other	12.5	E-8
39209291	--- Other: ----- Rigid, plain	12.5	E-8
39209292	--- Other: ----- Flexible, plain	12.5	E-8
39209299	--- Other: ----- Other	12.5	E-8
<b>392093</b>	<b>AMINO-RESIN,NO REIN</b>		
39209310	---- Rigid, plain	12.5	E-8
39209320	---- Flexible, plain	12.5	E-8
39209390	---- Other	12.5	E-8
<b>392094</b>	<b>PHENOLIC RESIN,N RN</b>		
39209410	---- Rigid, plain	12.5	E-8
39209420	---- Flexible, plain	12.5	E-8
39209490	---- Other	12.5	E-8
<b>392099</b>	<b>OTHER 3920</b>		
39209911	--- Plates, sheets, film, foil and strip of poly(vinyl acetate): ----- Rigid, plain	12.5	EXC
39209912	--- Plates, sheets, film, foil and strip of poly(vinyl acetate): ----- Flexible, plain	12.5	EXC
39209919	--- Plates, sheets, film, foil and strip of poly(vinyl acetate): ----- Other	12.5	EXC
39209921	--- Film, sheets, strip of vinyl plastics: ----- Rigid, plain	12.5	EXC
39209922	--- Film, sheets, strip of vinyl plastics: ----- Flexible, plain	12.5	EXC
39209929	--- Film, sheets, strip of vinyl plastics: ----- Other	12.5	EXC
39209931	--- Plates, sheets, strip, film or foil of copolymers of vinyl chloride and vinyl acetate: ----- Rigid, plain	12.5	EXC
39209932	--- Plates, sheets, strip, film or foil of copolymers of vinyl chloride and vinyl acetate: ----- Flexible, plain	12.5	EXC
39209939	--- Plates, sheets, strip, film or foil of copolymers of vinyl chloride and vinyl acetate: ----- Other	12.5	EXC
39209941	--- Sheet of poly (tetrafluoro-ethylene) (PTFE): ----- Rigid, plain	12.5	EXC
39209942	--- Sheet of poly (tetrafluoro-ethylene) (PTFE): ----- Flexible, plain	12.5	EXC
39209949	--- Sheet of poly (tetrafluoro-ethylene) (PTFE): ----- Other	12.5	EXC
39209951	--- Retro reflective sheeting: ----- Rigid, plain	12.5	EXC
39209952	--- Retro reflective sheeting: ----- Flexible, plain	12.5	EXC
39209959	--- Retro reflective sheeting: ----- Other	12.5	EXC
39209960	--- Retro reflective sheeting: ----- Clicking boards for leather machinery	12.5	EXC
39209991	--- Other: ----- Rigid, plain	12.5	EXC
39209992	--- Other: ----- Flexible, plain	12.5	EXC
39209999	--- Other: ----- Other	12.5	EXC
<b>392111</b>	<b>CELL STYRENE</b>		
39211100	- Cellular: --- Of polymers of styrene	12.5	EXC
<b>392112</b>	<b>CELL PVC</b>		
39211200	- Cellular: --- Of polymers of vinyl chloride	12.5	EXC
<b>392113</b>	<b>CELLULR POLYURETHAN</b>		
39211310	---- Flexible	12.5	EXC
39211390	---- Other	12.5	EXC
<b>392114</b>	<b>CELL REGENR CELLULS</b>		
39211400	--- Of regenerated cellulose	12.5	E-8
<b>392119</b>	<b>OTHER CELLULAR</b>		
39211900	--- Of other plastics	12.5	EXC
<b>392190</b>	<b>OTHER 3921</b>		
39219010	---- Thermocol	12.5	EXC
39219021	--- Of polymers of vinyl chloride: ----- Rigid, lacquered	12.5	EXC
39219022	--- Of polymers of vinyl chloride: ----- Flexible, lacquered	12.5	EXC
39219023	--- Of polymers of vinyl chloride: ----- Rigid, metallised	12.5	EXC
39219024	--- Of polymers of vinyl chloride: ----- Flexible, metallised	12.5	EXC
39219025	--- Of polymers of vinyl chloride: ----- Rigid, laminated	12.5	EXC
39219026	--- Of polymers of vinyl chloride: ----- Flexible, laminated	12.5	EXC
39219029	--- Of polymers of vinyl chloride: ----- Other	12.5	EXC
39219031	---- Of regenerated cellulose: ----- Rigid, lacquered	12.5	EXC
39219032	---- Of regenerated cellulose: ----- Flexible, lacquered	12.5	EXC
39219033	---- Of regenerated cellulose: ----- Rigid, metallised	12.5	EXC
39219034	---- Of regenerated cellulose: ----- Flexible, metallised	12.5	EXC
39219035	---- Of regenerated cellulose: ----- Rigid, laminated	12.5	EXC
39219036	---- Of regenerated cellulose: ----- Flexible, laminated	12.5	EXC
39219039	---- Of regenerated cellulose: ----- Other	12.5	EXC
39219091	--- Other: ----- Rigid, lacquered	12.5	EXC
39219092	--- Other: ----- Flexible, lacquered	12.5	EXC
39219093	--- Other: ----- Rigid, metallised	12.5	EXC
39219094	--- Other: ----- Flexible, metallised	12.5	EXC
39219095	--- Other: ----- Rigid, laminated	12.5	EXC
39219096	--- Other: ----- Flexible, laminated	12.5	EXC
39219099	--- Other: ----- Other	12.5	EXC
<b>392210</b>	<b>BATHS, SHOWER BATHS,SINKS &amp; WASHBASINS, OF PLASTI</b>		
39221000	-- Baths, shower-baths, sinks and wash basins	12.5	SEN
<b>392220</b>	<b>LAVATORY SEAT,COVER</b>		

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39222000	-- Lavatory seats and covers	12.5	SEN
<b>392290</b>	<b>BIDET,LAVATORY PANS</b>		
39229000	-- Other	12.5	SEN
<b>392310</b>	<b>BOX,CASE,CRATE,ETC</b>		
39231010	---- Plastic containers for audio or video cassettes, cassette tapes, floppy disk and similar articles	12.5	SEN
39231020	---- Watch-box, jewellery box and similar containers of plastics	12.5	SEN
39231030	---- Insulated ware	12.5	SEN
39231040	---- Packing for accommodating connectors	12.5	SEN
39231090	---- Other	12.5	SEN
<b>392321</b>	<b>SACK,BAG ETHYLENE</b>		
39232100	- Sacks and bags (including cones): --- Of polymers of ethylene	12.5	EXC
<b>392329</b>	<b>OTHER SACKS,BAGS</b>		
39232910	---- Of poly (vinyl chloride)	12.5	EXC
39232990	---- Other	12.5	EXC
<b>392330</b>	<b>CARBOY,BOTTLE,FLASK</b>		
39233010	---- Insulated ware	12.5	SEN
39233090	---- Other	12.5	SEN
<b>392340</b>	<b>SPOOL,COP,BOBBIN</b>		
39234000	-- Spools, cops, bobbins and similar supports	12.5	SEN
<b>392350</b>	<b>STOPPER,LID,CAP</b>		
39235010	---- Caps and closures for bottles	12.5	SEN
39235090	---- Other	12.5	SEN
<b>392390</b>	<b>O,FOR PACKING GOODS</b>		
39239010	---- Insulated ware	12.5	SEN
39239020	---- Aseptic bags	12.5	SEN
39239090	---- Other	12.5	SEN
<b>392410</b>	<b>TABLEWARE,KITCHENWARE</b>		
39241010	---- Insulated ware	12.5	SEN
39241090	---- Other	12.5	SEN
<b>392490</b>	<b>OTHER 3924</b>		
39249010	---- Toilet articles	12.5	SEN
39249020	---- Insulated ware	12.5	SEN
39249090	---- Other	12.5	SEN
<b>392510</b>	<b>RESERVOIR,TANK&gt;300L</b>		
39251000	-- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	12.5	SEN
<b>392520</b>	<b>DOOR,WINDOW,FRAME,E</b>		
39252000	-- Doors, windows and their frames and thresholds for doors	12.5	SEN
<b>392530</b>	<b>SHUTTERS,BLINDS,ETC</b>		
39253000	-- Shutters, blinds (including venetian blinds) and similar articles and parts thereof	12.5	SEN
<b>392590</b>	<b>OT BUILDERS' WARES</b>		
39259010	---- Of polyurethane	12.5	SEN
39259090	---- Other	12.5	SEN
<b>392610</b>	<b>OFFICE,SCHOOL SUPPL</b>		
39261011	--- Office supplies of a kind classified as stationery other than pins, clips, and writing instruments: ---- Of polyurethane foam	12.5	SEN
39261019	--- Office supplies of a kind classified as stationery other than pins, clips, and writing instruments: ---- Other	12.5	SEN
39261091	--- Other: ---- Of polyurethane foam	12.5	SEN
39261099	--- Other: ---- Other	12.5	SEN
<b>392620</b>	<b>OTHER,APPAREL RELAT</b>		
39262011	--- Gloves: ---- Disposable	12.5	SEN
39262019	--- Gloves: ---- Non-disposable	12.5	SEN
39262021	--- Aprons: ---- Of polyurethane foam	12.5	SEN
39262029	--- Aprons: ---- Other	12.5	SEN
39262031	--- Plastic stickers for garments: ---- Of polyurethane foam	12.5	SEN
39262039	--- Plastic stickers for garments: ---- Other	12.5	SEN
39262041	--- Collar stays, patties, butterfly, shoulder-pads and other stays: ---- Of polyurethane foam	12.5	SEN
39262049	--- Collar stays, patties, butterfly, shoulder-pads and other stays: ---- Other	12.5	SEN
39262091	--- Other: ---- Of polyurethane foam	12.5	SEN
39262099	--- Other: ---- Other	12.5	SEN
<b>392630</b>	<b>FURNITURE FITNG,ET</b>		
39263010	---- Of polyurethane foam	12.5	EXC
39263090	---- Other	12.5	EXC
<b>392640</b>	<b>ORNAMENTAL ARTICLES</b>		
39264011	--- Bangles: ---- Of polyurethane foam	12.5	SEN
39264019	--- Bangles: ---- Other	12.5	SEN
39264021	--- Beads: ---- Of polyurethane foam	12.5	SEN
39264029	--- Beads: ---- Other	12.5	SEN
39264031	--- Statuettes: ---- Of polyurethane foam	12.5	SEN
39264039	--- Statuettes: ---- Other	12.5	SEN
39264041	--- Table and other household articles (including hotel and restaurant) for decoration: ---- Of polyurethane foam	12.5	SEN
39264049	--- Table and other household articles (including hotel and restaurant) for decoration: ---- Other	12.5	SEN
39264051	--- Decorative sheets: ---- Of polyurethane foam	12.5	SEN
39264059	--- Decorative sheets: ---- Other	12.5	SEN
39264060	---- Sequine	12.5	SEN

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39264091	--- Other: ----- Of polyurethane foam	12.5	SEN
39264099	--- Other: ----- Other	12.5	SEN
<b>392690</b>	<b>OTHER 3926</b>		
39269010	---- PVC belt conveyor	12.5	E-8
39269021	--- Couplers, packing rings, O rings and the like: ----- Of polyurethane foam	12.5	E-8
39269029	--- Couplers, packing rings, O rings and the like: ----- Other	12.5	E-8
39269031	--- Lasts, with or without steel hinges ; EVA and grape sheets for soles and heels; welts: ----- Of polyurethane foam	12.5	E-8
39269039	--- Lasts, with or without steel hinges ; EVA and grape sheets for soles and heels; welts: ----- Other	12.5	E-8
39269041	--- Rings, buckles, tacks, washers and other decorative fittings made of plastic used as trimmings and embellishments for leather products; patterns for leather foot wear, leather garments and leather goods: ----- Of polyurethane foam	12.5	E-8
39269049	--- Rings, buckles, tacks, washers and other decorative fittings made of plastic used as trimmings and embellishments for leather products; patterns for leather foot wear, leather garments and leather goods: ----- Other	12.5	E-8
39269051	--- Retroreflective sheeting of other than of heading 3920: ----- Of polyurethane foam	12.5	E-8
39269059	--- Retroreflective sheeting of other than of heading 3920: ----- Other	12.5	E-8
39269061	--- Hangers: ----- Of polyurethane foam	12.5	E-8
39269069	--- Hangers: ----- Other	12.5	E-8
39269071	--- Plastic or nylon tipped hammers; insulating liner of nylon , HDPE: -- Of polyurethane foam	12.5	E-8
39269079	--- Plastic or nylon tipped hammers; insulating liner of nylon , HDPE: -- Other	12.5	E-8
39269080	--- Plastic or nylon tipped hammers; insulating liner of nylon , HDPE: -- Polypropylene articles, not elsewhere specified or included	12.5	E-8
39269091	--- Other: ----- Of polyurethane foam	12.5	E-8
39269099	--- Other: ----- Other	12.5	E-8
<b>400110</b>	<b>LATEX</b>		
40011010	---- Prevulcanised	70	EXC
40011020	---- Other than prevulcanised	70	EXC
<b>400121</b>	<b>IN SMOKED SHEETS</b>		
40012100	- Natural rubber in other forms: --- Smoked sheets	20	EXC
<b>400122</b>	<b>TECH SPECIFD(TSNR)</b>		
40012200	- Natural rubber in other forms: --- Technically specified natural rubber (TSNR)	20	EXC
<b>400129</b>	<b>OTHER RUBBER</b>		
40012910	---- Hevea	20	EXC
40012920	---- Pale crepe	20	EXC
40012930	---- Estate brown crepe	20	EXC
40012940	---- Oil extended natural rubber	20	EXC
40012990	---- Other	20	EXC
<b>400130</b>	<b>BALATA,GUTTA-PER,ET</b>		
40013000	-- Balata, gutta-percha, guayule, chicle and similar natural gums	15	E-8
<b>400211</b>	<b>LATEX OF SBR/XSBR</b>		
40021100	- Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR): --- Latex	12.5	E-8
<b>400219</b>	<b>OT SBR/XSBR,N LATEX</b>		
40021910	---- Oil extended styrene butadiene rubber	12.5	E-5
40021920	---- Styrene butadiene rubber with styrene content exceeding 50%	12.5	E-5
40021930	---- Styrene butadiene styrene oil bound copolymer	12.5	E-5
40021990	---- Other	12.5	E-5
<b>400220</b>	<b>BUTADIENE (BR)</b>		
40022000	-- Butadiene rubber (BR)	12.5	E-8
<b>400231</b>	<b>BUTYL (IIR)</b>		
40023100	- Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR): --- Isobutene-isoprene (butyl) rubber (IIR)	10	E-5
<b>400239</b>	<b>HALO-ISOBUTENE-ISOP</b>		
40023900	- Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR): --- Other	12.5	E-8
<b>400241</b>	<b>LATEX CHLOROPRENE</b>		
40024100	- Chlorprene (Chlorobutadiene) rubber (CR): --- Latex	12.5	E-8
<b>400249</b>	<b>CHLOROPREN,NT LATEX</b>		
40024900	- Chlorprene (Chlorobutadiene) rubber (CR): --- Other	12.5	E-8
<b>400251</b>	<b>LATEX (NBR)</b>		
40025100	- Acrylonitrile-butadiene rubber (NBR): --- Latex	12.5	E-8
<b>400259</b>	<b>NBR NT LATEX</b>		
40025900	- Acrylonitrile-butadiene rubber (NBR): --- Other	12.5	EXC
<b>400260</b>	<b>ISOPRENE (IR)</b>		
40026000	-- Isoprene rubber (IR)	12.5	E-8
<b>400270</b>	<b>ETHYLENE-PROPYLENE</b>		
40027000	-- Ethylene-propylene-non-conjugated diene rubber (EPDM)	12.5	EXC
<b>400280</b>	<b>MIX NATURL/SYNTHETC</b>		
40028010	---- Latex	12.5	E-8
40028020	---- Chemically modified form of natural rubber including graft rubber	12.5	E-8
40028090	---- Other	12.5	E-8
<b>400291</b>	<b>OT SYNTHETIC LATEX</b>		
40029100	- Other: --- Latex	12.5	E-8

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<b>400299</b>	<b>OTHER 4002</b>		
40029910	---- Factice (rubber substitute derived from oil)	12.5	E-8
40029920	---- Tread rubber compound, cushion compound, cushion gum and tread gum for resoling or repairing or retreading rubber tyres	12.5	E-8
40029990	---- Other	12.5	E-8
<b>400300</b>	<b>RCLAIM,IN PRIM FORM</b>		
40030000	-RECLAIMED RUBBER IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP	12.5	EXC
<b>400400</b>	<b>WASTE,N HRD;ITS PWD</b>		
40040000	-WASTE, PARINGS AND SCRAP OF RUBBER (OTHER THAN HARD RUBBER) AND POWDERS AND GRANULES OBTAINED THEREFROM	12.5	E-8
<b>400510</b>	<b>W CARBON BLK/SILICA</b>		
40051000	-- Compounded with carbon black or silica	12.5	E-5
<b>400520</b>	<b>IN SOLUTION;DISPERS</b>		
40052010	---- Can sealing compound	12.5	E-8
40052090	---- Other	12.5	E-8
<b>400591</b>	<b>O IN PLTE,SHEET,ETC</b>		
40059110	---- Hospital sheeting	12.5	E-8
40059190	---- Other	12.5	E-8
<b>400599</b>	<b>OTHER 4005</b>		
40059910	---- Granules of unvulcanised natural or synthetic rubber, compounded, ready for vulcanisation	12.5	E-8
40059990	---- Other	12.5	E-8
<b>400610</b>	<b>CAML-BK STP F RETRD</b>		
40061000	-- "Camel-back" strips for retreading rubber tyres	12.5	E-8
<b>400690</b>	<b>OTHR RODS,TUBES,ETC</b>		
40069010	---- Thread, not covered	12.5	E-8
40069090	---- Other	12.5	E-8
<b>400700</b>	<b>VLCNZ RUB THRD+CORD</b>		
40070010	---- Thread, not covered	12.5	E-8
40070020	---- Cord, not covered	12.5	E-8
40070090	---- Other	12.5	E-8
<b>400811</b>	<b>PL,SHT+STRP,CELLULR</b>		
40081110	---- Of micro-cellular rubber	12.5	E-8
40081190	---- Other	12.5	E-8
<b>400819</b>	<b>ROD+PRFL SHPE,CELLU</b>		
40081910	---- Blocks of micro-cellular rubber but not of latex foam sponge, used in the manufacture of soles, heels or soles and heels combined, for footwear	12.5	EXC
40081990	---- Other	12.5	EXC
<b>400821</b>	<b>PLATES, NONCELLULAR</b>		
40082110	---- Used in the manufacture of soles, heels or soles and heels combined, for footwear	12.5	E-8
40082120	---- For resoling or repairing or retreading rubber tyres	12.5	E-8
40082190	---- Other	12.5	E-8
<b>400829</b>	<b>OTH ROD,NONCELLULAR</b>		
40082910	---- Rubber sheets and resin rubber sheets for soles and heels	12.5	EXC
40082920	---- Blocks used in the manufacture of soles, heels or soles and heels combined, for footwear	12.5	EXC
40082930	---- Latex foam sponge	12.5	EXC
40082940	---- Tread rubber and tread packing strip for resoling or repairing or retreading rubber tyres	12.5	EXC
40082990	---- Other	12.5	EXC
<b>400911</b>	<b>PIPE, NT REINFORCED/COMBINE W/MATERIAL, W/O FITTI</b>		
40091100	- Not reinforced or otherwise combined with other materials: --- Without fittings	12.5	E-8
<b>400912</b>	<b>PIPE, NT REINFORCED/COMB. W/ MATERIALS W/ FITTING</b>		
40091200	- Not reinforced or otherwise combined with other materials: --- With fittings	12.5	E-8
<b>400921</b>	<b>PIPE, REINFORCED/COMBINE W/METAL ONLY, W/O FITTIN</b>		
40092100	- Reinforced or otherwise combined only with metal: --- Without fittings	12.5	EXC
<b>400922</b>	<b>PIPES, VULC RUB, REINF/COMBO WITH METAL,W/ FITTIN</b>		
40092200	- Reinforced or otherwise combined only with metal: --- With fittings	12.5	E-8
<b>400931</b>	<b>PIPE, REINFORCED/COMBINE W/ TEXTILES, W/O FITTING</b>		
40093100	- Reinforced or otherwise combined only with textile materials: --- Without fittings	12.5	EXC
<b>400932</b>	<b>PIPE OF VUL RUB,REINF W/ TEXT ONLY MAT,W/FITTINGS</b>		
40093200	- Reinforced or otherwise combined only with textile materials: --- With fittings	12.5	E-8
<b>400941</b>	<b>PIPE, REINFORCED/COMBINE W/ MATERIAL, W/O FITTING</b>		
40094100	- Reinforced or otherwise combined with other materials: --- Without fittings	12.5	EXC
<b>400942</b>	<b>PIPE, REINFRCD/COMB W/OTHER TEXTILE MAT,W/FITTING</b>		
40094200	- Reinforced or otherwise combined with other materials: --- With fittings	12.5	SEN
<b>401011</b>	<b>REINFORCED WI METAL</b>		
40101110	---- Where the rubber compound content is less than 25% by weight	12.5	E-8
40101190	---- Other	12.5	E-8
<b>401012</b>	<b>REINFRCE W TEXT MAT</b>		
40101210	---- Where the rubber compound content is less than 25% by weight	12.5	E-8
40101290	---- Other	12.5	E-8

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<b>401013</b>	<b>REINFRCE ONL W PLST</b>		
40101310	---- Where the rubber compound content is less than 25% by weight	12.5	E-8
40101390	---- Other	12.5	E-8
<b>401019</b>	<b>OTHER CONVEYOR</b>		
40101910	---- Where the rubber compound content is less than 25% by weight	12.5	E-8
40101990	---- Other	12.5	E-8
<b>401031</b>	<b>ENDLESS TRANS. BELTS V-BLET/V-RIBBED/CIRC 60-180CM</b>		
40103110	---- Where the rubber compound content is less than 25% by weight	12.5	EXC
40103190	---- Other	12.5	EXC
<b>401032</b>	<b>ENDLESS TRANS. BELTS V-BLET, CIRC 60-180CM, NESOI</b>		
40103210	---- Where the rubber compound content is less than 25% by weight	12.5	EXC
40103290	---- Other	12.5	EXC
<b>401033</b>	<b>ENDLESS TRANS BELTS V-BLET/V-RIBBED/CIRC 180-240C</b>		
40103310	---- Where the rubber compound content is less than 25% by weight	12.5	E-8
40103390	---- Other	12.5	E-8
<b>401034</b>	<b>ENDLESS TRANS. BELTS V-BLET, CIRC 180-240CM, NESO</b>		
40103410	---- Where the rubber compound content is less than 25% by weight	12.5	E-8
40103490	---- Other	12.5	E-8
<b>401035</b>	<b>ENDLESS SYNCHRON BLT, CIRCUMFERENCE &gt;60CM &lt;150CM</b>		
40103510	---- Where the rubber compound content is less than 25% by weight	12.5	E-8
40103590	---- Other	12.5	E-8
<b>401036</b>	<b>ENDLESS SYNCHRON BLT, CIRCUMFERENCE &gt;150CM &lt;198CM</b>		
40103610	---- Where the rubber compound content is less than 25% by weight	12.5	E-8
40103690	---- Other	12.5	E-8
<b>401039</b>	<b>TRANSMISSION BELT/BELTING, OF VULCANIZE RUB, NESO</b>		
40103911	--- Where the rubber compound content is less than 25% by weight: -- --- Endless flat belt	12.5	E-8
40103912	--- Where the rubber compound content is less than 25% by weight: -- --- Ply belting	12.5	E-8
40103919	--- Where the rubber compound content is less than 25% by weight: -- --- Other	12.5	E-8
40103991	--- Other: ----- Endless flat belt	12.5	E-8
40103992	--- Other: ----- Ply belting	12.5	E-8
40103999	--- Other: ----- Other	12.5	E-8
<b>401110</b>	<b>MOTOR CARS</b>		
40111010	---- Radials	12.5	EXC
40111090	---- Other	12.5	EXC
<b>401120</b>	<b>BUSES OR TRUCKS</b>		
40112010	---- Radials	12.5	EXC
40112090	---- Other	12.5	EXC
<b>401130</b>	<b>AIRCRAFT</b>		
40113000	-- Of a kind used on aircraft	12.5	RED
<b>401140</b>	<b>MOTORCYCLE</b>		
40114010	---- For motor cycles	12.5	EXC
40114020	---- For motor scooters	12.5	EXC
40114090	---- Other	12.5	EXC
<b>401150</b>	<b>BICYCLES</b>		
40115010	---- Multi-cellular polyurethane (MCP) tubeless tyres	12.5	EXC
40115090	---- Other, having a "herring-bone" or similar tread	12.5	EXC
<b>401161</b>	<b>NEW PNEUMATIC TIRES.HER.-BONE TRD, FOR AG/FRST MACH</b>		
40116100	- Other, having a "herring-bone" or similar tread: --- Of a kind used on agricultural or forestry vehicles and machines	12.5	E-8
<b>401162</b>	<b>NEW PNEU. RUB. TIRES,HER.-BNE TRD, CNSTC,RIM&lt;61CM</b>		
40116200	- Other, having a "herring-bone" or similar tread: --- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	12.5	E-8
<b>401163</b>	<b>NEW PNEU. RUB. TIRES,HER.-BNE TRD, CNSTC,RIM&gt;61CM</b>		
40116300	- Other, having a "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	12.5	E-8
<b>401169</b>	<b>NEW PNEUMATIC TIRES OF RUB.,HER.-BONE TRD, NESOI</b>		
40116900	- Other, having a "herring-bone" or similar tread: --- Other	12.5	E-8
<b>401192</b>	<b>NEW PNEUMATIC RUBR TIRES,USED ON AG/FORST VEH/MAC</b>		
40119200	- Other: --- Of a kind used on agricultural or forestry vehicles and machines	12.5	E-8
<b>401193</b>	<b>NEW PNMTC RUB TIRES,CONST/INDUS VEH/MAC,RIM&lt;61CM</b>		
40119300	- Other: --- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	12.5	E-8
<b>401194</b>	<b>NEW PNUMAT RUB TIRE, CONST/INDUST VEH/MAC,RIM&gt;61C</b>		
40119400	- Other: --- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	12.5	E-8
<b>401199</b>	<b>OTHER 4011</b>		
40119900	- Other: --- Other	12.5	E-8
<b>401211</b>	<b>RETREADED TIRES OF RUBBER, FOR USE ON MOTOR CARS</b>		
40121100	- Retreaded tyres: --- Of a kind used on motor cars (including station wagons and racing cars)	12.5	E-8
<b>401212</b>	<b>RETREADED TIRES OF RUBBER, FOR USE ON BUSES/TRUCK</b>		
40121200	- Retreaded tyres: --- Of a kind used on buses or lorries	12.5	E-8
<b>401213</b>	<b>RETREADED TIRES OF RUBBER, FOR USE ON AIRCRAFT</b>		
40121300	- Retreaded tyres: --- Of a kind used on aircraft	3	E-8
<b>401219</b>	<b>RETREADED TIRES OF RUBBER, NESOI</b>		
40121910	---- For two wheelers	12.5	E-8

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40121990	---- Other	12.5	E-8
<b>401220</b>	<b>USED</b>		
40122010	---- For buses, lorries and earth moving equipments including light commercial vehicles	12.5	EXC
40122020	---- For passenger automobile vehicles, including two wheelers, three wheelers and personal type vehicles	12.5	EXC
40122090	---- Other	12.5	EXC
<b>401290</b>	<b>SOLID/CUSH TIRE,ETC</b>		
40129010	---- Solid rubber tyres for motor vehicles	12.5	E-8
40129020	---- Solid rubber tyres for other vehicles	12.5	E-8
40129030	---- Tyres with metal framework	12.5	E-8
40129041	--- Tyre flaps: ---- Of a kind used in two-wheeled and three- wheeled motor vehicles	12.5	E-8
40129049	--- Tyre flaps: ---- Other	12.5	E-8
40129050	---- Tyre treads, interchangeable	12.5	E-8
40129090	---- Other	12.5	E-8
<b>401310</b>	<b>CARS,TRUCKS,BUSES</b>		
40131010	---- For motor cars	12.5	E-8
40131020	---- For lorries and buses	12.5	E-8
<b>401320</b>	<b>BICYCLES</b>		
40132000	-- Of a kind used on bicycles	12.5	E-8
<b>401390</b>	<b>OTHER 4013</b>		
40139010	---- For aircraft	12.5	E-8
40139020	---- For motor cycle	12.5	E-8
40139030	---- For off the road vehicles, not elsewhere specified or included	12.5	E-8
40139041	-- For tractors: ---- Rear tyres	12.5	E-8
40139049	-- For tractors: ---- Other	12.5	E-8
40139050	---- Of a kind used in tyres of cycle rickshaws and three-wheeled powered cycle-rickshaws	12.5	E-8
40139090	---- Other	12.5	E-8
<b>401410</b>	<b>SHTH CONTRACPTV,VUL</b>		
40141010	---- Rubber contraceptives, male (condoms)	0	E-8
40141020	---- Rubber contraceptives, female (diaphragms), such as cervical	0	E-8
<b>401490</b>	<b>O HYG ET ART,SFT VL</b>		
40149010	---- Hot water bottles	12.5	E-8
40149020	---- Ice bags	12.5	E-8
40149030	---- Feeding bottle nipples	12.5	E-8
40149090	---- Other	12.5	E-8
<b>401511</b>	<b>SURG+MED GLOVE,VULC</b>		
40151100	- Gloves, mittens and mitts: --- Surgical	12.5	E-8
<b>401519</b>	<b>O GLOVE,N SURG,VULC</b>		
40151900	- Gloves, mittens and mitts: --- Other	12.5	E-8
<b>401590</b>	<b>O APPARL,N GLVE,VUL</b>		
40159010	---- Rubber apron	12.5	E-8
40159020	---- Labels	12.5	E-8
40159030	---- Industrial gloves	12.5	E-8
40159091	--- Other: ---- Diving suits	12.5	E-8
40159099	--- Other: ---- Other	12.5	E-8
<b>401610</b>	<b>O ART OF VUL,CELLUL</b>		
40161000	-- Of cellular rubber	12.5	E-8
<b>401691</b>	<b>FLOOR COVR+MAT,VULC</b>		
40169100	- Other: --- Floor coverings and mats	12.5	E-8
<b>401692</b>	<b>ERASERS,VULCANIZED</b>		
40169200	- Other: --- Erasers	12.5	E-8
<b>401693</b>	<b>GSKT,WASHR,ETC,VULC</b>		
40169310	---- Patches for puncture repair of self- vulcanising rubber or a rubber backing	12.5	EXC
40169320	---- Rubber rings (O-ring)	12.5	EXC
40169330	---- Rubber seals (Oil seals and the like)	12.5	EXC
40169340	Gaskets	12.5	EXC
40169350	---- Washers	12.5	EXC
40169360	---- Plugs	12.5	EXC
40169390	---- Other	12.5	EXC
<b>401694</b>	<b>BOAT/DOCK FENDR,VUL</b>		
40169400	- Other: --- Boat or dock fenders, whether or not inflatable	12.5	E-8
<b>401695</b>	<b>O INFL ART,N 401694</b>		
40169510	---- Air mattresses	12.5	E-8
40169590	---- Other	12.5	E-8
<b>401699</b>	<b>OTHER 4016</b>		
40169910	---- Rubber cots for textile industry	12.5	E-5
40169920	---- Rubber bands	12.5	E-5
40169930	---- Rubber threads	12.5	E-5
40169940	---- Rubber blankets	12.5	E-5
40169950	---- Rubber cushions	12.5	E-5
40169960	---- Rubber bushes	12.5	E-5
40169970	---- Ear plug	12.5	E-5
40169980	---- Stoppers	12.5	E-5
40169990	---- Other	12.5	E-5
<b>401700</b>	<b>HARD RUBBER</b>		
40170010	---- Plates, sheets, rods and tubes of ebonite and vulcanite	12.5	E-8
40170020	---- Scrap, waste and powder of hardened rubber (ebonite and vulcanite)	12.5	E-8

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40170030	---- Printers' rollers	12.5	E-8
40170040	---- Textile rollers	12.5	E-8
40170050	---- Typewriters and cyclostyling rollers	12.5	E-8
40170090	---- Other	12.5	E-8
<b>410120</b>	<b>WL HIDES&amp;SKIN, WT/SKI&lt;=8KG DRD/10 DRY-SALT/16 FRH</b>		
41012010	---- Of cow, including cow calf	0	E-0
41012020	---- Of buffalo, including buffalo calf	0	E-0
41012090	---- Other	0	E-0
<b>410150</b>	<b>WHOLE HIDES &amp; SKINS, OF A WT &gt;16KG BOVINE/EQUINE</b>		
41015010	---- Of cow, including cow calf	0	E-0
41015020	---- Of buffalo, including buffalo calf	0	E-0
41015090	---- Other	0	E-0
<b>410190</b>	<b>BUTTS/BENDS/BELLIES OF BOVINE/EQUINE ANIMALS</b>		
41019010	---- Of cow, including cow calf	0	E-0
41019020	---- Of buffalo, including buffalo calf	0	E-0
41019090	---- Other	0	E-0
<b>410210</b>	<b>WL-ON,FRSH ET,N TAN</b>		
41021010	---- Sheep skins	0	E-0
41021020	---- Pelts of baby lambs	0	E-0
41021030	---- Lamb skins, other than pelts	0	E-0
<b>410221</b>	<b>NO WOOL ON,PICKLED</b>		
41022110	---- Sheep skins	0	E-0
41022120	---- Lamb skins	0	E-0
41022130	---- Lamb pelt	0	E-0
<b>410229</b>	<b>NO WOOL,OTHRWS PREP</b>		
41022910	---- Sheep skins	0	E-0
41022920	---- Lamb skins	0	E-0
<b>410310</b>	<b>GOAT, KID</b>		
41031010	---- Goat skins, pickled (wet salted)	0	E-0
41031020	---- Goat skins, dry salted	0	E-0
41031030	---- Goat skins, otherwise cured (dried, unsalted)	0	E-0
41031040	---- Kid skins	0	E-0
41031090	---- Other	0	E-0
<b>410320</b>	<b>REPTILE</b>		
41032000	-- Of reptiles	0	E-0
<b>410330</b>	<b>SWINE RAW HIDE/SKINS,NT PRETAN,FRH OR SALTED, ET</b>		
41033000	-- Of swine	0	E-0
<b>410390</b>	<b>OTHER 4103</b>		
41039000	-- Other	0	E-0
<b>410411</b>	<b>BOV/EQ HIDE/SKIN,FUL GRN,UNSPILT;GRN SPL, WET STA</b>		
41041100	- In the wet state (including wet-blue): --- Full grains, unsplit; grain	12.5	E-8
<b>410419</b>	<b>BOV/EQ HID/SKIN. W/O HR, WET-STATE, NESOI</b>		
41041900	- In the wet state (including wet-blue): --- Other	12.5	E-8
<b>410441</b>	<b>TAN/CRUS HID/SKN BOV/EQ,FUL GRN UNSP;GRN SP,DRY S</b>		
41044100	- In the dry state (crust): --- Full grains, unsplit; grain splits	12.5	E-8
<b>410449</b>	<b>TAN/CRUST HIDES/SKIN, BOV/EQ, IN DRY STATE, NESOI</b>		
41044900	- In the dry state (crust): --- Other	12.5	E-5
<b>410510</b>	<b>SHEEP/LAMB SKIN,TANNED,WET STATE, W/O WOOL</b>		
41051000	-- In the wet state (including wet-blue)	12.5	E-8
<b>410530</b>	<b>SHEEP/LAMB CRUST SKIN, W/O WOOL,DRY STATE</b>		
41053000	-- In the dry state (crust)	12.5	E-8
<b>410621</b>	<b>GOAT/KID TANNED SKIN,WET STATE, W/O WOOL</b>		
41062100	- Of goats or kids: --- In the wet state (including wet-blue)	12.5	E-8
<b>410622</b>	<b>GOAT OR KID CRUSTED SKINS, W/O WOOL, DRY STATE</b>		
41062200	- Of goats or kids: --- In the dry state (crust)	12.5	E-8
<b>410631</b>	<b>SWINE TANNED SKIN,WET STATE, W/O WOOL</b>		
41063100	- Of swine: --- In the wet state (including wet-blue)	12.5	E-8
<b>410632</b>	<b>SWINE CRUSTED SKINS, W/O WOOL, DRY STATE</b>		
41063200	- Of swine: --- In the dry state (crust)	12.5	E-8
<b>410640</b>	<b>REPTILE SKINS, TANNED OR CRUSTS, NT FURT PREPARED</b>		
41064000	-- Of reptiles	12.5	E-8
<b>410691</b>	<b>TANNED SKINS OF ANIMALS, WET STATE,W/O WOOL/HR,NE</b>		
41069100	- Other: --- In the wet state (including wet-blue)	12.5	E-8
<b>410692</b>	<b>CRUST SKINS OF ANIMALS,DRY STATE, W/O WOOL/HR,NES</b>		
41069200	- Other: --- In the dry state (crust)	12.5	E-8
<b>410711</b>	<b>WHOLE HIDE/SKIN OF LTR,FULL GRAIN,UNSPILT,BOV/EQU</b>		
41071100	- Whole hides and skins: --- Full grains, unsplit	0	E-5
<b>410712</b>	<b>WHOL HIDE/SKIN OF LTR,FUL GRN,SPLIT,FUR PREP,BV/E</b>		
41071200	- Whole hides and skins: --- Grain splits	0	E-8
<b>410719</b>	<b>WHOL HIDE/SKIN,FULL GRN,NESOI,FRT PREP TAN,BV/EQ</b>		
41071900	-- Other	0	E-5
<b>410791</b>	<b>LTR,NESOI,INC SIDES FULL GRAIN,UNSPILT,BOV/EQU</b>		
41079100	-- Other, including sides: --- Full grains, unsplit	0	E-5
<b>410792</b>	<b>LTR,NESOI,INC SIDES FUL GRN,SPLIT,FUR PREP,BV/EQ</b>		
41079200	-- Other, including sides: --- Grain splits	0	E-5
<b>410799</b>	<b>LTR,NESOI,INC SIDES,FUR PREP,BV/EQ, NESOI</b>		
41079900	-- Other, including sides: --- Other	0	E-5
<b>411200</b>	<b>LTH FRT PRP TAN/CRUST, SHEEP/LAMB W/O WOOL NT 411</b>		
41120000	-LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, OF SHEEP OR LAMB, WITHOUT WOOL ON, WHETHER OR NOT SPLIT, OTHER THAN LEATHER OF HEADING 4114	0	E-8

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
<b>411310</b>	<b>LTR FRT PREP TAN/CRUST OF GOAT/KIDS W/O HR,NT 411</b>		
41131000	-- Of goats or kids	0	E-8
<b>411320</b>	<b>SWINE LEATHER FURT PREPR AFT TAN/CRUST,W/O HR,NES</b>		
41132000	-- Of swine	0	E-8
<b>411330</b>	<b>REPTILE LEATHER FURT PREPR AFT TAN/CRUST,W/O HR,N</b>		
41133000	-- Of reptiles	0	E-8
<b>411390</b>	<b>LTHR OF ANIMALS,FURT PREP TAN/CRST,W/O WL/HR,NES</b>		
41139000	-- Other	0	E-8
<b>411410</b>	<b>CHAMOIS (INCLUDING COMBINATION CHAMOIS) LEATHER</b>		
41141000	-- Chamois (including combination chamois) leather	12.5	E-8
<b>411420</b>	<b>PATENT LTHR&amp;PATENT LAMINATED LTHR; METALLIZED LT</b>		
41142010	---- Patent leather and patent laminated leather	12.5	E-8
41142020	---- Metallised leather	12.5	E-8
<b>411510</b>	<b>COMPOSITION LEA, LEA FIBER IN SLABS/SHEETS/STRIPS</b>		
41151000	-- Composition leather with a basis of leather or leather fiber, in slabs, sheets or strip, whether or not in rolls	12.5	E-8
<b>411520</b>	<b>LEATHER WASTE; LEATHER DUST, POWDER &amp; FLOUR</b>		
41152010	---- Cuttings of leather	12.5	E-8
41152090	---- Other	12.5	E-8
<b>420100</b>	<b>SADDLERY,HARNESS,ET</b>		
42010000	-SADDLERY AND HARNESS FOR ANY ANIMAL (INCLUDING TRACES, LEADS, KNEE PADS, MUZZLES, SADDLE CLOTHS, SADDLE BAGS, DOG COATS AND THE LIKE), OF ANY MATERIAL	12.5	E-8
<b>420211</b>	<b>LTHR TRUNK,SUITCASE</b>		
42021110	---- Travel goods (trunks, suit-cases, sports bags and other similar items ) of leather	12.5	E-8
42021120	---- Toilet-bags and cases, of leather	12.5	E-8
42021130	---- Satchels	12.5	E-8
42021140	---- Brief-cases	12.5	E-8
42021150	---- Executive-cases	12.5	E-8
42021160	---- Vanity-cases	12.5	E-8
42021170	---- Attache-cases	12.5	E-8
42021190	---- Other	12.5	E-8
<b>420212</b>	<b>TEXT TRUNK,SUITCASE</b>		
42021210	---- Toilet-cases	12.5	E-8
42021220	---- Plastic moulded suit-cases	12.5	E-8
42021230	---- Plastic moulded brief-cases	12.5	E-8
42021240	---- Satchels	12.5	E-8
42021250	---- Other travel-goods	12.5	E-8
42021260	---- Brief-cases	12.5	E-8
42021270	---- Executive-cases other than plastic moulded	12.5	E-8
42021280	---- Vanity-cases	12.5	E-8
42021290	---- Other	12.5	E-8
<b>420219</b>	<b>OT TRUNK,SUITCASE</b>		
42021910	---- Travel goods (trunks, suit-cases, sports bags, and other similar items) of leather	12.5	E-8
42021920	---- Toilet-cases	12.5	E-8
42021930	---- Satchels	12.5	E-8
42021940	---- Brief-cases (other than plastic moulded)	12.5	E-8
42021950	---- Executive-cases	12.5	E-8
42021960	---- Vanity-cases	12.5	E-8
42021990	---- Other	12.5	E-8
<b>420221</b>	<b>LEATHER HANDBAGS</b>		
42022110	---- Hand-bags for ladies	12.5	E-8
42022120	---- Vanity-bags	12.5	E-8
42022190	---- Other	12.5	E-8
<b>420222</b>	<b>PLASTIC/TEX HANDBAG</b>		
42022210	---- Hand-bags and shopping bags, of artificial plastic material	12.5	E-8
42022220	---- Hand-bags and shopping bags, of cotton	12.5	E-8
42022230	---- Hand-bags and shopping bags, of Jute	12.5	E-8
42022240	---- Vanity-bags	12.5	E-8
42022290	---- Other	12.5	E-8
<b>420229</b>	<b>HANDBAG,OT MATERIAL</b>		
42022910	---- Hand bags of other materials excluding wicker-work or basket	12.5	E-8
42022990	---- Other	12.5	E-8
<b>420231</b>	<b>POCKET ARTCL,PATENT</b>		
42023110	---- Jewellery box	12.5	E-8
42023120	---- Wallets and purses, of leather	12.5	E-8
42023190	---- Other	12.5	E-8
<b>420232</b>	<b>POCKT ARTCL,PLAS/TX</b>		
42023210	---- Jewellery box	12.5	E-8
42023290	---- Other	12.5	E-8
<b>420239</b>	<b>POCKET ARTCL,OT MAT</b>		
42023910	---- Jewellery box	12.5	E-8
42023990	---- Other	12.5	E-8
<b>420291</b>	<b>OT LEATHER BAG,ETC.</b>		
42029100	- Other: --- With outer surface of leather, of composition leather or of patent leather	12.5	E-8
<b>420292</b>	<b>OT PLASTC/TEXT BAGS</b>		
42029200	- Other: --- With outer surface of plastic sheeting or of textile materials	12.5	E-8
<b>420299</b>	<b>O CONTNR BG,CASE,ET</b>		
42029900	- Other: --- Other	12.5	E-8



HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
<b>420310</b>	<b>ARTICLES OF APPAREL</b>		
42031010	---- Jackets and jerseys	12.5	E-8
42031090	---- Other	12.5	E-8
<b>420321</b>	<b>GLVE,MITTN,SPRT MIT</b>		
42032110	---- Gloves	12.5	E-8
42032120	---- Mittens and mitts	12.5	E-8
<b>420329</b>	<b>GLVE,MITTN,N-SP MIT</b>		
42032910	---- Gloves for use in industry	12.5	E-8
42032920	---- Other gloves	12.5	E-8
42032930	---- Mittens and mitts	12.5	E-8
<b>420330</b>	<b>BELTS,BANDOLIERS</b>		
42033000	-- Belts and bandoliers	12.5	E-8
<b>420340</b>	<b>OTHER 4203</b>		
42034010	---- Aprons	12.5	E-8
42034020	---- Semi-chrome grain garments	12.5	E-8
42034090	---- Other	12.5	E-8
<b>420400</b>	<b>ART F MAC/MEC APPLI</b>		
42040010	---- Pickers for cotton machinery	12.5	E-8
42040020	---- Pickers for jute machinery	12.5	E-8
42040030	---- Picking bands and straps for textile machinery	12.5	E-8
42040040	---- Leather belting for machinery	12.5	E-8
42040050	---- Diaphragm leather	12.5	E-8
42040060	---- Leather string	12.5	E-8
42040091	--- Other: ----- Leather board made from leather scrap for the manufacture of counters and stiffners	12.5	E-8
42040099	--- Other: ----- Other	12.5	E-8
<b>420500</b>	<b>O ARTICL OF LEATHER</b>		
42050011	--- Straps other than for machinery or harness: ----- Welt	12.5	E-8
42050019	--- Straps other than for machinery or harness: ----- Other	12.5	E-8
42050020	---- Leather sofa cover	12.5	E-8
42050090	---- Other	12.5	E-8
<b>420610</b>	<b>ARTICLES OF CATGUT</b>		
42061010	---- For rackets	12.5	E-8
42061090	---- Other	12.5	E-8
<b>420690</b>	<b>OTHER 4206</b>		
42069000	-- Other	12.5	E-8
<b>430110</b>	<b>MINK, RAW, WHOLE</b>		
43011000	-- Of mink, whole, with or without head, tail or paws	0	E-0
<b>430130</b>	<b>LAMB,RAW,WHLE</b>		
43013000	-- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	0	E-0
<b>430160</b>	<b>FOX, RAW, WHOLE</b>		
43016000	-- Of fox, whole, with or without head, tail or paws	0	E-0
<b>430170</b>	<b>Raw furskin of seal whole with or without head,tail or paws</b>		
43017000	-- Of seal, whole, with or without head, tail or paws	0	E-0
<b>430180</b>	<b>OTHER, RAW, WHOLE</b>		
43018000	-- Other furskins, whole, with or without head, tail or paws	0	E-0
<b>430190</b>	<b>HEADS/PCS,CUTTNG,ET</b>		
43019000	-- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	0	E-0
<b>430211</b>	<b>MINK,WHLE,N ASSEMBL</b>		
43021100	- Whole skins, with or without head, tail or paws, not assembled: --- Of mink	0	E-8
<b>430213</b>	<b>LAMB,WHLE,UNASSEMBL</b>		
43021300	- Whole skins, with or without head, tail or paws, not assembled: --- Of lamb, the following: Astrakhan, Broad tail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb	0	E-0
<b>430219</b>	<b>O,WHOLE,NOT ASSEMBL</b>		
43021910	---- Calf skins, with hair on, tanned or dressed	0	E-8
43021920	---- Hides or skins of other bovine and equine animals with hair on, tanned or dressed	0	E-8
43021930	---- Goat (Common) and kid skins with hair on, tanned or dressed	0	E-8
43021940	---- Tiger-cat skins	0	E-8
43021990	---- Hides and skins of oher animals with hair on, tanned or dressed	0	E-8
<b>430220</b>	<b>PCS/CUTTNG,N ASSEMB</b>		
43022000	-- Heads, tails, paws and other pieces or cuttings, not assembled	0	E-8
<b>430230</b>	<b>WHOLE,PIECES,ASSEMB</b>		
43023000	-- Whole skins and pieces or cuttings thereof, assembled	0	E-8
<b>430310</b>	<b>AND CLOTHNG ACCESSR</b>		
43031010	---- Of wild animals covered under the Wild Life (Protection) Act, 1972	12.5	E-8
43031020	---- Of animals covered under Convention on International Trade of Endangered Species (CITES), other than those of Tariff Item 4303 10 10	12.5	E-8
43031090	---- Other	12.5	E-8
<b>430390</b>	<b>OTHER 4303</b>		
43039010	---- Of wild animals covered under the Wild Life (Protection) Act, 1972	12.5	E-8
43039020	---- Of animals covered under Convention on International Trade of Endangered Species (CITES), other than those of Tariff Item 4303 90 10	12.5	E-8
43039090	---- Other	12.5	E-8
<b>430400</b>	<b>ARTIFCL+ART THEREOF</b>		

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
43040011	--- Artificial fur: ----- Artificial fur as trimmings and embellishments for garments, made ups, knitwear, plastic and leather goods	12.5	E-8
43040019	--- Artificial fur: ----- Other	12.5	E-8
43040020	----- Articles of artificial fur	12.5	E-8
<b>440110</b>	<b>LOG,BILLET,TWIG,ETC</b>		
44011010	-- In logs	5	E-8
44011090	---- Other	5	E-8
<b>440121</b>	<b>CHIPS,CONIFEROUS</b>		
44012100	- Wood in chips or particles: --- Coniferous	5	E-8
<b>440122</b>	<b>CHIPS,NONCONIFEROUS</b>		
44012200	- Wood in chips or particles: --- Non-coniferous	5	E-8
<b>440130</b>	<b>SAWDUST,WASTE,SCRAP</b>		
44013000	-- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	5	E-8
<b>440200</b>	<b>WOOD CHARCOAL</b>		
44020010	----- Of coconut shell	5	E-8
44020090	----- Other	5	E-8
<b>440310</b>	<b>TREATD PAINT,PRESRV</b>		
44031000	-- Treated with paint, stains, creosote or other preservatives	5	E-8
<b>440320</b>	<b>CONIFEROUS NT TREAT</b>		
44032010	----- Sawlogs and veneerlogs	5	E-5
44032020	----- Poles, pilling and posts	5	E-5
44032090	----- Other	5	E-5
<b>440341</b>	<b>Dark red/light red meranti &amp; meranti bakau</b>		
44034100	- Other, of tropical wood specified in Subheading Note 1 to this Chapter: --- Dark Red Meranti, Light Red Meranti and Meranti Bakau	5	E-5
<b>440349</b>	<b>OT TROPCL,N TREATED</b>		
44034910	----- Teak wood in rough	5	E-5
44034990	----- Other	5	E-5
<b>440391</b>	<b>OAK (QUERCUS)</b>		
44039100	- Other: ----- Of oak (Quercus Spp.)	5	E-5
<b>440392</b>	<b>BEECH (FAGUS)</b>		
44039200	- Other: ----- Of beech (Fagus Spp.)	5	E-5
<b>440399</b>	<b>NONCONIFEROUS,OTHER</b>		
44039911	---- Andaman Padauk (Pterocarpus dalbaerigiodes) Bonsum (Phoebe goalparensis) Gurgan (Dipterocarpus alatus) Khair (Acacia Catechu) Lampati (Duabanga grandiflora) Laurel (Terminalia alata) Paliwood (Palaquium Elliplicum) and Red Sanders (Pterocar pus Sautaninus) and Rose wood (Dalbergea Latifolio): ----- Andaman Padauk (Pterocarpus dalbaerigiodes)	5	E-5
44039912	---- Andaman Padauk (Pterocarpus dalbaerigiodes) Bonsum (Phoebe goalparensis) Gurgan (Dipterocarpus alatus) Khair (Acacia Catechu) Lampati (Duabanga grandiflora) Laurel (Terminalia alata) Paliwood (Palaquium Elliplicum) and Red Sanders (Pterocar pus Sautaninus) and Rose wood (Dalbergea Latifolio): ----- Bonsum (Phoebe	5	E-5
44039913	---- Andaman Padauk (Pterocarpus dalbaerigiodes) Bonsum (Phoebe goalparensis) Gurgan (Dipterocarpus alatus) Khair (Acacia Catechu) Lampati (Duabanga grandiflora) Laurel (Terminalia alata) Paliwood (Palaquium Elliplicum) and Red Sanders (Pterocar pus Sautaninus) and Rose wood (Dalbergea Latifolio): ----- Gurgan (Dipterocarpus	5	E-5
44039914	---- Andaman Padauk (Pterocarpus dalbaerigiodes) Bonsum (Phoebe goalparensis) Gurgan (Dipterocarpus alatus) Khair (Acacia Catechu) Lampati (Duabanga grandiflora) Laurel (Terminalia alata) Paliwood (Palaquium Elliplicum) and Red Sanders (Pterocar pus Sautaninus) and Rose wood (Dalbergea Latifolio): ----- Khair (Acacia Catechu)	5	E-5
44039915	---- Andaman Padauk (Pterocarpus dalbaerigiodes) Bonsum (Phoebe goalparensis) Gurgan (Dipterocarpus alatus) Khair (Acacia Catechu) Lampati (Duabanga grandiflora) Laurel (Terminalia alata) Paliwood (Palaquium Elliplicum) and Red Sanders (Pterocar pus Sautaninus) and Rose wood (Dalbergea Latifolio): ----- Lampati (Duabanga	5	E-5
44039916	---- Andaman Padauk (Pterocarpus dalbaerigiodes) Bonsum (Phoebe goalparensis) Gurgan (Dipterocarpus alatus) Khair (Acacia Catechu) Lampati (Duabanga grandiflora) Laurel (Terminalia alata) Paliwood (Palaquium Elliplicum) and Red Sanders (Pterocar pus Sautaninus) and Rose wood (Dalbergea Latifolio): ----- Laurel (Terminalia alata)	5	E-5
44039917	---- Andaman Padauk (Pterocarpus dalbaerigiodes) Bonsum (Phoebe goalparensis) Gurgan (Dipterocarpus alatus) Khair (Acacia Catechu) Lampati (Duabanga grandiflora) Laurel (Terminalia alata) Paliwood (Palaquium Elliplicum) and Red Sanders (Pterocar pus Sautaninus) and Rose wood (Dalbergea Latifolio): ----- Paliwood (Palaquium	5	E-5
44039918	---- Andaman Padauk (Pterocarpus dalbaerigiodes) Bonsum (Phoebe goalparensis) Gurgan (Dipterocarpus alatus) Khair (Acacia Catechu) Lampati (Duabanga grandiflora) Laurel (Terminalia alata) Paliwood (Palaquium Elliplicum) and Red Sanders (Pterocar pus Sautaninus) and Rose wood (Dalbergea Latifolio): ----- Red Sanders(Pterocar pus Sautatinus)	5	E-5
44039919	---- Andaman Padauk (Pterocarpus dalbaerigiodes) Bonsum (Phoebe goalparensis) Gurgan (Dipterocarpus alatus) Khair (Acacia Catechu) Lampati (Duabanga grandiflora) Laurel (Terminalia alata) Paliwood (Palaquium Elliplicum) and Red Sanders (Pterocar pus Sautaninus) and Rose wood (Dalbergea Latifolio): ----- Rose Wood (Dalbergea	5	E-5

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
44039921	---- Sal (Chorea robusta) Sandal wood (Santalum albur) Semul (Bombax ceiba) Walnut wood (Juglans binata) Anjam (Hardwickia binata) Birch (Betula Spp.) Sissoo (Dalbergia sisso) and White cedar (Dysozylum) and the like: ---- Sal (Chorea robusta)	5	E-5
44039922	---- Sal (Chorea robusta) Sandal wood (Santalum albur) Semul (Bombax ceiba) Walnut wood (Juglans binata) Anjam (Hardwickia binata) Birch (Betula Spp.) Sissoo (Dalbergia sisso) and White cedar (Dysozylum) and the like: ---- Sandal wood (Santalum albur)	5	E-5
44039923	---- Sal (Chorea robusta) Sandal wood (Santalum albur) Semul (Bombax ceiba) Walnut wood (Juglans binata) Anjam (Hardwickia binata) Birch (Betula Spp.) Sissoo (Dalbergia sisso) and White cedar (Dysozylum) and the like: ---- Semul (Bombax ceiba)	5	E-5
44039924	---- Sal (Chorea robusta) Sandal wood (Santalum albur) Semul (Bombax ceiba) Walnut wood (Juglans binata) Anjam (Hardwickia binata) Birch (Betula Spp.) Sissoo (Dalbergia sisso) and White cedar (Dysozylum) and the like: ---- Walnut wood (Juglans binata)	5	E-5
44039925	---- Sal (Chorea robusta) Sandal wood (Santalum albur) Semul (Bombax ceiba) Walnut wood (Juglans binata) Anjam (Hardwickia binata) Birch (Betula Spp.) Sissoo (Dalbergia sisso) and White cedar (Dysozylum) and the like: ---- Anjam (Hardwickia binata)	5	E-5
44039926	---- Sal (Chorea robusta) Sandal wood (Santalum albur) Semul (Bombax ceiba) Walnut wood (Juglans binata) Anjam (Hardwickia binata) Birch (Betula Spp.) Sissoo (Dalbergia sisso) and White cedar (Dysozylum) and the like: ---- Birch (Betula Spp.)	5	E-5
44039927	---- Sal (Chorea robusta) Sandal wood (Santalum albur) Semul (Bombax ceiba) Walnut wood (Juglans binata) Anjam (Hardwickia binata) Birch (Betula Spp.) Sissoo (Dalbergia sisso) and White cedar (Dysozylum) and the like: ---- Sissoo (Dalbergia sisso)	5	E-5
44039928	---- Sal (Chorea robusta) Sandal wood (Santalum albur) Semul (Bombax ceiba) Walnut wood (Juglans binata) Anjam (Hardwickia binata) Birch (Betula Spp.) Sissoo (Dalbergia sisso) and White cedar (Dysozylum) and the like: ---- White cedar (Dysozylum malabaricum)	5	E-5
44039929	---- Sal (Chorea robusta) Sandal wood (Santalum albur) Semul (Bombax ceiba) Walnut wood (Juglans binata) Anjam (Hardwickia binata) Birch (Betula Spp.) Sissoo (Dalbergia sisso) and White cedar (Dysozylum) and the like: ---- Other	5	E-5
<b>440410</b>	<b>CONIFEROUS</b>		
44041000	-- Coniferous	12.5	E-8
<b>440420</b>	<b>NONCONIFEROUS</b>		
44042010	----- Wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking sticks, tool handles, split poles, piles, pickets, stakes and the like	12.5	E-8
44042020	----- Drawn Wood	12.5	E-8
44042090	----- Other	12.5	E-8
<b>440500</b>	<b>WOOD WOOL,FLOUR</b>		
44050000	-WOOD WOOL; WOOD FLOUR	12.5	E-8
<b>440610</b>	<b>Not impregnated</b>		
44061000	-- Not impregnated	12.5	E-8
<b>440690</b>	<b>OTHER 4406</b>		
44069000	-- Other	12.5	E-8
<b>440710</b>	<b>CONIFEROUS</b>		
44071010	----- Doglas fir (Pseudotsuga Menziesie)	12.5	E-8
44071020	----- Pine (Pinus Spp.)	12.5	E-8
44071090	----- Other	12.5	E-8
<b>440724</b>	<b>VIROLA/MOHOG/IMBUIA</b>		
44072400	- Of tropical wood specified in Sub-heading Note 1 to this Chapter: ---- - Virola, Mahogany (Swietenia Spp.) Imbuia and Balsa	12.5	E-8
<b>440725</b>	<b>DK/LGHT RED MER,LUM</b>		
44072500	- Of tropical wood specified in Sub-heading Note 1 to this Chapter: ---- - Dark Red Meranti, Light Red Meranti and Meranti Bakau	12.5	E-8
<b>440726</b>	<b>WHITE LAUAN/MERANTI</b>		
44072600	- Of tropical wood specified in Sub-heading Note 1 to this Chapter: ---- - White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	12.5	E-8
<b>440729</b>	<b>O TROPCL,SW/CHP LNG</b>		
44072910	- Of tropical wood specified in Sub-heading Note 1 to this Chapter: ---- - Teak wood	12.5	E-8
44072990	- Of tropical wood specified in Sub-heading Note 1 to this Chapter: ---- - Other	12.5	E-8
<b>440791</b>	<b>OAK</b>		
44079100	- Other: ---- Of oak (Quercus Spp.)	12.5	E-8
<b>440792</b>	<b>BEECH</b>		
44079200	- Other: ---- Of beech (Fagus Spp.)	12.5	E-8
<b>440799</b>	<b>OTHER NONCONIFEROUS</b>		
44079910	- Other: ---- Of Birch (Betula Spp.)	12.5	E-8
44079920	- Other: ---- Willow	12.5	E-8
44079990	- Other: ---- Other	12.5	E-8
<b>440810</b>	<b>CONIFEROUS</b>		
44081010	----- Sheets for plywood	12.5	E-8
44081020	----- Oak wood veneer	12.5	E-8
44081030	----- Veneer sheets, for match boxes and match splints	12.5	E-8
44081090	----- Other	12.5	E-8
<b>440831</b>	<b>VEN/PLY,SW LNGT,TRP</b>		

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
44083110	- Of tropical wood specified in Sub-heading Note 1 to this Chapter: ---- - Sheets for plywood	12.5	E-8
44083120	- Of tropical wood specified in Sub-heading Note 1 to this Chapter: ---- - Veneer sheets (of Rose wood)	12.5	E-8
44083130	- Of tropical wood specified in Sub-heading Note 1 to this Chapter: ---- - Veneer sheets, for match boxes and match splints	12.5	E-8
44083190	- Of tropical wood specified in Sub-heading Note 1 to this Chapter: ---- - Other	12.5	E-8
<b>440839</b>	<b>OT TROPCL VEN/PLYWD</b>		
44083910	- Of tropical wood specified in Sub-heading Note 1 to this Chapter: ---- - Sheets for plywoods	12.5	E-8
44083920	- Of tropical wood specified in Sub-heading Note 1 to this Chapter: ---- - Veneer sheets (of Rose wood)	12.5	E-8
44083930	- Of tropical wood specified in Sub-heading Note 1 to this Chapter: ---- - Veneer sheets, for match boxes and match splints	12.5	E-8
44083990	- Of tropical wood specified in Sub-heading Note 1 to this Chapter: ---- - Other	12.5	E-8
<b>440890</b>	<b>OTHER NONCONIFEROUS</b>		
44089010	----- Sheets for plywoods	12.5	E-8
44089020	----- Veneer sheets, for match boxes and match splints	12.5	E-8
44089090	----- Other	12.5	E-8
<b>440910</b>	<b>CONIFEROUS</b>		
44091010	----- Planed, tongued, grooved, rebated, chamfered, V-jointed, and the like but not further moulded	12.5	E-8
44091020	----- Beadings, and mouldings (including moulded, skirting and other moulded boards)	12.5	E-8
44091090	----- Other	12.5	E-8
<b>440920</b>	<b>NONCONIFEROUS</b>		
44092010	----- Planed, tongued, grooved, rebated, chamfered, V-jointed, and the like but not further moulded	12.5	E-8
44092020	----- Beadings and mouldings (including moulded skirting and other moulded boards)	12.5	E-8
44092090	----- Other	12.5	E-8
<b>441021</b>	<b>ORIENTED STRAND/WAFERBRD OF WOOD,</b>		
44102100	- Oriented strand-board and wafer board, of wood: ----- Unworked or not further worked than sanded	12.5	E-8
<b>441029</b>	<b>ORIENTED STAND BOARD &amp; WAFERBOARD, OF WOOD, NESOI</b>		
44102900	- Oriented strand-board and wafer board, of wood: ----- Other	12.5	E-8
<b>441031</b>	<b>PART&amp;SIM BRD OF WOOD,UNWORK/NT FUTH WRK THN SAND</b>		
44103110	---- Other, of wood: ----- Plain particle boards	12.5	E-8
44103120	---- Other, of wood: ----- Insulation board and hardboard	12.5	E-8
44103130	---- Other, of wood: ----- Veneered particle board, not having decorative veneers on any face	12.5	E-8
44103190	---- Other, of wood: ----- Other	12.5	E-8
<b>441032</b>	<b>PART&amp;SIM BRD OF WOOD,SURF CVD W/MELAMINE IMRG PP</b>		
44103210	---- Other, of wood: ----- Plain particle boards	12.5	E-8
44103220	---- Other, of wood: ----- Insulation board and hardboard	12.5	E-8
44103230	---- Other, of wood: ----- Veneered particle board, not having decorative veneers on any face	12.5	E-8
44103290	---- Other, of wood: ----- Other	12.5	E-8
<b>441033</b>	<b>PART&amp;SIM BRD OF WOOD,SURF CVD W/ DEC. PLAST LAMIN</b>		
44103310	---- Other, of wood: ----- Plain particle boards	12.5	E-8
44103320	---- Other, of wood: ----- Insulation board and hardboard	12.5	E-8
44103330	---- Other, of wood: ----- Veneered particle board, not having decorative veneers on any face	12.5	E-8
44103390	---- Other, of wood: ----- Other	12.5	E-8
<b>441039</b>	<b>PARTICLE &amp; SIMILAR BOARD OF WOOD, NESOI</b>		
44103910	---- Other, of wood: ----- Plain particle boards	12.5	E-8
44103920	---- Other, of wood: ----- Insulation board and hardboard	12.5	E-8
44103930	---- Other, of wood: ----- Veneered particle board, not having decorative veneers on any face	12.5	E-8
44103990	---- Other, of wood: ----- Other	12.5	E-8
<b>441090</b>	<b>OTHER LIGNEOUS MATL</b>		
44109011	- Plastic laminated sheets: ----- Insulation board and hardboard	12.5	E-8
44109012	- Plastic laminated sheets: ----- Veneered particle board, not having decorative veneers of any face	12.5	E-8
44109019	- Plastic laminated sheets: ----- Other	12.5	E-8
44109091	---- Other: ----- Plain particle boards	12.5	E-8
44109092	---- Other: ----- Insulation board and hardboard	12.5	E-8
44109093	---- Other: ----- Veneered particle board, not having decorative veneers of any face	12.5	E-8
44109099	---- Other: ----- Other	12.5	E-8
<b>441111</b>	<b>LIG&gt;.8G/CM3,N MC WK</b>		
44111110	- Fibreboard of a density exceeding 0.8 g/cm3: ----- Hardboard	12.5	E-8
44111190	- Fibreboard of a density exceeding 0.8 g/cm3: ----- Other	12.5	E-8
<b>441119</b>	<b>O W/LIG MAT&gt;.8G/CM3</b>		
44111910	- Fibreboard of a density exceeding 0.8 g/cm3: ----- Hardboard	12.5	E-5
44111990	----- Other	12.5	E-5
<b>441121</b>	<b>LIGN &gt;.5 =&lt;.8G/CM3</b>		
44112110	- Fibreboard of a density exceeding 0.5 g/cm3 but not exceeding 0.8 g/cm3: ----- Insulation board	12.5	E-5

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44112190	- Fibreboard of a density exceeding 0.5 g/ cm3 but not exceeding 0.8 g/cm3: ----- Other	12.5	E-5
<b>441129</b>	<b>O WD/LIG.5-8 G/CM3</b>		
44112910	- Fibreboard of a density exceeding 0.5 g/ cm3 but not exceeding 0.8 g/cm3: ----- Insulation Board	12.5	E-5
44112990	- Fibreboard of a density exceeding 0.5 g/ cm3 but not exceeding 0.8 g/cm3: ----- Other	12.5	E-5
<b>441131</b>	<b>LIGN &gt;.35 =&lt;.5G/CM3</b>		
44113110	- Fibre board of a density exceeding 0.35 g/ cm3 but not exceeding 0.5 g/ cm3: ----- Insulation board	12.5	E-8
44113190	- Fibre board of a density exceeding 0.35 g/ cm3 but not exceeding 0.5 g/ cm3: ----- Other	12.5	E-8
<b>441139</b>	<b>OT LIG&gt;.35=&lt;.5G/CM3</b>		
44113910	- Fibre board of a density exceeding 0.35 g/ cm3 but not exceeding 0.5 g/ cm3: ----- Insulation board	12.5	E-8
44113990	- Fibre board of a density exceeding 0.35 g/ cm3 but not exceeding 0.5 g/ cm3: ----- Other	12.5	E-8
<b>441191</b>	<b>LIG=&lt;35G/CM3,N M WK</b>		
44119110	- Other: ----- Insulation board (homogeneous)	12.5	E-8
44119120	- Other: ----- Accoustic insulation board	12.5	E-8
44119130	- Other: ----- Other insulation board	12.5	E-8
44119190	- Other: ----- Other	12.5	E-8
<b>441199</b>	<b>FIBERBOARD, LIGNEOUS, NOV 35 B/CM3, NESOI</b>		
44119910	- Other: ----- Insulation Board (homogenous)	12.5	E-8
44119920	- Other: ----- Accoustic insulation board	12.5	E-8
44119930	- Other: ----- Other insulation board	12.5	E-8
44119990	- Other: ----- Other	12.5	E-8
<b>441213</b>	<b>PLY,1/+OUTR=TROPICL</b>		
44121310	- Plywood, consisting solely of sheets of wood, each ply not exceeding 6 mm thickness: ----- Decorative plywood	12.5	E-8
44121320	- Plywood, consisting solely of sheets of wood, each ply not exceeding 6 mm thickness: ----- Tea chest panels or shooks, packed in sets	12.5	E-8
44121330	- Plywood, consisting solely of sheets of wood, each ply not exceeding 6 mm thickness: ----- Other tea chest panels	12.5	E-8
44121340	- Plywood, consisting solely of sheets of wood, each ply not exceeding 6 mm thickness: ----- Marine and aircraft plywood	12.5	E-8
44121350	- Plywood, consisting solely of sheets of wood, each ply not exceeding 6 mm thickness: ----- Cuttings and trimmings of plywood of width not exceeding 5 centimetres	12.5	E-8
44121390	- Plywood, consisting solely of sheets of wood, each ply not exceeding 6 mm thickness: ----- Other	12.5	E-8
<b>441214</b>	<b>PLY,1/+OUTR=N-CONIF</b>		
44121410	- Plywood, consisting solely of sheets of wood, each ply not exceeding 6 mm thickness: ----- Decorative plywood	12.5	E-8
44121420	- Plywood, consisting solely of sheets of wood, each ply not exceeding 6 mm thickness: ----- Tea chest panels or shooks, packed in sets	12.5	E-8
44121430	- Plywood, consisting solely of sheets of wood, each ply not exceeding 6 mm thickness: ----- Marine and aircraft plywood	12.5	E-8
44121440	- Plywood, consisting solely of sheets of wood, each ply not exceeding 6 mm thickness: ----- Cuttings and trimmings of plywood of width not exceeding 5 cm	12.5	E-8
44121490	- Plywood, consisting solely of sheets of wood, each ply not exceeding 6 mm thickness: ----- Other	12.5	E-8
<b>441219</b>	<b>&lt;=6MM,OUTER CONIFER</b>		
44121910	- Plywood, consisting solely of sheets of wood, each ply not exceeding 6 mm thickness: ----- Decorative plywood	12.5	E-8
44121920	- Plywood, consisting solely of sheets of wood, each ply not exceeding 6 mm thickness: ----- Tea chest panels or shooks, packed in sets	12.5	E-8
44121930	- Plywood, consisting solely of sheets of wood, each ply not exceeding 6 mm thickness: ----- Marine and aircraft plywood	12.5	E-8
44121940	- Plywood, consisting solely of sheets of wood, each ply not exceeding 6 mm thickness: ----- Cuttings and trimmings of plywood of width not exceeding 5 cm	12.5	E-8
44121990	- Plywood, consisting solely of sheets of wood, each ply not exceeding 6 mm thickness: ----- Other	12.5	E-8
<b>441222</b>	<b>Othr plydwd wth at lst one outr ply ofnon-coniferous wd</b>		
44122210	- Other, with at least one outer ply of non-coniferous wood: ----- Decorative plywood	12.5	E-8
44122220	- Other, with at least one outer ply of non-coniferous wood: ----- Tea chest panels or shooks, packed in sets	12.5	E-8
44122230	- Other, with at least one outer ply of non-coniferous wood: ----- Marine and aircraft plywood	12.5	E-8
44122240	- Other, with at least one outer ply of non-coniferous wood: ----- Cuttings and trimmings of plywood of width not exceeding 5 cm	12.5	E-8
44122290	- Other, with at least one outer ply of non-coniferous wood: ----- Other	12.5	E-8
<b>441223</b>	<b>O VEN,1 LAYR PRT BD</b>		
44122310	- Other, with at least one outer ply of non-coniferous wood: ----- Decorative plywood	12.5	E-8
44122320	- Other, with at least one outer ply of non-coniferous wood: ----- Tea chest panels or shooks, packed in sets	12.5	E-8
44122330	- Other, with at least one outer ply of non-coniferous wood: ----- Marine and aircraft plywood	12.5	E-8

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44122340	- Other, with at least one outer ply of non-coniferous wood: ----- Cuttings and trimmings of plywood of width not exceeding 5 cm	12.5	E-8
44122390	- Other, with at least one outer ply of non-coniferous wood: ----- Other	12.5	E-8
<b>441229</b>	<b>OT 1 OUT HRDWOOD</b>		
44122910	- Other, with at least one outer ply of non-coniferous wood: ----- Elastic laminated plywood	12.5	E-8
44122920	- Other, with at least one outer ply of non-coniferous wood: ----- Decorative plywood	12.5	E-8
44122930	- Other, with at least one outer ply of non-coniferous wood: ----- Tea chest panels or shooks, packed in sets	12.5	E-8
44122940	- Other, with at least one outer ply of non-coniferous wood: ----- Marine and aircraft plywood	12.5	E-8
44122950	- Other, with at least one outer ply of non-coniferous wood: ----- Cuttings and trimmings of plywood of width not exceeding 5 cm	12.5	E-8
44122990	- Other, with at least one outer ply of non-coniferous wood: ----- Other	12.5	E-8
<b>441292</b>	<b>VENERED PANELS,ETC.,AT LEAST 1 PLY TROPICAL,NESO</b>		
44129210	- Other: ----- Elastic laminated plywood	12.5	E-8
44129220	- Other: ----- Decorative plywood	12.5	E-8
44129230	- Other: ----- Tea chest panels or shooks, packed in sets	12.5	E-8
44129240	- Other: ----- Marine and aircraft plywood	12.5	E-8
44129250	- Other: ----- Cuttings and trimmings of plywood of width not exceeding 5 cm	12.5	E-8
44129290	- Other: ----- Other	12.5	E-8
<b>441293</b>	<b>O P-WD,V PN,LAM 1PB</b>		
44129310	- Other: ----- Decorative plywood	12.5	E-8
44129320	- Other: ----- Tea chest panels or shooks, packed in sets	12.5	E-8
44129330	- Other: ----- Marine and aircraft plywood	12.5	E-8
44129340	- Other: ----- Cuttings and trimmings of plywood of width not exceeding 5 cm	12.5	E-8
44129390	- Other: ----- Other	12.5	E-8
<b>441299</b>	<b>OTHER 4412</b>		
44129910	- Other: ----- Plastic laminated plywood	12.5	E-8
44129920	- Other: ----- Decorative plywood	12.5	E-8
44129930	- Other: ----- Tea chest panels or shooks, packed in sets	12.5	E-8
44129940	- Other: ----- Marine and aircraft plywood	12.5	E-8
44129950	- Other: ----- Cuttings and trimmings of plywood of width not exceeding 5 cm	12.5	E-8
44129990	- Other: ----- Other	12.5	E-8
<b>441300</b>	<b>DENSFD BL/PL/ST/PRO</b>		
44130000	-DENSIFIED WOOD, IN BLOCKS, PLATES, STRIPS, OR PROFILE SHAPES	12.5	E-8
<b>441400</b>	<b>FRAME F PNT,PHOT,ET</b>		
44140000	-WOODEN FRAMES FOR PAINTINGS, PHOTOGRAPHS, MIRRORS OR SIMILAR OBJECTS	12.5	E-8
<b>441510</b>	<b>CASES,BOX,CRATE,ETC</b>		
44151000	-- Cases, boxes, crates, drums and similar packings; cable-drums	12.5	E-8
<b>441520</b>	<b>PALL+O LOAD BRD+COL</b>		
44152000	-- Pallets, box pallets and other load boards; pallet collars	12.5	E-8
<b>441600</b>	<b>CSK,BARR,VAT,ET+PTS,</b>		
44160010	----- Casks, barrels, vats and tubs	12.5	E-8
44160020	----- Other coopers' products	12.5	E-8
44160091	---- Parts (of wood): ----- Riven or sawn staves of wood not further prepared	12.5	E-8
44160099	---- Parts (of wood): ----- Other	12.5	E-8
<b>441700</b>	<b>TOOL/TL+BROOM BODY</b>		
44170000	-TOOLS, TOOL BODIES, TOOL HANDLES, BROOM OR BRUSH BODIES AND HANDLES, OF WOOD; BOOT OR SHOE LASTS AND TREES, OF WOOD	12.5	E-8
<b>441810</b>	<b>WNDOWS+THEIR FRAMES</b>		
44181000	-- Windows, french-windows and their frames	12.5	E-8
<b>441820</b>	<b>DOOR+FRAME+THRESHLD</b>		
44182010	----- Flush doors	12.5	E-8
44182020	----- Frames and thresholds of flush doors	12.5	E-8
44182090	----- Other	12.5	E-8
<b>441830</b>	<b>PARQUET PANELS</b>		
44183000	-- Parquet panels	12.5	E-8
<b>441840</b>	<b>FORMWRK F CON CONST</b>		
44184000	-- Shuttering for concrete constructional work	12.5	E-8
<b>441850</b>	<b>SHINGLES AND SHAKES</b>		
44185000	-- Shingles and shakes	12.5	E-8
<b>441890</b>	<b>OT BLDERS'JOIN+CARP</b>		
44189000	-- Other	12.5	E-8
<b>441900</b>	<b>TABLEWRE+KITCHENWRE</b>		
44190010	----- Tableware	12.5	E-8
44190020	----- Kitchenware	12.5	E-8
<b>442010</b>	<b>STATUETTE+O ORNAMNT</b>		
44201000	-- Statuettes and other ornaments, of wood	12.5	E-8
<b>442090</b>	<b>OTHER 4420</b>		
44209010	----- Wood marquetry and inlaid wood	12.5	E-8
44209090	----- Other	12.5	E-8
<b>442110</b>	<b>CLOTHES HANGERS</b>		
44211000	-- Clothes hangers	12.5	E-8

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<b>442190</b>	<b>OT ARTICLES OF WOOD</b>		
44219011	---- Spools, cops, bobbins, sewing thread reels and the like, of turned wood: ----- For cotton machinery	12.5	E-8
44219012	---- Spools, cops, bobbins, sewing thread reels and the like, of turned wood: ----- For jute machinery	12.5	E-8
44219013	---- Spools, cops, bobbins, sewing thread reels and the like, of turned wood: ----- For silk regenerated and synthetic fibres machinery	12.5	E-8
44219014	---- Spools, cops, bobbins, sewing thread reels and the like, of turned wood: ----- For other machinery	12.5	E-8
44219019	---- Spools, cops, bobbins, sewing thread reels and the like, of turned wood: ----- Other	12.5	E-8
44219020	---- Spools, cops, bobbins, sewing thread reels and the like, of turned wood: ----- Wood paving blocks	12.5	E-8
44219030	---- Spools, cops, bobbins, sewing thread reels and the like, of turned wood: ----- Match splints	12.5	E-8
44219040	---- Spools, cops, bobbins, sewing thread reels and the like, of turned wood: ----- Pencil slates	12.5	E-8
44219050	---- Spools, cops, bobbins, sewing thread reels and the like, of turned wood: ----- Parts of wood, namely oars, paddles and rudders for ships, boats and other similar floating structures	12.5	E-8
44219060	Parts of domestic decorative articles used as tableware and kitchenware	12.5	E-8
44219070	---- Spools, cops, bobbins, sewing thread reels and the like, of turned wood: ----- Articles of densified wood not elsewhere included or specified	12.5	E-8
44219090	---- Spools, cops, bobbins, sewing thread reels and the like, of turned wood: ----- Other	12.5	E-8
<b>450110</b>	<b>NAT,RAW/SIMPLY PREP</b>		
45011000	----- Natural cork, raw or simply prepared	12.5	E-8
<b>450190</b>	<b>WSTE;CRUSH/GRAN/GRD</b>		
45019000	----- Other	12.5	E-8
<b>450200</b>	<b>NAT DEBACK/RGH SQRD</b>		
45020000	-NATURAL CORK, DEBACKED OR ROUGHLY SQUARED, OR IN RECTANGULAR (INCLUDING SQUARE) BLOCKS, PLATES, SHEETS OR STRIP (INCLUDING SHARP-EDGED BLANKS FOR CORKS OR STOPPERS)	12.5	E-8
<b>450310</b>	<b>CORKS AND STOPPERS</b>		
45031000	----- Corks and stoppers	12.5	E-8
<b>450390</b>	<b>OTHER 4503</b>		
45039010	----- Shuttlecock cork bottom	12.5	E-8
45039090	----- Other	12.5	E-8
<b>450410</b>	<b>BLK/PLT/SHT/TLE/DSK</b>		
45041010	----- Sheets	12.5	E-8
45041020	----- Slabs	12.5	E-8
45041090	----- Other	12.5	E-8
<b>450490</b>	<b>OTHER 4504</b>		
45049000	----- Other	12.5	E-8
<b>460120</b>	<b>MAT,MATT+SCRN VEG M</b>		
46012010	---- Mats and matting of coir, bound in parallel strands	12.5	EXC
46012020	---- Mats and matting not elsewhere included or specified (for example, grass mats)	12.5	EXC
46012090	---- Other	12.5	EXC
<b>460191</b>	<b>O PLAIT+SIMILR PROD</b>		
46019100	- Other: --- Of vegetable materials	12.5	EXC
<b>460199</b>	<b>PL MAT,N VEG,STR/SH</b>		
46019900	- Other: --- Other	12.5	EXC
<b>460210</b>	<b>BSKT/WCKRWRK,VEG MT</b>		
46021011	--- Of palm leaves: ----- Baskets	12.5	EXC
46021019	--- Of palm leaves: ----- Other	12.5	EXC
46021090	---- Other	12.5	EXC
<b>460290</b>	<b>OTHER 4602</b>		
46029000	-- Other	12.5	EXC
<b>470100</b>	<b>MECHANICAL WOODPULP</b>		
47010000	-MECHANICAL WOOD PULP	5	E-5
<b>470200</b>	<b>CHEM PULP,DISSOLV G</b>		
47020000	-CHEMICAL WOOD PULP, DISSOLVING GRADES	5	E-5
<b>470311</b>	<b>SULF,CONIF,UNBLEACH</b>		
47031100	- Unbleached: --- Coniferous	5	E-5
<b>470319</b>	<b>Chemical wood pulp unblcd n-conifrs,slphte</b>		
47031900	- Unbleached: --- Non-coniferous	5	E-5
<b>470321</b>	<b>SDA ET,S-BLCH/B,CON</b>		
47032100	- Semi-bleached or bleached: --- Coniferous	5	E-5
<b>470329</b>	<b>SDA ET,S-BLCH/B,N-C</b>		
47032900	- Semi-bleached or bleached: --- Non-coniferous	5	E-5
<b>470411</b>	<b>CONIFERS,UNBLEACHED</b>		
47041100	- Unbleached: --- Coniferous	5	E-8
<b>470419</b>	<b>NONCONIF,UNBLEACHED</b>		
47041900	- Unbleached: --- Non-coniferous	5	E-8
<b>470421</b>	<b>CONIFER,SEMI-BLEACH</b>		
47042100	- Semi-bleached or bleached: --- Coniferous	5	E-8
<b>470429</b>	<b>NONCONIF,SEMI-BLCHD</b>		
47042900	- Semi-bleached or bleached: --- Non-coniferous	5	E-5

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
<b>470500</b>	<b>SEMICHEMICAL WOODPULP</b>		
47050000	--WOOD PULP OBTAINED BY A COMBINATION OF MECHANICAL AND CHEMICAL PULPING PROCESSES	5	E-5
<b>470610</b>	<b>COTTON LINTERS PULP</b>		
47061000	-- Cotton linters pulp	5	E-8
<b>470620</b>	<b>FRM RCVD PAPR/PPBRD</b>		
47062000	-- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	5	E-5
<b>470691</b>	<b>OTHER MECHANICAL</b>		
47069100	- Other: --- Mechanical	5	E-5
<b>470692</b>	<b>OTHER CHEMICAL</b>		
47069200	- Other: --- Chemical	5	E-8
<b>470693</b>	<b>S-CHEM OF O FIB CEL</b>		
47069300	- Other: --- Semi-chemical	5	E-8
<b>470710</b>	<b>UNBL KRFT,CORR P/PB</b>		
47071000	-- Unbleached kraft paper or paperboard or corrugated paper or paperboard	12.5	E-8
<b>470720</b>	<b>RCV PPR+PPRBD,BL CH</b>		
47072000	-- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	12.5	E-8
<b>470730</b>	<b>RCV PPR+PPRBD,MEC P</b>		
47073000	-- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	12.5	E-8
<b>470790</b>	<b>OTHER 4707</b>		
47079000	-- Other, including unsorted waste and scrap	12.5	E-8
<b>480100</b>	<b>NEWSPRINT,ROLL/SHTS</b>		
48010010	---- Glazed	12.5	E-5
48010090	---- Other	12.5	E-5
<b>480210</b>	<b>HANDMADE</b>		
48021010	---- Paper	12.5	E-8
48021020	---- Paperboard	12.5	E-8
<b>480220</b>	<b>TO BE SENSITIZD</b>		
48022010	---- Photographic base paper, uncoated	12.5	E-8
48022090	---- Other	12.5	E-8
<b>480230</b>	<b>CARBONIZING,ROLL/SH</b>		
48023000	-- Carbonising base paper	12.5	E-8
<b>480240</b>	<b>WALLPAPER,ROLL/SHTS</b>		
48024000	-- Wall paper base	12.5	E-8
<b>480254</b>	<b>PAPER NESOI, NOV 10% FIBER BY MECH PR, UN40G/M2 U</b>		
48025410	---- India Paper	12.5	E-8
48025420	---- Litho and offset paper	12.5	E-8
48025430	---- Duplicating paper	12.5	E-8
48025440	---- Airmail paper	12.5	E-8
48025450	---- Tissue paper	12.5	E-8
48025490	---- Other	12.5	E-8
<b>480255</b>	<b>PAPER NESOI, NOV 10% FIB MECH PR, 40G/M2NOV150G/M</b>		
48025510	---- Litho and offset paper	12.5	E-8
48025520	---- Drawing paper	12.5	E-8
48025530	---- Duplicating paper	12.5	E-8
48025540	---- Account book paper	12.5	E-8
48025550	---- Bank, bond and cheque paper	12.5	E-8
48025560	---- Currency note paper	12.5	E-8
48025570	---- Paper for security printing, currency paper, stamp paper	12.5	E-8
48025590	---- Other	12.5	E-8
<b>480256</b>	<b>PAPER,UNCOAT,NT OV 10% WT MEC PRC;40-150G/M2,SHET</b>		
48025610	---- Litho and offset paper	12.5	E-8
48025620	---- Drawing paper	12.5	E-8
48025630	---- Duplicating paper	12.5	E-8
48025640	---- Account book paper	12.5	E-8
48025650	---- Bank, bond and cheque paper	12.5	E-8
48025660	---- Currency note paper	12.5	E-8
48025670	---- Paper for security printing, currency paper, stamp paper	12.5	E-8
48025690	---- Other	12.5	E-8
<b>480257</b>	<b>PAPER&amp;PPB,&lt;10% FBR FM MECH.PRCs, WT 40-150G/M2,NE</b>		
48025710	---- Litho and offset paper	12.5	E-8
48025720	---- Drawing paper	12.5	E-8
48025730	---- Duplicating paper	12.5	E-8
48025740	---- Account book paper	12.5	E-8
48025750	---- Bank, bond and cheque paper	12.5	E-8
48025760	---- Currency note paper	12.5	E-8
48025770	---- Paper for security printing, currency paper, stamp paper	12.5	E-8
48025790	---- Other	12.5	E-8
<b>480258</b>	<b>PAPER NESOI, NOV 10% FIBER BY MECH PR, OV150G/M2</b>		
48025810	---- Litho and offset paper	12.5	E-8
48025820	---- Drawing paper	12.5	E-8
48025830	---- Duplicating paper	12.5	E-8
48025840	---- Bank, bond and cheque paper	12.5	E-8
48025850	---- Paper for security printing, currency paper, stamp paper	12.5	E-8
48025890	---- Other	12.5	E-8
<b>480261</b>	<b>PAPER &amp; PAPERBOARD, UNCOATED, &gt;10% MECH.FIB.,ROLL</b>		
48026110	---- Drawing paper	12.5	E-8
48026120	---- Poster paper	12.5	E-8



HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
48026130	---- Printing paper dyed or marbled in mass	12.5	E-8
48026140	---- Account book paper	12.5	E-8
48026150	---- Automatic data processing machine paper	12.5	E-8
48026160	---- Paper for security printing, currency paper, stamp paper	12.5	E-8
48026190	---- Other	12.5	E-8
<b>480262</b>	<b>PPR/BORD,UNCT,,NESOI,NT&gt;435MMX297MM,UNFD,SHEETS</b>		
48026210	---- Drawing paper	12.5	E-8
48026220	---- Poster paper	12.5	E-8
48026230	---- Printing paper dyed or marbled in mass	12.5	E-8
48026240	---- Account book paper	12.5	E-8
48026250	---- Automatic data processing machine paper	12.5	E-8
48026260	---- Paper for security printing, currency paper, stamp paper	12.5	E-8
48026290	---- Other	12.5	E-8
<b>480269</b>	<b>PPR/BRD,UNCT,NESOI,&gt;10% BY WT MECH. FIBERS, NESOI</b>		
48026910	---- Drawing paper	12.5	E-8
48026920	---- Poster paper	12.5	E-8
48026930	---- Printing paper dyed or marbled in mass	12.5	E-8
48026940	---- Account book paper	12.5	E-8
48026950	---- Automatic data processing machine paper	12.5	E-8
48026960	---- Paper for security printing, currency paper, stamp paper	12.5	E-8
48026990	---- Other	12.5	E-8
<b>480300</b>	<b>TOILT,ET,HSULD/SANT</b>		
48030010	---- In commercial sizerolls of a width 36 cm and above	12.5	E-8
48030090	---- Other	12.5	E-8
<b>480411</b>	<b>KRAFTLINER,UNBLEACH</b>		
48041100	- Kraftliner: --- Unbleached	12.5	E-8
<b>480419</b>	<b>KRAFTLINER,BLEACHED</b>		
48041900	- Kraftliner: --- Other	12.5	E-8
<b>480421</b>	<b>SACK KRAFT,UNBLEACH</b>		
48042100	- Sack kraft paper: --- Unbleached	12.5	E-8
<b>480429</b>	<b>SACK KRAFT,BLEACHED</b>		
48042900	- Sack kraft paper: --- Other	12.5	E-8
<b>480431</b>	<b>OT KRAFT&lt;150G/M2,UB</b>		
48043100	- Other kraft paper and paperboard weighing 150 g/m2 or less: --- Unbleached	12.5	E-8
<b>480439</b>	<b>OT KRAFT&lt;150G/M2,BL</b>		
48043900	- Other kraft paper and paperboard weighing 150 g/m2 or less: ---	12.5	E-8
<b>480441</b>	<b>OT KRAFT&gt;150&lt;225,UB</b>		
48044100	- Other kraft paper and paperboard weighing more than 150 g/m2 but less than 225 g/m2: --- Unbleached	12.5	E-8
<b>480442</b>	<b>OT KRAFT&gt;150&lt;225,BL</b>		
48044200	- Other kraft paper and paperboard weighing more than 150 g/m2 but less than 225 g/m2: --- 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	12.5	E-8
<b>480449</b>	<b>O BLCHD,151-224G/M2</b>		
48044900	- Other kraft paper and paperboard weighing more than 150 g/m2 but less than 225 g/m2: --- Other	12.5	E-8
<b>480451</b>	<b>UNBLCH=&gt;225G/M2 R/S</b>		
48045100	- Other kraft paper and paperboard weighing 225 g/m2 or more: --- Unbleached	12.5	E-8
<b>480452</b>	<b>O=&gt;225G/M2,BL,95%CF</b>		
48045200	- Other kraft paper and paperboard weighing 225 g/m2 or more: --- 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	12.5	E-8
<b>480459</b>	<b>OTHER 4804</b>		
48045900	- Other kraft paper and paperboard weighing 225 g/m2 or more: ---	12.5	E-8
<b>480511</b>	<b>SEMICHEMICAL FLUTNG PPR (CORRUGATNG MED) UNCTD RL</b>		
48051100	- Fluting paper: --- Semi-chemical fluting paper	12.5	E-8
<b>480512</b>	<b>Straw fluting paper</b>		
48051200	- Fluting paper: --- Straw fluting paper	12.5	E-8
<b>480519</b>	<b>FLUTING PPR,UNCT,ROL/SH,NT FRT WK CH48-NOTE3,NESO</b>		
48051900	- Fluting paper: --- Other	12.5	E-8
<b>480524</b>	<b>TESTLINER,UNCT,RL/ST,WT&lt;150G/M2,NT FT WK CH48-NTE</b>		
48052400	- Testliner (recycled liner board): --- Weighing 150 g/m2 or less	12.5	E-8
<b>480525</b>	<b>TESTLINER,UNCT,RL/ST,WT&gt;150G/M2,NT FT WK CH48-NTE</b>		
48052500	- Testliner (recycled liner board): --- Weighing more than 150 g/m2	12.5	E-8
<b>480530</b>	<b>SULFITE WRAPPING</b>		
48053000	-- Sulphite wrapping paper	12.5	E-8
<b>480540</b>	<b>FILTER</b>		
48054000	-- Filter paper and paperboard	12.5	E-8
<b>480550</b>	<b>FELT</b>		
48055000	-- Felt paper and paperboard	12.5	E-8
<b>480591</b>	<b>PPR/PBRD,UNCT, WT&lt;=150G/M2, ROLLS/SHEETT, NESOI</b>		
48059100	- Other: --- Weighing 150 g/m2 or less	12.5	E-8
<b>480592</b>	<b>PPR/PBRS,UNCT,RL/ST,WT 150-225 G/M2, NESOI</b>		
48059200	- Other: --- Weighing more than 150 g/m2 but less than 225 g/m2	12.5	E-8
<b>480593</b>	<b>PPR/PBRD,UNCT,RL/ST, WT 225 G/M2 OR MORE, NESOI</b>		
48059300	- Other: --- Weighing 225 g/m2 or more	12.5	E-8
<b>480610</b>	<b>VEG PRCH,ROLL/SHEET</b>		
48061000	-- Vegetable parchment	12.5	E-8

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<b>480620</b>	<b>GRSPROOF,ROLL/SHEET</b>		
48062000	-- Greaseproof papers	12.5	E-8
<b>480630</b>	<b>TRACING,ROLLS/SHEET</b>		
48063000	-- Tracing papers	12.5	E-8
<b>480640</b>	<b>GLSS,ET,TRNSPAR/LUC</b>		
48064010	---- Glassine papers	12.5	E-8
48064090	---- Other	12.5	E-8
<b>480700</b>	<b>COMPOSITE PPR/PBRD,NT SURF CTD/IMPG,ROLLS/SHEETS</b>		
48070010	---- Straw paper and other straw board, whether or not covered with paper other than straw paper	12.5	E-8
48070090	---- Other	12.5	E-8
<b>480810</b>	<b>O CORRUGTD,ROLL/SHT</b>		
48081000	-- Corrugated paper and paperboard, whether or not perforated	12.5	E-8
<b>480820</b>	<b>O SCK KRFT,CRPE/CRN</b>		
48082000	-- Sack kraft paper, creped or crinkled, whether or not embossed or perforated	12.5	E-8
<b>480830</b>	<b>O KRFT,N SCK,CRP/CR</b>		
48083000	-- Other kraft paper, creped or crinkled, whether or not embossed or perforated	12.5	E-8
<b>480890</b>	<b>OTHER 4808</b>		
48089000	-- Other	12.5	E-8
<b>480910</b>	<b>ROLLS/SHEETS &gt;36CM</b>		
48091010	---- Manifold paper	12.5	EXC
48091090	---- Other	12.5	EXC
<b>480920</b>	<b>S-COPY,RL/SHT&gt;36CM</b>		
48092000	-- Self-copy paper	12.5	E-8
<b>480990</b>	<b>CPY/TRNS,CT/IM&gt;36CM</b>		
48099000	-- Other	12.5	E-8
<b>481013</b>	<b>PPR/PBRD FOR WRIT/PRING,CLAY CTD,&lt;=10%MEC FBR,RLS</b>		
48101310	---- Imitation art paper	12.5	EXC
48101320	---- Art paper	12.5	EXC
48101330	---- Chrome paper or paperboard	12.5	EXC
48101390	---- Other	12.5	EXC
<b>481014</b>	<b>PPR/PBRD,WRT/PNT,CLAY CTD,STS, SIDE 435x297MM,UNF</b>		
48101410	---- Imitation art paper	12.5	E-8
48101420	---- Art paper	12.5	E-8
48101430	---- Chrome paper or paperboard	12.5	E-8
48101490	---- Other	12.5	E-8
<b>481019</b>	<b>PPR/PBRD,WRIT/PRINT, CLAY CTD, &lt;10%MECH FBS, NESO</b>		
48101910	---- Imitation art paper	12.5	E-8
48101920	---- Art paper	12.5	E-8
48101930	---- Chrome paper or paperboard	12.5	E-8
48101990	---- Other	12.5	E-8
<b>481022</b>	<b>PAPER, LIGHT-WGH COATED WRITING ETC OVER 10% MECH</b>		
48102200	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemimechanical process: --- Light-weight coated paper	12.5	E-8
<b>481029</b>	<b>N L-WG,WR,C-C&gt;10%MF</b>		
48102900	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemimechanical process: --- Other	12.5	E-8
<b>481031</b>	<b>K&lt;150G/M2,BL,95%MF</b>		
48103100	- 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 chemical process, and weighing 150 g/m2 or less	12.5	E-8
<b>481032</b>	<b>K&gt;150G/M2,BL,95%MF</b>		
48103200	- 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 chemical process, and weighing more than 150 g/m2	12.5	E-8
<b>481039</b>	<b>K,N GRPH,C-C,UNBLCH</b>		
48103910	---- Insulating paper	12.5	E-8
48103920	---- Electric insulating press board	12.5	E-8
48103930	---- Insulation boards (homogenous)	12.5	E-8
48103990	---- Other	12.5	E-8
<b>481092</b>	<b>PPR/PBRD EX KRFT/GRPHC CLAY COATD MULTI-PLY RL/SH</b>		
48109200	- Other paper and paperboard: --- Multi-ply	12.5	E-8
<b>481099</b>	<b>O,N K/GRPH,C-CT,R/S</b>		
48109900	- Other paper and paperboard: --- Other	12.5	E-8
<b>481110</b>	<b>O,CT/IMPR TAR/BT/AS</b>		
48111000	-- Tarred, bituminised or asphalted paper and paperboard	12.5	E-8
<b>481141</b>	<b>GUMMED/ADHESIVE PPR &amp; PPBOARD,PRESSURE-SENSITIVE</b>		
48114100	- Gummed or adhesive paper and paperboard: --- Self-adhesive	12.5	E-8
<b>481149</b>	<b>GUMMED/ADHESIVE PAPER &amp; PAPERBOARD, NESOI</b>		
48114900	- Gummed or adhesive paper and paperboard: --- Other	12.5	E-8
<b>481151</b>	<b>PPR/PBRD,CTD/IMPG/CVR W/PLAST,BLEACH,WT&gt;150G/M2</b>		

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48115100	- Paper and paperboard, coated, impregnated or covered with plastics (excluding adhesives): --- Bleached, weighing more than 150 g/m2	12.5	E-8
<b>481159</b>	<b>PPR/PBRD COAT/IMP/CVR W/ PLASTIC, NESOI</b>		
48115900	- Paper and paperboard, coated, impregnated or covered with plastics (excluding adhesives): --- Other	12.5	E-8
<b>481160</b>	<b>PPR/PBRD CTD/IMP/CVR WITH WAX/STEATIN/OIL/GLYCERO</b>		
48116000	-- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearine, oil or glycerol	12.5	E-8
<b>481190</b>	<b>O,CELL WAD,ET,CT,ET</b>		
48119011	--- Handmade paper and paperboard, rules, lined or squared but not otherwise printed; chromo and art paper, coated, building board of paper or pulp, impregnated; chromo board; raw base paper for sensitising, coated; surface marbled paper; leather board and imitation leather board; and matrix board: ----- Handmade paper and paperboard, rules, lined or squared but not otherwise printed	12.5	E-8
48119012	--- Handmade paper and paperboard, rules, lined or squared but not otherwise printed; chromo and art paper, coated, building board of paper or pulp, impregnated; chromo board; raw base paper for sensitising, coated; surface marbled paper; leather board and imitation leather board; and matrix board: ----- Chromo and art paper, coated	12.5	E-8
48119013	--- Handmade paper and paperboard, rules, lined or squared but not otherwise printed; chromo and art paper, coated, building board of paper or pulp, impregnated; chromo board; raw base paper for sensitising, coated; surface marbled paper; leather board and imitation leather board; and matrix board: ----- Building board of paper or pulp, impregnated	12.5	E-8
48119014	--- Handmade paper and paperboard, rules, lined or squared but not otherwise printed; chromo and art paper, coated, building board of paper or pulp, impregnated; chromo board; raw base paper for sensitising, coated; surface marbled paper; leather board and imitation leather board; and matrix board: ----- Chromo board	12.5	E-8
48119015	--- Handmade paper and paperboard, rules, lined or squared but not otherwise printed; chromo and art paper, coated, building board of paper or pulp, impregnated; chromo board; raw base paper for sensitising, coated; surface marbled paper; leather board and imitation leather board; and matrix board: ----- Raw base paper for sensitising, coated	12.5	E-8
48119016	--- Handmade paper and paperboard, rules, lined or squared but not otherwise printed; chromo and art paper, coated, building board of paper or pulp, impregnated; chromo board; raw base paper for sensitising, coated; surface marbled paper; leather board and imitation leather board; and matrix board: ----- Surface marbled paper	12.5	E-8
48119017	--- Handmade paper and paperboard, rules, lined or squared but not otherwise printed; chromo and art paper, coated, building board of paper or pulp, impregnated; chromo board; raw base paper for sensitising, coated; surface marbled paper; leather board and imitation leather board; and matrix board: ----- Leather board and imitation leather board	12.5	E-8
48119018	--- Handmade paper and paperboard, rules, lined or squared but not otherwise printed; chromo and art paper, coated, building board of paper or pulp, impregnated; chromo board; raw base paper for sensitising, coated; surface marbled paper; leather board and imitation leather board; and matrix board: ----- Matrix board	12.5	E-8
48119091	--- Other: ----- Grape guard paper	12.5	E-8
48119092	--- Other: ----- Aseptic packaging paper	12.5	E-8
48119093	--- Other: ----- Thermal paper for fax machines	12.5	E-8
48119094	--- Other: ----- Thermal paper in jumbo rolls (size 1 mt and above in width and 5,000 mt and above in length)	12.5	E-8
48119099	--- Other: ----- Other	12.5	E-8
<b>481200</b>	<b>FLTR BLCK,SLAB+PLTE</b>		
48120000	-FILTER BLOCKS, SLABS AND PLATES, OF PAPER PULP	12.5	E-8
<b>481310</b>	<b>CGRTTE IN BKLT/TUBE</b>		
48131000	-- In the form of booklets or tubes	12.5	E-8
<b>481320</b>	<b>CIGRTTE IN RLL=&lt;5CM</b>		
48132000	-- In rolls of a width not exceeding 5 cm	12.5	E-8
<b>481390</b>	<b>O CGRTTE CT/N TO SZ</b>		
48139010	---- Cigarette paper in bulk, or in sheets	12.5	E-8
48139090	---- Other	12.5	E-8
<b>481410</b>	<b>INGRAIN WALLCOVERNG</b>		
48141000	-- "Ingrain" paper	12.5	E-8
<b>481420</b>	<b>WALL,ET,CT,ET W PLS</b>		
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	12.5	E-8
<b>481430</b>	<b>WALL,ET,COV W PLAIT</b>		
48143000	-- Wallpaper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven	12.5	E-8
<b>481490</b>	<b>O WALL ET;WNDW TRAN</b>		
48149000	-- Other	12.5	E-8
<b>481500</b>	<b>FLR COV,CUT/N TO SZ</b>		

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
48150000	-FLOOR COVERINGS ON A BASE OF PAPER OR OF PAPERBOARD, WHETHER OR NOT CUT TO SIZE	12.5	E-8
<b>481610</b>	<b>CUT TO SIZE/SHAPE</b>		
48161000	-- Carbon or similar copying papers	12.5	E-8
<b>481620</b>	<b>S-CPY,CUT TO SZ/SHP</b>		
48162010	---- Duplicating paper, cut to size	12.5	E-8
48162020	---- Paper for fax machine	12.5	E-8
48162090	---- Other	12.5	E-8
<b>481630</b>	<b>DUPLICATOR STENCILS</b>		
48163000	-- Duplicator stencils	12.5	E-8
<b>481690</b>	<b>TRNSFR,CT TO SZ/SHP</b>		
48169010	---- Other copying or transfer papers (excluding printed transfer) cut to size whether or not put up in boxes	12.5	E-8
48169020	---- Calculating machine paper in rolls and strips not exceeding 15 cm in width	12.5	E-8
48169090	---- Other	12.5	E-8
<b>481710</b>	<b>ENVELOP F CORRESPON</b>		
48171000	-- Envelopes	12.5	EXC
<b>481720</b>	<b>O LTT CRD/PLN P-CRD</b>		
48172000	-- Letter cards, plain postcards and correspondence cards	12.5	E-8
<b>481730</b>	<b>BX/POUCH W ASSRT ST</b>		
48173010	---- Writing blocks	12.5	EXC
48173090	---- Other	12.5	EXC
<b>481810</b>	<b>TOILET PAPER</b>		
48181000	-- Toilet paper	12.5	E-8
<b>481820</b>	<b>HNDKRCHF,TISSU+TOWL</b>		
48182000	-- Handkerchiefs, cleaning or facial tissues and towels	12.5	E-8
<b>481830</b>	<b>TBLECLTH+TBLE NAPKN</b>		
48183000	-- Tablecloths and serviettes	12.5	E-8
<b>481840</b>	<b>SANIT NAPKN,DIAP,ET</b>		
48184010	---- Baby and clinical diapers	12.5	E-8
48184090	---- Other	12.5	E-8
<b>481850</b>	<b>APPARL/CLOTHING ACC</b>		
48185000	-- Articles of apparel and clothing accessories	12.5	E-8
<b>481890</b>	<b>O BED SHT+HSHLD/HOS</b>		
48189000	-- Other	12.5	E-8
<b>481910</b>	<b>CORRUGATED</b>		
48191010	---- Boxes	12.5	E-8
48191090	---- Other	12.5	E-8
<b>481920</b>	<b>FOLDING,NONCORRUGAT</b>		
48192010	---- Cartons, boxes, cases, intended for the packing of match sticks	12.5	E-8
48192020	---- Boxes	12.5	E-8
48192090	---- Other	12.5	E-8
<b>481930</b>	<b>SACK+BAG,BASE=&gt;40CM</b>		
48193000	-- Sacks and bags, having a base of a width of 40 cm or more	12.5	E-8
<b>481940</b>	<b>O SACK+BAG,INC CONE</b>		
48194000	-- Other sacks and bags, including cones	12.5	E-8
<b>481950</b>	<b>O PCK CONT,REC SLVE</b>		
48195010	---- Made of corrugated paper or paperboard	12.5	E-8
48195090	---- Other	12.5	E-8
<b>481960</b>	<b>BX FLE/LTT TRAY/STO</b>		
48196000	-- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	12.5	E-8
<b>482010</b>	<b>REG,ACCT BK,N-BK,ET</b>		
48201010	---- Registers, account books	12.5	E-8
48201020	---- Letter pads	12.5	E-8
48201090	---- Other	12.5	E-8
<b>482020</b>	<b>EXERCISE BOOKS</b>		
48202000	-- Exercise books	12.5	E-8
<b>482030</b>	<b>BINDR,FOLDR+FLE COV</b>		
48203000	-- Binders (other than book covers), folders and file covers	12.5	E-8
<b>482040</b>	<b>BUS FORM/CARBON SET</b>		
48204000	-- Manifold business forms and interleaved carbon sets	12.5	E-8
<b>482050</b>	<b>ALBM F SAMPL/COLLCT</b>		
48205000	-- Albums for samples or for collections	12.5	E-8
<b>482090</b>	<b>O BLOT/BK COV/STATN</b>		
48209010	---- Blotting papers cut to size	12.5	E-8
48209090	---- Other	12.5	E-8
<b>482110</b>	<b>LABL,ALL KIND,PRINT</b>		
48211010	---- Paper tags	12.5	EXC
48211020	---- Labels	12.5	EXC
48211090	---- Other	12.5	EXC
<b>482190</b>	<b>LABL,ALL KND,N PRNT</b>		
48219010	---- Labels	12.5	EXC
48219090	---- Other	12.5	EXC
<b>482210</b>	<b>F WIND TEXTILE YARN</b>		
48221000	-- Of a kind used for winding textile yarn	12.5	E-8
<b>482290</b>	<b>OTHER 4822</b>		
48229010	---- Paper tubes	12.5	E-8
48229090	---- Other	12.5	E-8
<b>482312</b>	<b>SELF-ADHESIVE PAPER,EXCEPT LABELS, IN STRIPS/ROLL</b>		
48231200	- Gummed or adhesive paper, in strips or rolls: --- Self-adhesive	12.5	E-8

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
<b>482319</b>	<b>GUM/ADH,N P-SEN/LAB</b>		
48231900	- Gummed or adhesive paper, in strips or rolls: --- Other	12.5	E-8
<b>482320</b>	<b>FILTR,CT TO SZE/SHP</b>		
48232000	-- Filter paper and paperboard	12.5	E-8
<b>482340</b>	<b>ROLL/SHT/DIAL,PRINT</b>		
48234000	-- Rolls, sheets and dials, printed for self- recording apparatus	12.5	E-8
<b>482360</b>	<b>TRAY,DISH,PLATE,ETC</b>		
48236000	-- Trays, dishes, plates, cups and the like, of paper and paperboard	12.5	EXC
<b>482370</b>	<b>MOLDED/PRESSED ARTC</b>		
48237010	---- Paper pulp moulded trays	12.5	E-8
48237020	---- Wood pulp board	12.5	E-8
48237030	---- Articles made of paper mache other than artware and moulded or pressed goods of wood pulp	12.5	E-8
48237090	---- Other	12.5	E-8
<b>482390</b>	<b>OTHER 4823</b>		
48239011	--- Braille paper, cellulose in sole board or sheet; packing and wrapping paper; paper for cigarette filter tips; paper cone for loud speaker; patterns made of papers for leather footwear, leather garments and goods; patterns made of paper for articles of apparel and clothing accessories, products consisting of sheets of paper or paperboard, impregnated, coated or covered with plastics (including thermoset resins or mixtures thereof or chemical formulations, containing melamine phenol or urea formaldehyde with or without curing agents or catalysts), compressed together in one or more operations; decorative laminates: ----- Braille paper	12.5	E-8
48239012	--- Braille paper, cellulose in sole board or sheet; packing and wrapping paper; paper for cigarette filter tips; paper cone for loud speaker; patterns made of papers for leather footwear, leather garments and goods; patterns made of paper for articles of apparel and clothing accessories, products consisting of sheets of paper or paperboard, impregnated, coated or covered with plastics (including thermoset resins or mixtures thereof or chemical formulations, containing melamine phenol or urea formaldehyde with or without curing agents or catalysts), compressed together in one or more operations; decorative laminates: ----- Cellulose in sole board or sheet	12.5	E-8
48239013	--- Braille paper, cellulose in sole board or sheet; packing and wrapping paper; paper for cigarette filter tips; paper cone for loud speaker; patterns made of papers for leather footwear, leather garments and goods; patterns made of paper for articles of apparel and clothing accessories, products consisting of sheets of paper or paperboard, impregnated, coated or covered with plastics (including thermoset resins or mixtures thereof or chemical formulations, containing melamine phenol or urea formaldehyde with or without curing agents or catalysts), compressed together in one or more operations; decorative laminates: ----- Packing and wrapping paper	12.5	E-8
48239014	--- Braille paper, cellulose in sole board or sheet; packing and wrapping paper; paper for cigarette filter tips; paper cone for loud speaker; patterns made of papers for leather footwear, leather garments and goods; patterns made of paper for articles of apparel and clothing accessories, products consisting of sheets of paper or paperboard, impregnated, coated or covered with plastics (including thermoset resins or mixtures thereof or chemical formulations, containing melamine phenol or urea formaldehyde with or without curing agents or catalysts), compressed together in one or more operations; decorative laminates: ----- Paper for cigarette filter tips	12.5	E-8
48239015	--- Braille paper, cellulose in sole board or sheet; packing and wrapping paper; paper for cigarette filter tips; paper cone for loud speaker; patterns made of papers for leather footwear, leather garments and goods; patterns made of paper for articles of apparel and clothing accessories, products consisting of sheets of paper or paperboard, impregnated, coated or covered with plastics (including thermoset resins or mixtures thereof or chemical formulations, containing melamine phenol or urea formaldehyde with or without curing agents or catalysts), compressed together in one or more operations; decorative laminates: ----- Paper cone for loud speaker	12.5	E-8
48239016	--- Braille paper, cellulose in sole board or sheet; packing and wrapping paper; paper for cigarette filter tips; paper cone for loud speaker; patterns made of papers for leather footwear, leather garments and goods; patterns made of paper for articles of apparel and clothing accessories, products consisting of sheets of paper or paperboard, impregnated, coated or covered with plastics (including thermoset resins or mixtures thereof or chemical formulations, containing melamine phenol or urea formaldehyde with or without curing agents or catalysts), compressed together in one or more operations; decorative laminates: ----- Patterns made of papers for leather footwear, leather garments and goods	12.5	E-8

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
48239017	--- Braille paper, cellulose in sole board or sheet; packing and wrapping paper; paper for cigarette filter tips; paper cone for loud speaker; patterns made of papers for leather footwear, leather garments and goods; patterns made of paper for articles of apparel and clothing accessories, products consisting of sheets of paper or paperboard, impregnated, coated or covered with plastics (including thermoset resins or mixtures thereof or chemical formulations, containing melamine phenol or urea formaldehyde with or without curing agents or catalysts), compressed together in one or more operations; decorative laminates: ----- Patterns made of paper for articles of apparel and clothing accessories	12.5	E-8
48239018	--- Braille paper, cellulose in sole board or sheet; packing and wrapping paper; paper for cigarette filter tips; paper cone for loud speaker; patterns made of papers for leather footwear, leather garments and goods; patterns made of paper for articles of apparel and clothing accessories, products consisting of sheets of paper or paperboard, impregnated, coated or covered with plastics (including thermoset resins or mixtures thereof or chemical formulations, containing melamine phenol or urea formaldehyde with or without curing agents or catalysts), compressed together in one or more operations; decorative laminates: ----- Products consisting of sheets of paper or paperboard, impregnated, coated or covered with plastics (including thermoset resins or mixtures thereof or chemical formulations containing melamine, phenol or urea formaldehyde with or without curing agents or catalysts), compressed together in one or more operations	12.5	E-8
48239019	--- Braille paper, cellulose in sole board or sheet; packing and wrapping paper; paper for cigarette filter tips; paper cone for loud speaker; patterns made of papers for leather footwear, leather garments and goods; patterns made of paper for articles of apparel and clothing accessories, products consisting of sheets of paper or paperboard, impregnated, coated or covered with plastics (including thermoset resins or mixtures thereof or chemical formulations, containing melamine phenol or urea formaldehyde with or without curing agents or catalysts), compressed together in one or more operations; decorative laminates: ----- Decorative laminates	12.5	E-8
48239021	--- Pre-punched cards; monotype and newstape paper in strips with perforated edges, not exceeding 15 cm in width; typewriting paper cut to size and the like: ----- Pre-punched cards	12.5	E-8
48239022	--- Pre-punched cards; monotype and newstape paper in strips with perforated edges, not exceeding 15 cm in width; typewriting paper cut to size and the like: ----- Monotype and newstape paper in strips with perforated edges, not exceeding 15cm in width	12.5	E-8
48239023	--- Pre-punched cards; monotype and newstape paper in strips with perforated edges, not exceeding 15 cm in width; typewriting paper cut to size and the like: ----- Typewriting paper cut to size	12.5	E-8
48239030	---- Plain or embossed seals made of paper, laminated paper or paper gaskets	12.5	E-8
48239090	---- Other	12.5	E-8
<b>490110</b>	<b>SINGLE SHEETS</b>		
49011010	---- Printed books	0	E-8
49011020	---- Pamphlets, booklets, brochures, leaflets and similar printed	12.5	E-8
<b>490191</b>	<b>DICTIONARY+ENCYCLOP</b>		
49019100	- Other: --- Dictionaries and encyclopaedias, and serial instalments thereof	12.5	E-8
<b>490199</b>	<b>OTHER 4901</b>		
49019900	- Other: --- Other	12.5	E-8
<b>490210</b>	<b>4 TIMES A WEEK</b>		
49021010	---- Newspapers	0	E-0
49021020	---- Journals and periodicals	0	E-0
<b>490290</b>	<b>&lt; 4 TIMES PER WK</b>		
49029010	---- Newspapers	0	E-0
49029020	---- Journals and periodicals	0	E-0
<b>490300</b>	<b>CHILDREN'S BOOKS</b>		
49030010	---- Picture books	12.5	E-8
49030020	---- Drawing or colouring books	12.5	E-8
<b>490400</b>	<b>MUSIC</b>		
49040000	-MUSIC, PRINTED OR IN MANUSCRIPT, WHETHER OR NOT BOUND OR ILLUSTRATED	0	E-0
<b>490510</b>	<b>GLOBES, PRINTED</b>		
49051000	-- Globes	0	E-0
<b>490591</b>	<b>OTHER IN BOOK FORM</b>		
49059100	- Other: --- In book form	0	E-0
<b>490599</b>	<b>OTHER 4905</b>		
49059910	---- Geographical, hydrological, astronomical maps or charts	0	E-0
49059990	---- Other	0	E-0
<b>490600</b>	<b>ARCHITCHRL PLANS,ET</b>		
49060000	-PLANS AND DRAWINGS FOR ARCHITECTURAL, ENGINEERING, INDUSTRIAL, COMMERCIAL, TOPOGRAPHICAL OR SIMILAR PURPOSES, BEING ORIGINALS DRAWN BY HAND; HAND-WRITTEN TEXTS; PHOTOGRAPHIC REPRODUCTIONS ON SENSITISED PAPER AND CARBON COPIES OF THE FOREGOING	0	E-8
<b>490700</b>	<b>UNUSED POSTAGE,CHCK</b>		

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
49070010	---- Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognized face	12.5	E-8
49070020	---- Bank notes	12.5	E-8
49070030	---- Documents of title conveying the right to use Information Technology software	12.5	E-8
49070090	---- Other	12.5	E-8
<b>490810</b>	<b>VITRIFIABLE</b>		
49081000	-- Transfers (decalcomanias), vitrifiable	12.5	E-8
<b>490890</b>	<b>OTHER 4908</b>		
49089000	-- Other	12.5	E-8
<b>490900</b>	<b>PRINTED CARDS,ETC</b>		
49090010	---- GREETING OR WEDDING CARDS	12.5	E-8
49090090	---- Other	12.5	E-8
<b>491000</b>	<b>CALENDARS</b>		
49100010	---- Advertising calendar	12.5	E-8
49100090	---- Other	12.5	E-8
<b>491110</b>	<b>TRADE ADVERTISING</b>		
49111010	---- Posters, printed	12.5	E-8
49111020	---- Commercial catalogues	12.5	E-8
49111030	---- Printed inlay cards	12.5	E-8
49111090	---- Other	12.5	E-8
<b>491191</b>	<b>PICTURE,DESIGN,ETC</b>		
49119100	- Other: --- Pictures, designs and photographs	12.5	E-8
<b>491199</b>	<b>OTHER 4911</b>		
49119910	---- Hard copy (printed) of computer software	12.5	E-8
49119920	---- Plan and drawings for architectural engineering, industrial, commercial, topographical or similar purposes reproduced with the aid of computer or any other devices	12.5	E-8
49119990	---- Other	12.5	E-8
<b>500100</b>	<b>COCOONS FOR REELING</b>		
50010000	-SILK-WORM COCOONS SUITABLE FOR REELING	30	RED
<b>500200</b>	<b>RAW SILK(NOT THROWN)</b>		
50020010	---- Mulberry raw silk	30	EXC
50020020	---- Mulberry dupion silk	30	EXC
50020030	---- Non-mulberry silk	12.5	EXC
<b>500310</b>	<b>NOT CARDED/COMBED</b>		
50031010	---- Mulberry silk waste	12.5	E-8
50031020	---- Tussar waste	12.5	E-8
50031090	---- Other	12.5	E-8
<b>500390</b>	<b>OTHER SILK WASTE</b>		
50039010	---- Mulberry silk waste	12.5	E-8
50039020	---- Tussar waste	12.5	E-8
50039030	---- Eri waste	12.5	E-8
50039040	---- Munga waste	12.5	E-8
50039090	---- Other	12.5	E-8
<b>500400</b>	<b>YARN,NOT FROM WASTE</b>		
50040010	---- 100% mulberry dupion silk yarn	12.5	E-8
50040090	---- Other	12.5	E-8
<b>500500</b>	<b>YARN,FROM WASTE</b>		
50050011	--- Containing 85% or more by weight of silk waste: ----- Other than noil silk	12.5	E-8
50050012	--- Containing 85% or more by weight of silk waste: ----- From noil silk	12.5	E-8
50050021	--- Containing less than 85% by weight of silk: ----- Other than noil silk	12.5	E-8
50050022	--- Containing less than 85% by weight of silk: ----- From noil silk	12.5	E-8
<b>500600</b>	<b>YARN,RETAIL PCK;GUT</b>		
50060011	--- Silk yarn: ----- Silk embroidery thread	12.5	E-8
50060019	--- Silk yarn: ----- Other	12.5	E-8
50060021	--- Yarn spun from silk waste containing 85% or more by weight of silk: ----- Silk embroidery thread	12.5	E-8
50060029	--- Yarn spun from silk waste containing 85% or more by weight of silk: ----- Other	12.5	E-8
50060031	--- Yarn spun from silk waste containing 85% or less by weight of silk: ----- Spun from silk waste other than noil silk	12.5	E-8
50060032	--- Yarn spun from silk waste containing 85% or less by weight of silk: ----- Yarn spun from noil silk	12.5	E-8
50060033	--- Yarn spun from silk waste containing 85% or less by weight of silk: ----- Silk embroidery thread	12.5	E-8
50060039	--- Yarn spun from silk waste containing 85% or less by weight of silk: ----- Other	12.5	E-8
50060090	---- Other	12.5	E-8
<b>500710</b>	<b>OF NOIL SILK</b>		
50071000	-- Fabrics of noil silk	12.5	E-8
<b>500720</b>	<b>&gt;85%SLK,NT NOIL SLK</b>		
50072010	---- Sarees	12.5	E-8
50072090	---- Other	12.5	E-8
<b>500790</b>	<b>OTHER 5007</b>		
50079000	-- Other fabrics	12.5	EXC
<b>510111</b>	<b>SHORN,GREASY</b>		
51011100	- Greasy, including fleece-washed wool: --- Shorn wool	5	E-8
<b>510119</b>	<b>OTHER,GREASY</b>		
51011900	- Greasy, including fleece-washed wool: --- Other	5	E-8
<b>510121</b>	<b>SHORN,DEGRSD,N CRBN</b>		

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
51012100	- Degreased, not carbonised: --- Shorn wool	5	RED
<b>510129</b>	<b>OT,DEGRSED,N CARBNZ</b>		
51012900	- Degreased, not carbonised: --- Other	5	E-8
<b>510130</b>	<b>CARBONIZED</b>		
51013000	-- Carbonised	5	RED
<b>510211</b>	<b>FINE ANIMAL HARI OF KASHMIR GOATS, NOT CARDED/COM</b>		
51021110	---- Marine Angora	5	E-8
51021190	---- Other	5	E-8
<b>510219</b>	<b>FINE ANIMAL HAIR NOT CARDED OR COMBED, NESOI</b>		
51021910	---- Marine Angora	5	E-8
51021990	---- Other	5	E-8
<b>510220</b>	<b>COARSE,NT CARD/COMB</b>		
51022010	---- Goat hair (other than Angora)	5	E-8
51022090	---- Other (excluding pig and boar bristles)	5	E-8
<b>510310</b>	<b>NOILS</b>		
51031010	---- Noils of wool	12.5	E-8
51031090	---- Other	12.5	E-8
<b>510320</b>	<b>OTHER WASTE</b>		
51032010	---- Waste of sheep's and lamb's wool	12.5	E-8
51032020	---- Yarn waste	12.5	E-8
51032090	---- Other	12.5	E-8
<b>510330</b>	<b>O COARSE ANIML HAIR</b>		
51033000	-- Waste of coarse animal hair	12.5	E-8
<b>510400</b>	<b>GARNETTED STOCK OF</b>		
51040010	---- Shoddy wool	12.5	E-8
51040090	---- Other	12.5	E-8
<b>510510</b>	<b>WOOL, CARDED</b>		
51051000	-- Carded wool	12.5	E-8
<b>510521</b>	<b>WOOL,COMBD,IN FRAGM</b>		
51052100	- Wool tops and other combed wool: --- Combed wool in fragments	12.5	E-8
<b>510529</b>	<b>O WL TOP+O COMBD WL</b>		
51052910	---- Wool tops	12.5	E-8
51052990	---- Other	12.5	E-8
<b>510531</b>	<b>FNE AN HR,CARD/CMBD</b>		
51053100	- Fine animal hair, carded or combed: --- Of Kashmir (cashmere)	12.5	E-8
<b>510539</b>	<b>FINE ANIMAL HAIR, CARDED OR COMBED, NESOI</b>		
51053900	- Fine animal hair, carded or combed: --- Other	12.5	E-8
<b>510540</b>	<b>CRSE AN HR,CARD/CMB</b>		
51054000	-- Coarse animal hair, carded or combed	12.5	E-8
<b>510610</b>	<b>=&gt;85% WEIGHT WOOL</b>		
51061010	---- Shoddy woollen yarn	12.5	E-8
51061020	---- Munga woollen yarn	12.5	E-8
51061090	---- Other	12.5	E-8
<b>510620</b>	<b>UNDER 85% WGHT WOOL</b>		
51062010	---- Shoddy woollen yarn	12.5	E-8
51062020	---- Munga woollen yarn	12.5	E-8
51062090	---- Other	12.5	E-8
<b>510710</b>	<b>=&gt;85% WEIGHT WOOL</b>		
51071010	---- Worsted hosiery yarn	12.5	E-8
51071020	---- Worsted knitted yarn	12.5	E-8
51071030	---- Worsted weaving yarn	12.5	E-8
51071040	---- Woollen carpet yarn	12.5	E-8
51071090	---- Other	12.5	E-8
<b>510720</b>	<b>UNDER 85% WGHT WOOL</b>		
51072010	---- Worsted hosiery yarn	12.5	E-8
51072020	---- Worsted knitted yarn	12.5	E-8
51072030	---- Worsted weaving yarn	12.5	E-8
51072040	---- Woollen carpet yarn	12.5	E-8
51072090	---- Other	12.5	E-8
<b>510810</b>	<b>CARDED</b>		
51081000	-- Carded	12.5	E-8
<b>510820</b>	<b>COMBED</b>		
51082000	-- Combed	12.5	E-8
<b>510910</b>	<b>=&gt;85% WOOL/HAIR</b>		
51091010	---- Hosiery wool	12.5	E-8
51091090	---- Other	12.5	E-8
<b>510990</b>	<b>&lt;85% WOOL/HAIR</b>		
51099000	-- Other	12.5	E-8
<b>511000</b>	<b>YRN OF CRSE AN HAIR</b>		
51100010	---- Put up for retail sale	12.5	E-8
51100020	---- Other	12.5	E-8
<b>511111</b>	<b>=&gt;85%W/FAH&lt;=300G/M2</b>		
51111110	---- Unbleached	12.5	EXC
51111120	---- Bleached	12.5	EXC
51111130	---- Dyed	12.5	EXC
51111140	---- Printed	12.5	EXC
51111190	---- Other	12.5	EXC
<b>511119</b>	<b>OTHER =&gt;85%WOOL/FAH</b>		
51111910	---- Unbleached	12.5	E-8
51111920	---- Bleached	12.5	E-8
51111930	---- Dyed	12.5	E-8
51111940	---- Printed	12.5	E-8



HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
51111990	---- Other	12.5	E-8
<b>511120</b>	<b>O MXD M/S M-MDE FLT</b>		
51112010	---- Unbleached	12.5	E-8
51112020	---- Bleached	12.5	E-8
51112030	---- Dyed	12.5	E-8
51112040	---- Printed	12.5	E-8
51112090	---- Other	12.5	E-8
<b>511130</b>	<b>O MXD M/S M-MDE FIB</b>		
51113010	---- Unbleached	12.5	E-8
51113020	---- Bleached	12.5	E-8
51113030	---- Dyed	12.5	E-8
51113040	---- Printed	12.5	E-8
51113090	---- Other	12.5	E-8
<b>511190</b>	<b>OTHER 5111</b>		
51119010	---- Unbleached	12.5	E-8
51119020	---- Bleached	12.5	E-8
51119030	---- Dyed	12.5	E-8
51119040	---- Printed	12.5	E-8
51119090	---- Other	12.5	E-8
<b>511211</b>	<b>=&gt;85%W/FAH=&lt;200G/M2</b>		
51121110	---- Unbleached	12.5	EXC
51121120	---- Bleached	12.5	EXC
51121130	---- Dyed	12.5	EXC
51121140	---- Printed	12.5	EXC
51121190	---- Other	12.5	EXC
<b>511219</b>	<b>O&gt;=85% WL/FNE AN HR</b>		
51121910	---- Unbleached	12.5	EXC
51121920	---- Bleached	12.5	EXC
51121930	---- Dyed	12.5	EXC
51121940	---- Printed	12.5	EXC
51121990	---- Other	12.5	EXC
<b>511220</b>	<b>MXD M-MDE FILAMENTS</b>		
51122010	---- Unbleached	12.5	E-8
51122020	---- Bleached	12.5	E-8
51122030	---- Dyed	12.5	E-8
51122040	---- Printed	12.5	E-8
51122090	---- Other	12.5	E-8
<b>511230</b>	<b>MXD M-MDE STAPL FIB</b>		
51123010	---- Unbleached	12.5	EXC
51123020	---- Bleached	12.5	EXC
51123030	---- Dyed	12.5	EXC
51123040	---- Printed	12.5	EXC
51123090	---- Other	12.5	EXC
<b>511290</b>	<b>OTHER 5112</b>		
51129010	---- Unbleached	12.5	E-8
51129020	---- Bleached	12.5	E-8
51129030	---- Dyed	12.5	E-8
51129040	---- Printed	12.5	E-8
51129090	---- Other	12.5	E-8
<b>511300</b>	<b>WV CRSE AN HR/HRS-H</b>		
51130010	---- Unbleached	12.5	E-8
51130020	---- Bleached	12.5	E-8
51130030	---- Dyed	12.5	E-8
51130040	---- Printed	12.5	E-8
51130090	---- Other	12.5	E-8
<b>520100</b>	<b>NOT CARDED/COMBED</b>		
52010011	--- Indian cotton: ----- Bengal deshi	10	EXC
52010012	--- Indian cotton: ----- Indian cotton of staple lengths 20.5 mm (25/32") and below (e. g. oomras, yellow picking, Assam comillas)	10	EXC
52010013	--- Indian cotton: ----- Indian cotton of staple length exceeding 20.5mm (26/32") but not exceeding 24.5mm (30/32")	10	EXC
52010014	--- Indian cotton: ----- Indian cotton of staple length over 24.5 mm (31/32") to 28 mm	10	EXC
52010015	--- Indian cotton: ----- Indian cotton of staple length 28.5 mm (14/32") and above but below 34.5 mm	10	EXC
52010019	--- Indian cotton: ----- Indian cotton of all staple length 34.5 mm and above (112/32")	10	EXC
52010020	---- Cotton, other than Indian, of all staple lengths	10	EXC
<b>520210</b>	<b>YARN,WASTE+THREAD</b>		
52021000	-- Yarn waste (including thread waste)	12.5	EXC
<b>520291</b>	<b>GARNETTED STOCK</b>		
52029100	- Other: --- Garnetted stock	12.5	EXC
<b>520299</b>	<b>OTHER 5202</b>		
52029900	- Other: --- Other	12.5	EXC
<b>520300</b>	<b>CARDED/COMBED</b>		
52030000	-COTTON, CARDED OR COMBED	30	EXC
<b>520411</b>	<b>NT RETAIL=&gt;85%COTTN</b>		
52041110	---- Cotton thread, sewing,containing any synthetic staple fibre	12.5	E-8
52041120	---- Cotton thread, darning	12.5	E-8
52041130	---- Embroidery cotton thread	12.5	E-8
52041140	---- Cotton sewing thread, not containing any synthetic staple fibre	12.5	E-8
52041190	---- Other	12.5	E-8

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<b>520419</b>	<b>NT RETAIL&lt;85% COTTON</b>		
52041900	--- Other	12.5	E-8
<b>520420</b>	<b>RETAIL SALE</b>		
52042010	---- Cotton thread, sewing, containing any synthetic staple fibre	12.5	E-8
52042020	---- Cotton thread, darning	12.5	E-8
52042030	---- Embroidery cotton thread	12.5	E-8
52042040	---- Cotton sewing thread, not containing any synthetic staple fibre	12.5	E-8
52042090	---- Other	12.5	E-8
<b>520511</b>	<b>=&lt;14 NM</b>		
52051110	---- Grey	12.5	E-8
52051120	---- Bleached	12.5	E-8
52051130	---- Dyed	12.5	E-8
52051190	---- Other	12.5	E-8
<b>520512</b>	<b>&gt;14NM=&lt;43NM</b>		
52051210	---- Grey	12.5	E-8
52051220	---- Bleached	12.5	E-8
52051230	---- Dyed	12.5	E-8
52051290	---- Other	12.5	E-8
<b>520513</b>	<b>&gt;43NM=&lt;52NM</b>		
52051310	---- Grey	12.5	E-8
52051320	---- Bleached	12.5	E-8
52051330	---- Dyed	12.5	E-8
52051390	---- Other	12.5	E-8
<b>520514</b>	<b>&gt;52NM=&lt;80NM</b>		
52051410	---- Grey	12.5	E-8
52051420	---- Bleached	12.5	E-8
52051430	---- Dyed	12.5	E-8
52051490	---- Other	12.5	E-8
<b>520515</b>	<b>&gt;80NM</b>		
52051510	---- Grey	12.5	E-8
52051520	---- Bleached	12.5	E-8
52051530	---- Dyed	12.5	E-8
52051590	---- Other	12.5	E-8
<b>520521</b>	<b>SINGL YARN,CMBD&lt;14N</b>		
52052110	---- Grey	12.5	E-8
52052120	---- Bleached	12.5	E-8
52052130	---- Dyed	12.5	E-8
52052190	---- Other	12.5	E-8
<b>520522</b>	<b>SNG YRN,CMB,14-43NM</b>		
52052210	---- Grey	12.5	E-8
52052220	---- Bleached	12.5	E-8
52052290	---- Other	12.5	E-8
<b>520523</b>	<b>SNG YRN,CMB,43-52NM</b>		
52052310	---- Grey	12.5	E-8
52052320	---- Bleached	12.5	E-8
52052390	---- Other	12.5	E-8
<b>520524</b>	<b>SNG YRN,CMB,52-80NM</b>		
52052410	---- Grey	12.5	E-8
52052420	---- Bleached	12.5	E-8
52052490	---- Other	12.5	E-8
<b>520526</b>	<b>SNG YRN,CMB,80-94NM</b>		
52052610	---- Dyed	12.5	E-8
52052620	---- Bleached	12.5	E-8
52052690	---- Other	12.5	E-8
<b>520527</b>	<b>SNG YN,CMB,94-120NM</b>		
52052710	---- Dyed	12.5	E-8
52052720	---- Bleached	12.5	E-8
52052790	---- Other	12.5	E-8
<b>520528</b>	<b>SINGL YRN,CMBD&gt;120NM</b>		
52052810	---- Dyed	12.5	E-8
52052820	---- Bleached	12.5	E-8
52052890	---- Other	12.5	E-8
<b>520531</b>	<b>MLTIPL/CABLED=&lt;14NM</b>		
52053110	---- Grey	12.5	E-8
52053120	---- Bleached	12.5	E-8
52053130	---- Dyed	12.5	E-8
52053190	---- Other	12.5	E-8
<b>520532</b>	<b>MLTPL/CABLD,14-52NM</b>		
52053210	---- Grey	12.5	E-8
52053220	---- Bleached	12.5	E-8
52053290	---- Other	12.5	E-8
<b>520533</b>	<b>MLTPL/CABLD,43-52NM</b>		
52053310	---- Grey	12.5	E-8
52053320	---- Bleached	12.5	E-8
52053330	---- Dyed	12.5	E-8
52053390	---- Other	12.5	E-8
<b>520534</b>	<b>MLTPL/CABLD,52-80NM</b>		
52053410	---- Grey	12.5	E-8
52053420	---- Bleached	12.5	E-8
52053430	---- Dyed	12.5	E-8
52053490	---- Other	12.5	E-8
<b>520535</b>	<b>MULTIPL/CABLED&gt;80NM</b>		

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52053510	---- Grey	12.5	E-8
52053590	---- Other	12.5	E-8
<b>520541</b>	<b>MLTPL/CBL,CMB=&lt;14NM</b>		
52054110	---- Grey	12.5	E-8
52054120	---- Bleached	12.5	E-8
52054130	---- Dyed	12.5	E-8
52054190	---- Other	12.5	E-8
<b>520542</b>	<b>MLT/CBL,CMB,14-43NM</b>		
52054210	---- Grey	12.5	E-8
52054290	---- Other	12.5	E-8
<b>520543</b>	<b>MLT/CBL,CMB,43-52NM</b>		
52054310	---- Grey	12.5	E-8
52054320	---- Bleached	12.5	E-8
52054390	---- Other	12.5	E-8
<b>520544</b>	<b>MLT/CBL,CMB,52-80NM</b>		
52054410	---- Grey	12.5	E-8
52054420	---- Bleached	12.5	E-8
52054490	---- Other	12.5	E-8
<b>520546</b>	<b>MULTPL,CMBD,80-94NM</b>		
52054610	---- Grey	12.5	E-8
52054620	---- Bleached	12.5	E-8
52054630	---- Dyed	12.5	E-8
52054690	---- Other	12.5	E-8
<b>520547</b>	<b>MLTPL,CMBD,94-120NM</b>		
52054710	---- Grey	12.5	E-8
52054720	---- Bleached	12.5	E-8
52054730	---- Dyed	12.5	E-8
52054790	---- Other	12.5	E-8
<b>520548</b>	<b>MULTIPLE,CMBD&gt;120NM</b>		
52054810	---- Grey	12.5	E-8
52054820	---- Bleached	12.5	E-8
52054830	---- Dyed	12.5	E-8
52054890	---- Other	12.5	E-8
<b>520611</b>	<b>SNG YN,UNCM F=&lt;14NM</b>		
52061100	- Single yarn, of uncombed fibres: --- Measuring 714.29 decitex or more (not exceeding 14 metric number)	12.5	E-8
<b>520612</b>	<b>SG Y,UNCM F,14-43NM</b>		
52061200	- 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)	12.5	E-8
<b>520613</b>	<b>SG Y,UNCM F,43-52NM</b>		
52061300	- 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)	12.5	E-8
<b>520614</b>	<b>SG Y,UNCM F,52-80NM</b>		
52061400	- 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)	12.5	E-8
<b>520615</b>	<b>SG YRN,UNCM FB&gt;80NM</b>		
52061500	- Single yarn, of uncombed fibres: --- Measuring less than 125 decitex (exceeding 80 metric number)	12.5	E-8
<b>520621</b>	<b>SG YRN,CMB FIB&lt;14NM</b>		
52062100	- Single yarn of combed fibres: --- Measuring 714.29 decitex or more (not exceeding 14 metric number)	12.5	E-8
<b>520622</b>	<b>SG YN,CMB F,14-43NM</b>		
52062200	- 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)	12.5	E-8
<b>520623</b>	<b>SG YN CMB F,43-52NM</b>		
52062300	- 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)	12.5	E-8
<b>520624</b>	<b>SG YN,CMB F,52-80NM</b>		
52062400	- 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)	12.5	E-8
<b>520625</b>	<b>SG YRN CMB FIB&gt;80NM</b>		
52062500	- Single yarn of combed fibres: --- Measuring less than 125 decitex (exceeding 80 metric number)	12.5	E-8
<b>520631</b>	<b>MLT YN,U F&lt;14NM/S Y</b>		
52063100	- 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)	12.5	E-8
<b>520632</b>	<b>MLT YN,UC F,14-43NM</b>		
52063200	- 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)	12.5	E-8
<b>520633</b>	<b>MLT YN,UC F,43-52NM</b>		

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52063300	- 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)	12.5	E-8
<b>520634</b>	<b>MLT YN,UC F,52-80NM</b>		
52063400	- 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)	12.5	E-8
<b>520635</b>	<b>MLT YRN,UCM FB&gt;80NM</b>		
52063500	- Multiple (folded) or cabled yarn, of uncombed fibres: --- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	12.5	E-8
<b>520641</b>	<b>MLT YN,C F&lt;14NM/S Y</b>		
52064100	- 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)	12.5	E-8
<b>520642</b>	<b>MLT YN,C F&gt;14NM/S Y</b>		
52064200	- 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)	12.5	E-8
<b>520643</b>	<b>MLT YN,CM F,43-52NM</b>		
52064300	- 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)	12.5	E-8
<b>520644</b>	<b>MLT YN,CM F,52-80NM</b>		
52064400	- 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)	12.5	E-8
<b>520645</b>	<b>MLT YRN,CMB FB&gt;80NM</b>		
52064500	- Multiple (folded) or cabled yarn, of combed fibres: --- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	12.5	E-8
<b>520710</b>	<b>85% OR &gt; WGH T COTTN</b>		
52071000	-- Containing 85% or more by weight of cotton	12.5	E-8
<b>520790</b>	<b>OTH 85%OR&gt;WGT COTTN</b>		
52079000	-- Other	12.5	E-8
<b>520811</b>	<b>UNBL,PL WV=&lt;100G/M2</b>		
52081110	---- Dhoti	12.5	E-8
52081120	---- Saree	12.5	E-8
52081130	---- Shirting fabrics	12.5	E-8
52081140	---- Casement	12.5	E-8
52081190	---- Other	12.5	E-8
<b>520812</b>	<b>UB,P WV,100-200G/M2</b>		
52081210	---- Dhoti	12.5	E-8
52081220	---- Saree	12.5	E-8
52081230	---- Shirting fabrics	12.5	E-8
52081240	---- Casement	12.5	E-8
52081250	---- Sheeting(takia, leopard fabrics, other than furnishing fabrics)	12.5	E-8
52081260	---- Voils	12.5	E-8
52081290	---- Other	12.5	E-8
<b>520813</b>	<b>&lt;200G/M2,3-4TWL,UNB</b>		
52081310	---- Shirting fabrics	12.5	E-8
52081320	---- Dobby fabrics	12.5	E-8
52081390	---- Other	12.5	E-8
<b>520819</b>	<b>OT WV,UNBL=&lt;200G/M2</b>		
52081910	---- Dedsuti, dosuti fabrics	12.5	E-8
52081990	---- Other	12.5	E-8
<b>520821</b>	<b>BL,PLN WV=&lt;100 G/M2</b>		
52082110	---- Dhoti	12.5	E-8
52082120	---- Saree	12.5	E-8
52082130	---- Casement	12.5	E-8
52082140	---- Shirting fabrics	12.5	E-8
52082150	---- Cambrics (including madapollam and jaconet)	12.5	E-8
52082160	---- Mulls (including limbric and willaya)	12.5	E-8
52082170	---- Muslin (including lawn, mulmul and organdi)	12.5	E-8
52082180	---- Voils (excluding leno fabrics)	12.5	E-8
52082190	---- Other	12.5	E-8
<b>520822</b>	<b>BL,PLN,100G-200G/M2</b>		
52082210	---- Dhoti	12.5	E-8
52082220	---- Saree	12.5	E-8
52082230	---- Shirting fabrics	12.5	E-8
52082240	---- Casement	12.5	E-8
52082250	---- Cambrics (including madapollam and jaconet)	12.5	E-8
52082260	---- Long cloth (including calico)	12.5	E-8
52082270	---- Sheeting (takia and the like)	12.5	E-8
52082280	---- Voils (excluding leno fabrics)	12.5	E-8
52082290	---- Other	12.5	E-8
<b>520823</b>	<b>BLCH&lt;200G/M2,3/4TWL</b>		

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52082310	---- Shirting fabrics	12.5	E-8
52082320	---- Parmatta fabrics (including ilesia, pocketing, Italian twill)	12.5	E-8
52082330	---- Shirting fabrics	12.5	E-8
52082390	---- Other	12.5	E-8
<b>520829</b>	<b>OT WV,BLCH=&lt;200G/M2</b>		
52082910	---- Dhoti and saree, zari bordered	12.5	EXC
52082920	---- Dedsuti, dosuti fabrics, ceretonnnes and osamburge	12.5	EXC
52082990	---- Other	12.5	EXC
<b>520831</b>	<b>DYE,PLN WV=&lt;100G/M2</b>		
52083110	---- Lungi	12.5	E-8
52083120	---- Saree	12.5	E-8
52083130	---- Shirting fabrics	12.5	E-8
52083140	---- Casement	12.5	E-8
52083150	---- Cambrics (including madapollam and jaconet)	12.5	E-8
52083160	---- Mull (including limbric and willaya)	12.5	E-8
52083170	---- Muslin (including lawn mulmul and organdi) of carded or combed yarn	12.5	E-8
52083180	---- Voils (excluding leno fabrics)	12.5	E-8
52083190	---- Other	12.5	E-8
<b>520832</b>	<b>DYE,PLN,100-200G/M2</b>		
52083210	---- Lungi	12.5	E-8
52083220	---- Saree	12.5	E-8
52083230	---- Shirting fabrics	12.5	E-8
52083240	---- Casement	12.5	E-8
52083250	---- Bedticking, domestic	12.5	E-8
52083260	---- Cambrics (including madapollam and jaconet), longcloth(including calico) and voils (excluding leno fabrics)	12.5	E-8
52083270	---- Coating (including suiting)	12.5	E-8
52083280	---- Furnishing fabrics( excluding pile and chenille fabrics)	12.5	E-8
52083290	---- Other	12.5	E-8
<b>520833</b>	<b>DYED&gt;100G/M2,3/4TWL</b>		
52083310	---- Shirting fabrics	12.5	E-8
52083320	---- Coating (including suiting)	12.5	E-8
52083330	---- Shirting (including mazri)	12.5	E-8
52083390	---- Other	12.5	E-8
<b>520839</b>	<b>OT WV,DYED=&lt;200G/M2</b>		
52083910	---- Zari bordered sarees	12.5	EXC
52083990	---- Other	12.5	EXC
<b>520841</b>	<b>D COL Y,PL=&lt;100G/M2</b>		
52084110	---- Bleeding Madras	12.5	E-8
52084120	---- Saree	12.5	E-8
52084130	---- Shirting fabrics	12.5	E-8
52084140	---- Bed ticking, domestic	12.5	E-8
52084150	---- Furnishing fabrics (excluding pile and chenille fabrics)	12.5	E-8
52084190	---- Other	12.5	E-8
<b>520842</b>	<b>DC Y,PL,100-200G/M2</b>		
52084210	---- Bleeding Madras	12.5	E-8
52084220	---- Saree	12.5	E-8
52084230	---- Shirting fabrics	12.5	E-8
52084240	---- Casement	12.5	E-8
52084250	---- Bed ticking, domestic	12.5	E-8
52084260	---- Furnishing fabrics, other than pile and chenille fabrics	12.5	E-8
52084290	---- Other	12.5	E-8
<b>520843</b>	<b>D CL Y=&lt;200G/M2 TWL</b>		
52084310	---- Bleading Madras	12.5	E-8
52084320	---- Shirting fabrics	12.5	E-8
52084330	---- Bedticking, damask	12.5	E-8
52084340	---- Flannelette	12.5	E-8
52084390	---- Other	12.5	E-8
<b>520849</b>	<b>OT WV,DCY=&lt;200 G/M2</b>		
52084910	---- Zari bordered sarees	12.5	E-8
52084920	---- Real Madras handkerchiefs	12.5	E-8
52084990	---- Other	12.5	E-8
<b>520851</b>	<b>PRNT,PL WV=&lt;100G/M2</b>		
52085110	---- Lungi	12.5	EXC
52085120	---- Saree	12.5	EXC
52085130	---- Shirting fabrics	12.5	EXC
52085140	---- Casement	12.5	EXC
52085150	---- Cambrics (including madapollam and jaconet)	12.5	EXC
52085160	---- Mull (including limbric and willaya)	12.5	EXC
52085170	---- Muslin (including lawn mulmul and organdi) of carded or combed yarn	12.5	EXC
52085180	---- Voils (excluding leno fabrics)	12.5	EXC
52085190	---- Other	12.5	EXC
<b>520852</b>	<b>PRN,PLN,100-200G/M2</b>		
52085210	---- Lungi	12.5	EXC
52085220	---- Saree	12.5	EXC
52085230	---- Shirting fabrics	12.5	EXC
52085240	---- Casement	12.5	EXC
52085250	---- Cambrics (including madapollam and jaconet)	12.5	EXC
52085260	---- Mull (including limbric and willaya)	12.5	EXC

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52085270	---- Muslin (including lawn mulmul and organdi) of carded or combed yarn	12.5	EXC
52085280	---- Voils (excluding leno fabrics)	12.5	EXC
52085290	---- Other	12.5	EXC
<b>520853</b>	<b>PRNT&lt;200G/M2,3/4TWL</b>		
52085310	---- Shirting fabrics	12.5	EXC
52085320	---- Bedticking	12.5	EXC
52085390	---- Other	12.5	EXC
<b>520859</b>	<b>OT WV,PRNT=&lt;200G/M2</b>		
52085910	---- Zari bordered sarees	12.5	E-8
52085990	---- Other	12.5	E-8
<b>520911</b>	<b>UNBLCHD,PLAIN WEAVE</b>		
52091111	--- Handloom: ---- Dhoti	12.5	E-8
52091112	--- Handloom: ---- Saree	12.5	E-8
52091113	--- Handloom: ---- Casement	12.5	E-8
52091114	--- Handloom: ---- Sheeting (takia, leopard cloth and other than furnishing)	12.5	E-8
52091119	--- Handloom: ---- Other	12.5	E-8
52091190	--- Handloom: --- Other	12.5	E-8
<b>520912</b>	<b>UNBL 3/4-THRD TWILL</b>		
52091210	---- Saree	12.5	E-8
52091220	---- Shirting fabrics	12.5	E-8
52091230	---- Furnishing fabrics (excluding pile and chenille fabrics)	12.5	E-8
52091240	---- Seersucker	12.5	E-8
52091250	---- Canvas, including duck – carded or combed yarn	12.5	E-8
52091260	---- Flannelette	12.5	E-8
52091270	---- Shetting (takia, leopard cloth)	12.5	E-8
52091290	---- Other	12.5	E-8
<b>520919</b>	<b>OTHER WEAVE,UNBLCHD</b>		
52091900	- Unbleached: --- Other fabrics	12.5	E-8
<b>520921</b>	<b>BLEACHD,PLAIN WEAVE</b>		
52092110	---- Saree	12.5	E-8
52092120	---- Shirting fabrics	12.5	E-8
52092130	---- Furnishing fabrics (excluding pile and chenille fabrics)	12.5	E-8
52092140	---- Seersucker	12.5	E-8
52092150	---- Canvas (including duck) of carded or combed yarn	12.5	E-8
52092160	---- Dhoti	12.5	E-8
52092170	---- Flannellete	12.5	E-8
52092180	---- Sheeting( takia, leopardcloth)	12.5	E-8
52092190	---- Other	12.5	E-8
<b>520922</b>	<b>BLCHD,3/4-THRD TWILL</b>		
52092210	---- Shirting fabrics	12.5	E-8
52092220	---- Furnishing fabrics (excluding pile and chenille fabrics)	12.5	E-8
52092230	---- Drill	12.5	E-8
52092290	---- Other	12.5	E-8
<b>520929</b>	<b>OTHER WEAVE,BLEACHD</b>		
52092910	---- Dhoti and saree, zari bordered	12.5	E-8
52092920	---- Dedsuti, dosuti fabrics, ceretonnnes and osamburge	12.5	E-8
52092990	---- Other	12.5	E-8
<b>520931</b>	<b>DYED,PLAIN WEAVE</b>		
52093110	---- Lungi	12.5	EXC
52093120	---- Saree	12.5	EXC
52093130	---- Shirting fabrics	12.5	EXC
52093140	---- Furnishing fabrics(excluding pile and chenille fabrics)	12.5	EXC
52093150	---- Seersucker	12.5	EXC
52093160	---- Bedticking, domestic(other than hand dyed)	12.5	EXC
52093170	---- Canvas (including duck), of carded or	12.5	EXC
52093180	---- Flannellete	12.5	EXC
52093190	---- Other	12.5	EXC
<b>520932</b>	<b>DYED,3/4-THRD TWILL</b>		
52093210	---- Shirting fabrics	12.5	EXC
52093220	---- Furnishing fabrics(excluding pile and chenille fabrics)	12.5	EXC
52093230	---- Drill	12.5	EXC
52093290	---- Other	12.5	EXC
<b>520939</b>	<b>OTHER WEAVE,DYED</b>		
52093910	---- Zari bordered sarees	12.5	EXC
52093990	---- Other	12.5	EXC
<b>520941</b>	<b>DF COL YN,PLN WEAVE</b>		
52094110	---- Bleeding Madras	12.5	EXC
52094120	---- Saree	12.5	EXC
52094130	---- Shirting fabrics	12.5	EXC
52094140	---- Furnishing fabrics (excluding pile and chenille fabrics)	12.5	EXC
52094150	---- Seersucker	12.5	EXC
52094160	---- Bedticking, domestic (other than hand dyed)	12.5	EXC
52094170	---- Flannelette	12.5	EXC
52094190	---- Other	12.5	EXC
<b>520942</b>	<b>DENIM &gt;200 G/M2</b>		
52094200	- Of yarns of different colours: --- Denim	12.5	EXC
<b>520943</b>	<b>YN,DYE,3/4-THR TWILL</b>		
52094310	---- Bleeding Madras	12.5	EXC
52094320	---- Shirting fabrics	12.5	EXC
52094330	---- Furnishing fabrics (excluding pile and chenille fabrics)	12.5	EXC

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52094340	---- Coating (including suiting)	12.5	EXC
52094390	---- Other	12.5	EXC
<b>520949</b>	<b>YRN,DYE,OTH FABRICS</b>		
52094910	---- Zari bordered sari	12.5	EXC
52094990	---- Other	12.5	EXC
<b>520951</b>	<b>PRINTED,PLAIN WEAVE</b>		
52095110	---- Lungi	12.5	EXC
52095120	---- Saree	12.5	EXC
52095130	---- Shirting fabrics	12.5	EXC
52095140	---- Furnishing fabrics (excluding pile and chenille fabrics)	12.5	EXC
52095150	---- Seersucker	12.5	EXC
52095160	---- Bedticking, domestic	12.5	EXC
52095170	---- Flannelette	12.5	EXC
52095190	---- Other	12.5	EXC
<b>520952</b>	<b>PRNT,3/4-THRD TWILL</b>		
52095210	---- Shirting fabrics	12.5	EXC
52095220	---- Furnishing fabrics (excluding pile and chenille fabrics)	12.5	EXC
52095290	---- Other	12.5	EXC
<b>520959</b>	<b>OTHER WEAVE,PRINTED</b>		
52095910	---- Zari bordered saree	12.5	EXC
52095990	---- Other	12.5	EXC
<b>521011</b>	<b>FAB,UNBLCH,PLN WEAV</b>		
52101110	---- Shirting fabrics	12.5	E-8
52101120	---- Saree	12.5	E-8
52101190	---- Other	12.5	E-8
<b>521012</b>	<b>FAB,UBL,3/4-TH TWILL</b>		
52101210	---- Shirting fabrics	12.5	E-8
52101290	---- Other	12.5	E-8
<b>521019</b>	<b>FAB,OTH WVE,UNBLCHD</b>		
52101900	- Unbleached: --- Other fabrics	12.5	E-8
<b>521021</b>	<b>FAB,BLCHD,PLN WEAVE</b>		
52102110	---- Shirting fabrics	12.5	E-8
52102120	---- Poplin and broad fabrics	12.5	E-8
52102130	---- Saree	12.5	E-8
52102140	---- Shirting (including mazri)	12.5	E-8
52102150	---- Voile	12.5	E-8
52102190	---- Other	12.5	E-8
<b>521022</b>	<b>FAB,BLCH,3/4-TH TWL</b>		
52102211	--- Handloom: ---- Crepe fabrics including crepe checks	12.5	E-8
52102212	--- Handloom: ---- Shirting fabrics	12.5	E-8
52102219	--- Handloom: ---- Other fabrics	12.5	E-8
52102221	--- Other: ---- Shirting (including mazri)	12.5	E-8
52102229	--- Other: ---- Other	12.5	E-8
<b>521029</b>	<b>FAB,OTH WEAVE,BLCHD</b>		
52102910	---- Dhoti and saree, zari bordered	12.5	E-8
52102920	---- Dedsuti, Dosuti, ceretonnos and osamburge	12.5	E-8
52102990	---- Other	12.5	E-8
<b>521031</b>	<b>FAB,DYED,PLAIN WEAV</b>		
52103110	---- Shirting fabrics	12.5	E-8
52103120	---- Coating (including suitings)	12.5	E-8
52103130	---- Furnishing fabrics (excluding pile and chenille fabrics)	12.5	E-8
52103140	---- Poplin and broad fabrics	12.5	E-8
52103150	---- Saree	12.5	E-8
52103160	---- Voils	12.5	E-8
52103190	---- Other	12.5	E-8
<b>521032</b>	<b>FAB,DYE,3/4-TH TWILL</b>		
52103210	---- Crepe fabrics including crepe checks	12.5	E-8
52103220	---- Shirting fabrics	12.5	E-8
52103230	---- Bedticking, damask	12.5	E-8
52103290	---- Other	12.5	E-8
<b>521039</b>	<b>FAB,OTHR WEAVE,DYED</b>		
52103910	---- Zari bordered saree	12.5	EXC
52103990	---- Other	12.5	EXC
<b>521041</b>	<b>FAB,YN,DYED,PLN WVE</b>		
52104110	---- Bleeding Madras	12.5	EXC
52104120	---- Crepe fabrics (excluding crepe checks)	12.5	EXC
52104130	---- Shirting fabrics	12.5	EXC
52104140	---- Suitings	12.5	EXC
52104150	---- Poplin and broad fabrics	12.5	EXC
52104160	---- Saree	12.5	EXC
52104170	---- Voils	12.5	EXC
52104190	---- Other	12.5	EXC
<b>521042</b>	<b>FAB,D CL Y,3/4TH TW</b>		
52104210	---- Bleeding Madras	12.5	EXC
52104220	---- Crepe fabrics including crepe checks	12.5	EXC
52104230	---- Shirting fabrics	12.5	EXC
52104240	---- Suitings	12.5	EXC
52104250	---- Bedticking, damask	12.5	EXC
52104260	---- Shirtings (including mazri)	12.5	EXC
52104290	---- Other	12.5	EXC
<b>521049</b>	<b>FAB,OTH WEAVE,DF CL</b>		
52104910	---- Zari bordered saree	12.5	EXC

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52104990	---- Other	12.5	EXC
<b>521051</b>	<b>FAB,PRNTD,PLN WEAVE</b>		
52105110	---- Shirting fabrics	12.5	EXC
52105120	---- Casement	12.5	EXC
52105130	---- Saree	12.5	EXC
52105140	---- Poplin and broad fabrics	12.5	EXC
52105150	---- Voils	12.5	EXC
52105190	---- Other	12.5	EXC
<b>521052</b>	<b>FAB,PRNT,3/4-TH TWL</b>		
52105210	---- Crepe fabrics including crepe checks	12.5	EXC
52105220	---- Shirting fabrics	12.5	EXC
52105290	---- Other	12.5	EXC
<b>521059</b>	<b>FAB,OTHR WEAVE,PRNT</b>		
52105910	---- Zari bordered saree	12.5	EXC
52105990	---- Other	12.5	EXC
<b>521111</b>	<b>FAB,UNBLCH,PLN WEAV</b>		
52111110	---- Shirting fabrics	12.5	E-8
52111120	---- Saree	12.5	E-8
52111190	---- Other	12.5	E-8
<b>521112</b>	<b>FAB,UNBL,3/4-TH TWL</b>		
52111210	---- Shirting fabrics	12.5	E-8
52111220	---- Twill, not elsewhere specified (including gaberdine)	12.5	E-8
52111230	---- Damask	12.5	E-8
52111290	---- Other	12.5	E-8
<b>521119</b>	<b>FAB,OT WEAVE,UNBLCH</b>		
52111900	- Unbleached: --- Other fabrics	12.5	E-8
<b>521121</b>	<b>FAB,BLCHD,PLN WEAVE</b>		
52112110	---- Shirting fabrics	12.5	E-8
52112120	---- Canvas (including duck) of carded or combed yarn	12.5	E-8
52112130	---- Flannelette	12.5	E-8
52112140	---- Saree	12.5	E-8
52112150	---- Shirting fabrics	12.5	E-8
52112190	---- Other	12.5	E-8
<b>521122</b>	<b>FAB,BLCH,3/4-TH TWL</b>		
52112210	---- Crepe fabrics including crepe checks	12.5	E-8
52112220	---- Shirting fabrics	12.5	E-8
52112230	---- Twill fabrics	12.5	E-8
52112290	---- Other	12.5	E-8
<b>521129</b>	<b>FAB,OTH WEAVE,BLCHD</b>		
52112910	---- Zari bordered sari	12.5	E-8
52112920	---- Dedsuti, dosuti, ceretonnos and osamburge	12.5	E-8
52112990	---- Other	12.5	E-8
<b>521131</b>	<b>FAB,DYED,PLAIN WEAV</b>		
52113110	---- Shirting fabrics	12.5	EXC
52113120	---- Canvas (including duck) of carded or combed yarn	12.5	EXC
52113130	---- Coating (including suitings)	12.5	EXC
52113140	---- Flannellette	12.5	EXC
52113150	---- Saree	12.5	EXC
52113190	---- Other	12.5	EXC
<b>521132</b>	<b>FAB,DYED,3/4-TH TWL</b>		
52113210	---- Crepe fabrics including crepe checks	12.5	EXC
52113220	---- Shirting fabrics	12.5	EXC
52113230	---- Twill, not elsewhere specified (including gaberdine)	12.5	EXC
52113240	---- Trousers or pant fabrics (excluding jeans and crepe)	12.5	EXC
52113290	---- Other	12.5	EXC
<b>521139</b>	<b>FAB,OTHR WEAVE,DYED</b>		
52113910	---- Zari bordered sarees	12.5	EXC
52113990	---- Other	12.5	EXC
<b>521141</b>	<b>FAB,YN,DYE,PLN WEAV</b>		
52114110	---- Bleeding Madras	12.5	EXC
52114120	---- Check shirting (excluding crepe checks)	12.5	EXC
52114130	---- Shirting	12.5	EXC
52114140	---- Suitings	12.5	EXC
52114150	---- Flannelette	12.5	EXC
52114160	---- Saree	12.5	EXC
52114170	---- Parachute fabrics	12.5	EXC
52114190	---- Other	12.5	EXC
<b>521142</b>	<b>DENIM &gt;200G/M2</b>		
52114200	- Of yarns of different colours: --- Denim	12.5	EXC
<b>521143</b>	<b>FAB,Y,DY,3/4-TH TWL</b>		
52114310	---- Bleeding Madras	12.5	EXC
52114320	---- Crepe fabrics	12.5	EXC
52114330	---- Shirting fabrics	12.5	EXC
52114340	---- Suitings	12.5	EXC
52114390	---- Other	12.5	EXC
<b>521149</b>	<b>FAB,Y,DF COL,O FABS</b>		
52114910	---- Zari bordered sarees	12.5	EXC
52114990	---- Other	12.5	EXC
<b>521151</b>	<b>FAB,PRINT,PLN WEAVE</b>		
52115110	---- Shirting fabrics	12.5	EXC
52115120	---- Furnishing fabrics (excluding pile and chenille fabrics)	12.5	EXC
52115130	---- Flannelette	12.5	EXC



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52115140	---- Long cloth (chintz)	12.5	EXC
52115150	---- Saree	12.5	EXC
52115190	---- Other	12.5	EXC
<b>521152</b>	<b>FAB,PRNT,3/4-TH TWL</b>		
52115210	---- Crepe fabrics including crepe checks	12.5	EXC
52115220	---- Shirting fabrics	12.5	EXC
52115230	---- Twill, not elsewhere specified (including gaberdine)	12.5	EXC
52115290	---- Other	12.5	EXC
<b>521159</b>	<b>FAB,OTHR WEAVE,PRNT</b>		
52115910	---- Zari bordered saree	12.5	EXC
52115990	---- Other	12.5	EXC
<b>521211</b>	<b>&lt;85%C,UNBL=&lt;200G/M2</b>		
52121100	- Weighing not more than 200 g/m2: --- Unbleached	12.5	E-8
<b>521212</b>	<b>&lt;85%C,BLCH=&lt;200G/M2</b>		
52121200	- Weighing not more than 200 g/m2: --- Bleached	12.5	E-8
<b>521213</b>	<b>&lt;85%C,DYED=&lt;200G/M2</b>		
52121300	- Weighing not more than 200 g/m2: --- Dyed	12.5	E-8
<b>521214</b>	<b>&lt;85%C,Y,DY=&lt;200G/M2</b>		
52121400	- Weighing not more than 200 g/m2: --- Of yarns of different colours	12.5	E-8
<b>521215</b>	<b>85%CT,PRNT=&lt;200G/M2</b>		
52121500	- Weighing not more than 200 g/m2: --- Printed	12.5	EXC
<b>521221</b>	<b>85%C,UNBLCH&gt;200G/M2</b>		
52122100	- Weighing more than 200 g/m2: --- Unbleached	12.5	E-8
<b>521222</b>	<b>&lt;85%CT,BLCH&gt;200G/M2</b>		
52122200	- Weighing more than 200 g/m2: --- Bleached	12.5	E-8
<b>521223</b>	<b>85%COT,DYED&gt;200G/M2</b>		
52122300	- Weighing more than 200 g/m2: --- Dyed	12.5	E-8
<b>521224</b>	<b>&lt;85%C,Y,DYE&gt;200G/M2</b>		
52122400	- Weighing more than 200 g/m2: --- Of yarns of different colours	12.5	EXC
<b>521225</b>	<b>&lt;85%CT,PRNT&gt;200G/M2</b>		
52122500	- Weighing more than 200 g/m2: --- Printed	12.5	EXC
<b>530110</b>	<b>FLAX, RAW/RETTED</b>		
53011000	-- Flax, raw or retted	5	RED
<b>530121</b>	<b>FLAX,BROKN/SCUTCHED</b>		
53012100	- Flax, broken, scutched, hackled or otherwise processed, but not spun: --- Broken or scutched	5	RED
<b>530129</b>	<b>FLAX,HACKL,ET,N SPN</b>		
53012900	- Flax, broken, scutched, hackled or otherwise processed, but not spun: --- Other	5	RED
<b>530130</b>	<b>FLAX TOW AND WASTE</b>		
53013000	-- Flax tow and waste	5	RED
<b>530210</b>	<b>TRUE HEMP,RAW/RETTD</b>		
53021000	-- True hemp, raw or retted	30	RED
<b>530290</b>	<b>TRU HMP,PROC,N SPUN</b>		
53029000	-- Other	30	RED
<b>530310</b>	<b>N FLX/HEMP,RW RETTD</b>		
53031010	---- Jute, raw or retted	5	E-8
53031090	---- Other	12.5	E-8
<b>530390</b>	<b>OTHER 5303</b>		
53039010	---- Jute cutting	12.5	E-8
53039090	---- Other	12.5	E-8
<b>530410</b>	<b>RAW</b>		
53041010	---- Sisal fibre	12.5	E-8
53041020	---- Aloe fibre	12.5	E-8
53041090	---- Other	12.5	E-8
<b>530490</b>	<b>OTHER 5304</b>		
53049000	-- Other	12.5	E-8
<b>530511</b>	<b>Coconut(coir)raw</b>		
53051110	---- Coir bristle fibre	0	E-8
53051120	---- Coir mattress fibre	0	E-8
53051130	---- Curled or machine twisted coir fibre	0	E-8
53051140	---- Coir pith	0	E-8
53051190	---- Other	0	E-8
<b>530519</b>	<b>COCNT TXT,PRC,TW,ET</b>		
53051900	- Of coconut (coir): --- Other:	0	E-8
<b>530521</b>	<b>Abaca,raw</b>		
53052100	- Of Abaca: --- Raw	12.5	E-8
<b>530529</b>	<b>Other(excl raw)abaca fibre</b>		
53052900	- Of Abaca: --- Other	12.5	E-8
<b>530590</b>	<b>OTH VEG FIB RAW/PROCESSED TOW YN WAST,NESOI</b>		
53059010	---- Ramie or China grass	12.5	E-8
53059090	---- Other	12.5	E-8
<b>530610</b>	<b>FLAX YARN, SINGLE</b>		
53061010	---- Put up for retail sale	12.5	E-8
53061090	---- Other	12.5	E-8
<b>530620</b>	<b>MULTIPLE OR CABLED</b>		
53062010	---- Put up for retail sale	12.5	E-8
53062090	---- Other	12.5	E-8
<b>530710</b>	<b>N FLX HMP RAM,SINGL</b>		
53071010	---- Of jute	12.5	E-8
53071090	---- Other	12.5	E-8
<b>530720</b>	<b>MULTIPLE/CABLED</b>		

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
53072000	-- Multiple (folded) or cabled	12.5	E-8
<b>530810</b>	<b>COIR YARN</b>		
53081010	---- Baled	12.5	E-8
53081090	---- Other	12.5	E-8
<b>530820</b>	<b>YARN OF TRUE HEMP</b>		
53082000	-- True hemp yarn	12.5	E-8
<b>530890</b>	<b>OTHER 5308</b>		
53089010	---- Ramie yarn	12.5	E-8
53089090	---- Other	12.5	E-8
<b>530911</b>	<b>=&gt;85%FLX,BLCH/UBLCH</b>		
53091110	---- Unbleached	12.5	E-8
53091120	---- Bleached	12.5	E-8
<b>530919</b>	<b>OTHER =&gt;85% FLAX</b>		
53091910	---- Dyed	12.5	E-8
53091920	---- Printed	12.5	E-8
53091990	---- Other	12.5	E-8
<b>530921</b>	<b>&lt;85%FLAX,BLCH/UBLCH</b>		
53092110	---- Unbleached	12.5	E-8
53092120	---- Bleached	12.5	E-8
<b>530929</b>	<b>OTHER &lt;85% FLAX</b>		
53092910	---- Dyed	12.5	E-8
53092920	---- Printed	12.5	E-8
53092990	---- Other	12.5	E-8
<b>531010</b>	<b>N FLX/TR HMP/RM,UBL</b>		
53101011	--- Containing 100% by weight of jute: ----- Carpet backing fabrics	12.5	E-8
53101012	--- Containing 100% by weight of jute: ----- Sacking fabrics	12.5	E-8
53101013	--- Containing 100% by weight of jute: ----- Hessian fabrics	12.5	E-8
53101014	--- Containing 100% by weight of jute: ----- Jute canvas	12.5	E-8
53101019	--- Containing 100% by weight of jute: ----- Other	12.5	E-8
53101091	--- Other: ----- Woven blended fabrics containing more than 50% by weight of jute	12.5	E-8
53101092	--- Other: ----- Stranded woven fabrics of jute containing 50% or more by weight of jute	12.5	E-8
53101093	--- Other: ----- Jute swim fabrics	12.5	E-8
53101099	--- Other: ----- Other	12.5	E-8
<b>531090</b>	<b>OTHER,NOT UNBLEACHD</b>		
53109010	---- Bleached	12.5	E-8
53109020	---- Decorative fabrics	12.5	E-8
53109091	--- Other: ----- Bleached	12.5	E-8
53109092	--- Other: ----- Dyed	12.5	E-8
53109093	--- Other: ----- Printed	12.5	E-8
53109099	--- Other: ----- Other	12.5	E-8
<b>531100</b>	<b>W FAB OT VEG TX FIB</b>		
53110011	--- Of other vegetable textile fibres: ----- Unbleached	12.5	E-8
53110012	--- Of other vegetable textile fibres: ----- Bleached	12.5	E-8
53110013	--- Of other vegetable textile fibres: ----- Dyed	12.5	E-8
53110014	--- Of other vegetable textile fibres: ----- Printed	12.5	E-8
53110019	--- Of other vegetable textile fibres: ----- Other	12.5	E-8
53110021	--- Of paper yarn: ----- Unbleached	12.5	E-8
53110022	--- Of paper yarn: ----- Bleached	12.5	E-8
53110023	--- Of paper yarn: ----- Dyed	12.5	E-8
53110024	--- Of paper yarn: ----- Printed	12.5	E-8
53110029	--- Of paper yarn: ----- Other	12.5	E-8
<b>540110</b>	<b>SYNTHETIC FILAMENTS</b>		
54011000	-- Of synthetic filaments	10	E-8
<b>540120</b>	<b>ARTIFICIAL FILAMENT</b>		
54012000	-- Of artificial filaments	10	E-8
<b>540210</b>	<b>NYLON, ETC</b>		
54021010	---- Nylon tyre yarn	10	EXC
54021090	---- Other	10	EXC
<b>540220</b>	<b>POLYESTER</b>		
54022010	---- Of terylene dacron	10	EXC
54022090	---- Other	10	EXC
<b>540231</b>	<b>TX NYL YN=&lt;500DECTX</b>		
54023100	- Textured yarn: --- Of nylon or other polyamides, measuring per single yarn not more than 50 tex	10	EXC
<b>540232</b>	<b>TX NYL YN&gt;500 DECTX</b>		
54023200	- Textured yarn: --- Of nylon or other polyamides, measuring per single yarn more than 50 tex	10	E-8
<b>540233</b>	<b>TEXTURED POLYESTER</b>		
54023300	- Textured yarn: --- Of polyesters	10	EXC
<b>540239</b>	<b>OTHER TEXTURED</b>		
54023910	---- Polypropylene filament yarn	10	EXC
54023920	---- Acrylic filament yarn	10	EXC
54023990	---- Other	10	EXC
<b>540241</b>	<b>O SING=&lt;50T NYLN,ET</b>		
54024100	- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre: --- Of nylon or other polyamides	10	EXC
<b>540242</b>	<b>POL,UTW/TW Y=&lt;50T/M</b>		
54024200	- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre: --- Of polyesters, partially oriented	10	EXC
<b>540243</b>	<b>O,SING=&lt;50T POLY,ET</b>		

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
54024300	- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre: --- Of polyesters, other	10	EXC
<b>540249</b>	<b>OTHR,SING=&lt;50T YARN</b>		
54024900	- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre: --- Other	10	EXC
<b>540251</b>	<b>NYLON,TWST&gt;50 TRN/M</b>		
54025100	- Other yarn, single, with a twist exceeding 50 turns per metre: --- Of nylon or other polyamides	10	E-8
<b>540252</b>	<b>POLY,TWST&gt;50 TURN/M</b>		
54025200	- Other yarn, single, with a twist exceeding 50 turns per metre: --- Of polyesters	10	E-8
<b>540259</b>	<b>N NYL/POL,TWS&gt;50T/M</b>		
54025910	---- Polypropylene filament yarn	10	E-8
54025990	---- Other	10	E-8
<b>540261</b>	<b>NYLN,MULTIPL/CABLED</b>		
54026100	- Other yarn, multiple (folded) or cabled: --- Of nylon or other polyamides	10	E-8
<b>540262</b>	<b>POLY,MULTIPL/CABLED</b>		
54026200	- Other yarn, multiple (folded) or cabled: --- Of polyesters	10	EXC
<b>540269</b>	<b>N NYL/POL,MULT/CABL</b>		
54026910	---- Polyvinyl acetate filament yarn	10	EXC
54026920	---- Polyvinyl chloride filament yarn	10	EXC
54026930	---- Polypropylene filament yarn	10	EXC
54026940	---- Acrylic filament yarn	10	EXC
54026950	---- Polytetrafluoroethylene yarn	10	EXC
54026990	---- Other	10	EXC
<b>540310</b>	<b>HI TEN VISCOS RAYON</b>		
54031010	---- Viscose rayon tyre yarn – 1,233 decitex	10	EXC
54031020	---- Viscose rayon tyre yarn – 1,833 decitex	10	EXC
54031090	---- Other	10	EXC
<b>540320</b>	<b>TEXT YARN</b>		
54032000	-- Textured yarn	10	EXC
<b>540331</b>	<b>SINGL VISCOSE RAYON</b>		
54033100	- Other yarn, single: --- Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	10	EXC
<b>540332</b>	<b>VIS RAY,TW&gt;120TRN/M</b>		
54033200	- Other yarn, single: --- Of viscose rayon, with a twist exceeding 120 turns per metre	10	EXC
<b>540333</b>	<b>SINGLE CELL ACETATE</b>		
54033300	- Other yarn, single: --- Of cellulose acetate	10	E-8
<b>540339</b>	<b>OTHER SINGLE YARN</b>		
54033910	---- Cuprammonium rayon	10	E-8
54033990	---- Other	10	E-8
<b>540341</b>	<b>VISC RAYON,MULTIPLE</b>		
54034110	---- Up to 67 decitex	10	EXC
54034120	---- Of 83 decitex	10	EXC
54034130	---- Of 111 decitex, bright	10	EXC
54034140	---- Of 111 decitex, dull	10	EXC
54034150	---- Of 133 decitex, bright	10	EXC
54034160	---- Of 133 decitex, dull	10	EXC
54034170	---- Of 167 decitex, bright	10	EXC
54034180	---- Of 167 decitex, dull	10	EXC
54034190	---- Other	10	EXC
<b>540342</b>	<b>CELL ACETATE,MULTPL</b>		
54034210	---- Acetate rayon filament yarn, 83 decitex	10	E-8
54034220	---- Acetate rayon filament yarn, 111 decitex	10	E-8
54034230	---- Acetate rayon filament yarn, 133 decitex	10	E-8
54034240	---- Acetate rayon filament yarn, 167 decitex	10	E-8
54034250	---- Acetate rayon filament yarn, 333 decitex	10	E-8
54034290	---- Other	10	E-8
<b>540349</b>	<b>N VIS RAY/ACET/MULT</b>		
54034911	--- Cuprammonium filament yarn: ---- Of 33 decitex	10	E-8
54034912	--- Cuprammonium filament yarn: ---- Of 44 decitex	10	E-8
54034913	--- Cuprammonium filament yarn: ---- Of 67 decitex	10	E-8
54034914	--- Cuprammonium filament yarn: ---- Of 83 decitex	10	E-8
54034915	--- Cuprammonium filament yarn: ---- Of 89 decitex	10	E-8
54034919	--- Cuprammonium filament yarn: ---- Other	10	E-8
54034990	---- Other	10	E-8
<b>540410</b>	<b>SYN MON=&gt;67DEC=&lt;1MM</b>		
54041000	-- Monofilament	10	E-8
<b>540490</b>	<b>STRIP, WIDTH =&lt;5MM</b>		
54049010	---- Catgut imitation of synthetic yarn, non-sterile	10	E-8
54049020	---- Strip and the like of synthetic fibre materials	10	E-8
54049090	---- Other	10	E-8
<b>540500</b>	<b>STRIP,ETC=&lt;5MM WIDE</b>		
54050000	-ARTIFICIAL MONOFILAMENT OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM; STRIP AND THE LIKE (FOR EXAMPLE, ARTIFICIAL STRAW) OF ARTIFICIAL TEXTILE MATERIALS OF AN APPARENT WIDTH NOT EXCEEDING 5 MM	10	E-8
<b>540610</b>	<b>SYNTHETIC FIL YARN</b>		
54061000	-- Synthetic filament yarn	10	E-8

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
<b>540620</b>	<b>ARTIFICIAL FIL YARN</b>		
54062000	-- Artificial filament yarn	10	E-8
<b>540710</b>	<b>HI TEN NYL ETC+POLY</b>		
54071011	--- Unbleached: ----- Parachute fabrics	12.5	EXC
54071012	--- Unbleached: ----- Tent fabrics	12.5	EXC
54071013	--- Unbleached: ----- Nylon furnishing fabrics	12.5	EXC
54071014	--- Unbleached: ----- Umbrella cloth panel fabrics	12.5	EXC
54071015	--- Unbleached: ----- Other nylon and polyamide fabrics (filament)	12.5	EXC
54071016	--- Unbleached: ----- Polyester suitings	12.5	EXC
54071019	--- Unbleached: ----- Other polyester fabrics	12.5	EXC
54071021	--- Bleached: ----- Parachute fabrics	12.5	EXC
54071022	--- Bleached: ----- Tent fabrics	12.5	EXC
54071023	--- Bleached: ----- Nylon furnishing fabrics	12.5	EXC
54071024	--- Bleached: ----- Umbrella cloth panel fabrics	12.5	EXC
54071025	--- Bleached: ----- Other nylon and polyamide fabrics of	12.5	EXC
54071026	--- Bleached: ----- Polyester suitings	12.5	EXC
54071029	--- Bleached: ----- Other	12.5	EXC
54071031	--- Dyed: ----- Parachute fabrics	12.5	EXC
54071032	--- Dyed: ----- Tent fabrics	12.5	EXC
54071033	--- Dyed: ----- Nylon furnishing fabrics	12.5	EXC
54071034	--- Dyed: ----- Umbrella cloth panel fabrics	12.5	EXC
54071035	--- Dyed: ----- Other nylon and polyamide fabrics (filament)	12.5	EXC
54071036	--- Dyed: ----- Polyester suitings	12.5	EXC
54071039	--- Dyed: ----- Other	12.5	EXC
54071041	--- Printed: ----- Parachute fabrics	12.5	EXC
54071042	--- Printed: ----- Tent fabrics	12.5	EXC
54071043	--- Printed: ----- Nylon furnishing fabrics	12.5	EXC
54071044	--- Printed: ----- Umbrella cloth panel fabrics	12.5	EXC
54071045	--- Printed: ----- Other nylon and polyamide fabrics (filament)	12.5	EXC
54071046	--- Printed: ----- Polyester suitings	12.5	EXC
54071049	--- Printed: ----- Other	12.5	EXC
54071091	--- Other: ----- Parachute fabrics	12.5	EXC
54071092	--- Other: ----- Tent fabrics	12.5	EXC
54071093	--- Other: ----- Nylon furnishing fabrics	12.5	EXC
54071094	--- Other: ----- Umbrella cloth panel fabrics	12.5	EXC
54071095	--- Other: ----- Other nylon and polyamide fabrics of filament yarn	12.5	EXC
54071096	--- Other: ----- Polyester suitings	12.5	EXC
54071099	--- Other: ----- Other	12.5	EXC
<b>540720</b>	<b>FROM THE STRIP</b>		
54072010	---- Unbleached	12.5	E-8
54072020	---- Bleached	12.5	E-8
54072030	---- Dyed	12.5	E-8
54072040	---- Printed	12.5	E-8
54072090	---- Other	12.5	E-8
<b>540730</b>	<b>SPEC BONDED IN LAYR</b>		
54073010	---- Unbleached	12.5	E-8
54073020	---- Bleached	12.5	E-8
54073030	---- Dyed	12.5	E-8
54073040	---- Printed	12.5	E-8
54073090	---- Other	12.5	E-8
<b>540741</b>	<b>O 85%NYL,BLCH+UBLCH</b>		
54074111	--- Unbleached: ----- Nylon brasso	12.5	E-8
54074112	--- Unbleached: ----- Nylon georgette	12.5	E-8
54074113	--- Unbleached: ----- Nylon tafetta	12.5	E-8
54074114	--- Unbleached: ----- Nylon sarees	12.5	E-8
54074119	--- Unbleached: ----- Other	12.5	E-8
54074121	--- Bleached: ----- Nylon brasso	12.5	E-8
54074122	--- Bleached: ----- Nylon georgette	12.5	E-8
54074123	--- Bleached: ----- Nylon tafetta	12.5	E-8
54074124	--- Bleached: ----- Nylon sarees	12.5	E-8
54074129	--- Bleached: ----- Other	12.5	E-8
<b>540742</b>	<b>O 85%NYLON ETC,DYED</b>		
54074210	---- Nylon brasso	12.5	EXC
54074220	---- Nylon georgette	12.5	EXC
54074230	---- Nylon tafetta	12.5	EXC
54074240	---- Nylon sarees	12.5	EXC
54074290	---- Other	12.5	EXC
<b>540743</b>	<b>85%NYL,ETC,YRN,DYED</b>		
54074300	- Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides: --- Of yarn of different colours	12.5	EXC
<b>540744</b>	<b>O 85% NYL ETC,PRINT</b>		
54074410	---- Nylon brasso	12.5	EXC
54074420	---- Nylon georgette	12.5	EXC
54074430	---- Nylon tafetta	12.5	EXC
54074440	---- Nylon sarees,	12.5	EXC
54074490	---- Other	12.5	EXC
<b>540751</b>	<b>O 85%TEX POLY,BL+UB</b>		
54075111	--- Unbleached: ----- Polyester shirtings	12.5	E-8
54075119	--- Unbleached: ----- Other	12.5	E-8
54075121	--- Bleached: ----- Polyester shirtings	12.5	E-8
54075129	--- Bleached: ----- Other	12.5	E-8
<b>540752</b>	<b>OT 85%TEX POLY,DYED</b>		

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
54075210	---- Polyester shirtings	12.5	EXC
54075220	---- Polyester suitings	12.5	EXC
54075230	---- Terylene and dacron sarees	12.5	EXC
54075240	---- Polyester sarees	12.5	EXC
54075290	---- Other	12.5	EXC
<b>540753</b>	<b>O 85%TEX POLY YN,DY</b>		
54075300	- Other woven fabrics, containing 85% or more by weight of textured polyester filaments: --- Of yarns of different colours	12.5	E-8
<b>540754</b>	<b>O 85%TEX POLY,PRINT</b>		
54075410	---- Terylene and dacron sarees	12.5	E-8
54075420	---- Polyester shirtings	12.5	E-8
54075430	---- Polyester sarees	12.5	E-8
54075490	---- Other	12.5	E-8
<b>540761</b>	<b>85% OR&gt;N-TXT POLY F</b>		
54076110	---- Polyester shirtings	12.5	EXC
54076120	---- Polyester suitings	12.5	EXC
54076190	---- Other	12.5	EXC
<b>540769</b>	<b>O 85% OR&gt; POLYESTER</b>		
54076900	- Other woven fabrics, containing 85% or more by weight of polyester filaments: --- Other	12.5	EXC
<b>540771</b>	<b>O 85%SYN FIL,BL+UBL</b>		
54077110	---- Unbleached	12.5	E-8
54077120	---- Bleached	12.5	E-8
<b>540772</b>	<b>OT 85% SYN FIL,DYED</b>		
54077200	- Other woven fabrics, containing 85% or more by weight of synthetic filaments: --- Dyed	12.5	E-8
<b>540773</b>	<b>O 85%SYN FIL YN,DYE</b>		
54077300	- Other woven fabrics, containing 85% or more by weight of synthetic filaments: --- Of yarns of different colours	12.5	E-8
<b>540774</b>	<b>O 85% SYN FIL,PRINT</b>		
54077400	- Other woven fabrics, containing 85% or more by weight of synthetic filaments: --- Printed	12.5	E-8
<b>540781</b>	<b>O&lt;85%SYN FIL CT,B+U</b>		
54078111	--- Unbleached: ---- Nylon georgette	12.5	E-8
54078112	--- Unbleached: ---- Nylon sarees	12.5	E-8
54078113	--- Unbleached: ---- Polyester shirtings	12.5	E-8
54078114	--- Unbleached: ---- Polyester suitings	12.5	E-8
54078115	--- Unbleached: ---- Terylene and dacron sarees	12.5	E-8
54078116	--- Unbleached: ---- Polyester dhoti	12.5	E-8
54078119	--- Unbleached: ---- Other	12.5	E-8
54078121	--- Bleached: ---- Nylon georgette	12.5	E-8
54078122	--- Bleached: ---- Nylon sarees	12.5	E-8
54078123	--- Bleached: ---- Polyester shirtings	12.5	E-8
54078124	--- Bleached: ---- Polyester suitings	12.5	E-8
54078125	--- Bleached: ---- Terylene and dacron sarees	12.5	E-8
54078126	--- Bleached: ---- Polyester dhoti	12.5	E-8
54078129	--- Bleached: ---- Other	12.5	E-8
<b>540782</b>	<b>O&lt;85%SYN FIL COT,DY</b>		
54078210	---- Nylon georgette	12.5	EXC
54078220	---- Nylon sarees	12.5	EXC
54078230	---- Polyester shirtings	12.5	EXC
54078240	---- Polyester suitings	12.5	EXC
54078250	---- Terylene and dacron sarees	12.5	EXC
54078260	---- Lungies	12.5	EXC
54078290	---- Other	12.5	EXC
<b>540783</b>	<b>&lt;85%SYN FIL CT Y,DY</b>		
54078300	- Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton: --- Of yarns of different colours	12.5	EXC
<b>540784</b>	<b>85%SYN FIL CT,PRINT</b>		
54078410	---- Nylon georgette	12.5	E-8
54078420	---- Nylon sarees	12.5	E-8
54078430	---- Polyester shirtings	12.5	E-8
54078440	---- Polyester suitings	12.5	E-8
54078450	---- Terylene and dacron sarees	12.5	E-8
54078460	---- Lungies	12.5	E-8
54078470	---- Polyester sarees	12.5	E-8
54078490	---- Other	12.5	E-8
<b>540791</b>	<b>OTHER BLEACH/UNBLCH</b>		
54079110	---- Unbleached	12.5	E-8
54079120	---- Bleached	12.5	E-8
<b>540792</b>	<b>OTHER DYED</b>		
54079200	- Other woven fabrics: --- Dyed	12.5	E-8
<b>540793</b>	<b>OTHER YARN,DYED</b>		
54079300	- Other woven fabrics: --- Of yarns of different colours	12.5	E-8
<b>540794</b>	<b>OTHER PRINTED</b>		
54079400	- Other woven fabrics: --- Printed	12.5	E-8
<b>540810</b>	<b>VIS RAYON,HI TEN YN</b>		
54081000	-- Woven fabrics obtained from high tenacity yarn of viscose rayon	12.5	E-8
<b>540821</b>	<b>N RA,85%ART FIL,B+U</b>		
54082110	---- Unbleached	12.5	E-8
54082120	---- Bleached	12.5	E-8

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
<b>540822</b>	<b>N RA,85%ART FIL,DYE</b>		
54082211	--- Fabrics of rayon: ----- Rayon crepe fabrics	12.5	EXC
54082212	--- Fabrics of rayon: ----- Rayon jacquards	12.5	EXC
54082213	--- Fabrics of rayon: ----- Rayon brocades	12.5	EXC
54082214	--- Fabrics of rayon: ----- Rayon georgette	12.5	EXC
54082215	--- Fabrics of rayon: ----- Rayon tafetta	12.5	EXC
54082216	--- Fabrics of rayon: ----- Rayon suitings	12.5	EXC
54082217	--- Fabrics of rayon: ----- Rayon shirtings	12.5	EXC
54082218	--- Fabrics of rayon: ----- Rayon sarees	12.5	EXC
54082219	--- Fabrics of rayon: ----- Other	12.5	EXC
54082220	---- Fabrics of continuous filament, other than rayon	12.5	EXC
54082290	---- Other than rayon	12.5	EXC
<b>540823</b>	<b>N RA,85%ART FL YN,D</b>		
54082300	- Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like: --- Of yarns of different colours than rayon	12.5	E-8
<b>540824</b>	<b>N RA,85%ART FL,PRNT</b>		
54082411	--- Of rayon: ----- Rayon crepe fabrics	12.5	E-8
54082412	--- Of rayon: ----- Rayon jacquards	12.5	E-8
54082413	--- Of rayon: ----- Rayon brocades	12.5	E-8
54082414	--- Of rayon: ----- Rayon georgette	12.5	E-8
54082415	--- Of rayon: ----- Rayon tafetta	12.5	E-8
54082416	--- Of rayon: ----- Rayon suitings	12.5	E-8
54082417	--- Of rayon: ----- Rayon shirtings	12.5	E-8
54082418	--- Of rayon: ----- Rayon sarees	12.5	E-8
54082419	--- Of rayon: ----- Other	12.5	E-8
54082490	---- Other	12.5	E-8
<b>540831</b>	<b>OT,N RA,BLCH+UNBLCH</b>		
54083110	---- Unbleached	12.5	EXC
54083120	---- Bleached	12.5	EXC
<b>540832</b>	<b>OTHR,NOT RAYON,DYED</b>		
54083211	--- Fabrics of rayon: ----- Rayon brocades	12.5	EXC
54083212	--- Fabrics of rayon: ----- Rayon georgette	12.5	EXC
54083213	--- Fabrics of rayon: ----- Rayon tafetta	12.5	EXC
54083214	--- Fabrics of rayon: ----- Rayon suitings	12.5	EXC
54083215	--- Fabrics of rayon: ----- Rayon shirtings	12.5	EXC
54083219	--- Fabrics of rayon: ----- Other	12.5	EXC
54083290	---- Other	12.5	EXC
<b>540833</b>	<b>OT,NT RAYON YN,DYED</b>		
54083300	- Other woven fabrics: --- Of yarns of different colours	12.5	EXC
<b>540834</b>	<b>OTH,NOT RAYON,PRINT</b>		
54083411	--- Fabric of rayon: ----- Rayon crepe fabrics	12.5	EXC
54083412	--- Fabric of rayon: ----- Rayon jacquards	12.5	EXC
54083413	--- Fabric of rayon: ----- Rayon brocades	12.5	EXC
54083414	--- Fabric of rayon: ----- Rayon georgette	12.5	EXC
54083415	--- Fabric of rayon: ----- Rayon tafetta	12.5	EXC
54083416	--- Fabric of rayon: ----- Rayon suitings	12.5	EXC
54083417	--- Fabric of rayon: ----- Rayon shirtings	12.5	EXC
54083418	--- Fabric of rayon: ----- Rayon sarees	12.5	EXC
54083419	--- Fabric of rayon: ----- Other	12.5	EXC
54083420	---- Fabrics of continuous filament, other than rayon	12.5	EXC
54083490	---- Other	12.5	EXC
<b>550110</b>	<b>NYLON,OT POLYAMIDE</b>		
55011000	-- Of nylon or other polyamides	10	E-8
<b>550120</b>	<b>POLYESTERS</b>		
55012000	-- Of polyesters	10	E-8
<b>550130</b>	<b>ACRYLIC,MODACRYLIC</b>		
55013000	-- Acrylic or modacrylic	10	EXC
<b>550190</b>	<b>OTHER 550190</b>		
55019010	---- Of polypropylene	10	E-8
55019090	---- Other	10	E-8
<b>550200</b>	<b>ARTIFICL FILMNT TOW</b>		
55020010	---- Acetate rayon tow	10	E-8
55020020	---- Viscose rayon tow	10	E-8
55020090	---- Other	10	E-8
<b>550310</b>	<b>NYLON, OT POLYAMIDE</b>		
55031000	-- Of nylon or other polyamides	10	E-8
<b>550320</b>	<b>POLYESTER</b>		
55032000	-- Of polyesters	10	EXC
<b>550330</b>	<b>ACRYLIC/MODACRYLIC</b>		
55033000	-- Acrylic or modacrylic	10	EXC
<b>550340</b>	<b>POLYPROPLENE</b>		
55034000	-- Of polypropylene	10	E-8
<b>550390</b>	<b>OTHER 5503</b>		
55039010	---- Polyvinyl staple fibre	10	E-8
55039020	---- Polyvinyl chloride staple fibre	10	E-8
55039090	---- Other	10	E-8
<b>550410</b>	<b>RAYON</b>		
55041000	-- Of viscose rayon	10	EXC
<b>550490</b>	<b>NOT RAYON</b>		
55049010	---- Acetate rayon staple fibre	10	E-8
55049020	---- Polynosic staple fibre	10	E-8
55049030	---- High wet modulus staple fibre	10	E-8

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55049090	---- Other	10	E-8
<b>550510</b>	<b>SYNTHETIC FIBERS</b>		
55051010	---- Of acrylic	10	E-8
55051090	---- Other	10	E-8
<b>550520</b>	<b>ARTIFICIAL FIBERS</b>		
55052000	-- Of artificial fibres	10	E-8
<b>550610</b>	<b>NYLON,OTHR POLYAMID</b>		
55061000	-- Of nylon or other polyamides	10	E-8
<b>550620</b>	<b>POLYESTER</b>		
55062000	-- Of polyesters	10	E-8
<b>550630</b>	<b>ACRYLIC/MDACRYLC</b>		
55063000	-- Acrylic or modacrylic	10	E-8
<b>550690</b>	<b>OTHER 5506</b>		
55069010	---- Polypropylene tops	10	E-8
55069090	---- Other	10	E-8
<b>550700</b>	<b>CD/CM/O-W PRC F SPG</b>		
55070010	---- Acetate rayon tops	10	E-8
55070020	---- Viscose tops	10	E-8
55070030	---- Polynosic tops	10	E-8
55070040	---- High wet modulus tops	10	E-8
55070090	---- Other	10	E-8
<b>550810</b>	<b>SYN STPL FIB,RETL/N</b>		
55081000	-- Of synthetic staple fibres	10	E-8
<b>550820</b>	<b>ART STPL FIB,RETL/N</b>		
55082000	-- Of artificial staple fibres	10	E-8
<b>550911</b>	<b>=&gt;85%ST F N/P SG YN</b>		
55091100	- Containing 85% or more by weight of staple fibres of nylon or other polyamides: --- Single yarn	10	E-8
<b>550912</b>	<b>=&gt;85%ST F N/P M/C Y</b>		
55091200	- Containing 85% or more by weight of staple fibres of nylon or other polyamides: --- Multiple (folded) or cabled yarn	10	E-8
<b>550921</b>	<b>&gt;85%POLY S FIB S YN</b>		
55092100	- Containing 85% or more by weight of polyester staple fibres: --- Single yarn	10	E-8
<b>550922</b>	<b>=&gt;85%P ST FB M/C YN</b>		
55092200	- Containing 85% or more by weight of polyester staple fibres: --- Multiple (folded) or cabled yarn	10	E-8
<b>550931</b>	<b>=&gt;85%AC/MAC S F,S Y</b>		
55093100	- Containing 85% or more by weight of acrylic or modacrylic staple fibres: --- Single yarn	10	E-8
<b>550932</b>	<b>=&gt;85%AC/MAC S F,M/C</b>		
55093200	- Containing 85% or more by weight of acrylic or modacrylic staple fibres: --- Multiple (folded) or cabled yarn	10	E-8
<b>550941</b>	<b>O=&gt;85%SY ST FB,S YN</b>		
55094110	---- Polypropylene spun yarn	10	E-8
55094120	---- Polyvinyl acetate spun yarn	10	E-8
55094130	---- Polyvinyl chloride spun yarn	10	E-8
55094190	---- Other	10	E-8
<b>550942</b>	<b>O=85%SY ST F,M/C YN</b>		
55094210	---- Polypropylene spun yarn	10	E-8
55094220	---- Polyvinyl acetate (PVA) spun yarn	10	E-8
55094230	---- Polyvinyl chloride (PVC) spun yarn	10	E-8
55094290	---- Other	10	E-8
<b>550951</b>	<b>PLY S F,MIX M/S ART</b>		
55095100	- Other yarn, of polyester staple fibres: --- Mixed mainly or solely with artificial staple fibres	10	E-8
<b>550952</b>	<b>MX M/S WL/FNE AN HR</b>		
55095200	- Other yarn, of polyester staple fibres: --- Mixed mainly or solely with wool or fine animal hair	10	E-8
<b>550953</b>	<b>PLY S F MX M/S COTN</b>		
55095300	- Other yarn, of polyester staple fibres: --- Mixed mainly or solely with cotton	10	E-8
<b>550959</b>	<b>OT YN OF POLY ST FB</b>		
55095900	- Other yarn, of polyester staple fibres: --- Other	10	E-8
<b>550961</b>	<b>O Y AC/MAC M WL/FAH</b>		
55096100	- Other yarn, of acrylic or modacrylic staple fibres: --- Mixed mainly or solely with wool or fine animal hair	10	E-8
<b>550962</b>	<b>O Y AC/MAC MX COTTN</b>		
55096200	- Other yarn, of acrylic or modacrylic staple fibres: --- Mixed mainly or solely with cotton	10	E-8
<b>550969</b>	<b>OTHR AC/MAC STP FIB</b>		
55096900	- Other yarn, of acrylic or modacrylic staple fibres: --- Other	10	E-8
<b>550991</b>	<b>O YRN MX WL/F AN HR</b>		
55099100	- Other yarn: --- Mixed mainly or solely with wool or fine animal hair	10	E-8
<b>550992</b>	<b>OTHR YARN MX COTTON</b>		
55099200	- Other yarn: --- Mixed mainly or solely with cotton	10	E-8
<b>550999</b>	<b>OTHER YARNS NESOI</b>		
55099900	- Other yarn: --- Other	10	E-8
<b>551011</b>	<b>=&gt;85%ART ST FB SN Y</b>		
55101110	---- Viscose rayon spun yarn	10	EXC
55101120	---- Acetate rayon spun yarn	10	EXC
55101190	---- Other	10	EXC

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<b>551012</b>	<b>=&gt;85%ART S F M/C YN</b>		
55101210	---- Viscose rayon spun yarn	10	EXC
55101220	---- Acetate rayon spun yarn	10	EXC
55101290	---- Other	10	EXC
<b>551020</b>	<b>OT YN MX M/S WL/FAH</b>		
55102010	---- Viscose rayon spun yarn	10	EXC
55102020	---- Acetate rayon spun yarn	10	EXC
55102090	---- Other	10	EXC
<b>551030</b>	<b>OT YRN MX M/S COTTN</b>		
55103010	---- Viscose rayon spun yarn	10	EXC
55103020	---- Acetate rayon spun yarn	10	EXC
55103090	---- Other	10	EXC
<b>551090</b>	<b>OTHER YARN NESOI</b>		
55109010	---- Viscose rayon spun yarn	10	EXC
55109020	---- Acetate rayon spun yarn	10	EXC
55109090	---- Other	10	EXC
<b>551110</b>	<b>SYN ST FB=&gt;85% S FB</b>		
55111000	-- Of synthetic staple fibres, containing 85% or more by weight of such fibres	10	E-8
<b>551120</b>	<b>SYN S F&lt;85% WGT FIB</b>		
55112000	-- Of synthetic staple fibres, containing less than 85% by weight of such fibres	10	E-8
<b>551130</b>	<b>ARTIFIC STAPLE FIBR</b>		
55113010	---- Containing more than 85% by weight of staple fibre	10	E-8
55113090	---- Other	10	E-8
<b>551211</b>	<b>=&gt;85%PLY S F,BL/UBL</b>		
55121110	---- Unbleached	12.5	E-8
55121120	---- Bleached	12.5	E-8
<b>551219</b>	<b>OTHR POLY STP FIBER</b>		
55121910	---- Dyed	12.5	EXC
55121920	---- Printed	12.5	EXC
55121990	---- Other	12.5	EXC
<b>551221</b>	<b>=&gt;85%AC/MAC S F,B/U</b>		
55122110	---- Unbleached	12.5	E-8
55122120	---- Bleached	12.5	E-8
<b>551229</b>	<b>O=&gt;85%ACR/MAC ST FB</b>		
55122910	---- Dyed	12.5	E-8
55122920	---- Printed	12.5	E-8
55122990	---- Other	12.5	E-8
<b>551291</b>	<b>OTH BLEACH/UNBLEACH</b>		
55129110	---- Unbleached	12.5	E-8
55129120	---- Bleached	12.5	E-8
<b>551299</b>	<b>OTHER 5512 NESOI</b>		
55129910	---- Dyed	12.5	E-8
55129920	---- Printed	12.5	E-8
55129990	---- Other	12.5	E-8
<b>551311</b>	<b>&lt;85%PL SF,CT MX,B/U</b>		
55131110	---- Unbleached	12.5	E-8
55131120	---- Bleached	12.5	E-8
<b>551312</b>	<b>&lt;85%PSF,B/UB,3/4TTW</b>		
55131210	---- Unbleached	12.5	E-8
55131220	---- Bleached	12.5	E-8
<b>551313</b>	<b>&lt;85%PSF,CT MX,BL/UB</b>		
55131310	---- Unbleached	12.5	E-8
55131320	---- Bleached	12.5	E-8
<b>551319</b>	<b>&lt;85%SSF,CT MX,B/U,O</b>		
55131910	---- Unbleached	12.5	E-8
55131920	---- Bleached	12.5	E-8
<b>551321</b>	<b>&lt;85%PSF,CT MX,DY,PW</b>		
55132100	- Dyed: --- Of polyester staple fibres, plain weave	12.5	EXC
<b>551322</b>	<b>&lt;85%P,C MX,DY3/4TTW</b>		
55132200	- Dyed: --- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	12.5	E-8
<b>551323</b>	<b>WV FB POL SF &lt;85% S F M COT WT&lt;170G/M2 DY OWF P S</b>		
55132300	- Dyed: --- Other woven fabrics of polyester staple fibres	12.5	EXC
<b>551329</b>	<b>&lt;85%PSF,CT MX,DY,OT</b>		
55132900	- Dyed: --- Other woven fabrics	12.5	EXC
<b>551331</b>	<b>&lt;85%PSF,CT MX,DC,PW</b>		
55133100	- Of yarns of different colours: --- Of polyester staple fibres, plain	12.5	EXC
<b>551332</b>	<b>&lt;85%PSF,CT MX3/4TTW</b>		
55133200	- Of yarns of different colours: --- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	12.5	EXC
<b>551333</b>	<b>&lt;85%PSF,CT MX,DF CL</b>		
55133300	- Of yarns of different colours: --- Other woven fabrics of polyester staple fibres	12.5	EXC
<b>551339</b>	<b>&lt;85%SSF,CT MX,DF CL</b>		
55133900	- Of yarns of different colours: --- Other woven fabrics	12.5	SEN
<b>551341</b>	<b>&lt;85%PSF,CT MX,PR,PW</b>		
55134100	- Printed: --- Of polyester staple fibres, plain weave	12.5	E-8
<b>551342</b>	<b>&lt;85%PSF,C MX,PR3/4T</b>		
55134200	- Printed: --- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	12.5	EXC



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<b>551343</b>	<b>&lt;85%PSF,CT MX,PRN,O</b>		
55134300	- Printed: --- Other woven fabrics of polyester staple fibres	12.5	E-8
<b>551349</b>	<b>&lt;85%SS,CT MX,PRT,OT</b>		
55134900	- Printed: --- Other woven fabrics	12.5	E-8
<b>551411</b>	<b>&lt;85%PSF,C MX,B/U,PW</b>		
55141110	---- Unbleached	12.5	E-8
55141120	---- Bleached	12.5	E-8
<b>551412</b>	<b>&lt;85%P,C MX,B/U3/4TT</b>		
55141210	---- Unbleached	12.5	E-8
55141220	---- Bleached	12.5	E-8
<b>551413</b>	<b>&lt;85%PSF,CT MX,B/U,O</b>		
55141310	---- Unbleached	12.5	E-8
55141320	---- Bleached	12.5	E-8
<b>551419</b>	<b>&lt;85%SS,CT MX,B/U,OT</b>		
55141910	---- Unbleached	12.5	E-8
55141920	---- Bleached	12.5	E-8
<b>551421</b>	<b>&lt;85%PSF,CT MX,DY,PW</b>		
55142100	- Dyed: --- Of polyester staple fibres, plain weave	12.5	SEN
<b>551422</b>	<b>&lt;85%PSF,C MX,DY3/4T</b>		
55142200	- Dyed: --- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	12.5	E-8
<b>551423</b>	<b>&lt;85%PS,CT MX,DYE,OT</b>		
55142300	- Dyed: --- Other woven fabrics of polyester staple fibres	12.5	E-8
<b>551429</b>	<b>&lt;85%SSF,CT MX,DY,OT</b>		
55142900	- Dyed: --- Other woven fabrics	12.5	E-8
<b>551431</b>	<b>&lt;85%PSF,CT MX,DC,PW</b>		
55143100	- Of yarns of different colours: --- Of polyester staple fibres, plain	12.5	E-8
<b>551432</b>	<b>&lt;85%PSF,C MX,DC3/4T</b>		
55143200	- Of yarns of different colours: --- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	12.5	E-8
<b>551433</b>	<b>&lt;85%PSF,CT MX,DC,OT</b>		
55143300	- Of yarns of different colours: --- Other woven fabrics of polyester staple fibres	12.5	E-8
<b>551439</b>	<b>&lt;85%SSF,CT MX,DC,OT</b>		
55143900	- Of yarns of different colours: --- Other woven fabrics	12.5	E-8
<b>551441</b>	<b>&lt;85%PSF,COT MX,PRNT</b>		
55144100	- Printed: --- Of polyester staple fibres, plain weave	12.5	E-8
<b>551442</b>	<b>&lt;85%P,C MX,PRN3/4TT</b>		
55144200	- Printed: --- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	12.5	E-8
<b>551443</b>	<b>&lt;85%PSF,CT MX,PR,OT</b>		
55144300	- Printed: --- Other woven fabrics of polyester staple fibres	12.5	E-8
<b>551449</b>	<b>&lt;85%SSF,CT MX,PRN,O</b>		
55144900	- Printed: --- Other woven fabrics	12.5	E-0
<b>551511</b>	<b>PLY,MX M/S VIS RAYN</b>		
55151110	---- Unbleached	12.5	EXC
55151120	---- Bleached	12.5	EXC
55151130	---- Dyed	12.5	EXC
55151140	---- Printed	12.5	EXC
55151190	---- Other	12.5	EXC
<b>551512</b>	<b>POLY,MX M/S MNM FIL</b>		
55151210	---- Unbleached	12.5	EXC
55151220	---- Bleached	12.5	EXC
55151230	---- Dyed	12.5	EXC
55151240	---- Printed	12.5	EXC
55151290	---- Other	12.5	EXC
<b>551513</b>	<b>POLY,MIX M/S WL/FAH</b>		
55151310	---- Unbleached	12.5	EXC
55151320	---- Bleached	12.5	EXC
55151330	---- Dyed	12.5	EXC
55151340	---- Printed	12.5	EXC
55151390	---- Other	12.5	EXC
<b>551519</b>	<b>O PLY STP FIB NESOI</b>		
55151910	---- Unbleached	12.5	EXC
55151920	---- Bleached	12.5	EXC
55151930	---- Dyed	12.5	EXC
55151940	---- Printed	12.5	EXC
55151990	---- Other	12.5	EXC
<b>551521</b>	<b>AC/MAC MX M/S MM FL</b>		
55152110	---- Unbleached	12.5	E-8
55152120	---- Bleached	12.5	E-8
55152130	---- Dyed	12.5	E-8
55152140	---- Printed	12.5	E-8
55152190	---- Other	12.5	E-8
<b>551522</b>	<b>AC/MAC,MX M/S W/FAH</b>		
55152210	---- Unbleached	12.5	E-8
55152220	---- Bleached	12.5	E-8
55152230	---- Dyed	12.5	E-8
55152240	---- Printed	12.5	E-8
55152290	---- Other	12.5	E-8
<b>551529</b>	<b>O AC/MAC ST FB NESO</b>		
55152910	---- Unbleached	12.5	E-8

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55152920	---- Bleached	12.5	E-8
55152930	---- Dyed	12.5	E-8
55152940	---- Printed	12.5	E-8
55152990	---- Other	12.5	E-8
<b>551591</b>	<b>OTH,MIX M/S MNM FIL</b>		
55159110	---- Unbleached	12.5	E-8
55159120	---- Bleached	12.5	E-8
55159130	---- Dyed	12.5	E-8
55159140	---- Printed	12.5	E-8
55159190	---- Other	12.5	E-8
<b>551592</b>	<b>OTHR,MIX M/S WL/FAH</b>		
55159210	---- Unbleached	12.5	E-8
55159220	---- Bleached	12.5	E-8
55159230	---- Dyed	12.5	E-8
55159240	---- Printed	12.5	E-8
55159290	---- Other	12.5	E-8
<b>551599</b>	<b>OTHER,NESOI</b>		
55159910	---- Unbleached	12.5	EXC
55159920	---- Bleached	12.5	EXC
55159930	---- Dyed	12.5	EXC
55159940	---- Printed	12.5	EXC
55159990	---- Other	12.5	EXC
<b>551611</b>	<b>BLCH/UNBLCH=&gt;85%ASF</b>		
55161110	---- Unbleached	12.5	E-8
55161120	---- Bleached	12.5	E-8
<b>551612</b>	<b>DYED=&gt;85%ART ST FIB</b>		
55161200	- Containing 85% or more by weight of artificial staple fibres: --- Dyed	12.5	E-0
<b>551613</b>	<b>YRN,DIF COL=&gt;85%ASF</b>		
55161300	- Containing 85% or more by weight of artificial staple fibres: --- Of yarns of different colours	12.5	E-8
<b>551614</b>	<b>PRINTED=&gt;85%ART S F</b>		
55161410	---- Spun rayon printed shantung	12.5	E-8
55161420	---- Spun rayon printed linen	12.5	E-8
55161490	---- Other	12.5	E-8
<b>551621</b>	<b>BL/UB&lt;85%ASF;MX MMF</b>		
55162110	---- Unbleached	12.5	E-8
55162120	---- Bleached	12.5	E-8
<b>551622</b>	<b>DYED&lt;85%ASF;MIX MMF</b>		
55162200	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments: --- Dyed	12.5	SEN
<b>551623</b>	<b>Y,D C&lt;85%ASF;MX MMF</b>		
55162300	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments: --- Of yarns of different colours	12.5	EXC
<b>551624</b>	<b>PRNT&lt;85%ASF;MIX MMF</b>		
55162400	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments: --- Printed	12.5	E-8
<b>551631</b>	<b>B/U&lt;85%ASF;MX W/FAH</b>		
55163110	---- Unbleached	12.5	E-8
55163120	---- Bleached	12.5	E-8
<b>551632</b>	<b>DYE&lt;85%ASF;MX W/FAH</b>		
55163200	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair: --- Dyed	12.5	E-8
<b>551633</b>	<b>Y,D C&lt;85%ASF;WL/FAH</b>		
55163300	- 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	12.5	E-8
<b>551634</b>	<b>PRN&lt;85%ASF;MX W/FAH</b>		
55163400	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair: --- Printed	12.5	E-8
<b>551641</b>	<b>BL/UB&lt;85%ASF;MX COT</b>		
55164110	---- Unbleached	12.5	E-8
55164120	---- Bleached	12.5	E-8
<b>551642</b>	<b>DYE&lt;85%ASF;MX COTTN</b>		
55164200	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton: --- Dyed	12.5	E-8
<b>551643</b>	<b>Y,D C&lt;85%ASF;MX COT</b>		
55164300	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton: --- Of yarns of different colours	12.5	E-8
<b>551644</b>	<b>PRNT&lt;85%ASF;MX COTN</b>		
55164400	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton: --- Printed	12.5	E-8
<b>551691</b>	<b>OTH BLCH/UNBL,NESOI</b>		
55169110	---- Unbleached	12.5	E-8
55169120	---- Bleached	12.5	E-8
<b>551692</b>	<b>OTHER,DYED,NESOI</b>		
55169200	- Other: --- Dyed	12.5	E-8
<b>551693</b>	<b>OT YRN DF COL,NESOI</b>		
55169300	- Other: --- Of yarns of different colours	12.5	E-8
<b>551694</b>	<b>OTHER PRINTED NESOI</b>		
55169400	- Other: --- Printed	12.5	E-8
<b>560110</b>	<b>SANITARY NAP,TAMP,ETC</b>		

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
56011000	----- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding	12.5	E-8
<b>560121</b>	<b>OF COTTON</b>		
56012110	----- Absorbent cotton wool	12.5	E-8
56012190	----- Other	12.5	E-8
<b>560122</b>	<b>OF MANMADE FIBERS</b>		
56012200	---- Wadding; other articles of wadding: ----- Of man-made fibres	12.5	E-8
<b>560129</b>	<b>OF OTHER FIBERS</b>		
56012900	---- Wadding; other articles of wadding: ----- Other	12.5	E-8
<b>560130</b>	<b>OTHER 5601</b>		
56013000	----- Textile flock and dust and mill neps	12.5	E-8
<b>560210</b>	<b>NEEDLELOOM,STITCHBD</b>		
56021000	----- Needleloom felt and stitch-bonded fibre fabrics	12.5	E-0
<b>560221</b>	<b>OF LAMB WOOL,ETC</b>		
56022100	---- Other felt, not impregnated, coated, covered or laminated: ----- Of wool or fine animal hair	12.5	E-8
<b>560229</b>	<b>OTHER</b>		
56022910	----- For machines other than cotton machinery	12.5	E-0
56022920	----- Of jute (including blended or union jute), other than for machinery	12.5	E-0
56022990	----- Other	12.5	E-0
<b>560290</b>	<b>OTHER 5602</b>		
56029000	-- Other	12.5	E-8
<b>560311</b>	<b>MANMDE FLMNT&lt;25G/M2</b>		
56031100	- Of man-made filaments: --- Weighing not more than 25 g/m2	12.5	E-8
<b>560312</b>	<b>MMF &gt;25G/M2 &lt;70G/M2</b>		
56031200	- Of man-made filaments: --- Weighing more than 25 g/m2 but not more than 70 g/m2	12.5	E-8
<b>560313</b>	<b>MMF&gt;70G/M2 &lt;150G/M2</b>		
56031300	- Of man-made filaments: --- Weighing more than 70 g/m2 but not more than 150 g/m2	12.5	EXC
<b>560314</b>	<b>MMF WEIGH &gt;150G/M2</b>		
56031400	- Of man-made filaments: --- Weighing more than 150 g/m2	12.5	E-8
<b>560391</b>	<b>NOT OF MMF &lt;25 G/M2</b>		
56039100	- Other: --- Weighing not more than 25 g/m2	12.5	E-8
<b>560392</b>	<b>NOT MMF&gt;25 =&lt;70G/M2</b>		
56039200	- Other: --- Weighing more than 25 g/m2 but not more than 70 g/m2	12.5	E-0
<b>560393</b>	<b>NOT MMF&gt;70=&lt;150G/M2</b>		
56039300	- Other: --- Weighing more than 70 g/m2 but not more than 150 g/m2	12.5	E-8
<b>560394</b>	<b>N M-MDE FLM&gt;150G/M2</b>		
56039400	- Other: --- Weighing more than 150 g/m2	12.5	E-0
<b>560410</b>	<b>TEXTILE-COVERED</b>		
56041000	-- Rubber thread and cord, textile covered	12.5	E-8
<b>560420</b>	<b>HIGH TENACITY,COATD</b>		
56042010	---- Imitation gut (nylon) for rackets	12.5	E-8
56042090	---- Other	12.5	E-8
<b>560490</b>	<b>OTHER 5604</b>		
56049000	-- Other	12.5	E-8
<b>560500</b>	<b>MET Y,TX/STRP,W/MET</b>		
56050010	---- Real zari thread (gold) and silver thread combined with textile thread	12.5	E-8
56050020	---- Imitation zari thread	12.5	E-8
56050090	---- Other	12.5	E-8
<b>560600</b>	<b>GMP Y+STP,5404/5405</b>		
56060010	---- Trimmings, of cotton	12.5	E-8
56060020	---- Trimmings, of man-made fibres	12.5	E-8
56060030	---- Trimmings, of zari	12.5	E-8
56060090	---- Other	12.5	E-8
<b>560710</b>	<b>OF JUTE/OTH TX BAST</b>		
56071010	---- Cordage, cable, rope and twine of jute	12.5	E-8
56071090	---- Other	12.5	E-8
<b>560721</b>	<b>OF SISL;BND/BLR TWN</b>		
56072100	- Of sisal or other textile fibres of the genus Agave: --- Binder or baler twine	12.5	E-8
<b>560729</b>	<b>OTH OF SISAL FIBERS</b>		
56072900	- Of sisal or other textile fibres of the genus Agave: --- Other	12.5	E-8
<b>560741</b>	<b>BND/BLR TW,PLYET/PR</b>		
56074100	- Of polyethylene or polypropylene: --- Binder or baler twine	12.5	E-8
<b>560749</b>	<b>PLYET/PRO,N B/B TWN</b>		
56074900	- Of polyethylene or polypropylene: --- Other	12.5	E-8
<b>560750</b>	<b>O SYN FIB,PLTD,ET/N</b>		
56075010	---- Nylon fish net twine	12.5	E-8
56075020	---- Nylon tyre cord	12.5	E-8
56075030	---- Viscose tyre cord	12.5	E-8
56075040	---- Nylon rope	12.5	E-8
56075090	---- Other	12.5	E-8
<b>560790</b>	<b>OTHER 5607</b>		
56079010	---- Coir, cordage and ropes, other than of cotton	12.5	E-8
56079020	---- Cordage, cable, ropes and twine, of cotton	12.5	E-8
56079090	---- Other	12.5	E-8
<b>560811</b>	<b>FSH NET,MNM TXT MAT</b>		
56081110	---- Made up fishing nets of nylon	12.5	E-8
56081190	---- Other	12.5	E-8

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
<b>560819</b>	<b>OT OF M-MDE TXT MAT</b>		
56081900	- Of man-made textile materials: --- Other	12.5	E-8
<b>560890</b>	<b>OTHER 5608</b>		
56089010	---- Of cotton	12.5	E-8
56089020	---- Of jute	12.5	E-8
56089090	---- Other	12.5	E-8
<b>560900</b>	<b>O ARTC Y,5404/5 TWN</b>		
56090010	---- Products of coir	12.5	E-8
56090020	---- Articles made up of cotton yarn	12.5	E-8
56090030	---- Articles made up of jute	12.5	E-8
56090090	---- Other	12.5	E-8
<b>570110</b>	<b>WOOL/FINE ANML HAIR</b>		
57011000	-- Of wool or fine animal hair	12.5	E-8
<b>570190</b>	<b>OTHER(NON WOOL)5701</b>		
57019010	---- Of cotton	12.5	E-8
57019090	---- Other	12.5	E-8
<b>570210</b>	<b>KELEM,SCHUMACKS,ETC</b>		
57021000	-- "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	12.5	E-8
<b>570220</b>	<b>Floor coverings of coconut fibres (coir)</b>		
57022010	---- Coir matting, woven	12.5	E-8
57022020	---- Coir carpets and other rugs	12.5	E-8
57022090	---- Other	12.5	E-8
<b>570231</b>	<b>WOOL PILE,NT MADEUP</b>		
57023110	---- Carpets	12.5	E-8
57023120	---- Druggets	12.5	E-8
57023130	---- Mats and matting	12.5	E-8
57023140	---- Carpeting , floor rugs and the like	12.5	E-8
57023190	---- Other	12.5	E-8
<b>570232</b>	<b>MMF PILE,NT MADE-UP</b>		
57023210	---- Carpets, carpeting and rugs and the like	12.5	SEN
57023220	---- Mats and matting	12.5	SEN
57023290	---- Other	12.5	SEN
<b>570239</b>	<b>OT TX PILE,NT MD-UP</b>		
57023910	---- Carpets and other floor coverings other than durries of cotton	12.5	E-8
57023920	---- Carpets and other floor coverings, of silk	12.5	E-8
<b>570241</b>	<b>WOOL PILE,MADE-UP</b>		
57024110	---- Carpets	12.5	E-8
57024120	---- Druggets	12.5	E-8
57024130	---- Mats and matting	12.5	E-8
57024190	---- Other	12.5	E-8
<b>570242</b>	<b>MMF PILE,MADE-UP</b>		
57024210	---- Carpets, carpeting and rugs	12.5	EXC
57024220	---- Mats and mattings	12.5	EXC
57024290	---- Other	12.5	EXC
<b>570249</b>	<b>OT TEX PILE,MADE UP</b>		
57024910	---- Carpets and other floor coverings other than durries of cotton	12.5	E-8
57024920	---- Carpets and other floor coverings, of silk	12.5	E-8
57024990	---- Other	12.5	E-8
<b>570251</b>	<b>WOOL,NT PILE/MADEUP</b>		
57025110	---- Carpets	12.5	E-8
57025120	---- Druggets	12.5	E-8
57025130	---- Mats and matting	12.5	E-8
57025190	---- Other	12.5	E-8
<b>570252</b>	<b>MMF,NOT PILE/MADEUP</b>		
57025210	---- Carpets, carpeting and rugs	12.5	SEN
57025220	---- Mats and mattings	12.5	SEN
57025290	---- Other	12.5	SEN
<b>570259</b>	<b>O TEX,N PILE/MADEUP</b>		
57025910	---- Carpets and other floor coverings, of cotton other than durries	12.5	E-8
57025920	---- Carpets and other floor coverings, of silk	12.5	E-8
57025930	---- Place mat and other similar goods	12.5	E-8
57025990	---- Other	12.5	E-8
<b>570291</b>	<b>WOOL,MADEUP,NT PILE</b>		
57029110	---- Carpets	12.5	E-8
57029120	---- Druggets	12.5	E-8
57029130	---- Mats and matting	12.5	E-8
57029190	---- Other	12.5	E-8
<b>570292</b>	<b>MMF,MADEUP,NOT PILE</b>		
57029210	---- Carpets, carpeting and rugs	12.5	SEN
57029220	---- Mats and mattings	12.5	SEN
57029290	---- Other	12.5	SEN
<b>570299</b>	<b>O TEX,MADEUP,N PILE</b>		
57029910	---- Carpets and other floor coverings, of cotton other than durries	12.5	E-8
57029920	---- Carpets and other floor coverings, of silk	12.5	E-8
57029990	---- Other	12.5	E-8
<b>570310</b>	<b>OF WOOL</b>		
57031010	---- Carpets	12.5	E-8
57031020	---- Mats and matting	12.5	E-8
57031090	---- Other	12.5	E-8
<b>570320</b>	<b>NYLON/OTHR POLYAMID</b>		
57032010	---- Carpets, carpeting and rugs	12.5	EXC

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
57032020	---- 100% polyamide tufted velour, cut pile or loop pile carpet mats with jute, rubber latex or PU foam backing	12.5	EXC
57032090	---- Other	12.5	EXC
<b>570330</b>	<b>MMF,NOT POLYAMID</b>		
57033010	---- Carpets, carpeting and rugs	12.5	EXC
57033020	---- 100% polypropylene carpet mats with jute, rubber, latex or PU foam backing	12.5	EXC
57033090	---- Other	12.5	EXC
<b>570390</b>	<b>OTHER 5703</b>		
57039010	---- Carpets and other floor coverings, of cotton, other than durries	12.5	E-8
57039090	---- Other	12.5	E-8
<b>570410</b>	<b>TILES SURFCE =&lt;.3M2</b>		
57041000	-- Tiles, having a maximum surface area of 0.3 m2	12.5	E-8
<b>570490</b>	<b>OTHER 5704</b>		
57049010	---- Cotton	12.5	E-8
57049020	---- woollen, other than artware	12.5	E-8
57049090	---- Other	12.5	E-8
<b>570500</b>	<b>O CARP+O TFC,M-UP/N</b>		
57050011	--- Carpets: ---- Of silk	12.5	E-8
57050019	--- Carpets: ---- Other	12.5	E-8
57050021	--- Durries: ---- Durries cotton	12.5	E-8
57050022	--- Durries: ---- Durries of man-made fibres	12.5	E-8
57050023	--- Durries: ---- Durries of wool	12.5	E-8
57050029	--- Durries: ---- Other	12.5	E-8
57050031	--- Of jute: ---- Of blended jute	12.5	E-8
57050032	--- Of jute: ---- Of coir jute	12.5	E-8
57050039	--- Of jute: ---- Other	12.5	E-8
57050041	--- Carpets, carpeting, rugs, mats and mattings: ---- knitted	12.5	E-8
57050049	--- Carpets, carpeting, rugs, mats and mattings: ---- Other	12.5	E-8
57050090	---- Other	12.5	E-8
<b>580110</b>	<b>OF WOOL/FNE AN HAIR</b>		
58011000	-- Of wool or fine animal hair	12.5	E-8
<b>580121</b>	<b>OF COT UCUT WFT PLE</b>		
58012100	- Of cotton: --- Uncut weft pile fabrics	12.5	E-8
<b>580122</b>	<b>OF COT,CUT CORDUROY</b>		
58012210	---- Solely of cotton	12.5	E-8
58012290	---- Other	12.5	E-8
<b>580123</b>	<b>CUT OTHER WEFT PILE</b>		
58012300	- Of cotton: --- Other weft pile fabrics	12.5	E-8
<b>580124</b>	<b>CT WP PLE,EPNG,UCUT</b>		
58012400	- Of cotton: --- Warp pile fabrics, 'epingle' (uncut)	12.5	E-8
<b>580125</b>	<b>CT WARP PLE FAB,CUT</b>		
58012500	- Of cotton: --- Warp pile fabrics, cut	12.5	E-8
<b>580126</b>	<b>COT CHENILLE FABRIC</b>		
58012600	- Of cotton: --- Chenille fabrics	12.5	E-8
<b>580131</b>	<b>M-MDE FIB UCUT PILE</b>		
58013100	- Of man-made fibres: --- Uncut weft pile fabrics	12.5	E-8
<b>580132</b>	<b>M-MDE FB CUT CORDUR</b>		
58013200	- Of man-made fibres: --- Cut corduroy	12.5	E-8
<b>580133</b>	<b>M-MDE FIB,O WFT PLE</b>		
58013300	- Of man-made fibres: --- Other weft pile fabrics	12.5	E-8
<b>580134</b>	<b>MNM FB,W PLE,EP,UCT</b>		
58013410	---- Velvet	12.5	E-8
58013490	---- Other	12.5	E-8
<b>580135</b>	<b>M-MDE FB,CUT WP PLE</b>		
58013500	- Of man-made fibres: --- Warp pile fabrics, cut	12.5	E-8
<b>580136</b>	<b>OF MANMADE CHENILLE</b>		
58013610	---- Carduroys	12.5	E-8
58013690	---- Other	12.5	E-8
<b>580190</b>	<b>OF OT TXTLE MTERIAL</b>		
58019010	---- Pile fabrics and chenille fabrics of silk containing more than 50% by weight of silk, but not containing wool or hair	12.5	E-8
58019090	---- Pile fabrics and chenille fabrics not elsewhere specified or	12.5	E-8
<b>580211</b>	<b>TWL,ET,N NRW COT,UB</b>		
58021100	- Terry towelling and similar woven terry fabrics, of cotton: --- Unbleached	12.5	E-8
<b>580219</b>	<b>TWL,ET,COT&gt;30CM WDE</b>		
58021910	---- Bleached	12.5	E-8
58021920	---- Piece dyed	12.5	E-8
58021930	---- Yarn dyed	12.5	E-8
58021940	---- Printed	12.5	E-8
58021990	---- Other	12.5	E-8
<b>580220</b>	<b>TWL,ET,OF O TX&gt;30CM</b>		
58022000	-- Terry towelling and similar woven terry fabrics, of other textile materials	12.5	E-8
<b>580230</b>	<b>TFT TX FAB,N FL COV</b>		
58023000	-- Tufted textile fabrics	12.5	E-8
<b>580310</b>	<b>&gt;30CM WDE,OF COTTON</b>		
58031010	---- Unbleached	12.5	E-8
58031020	---- Bleached	12.5	E-8
58031030	---- Piece dyed	12.5	E-8
58031040	---- Yarn dyed	12.5	E-8

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58031050	---- Printed	12.5	E-8
58031090	---- Other	12.5	E-8
<b>580390</b>	<b>O&gt;30CM WDE,TX MATER</b>		
58039010	---- Of silk or silk waste	12.5	E-8
58039020	---- Of synthetic fiber	12.5	E-8
58039030	---- Of artificial fibre	12.5	E-8
58039090	---- Other	12.5	E-8
<b>580410</b>	<b>TULLES &amp; OTH NET FAB NT INC WOV, KNT OR CROHET FA</b>		
58041010	---- Of cotton	12.5	E-8
58041090	---- Other	12.5	E-8
<b>580421</b>	<b>MECH-MDE LCE,MNM FB</b>		
58042100	- Mechanically made lace: --- Of man-made fibres	12.5	E-8
<b>580429</b>	<b>MCH-MDE LCE,O TX MT</b>		
58042910	---- Of cotton	12.5	E-8
58042990	---- Other	12.5	E-8
<b>580430</b>	<b>HND-MDE LCE,PCE,ETC</b>		
58043000	-- Hand-made lace	12.5	E-8
<b>580500</b>	<b>HND-WV TPSTRY(WALL)</b>		
58050010	---- Tapestries hand made or needle worked by hand, of cotton	12.5	E-8
58050020	---- Tapestries of jute	12.5	E-8
58050090	---- Other	12.5	E-8
<b>580610</b>	<b>PLE,INC TRRY,CHEN F</b>		
58061000	-- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	12.5	E-8
<b>580620</b>	<b>O&gt;5%ELSTMR Y/RUB TH</b>		
58062000	-- Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread	12.5	E-8
<b>580631</b>	<b>OTHER OF COTTON</b>		
58063110	---- Typewriter ribbon cloth	12.5	E-8
58063120	---- Newar cotton	12.5	E-8
58063190	---- Other	12.5	E-8
<b>580632</b>	<b>OTH OF M-MADE FIBER</b>		
58063200	- Other woven fabrics: --- Of man-made fibres	12.5	EXC
<b>580639</b>	<b>OTHR OF OTH TEX MAT</b>		
58063910	---- Goat hair puttis tape	12.5	E-8
58063920	---- Jute webbing	12.5	E-8
58063930	---- Other narrow fabrics of jute	12.5	E-8
58063990	---- Other	12.5	E-8
<b>580640</b>	<b>WP W/O WT,ASS W ADH</b>		
58064000	-- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	12.5	E-8
<b>580710</b>	<b>N EMBROIDERED,WOVEN</b>		
58071010	---- Of cotton	12.5	E-5
58071020	---- Of man-made fibre	12.5	E-5
58071090	---- Other	12.5	E-5
<b>580790</b>	<b>NOT EMBROID,NOT WOV</b>		
58079010	---- Felt or non-woven	12.5	E-8
58079090	---- Other	12.5	E-8
<b>580810</b>	<b>BRAIDS IN THE PIECE</b>		
58081010	---- Of cotton	12.5	E-8
58081090	---- Other	12.5	E-8
<b>580890</b>	<b>ORN TRIM,PC,W/O EMB</b>		
58089010	---- Tapes, ornamental or cotton	12.5	E-8
58089020	---- Hair band of narrow fabrics	12.5	E-8
58089030	---- Other braids	12.5	E-8
58089040	---- Ribbons of rayon with ornamental trimmings	12.5	E-8
58089050	---- Saree falls, borders (other than zari), frings of cotton	12.5	E-8
58089060	---- Saree falls, borders (other than zari), frings of man-made fibre	12.5	E-8
58089090	---- Other	12.5	E-8
<b>580900</b>	<b>O W FAB MT THR+MT Y</b>		
58090010	---- Zari border	12.5	E-8
58090090	---- Other	12.5	E-8
<b>581010</b>	<b>WTHOUT VISBL GROUND</b>		
58101000	-- Embroidery without visible ground	12.5	E-8
<b>581091</b>	<b>PC/STRP/MOTF,OF COT</b>		
58109100	- Other embroidery: --- Of cotton	12.5	E-8
<b>581092</b>	<b>PC/STRP/MOTF,OF MMF</b>		
58109210	---- Embroidered badges, motifs and the like	12.5	E-8
58109290	---- Other	12.5	E-8
<b>581099</b>	<b>O PC/ST/MTF,TEX MAT</b>		
58109900	--- Of other textile materials	12.5	E-8
<b>581100</b>	<b>QLT TX PD,P,1+L T M</b>		
58110010	---- Kantha (multilayer stitched textile fabrics in piece used for bedding, mattress pads or clothing)	12.5	E-8
58110020	---- Quilted wadding	12.5	E-8
58110090	---- Other	12.5	E-8
<b>590110</b>	<b>COAT W GUM/AMYL SUB</b>		
59011010	---- Of cotton	12.5	E-8
59011020	---- Prepared painting canvas	12.5	E-8
59011090	---- Other	12.5	E-8
<b>590190</b>	<b>TRACING CLTH;CANVAS</b>		
59019010	---- Tracing cloth of cotton	12.5	E-8

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59019020	---- Varnished cambric fabrics (Empire fabrics) tapes	12.5	E-8
59019090	---- Other	12.5	E-8
<b>590210</b>	<b>TRE CRD FAB HI TN Y</b>		
59021010	---- Impregnated with rubber	12.5	SEN
59021090	---- Other	12.5	SEN
<b>590220</b>	<b>POLYESTERS</b>		
59022010	---- Impregnated with rubber	12.5	E-5
59022090	---- Other	12.5	E-5
<b>590290</b>	<b>VISCOSE RAYON</b>		
59029010	---- Impregnated with rubber	12.5	E-8
59029090	---- Other	12.5	E-8
<b>590310</b>	<b>OTHER WITH PVC</b>		
59031010	---- Imitation leather fabrics of cotton	12.5	E-8
59031090	---- Other	12.5	E-8
<b>590320</b>	<b>O WITH POLYURETHANE</b>		
59032010	---- Imitation leather fabrics, of cotton	12.5	EXC
59032090	---- Other	12.5	EXC
<b>590390</b>	<b>O WTH PLASTIC,NESOI</b>		
59039010	---- Of cotton	12.5	EXC
59039020	---- Polyethylene laminated jute fabrics	12.5	EXC
59039090	---- Other	12.5	EXC
<b>590410</b>	<b>LINOLEUM</b>		
59041000	-- Linoleum	12.5	E-8
<b>590490</b>	<b>FLOOR COVERINGS, W/ COAT ON TEX BACK,NESOI</b>		
59049010	---- Floor coverings with jute base	12.5	E-8
59049090	---- Other	12.5	E-8
<b>590500</b>	<b>TEXTLE WALL COVERNG</b>		
59050010	---- Fixed on the backing of any material	12.5	E-8
59050090	---- Other	12.5	E-8
<b>590610</b>	<b>ADHSV TPE=&lt;20CM WDE</b>		
59061000	-- Adhesive tape of a width not exceeding 20 cm	12.5	E-8
<b>590691</b>	<b>OTHER KNIT/CROCHET</b>		
59069110	---- Of cotton	12.5	E-8
59069190	---- Of other textile materials	12.5	E-8
<b>590699</b>	<b>OT NOT KNIT/CROCHET</b>		
59069910	---- Insulating tape, electrical of cotton	12.5	E-8
59069920	---- Rubberised cotton fabrics, other than knitted or crocheted	12.5	E-8
59069990	---- Other	12.5	E-8
<b>590700</b>	<b>TEXT FABR,COATD,ETC</b>		
59070011	--- Fabrics covered partially or fully with textile flocks, or with preparation containing textile flocks: ---- On the base fabrics of cotton	12.5	EXC
59070012	--- Fabrics covered partially or fully with textile flocks, or with preparation containing textile flocks: ---- On the base fabrics of man-made textile material	12.5	EXC
59070019	--- Fabrics covered partially or fully with textile flocks, or with preparation containing textile flocks: ---- On base fabrics of other textile materials	12.5	EXC
59070091	- Other: ---- Cotton fabrics coated or impregnated with oil or preparations with basis of drying oil	12.5	EXC
59070092	- Other: ---- Other textile fabrics coated or impregnated with oil or oil preparations	12.5	EXC
59070093	- Other: ---- Jute fabrics otherwise impregnated or coated	12.5	EXC
59070099	- Other: ---- Other	12.5	EXC
<b>590800</b>	<b>TX WCK F LMP+GS MNT</b>		
59080010	---- Wicks and gas mantle fabrics, of cotton	12.5	E-8
59080020	---- Gas mantles of rayon	12.5	E-8
59080090	---- Other	12.5	E-8
<b>590900</b>	<b>TX HSEPPE+SIM TX TB</b>		
59090010	---- Of cotton	12.5	E-8
59090020	---- Of man-made fibre	12.5	E-8
59090090	---- Of other textile materials	12.5	E-8
<b>591000</b>	<b>TRNS/CON BLT, TX MAT</b>		
59100010	---- Cotton canvas ply belting	12.5	E-8
59100020	---- Rubberised cotton belting	12.5	E-8
59100030	---- Other transmission, conveyer or elevator belts or belting of cotton	12.5	E-8
59100040	---- Hair belting	12.5	E-8
59100050	---- Flax canvas ply belting	12.5	E-8
59100060	---- Fibre belt conveyor	12.5	E-8
59100090	---- Other	12.5	E-8
<b>591110</b>	<b>FAB F CRD CLOTH+OTU</b>		
59111000	-- Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	12.5	E-8
<b>591120</b>	<b>BOLTNG CLTH,MD-UP/N</b>		
59112000	-- Bolting cloth, whether or not made up	12.5	E-8
<b>591131</b>	<b>FAB,ET,PPRM&lt;650G/M2</b>		
59113110	---- Felt for cotton textile industries, woven	12.5	E-8
59113120	---- Woven textiles felt, whether or not impregnated or coated, of a kind commonly used in other machines	12.5	E-8
59113130	---- Cotton fabrics and articles used in machinery and plant	12.5	E-8

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59113140	---- Jute fabrics and articles used in machinery or plant	12.5	E-8
59113150	---- Textile fabrics of metalised yarn of a kind commonly used in paper making or other machinery	12.5	E-8
59113190	---- Other	12.5	E-8
<b>591132</b>	<b>FAB,ET,PPR=&gt;650G/M2</b>		
59113210	---- Felt for cotton textile industries, woven	12.5	E-8
59113220	---- Woven textiles felt, whether or not impregnated or coated, of a kind commonly used in other machines	12.5	E-8
59113230	---- Cotton fabrics and articles used in machinery and plant	12.5	E-8
59113240	---- Jute fabrics and articles used in machinery or plant	12.5	E-8
59113250	---- Textile fabrics of metalised yarn of a kind commonly used in paper making or other machinery	12.5	E-8
59113290	---- Other	12.5	E-8
<b>591140</b>	<b>STRAIN CLTH,OIL PRS</b>		
59114000	-- Straining cloth of a kind used in oil presses or the like, including that of human hair	12.5	E-8
<b>591190</b>	<b>OTHER 5911</b>		
59119010	---- Paper maker's felt, woven	12.5	EXC
59119020	---- Gaskets, washers, polishing discs and other machinery parts of textile articles	12.5	EXC
59119090	---- Other	12.5	EXC
<b>600110</b>	<b>LONG PILE FABRICS</b>		
60011010	----- Of cotton	12.5	E-5
60011020	----- Of man-made fibres	12.5	E-5
60011090	----- Of other textile materials	12.5	E-5
<b>600121</b>	<b>LOOPED OF COTTON</b>		
60012100	---- Looped pile fabrics: ----- Of cotton	12.5	E-8
<b>600122</b>	<b>LOOPED,MAN-MADE FIB</b>		
60012200	---- Looped pile fabrics: ----- Of man-made fibres	12.5	E-8
<b>600129</b>	<b>LOOPED,OTHR TEX MAT</b>		
60012900	---- Looped pile fabrics: ----- Of other textile materials	12.5	E-8
<b>600191</b>	<b>OTHER OF COTTON</b>		
60019100	---- Other: ----- Of cotton	12.5	E-8
<b>600192</b>	<b>OTHER MAN-MADE FIBE</b>		
60019200	---- Other: ----- Of man-made fibres	12.5	EXC
<b>600199</b>	<b>OTHER OTHER TEXTILE</b>		
60019910	----- Of wool or fine animal hair	12.5	E-8
60019990	----- Other	12.5	E-8
<b>600240</b>	<b>KT/CD FAB,WD&lt;30CM,WT&gt;5% ELA YRN,NT RUB THD,NT 600</b>		
60024000	----- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	12.5	E-8
<b>600290</b>	<b>KT/CT FAB,WD&lt;30CM,WT&gt;5%ELT YN/RB TD,NT HD 6001,NE</b>		
60029000	---- Other	12.5	E-8
<b>600310</b>	<b>KT/CD FAB,WD&lt;30CM,NT HDS6001/2,OF WOOL/FINE AML H</b>		
60031000	---- Of wool or fine animal hair	12.5	E-8
<b>600320</b>	<b>KT/CD FAB,WD&lt;30CM,OF COTTON, OTHER TN HDS 6001/2</b>		
60032000	---- Of cotton	12.5	E-8
<b>600330</b>	<b>KT/CD FAB,WD&lt;30CM,SYNTH. FBR, NT HDS 6001 OR 6002</b>		
60033000	---- Of synthetic fibres	12.5	E-8
<b>600340</b>	<b>KT/CD FAB,WD&lt;30CM, OF ARTIFIC. FBR, NT HDS 6001/2</b>		
60034000	---- Of artificial fibres	12.5	E-8
<b>600390</b>	<b>KT/CD FAB, WD&lt;30CM, NTOF HD 6001 OR /6002, NESOI</b>		
60039000	---- Other	12.5	E-8
<b>600410</b>	<b>KNIT/CROC FAB,WD&gt;30 CM, CONT 5%OR MORE ELASTO YAR</b>		
60041000	----- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	12.5	E-8
<b>600490</b>	<b>KNT/CD FAB,WD&gt;30CM,&gt;5%ELAST YARN,NT HD 6001, NESO</b>		
60049000	---- Other	12.5	E-8
<b>600510</b>	<b>WARP KNIT FABRIC,NESOI, OF WOOL OR FINE ANIMAL HA</b>		
60051000	---- Of wool or fine animal hair	12.5	E-8
<b>600521</b>	<b>WARP KNIT FAB OF UNBLEACHED/BLEACHED COTTON</b>		
60052100	---- Of cotton: ----- Unbleached or bleached	12.5	E-8
<b>600522</b>	<b>WARP KNIT FABRICS OF DYED COTTON</b>		
60052200	---- Of cotton: ----- Dyed	12.5	E-8
<b>600523</b>	<b>WARP KNIT FABRICS OF COTTON YARNS OF DIF. COLORS</b>		
60052300	---- Of cotton: ----- Of yarns of different colours	12.5	E-8
<b>600524</b>	<b>WARP KNIT FABRICS OF PRINTED COTTON</b>		
60052400	---- Of cotton: ----- Printed	12.5	E-8
<b>600531</b>	<b>WARP KNIT FAB OF UNBLEACHED/BLEACHED SYNTH. FIBER</b>		
60053100	--- Of synthetic fibres: ----- Unbleached or bleached	12.5	E-8
<b>600532</b>	<b>WARP KNIT FABRICS OF DYED SYNTHERIC FIBERS</b>		
60053200	--- Of synthetic fibres: ----- Dyed	12.5	EXC
<b>600533</b>	<b>WARP KNIT FABRICS OF SYNTH FBR YARN OF DIF. COLO</b>		
60053300	--- Of synthetic fibres: ----- Of yarns of different colours	12.5	E-8
<b>600534</b>	<b>WARP KNIT FABRICS OF PRINTED SYNTHETIC FIBERS</b>		
60053400	--- Of synthetic fibres: ----- Printed	12.5	E-8
<b>600541</b>	<b>WARP KNIT FAB OF UNBLEACHED/BLEACHED ARTIFIC. FBR</b>		
60054100	---- Of artificial fibres: ----- Unbleached or bleached	12.5	E-8
<b>600542</b>	<b>WARP KNIT FABRICS OF DYED ARTIFICIAL FIBERS</b>		
60054200	---- Of artificial fibres: ----- Dyed	12.5	E-8
<b>600543</b>	<b>WARP KNIT FABRICS OF ARTIF. FBR YARN OF DIF.COLO</b>		
60054300	---- Of artificial fibres: ----- Of yarns of different colours	12.5	E-8



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<b>600544</b>	<b>WARP KNIT FABRICS OF PRINTED ARTIFICIAL FIBERS</b>		
60054400	---- Of artificial fibres: ---- Printed	12.5	E-8
<b>600590</b>	<b>OTHER WARP KNIT FABRICS (INCLUDING GALLOON), NESO</b>		
60059000	----- Other	12.5	EXC
<b>600610</b>	<b>OTH KNIT/CROCHET FABRC,WOOL/FINE ANIMAL HAIR NESO</b>		
60061000	----- Of wool or fine animal hair	12.5	E-8
<b>600621</b>	<b>KNIT/CROCT FABS, COTTON, UNBLEACHED/BLEACHED, NES</b>		
60062100	---- Of Cotton: ---- Unbleached or bleached	12.5	E-8
<b>600622</b>	<b>KNITTED OR CORCHETED FABRICS, COTTON, DYED, NESOI</b>		
60062200	---- Of Cotton: ---- Dyed	12.5	E-8
<b>600623</b>	<b>KNIT/CROC FABS, COTTON, YARN OF DIF. COLORS, NESO</b>		
60062300	---- Of Cotton: ---- Of yarns of different colours	12.5	E-8
<b>600624</b>	<b>KNITTED/ CROCHET FABRICS OF COTTON, PRINTED, NESO</b>		
60062400	---- Of Cotton: ---- Printed	12.5	E-8
<b>600631</b>	<b>KNIT/CROCT FABS,SYNTH FBRs, UNBLEACH/BLEACHED, NE</b>		
60063100	---- Of synthetic fibres: ---- Unbleached or bleached	12.5	E-8
<b>600632</b>	<b>KNITTED OR CORCHETED FABRICS,SYNTH FBRs, DYED, NE</b>		
60063200	---- Of synthetic fibres: ---- Dyed	12.5	E-5
<b>600633</b>	<b>KNIT/CROC FABS,SYNT FBRs, YARN OF DIF. COLORS, NE</b>		
60063300	---- Of synthetic fibres: ---- Of yarns of different colours	12.5	E-8
<b>600634</b>	<b>KNITTED/ CROCHET FABRICS OF SYNTH FBR, PRINTED,NE</b>		
60063400	---- Of synthetic fibres: ---- Printed	12.5	E-8
<b>600641</b>	<b>KNIT/CROCT FABS,ARTIF. FBRs, UNBLEACH/BLEACHED, N</b>		
60064100	---- Of artificial fibres: ---- Unbleached or bleached	12.5	E-8
<b>600642</b>	<b>KNITTED OR CORCHETED FABRICS,ARTIF. FBRs, DYED, N</b>		
60064200	---- Of artificial fibres: ---- Dyed	12.5	E-8
<b>600643</b>	<b>KNIT/CROC FABS,ARTF FBRs, YARN OF DIF. COLORS, NE</b>		
60064300	---- Of artificial fibres: ---- Of yarns of different colours	12.5	E-8
<b>600644</b>	<b>KNITTED/ CROCHET FABRICS OF ARTIF FBR.PRINTED,NE</b>		
60064400	---- Of artificial fibres: ---- Printed	12.5	E-8
<b>600690</b>	<b>OTH KNT/CROCHET FABRIC NESOI, TEXTILE MATLS, NESO</b>		
60069000	----- Other	12.5	EXC
<b>610110</b>	<b>OF WOOL</b>		
61011010	----- Of wool	12.5	E-8
61011020	----- Of Kashmir (cashmere) goats	12.5	E-8
61011090	----- Other	12.5	E-8
<b>610120</b>	<b>OF COTTON</b>		
61012000	----- Of cotton	12.5	E-8
<b>610130</b>	<b>OF MAN-MADE FIBER</b>		
61013010	----- Of synthetic fibres	12.5	E-8
61013020	----- Of artificial fibres	12.5	E-8
<b>610190</b>	<b>OF OTHER TEX MATER.</b>		
61019010	----- Of silk	12.5	E-8
61019090	----- Other	12.5	E-8
<b>610210</b>	<b>OF WOOL</b>		
61021000	----- Of wool or fine animal hair	12.5	SEN
<b>610220</b>	<b>OF COTTON</b>		
61022000	----- Of cotton	12.5	E-8
<b>610230</b>	<b>OF MAN MADE FIBER</b>		
61023010	----- Of synthetic fibres	12.5	E-8
61023020	----- Of artificial fibres	12.5	E-8
<b>610290</b>	<b>OF OTHER TEX MATERL</b>		
61029010	----- Of silk	12.5	E-8
61029090	----- Other	12.5	E-8
<b>610311</b>	<b>SUITS OF WOOL</b>		
61031100	---- Suits: ---- Of wool or fine animal hair	12.5	E-8
<b>610312</b>	<b>SUIT SYNTHETIC FIBE</b>		
61031200	---- Suits: ---- Of synthetic fibres	12.5	E-8
<b>610319</b>	<b>SUIT OF OTH TEX MAT</b>		
61031910	----- Of silk	12.5	E-8
61031920	----- Of cotton	12.5	E-8
61031930	----- Of artificial fibres	12.5	E-8
61031990	----- Other	12.5	E-8
<b>610321</b>	<b>ENSEMBLES OF WOOL</b>		
61032100	---- Ensembles: ---- Of wool or fine animal hair	12.5	E-8
<b>610322</b>	<b>ENSEMBLES OF COTTON</b>		
61032200	---- Ensembles: ---- Of cotton	12.5	E-8
<b>610323</b>	<b>ENSEMBLE SYNTHET F</b>		
61032300	---- Ensembles: ---- Of synthetic fibres	12.5	E-8
<b>610329</b>	<b>ENSEMBLE OT TEX MAT</b>		
61032910	----- Of silk	12.5	E-8
61032920	----- Of artificial fibres	12.5	E-8
61032990	----- Other	12.5	E-8
<b>610331</b>	<b>SUITTYPE JACKT,WOOL</b>		
61033100	---- Jackets and blazers: ---- Of wool or fine animal hair	12.5	E-8
<b>610332</b>	<b>SUITTYPE JACKT,COTT</b>		
61033200	---- Jackets and blazers: ---- Of cotton	12.5	E-8
<b>610333</b>	<b>SUITTYPE JACKT,SYNT</b>		
61033300	---- Jackets and blazers: ---- Of synthetic fibres	12.5	E-8
<b>610339</b>	<b>SUITTYPE JACKT,O TX</b>		
61033910	----- Of silk	12.5	E-8
61033920	----- Of artificial fibres	12.5	E-8

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61033990	----- Other	12.5	E-8
<b>610341</b>	<b>OTHER 6103 OF WOOL</b>		
61034100	---- Trousers, bib and brace overalls, breeches and shorts: ----- Of wool or fine animal hair	12.5	E-8
<b>610342</b>	<b>OTHER 6103 OF COTTN</b>		
61034200	---- Trousers, bib and brace overalls, breeches and shorts: ----- Of	12.5	E-8
<b>610343</b>	<b>OTHER OF SYTHETIC F</b>		
61034300	---- Trousers, bib and brace overalls, breeches and shorts: ----- Of synthetic fibres	12.5	E-8
<b>610349</b>	<b>OTHER OF OTHER TEXT</b>		
61034910	----- Of silk	12.5	E-8
61034920	----- Of artificial fibres	12.5	E-8
61034990	----- Other	12.5	E-8
<b>610411</b>	<b>SUITS OF WOOL</b>		
61041100	---- Suits: ----- Of wool or fine animal hair	12.5	E-8
<b>610412</b>	<b>SUITS OF COTTON</b>		
61041200	---- Suits: ----- Of cotton	12.5	E-8
<b>610413</b>	<b>SUIT SYNTHETIC FIBR</b>		
61041300	---- Suits: ----- Of synthetic fibres	12.5	E-8
<b>610419</b>	<b>SUITS OTH TEXTL MAT</b>		
61041910	----- Of silk	12.5	E-8
61041920	----- Of artificial fibres	12.5	E-8
61041990	----- Other	12.5	E-8
<b>610421</b>	<b>ENSEMBLES OF WOOL</b>		
61042100	---- Ensembles: ----- Of wool or fine animal hair	12.5	E-8
<b>610422</b>	<b>ENSEMBLES OF COTTON</b>		
61042200	---- Ensembles: ----- Of cotton	12.5	E-8
<b>610423</b>	<b>ENSEMBLES SYNTHETIC</b>		
61042300	---- Ensembles: ----- Of synthetic fibres	12.5	E-8
<b>610429</b>	<b>ENSEMBLES OTHR TEXT</b>		
61042910	----- Of silk	12.5	E-8
61042920	----- Of artificial fibres	12.5	E-8
61042990	----- Other	12.5	E-8
<b>610431</b>	<b>SUITTYPE JACKT,WOOL</b>		
61043100	---- Jackets and blazers: ----- Of wool or fine animal hair	12.5	E-8
<b>610432</b>	<b>SUITTYPE JACKT,COTT</b>		
61043200	---- Jackets and blazers: ----- Of cotton	12.5	E-8
<b>610433</b>	<b>SUITTYP JACKT,SYNTH</b>		
61043300	---- Jackets and blazers: ----- Of synthetic fibres	12.5	E-8
<b>610439</b>	<b>SUITTYP JACKT,OT TX</b>		
61043910	----- Of silk	12.5	E-8
61043920	----- Of artificial fibres	12.5	E-8
61043990	----- Other	12.5	E-8
<b>610441</b>	<b>DRESSES OF WOOL</b>		
61044100	---- Dresses: ----- Of wool or fine animal hair	12.5	E-8
<b>610442</b>	<b>DRESSES OF COTTON</b>		
61044200	---- Dresses: ----- Of cotton	12.5	E-8
<b>610443</b>	<b>DRESS SYNTHETIC FIB</b>		
61044300	---- Dresses: ----- Of synthetic fibres	12.5	EXC
<b>610444</b>	<b>DRESS ARTIFIC FIBER</b>		
61044400	---- Dresses: ----- Of artificial fibres	12.5	E-8
<b>610449</b>	<b>DRESS OTHR TXT MTRL</b>		
61044910	----- Of silk	12.5	E-8
61044990	----- Of other fibres	12.5	E-8
<b>610451</b>	<b>SKIRTS OF WOOL</b>		
61045100	---- Skirts and divided skirts: ----- Of wool or fine animal hair	12.5	E-8
<b>610452</b>	<b>SKIRTS OF COTTON</b>		
61045200	---- Skirts and divided skirts: ----- Of cotton	12.5	EXC
<b>610453</b>	<b>SKIRT OF SYNTHT FIB</b>		
61045300	---- Skirts and divided skirts: ----- Of synthetic fibres	12.5	EXC
<b>610459</b>	<b>SKIRTS OF OTHR TEXT</b>		
61045910	----- Of silk	12.5	E-8
61045920	----- Of artificial fibres	12.5	E-8
61045990	----- Of other fibres	12.5	E-8
<b>610461</b>	<b>OTHER 6104 OF WOOL</b>		
61046100	---- Trousers, bib and brace overalls, breeches and shorts: ----- Of wool or fine animal hair	12.5	E-8
<b>610462</b>	<b>OTHER 6104 OF COTTN</b>		
61046200	---- Trousers, bib and brace overalls, breeches and shorts: ----- Of	12.5	EXC
<b>610463</b>	<b>OTHER 6104 OF SYNTH</b>		
61046300	---- Trousers, bib and brace overalls, breeches and shorts: ----- Of synthetic fibres	12.5	EXC
<b>610469</b>	<b>OT 6104 OTHR TEXTIL</b>		
61046910	----- Of silk	12.5	E-8
61046920	----- Of artificial fibres	12.5	E-8
61046990	----- Other	12.5	E-8
<b>610510</b>	<b>OF COTTON</b>		
61051010	----- Shirts, hand crocheted	12.5	EXC
61051020	----- Knit shirts (other than T-shirts) and sweat shirts, other than hand crocheted	12.5	EXC
61051090	----- Other	12.5	EXC
<b>610520</b>	<b>OF MANMADE FIBERS</b>		

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61052010	----- Of synthetic fibres	12.5	EXC
61052020	----- Of artificial fibres	12.5	EXC
<b>610590</b>	<b>OF OTHER TEX MATERI</b>		
61059010	----- Of silk	12.5	SEN
61059090	----- Other	12.5	SEN
<b>610610</b>	<b>OF COTTON</b>		
61061000	----- Of cotton	12.5	EXC
<b>610620</b>	<b>OF MANMADE FIBER</b>		
61062010	----- Of synthetic fibres	12.5	EXC
61062020	----- Of artificial fibres	12.5	EXC
<b>610690</b>	<b>OF OTHER TEX MATERE</b>		
61069010	----- Of silk	12.5	EXC
61069020	----- Of wool or fine animal hair	12.5	EXC
61069090	----- Other	12.5	EXC
<b>610711</b>	<b>UNDERPNT,BRIEF,COTT</b>		
61071100	---- Underpants and briefs: ----- Of cotton	12.5	EXC
<b>610712</b>	<b>UNDERPANT,BRIEF,MMF</b>		
61071210	----- Of synthetic fibres	12.5	SEN
61071220	----- Of artificial fibres	12.5	SEN
<b>610719</b>	<b>UNDERPNT,BRIEF,O TX</b>		
61071910	----- Of silk	12.5	E-8
61071990	----- Other	12.5	E-8
<b>610721</b>	<b>NIGHTSHIRT,PJ,COTTN</b>		
61072100	---- Night shirts and pyjamas: ----- Of cotton	12.5	E-8
<b>610722</b>	<b>NIGHTSHIRT,PJMA,MMF</b>		
61072210	----- Of synthetic fibres	12.5	E-8
61072220	----- Of artificial fibres	12.5	E-8
<b>610729</b>	<b>NIGHTSHIRT,PJ,OT TX</b>		
61072910	----- Of silk	12.5	E-8
61072920	----- Of wool or fine animal hair	12.5	E-8
61072990	----- Other	12.5	E-8
<b>610791</b>	<b>BATHROBE,ETC,COTTON</b>		
61079110	----- Gengis (Vests), other than hand crocheted	12.5	E-8
61079190	----- Other	12.5	E-8
<b>610792</b>	<b>BATHROBE,ETC,MM FIB</b>		
61079210	----- Of synthetic fibres	12.5	E-8
61079220	----- Of artificial fibres	12.5	E-8
<b>610799</b>	<b>BATHROBE,ETC,OT TEX</b>		
61079910	----- Of silk	12.5	E-8
61079920	----- Of wool or fine animal hair	12.5	E-8
61079990	----- Other	12.5	E-8
<b>610811</b>	<b>SLIPS,MANMADE FIBER</b>		
61081110	----- Of synthetic fibres	12.5	E-8
61081120	----- Of artificial fibres	12.5	E-8
<b>610819</b>	<b>SLIPS,OT TEXTLE MAT</b>		
61081910	----- Of silk	12.5	E-8
61081920	----- Of cotton	12.5	E-8
61081990	----- Of other fibres	12.5	E-8
<b>610821</b>	<b>BRIEF,PANTY,COTTON</b>		
61082100	---- Briefs and panties: ----- Of cotton	12.5	EXC
<b>610822</b>	<b>BRIEF,PANTY,M-M FIB</b>		
61082210	----- Of synthetic fibres	12.5	EXC
61082220	----- Of artificial fibres	12.5	EXC
<b>610829</b>	<b>BRIEF,PANTY,OT TEXT</b>		
61082910	----- Of silk	12.5	E-8
61082990	----- Other	12.5	E-8
<b>610831</b>	<b>NIGHTDRESS,PJ,COTTN</b>		
61083100	--- Night dresses and pyjamas: ----- Of cotton	12.5	E-8
<b>610832</b>	<b>NIGHTDRESS,PJ,MM FB</b>		
61083210	----- Of synthetic fibres	12.5	E-8
61083220	----- Of artificial fibres	12.5	E-8
<b>610839</b>	<b>NIGHTDRESS,PJ,OT TX</b>		
61083910	----- Of silk	12.5	E-8
61083990	----- Other	12.5	E-8
<b>610891</b>	<b>NEGLIGEE,ETC,COTTON</b>		
61089100	---- Other: ----- Of cotton	12.5	EXC
<b>610892</b>	<b>NEGLIGEE,ETC MM FIB</b>		
61089210	----- Of synthetic fibres	12.5	SEN
61089220	----- Of artificial fibres	12.5	SEN
<b>610899</b>	<b>NEGLIGEE,ETC,OT TEX</b>		
61089910	----- Of silk	12.5	E-8
61089920	----- Of wool or fine animal hair	12.5	E-8
61089990	----- Of other textile materials	12.5	E-8
<b>610910</b>	<b>COTTON</b>		
61091000	----- Of cotton	12.5	EXC
<b>610990</b>	<b>NOT COTTON</b>		
61099010	----- Of synthetic fibres	12.5	EXC
61099020	----- Of artificial fibres	12.5	EXC
61099030	----- Of silk	12.5	EXC
61099040	----- Of wool or fine animal hair	12.5	EXC
61099090	----- Other	12.5	EXC
<b>611011</b>	<b>SWEATERS &amp; SIMIL. ARTICLES, KNIT/CROCHET OF WOOL</b>		

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
61101110	----- Jerseys	12.5	EXC
61101120	----- Sweaters and cardigans	12.5	EXC
61101190	----- Other	12.5	EXC
<b>611012</b>	<b>SWEATER &amp; SIMILAR ARTICL,KNIT/CROC OF KASHMIR GOA</b>		
61101200	---- Of wool or fine animal hair: ----- Of Kashmir (cashmere) goats	12.5	E-8
<b>611019</b>	<b>SWEATER &amp; SIMILAR ARTICLES, KNIT/CROCT, NESOI</b>		
61101900	---- Of wool or fine animal hair: ----- Other	12.5	E-8
<b>611020</b>	<b>COTTON</b>		
61102000	----- Of cotton	12.5	EXC
<b>611030</b>	<b>MMF</b>		
61103010	----- Of synthetic fibres	12.5	EXC
61103020	----- Of artificial fibres	12.5	EXC
<b>611090</b>	<b>OTHER TEX MATERIAL</b>		
61109000	----- Of other textile materials	12.5	EXC
<b>611110</b>	<b>OF WOOL</b>		
61111000	----- Of wool or fine animal hair	12.5	E-8
<b>611120</b>	<b>OF COTTON</b>		
61112000	----- Of cotton	12.5	E-8
<b>611130</b>	<b>OF SYNTHETIC FIBERS</b>		
61113000	----- Of synthetic fibres	12.5	E-8
<b>611190</b>	<b>OTHER 6111</b>		
61119010	----- Of silk	12.5	E-8
61119020	----- Of artificial fibres	12.5	E-8
61119090	----- Other	12.5	E-8
<b>611211</b>	<b>TRACK SUITS,COTTON</b>		
61121100	---- Track suits: ----- Of cotton	12.5	E-8
<b>611212</b>	<b>TRACK SUIT,SYNTHETC</b>		
61121200	---- Track suits: ----- Of synthetic fibres	12.5	E-8
<b>611219</b>	<b>OTHER TRACK SUITS</b>		
61121910	----- Of silk	12.5	E-8
61121920	----- Of wool or fine animal hair	12.5	E-8
61121930	----- Of artificial fibres	12.5	E-8
61121990	----- Other	12.5	E-8
<b>611220</b>	<b>SKI SUITS</b>		
61122010	----- Of silk	12.5	E-8
61122020	----- Of wool or fine animal hair	12.5	E-8
61122030	----- Of cotton	12.5	E-8
61122040	----- Of synthetic fibres	12.5	E-8
61122050	----- Of artificial fibres	12.5	E-8
61122090	----- Other	12.5	E-8
<b>611231</b>	<b>M/B SWIMWEAR,SYNTHC</b>		
61123100	---- Men's or boys' swimwear: ----- Of synthetic fibres	12.5	E-8
<b>611239</b>	<b>M/B SWIMWEAR,OT TEX</b>		
61123910	----- Of silk	12.5	E-8
61123920	----- Of artificial fibres	12.5	E-8
61123990	----- Other	12.5	E-8
<b>611241</b>	<b>W/G SWIMWEAR,SYNTHC</b>		
61124100	--- Women's or girls' swimwear: ----- Of synthetic fibre	12.5	E-8
<b>611249</b>	<b>W/G SWIMWEAR,OT TEX</b>		
61124910	----- Of silk	12.5	E-8
61124920	----- Of artificial fibres	12.5	E-8
61124990	----- Other	12.5	E-8
<b>611300</b>	<b>RUBBR,PLASTIC COATD</b>		
61130000	-GARMENTS, MADE UP OF KNITTED OR CROCHETED FABRICS OF HEADING 5903,5906 OR 5907	12.5	E-8
<b>611410</b>	<b>WOOL,FINE ANML HAIR</b>		
61141000	----- Of wool or fine animal hair	12.5	E-8
<b>611420</b>	<b>COTTON</b>		
61142000	----- Of cotton	12.5	E-8
<b>611430</b>	<b>MANMADE FIBERS</b>		
61143010	----- Of synthetic fibres	12.5	E-8
61143020	----- Of artificial fibres	12.5	E-8
<b>611490</b>	<b>OT TEXTILE MAT.</b>		
61149010	----- Of silk	12.5	E-8
61149090	----- Other	12.5	E-8
<b>611511</b>	<b>PANTY,TIGHT,SYN FIB</b>		
61151100	---- Panty hose and tights: ----- Of synthetic fibres,measuring per single yarn less than 67 decitex	12.5	E-8
<b>611512</b>	<b>PANTY,TIGHT,SYN FIB</b>		
61151200	---- Panty hose and tights: ----- Of synthetic fibres measuring per single yarn 67 decitex or more	12.5	E-8
<b>611519</b>	<b>PANTY,TIGHT,NOT SYN</b>		
61151910	----- Of silk	12.5	E-8
61151920	----- Of wool or fine animal hair	12.5	E-8
61151930	----- Of artificial fibres	12.5	E-8
61151990	----- Other	12.5	E-8
<b>611520</b>	<b>WOMEN'S&lt;67DCTX/S Y</b>		
61152010	----- Of cotton	12.5	E-8
61152090	----- Other	12.5	E-8
<b>611591</b>	<b>W/O APPLD SL,WL/FAH</b>		
61159100	---- Other: ----- Of wool or fine animal hair	12.5	E-8
<b>611592</b>	<b>O SCKS,ET,COT,KN/CR</b>		

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
61159200	---- Other: ---- Of cotton	12.5	E-8
<b>611593</b>	<b>O SCK,ET,SYN FB,K/C</b>		
61159300	---- Other: ---- Of synthetic fibres	12.5	E-8
<b>611599</b>	<b>O SCK,ET,XT MT,K/C</b>		
61159910	---- Of artificial fibres	12.5	E-8
61159990	---- Other	12.5	E-8
<b>611610</b>	<b>IMPREG,COV W PLAS/R</b>		
61161000	---- Impregnated, coated or covered with plastics or rubber	12.5	E-8
<b>611691</b>	<b>OF WOOL</b>		
61169100	---- Other: ---- Of wool or fine animal hair	12.5	E-8
<b>611692</b>	<b>OF COTTON</b>		
61169200	---- Other: ---- Of cotton	12.5	E-8
<b>611693</b>	<b>OF SYNTHETIC FIBERS</b>		
61169300	---- Other: ---- Of synthetic fibres	12.5	E-8
<b>611699</b>	<b>OF OTHR TEXTILE MTR</b>		
61169910	---- Of artificial fibres	12.5	E-8
61169990	---- Other	12.5	E-8
<b>611710</b>	<b>SHAWLS,SCARVES,ETC</b>		
61171010	---- Of silk	12.5	E-8
61171020	---- Of wool	12.5	E-8
61171030	---- Of cotton	12.5	E-8
61171040	---- Of man-made fibres	12.5	E-8
61171090	---- Other	12.5	E-8
<b>611720</b>	<b>TIES,CRAVATS</b>		
61172010	---- Of silk	12.5	E-8
61172020	---- Of wool	12.5	E-8
61172030	---- Of cotton	12.5	E-8
61172040	---- Of man-made fibres	12.5	E-8
61172090	---- Of other fibres	12.5	E-8
<b>611780</b>	<b>OTHER 6117 CLOTHING</b>		
61178010	---- Of silk	12.5	E-8
61178020	---- Of wool	12.5	E-8
61178030	---- Of cotton	12.5	E-8
61178040	---- Of man-made fibres	12.5	E-8
61178090	---- Other	12.5	E-8
<b>611790</b>	<b>PARTS &amp; ACCESORIES</b>		
61179000	---- Parts	12.5	E-8
<b>620111</b>	<b>WOOL OVERCOATS</b>		
62011100	---- Overcoats, raincoats, car-coats, capes, cloaks and similar articles: ---- Of wool and fine animal hair	12.5	E-8
<b>620112</b>	<b>COTTON OVERCOATS</b>		
62011210	---- Raincoats	12.5	E-8
62011290	---- Other	12.5	E-8
<b>620113</b>	<b>OVERCOAT,M-MADE FIB</b>		
62011310	---- Raincoats	12.5	E-8
62011390	---- Other	12.5	E-8
<b>620119</b>	<b>OVERCOAT,OT TEX MAT</b>		
62011910	---- Of silk	12.5	E-8
62011990	---- Of other textile fibres	12.5	E-8
<b>620191</b>	<b>WOOL ANORAKS,ETC</b>		
62019100	---- Other: ---- Of wool or fine animal hair	12.5	E-8
<b>620192</b>	<b>COTTON ANORAKS,ETC</b>		
62019200	---- Other: ---- Of cotton	12.5	E-8
<b>620193</b>	<b>ANORAKS,ETC,M-M FIB</b>		
62019300	---- Other: ---- Of man-made fibres	12.5	E-8
<b>620199</b>	<b>ANORAK,ET,OT TX MAT</b>		
62019910	---- Of silk	12.5	E-8
62019990	---- Other	12.5	E-8
<b>620211</b>	<b>WOOL RAINCOATS,ETC</b>		
62021110	---- Coats	12.5	E-8
62021190	---- Other	12.5	E-8
<b>620212</b>	<b>COTTON OVERCOAT,ETC</b>		
62021200	---- Overcoats, raincoats, car-coats, capes, cloaks and similar articles: ---- Of cotton	12.5	E-8
<b>620213</b>	<b>OVERCOAT,ET,M-M FIB</b>		
62021300	---- Overcoats, raincoats, car-coats, capes, cloaks and similar articles: ---- Of man-made fibres	12.5	E-8
<b>620219</b>	<b>OVERCOAT,O TEX MTRL</b>		
62021910	---- Coats of silk	12.5	E-8
62021920	---- Coats of all other fibres	12.5	E-8
62021990	---- Other	12.5	E-8
<b>620291</b>	<b>ANRAK,SKI JKT,ET,WL</b>		
62029110	---- Wind and ski-jackets, wind- cheaters	12.5	E-8
62029190	---- Other	12.5	E-8
<b>620292</b>	<b>ANRAK,SKI JKT,ET,CT</b>		
62029210	---- Wind and ski-jackets, wind-cheaters	12.5	E-8
62029290	---- Other	12.5	E-8
<b>620293</b>	<b>ANRK,SKI JKT,ET,MMF</b>		
62029310	---- Wind and ski-jackets, wind-cheaters	12.5	E-8
62029390	---- Other	12.5	E-8
<b>620299</b>	<b>ANRK,SK JT,ET,O T M</b>		
62029911	---- Of silk: ---- Wind and ski-jackets	12.5	E-8

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
62029919	---- Of silk: ----- Other	12.5	E-8
62029990	----- Other	12.5	E-8
<b>620311</b>	<b>SUITS OF WOOL</b>		
62031100	---- Suits: ----- Of wool or fine animal hair	12.5	EXC
<b>620312</b>	<b>SYNTHETIC FIBERS</b>		
62031200	---- Suits: ----- Of synthetic fibres	12.5	E-8
<b>620319</b>	<b>TEXTILE MATRL,NESOI</b>		
62031910	----- Of cotton	12.5	E-8
62031990	----- Other	12.5	E-8
<b>620321</b>	<b>ENSEMBLES OF WOOL</b>		
62032100	---- Ensembles: ----- Of wool or fine animal hair	12.5	E-8
<b>620322</b>	<b>ENSEMBLES OF COTTON</b>		
62032200	---- Ensembles: ----- Of cotton	12.5	E-8
<b>620323</b>	<b>ENSMBL SYNTHTIC FBR</b>		
62032300	---- Ensembles: ----- Of synthetic fibres	12.5	E-8
<b>620329</b>	<b>ENSEMBL TEXTILES</b>		
62032900	---- Ensembles: ----- Of other textile materials	12.5	E-8
<b>620331</b>	<b>JACKET+BLAZERS,WOOL</b>		
62033100	---- Jackets and blazers: ----- Of wool or fine animal hair	12.5	EXC
<b>620332</b>	<b>JACKET+BLAZER,COTTN</b>		
62033200	---- Jackets and blazers: ----- Of cotton	12.5	EXC
<b>620333</b>	<b>JACKT+BLAZR,SYN FIB</b>		
62033300	---- Jackets and blazers: ----- Of synthetic fibres	12.5	EXC
<b>620339</b>	<b>SUIT-TY JACK,O TEXT</b>		
62033910	----- Of silk	12.5	E-8
62033990	----- Other	12.5	E-8
<b>620341</b>	<b>TROUS,OVERALL,ET,WL</b>		
62034100	---- Trousers, bib and brace overalls, breeches and shorts: ----- Of wool or fine animal hair	12.5	EXC
<b>620342</b>	<b>TROUSERS,ETC,COTTON</b>		
62034200	---- Trousers, bib and brace overalls, breeches and shorts: ----- Of	12.5	EXC
<b>620343</b>	<b>TROUSR,ETC,SYN FIBR</b>		
62034300	---- Trousers, bib and brace overalls, breeches and shorts: ----- Of synthetic fibres	12.5	E-8
<b>620349</b>	<b>TROUSER,ETC,OT TEXT</b>		
62034910	----- Of silk	12.5	E-8
62034990	----- Other	12.5	E-8
<b>620411</b>	<b>WOOL</b>		
62041100	---- Suits: ----- Of wool of fine animal hair	12.5	EXC
<b>620412</b>	<b>COTTON</b>		
62041200	---- Suits: ----- Of cotton	12.5	E-8
<b>620413</b>	<b>SYNTHETIC FIBERS,</b>		
62041300	---- Suits: ----- Of synthetic fibres	12.5	EXC
<b>620419</b>	<b>TEXTILES,NESOI</b>		
62041911	---- Of silk: ----- Sequined or beaded with chattons or embroidered	12.5	E-8
62041919	---- Of silk: ----- Other	12.5	E-8
62041990	----- Of all other fibres	12.5	E-8
<b>620421</b>	<b>ENSEMBLES OF WOOL</b>		
62042100	---- Ensembles: ----- Of wool or fine animal hair	12.5	E-8
<b>620422</b>	<b>ENSEMBLES OF COTTON</b>		
62042210	----- Blouses combined with skirts, trousers or shorts	12.5	E-8
62042290	----- Other	12.5	E-8
<b>620423</b>	<b>ENSMBL,SYNTH FIBERS</b>		
62042300	---- Ensembles: ----- Of synthetic fibres	12.5	E-8
<b>620429</b>	<b>ENSEMBLES,OTHR TEXT</b>		
62042911	---- Of silk: ----- Sequined or beaded	12.5	E-8
62042919	---- Of silk: ----- Other	12.5	E-8
62042990	----- Other	12.5	E-8
<b>620431</b>	<b>JACKET+BLAZERS,WOOL</b>		
62043100	---- Jackets and blazers: ----- Of wool or fine animal hair	12.5	E-8
<b>620432</b>	<b>JACKET+BLAZER,COTTN</b>		
62043200	---- Jackets and blazers: ----- Of cotton	12.5	E-8
<b>620433</b>	<b>JACKT+BLAZR,SYN FIB</b>		
62043300	---- Jackets and blazers: ----- Of synthetic fibres	12.5	EXC
<b>620439</b>	<b>JACKET,OT TEXTL MAT</b>		
62043911	---- Of silk: ----- Sequined or beaded with chattons or embroidered	12.5	E-8
62043919	---- Of silk: ----- Other	12.5	E-8
62043990	----- Other	12.5	E-8
<b>620441</b>	<b>DRESSES OF WOOL</b>		
62044110	---- House coats and like dresses	12.5	E-8
62044120	---- Blazers	12.5	E-8
62044190	---- Other	12.5	E-8
<b>620442</b>	<b>DRESSES OF COTTON</b>		
62044210	---- House coats and the like dresses	12.5	EXC
62044220	----- Dresses	12.5	EXC
62044290	---- Other	12.5	EXC
<b>620443</b>	<b>DRESSES,SYNTH FIBER</b>		
62044310	---- House coats and the like	12.5	EXC
62044390	---- Other	12.5	EXC
<b>620444</b>	<b>DRESSES,ARTIF FIBER</b>		
62044400	---- Dresses: --- Of artificial fibres	12.5	E-8
<b>620449</b>	<b>DRESSES,O TEXT MTRL</b>		

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62044911	---- Of silk: ----- House coats and the like dresses	12.5	E-8
62044919	---- Of silk: ----- Other	12.5	E-8
62044990	---- Other	12.5	E-8
<b>620451</b>	<b>SKRT+DIVID SKRT, WL</b>		
62045100	---- Skirts and divided skirts: --- Of wool or fine animal hair	12.5	E-8
<b>620452</b>	<b>SKRT+DIVID SKRT,COT</b>		
62045200	---- Skirts and divided skirts: --- Of cotton	12.5	E-8
<b>620453</b>	<b>SKIRTS,SYNTH FIBERS</b>		
62045300	---- Skirts and divided skirts: --- Of synthetic fibres	12.5	E-8
<b>620459</b>	<b>SKIRTS,ETC,OTH TEXT</b>		
62045910	---- Of silk	12.5	E-8
62045990	---- Other	12.5	E-8
<b>620461</b>	<b>TROUS,OVERALL,ET,WL</b>		
62046110	---- Trousers and shorts	12.5	EXC
62046190	---- Other	12.5	EXC
<b>620462</b>	<b>TROUSERS,ETC,COTTON</b>		
62046200	---- Trousers, bib and brace overalls, breeches and shorts: --- Of	12.5	EXC
<b>620463</b>	<b>TROUSERS,ET,SYN FIB</b>		
62046300	---- Trousers, bib and brace overalls, breeches and shorts: --- Of synthetic fibres	12.5	E-8
<b>620469</b>	<b>TROUSER,ETC,OTH TEX</b>		
62046911	---- Of silk: ----- Sequined or beaded or embroidered	12.5	E-8
62046919	---- Of silk: ----- Other	12.5	E-8
62046990	---- Other	12.5	E-8
<b>620510</b>	<b>WOOL</b>		
62051000	-- Of wool or fine animal hair	12.5	E-8
<b>620520</b>	<b>COTTON</b>		
62052000	----- Of cotton	12.5	E-8
<b>620530</b>	<b>MANMADE FIBERS</b>		
62053000	----- Of man-made fibres	12.5	EXC
<b>620590</b>	<b>OT TEXTLE MAT NESOI</b>		
62059010	----- Of silk	12.5	E-8
62059090	----- Other	12.5	E-8
<b>620610</b>	<b>SILK</b>		
62061010	Of silk	12.5	E-8
62061090	----- Other	12.5	E-8
<b>620620</b>	<b>WOOL</b>		
62062000	----- Of wool or fine animal hair	12.5	E-8
<b>620630</b>	<b>COTTON</b>		
62063000	----- Of cotton	12.5	EXC
<b>620640</b>	<b>BLOUSE,ETC,M-M FIBR</b>		
62064000	----- Of man-made fibres	12.5	EXC
<b>620690</b>	<b>OT TEXTILE MATERIAL</b>		
62069000	----- Of other textile materials	12.5	E-8
<b>620711</b>	<b>UNDRPANT,BRIEF,COTN</b>		
62071100	---- Underpants and brifs: ----- Of cotton	12.5	EXC
<b>620719</b>	<b>U-PANT,BRF,O TX MAT</b>		
62071910	----- Of synthetic fibres	12.5	E-8
62071920	----- Of wool	12.5	E-8
62071930	----- Of silk	12.5	E-8
62071990	----- Other	12.5	E-8
<b>620721</b>	<b>NGHTSHRT,PJMA,COTTN</b>		
62072110	---- Night shirts and pyjamas: ----- Of cotton	12.5	E-8
62072190	---- Night shirts and pyjamas: ----- Other	12.5	E-8
<b>620722</b>	<b>NGHTSHRT,PJMA,MM FB</b>		
62072200	---- Night shirts and pyjamas: ----- Of man-made fibres	12.5	E-8
<b>620729</b>	<b>NGHTSHRT,PJM,O TX M</b>		
62072900	---- Night shirts and pyjamas: ----- Of other textile materials	12.5	E-8
<b>620791</b>	<b>SINGLET,ETC,COTTON</b>		
62079110	----- Dressing gowns and bathrobes	12.5	E-8
62079120	----- Under shirts other than hand printed	12.5	E-8
62079190	----- Other	12.5	E-8
<b>620792</b>	<b>SINGLET,ET,MNMD FIB</b>		
62079200	---- Other: ----- Of man-made fibres	12.5	E-8
<b>620799</b>	<b>SINGLT,ETC,O TX MAT</b>		
62079911	---- Of silk: ----- Dressing gowns and bathrobes	12.5	E-8
62079919	---- Of silk: ----- Other	12.5	E-8
62079921	---- Of wool: ----- Dressing gowns and bathrobes	12.5	E-8
62079929	---- Of wool: ----- Other	12.5	E-8
62079990	---- Other	12.5	E-8
<b>620811</b>	<b>SLP+PETTICT,MMDE FB</b>		
62081100	---- Slips and petticoats: ----- Of man-made fibres	12.5	E-8
<b>620819</b>	<b>SLP+PETTICT,O TX MT</b>		
62081910	----- Of cotton other than hand printed	12.5	E-8
62081990	----- Other	12.5	E-8
<b>620821</b>	<b>NGHTDRSS+PJMAS,COTN</b>		
62082100	---- Nightdresses and pyjamas: ----- Of cotton	12.5	E-8
<b>620822</b>	<b>NGHTDRSS+PJMA,MM FB</b>		
62082200	---- Nightdresses and pyjamas: ----- Of man-made fibres	12.5	E-8
<b>620829</b>	<b>NGHTDRSS+PJM,O TX M</b>		
62082910	----- Of silk	12.5	E-8
62082920	----- Of wool	12.5	E-8

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
62082990	----- Other	12.5	E-8
<b>620891</b>	<b>UNDSHIRT,ETC,COTTON</b>		
62089110	----- Dressing gowns and bathrobes	12.5	E-8
62089190	----- Other	12.5	E-8
<b>620892</b>	<b>UNDSHRT,ETC,MM FIBR</b>		
62089210	----- Dressing gowns and bathrobes	12.5	EXC
62089290	----- Other	12.5	EXC
<b>620899</b>	<b>UNDSHRT,ETC,O TX MT</b>		
62089910	----- Dressing gowns and bathrobes of wool	12.5	E-8
62089920	----- Dressing gowns and bathrobes of silk	12.5	E-8
62089990	----- Other	12.5	E-8
<b>620910</b>	<b>WOOL</b>		
62091000	----- Of wool or fine animal hair	12.5	E-8
<b>620920</b>	<b>COTTON</b>		
62092000	----- Of cotton	12.5	E-8
<b>620930</b>	<b>SYNTHETIC FIBERS</b>		
62093000	----- Of synthetic fibres	12.5	E-8
<b>620990</b>	<b>OTH TEXTLE MATERIAL</b>		
62099010	----- Of silk	12.5	E-8
62099090	----- Other	12.5	E-8
<b>621010</b>	<b>FAB OF FELT/NONWOVN</b>		
62101000	----- Of fabrics of heading 5602 or 5603	12.5	E-8
<b>621020</b>	<b>M/B OVRCT,ET,IMP,ET</b>		
62102010	----- Outer garments, of rubberised textile fabrics	12.5	E-8
62102020	----- Outer garments, of fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives and other artificial plastic materials	12.5	E-8
62102030	----- Outer garments, of fabrics otherwise impregnated or coated	12.5	E-8
62102090	----- Other	12.5	E-8
<b>621030</b>	<b>W/G OVRCT,ET,IMP,ET</b>		
62103010	----- Outer garments, of textiles impregnated,coated, covered or laminated with preparations of cellulose derivatives and other artificial plastic materials	12.5	E-8
62103020	----- Outer garments, of rubberised textile fabrics	12.5	E-8
62103030	----- Outer garments, of fabrics otherwise impregnated	12.5	E-8
62103090	----- Other	12.5	E-8
<b>621040</b>	<b>MEN/BOY,COATED,ETC</b>		
62104010	----- Bullet proof jacket, bomb disposal jacket and the like	12.5	E-8
62104090	----- Other	12.5	E-8
<b>621050</b>	<b>WOM/GIRL,COATED,ETC</b>		
62105000	----- Other women's or girls' garments	12.5	E-8
<b>621111</b>	<b>MEN/BOYS' SWIMWEAR</b>		
62111100	---- Swimwear: ----- Men's or boys'	12.5	E-8
<b>621112</b>	<b>WOMEN/GIRL SWIMWEAR</b>		
62111200	---- Swimwear: ----- Women's or girls'	12.5	E-8
<b>621120</b>	<b>SKI-SUITS</b>		
62112000	---- Swimwear: ----- Ski suits	12.5	E-8
<b>621131</b>	<b>MEN/BOY,OT GRMNT,WL</b>		
62113100	---- Other garments, men's or boys': ----- Of wool or fine animal hair	12.5	E-8
<b>621132</b>	<b>MEN/BOY,O GRMNT,COT</b>		
62113200	---- Other garments, men's or boys': ----- Of cotton	12.5	E-8
<b>621133</b>	<b>MN/BOY,O GRMNT,MNMF</b>		
62113300	---- Other garments, men's or boys': ----- Of man-made fibres	12.5	E-8
<b>621139</b>	<b>M/B,O GRMNT,O TX MT</b>		
62113900	---- Other garments, men's or boys': ----- Of other textile materials	12.5	E-8
<b>621141</b>	<b>O W/G,W/AH,N T/S/SW</b>		
62114100	---- Other garments, women's or girls': ----- Of wool or fine animal hair	12.5	E-8
<b>621142</b>	<b>O W/G,COT,N T/S/SWM</b>		
62114210	----- Kurta and salwar with or without duppatta	12.5	E-8
62114290	----- Other	12.5	E-8
<b>621143</b>	<b>O W/G,MNMF,N T/S/SW</b>		
62114300	---- Other garments, women's or girls': ----- Of man-made fibres	12.5	E-8
<b>621149</b>	<b>O,OTM,N WL/AH/C/MMF</b>		
62114900	---- Other garments, women's or girls': ----- Of Other textile materials	12.5	E-8
<b>621210</b>	<b>BRA,KNT/CROCHET/NOT</b>		
62121000	----- Brassieres	12.5	E-8
<b>621220</b>	<b>GRDL+PNTY GRD,K/C/N</b>		
62122000	----- Girdles and panty-girdles	12.5	E-8
<b>621230</b>	<b>CORSET,KNT/CROCH/NT</b>		
62123000	----- Corselettes	12.5	E-8
<b>621290</b>	<b>OTHER 6212</b>		
62129010	----- Suspender belts, braces, suspender garters	12.5	E-8
62129090	----- Other	12.5	E-8
<b>621310</b>	<b>SILK/SILK WASTE</b>		
62131000	----- Of silk or silk waste	12.5	E-8
<b>621320</b>	<b>COTTON</b>		
62132000	----- Of cotton	12.5	E-8
<b>621390</b>	<b>OTHER TEXTILE MATER</b>		
62139010	----- Of man-made fibres	12.5	E-8
62139090	----- Of other textile materials	12.5	E-8
<b>621410</b>	<b>OF SILK/SILK WASTE</b>		
62141010	----- Scarves of silk measuring 60 cms or less	12.5	E-8



HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
62141020	----- Shawls, scarves (exceeding 60 cms) and the like	12.5	E-8
62141090	----- Other	12.5	E-8
<b>621420</b>	<b>OF WOOL+THE LIKE</b>		
62142010	---- Shawls	12.5	E-8
62142020	----- Scarves	12.5	E-8
62142030	----- Mufflers	12.5	E-8
62142090	----- Other	12.5	E-8
<b>621430</b>	<b>OF SYNTHETIC FIBER</b>		
62143000	----- Of synthetic fibres	12.5	E-8
<b>621440</b>	<b>OF ARTIFICIAL FIBER</b>		
62144000	----- Of artificial fibres	12.5	E-8
<b>621490</b>	<b>OF OT TEXTILE MATRL</b>		
62149010	----- Abrabroomal, cotton	12.5	E-8
62149021	---- Chadars, cotton: ----- Grey	12.5	E-8
62149022	---- Chadars, cotton: ----- White bleached	12.5	E-8
62149029	---- Chadars, cotton: ----- Other	12.5	E-8
62149031	---- Odhani, cotton: ----- Grey	12.5	E-8
62149032	---- Odhani, cotton: ----- White bleached	12.5	E-8
62149039	---- Odhani, cotton: ----- Other	12.5	E-8
62149040	----- Scarves, cotton	12.5	E-8
62149050	----- Shawls, mufflers and the like, of cotton	12.5	E-8
62149060	----- Shawls, mufflers and the like of man-made fibres	12.5	E-8
62149090	----- Other	12.5	E-8
<b>621510</b>	<b>OF SILK,ETC,</b>		
62151000	----- Of silk or silk waste	12.5	E-8
<b>621520</b>	<b>OF MANMADE FIBERS</b>		
62152000	----- Of man-made fibres	12.5	E-8
<b>621590</b>	<b>OTH TEXTLE MATERIAL</b>		
62159010	----- Of cotton	12.5	E-8
62159090	----- Other	12.5	E-8
<b>621600</b>	<b>GLOVE,MITTENS,MITTS</b>		
62160010	----- Of cotton	12.5	E-8
62160090	----- Other	12.5	E-8
<b>621710</b>	<b>O M-UP CL ACC NESOI</b>		
62171010	----- For articles of apparel of cotton	12.5	E-5
62171020	----- For articles of apparel of synthetic fibres	12.5	E-5
62171030	----- For articles of apparel of wool	12.5	E-5
62171040	----- For articles of apparel of silk	12.5	E-5
62171050	----- For articles of apparel of regenerated fibre	12.5	E-5
62171060	----- For articles of apparel of other fibres	12.5	E-5
62171070	----- Stockings, socks sockettes and the like of cotton	12.5	E-5
62171090	----- Other	12.5	E-5
<b>621790</b>	<b>O PTS OF GAR+CL ACC</b>		
62179010	----- Collar cuffs and the like of cotton	12.5	E-5
62179020	----- Of silk	12.5	E-5
62179030	----- Of wool	12.5	E-5
62179040	----- Separately presented removable linings for raincoats and other	12.5	E-5
62179090	----- Other	12.5	E-5
<b>630110</b>	<b>BLANKETS, ELECTRIC</b>		
63011000	-- Electric blankets	12.5	E-8
<b>630120</b>	<b>WOOL (NT ELEC)</b>		
63012000	-- Blankets (other than electric blankets) and travelling rugs, of wool or fine animal hair	12.5	E-8
<b>630130</b>	<b>COTTON(NT ELEC)</b>		
63013000	-- Blankets (other than electric blankets) and travelling rugs, of cotton	12.5	E-8
<b>630140</b>	<b>SYNTH FIBR(NT ELEC)</b>		
63014000	-- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	12.5	E-8
<b>630190</b>	<b>OTHER 6301</b>		
63019010	---- Jute blankets including blankets of blended jute	12.5	E-8
63019090	---- Other	12.5	E-8
<b>630210</b>	<b>BED LINEN,KNT/CROCHT</b>		
63021010	---- Of cotton	12.5	E-8
63021090	---- Other	12.5	E-8
<b>630221</b>	<b>COTTN,BED,WOVN,PRIN</b>		
63022100	- Other bed linen, printed: --- Of cotton	12.5	EXC
<b>630222</b>	<b>MMF,BED,WOVN,PRINTD</b>		
63022200	- Other bed linen, printed: --- Of man-made fibres	12.5	E-8
<b>630229</b>	<b>OT TEX,BED,WOV,PRIN</b>		
63022900	- Other bed linen, printed: --- Of other textile materials	12.5	E-8
<b>630231</b>	<b>BED,OT,WOVEN,COTTON</b>		
63023100	- Other bed linen: --- Of cotton	12.5	SEN
<b>630232</b>	<b>BED,OTHER,MMF,WOVEN</b>		
63023200	- Other bed linen: --- Of man-made fibres	12.5	E-8
<b>630239</b>	<b>BED,OT,TEX MATERIAL</b>		
63023900	- Other bed linen: --- Of other textile materials	12.5	E-8
<b>630240</b>	<b>TABLE,KNITTED</b>		
63024010	---- Of silk	12.5	E-8
63024020	---- Of wool or fine animal hair	12.5	E-8
63024030	---- Of cotton	12.5	E-8
63024040	---- Of man-made fibres	12.5	E-8
63024090	---- Other	12.5	E-8

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
<b>630251</b>	<b>TABLE,COTTON,NT KNT</b>		
63025100	- Other table linen: --- Of cotton	12.5	E-8
<b>630252</b>	<b>TABLE,FLAX,NOT KNIT</b>		
63025200	- Other table linen: --- Of flax	12.5	E-8
<b>630253</b>	<b>TBLE,MNM FB,N KN,ET</b>		
63025300	- Other table linen: --- Of man-made fibres	12.5	E-8
<b>630259</b>	<b>O TBLE,O TEXT MATRL</b>		
63025900	- Other table linen: --- Of other textile materials	12.5	E-8
<b>630260</b>	<b>TOIL+KIT,CT TRY FAB</b>		
63026000	-- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	12.5	E-8
<b>630291</b>	<b>TOIL+KIT,CT FAB,N T</b>		
63029100	- Other: --- Of cotton	12.5	E-8
<b>630292</b>	<b>TOILET+KITCHEN,FLAX</b>		
63029200	- Other: --- Of flax	12.5	E-8
<b>630293</b>	<b>TOIL+KITC,M-MDE FIB</b>		
63029300	- Other: --- Of man-made fibres	12.5	E-8
<b>630299</b>	<b>TOIL+KITCH,O TEXTLE</b>		
63029900	- Other: --- Of other textile materials	12.5	E-8
<b>630311</b>	<b>COTTON,KNIT/CROCHET</b>		
63031100	- Knitted or crocheted: --- Of cotton	12.5	E-8
<b>630312</b>	<b>SYNTHET FIBER,KN/CR</b>		
63031200	- Knitted or crocheted: --- Of synthetic fibres	12.5	E-8
<b>630319</b>	<b>OTH TEX MAT,KNT/CRO</b>		
63031900	- Knitted or crocheted: --- Of other textile materials	12.5	E-8
<b>630391</b>	<b>COTTON, NOT KNIT</b>		
63039100	- Other: --- Of cotton	12.5	E-8
<b>630392</b>	<b>SYNTH FIBER,NT KNIT</b>		
63039200	- Other: --- Of synthetic fibres	12.5	E-8
<b>630399</b>	<b>OTHR TEX MAT,NT KNT</b>		
63039910	---- Silk shower curtains	12.5	E-8
63039990	---- Other	12.5	E-8
<b>630411</b>	<b>BEDSPRD,KNT/CRO TEX</b>		
63041100	- Bedspreads: --- Knitted or crocheted	12.5	E-8
<b>630419</b>	<b>BEDSPRD,N KN/CR TEX</b>		
63041910	---- Bedsheets and bedcovers, of cotton	12.5	E-8
63041920	---- Bedspreads of silk	12.5	E-8
63041930	---- Bedsheets and bedcovers of man-made fibres	12.5	E-8
63041990	---- Other	12.5	E-8
<b>630491</b>	<b>OTHER 6304,KNT/CRCH</b>		
63049110	---- Silk belt	12.5	E-8
63049120	---- Woollen cushion cover	12.5	E-8
63049190	---- Other	12.5	E-8
<b>630492</b>	<b>OT 6304,N KT/CR,COT</b>		
63049210	---- Counterpanes	12.5	E-8
63049220	---- Napkins	12.5	E-8
63049230	---- Pillow case and pillow slip	12.5	E-8
63049240	---- Tablecloth and table cover	12.5	E-8
63049250	---- Terry towel	12.5	E-8
63049260	---- Towels, other than terry towel	12.5	E-8
63049270	---- Mosquito nets	12.5	E-8
63049280	---- Cushion covers	12.5	E-8
63049290	---- Other furnishing articles	12.5	E-8
<b>630493</b>	<b>O 6304,N KN/C,SYN F</b>		
63049300	- Other: --- Not knitted or crocheted, of synthetic fibres	12.5	E-8
<b>630499</b>	<b>OTH,N KT/CR,OTH MAT</b>		
63049910	---- Silk cushion covers	12.5	E-8
63049990	---- Other	12.5	E-8
<b>630510</b>	<b>JUTE/BAST OF HS5303</b>		
63051010	---- Jute bagging for raw cotton	12.5	E-8
63051020	---- Jute corn (grains) sacks	12.5	E-8
63051030	---- Jute hessian bags	12.5	E-8
63051040	---- Jute sacking bags	12.5	E-8
63051050	---- Jute wool sacks	12.5	E-8
63051060	---- Plastic coated or paper cum polythene lined jute bags and sacks	12.5	E-8
63051070	---- Paper laminated hessian jute	12.5	E-8
63051080	---- Jute soil savers	12.5	E-8
63051090	---- Other	12.5	E-8
<b>630520</b>	<b>COTTON</b>		
63052000	-- Of cotton	12.5	E-8
<b>630532</b>	<b>OF MMADE TEXTLE MAT</b>		
63053200	- Of man-made textile materials: --- Flexible intermediate bulk containers	12.5	E-8
<b>630533</b>	<b>MMADE MAT,POLYETHYL</b>		
63053300	- Of man-made textile materials: --- Other, of polyethylene or polypropylene strip or the like	12.5	E-8
<b>630539</b>	<b>MMF,NOT POLYETHLENE</b>		
63053900	- Of man-made textile materials: --- Other	12.5	E-8
<b>630590</b>	<b>OTHER TEX MATERIAL</b>		
63059000	-- Of other textile materials	12.5	E-8
<b>630611</b>	<b>TARP,AWN,SUNBLND,CT</b>		
63061100	- Tarpaulins, awnings and sunblinds: --- Of cotton	12.5	E-8

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
<b>630612</b>	<b>TRP,AWN,SNBLND,SY F</b>		
63061200	- Tarpaulins, awnings and sunblinds: --- Of synthetic fibres	12.5	E-8
<b>630619</b>	<b>TRP,AWN,SNBLND,OTXM</b>		
63061910	---- Jute tarpaulins (including DW tarpaulin)	12.5	E-8
63061920	---- Blinds or awnings of coir	12.5	E-8
63061930	---- Venetian or Austrian blinds	12.5	E-8
63061990	---- Other	12.5	E-8
<b>630621</b>	<b>TENTS, OF COTTON</b>		
63062100	- Tents: --- Of cotton	12.5	E-8
<b>630622</b>	<b>TENT,SYNTHETIC FIBR</b>		
63062200	- Tents: --- Of synthetic fibres	12.5	E-8
<b>630629</b>	<b>TENT,O TEXTL MATERL</b>		
63062910	---- Of jute	12.5	E-8
63062990	---- Other	12.5	E-8
<b>630631</b>	<b>SAIL,SYNTHETIC FIBR</b>		
63063100	- Sails: --- Of synthetic fibres	12.5	E-8
<b>630639</b>	<b>SAIL,OT TEXT MATERL</b>		
63063910	---- Of cotton	12.5	E-8
63063990	---- Other	12.5	E-8
<b>630641</b>	<b>PNMATC MATTRSS,COTN</b>		
63064100	- Pneumatic mattresses: --- Of cotton	12.5	E-8
<b>630649</b>	<b>PNMT MATTRSS,O TX M</b>		
63064900	- Pneumatic mattresses: --- Of other textile materials	12.5	E-8
<b>630691</b>	<b>O CAMPNG GOODS,COTN</b>		
63069100	- Other: --- Of cotton	12.5	E-8
<b>630699</b>	<b>O CAMP GOODS,O TX M</b>		
63069900	- Other: --- Of other textile materials	12.5	E-8
<b>630710</b>	<b>FLRCLTH,DSHCLTH,ETC</b>		
63071010	---- Of cotton	12.5	E-8
63071020	---- Of man-made fibres	12.5	E-8
63071090	---- Other	12.5	E-8
<b>630720</b>	<b>LFE JCKT+BLT,TX MAT</b>		
63072010	---- Of cotton	12.5	E-8
63072090	---- Other	12.5	E-8
<b>630790</b>	<b>OTHER 6307</b>		
63079011	--- Dress materials hand printed: ---- Of cotton	12.5	E-8
63079012	--- Dress materials hand printed: ---- Of silk	12.5	E-8
63079013	--- Dress materials hand printed: ---- Of man-made fibres	12.5	E-8
63079019	--- Dress materials hand printed: ---- Other	12.5	E-8
63079020	---- Made up articles of cotton	12.5	E-8
63079090	---- Other	12.5	E-8
<b>630800</b>	<b>NEEDLCRFT ST,Wf+Y,R</b>		
63080000	II.—SETS -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	12.5	E-8
<b>630900</b>	<b>WRN CLTH+O WRN TX A</b>		
63090000	Worn clothing and other worn articles	12.5	EXC
<b>631010</b>	<b>SORTED</b>		
63101010	---- Woollen rags	5	E-8
63101020	---- Cotton rags	5	E-8
63101030	---- Gunny cuttings	5	E-8
63101090	---- Other	5	E-8
<b>631090</b>	<b>OTHER 6310</b>		
63109010	- Other: ---- Woolen rags	5	EXC
63109020	- Other: ---- Cotton rags	5	EXC
63109030	- Other: ---- Gunny cuttings	5	EXC
63109040	- Other: ---- Synthetic rags	5	EXC
63109090	- Other: ---- Other	5	EXC
<b>640110</b>	<b>WITH METAL TOE-CAP</b>		
64011010	---- Of rubber	12.5	EXC
64011090	---- Other	12.5	EXC
<b>640191</b>	<b>COVERS THE KNEE</b>		
64019110	---- Of rubber	12.5	EXC
64019190	---- Other	12.5	EXC
<b>640192</b>	<b>OTHER OVER ANKLE</b>		
64019210	---- Of rubber	12.5	EXC
64019290	---- Other	12.5	EXC
<b>640199</b>	<b>OTHER NT OVER ANKLE</b>		
64019910	---- Of rubber	12.5	EXC
64019990	---- Other	12.5	EXC
<b>640212</b>	<b>O SKI,CRSS-CTY+SNWB</b>		
64021210	---- Of rubber	12.5	EXC
64021290	---- Other	12.5	EXC
<b>640219</b>	<b>OTHER SPORTS</b>		
64021910	---- Of rubber	12.5	EXC
64021990	---- Other	12.5	EXC
<b>640220</b>	<b>OTHR W/UPPR BY PLUG</b>		
64022010	---- Of rubber	12.5	EXC
64022090	---- Other	12.5	EXC
<b>640230</b>	<b>OTH WITH METAL TOE</b>		

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
64023010	---- Of rubber	12.5	EXC
64023090	---- Other	12.5	EXC
<b>640291</b>	<b>OTHER OVER ANKEL</b>		
64029110	---- Of rubber	12.5	EXC
64029190	---- Other	12.5	EXC
<b>640299</b>	<b>OTHER 6402</b>		
64029910	---- Of rubber	12.5	E-8
64029990	---- Other	12.5	E-8
<b>640312</b>	<b>SKI,CRSS-CTY+SNWBRD</b>		
64031200	- Sports footwear: --- Ski-boots, cross-country ski footwear and snowboard boots	12.5	EXC
<b>640319</b>	<b>SPORT,NOT SKI-BOOTS</b>		
64031910	---- With outer soles of leather	12.5	EXC
64031920	---- With outer soles of rubber	12.5	EXC
64031990	---- Other	12.5	EXC
<b>640320</b>	<b>LEATHER STRAP B/TOE</b>		
64032011	--- All leather, closed toe: ----- For men	12.5	E-8
64032012	--- All leather, closed toe: ----- For women	12.5	E-8
64032013	--- All leather, closed toe: ----- For children	12.5	E-8
64032019	--- All leather, closed toe: ----- Other	12.5	E-8
64032021	--- All leather, open toe: ----- For men	12.5	E-8
64032022	--- All leather, open toe: ----- For women	12.5	E-8
64032023	--- All leather, open toe: ----- For children	12.5	E-8
64032029	--- All leather, open toe: ----- Others	12.5	E-8
64032030	---- Of leather soles with embroidered uppers	12.5	E-8
64032040	---- Kolapuri chappals and similar footwear	12.5	E-8
64032090	---- Other	12.5	E-8
<b>640330</b>	<b>WOODBASE,N METL TOE</b>		
64033000	-- Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap	12.5	EXC
<b>640340</b>	<b>WITH METAL TOE-CAP</b>		
64034000	-- Other footwear, incorporating a protective metal toe-cap	12.5	EXC
<b>640351</b>	<b>OT,OUTR SOLE LEATHR</b>		
64035111	--- All leather shoes: ----- For men	12.5	E-8
64035112	--- All leather shoes: ----- For women	12.5	E-8
64035113	--- All leather shoes: ----- For children	12.5	E-8
64035119	--- All leather shoes: ----- Other	12.5	E-8
64035190	---- Other	12.5	E-8
<b>640359</b>	<b>OT,OUTR SOLE LEATHR</b>		
64035910	---- For men	12.5	E-8
64035920	---- For women	12.5	E-8
64035930	---- For children	12.5	E-8
64035990	---- Other	12.5	E-8
<b>640391</b>	<b>OTHER ANK COVERED</b>		
64039110	---- Leather boots and other footwear with rubber sole	12.5	E-8
64039120	---- Leather footwear with plastic and synthetic sole	12.5	E-8
64039190	---- Other	12.5	E-8
<b>640399</b>	<b>OTHER 6403</b>		
64039910	---- Leather sandals with rubber sole	12.5	E-8
64039920	---- Leather sandals with plastic or synthetic sole	12.5	E-8
64039990	---- Other	12.5	E-8
<b>640411</b>	<b>SPORT SHOES</b>		
64041110	---- Of rubber sole with canvas upper	12.5	EXC
64041120	---- Of rubber sole with leather cloth uppers	12.5	EXC
64041190	---- Other	12.5	EXC
<b>640419</b>	<b>OT WITH RUB,P UPPER</b>		
64041910	---- Of rubber sole with canvas upper	12.5	EXC
64041920	---- Of rubber sole with leather cloth uppers	12.5	EXC
64041990	---- Other	12.5	EXC
<b>640420</b>	<b>OT WITH OUTSOLE LEA</b>		
64042000	-- Footwear with outer soles of leather or composition leather	12.5	E-8
<b>640510</b>	<b>UPPERS OF LEATHER</b>		
64051000	-- With uppers of leather or composition leather	12.5	E-8
<b>640520</b>	<b>UPPERS OF TEXTILE M</b>		
64052000	-- With uppers of textile materials	12.5	EXC
<b>640590</b>	<b>OTHER 6405</b>		
64059000	-- Other	12.5	EXC
<b>640610</b>	<b>UPPER,NOT STIFFENER</b>		
64061010	---- Embroidered uppers of textile materials	12.5	E-8
64061020	---- Leather uppers (prepared)	12.5	E-8
64061030	---- Goat lining	12.5	E-8
64061040	---- Sheep lining	12.5	E-8
64061090	---- Other	12.5	E-8
<b>640620</b>	<b>OUTER SOLE,HEEL R/P</b>		
64062000	-- Outer soles and heels, of rubber or plastics	12.5	E-8
<b>640691</b>	<b>PARTS OF WOOD</b>		
64069100	- Other: --- Of wood	12.5	E-8
<b>640699</b>	<b>OTHER 6406</b>		
64069910	---- Leather parts of footwear, other than soles and prepared uppers	12.5	E-8
64069920	---- Leather soles	12.5	E-8
64069930	---- Gaiters, leggings and similar articles	12.5	E-8
64069940	---- Parts of gaiters, leggings and similar articles	12.5	E-8

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
64069990	---- Other	12.5	E-8
<b>650100</b>	<b>FELT FORMS/BODIE,ETC</b>		
65010010	---- Of cotton	12.5	E-8
65010020	---- Of wool and fur felt	12.5	E-8
65010090	---- Other	12.5	E-8
<b>650200</b>	<b>HAT SHAPES,PLAIED</b>		
65020010	---- Of cotton	12.5	E-8
65020020	---- Of wool	12.5	E-8
65020090	---- Other	12.5	E-8
<b>650300</b>	<b>FELT</b>		
65030000	-FELT HATS AND OTHER FELT HEADGEAR, MADE FROM THE HAT BODIES, HOODS OR PLATEAUX OF HEADING 6501, WHETHER OR NOT LINED OR TRIMMED	12.5	E-8
<b>650400</b>	<b>PLAITD/ASSEM STRIP</b>		
65040000	-HATS AND OTHER HEADGEAR, PLAIED OR MADE BY ASSEMBLING STRIPS OF ANY MATERIAL, WHETHER OR NOT LINED OR TRIMMED	12.5	E-8
<b>650510</b>	<b>HAIR NETS</b>		
65051000	-- Hair-nets	12.5	E-8
<b>650590</b>	<b>NOT HAIR NETS</b>		
65059000	-- Other	12.5	E-8
<b>650610</b>	<b>SAFETY</b>		
65061010	---- Speed glass welding helmets or other helmets meant for industrial use	12.5	E-8
65061090	---- Other	12.5	E-8
<b>650691</b>	<b>RUBBER/PLASTIC</b>		
65069100	- Other: --- Of rubber or of plastics	12.5	E-8
<b>650692</b>	<b>FURSKIN</b>		
65069200	- Other: --- Of furskin	12.5	E-8
<b>650699</b>	<b>OF OTHER MATERIALS</b>		
65069900	- Other: --- Of other materials	12.5	E-8
<b>650700</b>	<b>HDBND,LINING,COV,ET</b>		
65070000	-HEAD-BANDS, LININGS, COVERS, HAT FOUNDATIONS, HAT FRAMES, PEAKS AND CHINSTRAPS, FOR HEADGEAR	12.5	E-8
<b>660110</b>	<b>GARDEN/SIMILAR</b>		
66011000	-- Garden or similar umbrellas	12.5	E-8
<b>660191</b>	<b>W/ TELESCOPIC SHAFT</b>		
66019100	-Other: --- Having a telescopic shaft	12.5	E-8
<b>660199</b>	<b>OTHER 6601</b>		
66019900	-Other: --- Other	12.5	E-8
<b>660200</b>	<b>WALKING-STICK,ETC</b>		
66020000	-WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING CROPS AND THE LIKE	12.5	E-8
<b>660310</b>	<b>UMBRELLA HANDLE,KNOB</b>		
66031010	---- Umbrella handles with or without stems, plastic	12.5	E-8
66031090	---- Other	12.5	E-8
<b>660320</b>	<b>UMBRELLA FRAME,STICK</b>		
66032000	-- Umbrella frames, including frames mounted on shafts (sticks)	12.5	E-8
<b>660390</b>	<b>OTHER 6603</b>		
66039010	---- Umbrella ribs	12.5	E-8
66039090	---- Other	12.5	E-8
<b>670100</b>	<b>BIRD+FEATHER PARTS</b>		
67010010	---- Feather dusters	12.5	E-8
67010090	---- Other	12.5	E-8
<b>670210</b>	<b>PLASTIC</b>		
67021010	---- Decorative plants	12.5	E-8
67021090	---- Other	12.5	E-8
<b>670290</b>	<b>NOT PLASTIC</b>		
67029010	---- Of jute	12.5	E-8
67029090	---- Other	12.5	E-8
<b>670300</b>	<b>HAIR FOR WIGS</b>		
67030010	---- Human hair, dressed, thinned, bleached or otherwise worked	12.5	E-8
67030020	---- Wool or other animal hair or other textile materials, prepared for use in making wigs or the like	12.5	E-8
<b>670411</b>	<b>COMPLETE WIG,SYTHTC</b>		
67041100	- Of synthetic textile materials : --- Complete wigs	12.5	E-8
<b>670419</b>	<b>OTHER SYNTHETIC</b>		
67041910	---- Hair nets	12.5	E-8
67041990	---- Other	12.5	E-8
<b>670420</b>	<b>OF HUMAN HAIR</b>		
67042010	---- Wigs	12.5	E-8
67042020	---- Hair nets	12.5	E-8
67042090	---- Other	12.5	E-8
<b>670490</b>	<b>OF OTHER MATERIAL</b>		
67049000	-- Of other materials	12.5	E-8
<b>680100</b>	<b>SET,CRB,FLG,NT,N SL</b>		
68010000	-SETTS, CURBSTONES AND FLAGSTONES, OF NATURAL STONE (EXCEPT SLATE)	12.5	E-8
<b>680210</b>	<b>TILE,ET&lt;7CM;GR,CH,P</b>		

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
68021000	-- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	12.5	E-8
<b>680221</b>	<b>MRBLE, TRVRTIN, ALABS</b>		
68022110	---- Marble blocks or tiles	12.5	E-8
68022120	---- Marble monumental stone	12.5	E-8
68022190	---- Other	12.5	E-8
<b>680222</b>	<b>OTHER CALCEOUS</b>		
68022200	- Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface : --- Other calcareous stone	12.5	E-8
<b>680223</b>	<b>GRANITE</b>		
68022310	---- Granite blocks or tiles	12.5	E-8
68022390	---- Other	12.5	E-8
<b>680229</b>	<b>OTHER STONE</b>		
68022900	- Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface : --- Other stone	12.5	E-8
<b>680291</b>	<b>O MRBL, TRAV, ALAB, WK</b>		
68029100	- Other : --- Marble, travertine and alabaster	12.5	E-8
<b>680292</b>	<b>OT CALCAREOUS, NESOI</b>		
68029200	- Other : --- Other calcareous stone	12.5	E-8
<b>680293</b>	<b>OTHER GRANITE</b>		
68029300	- Other : --- Granite	12.5	E-8
<b>680299</b>	<b>OTHER 6802</b>		
68029900	- Other : --- Other stone	12.5	E-8
<b>680300</b>	<b>SLTE, WK+ART, AGG SLT</b>		
68030000	-WORKED SLATE AND ARTICLES OF SLATE OR OF AGGLOMERATED SLATE	12.5	E-8
<b>680410</b>	<b>MLLSTONE+GRINDSTONE</b>		
68041000	-- Millstones and grindstones for milling, grinding or pulping	12.5	E-8
<b>680421</b>	<b>O AGG/SYN/NAT DIAMD</b>		
68042110	---- Diamond impregnated wheels	12.5	E-8
68042190	---- Other	12.5	E-8
<b>680422</b>	<b>O OF OT AGGL ABRVS</b>		
68042210	---- Grinding wheels of synthetic abrasives	12.5	E-8
68042220	---- Grinding wheels of other materials	12.5	E-8
68042290	---- Other	12.5	E-8
<b>680423</b>	<b>OT OF NATURAL STONE</b>		
68042310	---- Grinding wheels made of natural stone	12.5	E-8
68042390	---- Other	12.5	E-8
<b>680430</b>	<b>HND SHARP/POLSH STN</b>		
68043010	---- Polishing stones	12.5	E-8
68043020	---- Sharpening stones	12.5	E-8
<b>680510</b>	<b>ON WOVN FABRIC ONLY</b>		
68051010	---- Abrasive cloth	12.5	E-8
68051090	---- Other	12.5	E-8
<b>680520</b>	<b>ON PAPR/PAPRBD ONLY</b>		
68052010	---- Emery or corundum coated paper	12.5	E-8
68052020	---- Flint coated paper	12.5	E-8
68052030	---- Glass or sand coated paper	12.5	E-8
68052040	---- Other abrasive paper	12.5	E-8
68052090	---- Other	12.5	E-8
<b>680530</b>	<b>NOT ON FABRIC/PAPER</b>		
68053000	-- On a base of other materials	12.5	E-8
<b>680610</b>	<b>SLAG WL, ROCK WL, ETC</b>		
68061000	-- Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	12.5	E-8
<b>680620</b>	<b>EXFL VERMC, EXP CLAY</b>		
68062000	-- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	12.5	E-8
<b>680690</b>	<b>OTHER 6806</b>		
68069000	-- Other	12.5	E-8
<b>680710</b>	<b>IN ROLLS</b>		
68071010	---- Tarfelt roofing	12.5	E-8
68071090	---- Other	12.5	E-8
<b>680790</b>	<b>OTHER 6807</b>		
68079010	---- Tarfelt roofing	12.5	E-8
68079090	---- Other	12.5	E-8
<b>680800</b>	<b>PNL, BRD, ET, OF VG FB</b>		
68080000	-PANELS, BOARDS, TILES, BLOCKS AND SIMILAR ARTICLES OF VEGETABLE FIBRE, OF STRAW OR OF SHAVINGS, CHIPS, PARTICLES, SAWDUST OR OTHER WASTE, OF WOOD, AGGLOMERATED WITH CEMENT, PLASTER OR OTHER MINERAL BINDERS	12.5	E-8
<b>680911</b>	<b>BRD, ETC, NT ORNAMNTL</b>		
68091100	- Boards, sheets, panels, tiles and similar articles, not ornamented : --- Faced or reinforced with paper or paperboard only	12.5	E-8
<b>680919</b>	<b>O BRDS, ETC, N ORNAMT</b>		
68091900	- Boards, sheets, panels, tiles and similar articles, not ornamented : --- Other	12.5	E-8
<b>680990</b>	<b>OTHER 6809, NESOI</b>		
68099000	-- Other articles	12.5	E-8

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
<b>681011</b>	<b>BUILDG BLCKS+BRICKS</b>		
68101110	---- Cement bricks	12.5	E-8
68101190	---- Other	12.5	E-8
<b>681019</b>	<b>TILE,FLAGSTONES,ETC</b>		
68101910	---- Cement tiles for mosaic	12.5	E-8
68101990	---- Other	12.5	E-8
<b>681091</b>	<b>PREFB STRCTRL CMPNT</b>		
68109100	- Other articles : --- Prefabricated structural components for building or civil engineering	12.5	E-8
<b>681099</b>	<b>OTHER 6810,NESOI</b>		
68109910	---- Concrete boulder	12.5	E-8
68109990	---- Other	12.5	E-8
<b>681110</b>	<b>CORRG SHT OF ASB,ET</b>		
68111000	-- Corrugated sheets	12.5	E-8
<b>681120</b>	<b>O SHT, TLE,ETC,NESOI</b>		
68112010	---- Asbestos-cement sheets	12.5	E-8
68112020	---- Asbestos-cement tiles	12.5	E-8
68112090	---- Other	12.5	E-8
<b>681130</b>	<b>TBE,PIPE+FTTG,AS-CM</b>		
68113010	---- Asbestos-cement pipes	12.5	E-8
68113090	---- Other	12.5	E-8
<b>681190</b>	<b>OTHER 6811</b>		
68119000	-- Other articles	12.5	E-8
<b>681250</b>	<b>CLTHG,ACC,FTWR+HDGR</b>		
68125000	-- Clothing, clothing accessories, footwear and headgear	12.5	E-8
<b>681260</b>	<b>PAPER,MLLBOARD,FELT</b>		
68126011	--- Millboard : ---- Asbestos	12.5	E-8
68126019	--- Millboard : ---- Other	12.5	E-8
68126090	---- Other	12.5	E-8
<b>681270</b>	<b>COMPRESSD FIB JNTNG</b>		
68127000	-- Compressed asbestos fibre jointing, in sheets or rolls	12.5	E-8
<b>681290</b>	<b>OTHER 6812</b>		
68129011	--- Lagging compounds : ---- Asbestos	12.5	SEN
68129019	--- Lagging compounds : ---- Other	12.5	SEN
68129021	--- Asbestos packing joints and gaskets : ---- Packing joints	12.5	SEN
68129022	--- Asbestos packing joints and gaskets : ---- Gaskets	12.5	SEN
68129090	---- Other	12.5	SEN
<b>681310</b>	<b>BRKE LINE+PAD,O MIN</b>		
68131000	-- Brake linings and pads	12.5	EXC
<b>681390</b>	<b>OTHER 6813</b>		
68139010	---- Asbestos friction materials	12.5	EXC
68139090	---- Other	12.5	EXC
<b>681410</b>	<b>PL,SH,STR,AGGL/RCON</b>		
68141010	---- Cut mica condenser films or plates	12.5	E-8
68141020	---- Sheets and strips cut to shape	12.5	E-8
68141030	---- Washers and discs	12.5	E-8
68141090	---- Other	12.5	E-8
<b>681490</b>	<b>OTHER 6814</b>		
68149010	---- Mica stacked units	12.5	E-8
68149020	---- Silvered mica, capacitor plates or silvered mica plates	12.5	E-8
68149030	---- Micanite and all sorts of built up mica	12.5	E-8
68149040	---- Micapaper or reconstituted mica paper	12.5	E-8
68149050	---- Moulded glass bonded or glass bonded mica	12.5	E-8
68149060	---- Mica bricks	12.5	E-8
68149090	---- Other	12.5	E-8
<b>681510</b>	<b>O N-EL ART GRPH/CRB</b>		
68151010	---- Graphite filter candle	12.5	E-8
68151020	---- Non-electrical articles of graphite	12.5	E-8
68151090	---- Other	12.5	E-8
<b>681520</b>	<b>OTH ARTICLE OF PEAT</b>		
68152000	-- Articles of peat	12.5	E-8
<b>681591</b>	<b>O W MAGN/DOLM/CHROM</b>		
68159100	- Other articles : --- Containing magnesite, dolomite or chromite	12.5	E-8
<b>681599</b>	<b>OTHER 6815,NESOI</b>		
68159910	---- Bricks and tiles of fly ash	12.5	E-8
68159920	---- Sanitary wares, kitchen wares and other made up articles of fly	12.5	E-8
68159990	---- Other	12.5	E-8
<b>690100</b>	<b>BR,BL,ET,OF SL EARTH</b>		
69010010	---- Bricks	12.5	E-8
69010020	---- Blocks	12.5	E-8
69010030	---- Tiles	12.5	E-8
69010090	---- Other	12.5	E-8
<b>690210</b>	<b>O &gt;50%MGO/CAO/CR203</b>		
69021010	---- Magnesite bricks and shapes	7.5	E-8
69021020	---- Chrome magnesite bricks	7.5	E-8
69021030	---- Magnesite chrome bricks and shapes	7.5	E-8
69021040	---- Magnesia carbon bricks and shapes	7.5	E-8
69021050	---- Direct bonded basic bricks and shapes	7.5	E-8
69021090	---- Other	7.5	E-8
<b>690220</b>	<b>OTH &gt;50% AL2O3/SIO2</b>		
69022010	---- Silica bricks and shapes	7.5	E-8
69022020	---- High alumina bricks and shapes	7.5	E-8

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69022030	---- Alumina carbon bricks and shapes	7.5	E-8
69022040	---- Silicon Carbide bricks and shapes	7.5	E-8
69022050	---- Mullite bricks	7.5	E-8
69022090	---- Other	7.5	E-8
<b>690290</b>	<b>OTHER 6902</b>		
69029010	---- Fire clay bricks and shapes	7.5	E-8
69029020	---- Graphite bricks and shapes	7.5	E-8
69029030	---- Vermiculite insulation bricks	7.5	E-8
69029040	---- Clay graphite stopper heads	7.5	E-8
69029090	---- Other	7.5	E-8
<b>690310</b>	<b>O W GRAPH/CARBON&gt;50%</b>		
69031010	---- Magnesia carbon bricks, shapes and graphitised alumina	7.5	E-8
69031090	---- Other	7.5	E-8
<b>690320</b>	<b>OT W ALUM/SILIC&gt;50%</b>		
69032010	---- Silicon carbide crucibles	7.5	E-8
69032090	---- Other	7.5	E-8
<b>690390</b>	<b>OTHER 6903</b>		
69039010	---- Zircon or zircon-mullite refractories	7.5	E-8
69039020	---- Basalt tiles	7.5	E-8
69039030	---- Ceramic fibres	7.5	E-8
69039040	---- Monolithics or castables (fire-clay, basic, silica, high alumina, insulating)	7.5	E-8
69039090	---- Other	7.5	E-8
<b>690410</b>	<b>BUILDING BRICKS</b>		
69041000	-- Building bricks T	7.5	E-8
<b>690490</b>	<b>FLOORING BLOCKS</b>		
69049000	-- Other	7.5	E-8
<b>690510</b>	<b>ROOFING TILES</b>		
69051000	-- Roofing tiles	7.5	E-8
<b>690590</b>	<b>O CONSTR+ARCH ORNMT</b>		
69059000	-- Other	7.5	E-8
<b>690600</b>	<b>PIPE,COND,GUT+P FIT</b>		
69060000	II.—OTHER CERAMIC PRODUCTS -CERAMIC PIPES, CONDUITS, GUTTERING AND PIPE FITTINGS	7.5	E-8
<b>690710</b>	<b>TLE,CUBE,ET,SDE&lt;7CM</b>		
69071010	---- Vitrified tiles, whether polished or not	7.5	E-8
69071090	---- Other	7.5	E-8
<b>690790</b>	<b>OTHER 6907</b>		
69079010	---- Vitrified tiles, whether polished or not	7.5	E-8
69079090	---- Other	7.5	E-8
<b>690810</b>	<b>FITTING IN SQR &lt; 7CM</b>		
69081010	---- Ceramic mosaic cubes	7.5	E-8
69081020	---- Ceramic mosaic tiles	7.5	E-8
69081090	---- Other	7.5	E-8
<b>690890</b>	<b>OTHER 6908</b>		
69089010	---- Ceramic mosaic cubes	7.5	E-8
69089020	---- Ceramic mosaic tiles	7.5	E-8
69089090	---- Other	7.5	E-8
<b>690911</b>	<b>PORC/CHINA WRE,LB,ET</b>		
69091100	- Ceramic wares for laboratory, chemical or other technical uses : --- Of porcelain or china	7.5	E-8
<b>690912</b>	<b>HARDNESS =&gt;9 MOHS</b>		
69091200	- Ceramic wares for laboratory, chemical or other technical uses : --- Articles having a hardness equivalent to 9 or more on the Mohs scale	7.5	E-8
<b>690919</b>	<b>O WRE F LAB,ETC USE</b>		
69091910	---- Ceramic filter candle	7.5	E-8
69091990	---- Other	7.5	E-8
<b>690990</b>	<b>OTHER 6909</b>		
69099000	-- Other	7.5	E-8
<b>691010</b>	<b>SANT FIX,PORC/CHINA</b>		
69101000	-- Of porcelain or china	7.5	E-8
<b>691090</b>	<b>SAN FIX,N PORC/CHINA</b>		
69109000	-- Other	7.5	E-8
<b>691110</b>	<b>TBL+KTCHWR,POR/CHINA</b>		
69111011	--- Tableware : ----- Of bone china and soft porcelain	7.5	E-8
69111019	--- Tableware : ----- Other	7.5	E-8
69111021	--- Kitchenware: ----- Of Bone china and soft porcelain	7.5	E-8
69111029	--- Kitchenware: ----- Other	7.5	E-8
<b>691190</b>	<b>OTHER 6911</b>		
69119010	---- Toilet articles	7.5	E-8
69119020	---- Water filters of a capacity not exceeding 40 litres	7.5	E-8
69119090	---- Other	7.5	E-8
<b>691200</b>	<b>TBL,K-WR,ET,N PR/CH</b>		
69120010	---- Tableware	7.5	E-8
69120020	---- Kitchenware	7.5	E-8
69120030	---- Toilet articles	7.5	E-8
69120040	---- Clay articles	7.5	E-8
69120090	---- Other	7.5	E-8
<b>691310</b>	<b>PORCELAIN/CHINA</b>		
69131000	-- Of porcelain or china	7.5	E-8
<b>691390</b>	<b>NOT PORCELAIN/CHINA</b>		
69139000	-- Other	7.5	E-8



HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
<b>691410</b>	<b>O ART OF PORC/CHINA</b>		
69141000	-- Of porcelain or china	7.5	E-8
<b>691490</b>	<b>CERAMC ARTICL,NESOI</b>		
69149000	-- Other	7.5	E-8
<b>700100</b>	<b>WASTE,SCRAP;IN MASS</b>		
70010010	---- Cullet and other waste and scrap of glass	7.5	E-8
70010020	---- Enamel glass in the mass	7.5	E-8
70010090	---- Other	7.5	E-8
<b>700210</b>	<b>BAL,NOT MICRO-7018</b>		
70021000	-- Balls	7.5	E-8
<b>700220</b>	<b>RODS</b>		
70022010	---- Enamel glass rods	7.5	E-8
70022090	---- Other	7.5	E-8
<b>700231</b>	<b>TUBE FUSED SILICA</b>		
70023100	- Tubes : --- Of fused quartz or other fused silica	7.5	E-8
<b>700232</b>	<b>OT TUBE&gt;5X10-6/KLVN</b>		
70023200	- Tubes : --- Of other glass having a linear coefficient of expansion not exceeding 5 x 10-6 per Kelvin within a temperature range of 00C to 3000C	7.5	E-8
<b>700239</b>	<b>OTHER 7002</b>		
70023900	- Tubes : --- Other	7.5	E-8
<b>700312</b>	<b>N-WRD,COL,OPAC,LAYR</b>		
70031210	---- Tinted	7.5	E-8
70031290	---- Other	7.5	E-8
<b>700319</b>	<b>OT NONWIRED SHEETS</b>		
70031910	---- Tinted	7.5	E-8
70031990	---- Other	7.5	E-8
<b>700320</b>	<b>WIRED SHEET,UNWORKD</b>		
70032010	---- Tinted	7.5	E-8
70032090	---- Other	7.5	E-8
<b>700330</b>	<b>Profiles</b>		
70033010	---- Tinted	7.5	E-8
70033090	---- Other	7.5	E-8
<b>700420</b>	<b>COLR OPAC SPEC LAYR</b>		
70042011	--- Window glass (sheet glass) : ---- Tinted	7.5	E-8
70042019	--- Window glass (sheet glass) : ---- Other	7.5	E-8
70042091	--- Other : ---- Tinted	7.5	E-8
70042099	--- Other : ---- Other	7.5	E-8
<b>700490</b>	<b>OTHER 7004</b>		
70049011	--- Window glass (sheet glass) : ---- Tinted	7.5	E-8
70049019	--- Window glass (sheet glass) : ---- Other	7.5	E-8
70049091	--- Other: ---- Tinted	7.5	E-8
70049099	--- Other: ---- Other	7.5	E-8
<b>700510</b>	<b>FLOAT NONWRD+ABS/RF</b>		
70051010	---- Tinted	7.5	E-8
70051090	---- Other	7.5	E-8
<b>700521</b>	<b>NO ABSORB/FLTV LAYR</b>		
70052110	---- Tinted	7.5	E-8
70052190	---- Other	7.5	E-8
<b>700529</b>	<b>OTHER NONWIRED</b>		
70052910	---- Tinted	7.5	E-8
70052990	---- Other	7.5	E-8
<b>700530</b>	<b>OTHER WIRED</b>		
70053010	---- Tinted	7.5	E-8
70053090	---- Other	7.5	E-8
<b>700600</b>	<b>7003-5 BENT,EDG WKD</b>		
70060000	-GLASS OF HEADING 7003, 7004 OR 7005, BENT, EDGE-WORKED, ENGRAVED, DRILLED, ENAMELLED OR OTHERWISE WORKED, BUT NOT FRAMED OR FITTED WITH OTHER	7.5	E-8
<b>700711</b>	<b>TOUGHND,F VEHCL,ETC</b>		
70071100	- Toughened (tempered) safety glass : --- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	7.5	EXC
<b>700719</b>	<b>TOUGHND,N VEHICULAR</b>		
70071900	- Toughened (tempered) safety glass : --- Other	7.5	EXC
<b>700721</b>	<b>LAM,VHCL,AIRCRAFT,ET</b>		
70072110	---- Bullet proof glass	7.5	EXC
70072190	---- Other	7.5	EXC
<b>700729</b>	<b>LAMIN,NOT VEHICULAR</b>		
70072900	- Laminated safety glass : --- Other	7.5	SEN
<b>700800</b>	<b>MLTP-WALL INSUL UNT</b>		
70080010	---- Glazed glass, double walled	7.5	E-8
70080020	---- Glazed glass, multiple walled	7.5	E-8
70080090	---- Other	7.5	E-8
<b>700910</b>	<b>VEHICLES' REAR-VIEW</b>		
70091010	---- Prismatic rear-view mirror for vehicles	7.5	EXC
70091090	---- Other	7.5	EXC
<b>700991</b>	<b>NOT REARVIEW,UNFRMD</b>		
70099100	- Other : --- Unframed	7.5	E-8
<b>700992</b>	<b>NOT REARVIEW,FRAMED</b>		
70099200	- Other : --- Framed	7.5	SEN
<b>701010</b>	<b>GLASS AMPOULES</b>		
70101000	-- Ampoules	7.5	E-8

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<b>701020</b>	<b>STOPPR,LID+O CLOSUR</b>		
70102000	-- Stoppers, lids and other closures	7.5	E-8
<b>701090</b>	<b>GLASS ARTICL. FOR CONVEYANCE/PACKING OF GOODS,NES</b>		
70109000	-- Other	7.5	E-8
<b>701110</b>	<b>W/O FTNG F ELEC LGT</b>		
70111010	---- Glass envelopes for fluorescent lamps	7.5	E-8
70111020	---- Glass envelopes for filament lamps	7.5	E-8
70111090	---- Other	7.5	E-8
<b>701120</b>	<b>FR CATHODE-RAY TUBE</b>		
70112000	-- For cathode-ray tubes	7.5	EXC
<b>701190</b>	<b>OTH 7011 W/O FITNG</b>		
70119010	---- Glass envelopes for electronic valves	7.5	E-8
70119090	---- Other	7.5	E-8
<b>701200</b>	<b>INNR F VAC FLSK+OTH</b>		
70120000	-GLASS INNERS FOR VACUUM FLASKS OR FOR OTHER VACUUM VESSELS	7.5	E-8
<b>701310</b>	<b>GLASS-CERAMICS</b>		
70131000	-- Of glass-ceramics	7.5	E-8
<b>701321</b>	<b>LEAD CRYSTAL DRINKG</b>		
70132100	- Drinking glasses other than of glass-ceramics : --- Of lead crystal	7.5	E-8
<b>701329</b>	<b>OTHER DRINKING</b>		
70132900	- Drinking glasses other than of glass-ceramics : --- Other	7.5	E-8
<b>701331</b>	<b>OTHER LEAD CRYSTAL</b>		
70133100	- Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics : --- Of lead crystal	7.5	E-8
<b>701332</b>	<b>N DRNK,=&lt;5X10-6/KLV</b>		
70133200	- 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 $5 \times 10^{-6}$ per Kelvin within a temperature range of 00C to 3000C	7.5	E-8
<b>701339</b>	<b>OTHER TABLE/KITCHEN</b>		
70133900	- Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics : --- Other	7.5	E-8
<b>701391</b>	<b>O LEAD CRYSTL,NESOI</b>		
70139110	---- Glass statues	7.5	E-8
70139190	---- Other	7.5	E-8
<b>701399</b>	<b>O,N LEAD CRY,NESOI</b>		
70139910	---- Glass statues	7.5	E-8
70139990	---- Other	7.5	E-8
<b>701400</b>	<b>SGN+O OPT ELEM,N WK</b>		
70140010	---- Signalling glassware	7.5	E-8
70140020	---- Optical elements	7.5	E-8
<b>701510</b>	<b>CORRECTIVE SPECTCLE</b>		
70151010	---- Ophthalmic rough blanks	7.5	E-8
70151020	---- Flint button	7.5	E-8
70151090	---- Other	7.5	E-8
<b>701590</b>	<b>OTHER 7015</b>		
70159010	---- Clock and watch glasses and similar glasses, curved, bent, hollowed and the like, glass spheres and segments of spheres for the manufacture of such glasses	7.5	E-8
70159020	---- Glass for sun glasses	7.5	E-8
70159090	---- Other	7.5	E-8
<b>701610</b>	<b>CUB+SMLLWRS,F MSAIC</b>		
70161000	-- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	7.5	E-8
<b>701690</b>	<b>OTHER 7016</b>		
70169000	-- Other	7.5	E-8
<b>701710</b>	<b>Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of Semiconductor wafers</b>		
70171000	-- Of fused quartz or other fused silica	7.5	E-0
<b>701720</b>	<b>O LN COEF=&lt;5X10-6/K</b>		
70172000	-- Of other glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 00C to	7.5	E-8
<b>701790</b>	<b>OTHER 7017</b>		
70179010	---- Graduated or calibrated laboratory glassware	7.5	E-8
70179020	---- Pharmaceutical glassware	7.5	E-8
70179030	---- Hygienic glassware	7.5	E-8
70179090	---- Other	7.5	E-8
<b>701810</b>	<b>BEAD,IMIT PRL,N JEW</b>		
70181010	---- Bangles	7.5	E-8
70181020	---- Beads	7.5	E-8
70181090	---- Other	7.5	E-8
<b>701820</b>	<b>MCROSPHRE=&lt;1MM DIAM</b>		
70182000	-- Glass microspheres not exceeding 1 mm in diameter	7.5	E-8
<b>701890</b>	<b>OTHER 7018</b>		
70189010	---- Glass statues	7.5	E-8
70189090	---- Other	7.5	E-8
<b>701911</b>	<b>CHOPPD STRAND=&lt;50MM</b>		
70191100	- Slivers, rovings, yarn and chopped strands : --- Chopped strands, of a length of not more than 50 mm	7.5	E-8
<b>701912</b>	<b>GLASS FIBER ROVINGS</b>		

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
70191200	- Slivers, rovings, yarn and chopped strands : --- Rovings	7.5	E-8
<b>701919</b>	<b>OTHER 7019</b>		
70191900	- Slivers, rovings, yarn and chopped strands : --- Other	7.5	E-8
<b>701931</b>	<b>MAT,N-WOV,OF GLS FB</b>		
70193100	- Thin sheets (voiles), webs, mats, mattresses, boards and similar non-woven products : --- Mats	7.5	E-8
<b>701932</b>	<b>THN SHT,N-WOV,GL FB</b>		
70193200	- Thin sheets (voiles), webs, mats, mattresses, boards and similar non-woven products : --- Thin sheets (voiles)	7.5	E-8
<b>701939</b>	<b>O N-WOV MATT,BRD,ET</b>		
70193900	- Thin sheets (voiles), webs, mats, mattresses, boards and similar non-woven products : --- Other	7.5	E-8
<b>701940</b>	<b>NARROW FABRIC,WOVEN</b>		
70194000	-- Woven fabrics of rovings	7.5	E-8
<b>701951</b>	<b>OT WOVN NARRW FABRC</b>		
70195100	- Other woven fabrics : --- Of a width not exceeding 30 cm	7.5	E-8
<b>701952</b>	<b>O WOV NRRW FBR&gt;30CM</b>		
70195200	- Other woven fabrics : --- Of a width exceeding 30 cm, plain weave, weighing less than 250 g/sq. metre, of filaments measuring per single yarn not more than 136 tex	7.5	E-8
<b>701959</b>	<b>OTHER WOVEN FABRICS</b>		
70195900	- Other woven fabrics : --- Other	7.5	E-8
<b>701990</b>	<b>OTHER 7019</b>		
70199010	---- Glass wool or glass fibre	7.5	E-8
70199090	---- Other	7.5	E-8
<b>702000</b>	<b>Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of Semiconductor wafers</b>		
70200011	---- Glass shells, glass globes and glass founts : ---- Globes for lamps and lanterns	7.5	E-0
70200012	---- Glass shells, glass globes and glass founts : ---- Founts for kerosene wick lamps	7.5	E-0
70200019	---- Glass shells, glass globes and glass founts : ---- Other	7.5	E-0
70200021	---- Glass chimneys : ---- For lamps and lanterns	7.5	E-0
70200029	---- Glass chimneys : ---- Other	7.5	E-0
70200090	---- Other	7.5	E-0
<b>710110</b>	<b>NATURL,NT MOUNT/SET</b>		
71011010	---- Unworked	5	E-8
71011020	---- Worked	7.5	E-8
<b>710121</b>	<b>CULTURED, UNWORKED</b>		
71012100	- Cultured pearls : --- Unworked	5	E-8
<b>710122</b>	<b>CULTURD,WRKD,NT SET</b>		
71012200	- Cultured pearls : --- Worked	7.5	E-8
<b>710210</b>	<b>UNSORTED</b>		
71021000	-- Unsorted	7.5	E-8
<b>710221</b>	<b>INDUSTRIAL,UNWORKED</b>		
71022110	---- Sorted	0	E-8
71022120	---- Unsorted	0	E-8
<b>710229</b>	<b>INDUSTRIAL,WORKED</b>		
71022910	---- Crushed	7.5	E-8
71022990	---- Other	7.5	E-8
<b>710231</b>	<b>NONINDUSTR,UNWORKED</b>		
71023100	- Non-industrial : --- Unworked or simply sawn, cleaved or bruted	0	E-8
<b>710239</b>	<b>NONINDUSTRIAL,WORKD</b>		
71023910	---- Diamond, cut or otherwise worked but not mounted or set	5	E-8
71023990	---- Other	5	E-8
<b>710310</b>	<b>UNWORKED</b>		
71031011	--- Precious stones : ---- Emerald	0	E-8
71031012	--- Precious stones : ---- Ruby and sapphire	0	E-8
71031019	--- Precious stones : ---- Other	7.5	E-8
71031021	--- Semi-precious stones: ---- Feldspar (Moon stone)	0	E-8
71031022	--- Semi-precious stones: ---- Garnet	0	E-8
71031023	--- Semi-precious stones: ---- Agate	0	E-8
71031024	--- Semi-precious stones: ---- Green aventurine	0	E-8
71031029	--- Semi-precious stones: ---- Other	0	E-8
<b>710391</b>	<b>RUBY,SAPPHIRE,EMRD</b>		
71039100	- Otherwise worked : --- Ruby, sapphire and emeralds	5	E-8
<b>710399</b>	<b>SEMIPREC STONE,WRKD</b>		
71039910	---- Feldspar (Moon stone)	7.5	E-8
71039920	---- Garnet	7.5	E-8
71039930	---- Agate	7.5	E-8
71039940	---- Chalcedony	7.5	E-8
71039990	---- Other	7.5	E-8
<b>710410</b>	<b>PIEZO-ELEC QUARTZ</b>		
71041000	-- Piezo-electric quartz	7.5	E-8
<b>710420</b>	<b>OTHER UNWORKED 7104</b>		
71042000	-- Other, unworked or simply sawn or roughly shaped	7.5	E-8
<b>710490</b>	<b>OTHER WORKED 7104</b>		
71049000	-- Other	7.5	E-5
<b>710510</b>	<b>DIAMOND,NAT,SYNTHET</b>		
71051000	-- Of diamond	7.5	E-8
<b>710590</b>	<b>OTHER 710590</b>		

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71059000	-- Other	7.5	E-8
<b>710610</b>	<b>POWDER</b>		
71061000	-- Powder	7.5	E-8
<b>710691</b>	<b>UNWROUGHT,OTHER</b>		
71069100	- Other : --- Unwrought	7.5	E-8
<b>710692</b>	<b>SEMIMANUFACTURED</b>		
71069210	---- Sheets, plates, strips, tubes and pipes	7.5	E-8
71069290	---- Other	7.5	E-8
<b>710700</b>	<b>BASE MTLs W SILVR</b>		
71070000	II.—PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL -BASE METALS CLAD WITH SILVER, NOT FURTHER WORKED THAN SEMI-MANUFACTURED	7.5	E-8
<b>710811</b>	<b>POWDER,NONMONETARY</b>		
71081100	- Non-monetary : --- Powder	7.5	E-8
<b>710812</b>	<b>OT,NONMON,UNWROUGHT</b>		
71081200	- Non-monetary : --- Other unwrought forms	7.5	E-8
<b>710813</b>	<b>NONMON,SEMIMANUFACT</b>		
71081300	- Non-monetary : --- Other semi-manufactured forms	7.5	E-8
<b>710820</b>	<b>Monetary</b>		
71082000	-- Monetary	7.5	E-8
<b>710900</b>	<b>BASE METAL WTH GOLD</b>		
71090000	II.—PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL -BASE METALS OR SILVER, CLAD WITH GOLD, NOT FURTHER WORKED THAN SEMI-MANUFACTURED	7.5	E-8
<b>711011</b>	<b>UNWROUGHT/POWDER</b>		
71101110	---- Unwrought form	Rs.200/- per 10 grams	E-8
71101120	---- In powder form	Rs.200/- per 10 grams	E-8
<b>711019</b>	<b>SEMIMANUFACTURED</b>		
71101900	- Platinum : --- Other	Rs.200/- per 10 grams	E-8
<b>711021</b>	<b>PALLADIUM,UNWROUGHT</b>		
71102100	- Palladium: --- Unwrought or in powder form	7.5	E-8
<b>711029</b>	<b>PALLADIUM,SEMIMANUF</b>		
71102900	- Palladium: --- Other	7.5	E-8
<b>711031</b>	<b>RHODIUM,UNWRGHT,POW</b>		
71103100	- Rhodium : --- Unwrought or in powder form	7.5	E-8
<b>711039</b>	<b>RHODIUM,SEMIMANUFAC</b>		
71103900	- Rhodium : --- Other	7.5	E-8
<b>711041</b>	<b>IRIDIUM,OSMIUM,RUTH</b>		
71104100	- Iridium, osmium and ruthenium : --- Unwrought or in powder form	7.5	E-8
<b>711049</b>	<b>SEMIMANUFACT 711041</b>		
71104900	- Iridium, osmium and ruthenium : --- Other	7.5	E-8
<b>711100</b>	<b>BASE METAL WT PLAT</b>		
71110000	II.—PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL -BASE METALS, SILVER OR GOLD, CLAD WITH PLATINUM, NOT FURTHER WORKED THAN SEMI-	7.5	E-8
<b>711230</b>	<b>ASH CONT.PRECIOUS METALS/PRECIOUS METAL COMPOUNDS</b>		
71123000	-- Ash containing precious metal or precious metal compounds	7.5	E-8
<b>711291</b>	<b>WASTE &amp; SCRAP GOLD EXCL SWPNGS CNTNG OTH PREC MTL</b>		
71129100	- Other : --- Of gold, including metal clad with gold but excluding sweepings containing other precious metals	7.5	E-8
<b>711292</b>	<b>PLAT WST A SCRPT CNTNG OTH PREC MTLs</b>		
71129200	- Other : --- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	7.5	E-8
<b>711299</b>	<b>WASTE AND SCRAP OF PRECIOUS METAL NESOI</b>		
71129910	---- Of silver, including metal clad with silver but excluding sweepings containing other precious metals	7.5	E-8
71129920	---- Sweepings containing gold or silver	7.5	E-8
71129990	---- Other	7.5	E-8
<b>711311</b>	<b>JEWELRY OF SILVER</b>		
71131110	---- Jewellery with filigree work	7.5	E-8
71131120	---- Jewellery studded with gems	7.5	E-8
71131130	---- Other articles of Jewellery	7.5	E-8
71131190	---- Parts	7.5	E-8
<b>711319</b>	<b>JEWELRY OT PREC META</b>		
71131910	---- Of gold, unstudded	7.5	E-8
71131920	---- Of gold, set with pearls	7.5	E-8
71131930	---- Of gold, set with diamonds	7.5	E-8
71131940	---- Of gold, set with other precious and semi-precious stones	7.5	E-8
71131950	---- Of platinum, unstudded	7.5	E-8
71131960	---- Parts	7.5	E-8
71131990	---- Other	7.5	E-8
<b>711320</b>	<b>METAL JEWELRY</b>		
71132000	-- Of base metal clad with precious metal	7.5	E-8
<b>711411</b>	<b>SILVER(NOT JEWELRY)</b>		
71141110	---- Articles	7.5	E-8
71141120	---- Parts	7.5	E-8
<b>711419</b>	<b>OT ART OF GLD/PLATD</b>		
71141910	---- Articles of gold	7.5	E-8
71141920	---- Articles of platinum	7.5	E-8

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71141930	---- Parts	7.5	E-8
<b>711420</b>	<b>BS MET CL W PRC MET</b>		
71142010	---- Articles clad with gold	7.5	E-8
71142020	---- Other articles	7.5	E-8
71142030	---- Parts	7.5	E-8
<b>711510</b>	<b>PLATINUM CATALYST</b>		
71151000	-- Catalysts in the form of wire cloth or grill, of platinum	7.5	E-8
<b>711590</b>	<b>OTHER 7115,NESOI</b>		
71159010	---- Laboratory and industrial articles of precious metal	7.5	E-8
71159020	---- Spinnerets made mainly of gold	7.5	E-8
71159090	---- Other	7.5	E-8
<b>711610</b>	<b>OF NAT/CULTUR PEARL</b>		
71161000	-- Of natural or cultured pearls	7.5	E-8
<b>711620</b>	<b>PREC/SM-PREC STONES</b>		
71162000	-- Of precious or semi-precious stones (natural, synthetic or reconstructed)	7.5	E-8
<b>711711</b>	<b>CFF LNK+STDS,BS MET</b>		
71171100	- Of base metal, whether or not plated with precious metal : --- Cuff-links and studs	7.5	E-8
<b>711719</b>	<b>O IMIT JWLRY,BS MET</b>		
71171910	---- Bangles	7.5	E-8
71171920	---- German silver jewellery	7.5	E-8
71171990	---- Other	7.5	E-8
<b>711790</b>	<b>IMIT JWLRY,N BS MET</b>		
71179010	---- Jewellery studded with imitation pearls or imitation or synthetic stones	7.5	E-8
71179090	---- Other	7.5	E-8
<b>711810</b>	<b>COIN,NOT GOLD</b>		
71181000	-- Coin (other than gold coin), not being legal tender	7.5	E-8
<b>711890</b>	<b>COIN, NESOI</b>		
71189000	-- Other	7.5	E-8
<b>720110</b>	<b>NONALLOY PIG IRON</b>		
72011000	-- Non-alloy pig iron containing by weight 0.5% or less of phosphorus	5	E-8
<b>720120</b>	<b>NONALLOY PIG IRON</b>		
72012000	-- Non-alloy pig iron containing by weight more than 0.5% of phosphorus	5	E-8
<b>720150</b>	<b>Alloy pig iron; spigeeisen</b>		
72015010	---- Cast iron	5	E-8
72015090	---- Other	5	E-8
<b>720211</b>	<b>MANGANESE&gt;2% CARBON</b>		
72021100	- Ferro-manganese : --- Containing by weight more than 2% of carbon	10	E-8
<b>720219</b>	<b>MANGANESE&lt;2% CARBON</b>		
72021900	- Ferro-manganese : --- Other	10	E-8
<b>720221</b>	<b>SILICON&gt;55% SILICON</b>		
72022100	- Ferro-silicon : --- Containing by weight more than 55% of silicon	10	E-8
<b>720229</b>	<b>SILICON=&lt;55% SILICON</b>		
72022900	- Ferro-silicon : --- Other	10	E-8
<b>720230</b>	<b>SILICON MANGANESE</b>		
72023000	-- Ferro-silico-manganese	10	E-8
<b>720241</b>	<b>CHROMIUM&gt;4% CARBON</b>		
72024100	- Ferro-chromium : --- Containing by weight more than 4% of carbon	10	E-8
<b>720249</b>	<b>CHROMIUM=&lt;4% CARBON</b>		
72024900	- Ferro-chromium : --- Other	10	E-8
<b>720250</b>	<b>Ferro-silico-chromium</b>		
72025000	-- Ferro-silico-chromium	10	E-8
<b>720260</b>	<b>NICKEL</b>		
72026000	-- Ferro-nickel	5	RED
<b>720270</b>	<b>MOLYBDENUM</b>		
72027000	-- Ferro-molybdenum	10	E-8
<b>720280</b>	<b>TUNGSTEN,SLCN TUNGS</b>		
72028000	-- Ferro tungsten and ferro-silico-tungsten	10	E-8
<b>720291</b>	<b>TITANIUM,SLCN TITAN</b>		
72029100	- Other : --- Ferro-titanium and Ferro-silico-titanium	10	E-8
<b>720292</b>	<b>VANADIUM</b>		
72029200	- Other : --- Ferro-vanadium	10	E-8
<b>720293</b>	<b>NIOBIUM</b>		
72029300	- Other : --- Ferro-niobium	10	E-8
<b>720299</b>	<b>OTHER 7202</b>		
72029911	--- Ferro-phosphorus, Ferro-selenium, Ferro-cobalt, Ferro-columbium, Ferro-zirconium, Ferro-tantalum : ---- Ferro-phosphorus	10	E-8
72029912	--- Ferro-phosphorus, Ferro-selenium, Ferro-cobalt, Ferro-columbium, Ferro-zirconium, Ferro-tantalum : ---- Ferro-selenium	10	E-8
72029913	--- Ferro-phosphorus, Ferro-selenium, Ferro-cobalt, Ferro-columbium, Ferro-zirconium, Ferro-tantalum : ---- Ferro-cobalt	10	E-8
72029914	--- Ferro-phosphorus, Ferro-selenium, Ferro-cobalt, Ferro-columbium, Ferro-zirconium, Ferro-tantalum : ---- Ferro-columbium	10	E-8
72029915	--- Ferro-phosphorus, Ferro-selenium, Ferro-cobalt, Ferro-columbium, Ferro-zirconium, Ferro-tantalum : ---- Ferro-zirconium	10	E-8
72029916	--- Ferro-phosphorus, Ferro-selenium, Ferro-cobalt, Ferro-columbium, Ferro-zirconium, Ferro-tantalum : ---- Ferro-tantalum	10	E-8
72029921	--- Ferro-silico-zirconium, Ferro-silico-magnesium : ---- Ferro-silico-zirconium	10	E-8

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72029922	--- Ferro-silico-zirconium, Ferro-silico-magnesium : ----- Ferro-silico-magnesium	10	E-8
72029931	--- Ferro-boron, charge-chrome : ----- Ferro-boron	10	E-8
72029932	--- Ferro-boron, charge-chrome : ----- Charge-chrome	10	E-8
72029990	---- Other	10	E-8
<b>720310</b>	<b>REDCTION IRON ORE</b>		
72031000	-- Ferrous products obtained by direct reduction of iron ore	5	E-8
<b>720390</b>	<b>OTHER 7203</b>		
72039000	-- Other	5	E-8
<b>720410</b>	<b>CAST IRON</b>		
72041000	-- Waste and scrap of cast iron	5	E-8
<b>720421</b>	<b>STAINLESS STEEL</b>		
72042110	---- Empty or discharged cartridges of all bores and sizes	5	RED
72042190	---- Other	5	RED
<b>720429</b>	<b>ALLOY STEEL,NT STNL</b>		
72042910	---- Empty or discharged cartridges of all bores and sizes	5	E-8
72042920	---- Of high speed steel	5	E-8
72042990	---- Other	5	E-8
<b>720430</b>	<b>TINNED IRON,STEEL</b>		
72043000	-- Waste and scrap of tinned iron or steel	5	E-8
<b>720441</b>	<b>OT FERROUS TURN,CHP</b>		
72044100	- Other waste and scrap : --- Turnings, shavings, chips, milling waste, saw dust, fillings, trimmings and stampings, whether or not in bundles	5	E-8
<b>720449</b>	<b>OTHER FERROUS</b>		
72044900	- Other waste and scrap : --- Other	5	E-8
<b>720450</b>	<b>REMLT INGT IRON,STL</b>		
72045000	-- Remelting scrap ingots	5	E-8
<b>720510</b>	<b>GRANULE IRON/STEEL</b>		
72051011	--- Of iron : ----- Shot and angular grit	5	E-8
72051012	--- Of iron : ----- Wire pellets	5	E-8
72051019	--- Of iron : ----- Other	5	E-8
72051021	--- Of alloy steel : ----- Shot and angular grit	5	E-8
72051022	--- Of alloy steel : ----- Wire pellets	5	E-8
72051029	--- Of alloy steel : ----- Other	5	E-8
72051090	---- Other	5	E-8
<b>720521</b>	<b>ALLOY STEEL POWDERS</b>		
72052100	- Powders : --- Of alloy steel	5	E-8
<b>720529</b>	<b>PWDR IRN,NONALLY ST</b>		
72052910	---- Of iron	5	E-8
72052990	---- Other	5	E-8
<b>720610</b>	<b>STEEL INGOTS</b>		
72061010	---- Of iron	5	E-8
72061020	---- Of high carbon steel	5	E-8
72061090	---- Other	5	E-8
<b>720690</b>	<b>PRIMARY FORM,N INGT</b>		
72069011	--- Of iron : ----- Puddled bars and pilings	5	E-8
72069012	--- Of iron : ----- Blocks, lumps and similar forms	5	E-8
72069019	--- Of iron : ----- Other	5	E-8
72069091	--- Other : ----- Puddled bars and pilings	5	E-8
72069092	--- Other : ----- Blocks, lumps and similar forms	5	E-8
72069099	--- Other : ----- Other	5	E-8
<b>720711</b>	<b>&lt;.25%CAR,WD&lt;2XTHKNS</b>		
72071110	---- Electrical quality	5	E-8
72071120	---- Forging quality	5	E-8
72071130	---- Seamless steel tube quality	5	E-8
72071190	---- Other	5	E-8
<b>720712</b>	<b>O&lt;.25%CB,W&lt;2XTHK,RC</b>		
72071210	---- Electrical quality	5	E-8
72071220	---- Forging quality	5	E-8
72071230	---- Seamless steel tube quality	5	E-8
72071290	---- Other	5	E-8
<b>720719</b>	<b>O&lt;.25%CAR,N REC/SQR</b>		
72071910	---- Forged blanks of non-alloy steel	5	E-8
72071920	---- Mild steel billets	5	E-8
72071990	---- Other	5	E-8
<b>720720</b>	<b>=&gt;.25% CARBON</b>		
72072010	---- Forging quality	5	E-8
72072020	---- Spring steel quality	5	E-8
72072030	---- Seamless steel tube quality	5	E-8
72072090	---- Other	5	E-8
<b>720810</b>	<b>O,IN COIL,W PATTERN</b>		
72081000	-- In coils, not further worked than hot-rolled, with patterns in relief	5	E-8
<b>720825</b>	<b>O COIL,PKLD=&gt;4.75MM</b>		
72082510	---- Plates	5	RED
72082520	---- Universal plates	5	RED
72082530	---- Sheets	5	RED
72082540	---- Strip	5	RED
72082590	---- Other	5	RED
<b>720826</b>	<b>O CL,PKLD=&gt;3&lt;4.75MM</b>		
72082610	---- Plates	5	E-5
72082620	---- Universal plates	5	E-5
72082630	---- Sheets	5	E-5

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72082640	---- Strip	5	E-5
72082690	---- Other	5	E-5
<b>720827</b>	<b>OTHR,COIL,PCKLD&lt;3MM</b>		
72082710	---- Plates	5	E-8
72082720	---- Universal plates	5	E-8
72082730	---- Sheets	5	E-8
72082740	---- Strip	5	E-8
72082790	---- Other	5	E-8
<b>720836</b>	<b>OTHER, COIL &gt;10MM</b>		
72083610	---- Plates	5	E-5
72083620	---- Universal plates	5	E-5
72083630	---- Sheets	5	E-5
72083640	---- Strip	5	E-5
72083690	---- Other	5	E-5
<b>720837</b>	<b>O COIL=&gt;4.75MM&lt;10MM</b>		
72083710	---- Plates	5	E-8
72083720	---- Universal plates	5	E-8
72083730	---- Sheets	5	E-8
72083740	---- Strip	5	E-8
72083790	---- Other	5	E-8
<b>720838</b>	<b>O COIL=&gt;3MM &lt;4.75MM</b>		
72083810	---- Plates	5	E-8
72083820	---- Universal plates	5	E-8
72083830	---- Sheets	5	E-8
72083840	---- Strip	5	E-8
72083890	---- Other	5	E-8
<b>720839</b>	<b>FLAT-HOT-ROLL IRN,NONALY STL,COIL,&gt;3MM THICK,NESO</b>		
72083910	---- Plates	5	E-8
72083920	---- Universal plates	5	E-8
72083930	---- Sheets	5	E-8
72083940	---- Strip	5	E-8
72083990	---- Other	5	E-8
<b>720840</b>	<b>N COIL,PTRN IN REL</b>		
72084010	---- Plates	5	E-8
72084020	---- Universal plates	5	E-8
72084030	---- Sheets	5	E-8
72084040	---- Strip	5	E-8
72084090	---- Other	5	E-8
<b>720851</b>	<b>OTHR,NOT COIL &gt;10MM</b>		
72085110	---- Plates	5	E-8
72085120	---- Universal plates	5	E-8
72085130	---- Sheets	5	E-8
72085140	---- Strip	5	E-8
72085190	---- Other	5	E-8
<b>720852</b>	<b>NOT COIL=&gt;4.75&lt;10MM</b>		
72085210	---- Plates	5	E-5
72085220	---- Universal plates	5	E-5
72085230	---- Sheets	5	E-5
72085240	---- Strip	5	E-5
72085290	---- Other	5	E-5
<b>720853</b>	<b>NOT COIL=&gt;3 &lt;4.75MM</b>		
72085310	---- Plates	5	E-8
72085320	---- Universal plates	5	E-8
72085330	---- Sheets	5	E-8
72085340	---- Strip	5	E-8
72085390	---- Other	5	E-8
<b>720854</b>	<b>NOT COIL &lt; 3MM THCK</b>		
72085410	---- Plates	5	E-8
72085420	---- Universal plates	5	E-8
72085430	---- Sheets	5	E-8
72085440	---- Strip	5	E-8
72085490	---- Other	5	E-8
<b>720890</b>	<b>OTHER 7208</b>		
72089000	-- Other	5	RED
<b>720915</b>	<b>COIL =&gt; 3MM THICK</b>		
72091510	---- Plates	5	E-8
72091520	---- Sheets	5	E-8
72091530	---- Strip	5	E-8
72091590	---- Other	5	E-8
<b>720916</b>	<b>COIL &gt;1MM &lt;3MM THCK</b>		
72091610	---- Plates	5	E-8
72091620	---- Sheets	5	E-8
72091630	---- Strip	5	E-8
72091690	---- Other	5	E-8
<b>720917</b>	<b>=&gt;0.5MM =&lt;1MM THICK</b>		
72091710	---- Plates	5	E-5
72091720	---- Sheets	5	E-5
72091730	---- Strip	5	E-5
72091790	---- Other	5	E-5
<b>720918</b>	<b>COILS &lt;0.5MM THICK</b>		
72091810	---- Plates	5	E-8
72091820	---- Sheets	5	E-8

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72091830	---- Strip	5	E-8
72091890	---- Other	5	E-8
<b>720925</b>	<b>NOT COIL =&gt; 3MM THK</b>		
72092510	---- Plates	5	E-8
72092520	---- Sheets	5	E-8
72092530	---- Strip	5	E-8
72092590	---- Other	5	E-8
<b>720926</b>	<b>NOT COIL &gt;1MM &lt;3MM</b>		
72092610	---- Plates	5	E-8
72092620	---- Sheets	5	E-8
72092630	---- Strip	5	E-8
72092690	---- Other	5	E-8
<b>720927</b>	<b>NOT COIL=&gt;0.5MM&lt;1MM</b>		
72092710	---- Plates	5	E-5
72092720	---- Sheets	5	E-5
72092730	---- Strip	5	E-5
72092790	---- Other	5	E-5
<b>720928</b>	<b>FLT-CLD-RLD IR,NONAL,NOTCOIL,600MM WIDE,&gt;0.5MM TH</b>		
72092810	---- Plates	5	E-8
72092820	---- Sheets	5	E-8
72092830	---- Strip	5	E-8
72092890	---- Other	5	E-8
<b>720990</b>	<b>OTHER 7209</b>		
72099000	-- Other	5	EXC
<b>721011</b>	<b>TIN COAT=&gt;.5MM THCK</b>		
72101110	---- OTS/MR Type	5	E-8
72101190	---- Other	5	E-8
<b>721012</b>	<b>TIN COAT&lt;.5MM THICK</b>		
72101210	---- OTS/MR Type	5	E-8
72101290	---- Other	5	E-8
<b>721020</b>	<b>LEAD COAT(TERNPLATE</b>		
72102000	-- Plated or coated with lead, including terne-plate	5	E-8
<b>721030</b>	<b>ELECTR PLATD W ZINC</b>		
72103010	---- Corrugated	5	E-5
72103090	---- Other	5	E-5
<b>721041</b>	<b>OT ZINC,COAT,CORREG</b>		
72104100	- Otherwise plated or coated with zinc : --- Corrugated	5	E-8
<b>721049</b>	<b>OT ZINC,COAT,N CORR</b>		
72104900	- Otherwise plated or coated with zinc : --- Other	5	E-5
<b>721050</b>	<b>CT/PLT CRO/CR+CR OX</b>		
72105000	-- Plated or coated with chromium oxides or with chromium and chromium oxides	5	E-8
<b>721061</b>	<b>PLTD/CTD W ALUM-ZNC</b>		
72106100	- Plated or coated with aluminium : --- Plated or coated with aluminium-zinc alloys	5	E-8
<b>721069</b>	<b>PLTD/CTD W OTH ALUM</b>		
72106900	- Plated or coated with aluminium : --- Other	5	E-8
<b>721070</b>	<b>PNTD/VARN/CT W PLST</b>		
72107000	-- Painted, varnished or coated with plastics	5	E-5
<b>721090</b>	<b>OTHER 7210</b>		
72109010	---- Lacquered	5	EXC
72109090	---- Other	5	EXC
<b>721113</b>	<b>UNIVERSAL MILLPLATE</b>		
72111300	- 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 4 mm, not in coils and without patterns in relief	5	E-8
<b>721114</b>	<b>OTHR =&gt;4.75MM THICK</b>		
72111410	---- Flats	5	E-8
72111420	---- Universal plates	5	E-8
72111430	---- Hoops	5	E-8
72111440	---- Sheets	5	E-8
72111450	---- Strip	5	E-8
72111460	---- Skelp	5	E-8
72111490	---- Other	5	E-8
<b>721119</b>	<b>OT.HSS&lt;4.75MM THICK</b>		
72111910	---- Flats	5	E-8
72111920	---- Universal plates	5	E-8
72111930	---- Hoops	5	E-8
72111940	---- Sheets	5	E-8
72111950	---- Strip	5	E-8
72111960	---- Skelp	5	E-8
72111990	---- Other	5	E-8
<b>721123</b>	<b>FLAT-HOT-ROLLED IRON,NONALYSTL, &lt;600MM WIDE, NESO</b>		
72112310	---- Flats	5	E-5
72112320	---- Universal plates	5	E-5
72112330	---- Hoops	5	E-5
72112340	---- Sheets	5	E-5
72112350	---- Strip	5	E-5
72112390	---- Other	5	E-5
<b>721129</b>	<b>OTH,HR,N HSS&lt;4.75MM</b>		
72112910	---- Flats	5	E-5
72112920	---- Universal plates	5	E-5



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72112930	---- Hoops	5	E-5
72112940	---- Sheets	5	E-5
72112950	---- Strip	5	E-5
72112960	---- Skelp	5	E-5
72112990	---- Other	5	E-5
<b>721190</b>	<b>OTHER 7211</b>		
72119011	--- Universal plates : ---- Of boiler quality	5	E-8
72119012	--- Universal plates : ---- Of high tensile quality	5	E-8
72119013	--- Universal plates : ---- Of ship building quality	5	E-8
72119090	---- Other	5	E-8
<b>721210</b>	<b>PLATED/COATED W TIN</b>		
72121010	---- OTS or MR type	5	E-8
72121090	---- Other	5	E-8
<b>721220</b>	<b>ELECTR CT/PLT W ZNC</b>		
72122010	---- Corrugated	5	E-8
72122090	---- Other	5	E-8
<b>721230</b>	<b>O-WSE CT/PLT W ZINC</b>		
72123010	---- Corrugated	5	E-5
72123090	---- Other	5	E-5
<b>721240</b>	<b>PNTD/VAR/CTD W PLST</b>		
72124000	-- Painted, varnished or coated with plastics	5	E-5
<b>721250</b>	<b>O-WISE PLATED/COATD</b>		
72125010	---- Plated or coated with lead	5	E-5
72125020	---- Lacquered	5	E-5
72125090	---- Other	5	E-5
<b>721260</b>	<b>OTHER CLAD</b>		
72126000	-- Clad	5	E-8
<b>721310</b>	<b>CONCRETE REINFORCNG</b>		
72131010	---- Of free cutting steel	5	E-8
72131090	---- Other	5	E-8
<b>721320</b>	<b>FREE-CUTTNG STEEL</b>		
72132010	---- Electrode quality	5	E-8
72132020	---- Cold heading quality	5	E-8
72132090	---- Other	5	E-8
<b>721391</b>	<b>OTH,COIL,CIRC &lt;14MM</b>		
72139110	---- Electrode quality	5	E-8
72139120	---- Cold heading quality	5	E-8
72139190	---- Other	5	E-8
<b>721399</b>	<b>OTHER 7213</b>		
72139910	---- Electrode quality	5	E-8
72139920	---- Cold heading quality	5	E-8
72139990	---- Other	5	E-8
<b>721410</b>	<b>OTHER, FORGED</b>		
72141010	---- Spring steel quality	5	E-8
72141090	---- Other	5	E-8
<b>721420</b>	<b>O,HOT-WKD,CON REINF</b>		
72142010	---- Spring steel quality	5	E-8
72142090	---- Other	5	E-8
<b>721430</b>	<b>OT,FR-CUT STL,H-WKD</b>		
72143000	-- Other, of free cutting steel	5	E-8
<b>721491</b>	<b>OTHER RECTANGULAR</b>		
72149110	---- Mild steel bright bar	5	E-8
72149190	---- Other	5	E-8
<b>721499</b>	<b>OTHER 7214</b>		
72149910	---- Of spring steel quality	5	E-8
72149990	---- Other	5	E-8
<b>721510</b>	<b>FR-CUT ST,C-FMD/FIN</b>		
72151000	-- Of free-cutting steel, not further worked than cold-formed or cold-finished	5	E-8
<b>721550</b>	<b>OT COLD-FORMD/FINSH</b>		
72155010	---- Mild steel bright bar	5	E-8
72155090	---- Other	5	E-8
<b>721590</b>	<b>OTHER 7215</b>		
72159010	---- Plated or coated with zinc	5	E-8
72159020	---- Plated or coated with other base metals	5	E-8
72159090	---- Other	5	E-8
<b>721610</b>	<b>U//H SECT,H-W&lt;80MM</b>		
72161000	-- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	5	E-8
<b>721621</b>	<b>L SECT,HOT-WKD&lt;80MM</b>		
72162100	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm : --- L sections	5	E-8
<b>721622</b>	<b>T SECT,HOT-WKD&lt;80MM</b>		
72162200	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm : --- T sections	5	E-8
<b>721631</b>	<b>U SECT,HT-WKD=&gt;80MM</b>		
72163100	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more : --- U sections	5	E-8
<b>721632</b>	<b>I SECT,HT-WKD=&gt;80MM</b>		
72163200	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more : --- I sections	5	E-8
<b>721633</b>	<b>H SECT,HT-WKD=&gt;80MM</b>		

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72163300	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more : --- H sections	5	E-8
<b>721640</b>	<b>L/T SECT,H-WK=&gt;80MM</b>		
72164000	-- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	5	E-8
<b>721650</b>	<b>OTHER,HOT-WORKED</b>		
72165000	-- Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	5	RED
<b>721661</b>	<b>FROM F-RLLD PRODUCT</b>		
72166100	- Angles, shapes and sections, not further worked than cold-formed or cold-finished : --- Obtained from flat-rolled products	5	E-8
<b>721669</b>	<b>NT FRM F-RLL PRODCT</b>		
72166900	- Angles, shapes and sections, not further worked than cold-formed or cold-finished : --- Other	5	RED
<b>721691</b>	<b>O CD-WK FRM FR PROD</b>		
72169100	- Other: --- Cold-formed or cold-finished from flat rolled products	5	E-8
<b>721699</b>	<b>OTHER 7216</b>		
72169910	---- Plated or coated with zinc	5	E-8
72169920	---- Plated or coated with base metals other than zinc	5	E-8
72169930	---- Slotted angles and slotted channels	5	E-8
72169940	---- Forged	5	E-8
72169990	---- Other	5	E-8
<b>721710</b>	<b>NOT PLATED/COATED</b>		
72171010	---- Of a thickness of 18 SWG and below	5	E-8
72171020	---- Of a thickness above 18 SWG but up to 26 SWG	5	E-8
72171030	---- Of a thickness above 26 SWG	5	E-8
<b>721720</b>	<b>PLATED/COATD W ZINC</b>		
72172010	---- Of a thickness of 18 SWG and below	5	E-8
72172020	---- Of a thickness above 18 SWG but up to 26 SWG	5	E-8
72172030	---- Of a thickness above 26 SWG	5	E-8
<b>721730</b>	<b>O PLTD/CTD W BS MET</b>		
72173010	---- Of a thickness of 18 SWG and below	5	E-8
72173020	---- Of a thickness above 18 SWG but up to 26 SWG	5	E-8
72173030	---- Of a thickness above 26 SWG	5	E-8
<b>721790</b>	<b>OTHR &lt; 0.25% CARBON</b>		
72179011	--- Shaped and profiled wire : ---- Of cross section – half round	5	E-8
72179012	--- Shaped and profiled wire : ---- Of cross section – flat and	5	E-8
72179013	--- Shaped and profiled wire : ---- Of cross section – 'z' shaped	5	E-8
72179019	--- Shaped and profiled wire : ---- Of cross section – other shapes	5	E-8
72179091	--- Other : ---- High tensile quality	5	E-8
72179092	--- Other : ---- Electrode quality	5	E-8
72179093	--- Other : ---- Electric resistance wire (including electric resistance heating wire)	5	E-8
72179099	--- Other : ---- Other	5	E-8
<b>721810</b>	<b>STNLSS ING+O PR FRM</b>		
72181000	-- Ingots and other primary forms	7.5	E-8
<b>721891</b>	<b>RECTANGULR (NT SQR)</b>		
72189100	- Other : --- Of rectangular (other than square) cross-section	7.5	E-8
<b>721899</b>	<b>OTHER 7218</b>		
72189910	---- Billets	7.5	E-8
72189990	---- Other	7.5	E-8
<b>721911</b>	<b>H-RL,COIL&gt;10MM THCK</b>		
72191111	----- Not exceeding 14 mm	7.5	RED
72191112	----- Exceeding 14 mm	7.5	RED
72191190	---- Other	7.5	RED
<b>721912</b>	<b>H-RL,COIL4.75-&lt;10MM</b>		
72191200	- Not further worked than hot-rolled, in coils : --- Of a thickness of 4.75 mm or more but not exceeding 10 mm	7.5	E-8
<b>721913</b>	<b>H-RL,COIL 3-&lt;4.75MM</b>		
72191300	- Not further worked than hot-rolled, in coils : --- Of a thickness of 3 mm or more but less than 4.75 mm	7.5	E-8
<b>721914</b>	<b>H-RL,COIL &lt;3MM THCK</b>		
72191400	- Not further worked than hot-rolled, in coils : --- Of a thickness of less than 3 mm	7.5	E-8
<b>721921</b>	<b>HR,N COIL&gt;10MM THCK</b>		
72192111	--- Universal plates of stainless steel or heat resisting steel and chromium type : ---- Not exceeding 14 mm	7.5	RED
72192112	--- Universal plates of stainless steel or heat resisting steel and chromium type : ---- Exceeding 14 mm	7.5	RED
72192121	--- Universal plates of stainless steel heat resisting steel, nickel chromium austenitic type: ---- Not exceeding 14 mm	7.5	RED
72192122	--- Universal plates of stainless steel heat resisting steel, nickel chromium austenitic type: ---- Exceeding 14 mm	7.5	RED
72192131	--- Other chromium type : ---- Not exceeding 14 mm	7.5	RED
72192132	--- Other chromium type : ---- Exceeding 14 mm	7.5	RED
72192141	--- Other nickel chromium austenitic type : ---- Not exceeding 14 mm	7.5	RED
72192142	--- Other nickel chromium austenitic type : ---- Exceeding 14 mm	7.5	RED
72192190	---- Other	7.5	RED
<b>721922</b>	<b>HR,N COIL 4.75-10MM</b>		
72192211	--- Universal plates of stainless steel or heat resisting steel : ---- Chromium type	7.5	E-8

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72192212	--- Universal plates of stainless steel or heat resisting steel : ---- Nickel chromium austenitic type	7.5	E-8
72192219	--- Universal plates of stainless steel or heat resisting steel : ----	7.5	E-8
72192291	--- Other : ---- Chromium type	7.5	E-8
72192292	--- Other : ---- Nickel chromium austenitic type	7.5	E-8
72192299	--- Other : ---- Other	7.5	E-8
<b>721923</b>	<b>HR,N COIL 3-&lt;4.75MM</b>		
72192310	---- Chromium type	7.5	E-8
72192320	---- Nickel chromium austenitic type	7.5	E-8
72192390	---- Other	7.5	E-8
<b>721924</b>	<b>HR,N COIL &lt;3MM THCK</b>		
72192411	--- Chromium type, of a thickness : ---- Below 0.35 mm	7.5	E-8
72192412	--- Chromium type, of a thickness : ---- 0.35 mm and above but below 0.56 mm	7.5	E-8
72192413	--- Chromium type, of a thickness : ---- 0.56 mm and above but below 0.90 mm	7.5	E-8
72192419	--- Chromium type, of a thickness : ---- Other	7.5	E-8
72192421	--- Nickel chromium austenitic type, of a thickness : ---- Below 0.35 mm	7.5	E-8
72192422	--- Nickel chromium austenitic type, of a thickness : ---- 0.35 mm and above but below 0.56 mm	7.5	E-8
72192423	--- Nickel chromium austenitic type, of a thickness : ---- 0.56 mm and above but below 0.90 mm	7.5	E-8
72192429	--- Nickel chromium austenitic type, of a thickness : ---- Other	7.5	E-8
72192490	---- Other	7.5	E-8
<b>721931</b>	<b>COLD-RLL=&gt;4.75MM TH</b>		
72193111	--- Chromium type : ---- Not exceeding 14 mm	7.5	E-8
72193112	--- Chromium type : ---- Exceeding 14 mm	7.5	E-8
72193121	--- Nickel chromium austenitic type : ---- Not exceeding 14 mm	7.5	E-8
72193122	--- Nickel chromium austenitic type : ---- Exceeding 14 mm	7.5	E-8
72193190	---- Other	7.5	E-8
<b>721932</b>	<b>COLD-RLLD 3-&lt;4.75MM</b>		
72193210	---- Chromium type	7.5	E-8
72193220	---- Nickel chromium austenitic type	7.5	E-8
72193290	---- Other	7.5	E-8
<b>721933</b>	<b>COLD-RLL&gt;1&lt;3MM THCK</b>		
72193310	---- Chromium type	7.5	RED
72193320	---- Nickel chromium austenitic type	7.5	RED
72193390	---- Other	7.5	RED
<b>721934</b>	<b>COLD-RLLD .5-1MM TH</b>		
72193410	---- Chromium type	7.5	E-8
72193420	---- Nickel chromium austenitic type	7.5	E-8
72193490	---- Other	7.5	E-8
<b>721935</b>	<b>COLD-RLL&lt;.5MM THICK</b>		
72193510	---- Chromium type	7.5	E-8
72193520	---- Nickel chromium austenitic type	7.5	E-8
72193590	---- Other	7.5	E-8
<b>721990</b>	<b>OTHER 7219</b>		
72199011	--- Sheets and plates : ---- Thickness more than 4.75 mm	7.5	RED
72199012	--- Sheets and plates : ---- Thickness 3 mm to 4.75 mm	7.5	RED
72199013	--- Sheets and plates : ---- Thickness less than 3 mm	7.5	RED
72199090	---- Other	7.5	RED
<b>722011</b>	<b>H-RLL =&gt;4.75MM THCK</b>		
72201110	---- Skelp for pipes and tubes	7.5	E-8
72201121	--- Strips for pipes and tubes (other than skelp) : ---- Chromium type	7.5	E-8
72201122	--- Strips for pipes and tubes (other than skelp) : ---- Nickel chromium austenitic type	7.5	E-8
72201129	--- Strips for pipes and tubes (other than skelp) : ---- Other	7.5	E-8
72201190	---- Other	7.5	E-8
<b>722012</b>	<b>HT-RLL &lt;4.75MM THCK</b>		
72201210	---- Skelp for pipes and tubes	7.5	E-8
72201221	--- Strips for pipes and tubes (other than skelp) : ---- Chromium type	7.5	E-8
72201222	--- Strips for pipes and tubes (other than skelp) : ---- Nickel chromium austenitic type	7.5	E-8
72201229	--- Strips for pipes and tubes (other than skelp) : ---- Other	7.5	E-8
72201290	---- Other	7.5	E-8
<b>722020</b>	<b>COLD-ROLLED STNLESS</b>		
72202010	---- Skelp for pipes and tubes	7.5	E-8
72202021	--- Strips for pipes and tubes (other than skelp) : ---- Chromium type	7.5	E-8
72202022	--- Strips for pipes and tubes (other than skelp) : ---- Nickel chromium austenitic type	7.5	E-8
72202029	--- Strips for pipes and tubes (other than skelp) : ---- Other	7.5	E-8
72202090	---- Other	7.5	E-8
<b>722090</b>	<b>OTHER 7220</b>		
72209010	---- Skelp (strips for pipes and tubes)	7.5	E-8
72209021	--- Strips for pipes and tubes (other than skelp) : ---- Chromium type	7.5	E-8
72209022	--- Strips for pipes and tubes (other than skelp) : ---- Nickel chromium austenitic type	7.5	E-8
72209029	--- Strips for pipes and tubes (other than skelp) : ---- Other	7.5	E-8
72209090	---- Other	7.5	E-8
<b>722100</b>	<b>BR+RD,HR,STNLS,COIL</b>		
72210011	--- Bright bars : ---- Chromium type	7.5	E-8

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72210012	--- Bright bars : ---- Nickel chromium austenitic type	7.5	E-8
72210019	--- Bright bars : ---- Other	7.5	E-8
72210090	---- Other	7.5	E-8
<b>722211</b>	<b>OT,H-W,CIRC C-SECTN</b>		
72221111	--- Bright bars : ---- Chromium type	7.5	E-8
72221112	--- Bright bars : ---- Nickel chromium austenitic type	7.5	E-8
72221119	--- Bright bars : ---- Other	7.5	E-8
72221191	--- Other : ---- Chromium type	7.5	E-8
72221192	--- Other : ---- Nickel chromium austenitic type	7.5	E-8
72221199	--- Other : ---- Other	7.5	E-8
<b>722219</b>	<b>OT,NT CIRC CRSS-SEC</b>		
72221911	--- Bright bars : ---- Chromium type	7.5	E-8
72221912	--- Bright bars : ---- Nickel chromium austenitic type	7.5	E-8
72221919	--- Bright bars : ---- Other	7.5	E-8
72221991	--- Other : ---- Chromium type	7.5	E-8
72221992	--- Other : ---- Nickel chromium austenitic type	7.5	E-8
72221999	--- Other : ---- Other	7.5	E-8
<b>722220</b>	<b>OTH,COLD-FORM/FINSH</b>		
72222011	--- Bright bars : ---- Chromium type	7.5	E-8
72222012	--- Bright bars : ---- Nickel chromium austenitic type	7.5	E-8
72222019	--- Bright bars : ---- Other	7.5	E-8
72222091	-- Other : ---- Chromium type	7.5	E-8
72222092	-- Other : ---- Nickel chromium austenitic type	7.5	E-8
72222099	-- Other : ---- Other	7.5	E-8
<b>722230</b>	<b>OTHER BARS AND RODS</b>		
72223011	--- Bright bars : ---- Chromium type	7.5	E-8
72223012	--- Bright bars : ---- Nickel chromium austenitic type	7.5	E-8
72223019	--- Bright bars : ---- Other	7.5	E-8
72223091	--- Other : ---- Chromium type	7.5	E-8
72223092	--- Other : ---- Nickel chromium austenitic type	7.5	E-8
72223099	--- Other : ---- Other	7.5	E-8
<b>722240</b>	<b>ANGLE,SHAPE,SECTION</b>		
72224010	---- Of thickness of 80 mm and above	7.5	E-8
72224020	---- Of below 80 mm	7.5	E-8
<b>722300</b>	<b>STAINLSS STEEL WIRE</b>		
72230010	---- Electrode quality	7.5	E-8
72230091	--- Other : ---- Of thickness of above 1.5 mm	7.5	E-8
72230092	--- Other : ---- Of thickness of 0.46 mm and above but not exceeding 1.5 mm	7.5	E-8
72230099	--- Other : ---- Of thickness of below 0.46 mm	7.5	E-8
<b>722410</b>	<b>INGOT+OTH PRIM FORM</b>		
72241000	-- Ingots and other primary forms	7.5	E-8
<b>722490</b>	<b>S-FIN PROD,N STNLSS</b>		
72249010	---- Of tool steel quality	7.5	E-8
72249020	---- Of die steel quality	7.5	E-8
72249030	---- Of cobalt bearing high speed steel quality	7.5	E-8
72249040	---- Forged blanks of alloy steel	7.5	E-8
72249091	--- Other : ---- Billets	7.5	E-8
72249099	--- Other : ---- Other	7.5	E-8
<b>722511</b>	<b>GRN-ORIENT SIL ELEC</b>		
72251100	- Of silicon-electrical steel : --- Grain-oriented	7.5	E-8
<b>722519</b>	<b>SIL EL,NT GRN-ORIEN</b>		
72251900	- Of silicon-electrical steel : --- Other	7.5	E-8
<b>722520</b>	<b>OF HIGH-SPEED STEEL</b>		
72252011	--- Hot-rolled : ---- In coils	7.5	E-8
72252019	--- Hot-rolled : ---- Not in coils	7.5	E-8
72252021	--- Cold-rolled : ---- In coils	7.5	E-8
72252029	--- Cold-rolled : ---- Not in coils	7.5	E-8
<b>722530</b>	<b>OTH,HT-RLLD,IN COIL</b>		
72253010	---- Of spring steel quality	7.5	E-8
72253090	---- Other	7.5	E-8
<b>722540</b>	<b>OTH HT-RLLD,NT COIL</b>		
72254011	--- Of a thickness of above 4.75 mm : ---- Boiler quality	7.5	E-8
72254012	--- Of a thickness of above 4.75 mm : ---- Pressure vessel quality	7.5	E-8
72254013	--- Of a thickness of above 4.75 mm : ---- High tensile quality	7.5	E-8
72254019	--- Of a thickness of above 4.75 mm : ---- Other	7.5	E-8
72254020	---- Of a thickness of 3 mm and above but not exceeding 4.75 mm	7.5	E-8
72254030	---- Of a thickness of below 3 mm	7.5	E-8
<b>722550</b>	<b>OTHER COLD-ROLLED</b>		
72255010	---- Of a thickness of less than 3 mm	7.5	RED
72255020	---- Of a thickness of 3 mm to 4.75 mm	7.5	RED
72255030	---- Of a thickness of above 4.75 mm	7.5	RED
<b>722591</b>	<b>O ELEC PLT/CTD ZINC</b>		
72259100	- Other : --- Electrolytically plated or coated with zinc	7.5	E-8
<b>722592</b>	<b>O PLT/CTD ZNC,NT EL</b>		
72259200	- Other : --- Otherwise plated or coated with zinc	7.5	E-8
<b>722599</b>	<b>OTHER 7225</b>		
72259900	- Other : --- Other	7.5	E-8
<b>722611</b>	<b>SIL EL STL,GRAIN-OR</b>		
72261100	- Of silicon-electrical steel : --- Grain-oriented	7.5	E-8
<b>722619</b>	<b>SIL EL STL,N GRN-OR</b>		
72261900	- Of silicon-electrical steel : --- Other	7.5	E-8

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<b>722620</b>	<b>OF HIGH-SPEED STEEL</b>		
72262011	--- Hot-rolled : ---- In coils	7.5	E-8
72262012	--- Hot-rolled : ---- Other	7.5	E-8
72262021	--- Cold-rolled : ---- In coils	7.5	E-8
72262022	--- Cold-rolled : ---- Other	7.5	E-8
72262030	---- Hoops and strips	7.5	E-8
<b>722691</b>	<b>OTHER HOT-ROLLED</b>		
72269110	---- Of a thickness of below 3 mm	7.5	E-8
72269120	---- Of a thickness of 3 mm and above but not exceeding 4.75 mm	7.5	E-8
72269130	---- High tensile quality of a thickness of above 4.75 mm	7.5	E-8
72269190	---- Other	7.5	E-8
<b>722692</b>	<b>OTHER COLD-ROLLED</b>		
72269210	---- Of a thickness of below 3 mm	7.5	E-8
72269220	---- Of a thickness of 3 mm and above but not exceeding 4.75 mm	7.5	E-8
72269230	---- Of a thickness of above 4.75 mm	7.5	E-8
<b>722693</b>	<b>O ELEC PLTD/CTD ZNC</b>		
72269300	- Other: --- Electrolytically plated or coated with zinc	7.5	E-8
<b>722694</b>	<b>O PLT/CTD ZINC,N EL</b>		
72269400	- Other: --- Otherwise plated or coated with zinc	7.5	E-8
<b>722699</b>	<b>OTHER 7226</b>		
72269910	---- Of a thickness of above 4.75 mm	7.5	E-8
72269920	---- Of a thickness of above 3 mm and but not exceeding 4.75 mm	7.5	E-8
72269930	---- Of a thickness of below 3 mm	7.5	E-8
72269940	---- Skelp (strips for pipes and tubes)	7.5	E-8
72269951	--- Hoops and strips : ---- Hot rolled	7.5	E-8
72269952	--- Hoops and strips : ---- Cold rolled	7.5	E-8
72269953	--- Hoops and strips : ---- Of spring steel, other than skelp	7.5	E-8
72269960	---- Skelps and strips for razor blades and saw blades	7.5	E-8
72269990	---- Other	7.5	E-8
<b>722710</b>	<b>OF HIGH-SPEED STEEL</b>		
72271000	-- Of high speed steel	7.5	E-8
<b>722720</b>	<b>SILICO-MANGNESE STL</b>		
72272000	-- Of silico-manganese steel	7.5	E-8
<b>722790</b>	<b>OTHER 7227</b>		
72279010	---- Valve spring steel quality	7.5	EXC
72279020	---- Other spring steel quality	7.5	EXC
72279030	---- Ball bearing quality	7.5	EXC
72279040	---- Cold heading quality	7.5	EXC
72279050	---- Lead-free cutting quality	7.5	EXC
72279060	---- Sulphur free cutting quality	7.5	EXC
72279090	---- Other	7.5	EXC
<b>722810</b>	<b>OF HIGH-SPEED STEEL</b>		
72281010	---- Bright bars	7.5	E-8
72281090	---- Other	7.5	E-8
<b>722820</b>	<b>SILICO-MANGNESE STL</b>		
72282000	-- Bars and rods, of silico-manganese steel	7.5	RED
<b>722830</b>	<b>OTHER HOT-WORKED</b>		
72283011	--- Bright bars : ---- Of alloy tool steel	7.5	E-8
72283019	--- Bright bars : ---- Other	7.5	E-8
72283021	--- Other : ---- Lead bearing steel	7.5	E-8
72283022	--- Other : ---- Spring steel	7.5	E-8
72283023	--- Other : ---- Sulphur bearing steel	7.5	E-8
72283024	--- Other : ---- Tool and die steel	7.5	E-8
72283029	--- Other : ---- Other	7.5	E-8
<b>722840</b>	<b>OTHER FORGED</b>		
72284000	-- Other bars and rods, not further worked than forged	7.5	E-8
<b>722850</b>	<b>OTH COLD-FORM/FINSH</b>		
72285010	---- Of engine valves and cold heading steel	7.5	E-8
72285090	---- Other	7.5	E-8
<b>722860</b>	<b>OTHER BARS AND RODS</b>		
72286011	--- Bright bars : ---- Of alloy tool steel	7.5	E-8
72286012	--- Bright bars : ---- Other	7.5	E-8
72286091	--- Other : ---- Lead bearing steel	7.5	E-8
72286092	--- Other : ---- Spring steel	7.5	E-8
72286093	--- Other : ---- Sulphur bearing steel	7.5	E-8
72286094	--- Other : ---- Tool and die steel	7.5	E-8
72286099	--- Other : ---- Other	7.5	E-8
<b>722870</b>	<b>ANGLE,SHAPE,SECTION</b>		
72287011	--- Not further worked than hot-rolled, hot-drawn or extruded : ---- Of 80 mm or more	7.5	E-8
72287012	--- Not further worked than hot-rolled, hot-drawn or extruded : ---- Of less than 80 mm	7.5	E-8
72287021	--- Not further worked than cold-formed or cold-finished : ---- Of 80 mm or more	7.5	E-8
72287022	--- Not further worked than cold-formed or cold-finished : ---- Of less than 80 mm	7.5	E-8
<b>722880</b>	<b>O HOLLOW DRLL BR+RD</b>		
72288010	---- Of alloy steel	7.5	E-8
72288020	---- Of non alloy steel, forged	7.5	E-8
72288090	---- Other	7.5	E-8
<b>722910</b>	<b>OF HIGH-SPEED STEEL</b>		
72291000	-- Of high speed steel	7.5	E-8

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<b>722920</b>	<b>SILICO-MANGNESE STL</b>		
72292000	-- Of silico-manganese steel	7.5	E-8
<b>722990</b>	<b>OTHER 7229</b>		
72299011	--- Tinned wire, bronze coated wire, trapezoidal wire, half round wire, crimped wire and copper coated wire, not insulated : ----- Tinned wire	7.5	RED
72299012	--- Tinned wire, bronze coated wire, trapezoidal wire, half round wire, crimped wire and copper coated wire, not insulated : ----- Bronze coated wire	7.5	RED
72299013	--- Tinned wire, bronze coated wire, trapezoidal wire, half round wire, crimped wire and copper coated wire, not insulated : ----- Trapezoidal wire	7.5	RED
72299014	--- Tinned wire, bronze coated wire, trapezoidal wire, half round wire, crimped wire and copper coated wire, not insulated : ----- Half round	7.5	RED
72299015	--- Tinned wire, bronze coated wire, trapezoidal wire, half round wire, crimped wire and copper coated wire, not insulated : ----- Crimped wire	7.5	RED
72299016	--- Tinned wire, bronze coated wire, trapezoidal wire, half round wire, crimped wire and copper coated wire, not insulated : ----- Copper coated wire	7.5	RED
72299021	--- Electrode quality, wire rope quality and ACSR quality not insulated : ----- Electrode quality	7.5	RED
72299022	--- Electrode quality, wire rope quality and ACSR quality not insulated : ----- Wire rope quality	7.5	RED
72299023	--- Electrode quality, wire rope quality and ACSR quality not insulated : ----- ACSR quality	7.5	RED
72299031	--- Wire (excluding wire type lead), spring, high tensile, hardened and tempered wires, not insulated : ----- Wire (excluding wire type lead)	7.5	RED
72299032	--- Wire (excluding wire type lead), spring, high tensile, hardened and tempered wires, not insulated : ----- Spring wire	7.5	RED
72299033	--- Wire (excluding wire type lead), spring, high tensile, hardened and tempered wires, not insulated : ----- High tensile wire	7.5	RED
72299034	--- Wire (excluding wire type lead), spring, high tensile, hardened and tempered wires, not insulated : ----- Hardened and tempered wire	7.5	RED
72299040	---- Other wire	7.5	RED
72299051	--- Shaped and profiled wires of cross-section : ----- Half round	7.5	RED
72299052	--- Shaped and profiled wires of cross-section : ----- Flat and	7.5	RED
72299053	--- Shaped and profiled wires of cross-section : ----- 'L' shape	7.5	RED
72299054	--- Shaped and profiled wires of cross-section : ----- 'Z' shape	7.5	RED
72299059	--- Shaped and profiled wires of cross-section : ----- Other	7.5	RED
72299060	---- Electric resistance wire (including electric resistance heating wire)	7.5	RED
72299070	---- Crimped wire	7.5	RED
72299090	---- Other	7.5	RED
<b>730110</b>	<b>SHEET PILING</b>		
73011000	-- Sheet piling	12.5	E-8
<b>730120</b>	<b>WELDED ANGLES, SHAPES</b>		
73012010	---- Steel slotted angles	12.5	E-8
73012090	---- Other	12.5	E-8
<b>730210</b>	<b>RAILWAY, TRMWAY RAIL</b>		
73021010	---- For railways	12.5	E-8
73021020	---- For tramways	12.5	E-8
73021090	---- Other	12.5	E-8
<b>730230</b>	<b>SWTCHBLDS,X-ING FRG</b>		
73023000	-- Switch blades, crossing frogs, point rods and other crossing pieces	12.5	E-8
<b>730240</b>	<b>FISH,SOLE PLATES</b>		
73024000	-- Fish-plates and sole plates	12.5	E-8
<b>730290</b>	<b>OTHER 7302</b>		
73029010	---- Material for jointing or fixing rails	12.5	E-8
73029090	---- Other	12.5	E-8
<b>730300</b>	<b>CAST IRON TUBE,ETC</b>		
73030010	---- Rain water pipe	12.5	E-8
73030020	---- Soil pipe	12.5	E-8
73030030	---- Spun pipe	12.5	E-8
73030090	---- Other	12.5	E-8
<b>730410</b>	<b>OIL/GAS PIPELINE</b>		
73041011	--- Pipes of iron or steel : ----- Of iron	12.5	E-8
73041019	--- Pipes of iron or steel : ----- Other	12.5	E-8
73041021	--- Blanks for tubes and pipes: ----- Of iron	12.5	E-8
73041029	--- Blanks for tubes and pipes: ----- Other	12.5	E-8
<b>730421</b>	<b>OIL,GAS DRILLING</b>		
73042110	---- Of iron	12.5	E-8
73042190	---- Other	12.5	E-8
<b>730429</b>	<b>CAS+TUB OIL,GS DRLL</b>		
73042910	---- Of iron	12.5	E-8
73042990	---- Other	12.5	E-8
<b>730431</b>	<b>O,COLD-WRKD,CIR C-S</b>		
73043111	--- Up to 114.3 mm outer diameter : ----- Of iron	12.5	E-8
73043119	--- Up to 114.3 mm outer diameter : ----- Other	12.5	E-8
73043121	--- Above 114.3 mm but up to 219.1 mm outer diameter : ----- Of iron	12.5	E-8
73043129	--- Above 114.3 mm but up to 219.1 mm outer diameter : ----- Other	12.5	E-8
73043131	--- Above 219.1 mm outer diameter : ----- Of iron	12.5	E-8
73043139	--- Above 219.1 mm outer diameter : ----- Other	12.5	E-8
<b>730439</b>	<b>O CIR CS,N CLD-WRKD</b>		
73043911	--- Up to 114.3 mm outer diameter : ----- Of iron	12.5	E-8

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73043919	--- Up to 114.3 mm outer diameter : ----- Other	12.5	E-8
73043921	--- Above 114.3 mm but up to 219.1 mm outer diameter : ----- Of iron	12.5	E-8
73043929	--- Above 114.3 mm but up to 219.1 mm outer diameter : ----- Other	12.5	E-8
73043931	--- Above 219.1 mm outer diameter : ----- Of iron	12.5	E-8
73043939	--- Above 219.1 mm outer diameter : ----- Other	12.5	E-8
<b>730441</b>	<b>O CIR CS,SS,CLD-WKD</b>		
73044100	- Other, of circular cross-section, of stainless steel : --- Cold-drawn or cold-rolled (cold-reduced)	12.5	E-8
<b>730449</b>	<b>O CIR CS,SS,N CLD-W</b>		
73044900	- Other, of circular cross-section, of stainless steel : --- Other	12.5	E-8
<b>730451</b>	<b>O,CIR CS,AL ST,C-WK</b>		
73045110	---- Up to 114.3 mm outer diameter	12.5	E-8
73045120	---- Above 114.3 mm but up to 219.1 mm outer diameter	12.5	E-8
73045130	---- Above 219.1 mm outer diameter	12.5	E-8
<b>730459</b>	<b>O,CIR CS,A S,N C-WK</b>		
73045910	---- Up to 114.3 mm outer diameter	12.5	E-8
73045920	---- Above 114.3 mm but up to 219.1 mm outer diameter	12.5	E-8
73045930	---- Above 219.1 mm outer diameter	12.5	E-8
<b>730490</b>	<b>OTHER 7304</b>		
73049000	-- Other	12.5	E-8
<b>730511</b>	<b>OIL/G P,L SB ARC WD</b>		
73051111	--- Galvanised pipes : ----- Of iron	12.5	E-8
73051119	--- Galvanised pipes : ----- Other	12.5	E-8
73051121	--- Non-galvanised pipes : ----- Of iron	12.5	E-8
73051129	--- Non-galvanised pipes : ----- Other	12.5	E-8
<b>730512</b>	<b>O OIL/GS P, LONG WLD</b>		
73051211	--- Galvanised pipes : ----- Of iron	12.5	E-8
73051219	--- Galvanised pipes : ----- Other	12.5	E-8
73051221	--- Non-galvanised pipes : ----- Of iron	12.5	E-8
73051229	--- Non-galvanised pipes : ----- Other	12.5	E-8
<b>730519</b>	<b>OTHER OIL/GAS PIPE</b>		
73051911	--- Galvanised pipes : ----- Of iron	12.5	E-8
73051919	--- Galvanised pipes : ----- Other	12.5	E-8
73051921	--- Non-galvanised (black) pipes : ----- Of iron	12.5	E-8
73051929	--- Non-galvanised (black) pipes : ----- Other	12.5	E-8
<b>730520</b>	<b>CASING F OIL/GS DRL</b>		
73052010	---- Of iron	12.5	E-8
73052090	---- Other	12.5	E-8
<b>730531</b>	<b>OT PIPE, LONGIT WELD</b>		
73053110	---- Of iron	12.5	E-8
73053190	---- Other	12.5	E-8
<b>730539</b>	<b>OTH,N LONGIT WELDED</b>		
73053910	---- Of iron	12.5	E-8
73053990	---- Other	12.5	E-8
<b>730590</b>	<b>OTHER 7305</b>		
73059010	---- High pressure hydroelectric conduits of steel	12.5	E-8
73059021	--- ERW precision tubes : ----- Of iron	12.5	E-8
73059029	--- ERW precision tubes : ----- Other	12.5	E-8
73059091	--- Other : ----- Of iron	12.5	E-8
73059099	--- Other : ----- Other	12.5	E-8
<b>730610</b>	<b>OT PIPE FOR OIL/GAS</b>		
73061011	--- Galvanised pipes : ----- Of iron	12.5	E-8
73061019	--- Galvanised pipes : ----- Other	12.5	E-8
73061021	--- Non-galvanised pipes : ----- Of iron	12.5	E-8
73061029	--- Non-galvanised pipes : ----- Other	12.5	E-8
<b>730620</b>	<b>O CASE+TB F O/GS DR</b>		
73062010	---- Of iron	12.5	E-8
73062090	---- Other	12.5	E-8
<b>730630</b>	<b>O,WELD,CIR CR-SECTN</b>		
73063010	---- Of iron	12.5	E-8
73063090	---- Other	12.5	E-8
<b>730640</b>	<b>O,WLD,CIR CS,ST STL</b>		
73064000	-- Other, welded, of circular cross-section, of stainless steel	12.5	E-8
<b>730650</b>	<b>O,WLD,C CS,O AL STL</b>		
73065000	-- Other, welded, of circular cross-section, of other alloy steel	12.5	E-8
<b>730660</b>	<b>O,WELD,N CIR C-SECT</b>		
73066010	---- Of iron	12.5	E-8
73066090	---- Other	12.5	E-8
<b>730690</b>	<b>OTHER 7306</b>		
73069011	--- ERW precision tubes : ----- Of iron	12.5	SEN
73069019	--- ERW precision tubes : ----- Other	12.5	SEN
73069090	---- Other	12.5	SEN
<b>730711</b>	<b>CAST,N-MALL CAST IR</b>		
73071110	---- Sponge iron cast fittings	12.5	E-8
73071120	---- SG iron cast fittings	12.5	E-8
73071190	---- Other	12.5	E-8
<b>730719</b>	<b>OTHER CAST FITTINGS</b>		
73071900	- Cast fittings : --- Other	12.5	E-8
<b>730721</b>	<b>STNLSS STEEL FLANGE</b>		
73072100	- Other, of stainless steel : --- Flanges	12.5	E-8
<b>730722</b>	<b>ST STL THR ELBW,ETC</b>		
73072200	- Other, of stainless steel : --- Threaded elbows, bends and sleeves	12.5	E-8

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<b>730723</b>	<b>ST STL BUTT WELDING</b>		
73072300	- Other, of stainless steel : --- Butt welding fittings	12.5	E-8
<b>730729</b>	<b>OTH STAINLESS STEEL</b>		
73072900	- Other, of stainless steel : --- Other	12.5	E-8
<b>730791</b>	<b>OTHER FLANGES</b>		
73079110	---- Galvanised	12.5	E-5
73079190	---- Other	12.5	E-5
<b>730792</b>	<b>O THR ELBW,BEND,ETC</b>		
73079210	---- Galvanised	12.5	E-8
73079290	---- Other	12.5	E-8
<b>730793</b>	<b>OTHER BUTT WELDING</b>		
73079310	---- Galvanised	12.5	E-8
73079390	---- Other	12.5	E-8
<b>730799</b>	<b>OTHER 7307</b>		
73079910	---- Galvanised	12.5	E-8
73079990	---- Other	12.5	E-8
<b>730810</b>	<b>BRIDGE+BRIDGE SECTN</b>		
73081000	-- Bridges and bridge-sections	12.5	E-8
<b>730820</b>	<b>TOWER+LATTICE MASTS</b>		
73082011	--- Towers, whether or not assembled : ---- For transmission line	12.5	E-8
73082019	--- Towers, whether or not assembled : ---- Other	12.5	E-8
73082020	---- Lattice masts	12.5	E-8
<b>730830</b>	<b>DOOR,WNDW,FRM,THRSH</b>		
73083000	-- Doors, windows and their frames and thresholds for doors	12.5	E-8
<b>730840</b>	<b>PROP EQP F SCAFF,ET</b>		
73084000	-- Equipment for scaffolding, shuttering, propping or pit-propping	12.5	E-8
<b>730890</b>	<b>OTHER 7308</b>		
73089010	---- Beams, channels, pillars and girders prepared for use in	12.5	E-5
73089020	---- Drop rods	12.5	E-5
73089030	---- Hatchway, rails and bulkheads for ships or boats and parts of hull	12.5	E-5
73089040	---- Galvanised tension bars	12.5	E-5
73089050	---- Structures and super structures for mining	12.5	E-5
73089060	---- Truss rods	12.5	E-5
73089070	---- Tubular steel poles for electric transmission and distribution lines	12.5	E-5
73089090	---- Other	12.5	E-5
<b>730900</b>	<b>TANK,ET&gt;300LT CAPAC</b>		
73090010	---- Galvanized iron tanks	12.5	E-5
73090020	---- Galvanized iron barrels and drums	12.5	E-5
73090030	---- Pressed steel tanks	12.5	E-5
73090040	---- Pressure vessels	12.5	E-5
73090090	---- Other	12.5	E-5
<b>731010</b>	<b>TANK,ET 50-300LITER</b>		
73101010	---- Tin plate containers	12.5	E-8
73101020	---- Trunks and cases	12.5	E-8
73101090	---- Other	12.5	E-8
<b>731021</b>	<b>CAN,CLS BY SLDR&lt;50L</b>		
73102110	---- Tin plate containers	12.5	E-8
73102190	---- Other	12.5	E-8
<b>731029</b>	<b>O TANK,ETC&lt;50LT CAP</b>		
73102910	---- Tin plate containers	12.5	E-8
73102920	---- Trunks and cases	12.5	E-8
73102990	---- Other	12.5	E-8
<b>731100</b>	<b>CONT F COMP/LQFD GS</b>		
73110010	---- Liquefied petroleum gas (LPG) cylinder	12.5	E-8
73110020	---- Low pressure cylinder (working pressure up to 35.2 kg/sq.cm other than LPG)	12.5	E-8
73110030	---- High pressure cylinder (working pressure exceeding 35.2 kg/sq.cm)	12.5	E-8
73110090	---- Other	12.5	E-8
<b>731210</b>	<b>STRND WRE,ROPE,CABL</b>		
73121010	---- Wire ropes, black	12.5	E-8
73121020	---- Wire ropes, galvanised	12.5	E-8
73121030	---- Stranded wire	12.5	E-8
73121090	---- Other	12.5	E-8
<b>731290</b>	<b>OTHER 7312</b>		
73129000	-- Other	12.5	E-8
<b>731300</b>	<b>BARB,TWST WRE F FNC</b>		
73130010	---- Barbed wire	12.5	E-8
73130020	---- Twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing	12.5	E-8
<b>731412</b>	<b>NDLSS BND,STNLSS ST</b>		
73141200	- Woven cloth : --- Endless bands for machinery, of stainless steel	12.5	E-8
<b>731413</b>	<b>NDLSS BND,N STNL ST</b>		
73141300	- Woven cloth : --- Other endless bands for machinery	12.5	E-8
<b>731414</b>	<b>OT WV,STNLESS STEEL</b>		
73141410	---- Wire gauze (wire cloth, wire mesh)	12.5	E-8
73141490	---- Other	12.5	E-8
<b>731419</b>	<b>OTH WV,N STNLSS STL</b>		
73141910	---- Wire gauze (wire cloth, wire mesh)	12.5	E-8
73141990	---- Other	12.5	E-8
<b>731420</b>	<b>GRLL,ET3MMCS,100CM2</b>		
73142010	---- Wire netting	12.5	E-8



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73142090	---- Other	12.5	E-8
<b>731431</b>	<b>O WLD INT,PLT W ZNC</b>		
73143100	- Other grill, netting and fencing, welded at the intersection : --- Plated or coated with zinc	12.5	E-8
<b>731439</b>	<b>O WLD INT,N PL W ZN</b>		
73143900	- Other grill, netting and fencing, welded at the intersection : --- Other	12.5	E-8
<b>731441</b>	<b>O,N WLD INT,PL W ZN</b>		
73144110	---- Wire netting	12.5	E-8
73144190	---- Other	12.5	E-8
<b>731442</b>	<b>O,N WLD INT,CT W PL</b>		
73144210	---- Wire netting	12.5	E-8
73144290	---- Other	12.5	E-8
<b>731449</b>	<b>OT,N WLDD AT INTRSC</b>		
73144910	---- Wire netting	12.5	E-8
73144990	---- Other	12.5	E-8
<b>731450</b>	<b>O GRLL,ET,EXPND MET</b>		
73145000	-- Expanded metal	12.5	E-8
<b>731511</b>	<b>ARTCLTD LINK,ROLLER</b>		
73151100	- Articulated link chain and parts thereof : --- Roller chain	12.5	E-8
<b>731512</b>	<b>OTHER ARTICLTD LINK</b>		
73151210	---- Lifting and hoisting chain	12.5	E-8
73151220	---- Ship chain	12.5	E-8
73151290	---- Other	12.5	E-8
<b>731519</b>	<b>PTS OF ARTCLTD LINK</b>		
73151900	- Articulated link chain and parts thereof : --- Parts	12.5	E-8
<b>731520</b>	<b>ARTICULTD LINK,SKID</b>		
73152000	-- Skid chain	12.5	E-8
<b>731581</b>	<b>OTHER,STUD LINK</b>		
73158100	- Other chain : --- Stud-link	12.5	E-8
<b>731582</b>	<b>OTH,WLDD LINK,NESOI</b>		
73158200	- Other chain : --- Other, welded link	12.5	E-8
<b>731589</b>	<b>OTHER CHAIN,NESOI</b>		
73158900	- Other chain : --- Other	12.5	E-8
<b>731590</b>	<b>OTHR PARTS OF CHAIN</b>		
73159000	-- Other parts	12.5	E-8
<b>731600</b>	<b>ANCHR,ET+PTS,IR/STL</b>		
73160010	---- Anchors and grapnels	12.5	E-8
73160090	---- Parts	12.5	E-8
<b>731700</b>	<b>NAIL,TACK,ET,N 8305</b>		
73170011	--- Nails : ---- For animal shoes	12.5	E-8
73170012	--- Nails : ---- For fixing heel strips and toe plates	12.5	E-8
73170013	--- Nails : ---- Wire nails	12.5	E-8
73170019	--- Nails : ---- Other	12.5	E-8
73170021	--- Spikes : ---- Dog spikes	12.5	E-8
73170029	--- Spikes : ---- Other	12.5	E-8
73170030	---- Tacks	12.5	E-8
73170091	--- Other : ---- Staples other than in strips, and drawing pins	12.5	E-8
73170099	--- Other : ---- Other	12.5	E-8
<b>731811</b>	<b>COACH SCREW,THREADD</b>		
73181110	---- Machine screws	12.5	E-8
73181190	---- Other	12.5	E-8
<b>731812</b>	<b>O WOOD SCREW,THREAD</b>		
73181200	- Threaded articles : --- Other wood screws	12.5	E-8
<b>731813</b>	<b>SCRW HOOK+RING,THRD</b>		
73181300	- Threaded articles : --- Screw hooks and screw rings	12.5	E-8
<b>731814</b>	<b>SELF-TAP SCREW,THRD</b>		
73181400	- Threaded articles : --- Self-tapping screws	12.5	E-8
<b>731815</b>	<b>OT SCRW+BOLT,THREAD</b>		
73181500	- Threaded articles : --- Other screws and bolts, whether or not with their nuts or washers	12.5	EXC
<b>731816</b>	<b>NUTS OF IRON/STEEL</b>		
73181600	- Threaded articles : --- Nuts	12.5	E-8
<b>731819</b>	<b>OTH THREADED ARTCLE</b>		
73181900	- Threaded articles : --- Other	12.5	SEN
<b>731821</b>	<b>SPRG+O LCK WSH,N TH</b>		
73182100	- Non-threaded articles : --- Spring washers and other lock washers	12.5	E-8
<b>731822</b>	<b>OTH WASHER,N THREAD</b>		
73182200	- Non-threaded articles : --- Other washers	12.5	SEN
<b>731823</b>	<b>RIVETS,NOT THREADED</b>		
73182300	- Non-threaded articles : --- Rivets	12.5	RED
<b>731824</b>	<b>COTTER+PIN,N THREAD</b>		
73182400	- Non-threaded articles : --- Cotters and cotter-pins	12.5	RED
<b>731829</b>	<b>OTH N-THREAD ARTICL</b>		
73182910	---- Circlips	12.5	EXC
73182990	---- Other	12.5	EXC
<b>731910</b>	<b>SEW/DARN/EMBR NEEDL</b>		
73191010	---- Harness needles	12.5	E-8
73191020	---- Other sewing needles	12.5	E-8
73191090	---- Other	12.5	E-8
<b>731920</b>	<b>SAFETY PINS</b>		
73192000	-- Safety pins	12.5	E-8
<b>731930</b>	<b>OTHER PINS</b>		

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73193000	-- Other pins	12.5	E-8
<b>731990</b>	<b>OTHER 7319</b>		
73199000	-- Other	12.5	E-8
<b>732010</b>	<b>LEAF SPRING+LEAVES</b>		
73201011	--- Leaf-springs : ----- For motor vehicles	12.5	EXC
73201012	--- Leaf-springs : ----- For railways and tramways	12.5	EXC
73201019	--- Leaf-springs : ----- Other	12.5	EXC
73201020	---- Leaves for springs	12.5	EXC
<b>732020</b>	<b>HELICAL SPRINGS</b>		
73202000	-- Helical springs	12.5	E-5
<b>732090</b>	<b>OTHER SPRINGS</b>		
73209010	---- Coil spring for railways, tramways	12.5	EXC
73209020	---- Spring pins	12.5	EXC
73209090	---- Other	12.5	EXC
<b>732111</b>	<b>COOK APP,GS+O FUEL</b>		
73211110	---- Cookers and kitchen stoves	12.5	E-8
73211120	---- Other stoves	12.5	E-8
73211190	---- Other	12.5	E-8
<b>732112</b>	<b>COOK APPL F LQ FUEL</b>		
73211210	---- Cookers and kitchen stoves	12.5	E-8
73211220	---- Other stoves	12.5	E-8
73211290	---- Other	12.5	E-8
<b>732113</b>	<b>COOK APP F SOLID FL</b>		
73211310	---- Cookers and kitchen stoves	12.5	E-8
73211320	---- Other stoves	12.5	E-8
73211390	---- Other	12.5	E-8
<b>732181</b>	<b>O N-EL,DOM,GS+O FL</b>		
73218100	- Other appliances: --- For gas fuel or for both gas and other fuels	12.5	E-8
<b>732182</b>	<b>O N-EL,DOM,LIQ FUEL</b>		
73218200	- Other appliances: --- For liquid fuel	12.5	E-8
<b>732183</b>	<b>O N-EL,DOM,SOLID FL</b>		
73218310	---- Clay tandoor (oven with iron or steel body and earthen grates)	12.5	E-8
73218390	---- Other	12.5	E-8
<b>732190</b>	<b>PTS F N-EL,DOM COOK</b>		
73219000	-- Parts	12.5	E-8
<b>732211</b>	<b>RADIATR+PTS,CAST IR</b>		
73221100	- Radiators and parts thereof : --- Of cast iron	12.5	E-8
<b>732219</b>	<b>RADIATR+PTS,N CST IR</b>		
73221900	- Radiators and parts thereof : --- Other	12.5	E-8
<b>732290</b>	<b>OTHER 7322</b>		
73229010	---- Air heaters and hot air distributors	12.5	E-8
73229090	---- Parts of air heaters and hot air distributors	12.5	E-8
<b>732310</b>	<b>IOS WL,SCOUR PAD,ET</b>		
73231000	-- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	12.5	E-8
<b>732391</b>	<b>O HH,CST IR,N ENMLD</b>		
73239110	---- Pans	12.5	E-8
73239190	---- Other	12.5	E-8
<b>732392</b>	<b>O HSHD,CST IR,ENMLD</b>		
73239200	- Other : --- Of cast iron, enamelled	12.5	E-8
<b>732393</b>	<b>O HHL,STNLSS STEEL</b>		
73239310	---- Pressure cookers	12.5	E-8
73239390	---- Other	12.5	E-8
<b>732394</b>	<b>O HH,I(N CST)OS,ENM</b>		
73239410	---- Ghamellas	12.5	E-8
73239420	---- Utensils	12.5	E-8
73239490	---- Other	12.5	E-8
<b>732399</b>	<b>OT HSEHLD ARTCL+PTS</b>		
73239910	---- Utensils of galvanised iron	12.5	E-8
73239920	---- Other utensils	12.5	E-8
73239990	---- Other	12.5	E-8
<b>732410</b>	<b>SNK+WSH BASIN,ST ST</b>		
73241000	-- Sinks and wash basins, of stainless steel	12.5	E-8
<b>732421</b>	<b>CAST IRON BATHS</b>		
73242100	- Baths : --- Of cast iron, whether or not enamelled	12.5	E-8
<b>732429</b>	<b>BATHS,NOT CAST IRON</b>		
73242900	- Baths : --- Other	12.5	E-8
<b>732490</b>	<b>OTHER 7324</b>		
73249000	-- Other, including parts	12.5	E-8
<b>732510</b>	<b>NONMALLEABL CAST IR</b>		
73251000	-- Of non-malleable cast iron	12.5	E-8
<b>732591</b>	<b>O GRINDING BALL,ETC</b>		
73259100	- Other : --- Grinding balls and similar articles for mills	12.5	E-8
<b>732599</b>	<b>OTHER 7325</b>		
73259910	---- Of iron	12.5	E-8
73259920	---- Of alloy steel	12.5	E-8
73259930	---- Of stainless steel	12.5	E-8
73259991	--- Other : ----- Rudders for ships or boats	12.5	E-8
73259992	--- Other : ----- Drain covers	12.5	E-8
73259993	--- Other : ----- Plates and frames for sewage water or similar system	12.5	E-8
73259999	--- Other : ----- Other	12.5	E-8
<b>732611</b>	<b>FRG/STMP GRND BLL,E</b>		

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
73261100	- Forged or stamped, but not further worked : --- Grinding balls and similar articles for mills	12.5	E-8
<b>732619</b>	<b>O FRGD/STMPD ARTCLE</b>		
73261910	---- For automobiles and earth moving equipments	12.5	E-5
73261990	---- Other	12.5	E-5
<b>732620</b>	<b>O ARTCL OF IOS WIRE</b>		
73262010	---- Tyre bead wire rings intended for use in the manufacture of tyres for cycles and cyclerickshaws	12.5	E-8
73262090	---- Other	12.5	E-8
<b>732690</b>	<b>OTHER 7326</b>		
73269010	---- Belt lacing of steel	12.5	E-5
73269020	---- Belt fasteners for machinery belts	12.5	E-5
73269030	---- Drain covers, plates, and frames for sewages, water or similar system	12.5	E-5
73269040	---- Enamelled iron ware	12.5	E-5
73269050	---- Grinding media balls and clypebs	12.5	E-5
73269060	---- Manufactures of stainless steel	12.5	E-5
73269070	---- Articles of clad metal	12.5	E-5
73269080	---- Parts of ships, floating structure and vessels (excluding hull, propellers and paddle-wheels)	12.5	E-5
73269091	--- Other : ---- Shanks	12.5	E-5
73269099	--- Other : ---- Other	12.5	E-5
<b>740110</b>	<b>COPPER MATTES</b>		
74011000	-- Copper mattes	7.5	E-8
<b>740120</b>	<b>CEMENT COPPER</b>		
74012000	-- Cement copper (precipitated copper)	7.5	E-8
<b>740200</b>	<b>UNRFND;ANOD F EL RF</b>		
74020010	---- Blister copper	7.5	E-8
74020090	---- Other	7.5	E-8
<b>740311</b>	<b>REF CATH+SEC THEROF</b>		
74031100	- Refined copper : --- Cathodes and sections of cathodes	7.5	EXC
<b>740312</b>	<b>REFINED WIRE BARS</b>		
74031200	- Refined copper : --- Wire-bars	7.5	E-8
<b>740313</b>	<b>REFINED BILLETS</b>		
74031300	- Refined copper : --- Billets	7.5	E-8
<b>740319</b>	<b>O UNWROUGHT REFINED</b>		
74031900	- Refined copper : --- Other	7.5	E-8
<b>740321</b>	<b>COP-ZINC BASE ALLOY</b>		
74032100	- Copper alloys : --- Copper-zinc base alloys (brass)	7.5	E-8
<b>740322</b>	<b>COP-TIN BASED ALLOY</b>		
74032210	---- Phosphor bronze	7.5	E-8
74032290	---- Other	7.5	E-8
<b>740323</b>	<b>CP-NCKL/CP-NK-ZN AL</b>		
74032310	---- Copper-nickel base alloys (cupro-nickel)	7.5	E-8
74032320	---- Copper-nickel-zinc base alloys(nickel silver)	7.5	E-8
<b>740329</b>	<b>OTHER COPPER ALLOYS</b>		
74032900	--- Other copper alloys (other than master alloys of heading 7405)	7.5	E-8
<b>740400</b>	<b>COPPER WASTE+SCRAP</b>		
74040011	--- Of copper : ----- Empty or discharged cartridges of all bores and sizes	7.5	EXC
74040012	--- Of copper : ----- Copper scrap, namely the following :copper wire scrap covered by ISRI code words Barley, Berry and Birch; heavy copper scrap covered by ISRI code word Candy; unalloyed copper scrap covered by ISRI code word Cliff; copper wire nodules scrap covered by ISRI code words Clove, Cobra and Cocoa; light copper scrap covered by ISRI Code word Dream; muntz metal tubes covered by ISRI code word Palms	7.5	EXC
74040019	--- Of copper : ----- Other	7.5	EXC
74040021	--- Of copper alloys : ----- Empty or discharged cartridges of all bores and sizes	7.5	EXC
74040022	--- Of copper alloys : ----- Brass scrap, namely the following :refinery brass scrap covered by ISRI code word Drink; composition of red brass scrap covered by ISRI code word Ebony; red brass composition turnings scrap covered by ISRI code word Enerv; genuine babbitt-lined brass bushings scrap covered by ISRI code word Elder; machinery or hard brass solids scrap covered by ISRI code word Engel; machinery or hand brass solids scrap covered by ISRI code word Erin; cocks and faucets scrap covered by ISRI code word Grape; yellow brass scrap covered by ISRI code word Honey; yellow brass castings covered by ISRI code word Ivory; new brass clippings covered by ISRI code word Label; yellow brass primer covered by ISRI code word Lark; brass pipe covered by ISRI code word Melon; yellow brass rod turnings covered by ISRI code word Night; new yellow brass rod ends covered by ISRI code word Noble; yellow brass turnings covered by ISRI code word Nomad; mixed unsweated auto radiators covered by ISRI code word Ocean; admiralty brass condenser tubes covered by ISRI code word Pales; aluminium brass condenser tubes covered by ISRI code word Pa manganese bronze solids covered by ISRI code word Parch	7.5	EXC
74040029	--- Of copper alloys : ----- Other	7.5	EXC
<b>740500</b>	<b>MASTR ALLOY OF COPP</b>		
74050000	-MASTER ALLOYS OF COPPER	7.5	E-8

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
<b>740610</b>	<b>PWDR,N-LAMELLR STRC</b>		
74061000	-- Powders of non-lamellar structure	7.5	E-8
<b>740620</b>	<b>PWDR,LAMLLR STR;FLK</b>		
74062000	-- Powders of lamellar structure; flakes	7.5	E-8
<b>740710</b>	<b>OF REFINED COPPER</b>		
74071010	---- Electrolytic copper rods or black copper rods	7.5	E-8
74071020	---- Other copper rods	7.5	E-8
74071030	---- Copper bars (excluding hollow bars)	7.5	E-8
74071040	---- Hollow bars of copper	7.5	E-8
74071051	--- Profiles : ---- Hollow profiles	7.5	E-8
74071059	--- Profiles : ---- Other	7.5	E-8
74071090	---- Other	7.5	E-8
<b>740721</b>	<b>OF BRASS</b>		
74072110	---- Bars	7.5	E-8
74072120	---- Rods	7.5	E-8
74072130	---- Hollow bars	7.5	E-8
74072190	---- Other	7.5	E-8
<b>740722</b>	<b>CPRO-NCKL/NCKL-SILV</b>		
74072210	---- Hollow bars	7.5	E-8
74072220	---- Bars and rods	7.5	E-8
<b>740729</b>	<b>OTHER 7407</b>		
74072910	---- Rods of bronze and similar alloys	7.5	E-8
74072921	--- Profiles : ---- Hollow	7.5	E-8
74072929	--- Profiles : ---- Other	7.5	E-8
74072990	---- Other	7.5	E-8
<b>740811</b>	<b>REFIND&gt;6MM MAX CR-S</b>		
74081110	---- Copper weld wire	7.5	EXC
74081190	---- Other	7.5	EXC
<b>740819</b>	<b>REFIND,MAX CR-S&lt;6MM</b>		
74081910	---- Copper weld wire	7.5	EXC
74081920	---- Welding wire	7.5	EXC
74081990	---- Other	7.5	EXC
<b>740821</b>	<b>COPPER-ZINC BASE AL</b>		
74082110	---- Of which the maximum cross-sectional dimension exceeds 6 mm	7.5	E-8
74082190	---- Other	7.5	E-8
<b>740822</b>	<b>CPRO-NCKL/NCKL-SILV</b>		
74082210	---- Silver plated flattened wire of copper (lametta)	7.5	E-8
74082220	---- Other of which the maximum cross-sectional dimension exceeds 6 mm	7.5	E-8
74082290	---- Other	7.5	E-8
<b>740829</b>	<b>OT COPP ALLOY,NESOI</b>		
74082910	---- Wire of bronze and similar alloys	7.5	E-8
74082990	---- Other	7.5	E-8
<b>740911</b>	<b>REFINED COPPER COIL</b>		
74091100	- Of refined copper : --- In coils	7.5	EXC
<b>740919</b>	<b>REFIND COPPR,N COIL</b>		
74091900	- Of refined copper : --- Other	7.5	E-8
<b>740921</b>	<b>OF BRASS,IN COILS</b>		
74092100	- Of copper-zinc base alloys (brass) : --- In coils	7.5	E-8
<b>740929</b>	<b>OF BRASS,NOT COILS</b>		
74092900	- Of copper-zinc base alloys (brass) : --- Other	7.5	E-8
<b>740931</b>	<b>OF BRONZE,IN COILS</b>		
74093100	- Of copper-tin base alloys (bronze) : --- In coils	7.5	E-8
<b>740939</b>	<b>OF BRONZE,NOT COILS</b>		
74093900	- Of copper-tin base alloys (bronze) : --- Other	7.5	E-8
<b>740940</b>	<b>CPRO-NCKL/NCKL SILV</b>		
74094000	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	7.5	E-8
<b>740990</b>	<b>OTHER 7409</b>		
74099000	-- Of other copper alloys	7.5	E-8
<b>741011</b>	<b>REFINED,NOT BACKED</b>		
74101100	- Not backed : --- Of refined copper	7.5	EXC
<b>741012</b>	<b>COPP ALLOY,N BACKED</b>		
74101200	- Not backed : --- Of copper alloys	7.5	EXC
<b>741021</b>	<b>REFINED COPP,BACKED</b>		
74102100	- Backed : --- Of refined copper	7.5	E-8
<b>741022</b>	<b>COPPER ALLOY,BACKED</b>		
74102200	- Backed : --- Of copper alloys	7.5	EXC
<b>741110</b>	<b>OF REFINED COPPER</b>		
74111000	-- Of refined copper	12.5	E-5
<b>741121</b>	<b>OF BRASS</b>		
74112100	- Of copper alloys : --- Of copper-zinc base alloys (brass)	12.5	E-8
<b>741122</b>	<b>CPRO-NCKL/NCKL-SILV</b>		
74112200	- Of copper alloys : --- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	12.5	E-8
<b>741129</b>	<b>OTHER 7411</b>		
74112900	- Of copper alloys : --- Other	12.5	E-8
<b>741210</b>	<b>OF REFINED COPPER</b>		
74121000	-- Of refined copper	12.5	E-8
<b>741220</b>	<b>OF COPPER ALLOY</b>		
74122011	--- Brass : ---- Tube-well strainer	12.5	E-8
74122012	--- Brass : ---- Hose connectors	12.5	E-8

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
74122019	--- Brass : ---- Other	12.5	E-8
74122090	---- Fittings of bronze or other alloys of copper	12.5	E-8
<b>741300</b>	<b>STRD WRE,ET,N EL IN</b>		
74130000	-STRANDED WIRE, CABLES, PLATED BANDS AND THE LIKE, OF COPPER, NOT ELECTRICALLY INSULATED	12.5	E-8
<b>741420</b>	<b>CLOTH OF COPPER WRE</b>		
74142010	---- Endless bands, for machinery	12.5	E-8
74142090	---- Other	12.5	E-8
<b>741490</b>	<b>OTHER 7414</b>		
74149010	---- Wire gauze and netting	12.5	E-8
74149020	---- Expanded metal of copper and copper alloys	12.5	E-8
74149090	---- Other	12.5	E-8
<b>741510</b>	<b>NLS,TCKS,DRW PNS,ET</b>		
74151000	-- Nails and tacks, drawing pins, staples and similar articles	12.5	E-8
<b>741521</b>	<b>WASHERS,NT THREADED</b>		
74152100	- Other articles, not threaded : --- Washers (including spring washers)	12.5	E-8
<b>741529</b>	<b>RIVET,ETC,NT THREAD</b>		
74152900	- Other articles, not threaded : --- Other	12.5	E-8
<b>741533</b>	<b>THREAD SCREW,BOLT,NUT OF COPPER/IRN/STL W/ COPR H</b>		
74153310	---- Screws for wood	12.5	E-8
74153390	---- Other	12.5	E-8
<b>741539</b>	<b>OTHR THREADED,NESOI</b>		
74153910	---- Rivets (excluding tubular or bifurcated)	12.5	E-8
74153990	---- Other	12.5	E-8
<b>741600</b>	<b>COPPER SPRINGS</b>		
74160000	-COPPER SPRINGS	12.5	E-8
<b>741700</b>	<b>COOK APP,DOM,N-EL,P</b>		
74170011	--- Stove : ---- Oil pressure stove	12.5	E-8
74170019	--- Stove : ---- Other	12.5	E-8
74170020	---- Other cooking and heating apparatus	12.5	E-8
74170091	--- Parts : ---- Burners	12.5	E-8
74170092	--- Parts : ---- Other parts of stove	12.5	E-8
74170099	--- Parts : ---- Other	12.5	E-8
<b>741811</b>	<b>SCOUR,SCOUR/POL PAD</b>		
74181100	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like : --- Pot scourers and scouring or polishing pads, gloves and the like	12.5	E-8
<b>741819</b>	<b>OTHER 7418</b>		
74181910	---- E.P.N.S. ware	12.5	E-8
74181921	--- Utensils : ---- Of brass	12.5	E-8
74181922	--- Utensils : ---- Of copper	12.5	E-8
74181929	--- Utensils : ---- Of other copper alloys	12.5	E-8
74181930	---- Other table, kitchen or other household articles	12.5	E-8
74181990	---- Parts	12.5	E-8
<b>741820</b>	<b>SANITARY WARE+PARTS</b>		
74182010	---- Sanitary ware	12.5	E-8
74182020	---- Parts of sanitary ware	12.5	E-8
<b>741910</b>	<b>CHAIN+PARTS THEREOF</b>		
74191010	---- Chain	12.5	E-8
74191021	--- Parts : ---- Of copper chains	12.5	E-8
74191029	--- Parts : ---- Other	12.5	E-8
<b>741991</b>	<b>O ARTC,CAST,MOLD,ET</b>		
74199100	- Other : --- Cast, moulded, stamped or forged, but not further worked	12.5	E-8
<b>741999</b>	<b>OTHER 7419</b>		
74199910	---- Reservoirs, tanks, vats and similar containers of a capacity above 300 l	12.5	E-8
74199920	---- Articles of copper alloys electro-plated with nickel-silver	12.5	E-8
74199930	---- Articles of brass	12.5	E-8
74199940	---- Copper worked articles	12.5	E-8
74199990	---- Other articles of copper	12.5	E-8
<b>750110</b>	<b>NICKEL MATTES</b>		
75011000	-- Nickel mattes	5	E-8
<b>750120</b>	<b>N-OX SNTR+O INT PRD</b>		
75012000	-- Nickel oxide sinters and other intermediate products of nickel metallurgy	5	E-8
<b>750210</b>	<b>UNWROUGHT,N ALLOYED</b>		
75021000	-- Nickel, not alloyed	5	E-8
<b>750220</b>	<b>UNWROUGHT ALLOYS</b>		
75022010	---- Cupro-nickel containing more than 40% by weight of nickel	5	E-8
75022020	---- Monel metal including 'K' monel	5	E-8
75022030	---- Nickel alloys containing more than 40% by weight of nickel	5	E-8
75022040	---- Nickel alloys containing more than 10 % but not more than 40 % by weight of nickel	5	E-8
75022090	---- Other	5	E-8
<b>750300</b>	<b>WASTE AND SCRAP</b>		

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
75030010	---- Nickel scrap, namely the following :new nickel scrap covered by ISRI code word 'Aroma'; old nickel scrap covered by ISRI code word 'Burly'; new cupro nickel clips and solids covered by ISRI code word 'Dandy'; cupro nickel solids covered by ISRI code word 'Daunt'; soldered cupro-nickel solids covered by ISRI code word 'Delta'; cupro nickel spinings, turnings, borings covered by ISRI code word 'Decoy'; miscellaneous nickel-copper and nickel-copper iron covered by ISRI code word 'Depth'; mixed new nickel silver clippings covered by ISRI code word 'Maize'; mixed new nickel silver clippings covered by ISRI code word 'Major'; new segregated nickel silver clippings covered by ISRI code word 'Malar'; old nickel silver covered by ISRI code word 'Malic'; nickel silver castings covered by ISRI code word 'Naggy'; nickel silver turnings covered by ISRI code word 'Niece'; new R-monel clippings solids covered by ISRI code word 'Hitch'; new mixed monel solids and clippings covered by ISRI code word 'House'; old monel sheet and solids covered by ISRI code word 'Ideal'; k-monel solids covered by ISRI code word 'Indian'; soldered monel sheet and solids covered by ISRI code word 'Junto'; monel castings covered by ISRI code 'Lemon'; monel turnings covered by ISRI code word 'Lemur'; nickel scrap obtained by breaking up of ships, boats and other floating structures	5	E-8
75030090	---- Other	5	E-8
<b>750400</b>	<b>POWDERS AND FLAKES</b>		
75040000	-NICKEL POWDERS AND FLAKES	5	E-8
<b>750511</b>	<b>NOT ALLOYED</b>		
75051110	---- Hollow bars	5	E-8
75051120	---- Other bars; rods and profiles	5	E-8
<b>750512</b>	<b>OF NICKEL ALLOYS</b>		
75051210	---- Hollow bars	5	E-8
75051220	---- Other bars; rods and profiles	5	E-8
<b>750521</b>	<b>WIRE, NOT ALLOYED</b>		
75052100	- Wire : --- Of nickel, not alloyed	5	E-8
<b>750522</b>	<b>WIRE OF NICKL ALLOY</b>		
75052200	- Wire : --- Of nickel alloys	5	E-8
<b>750610</b>	<b>NOT ALLOYED</b>		
75061000	-- Of nickel, not alloyed	5	E-8
<b>750620</b>	<b>ALLOYED</b>		
75062000	-- Of nickel alloys	5	E-8
<b>750711</b>	<b>TUBE+PIPE,N ALLOYED</b>		
75071100	- Tubes and pipes : --- Of nickel, not alloyed	5	E-8
<b>750712</b>	<b>TUBE+PIPE OF ALLOYS</b>		
75071200	- Tubes and pipes : --- Of nickel alloys	5	E-8
<b>750720</b>	<b>TUBE/PIPE FITTINGS</b>		
75072000	-- Tube or pipe fittings	5	E-8
<b>750810</b>	<b>CLOTH,GRLL+NET,WIRE</b>		
75081000	-- Cloth, grill and netting, of nickel wire	5	E-8
<b>750890</b>	<b>OTHER 7508,NESOI</b>		
75089010	---- Electroplating anodes of nickel	5	E-8
75089020	---- Blanks ordinarily used for manufacturing tubes and pipes of nickel	5	E-8
75089030	---- Nickel screen	5	E-8
75089090	---- Other articles of nickel and nickel alloy	5	E-8
<b>760110</b>	<b>NOT ALLOY</b>		
76011010	---- Ingots	7.5	EXC
76011020	---- Billets	7.5	EXC
76011030	---- Wire bars	7.5	EXC
76011040	---- Wire rods	7.5	EXC
76011090	---- Other	7.5	EXC
<b>760120</b>	<b>ALLOYS</b>		
76012010	---- Ingots	7.5	E-8
76012020	---- Billets	7.5	E-8
76012030	---- Wire bars	7.5	E-8
76012040	---- Wire rods	7.5	E-8
76012090	---- Other	7.5	E-8
<b>760200</b>	<b>WASTE AND SCRAP</b>		
	---- Aluminium scrap, namely the following :clean aluminium lithographic sheets covered by ISRI code word 'Tablet'; new, clean aluminium lithographic sheets covered by ISRI code word 'Tabloid'; mixed low copper aluminium clippings and solids covered by ISRI code word 'Taboo'; clean mixed old alloy sheet aluminium covered by ISRI code word 'Taint'/Tabor'; new aluminium can stock covered by ISRI code word 'Take'; old can stock covered by ISRI code word 'Talap'; shredded aluminium used beverages can (U) scrap covered by ISRI code word 'Talcred'; densified aluminium used beverages can (UBC) scrap covered by ISRI code word 'Taldack'; baled aluminium used beverage can (UBC) scrap covered by ISRI code word 'Taldon'; briquetted aluminium used beverage can (UBC) scrap covered by ISRI code word 'Taldork'; painted siding covered by ISRI code word 'Tale'; coated scrap covered by ISRI code word 'Talent'; aluminium scrap radiators covered by ISRI code word 'Talk';		

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
76020010	E.C. aluminium nodules covered by ISRI code word 'Tall'; new pure aluminium wire and cable covered by ISRI code word 'Talon'; new mixed aluminium wire and cable covered by ISRI code word 'Tanri'; Old pure aluminium wire and cable covered by ISRI code word 'Taste'; old mixed aluminium wire and cable covered by ISRI code word 'Tassel'; aluminium pistons covered by ISRI code word 'Tarry'; segregated aluminium borings and turnings covered by ISRI code word 'Teens'; Mixed aluminium castings covered by ISRI code word 'Telic'; mixed aluminium castings covered by ISRI code word 'Tense'; wrecked airplane sheet aluminium covered by ISRI code word 'Tepid'; new aluminium foil covered by ISRI code word 'Terse'; old aluminium foil covered by ISRI code word 'Testy'; aluminium grindings covered by ISRI code word 'Thigh';  sweated aluminium covered by ISRI code word 'Throb'; segregated new aluminium alloy clippings and solids covered by ISRI code word 'Tooth'; mixed new aluminium alloy clippings and solids covered by ISRI code word 'Tough'; segregated new aluminium castings, forgings and extrusions covered by ISRI code word 'Tread'; aluminium auto castings covered by ISRI code word 'Trump'; insulated aluminium wire scrap covered by ISRI code word 'Twang'; aluminium airplane castings covered by ISRI code word 'Twist'; fragmentizer aluminium scrap (from automobile shredder) covered by ISRI code word 'Twitch'	7.5	E-8
76020090	---- Other waste and scrap	7.5	E-8
<b>760310</b>	<b>POWDER, NON-LAMELLAR</b>		
76031010	---- Aluminium powder for thermit process	7.5	E-8
76031090	---- Other	7.5	E-8
<b>760320</b>	<b>POWDER, FLKS LAMELLAR</b>		
76032000	-- Powders of lamellar structure; flakes	7.5	E-8
<b>760410</b>	<b>NOT ALLOYED</b>		
76041010	---- Wire rods	7.5	E-8
76041020	---- Bars and rods, other than wire rods	7.5	E-8
76041031	--- Profiles : ---- Hollow	7.5	E-8
76041039	--- Profiles : ---- Other	7.5	E-8
<b>760421</b>	<b>ALLOY HOLLOW</b>		
76042100	- Of aluminium alloys : --- Hollow profiles	7.5	E-8
<b>760429</b>	<b>ALLOY NONHOLLOW</b>		
76042910	---- Hard drawn bare aluminium conductors steel re-inforced	7.5	E-8
76042920	---- Wire rods	7.5	E-8
76042930	---- Bars and rods, other than wire rods	7.5	E-8
76042990	---- Other	7.5	E-8
<b>760511</b>	<b>NONALLOY &gt; 7MM MAX D</b>		
76051100	- Of aluminium, not alloyed : --- Of which the maximum cross-sectional dimension exceeds 7 mm	7.5	E-8
<b>760519</b>	<b>NONALLOY ≤ 7MM MAX D</b>		
76051910	---- Of which the maximum cross-sectional dimension exceeds 6 mm but does not exceed 7 mm	7.5	E-8
76051991	--- Other : ---- Hard drawn bare-solid	7.5	E-8
76051999	--- Other : ---- Other	7.5	E-8
<b>760521</b>	<b>ALLOY &gt; 7MM MAX DIM</b>		
76052100	- Of aluminium alloys : --- Of which the maximum cross-sectional dimension exceeds 7 mm	7.5	E-8
<b>760529</b>	<b>ALLOY ≤ 7MM MAX DIM</b>		
76052910	---- Of which the maximum cross-sectional dimension exceeds 6 mm but does not exceed 7 mm	7.5	E-8
76052990	---- Other	7.5	E-8
<b>760611</b>	<b>NONALLOY, RECTANGULAR</b>		
76061110	---- Electrolytic plates or sheets	7.5	EXC
76061190	---- Other	7.5	EXC
<b>760612</b>	<b>ALLOY, RECTANGULAR</b>		
76061200	- Rectangular (including square) : --- Of aluminium alloys	7.5	E-5
<b>760691</b>	<b>NONALLOY, NT RECTANGULAR</b>		
76069110	---- Circles	7.5	E-8
76069120	---- Electrolytic plates or sheets	7.5	E-8
76069190	---- Other	7.5	E-8
<b>760692</b>	<b>ALLOY NT RECTANGULAR</b>		
76069210	---- Circles	7.5	E-8
76069290	---- Other	7.5	E-8
<b>760711</b>	<b>NO BACK, ROLLED ONLY</b>		
76071110	---- Ordinarily used for tea chest lining	7.5	E-5
76071190	---- Other	7.5	E-5
<b>760719</b>	<b>NO BACK NOT ROLLED</b>		
76071910	---- Ordinarily used for tea chest lining	7.5	E-8
76071991	--- Other : ---- Plain	7.5	E-8
76071992	--- Other : ---- Embossed	7.5	E-8
76071993	--- Other : ---- Perforated or cut-to-shape	7.5	E-8
76071994	--- Other : ---- Coated	7.5	E-8
76071995	--- Other : ---- Printed	7.5	E-8
76071999	--- Other : ---- Other	7.5	E-8
<b>760720</b>	<b>BACKED</b>		
76072010	---- Ordinarily used for tea chest lining	7.5	E-5
76072090	---- Other	7.5	E-5
<b>760810</b>	<b>NONALLOY</b>		
76081000	-- Of aluminium, not alloyed	12.5	E-8
<b>760820</b>	<b>ALLOY</b>		

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
76082000	-- Of aluminium alloys	12.5	E-8
<b>760900</b>	<b>TUBE/PIPE FITTINGS</b>		
76090000	-ALUMINIUM TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES)	12.5	E-8
<b>761010</b>	<b>DOOR, WINDOW, FRAME</b>		
76101000	-- Doors, windows and their frames and thresholds for doors	12.5	E-8
<b>761090</b>	<b>OTHER STRUCTURES</b>		
76109010	---- Structures	12.5	E-8
76109020	---- Parts of structures, not elsewhere specified	12.5	E-8
76109030	---- Aluminium plates , rods, profiles, tubes and the like, prepared for use in structure	12.5	E-8
76109090	---- Other	12.5	E-8
<b>761100</b>	<b>TANKS&gt;300 LITER</b>		
76110000	-ALUMINIUM RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS, FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF A CAPACITY EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT	12.5	E-8
<b>761210</b>	<b>COLLAPSIBLE</b>		
76121010	---- Plain	12.5	E-8
76121020	---- Lacquered	12.5	E-8
76121030	---- Printed	12.5	E-8
76121090	---- Other	12.5	E-8
<b>761290</b>	<b>NONCOLLAPSIBLE</b>		
76129010	---- Plain	12.5	E-8
76129020	---- Lacquered	12.5	E-8
76129030	---- Printed	12.5	E-8
76129090	---- Other	12.5	E-8
<b>761300</b>	<b>F COMPRESS/LIQD GAS</b>		
76130011	--- Low pressure cylinders : ---- Plain	12.5	E-8
76130012	--- Low pressure cylinders : ---- Lacquered	12.5	E-8
76130013	--- Low pressure cylinders : ---- Printed	12.5	E-8
76130019	--- Low pressure cylinders : ---- Other	12.5	E-8
76130021	--- High pressure cylinders : ---- Plain	12.5	E-8
76130022	--- High pressure cylinders : ---- Lacquered	12.5	E-8
76130023	--- High pressure cylinders : ---- Printed	12.5	E-8
76130029	--- High pressure cylinders : ---- Other	12.5	E-8
76130091	--- Other : ---- Plain	12.5	E-8
76130092	--- Other : ---- Lacquered	12.5	E-8
76130093	--- Other : ---- Printed	12.5	E-8
76130099	--- Other : ---- Other	12.5	E-8
<b>761410</b>	<b>WITH STEEL CORE</b>		
76141000	-- With steel core	12.5	E-8
<b>761490</b>	<b>NOT WITH STEEL CORE</b>		
76149000	-- Other	12.5	E-8
<b>761511</b>	<b>POT SCR,SCR/POL PAD</b>		
76151100	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like : --- Pot scourers and scouring or polishing pads, gloves and the like	12.5	E-8
<b>761519</b>	<b>TBLE,KTCN+O HSEHOLD</b>		
76151910	---- Pressure cookers	12.5	E-8
76151920	---- Non-stick utensils	12.5	E-8
76151930	---- Solar collectors and parts thereof	12.5	E-8
76151940	---- Other table and kitchenware	12.5	E-8
76151990	---- Other	12.5	E-8
<b>761520</b>	<b>SANITARY WARE</b>		
76152010	---- Sanitary ware of aluminium and aluminium alloys for indoor use	12.5	E-8
76152020	---- Parts	12.5	E-8
76152090	---- Other	12.5	E-8
<b>761610</b>	<b>NAIL,TACK,SCREW,NUT,E</b>		
76161000	-- Nails, tacks, staples (other than those of heading 8305), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	12.5	E-8
<b>761691</b>	<b>CLTH,GRLL,NET+FENCE</b>		
76169100	- Other : --- Cloth, grill, netting and fencing, of aluminium wire	12.5	E-8
<b>761699</b>	<b>OT ARTCL OF ALUMINM</b>		
76169910	---- Expanded metal of aluminium and aluminium alloys	12.5	E-8
76169920	---- Chains	12.5	E-8
76169930	---- Bobbins	12.5	E-8
76169990	---- Other	12.5	E-8
<b>780110</b>	<b>REFINED, UNWROUGHT</b>		
78011000	-- Refined lead	5	E-5
<b>780191</b>	<b>ANTMNY MAIN O ELEMT</b>		
78019100	- Other : --- Containing by weight antimony as the principal other element	5	E-5
<b>780199</b>	<b>OTHER NONREFINED</b>		
78019910	---- Pig lead	5	E-5
78019920	---- Unrefined lead	5	E-5
78019930	---- Unrefined lead alloys	5	E-5
78019990	---- Other	5	E-5
<b>780200</b>	<b>LEAD WASTE + SCRAP</b>		



HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
78020010	---- Lead scrap, namely the following:scrap lead-soft covered by ISRI code word 'Racks'; mixed hard or soft scrap lead covered by ISRI code word 'Radio'; lead covered copper cable covered by ISRI code word 'Relay'; wheel weights covered by ISRI code word 'Ropes'; mixed common babbitt covered by ISRI code word 'Roses'	5	E-8
78020090	---- Other	5	E-8
<b>780300</b>	<b>BAR,ROD,PROFILE,WRE</b>		
78030011	--- Bars and rods : ---- Hollow bars	5	E-8
78030019	--- Bars and rods : ---- Other	5	E-8
78030021	--- Profiles : ---- Hollow	5	E-8
78030029	--- Profiles : ---- Other	5	E-8
78030030	---- Wire	5	E-8
<b>780411</b>	<b>SHT,STRP,FOIL=&lt;.2MM</b>		
78041110	---- Sheets and strip	5	E-8
78041120	---- Foil	5	E-8
<b>780419</b>	<b>PL,SH,STR,FOIL&gt;.2MM</b>		
78041910	---- Plates	5	E-8
78041990	---- Other	5	E-8
<b>780420</b>	<b>POWDERS AND FLAKES</b>		
78042000	-- Powders and flakes	5	E-8
<b>780500</b>	<b>PIPE,TUBE,FIT THROF</b>		
78050010	---- Tubes and pipes	10	E-8
78050020	---- Tube or pipe fittings	10	E-8
<b>780600</b>	<b>OTH ARTICLE OF LEAD</b>		
78060010	---- Sanitary fixtures	10	E-8
78060020	---- Indian lead seals	10	E-8
78060030	---- Blanks	10	E-8
78060090	---- Other	10	E-8
<b>790111</b>	<b>N AL=&gt;99.99%ZNC WGT</b>		
79011100	- Zinc, not alloyed : --- Containing by weight 99.99% or more of zinc	7.5	E-5
<b>790112</b>	<b>N AL&lt;99.99%ZNC WGHT</b>		
79011200	- Zinc, not alloyed : --- Containing by weight less than 99.99% of zinc	7.5	E-5
<b>790120</b>	<b>ZNC ALLOY,UNWROUGHT</b>		
79012010	---- Mozak or alloys of zinc and aluminium containing not less than 94% by weight of zinc	7.5	E-5
79012090	---- Other	7.5	E-5
<b>790200</b>	<b>ZNC WASTE AND SCRAP</b>		
79020010	---- Zinc scrap, namely the following :old zinc die cast scrap covered by ISRI code word 'Saves'; new zinc die cast scrap covered by ISRI code word 'Scabs'; new plated zinc die cast scrap covered by ISRI code word 'Scope'; zinc die cast automotive grills covered by ISRI code word 'Scoot'; Old scrap zinc covered by ISRI code word 'Score'; New zinc clippings covered by ISRI code word 'Screen'; zinc die cast slabs or pigs covered by ISRI code word 'Sull'; crushed clean sorted fragmentizers die cast scrap, as produced from automobile fragmentizers covered by ISRI code word 'Scribe'; Hot dip galvanizers slab zinc dross (batch process) covered by ISRI code word 'Scrub' (minimum 92% zinc) – free of skimmings; continuous line galvanizing slab zinc top dross covered by ISRI code word 'Seal' (minimum 90% zinc) – free of skimmings; continuous line galvanizing slab zinc bottom dross covered by ISRI code word 'Seam' (minimum 92% zinc) – free of skimmings; prime zinc die cast covered by ISRI code word 'Shelf' (85% zinc) – free from corrosion or oxidation	7.5	E-8
79020090	---- Other	7.5	E-8
<b>790310</b>	<b>ZINC DUST</b>		
79031000	-- Zinc dust	7.5	E-8
<b>790390</b>	<b>ZINC POWDERS+FLAKES</b>		
79039000	-- Other	7.5	E-8
<b>790400</b>	<b>BAR,ROD,PROFILE,WRE</b>		
79040011	--- Bars and rods : ---- Hollow bars	7.5	E-8
79040012	--- Bars and rods : ---- Rods, including wire rods	7.5	E-8
79040019	--- Bars and rods : ---- Other	7.5	E-8
79040021	--- Profiles : ---- Hollow	7.5	E-8
79040022	--- Profiles : ---- Angles, shapes and sections	7.5	E-8
79040029	--- Profiles : ---- Other	7.5	E-8
79040030	---- Wire	7.5	E-8
<b>790500</b>	<b>PLT,SHEET,STRP,FOIL</b>		
79050010	---- Calots	7.5	E-8
79050020	---- Plates	7.5	E-8
79050030	---- Sheets, strip and circles	7.5	E-8
79050040	---- Foil	7.5	E-8
<b>790600</b>	<b>TUBE,PIPE,TBE/P FIT</b>		
79060010	---- Tubes and pipes	12.5	E-8
79060020	---- Tube or pipe fittings	12.5	E-8
<b>790700</b>	<b>OTH ARTICAL OF ZINC</b>		
79070010	---- Sanitary fixtures	12.5	E-8
79070090	Other	12.5	E-8
<b>800110</b>	<b>NOT ALLOYED</b>		
80011010	---- Blocks	7.5	E-8
80011090	---- Ingots, pigs, slabs and other primary forms of tin	7.5	E-8
<b>800120</b>	<b>ALLOYS</b>		
80012000	-- Tin alloys	7.5	E-8

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
<b>800200</b>	<b>WASTE AND SCRAP</b>		
80020010	---- Tin scrap, namely the following :block tin covered by ISRI code word 'Ranch'; high tin base babbitt covered by ISRI code word 'Raves'; pewter covered by ISRI code word 'Ranks'	7.5	E-8
80020090	---- Other	7.5	E-8
<b>800300</b>	<b>BAR,ROD,PROFILE,WRE</b>		
80030010	---- Hollow bars	7.5	E-8
80030020	---- Bars, other than hollow bars; rods	7.5	E-8
80030030	---- Profiles	7.5	E-8
80030040	---- Wire	7.5	E-8
<b>800400</b>	<b>PLT,SHEET,STRP&gt;.2MM</b>		
80040010	---- Electrolytic plates and sheets	7.5	E-8
80040090	---- Other	7.5	E-8
<b>800500</b>	<b>FOIL=&lt;.2MM;PWD+FLKE</b>		
80050000	-TIN FOIL (WHETHER OR NOT PRINTED OR BACKED WITH PAPER, PAPERBOARD, PLASTICS OR SIMILAR BACKING MATERIALS), OF A THICKNESS (EXCLUDING ANY BACKING) NOT EXCEEDING 0.2 MM; TIN POWDERS AND FLAKES	7.5	E-8
<b>800600</b>	<b>TUBE,PIPE,TBE+P FIT</b>		
80060010	---- Tubes and pipes	12.5	E-8
80060020	---- Tube or pipe fittings	12.5	E-8
<b>800700</b>	<b>OTHER 8007</b>		
80070010	---- Blanks	12.5	E-8
80070090	---- Other	12.5	E-8
<b>810110</b>	<b>TUNGSTEN POWDERS</b>		
81011000	-- Powders	7.5	E-8
<b>810194</b>	<b>TUNGSTEN, UNWROUGHT, OBTAINED SIMPLY BY SINTERING</b>		
81019400	- Other : --- Unwrought tungsten, including bars and rods obtained simply by sintering	7.5	E-8
<b>810195</b>	<b>TUNGSTN BRS, RDS (EXC SINTRD),PROFL PLT SHT STP F</b>		
81019510	---- Hollow bars and rods	7.5	E-8
81019590	---- Other	7.5	E-8
<b>810196</b>	<b>TUNGSTEN WIRE</b>		
81019600	- Other : --- Wire	7.5	E-8
<b>810197</b>	<b>TUNGSTEN WASTE AND SCRAP</b>		
81019700	- Other : --- Waste and scrap	7.5	E-8
<b>810199</b>	<b>OTHER 8101</b>		
81019910	---- Tungsten filament	10	E-8
81019990	---- Other	10	E-8
<b>810210</b>	<b>MOLYBDENUM POWDERS</b>		
81021000	-- Powders	7.5	E-8
<b>810294</b>	<b>MOLYBDENUM, UNWROUGHT, OBTAIN BY SIMPLY SINTERING</b>		
81029400	- Other : --- Unwrought molybdenum, including bars and rods obtained simply by sintering	7.5	E-8
<b>810295</b>	<b>MOLYBDM BRS, RDS EXC SINTRED, PROFL PLT SHT STP F</b>		
81029510	---- Hollow bars	7.5	E-8
81029590	---- Other	7.5	E-8
<b>810296</b>	<b>MOLYBDENUM WIRE</b>		
81029600	- Other : --- Wire	7.5	E-8
<b>810297</b>	<b>MOLYBDENUM WASTE AND SCRAP</b>		
81029700	- Other : --- Waste and scrap	7.5	E-8
<b>810299</b>	<b>OTHER 8102</b>		
81029900	- Other : --- Other	7.5	E-8
<b>810320</b>	<b>UNWROUGHT TANTALUM (BARS&amp;RODS OBT BY SINTER.); PW</b>		
81032010	---- Hollow bars	7.5	E-8
81032090	---- Other	7.5	E-8
<b>810330</b>	<b>TANTALUM WASTE AND SCRAP</b>		
81033000	-- Waste and scrap	7.5	E-8
<b>810390</b>	<b>OTHER 8103</b>		
81039000	-- Other	7.5	E-8
<b>810411</b>	<b>UNWRGT=&gt;99.8%MAGNSM</b>		
81041100	- Unwrought magnesium : --- Containing at least 99.8% by weight of magnesium	7.5	E-8
<b>810419</b>	<b>OTHER UNWROUGHT</b>		
81041900	- Unwrought magnesium : --- Other	7.5	E-8
<b>810420</b>	<b>WASTE AND SCRAP</b>		
81042010	---- Magnesium scrap, namely the following :magnesium clips covered by ISRI code word 'Wafer'; magnesium scrap covered by ISRI code word 'Walnut'; magnesium engraver plates covered by ISRI code word 'Wine'; magnesium dock boards covered by ISRI code word 'Wood'; magnesium turnings covered by ISRI code word 'World'	7.5	E-8
81042090	---- Other	7.5	E-8
<b>810430</b>	<b>RASPG,ET,GRDE TO SZ</b>		
81043010	---- Rasplings, turnings and granules, graded according to size	7.5	E-8
81043020	---- Powders	7.5	E-8
<b>810490</b>	<b>OTHER 8104</b>		
81049010	---- Other magnesium and magnesium base alloys, wrought	7.5	E-8
81049020	---- Flakes	7.5	E-8
81049030	---- Wire	7.5	E-8
81049090	---- Other	10	E-8
<b>810520</b>	<b>COBALT, UNWROUGHT, PWDRS, MATTES ETC</b>		
81052010	---- Cobalt mattes and other intermediate products of cobalt	7.5	E-8

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
81052020	---- Cobalt unwrought	7.5	E-8
81052030	---- Powders	7.5	E-8
<b>810530</b>	<b>COBALT WASTE AND SCRAP</b>		
81053000	-- Waste and scrap	7.5	E-8
<b>810590</b>	<b>OTHER 8105</b>		
81059000	-- Other	10	E-8
<b>810600</b>	<b>BISMUTH+ART;WST+SCR</b>		
81060010	---- Bismuth, unwrought	7.5	E-8
81060020	---- Waste and scrap of bismuth and bismuth alloys	7.5	E-8
81060030	---- Bismuth, wrought	7.5	E-8
81060090	---- Other	7.5	E-8
<b>810720</b>	<b>UNWROUGHT CADMIUM, POWDERS</b>		
81072000	-- Unwrought cadmium; powders	7.5	E-8
<b>810730</b>	<b>Waste and scrap of cadmium</b>		
81073000	-- Waste and scrap	7.5	E-8
<b>810790</b>	<b>OTHER 8107</b>		
81079010	---- Cadmium, wrought	7.5	E-8
81079090	---- Other	10	E-8
<b>810820</b>	<b>UNWROUGHT TITANIUM; POWDERS</b>		
81082000	-- Unwrought titanium; powders	7.5	E-8
<b>810830</b>	<b>TITANIUM WASTE AND SCRAP</b>		
81083000	-- Waste and scrap	7.5	E-8
<b>810890</b>	<b>OTHER 8108</b>		
81089010	---- Titanium, wrought	7.5	E-8
81089090	---- Other	10	E-8
<b>810920</b>	<b>UNWROUGHT ZIRCONIUM; POWDERS</b>		
81092000	-- Unwrought zirconium; powders	7.5	E-8
<b>810930</b>	<b>ZIRCONIUM WASTE AND SCRAP</b>		
81093000	-- Waste and scrap	7.5	E-8
<b>810990</b>	<b>OTHER 8109</b>		
81099000	-- Other	7.5	E-8
<b>811010</b>	<b>UNWROUGHT ANTIMONY; POWDERS</b>		
81101000	-- Unwrought antimony; powders	7.5	E-8
<b>811020</b>	<b>Waste and scrap of antimony</b>		
81102000	-- Waste and scrap	7.5	E-8
<b>811090</b>	<b>ANTIMONY AND ARTCLS THEREOF, NESOI</b>		
81109000	-- Other	7.5	E-8
<b>811100</b>	<b>MANGNESE+ART;WST+SC</b>		
81110010	---- Unwrought manganese and manganese base alloys	7.5	E-8
81110020	---- Waste and scrap of manganese base alloys	7.5	E-8
81110030	---- Wrought manganese	7.5	E-8
81110090	---- Other	7.5	E-8
<b>811212</b>	<b>Beryllium unwrought; powders</b>		
81121200	- Beryllium : --- Unwrought; powders	7.5	E-8
<b>811213</b>	<b>BERYLLIUM WASTE AND SCRAP</b>		
81121300	- Beryllium : --- Waste and scrap	7.5	E-8
<b>811219</b>	<b>O BERYLLIUM+ARTICLE</b>		
81121900	- Beryllium : --- Other	7.5	E-8
<b>811221</b>	<b>UNWROUGHT CHROMIUM; POWDERS</b>		
81122100	- Chromium : --- Unwrought; powders	7.5	E-8
<b>811222</b>	<b>CHROMIUM WASTE AND SCRAP</b>		
81122200	- Chromium : --- Waste and scrap	7.5	E-8
<b>811229</b>	<b>CHROMIUM AND ARTICLES THEREOF, NESOI</b>		
81122900	- Chromium : --- Other	7.5	E-8
<b>811230</b>	<b>GERMANIUM+ART;WST+S</b>		
81123010	---- Unwrought	7.5	E-8
81123020	---- Waste and scrap	7.5	E-8
81123030	---- Wrought	7.5	E-8
81123090	---- Other	7.5	E-8
<b>811240</b>	<b>VANADIUM+ART;WST+SC</b>		
81124010	---- Unwrought	7.5	E-8
81124020	---- Waste and scrap	7.5	E-8
81124030	---- Wrought	7.5	E-8
81124090	---- Other	7.5	E-8
<b>811251</b>	<b>UNWROUGHT THALLIUM; POWDERS</b>		
81125100	- Thallium : --- Unwrought; powders	7.5	E-8
<b>811252</b>	<b>Waste and scrap of thallium</b>		
81125200	- Thallium : --- Waste and scrap	7.5	E-8
<b>811259</b>	<b>Other articles of thallium</b>		
81125900	- Thallium : --- Other	7.5	E-8
<b>811292</b>	<b>GA, HF, INDIUM, NIOBIUM, RHENIUM &amp; ARTI,WAST/SCRIP</b>		
81129200	- Other : --- Unwrought; waste and scrap; powders	7.5	E-8
<b>811299</b>	<b>OTHER 8112</b>		
81129900	- Other : --- Other	7.5	E-8
<b>811300</b>	<b>CERMET+ART;WST+SCRIP</b>		
81130010	---- Unwrought cermets	12.5	E-8
81130020	---- Waste and scrap of cermets	12.5	E-8
81130030	---- Articles of cermets	12.5	E-8
81130090	---- Other	12.5	E-8
<b>820110</b>	<b>SPADES, SHOVELS, PART</b>		
82011000	-- Spades and shovels	12.5	E-8
<b>820120</b>	<b>FORKS AND PARTS</b>		

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
82012000	-- Forks	12.5	E-8
<b>820130</b>	<b>MATTCK,PICK,HOE,RKE</b>		
82013000	-- Mattocks, picks, hoes and rakes	12.5	E-8
<b>820140</b>	<b>AXES,BILL HOOKS,ETC</b>		
82014000	-- Axes, bill hooks and similar hewing tools	12.5	E-8
<b>820150</b>	<b>ONE-HANDED SECATEUR</b>		
82015000	-- Secateurs and similar one-handed pruners and shears (including poultry shears)	12.5	E-8
<b>820160</b>	<b>HDGE SHRS,2-HND SHR</b>		
82016000	-- Hedge shears, two-handed pruning shears and similar two-handed shears	12.5	E-8
<b>820190</b>	<b>OTHER 8201</b>		
82019000	-- Other hand tools of a kind used in agriculture,horticulture or	12.5	E-8
<b>820210</b>	<b>HANDSW+PTS,N BLADES</b>		
82021010	----Metal working hand saws	12.5	E-8
82021020	----Wood working and similar hand saws	12.5	E-8
82021090	----Other	12.5	E-8
<b>820220</b>	<b>BNSW BLADE+B MT PT</b>		
82022000	-- Band saw blades	12.5	E-8
<b>820231</b>	<b>CIR SW BL,STL WK PT</b>		
82023100	- Circular saw blades (including slitting or slotting saw blades): --- With working part of steel	12.5	E-8
<b>820239</b>	<b>CIR SW BL,N ST WK P</b>		
82023900	- Circular saw blades (including slitting or slotting saw blades): --- Other, including parts	12.5	E-8
<b>820240</b>	<b>CHAIN SAW BLADES</b>		
82024000	-- Chain saw blades	12.5	E-8
<b>820291</b>	<b>STRGHT S BL F WK MT</b>		
82029110	----Machine operated	12.5	E-8
82029120	----Hand operated	12.5	E-8
<b>820299</b>	<b>OTHER 8202</b>		
82029910	----Hacksaw frames	12.5	E-8
82029990	----Other	12.5	E-8
<b>820310</b>	<b>FILE,RASP+SIM TOOLS</b>		
82031000	-- Files, rasps and similar tools	12.5	E-8
<b>820320</b>	<b>PLIER,PINCER,TWZ,ET</b>		
82032000	-- Pliers (including cutting pliers), pincers, tweezers and similar tools	12.5	E-8
<b>820330</b>	<b>MET-CUTT SHEARS,ETC</b>		
82033000	-- Metal cutting shears and similar tools	12.5	E-8
<b>820340</b>	<b>PPE CUT,BOLT CUT,ET</b>		
82034010	----Perforating punches and pipe cutters	12.5	E-8
82034090	----Other	12.5	E-8
<b>820411</b>	<b>HAND-OPERAT,N-ADJST</b>		
82041110	----Spanners	12.5	E-8
82041120	----Wrenches	12.5	E-8
<b>820412</b>	<b>HAND-OPERAT,ADJSTBL</b>		
82041210	----Spanners	12.5	E-8
82041220	----Wrenches	12.5	E-8
<b>820420</b>	<b>SCKT,W/WO HND,DR,EX</b>		
82042000	-- Interchangeable spanner sockets, with or without handles	12.5	E-8
<b>820510</b>	<b>DRILL/THREAD/TAPPNG</b>		
82051000	-- Drilling, threading or tapping tools	12.5	E-8
<b>820520</b>	<b>HAMMER+SLDGE HAMMER</b>		
82052000	-- Hammers and sledge hammers	12.5	E-8
<b>820530</b>	<b>PLNE,CHSL,ET F WDWK</b>		
82053000	-- Planes, chisels, gouges and similar cutting tools for working wood	12.5	E-8
<b>820540</b>	<b>SCREWDRIVERS</b>		
82054000	-- Screwdrivers	12.5	E-8
<b>820551</b>	<b>OTHR HOUSEHOLD,HAND</b>		
82055110	----Can or cork openers	12.5	E-8
82055190	----Other	12.5	E-8
<b>820559</b>	<b>OTHER HANDTOOLS</b>		
82055910	----Grease guns (excluding compressed air type)	12.5	E-8
82055920	----Metal working hand tools	12.5	E-8
82055930	----Hand tools for specified uses, such as watch making tools, goldsmith tools	12.5	E-8
82055990	----Other	12.5	E-8
<b>820560</b>	<b>BLW+O S-CONTN TORCH</b>		
82056000	-- Blow lamps	12.5	E-8
<b>820570</b>	<b>VICES,CLAMPS,ETC</b>		
82057000	-- Vices, clamps and the like	12.5	E-8
<b>820580</b>	<b>ANVL;H/P-OP GRD WHL</b>		
82058010	----Anvils and portable forges	12.5	E-8
82058020	----Grinding wheels with frame, hand-or pedal-operated	12.5	E-8
<b>820590</b>	<b>SETS OF 2/&gt;HANDTOOL</b>		
82059000	-- Sets of articles of two or more of the foregoing sub-headings	12.5	E-8
<b>820600</b>	<b>TL,2/&gt;OF8202-05,RTL</b>		
82060010	----Garage tools in sets	12.5	E-8
82060090	----Other	12.5	E-8
<b>820713</b>	<b>DRLL/BOR,WK PT CERM</b>		
82071300	- Rock drilling or earth boring tools : --- With working part of cermets	12.5	E-8
<b>820719</b>	<b>O RCK DRLL/ERTH BOR</b>		

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
82071900	- Rock drilling or earth boring tools : --- Other, including parts	12.5	E-8
<b>820720</b>	<b>DIES,DRAW/EXTRD MET</b>		
82072000	-- Dies for drawing or extruding metal	12.5	E-8
<b>820730</b>	<b>PRESS/STAMP/PUNCHNG</b>		
82073000	-- Tools for pressing, stamping or punching	12.5	E-5
<b>820740</b>	<b>FOR TAPPNG/THREADNG</b>		
82074010	----Chasers	12.5	E-8
82074090	----Other	12.5	E-8
<b>820750</b>	<b>FOR DRILLING,N ROCK</b>		
82075000	-- Tools for drilling, other than for rock drilling	12.5	E-8
<b>820760</b>	<b>FOR BORING/BROACHNG</b>		
82076010	----Reamers	12.5	E-8
82076090	----Other	12.5	E-8
<b>820770</b>	<b>FOR MILLING</b>		
82077010	----Cutters	12.5	E-8
82077090	----Other	12.5	E-8
<b>820780</b>	<b>F TURNING BASE METL</b>		
82078000	-- Tools for turning	12.5	E-8
<b>820790</b>	<b>OTHER 8207</b>		
82079010	----For metal working hand tools	12.5	E-8
82079020	----For wood working hand tools	12.5	E-8
82079030	----Lathe tools and tool belts	12.5	E-8
82079090	----Other	12.5	E-8
<b>820810</b>	<b>FOR METAL WORKING</b>		
82081000	-- For metal working	12.5	E-8
<b>820820</b>	<b>FOR WOOD WORKING</b>		
82082000	-- For wood working	12.5	E-8
<b>820830</b>	<b>KTCHN APP/FD IND MA</b>		
82083000	-- For kitchen appliances or for machines used by the food industry	12.5	E-8
<b>820840</b>	<b>AGRICLT/FRSTRY MACH</b>		
82084000	-- For agricultural, horticultural or forestry machines	12.5	E-8
<b>820890</b>	<b>OTHER 8208</b>		
82089010	----Knives and cutting blades for paper cutting machines	12.5	E-8
82089020	----Bell skiving knives	12.5	E-8
82089030	----Band knives for splitting machine	12.5	E-8
82089040	----Cutting and clicking dies	12.5	E-8
82089090	----Other	12.5	E-8
<b>820900</b>	<b>PLT,STK,ET,UNMT,CRM</b>		
82090010	----Tungsten carbide tips	12.5	E-8
82090090	----Other	12.5	E-8
<b>821000</b>	<b>H-OP MEC APPL=&lt;10KG</b>		
82100000	-HAND-OPERATED MECHANICAL APPLIANCES, WEIGHING 10 kg. OR LESS, USED IN THE PREPARATION, CONDITIONING OR SERVING OF FOOD OR DRINK	12.5	E-8
<b>821110</b>	<b>SET ASST KNF,N 8208</b>		
82111000	-- Sets of assorted articles	12.5	E-8
<b>821191</b>	<b>TABLE,W FIXED BLADES</b>		
82119100	- Other : --- Table knives having fixed blades	12.5	E-8
<b>821192</b>	<b>FIXED BLADE,N TABLE</b>		
82119200	- Other : --- Other knives having fixed blades	12.5	E-8
<b>821193</b>	<b>NOT W FIXED BLADES</b>		
82119310	----Pocket knives	12.5	E-8
82119390	----Other	12.5	E-8
<b>821194</b>	<b>OTH BLADES F KNIVES</b>		
82119400	- Other : --- Blades	12.5	E-8
<b>821195</b>	<b>HANDL,B MET,NT 8208</b>		
82119500	- Other : --- Handles of base metal	12.5	E-8
<b>821210</b>	<b>RAZORS</b>		
82121010	----Twin type shaving	12.5	E-8
82121090	----Other	12.5	E-8
<b>821220</b>	<b>SAFTY BLDE+BLNK,STR</b>		
82122011	---Safety razor blades : ----Disposable catridge blades	12.5	E-8
82122019	---Safety razor blades : ----Other	12.5	E-8
82122020	----Safety razor blade blanks, in strips	12.5	E-8
<b>821290</b>	<b>PTS F RAZOR,N BLADE</b>		
82129000	-- Other parts	12.5	E-8
<b>821300</b>	<b>SCSSR,TLRS'+SIM SHR</b>		
82130000	-SCISSORS, TAILORS' SHEARS AND SIMILAR SHEARS, AND BLADES THEREFOR	12.5	E-8
<b>821410</b>	<b>PPR KNF,LTRR OPN,ET</b>		
82141010	----Paper knives, letter openers, erasing knives, pencil sharpeners	12.5	E-8
82141090	----Blades	12.5	E-8
<b>821420</b>	<b>MANCR/PDCR ST+INSTR</b>		
82142010	----Nail cutters	12.5	E-8
82142090	----Other	12.5	E-8
<b>821490</b>	<b>OTHER 8214</b>		
82149010	----Handles of cutlery of base metal	12.5	E-8
82149090	----Other	12.5	E-8
<b>821510</b>	<b>ST ASSD=&gt;1 PR MT PL</b>		
82151000	-- Sets of assorted articles containing at least one article plated with precious metal	12.5	E-8
<b>821520</b>	<b>O ST ASSTD,N PR MET</b>		

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
82152000	-- Other sets of assorted articles	12.5	E-8
<b>821591</b>	<b>SPN,FRK,ET,PR MT PL</b>		
82159100	- Other : --- Plated with precious metal	12.5	E-8
<b>821599</b>	<b>OTHER 8215</b>		
82159900	- Other : --- Other	12.5	E-8
<b>830110</b>	<b>PADLOCKS</b>		
83011000	-- Padlocks	12.5	E-8
<b>830120</b>	<b>MOTOR VEHICLE LOCKS</b>		
83012000	-- Locks of a kind used for motor vehicles	12.5	EXC
<b>830130</b>	<b>FURNITURE LOCKS</b>		
83013000	-- Locks of a kind used for furniture	12.5	E-8
<b>830140</b>	<b>LOCKS,N FURN/M VHCL</b>		
83014010	---- Combination locks	12.5	E-8
83014090	---- Other	12.5	E-8
<b>830150</b>	<b>CLASP+FRAME W CLASP</b>		
83015000	-- Clasps and frames with clasps, incorporating locks	12.5	E-8
<b>830160</b>	<b>PARTS OF LOCKS</b>		
83016000	-- Parts	12.5	E-8
<b>830170</b>	<b>KEYS FOR LOCKS</b>		
83017000	-- Keys presented separately	12.5	E-8
<b>830210</b>	<b>HINGES AND PARTS</b>		
83021010	---- Of steel	12.5	E-8
83021020	---- Of brass	12.5	E-8
83021090	---- Other	12.5	E-8
<b>830220</b>	<b>CASTORS AND PARTS</b>		
83022000	-- Castors	12.5	E-8
<b>830230</b>	<b>O MNT,FTT,ET F M VH</b>		
83023010	---- Curve drive stakes	12.5	EXC
83023090	---- Other	12.5	EXC
<b>830241</b>	<b>MNT,FTT,ET F BLDING</b>		
83024110	---- Fittings for doors and windows	12.5	E-8
83024120	---- Tower bolts	12.5	E-8
83024190	---- Other	12.5	E-8
<b>830242</b>	<b>O MNT,FTT,ET F FURN</b>		
83024200	- Other mountings, fittings and similar articles: --- Other, suitable for furniture	12.5	E-8
<b>830249</b>	<b>O MNT,FTT+SIMLR ART</b>		
83024900	- Other mountings, fittings and similar articles: --- Other	12.5	E-8
<b>830250</b>	<b>HAT-RACK,HAT PEG,ET</b>		
83025000	-- Hat-racks, hat-pegs, brackets and similar fixtures	12.5	E-5
<b>830260</b>	<b>AUTOMTC DOOR CLOSER</b>		
83026000	-- Automatic door closers	12.5	E-8
<b>830300</b>	<b>SFE,CSH/DEED BOX,ET</b>		
83030000	-ARMOURED OR REINFORCED SAFES, STRONG-BOXES AND DOORS AND SAFE DEPOSIT LOCKERS FOR STRONG-ROOMS, CASH OR DEED BOXES AND THE LIKE, OF BASE METAL	12.5	E-8
<b>830400</b>	<b>OFFICE+DESK EQUIPMT</b>		
83040000	-FILING, CABINETS, CARD-INDEX CABINETS, PAPER TRAYS, PAPER RESTS, PEN TRAYS, OFFICE-STAMP STANDS AND SIMILAR OFFICE OR DESK EQUIPMENT, OF BASE METAL, OTHER THAN OFFICE FURNITURE OF HEADING 9403	12.5	E-8
<b>830510</b>	<b>FIT F LOOSELEAF BND</b>		
83051000	-- Fittings for loose-leaf binders or files	12.5	E-8
<b>830520</b>	<b>STAPLES IN STRIPS</b>		
83052000	-- Staples in strips	12.5	E-8
<b>830590</b>	<b>OTHER 8305</b>		
83059010	---- Pins (other than those of heading 7317)	12.5	E-8
83059020	---- Clips	12.5	E-8
83059090	---- Other	12.5	E-8
<b>830610</b>	<b>BELLS,GONGS,ETC;PTS</b>		
83061000	-- Bells, gongs and the like	12.5	E-8
<b>830621</b>	<b>STATUET,ET,PR MT PL</b>		
83062110	---- Statuettes	12.5	E-8
83062120	---- Trophies	12.5	E-8
83062190	---- Other	12.5	E-8
<b>830629</b>	<b>STATUET,ET,N PM PLT</b>		
83062910	---- Statuettes	12.5	E-8
83062920	---- Trophies	12.5	E-8
83062990	---- Other	12.5	E-8
<b>830630</b>	<b>PHTO,ET FRME;MIRROR</b>		
83063000	-- Photograph, picture or similar frames; mirrors	12.5	E-8
<b>830710</b>	<b>OF IRON/STEEL</b>		
83071000	-- Of iron or steel	12.5	E-8
<b>830790</b>	<b>NOT IRON/STEEL</b>		
83079000	-- Of other base metal	12.5	E-8
<b>830810</b>	<b>HOOKS,EYES,EYELETS</b>		
83081010	---- Hooks and eyes	12.5	E-8
83081021	--- Eyelets: ---- For footwear	12.5	E-8
83081029	--- Eyelets: ---- Other	12.5	E-8
<b>830820</b>	<b>TUBULR/BIFURCAT RVT</b>		
83082000	-- Tubular or bifurcated rivets	12.5	E-8
<b>830890</b>	<b>OTHER 9308</b>		

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
83089011	--- Buckles: ----- For footwear	12.5	E-8
83089019	--- Buckles: ----- Other	12.5	E-8
83089020	---- Imitation zari spangles	12.5	E-8
83089031	--- Beads and spangles of base metal: ----- For garments, made ups, knitwear, plastic and leather goods	12.5	E-8
83089039	--- Beads and spangles of base metal: ----- Other	12.5	E-8
83089040	---- Fittings for travel requisites and leather goods	12.5	E-8
83089091	--- Other: ----- For garments, made ups, knitwear, plastic and leather goods	12.5	E-8
83089099	--- Other: ----- Other	12.5	E-8
<b>830910</b>	<b>CRWN CORK,INC SL+CP</b>		
83091000	-- Crown corks	12.5	E-8
<b>830990</b>	<b>OTHER 8309</b>		
83099010	---- Pilfer proof caps for packaging, all sorts, with or without washers or other fittings, of cork, rubber, polyethylene or any other material	12.5	E-8
83099020	---- Aluminium caps, seals, capsules and closers	12.5	E-8
83099030	---- Other seals	12.5	E-8
83099090	---- Other	12.5	E-8
<b>831000</b>	<b>SIGN,ETC PLT,N 9405</b>		
83100010	---- Enamel iron signboard	12.5	E-8
83100090	---- Other	12.5	E-8
<b>831110</b>	<b>CT ELCTR F EL A-WLD</b>		
83111000	-- Coated electrodes of base metal, for electric arc-welding	12.5	E-8
<b>831120</b>	<b>CORE WRE F EL A-WLD</b>		
83112000	-- Cored wire of base metal, for electric arc-welding	12.5	E-8
<b>831130</b>	<b>CT RD+COR WRE,SLD,E</b>		
83113010	---- Wire and rods of agglomerated base metal	12.5	E-8
83113090	---- Other	12.5	E-8
<b>831190</b>	<b>OTHER 8311</b>		
83119000	-- Other, including parts	12.5	E-8
<b>840110</b>	<b>NUCLEAR REACTORS</b>		
84011000	-- Nuclear reactors	12.5	E-8
<b>840120</b>	<b>ISOTOPIC SEPARATION</b>		
84012000	-- Machinery and apparatus for isotopic separation, and parts thereof	12.5	E-8
<b>840130</b>	<b>FUEL ELEMENTS</b>		
84013000	-- Fuel elements (cartridges), non-irradiated	12.5	E-8
<b>840140</b>	<b>PARTS</b>		
84014000	-- Parts of nuclear reactors	12.5	E-8
<b>840211</b>	<b>WATERTUBE &gt;45 PER H</b>		
84021100	- Steam or other vapour generating boilers: --- Watertube boilers with a steam production exceeding 45 t per hour	12.5	E-8
<b>840212</b>	<b>WATERTUBE &lt;45 PER H</b>		
84021200	- Steam or other vapour generating boilers: --- Water tube boilers with a steam production not exceeding 45 t per hour	12.5	E-8
<b>840219</b>	<b>VAPOR BOILERS</b>		
84021910	---- Fire tube horizontal (lancashire) boilers	12.5	E-8
84021920	---- Fire tube boilers vertical	12.5	E-8
84021990	---- Other	12.5	E-8
<b>840220</b>	<b>SUPER-HEATED</b>		
84022000	-- Super-heated water boilers	12.5	E-8
<b>840290</b>	<b>PTS F SUP-HEAT BOIL</b>		
84029010	---- Parts of fire tube boilers	12.5	E-5
84029020	---- Parts of watertube boilers	12.5	E-5
84029090	---- Other	12.5	E-5
<b>840310</b>	<b>CENTRAL HEATING</b>		
84031000	-- Boilers	12.5	E-8
<b>840390</b>	<b>CENTRAL HEAT PARTS</b>		
84039000	-- Parts	12.5	E-8
<b>840410</b>	<b>STEAM,WATER,CENTRAL</b>		
84041000	-- Auxiliary plants for use with boilers of heading 8402 or 8403	12.5	E-8
<b>840420</b>	<b>CONDENSERS FOR VAP</b>		
84042000	-- Condensers for steam or other vapour power units	12.5	E-8
<b>840490</b>	<b>PARTS FOR AUX PLANT</b>		
84049000	-- Parts	12.5	E-8
<b>840510</b>	<b>GENERATORS</b>		
84051010	---- Producer gas or water gas generators	12.5	E-8
84051020	---- Acetylene gas generators	12.5	E-8
84051090	---- Other	12.5	E-8
<b>840590</b>	<b>PARTS</b>		
84059000	-- Parts	12.5	E-8
<b>840610</b>	<b>FOR MARINE PROPULSN</b>		
84061000	-- Turbines for marine propulsion	12.5	E-8
<b>840681</b>	<b>OTHER,OVER 40 MW</b>		
84068100	- Other turbines: --- Of an output exceeding 40 MW	12.5	E-8
<b>840682</b>	<b>OTHR,NOT OVER 40 MW</b>		
84068200	- Other turbines: --- Of an output not exceeding 40 MW	12.5	E-8
<b>840690</b>	<b>PARTS</b>		
84069000	-- Parts	12.5	E-8
<b>840710</b>	<b>AIRCRAFT,SPARK-IGN</b>		
84071000	-- Aircraft engines	0	E-8
<b>840721</b>	<b>OUTBOARD,FOR MARINE</b>		
84072100	- Marine propulsion engines: --- Outboard motors	5	E-8

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<b>840729</b>	<b>INBOARD,FOR MARINE</b>		
84072900	- Marine propulsion engines: --- Other	12.5	E-8
<b>840731</b>	<b>SPARK-IGNTN &lt; 50CC</b>		
84073110	---- For motor cycles	12.5	E-8
84073190	---- Other	12.5	E-8
<b>840732</b>	<b>SPARK-IGNTN =&lt;250CC</b>		
84073210	---- For motor cycles	12.5	EXC
84073290	---- Other	12.5	EXC
<b>840733</b>	<b>SPARK-IGNTN &gt;250CC</b>		
84073310	---- For motor cars	12.5	EXC
84073320	---- For motor cycles	12.5	EXC
84073390	---- Other	12.5	EXC
<b>840734</b>	<b>SPARK-IGNTN&gt;1000 CC</b>		
84073410	---- For motor cars	12.5	EXC
84073490	---- Other	12.5	EXC
<b>840790</b>	<b>SPARK-IGNITION,OTHER</b>		
84079010	---- Petrol engines	12.5	E-8
84079020	---- Kerosene engines	12.5	E-8
84079090	---- Other	12.5	E-8
<b>840810</b>	<b>MARINE PISTON</b>		
84081010	---- Outboard engines	12.5	RED
84081091	--- Other : ---- Of a cylinder capacity not exceeding 100 cc	12.5	RED
84081092	--- Other : ---- Of a cylinder capacity exceeding 100 cc but not exceeding 250 cc	12.5	RED
84081093	--- Other : ---- Of a cylinder capacity exceeding 250 cc	12.5	RED
<b>840820</b>	<b>COMPRESSION-IGNTN</b>		
84082010	---- Of cylinder capacity not exceeding 250 cc	12.5	RED
84082020	---- Engines of cylinder capacity exceeding 250 cc	12.5	RED
<b>840890</b>	<b>COMPRESSION-IGNTN,O</b>		
84089010	---- Stationary engines of cylinder capacity exceeding 50 cc	12.5	EXC
84089090	---- Other	12.5	EXC
<b>840910</b>	<b>AIRCRAFT ENGINES</b>		
84091000	-- For aircraft engines	0	E-8
<b>840991</b>	<b>O SPARK-IGNITN PRTS</b>		
84099111	--- Valves, inlet and exhaust, piston, piston rings,piston assemblies : -- --- Valves, inlet and exhaust	12.5	EXC
84099112	--- Valves, inlet and exhaust, piston, piston rings,piston assemblies : -- --- Pistons	12.5	EXC
84099113	--- Valves, inlet and exhaust, piston, piston rings,piston assemblies : -- --- Piston rings	12.5	EXC
84099114	--- Valves, inlet and exhaust, piston, piston rings,piston assemblies : -- --- Piston assemblies	12.5	EXC
84099120	---- Fuel injection equipment excluding injection pumps	12.5	EXC
84099191	--- Other : ---- Of petrol engines for motor vehicles	12.5	EXC
84099192	--- Other : ---- Of other petrol engines	12.5	EXC
84099193	--- Other : ---- Of kerosene engines	12.5	EXC
84099194	--- Other : ---- Of gas engines	12.5	EXC
84099199	--- Other : ---- Other	12.5	EXC
<b>840999</b>	<b>SPARK-IGNITION PRTS</b>		
84099911	--- Valves, inlet and exhaust, piston, piston rings, piston assemblies : - ---- Valve, inlet and exhaust	12.5	RED
84099912	--- Valves, inlet and exhaust, piston, piston rings, piston assemblies : - ---- Pistons	12.5	RED
84099913	--- Valves, inlet and exhaust, piston, piston rings, piston assemblies : - ---- Piston rings	12.5	RED
84099914	--- Valves, inlet and exhaust, piston, piston rings, piston assemblies : - ---- Piston assemblies	12.5	RED
84099920	---- Fuel nozzles	12.5	RED
84099930	---- Fuel injection equipment excluding injection pumps	12.5	RED
84099941	--- Other parts of diesel engine: ---- Of diesel engines for motor	12.5	RED
84099942	--- Other parts of diesel engine: ---- Of outboard engine	12.5	RED
84099949	--- Other parts of diesel engine: ---- Other	12.5	RED
84099990	---- Other	12.5	RED
<b>841011</b>	<b>TURBNE,WHLS=&lt;1000KW</b>		
84101100	- Hydraulic turbines and water wheels : --- Of a power not exceeding 1,000 kW	12.5	E-8
<b>841012</b>	<b>Hydraulic turbines and water wheels of a power&gt;1000 kw but not exceeding 10000 kw</b>		
84101210	---- Of power exceeding 1,000 kW but not exceeding 5,000 kW	12.5	E-8
84101220	---- Of power exceeding 5,000 kW but not exceeding 10,000 kW	12.5	E-8
<b>841013</b>	<b>Hydraulic turbines and water wheels of a power&gt; 10000 kw</b>		
84101310	---- Of power exceeding 10,000 kW but not exceeding 30,000 kW	12.5	E-8
84101320	---- Of power exceeding 30,000 kW but not exceeding 80,000 kW	12.5	E-8
84101390	---- Of power exceeding 80,000 kW	12.5	E-8
<b>841090</b>	<b>PARTS, INC REGULATORS</b>		
84109000	-- Parts, including regulators	12.5	E-8
<b>841111</b>	<b>JET THRUST =&lt; 25 KN</b>		
84111100	- Turbo-jets : --- Of a thrust not exceeding 25kN	12.5	E-8
<b>841112</b>	<b>JET THRUST &gt; 25 KN</b>		
84111200	- Turbo-jets : --- Of a thrust exceeding 25 kN	12.5	RED
<b>841121</b>	<b>PROPELLER =&lt;1100 KW</b>		
84112100	- Turbo-propellers: --- Of a power not exceeding 1,100 kW	12.5	E-8



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<b>841122</b>	<b>PROPELLER &gt; 1100 KW</b>		
84112200	- Turbo-propellers: --- Of a power exceeding 1,100 kW	12.5	E-8
<b>841181</b>	<b>OTHER =&lt; 5000 KW</b>		
84118100	- Other gas turbines: --- Of a power not exceeding 5,000 kW	12.5	E-8
<b>841182</b>	<b>OTHER &gt; 5000 KW</b>		
84118210	---- Of power exceeding 5,000 kW but not exceeding 15,000 kW	12.5	E-8
84118220	---- Of power exceeding 15,000 kW but not exceeding 30,000 kW	12.5	E-8
84118230	---- Of power exceeding 30,000 kW but not exceeding 60,000 kW	12.5	E-8
84118240	---- Of power exceeding 60,000 kW but not exceeding 90,000 kW	12.5	E-8
84118250	---- Of power exceeding 90,000 kW but not exceeding 1,15,000 kW	12.5	E-8
84118260	---- Of power exceeding 1,15,000 kW	12.5	E-8
<b>841191</b>	<b>PARTS, JET, PROPELLER</b>		
84119100	- Parts : --- Of turbo-jets or turbo-propellers	12.5	E-8
<b>841199</b>	<b>PARTS, NOT JET, PROP</b>		
84119900	- Parts : --- Other	12.5	E-8
<b>841210</b>	<b>REACTION, NT TURBJET</b>		
84121000	-- Reaction engines other than turbo-jets	12.5	E-8
<b>841221</b>	<b>HYDRO ENGIN, LIN ACT</b>		
84122100	- Hydraulic power engines and motors: --- Linear acting (cylinders)	12.5	E-8
<b>841229</b>	<b>HYDRO ENG, N LIN ACT</b>		
84122910	---- Hydrojet (hydraulic jet engines)	12.5	E-8
84122990	---- Other	12.5	E-8
<b>841231</b>	<b>PNEUMAT ENG, LIN ACT</b>		
84123100	- Pneumatic power engines and motors: --- Linear acting (cylinders)	12.5	E-8
<b>841239</b>	<b>PNEUMA ENG, N LIN AC</b>		
84123900	- Pneumatic power engines and motors: --- Other	12.5	E-8
<b>841280</b>	<b>OTHER ENGINES, MOTOR</b>		
84128011	--- Steam or other vapour power : ---- Stationary	12.5	E-8
84128019	--- Steam or other vapour power : ---- Other	12.5	E-8
84128020	---- Motors, spring operated excluding clock and watch movements	12.5	E-8
84128030	---- Wind turbine or engine	12.5	E-8
84128090	---- Other	12.5	E-8
<b>841290</b>	<b>ENGINE, MOTOR PART O</b>		
84129010	---- Of steam engines incorporating boilers	12.5	RED
84129020	---- Of other steam engines and other vapour power units not incorporating boilers	12.5	RED
84129030	---- Of hydraulic engines and motors	12.5	RED
84129090	---- Other	12.5	RED
<b>841311</b>	<b>PUMP, FUEL/LUB, GARAG</b>		
84131110	---- Hand pumps	12.5	E-8
84131191	--- Other : ---- Pumps for dispensing fuel	12.5	E-8
84131199	--- Other : ---- Other	12.5	E-8
<b>841319</b>	<b>PUMP+MEASUR DEVICE</b>		
84131910	---- Hand pumps	12.5	E-8
84131990	---- Other	12.5	E-8
<b>841320</b>	<b>HAND PUMP, NO MEASUR</b>		
84132000	-- Hand pumps, other than those of sub-heading 8413 11 or 8413 19	12.5	E-8
<b>841330</b>	<b>COOLING INT COMB EN</b>		
84133010	---- Injection pumps for diesel engines	12.5	EXC
84133020	---- Oil pump	12.5	EXC
84133030	---- Water pump	12.5	EXC
84133090	---- Other	12.5	EXC
<b>841340</b>	<b>CONCRETE PUMPS</b>		
84134000	-- Concrete pumps	12.5	E-8
<b>841350</b>	<b>OTHER RECIPROCATING</b>		
84135010	---- Metering and dosing pumps	12.5	E-8
84135021	--- Primarily designed for handling water : ---- Deep tube well turbine pump	12.5	E-8
84135029	--- Primarily designed for handling water : ---- Other	12.5	E-8
84135090	---- Other	12.5	E-8
<b>841360</b>	<b>O ROTAR DISPLC PUMP</b>		
84136010	---- Gear type pumps	12.5	E-8
84136020	---- Screw type pumps	12.5	E-8
84136090	---- Other	12.5	E-8
<b>841370</b>	<b>O CENTRIFUGAL PUMPS</b>		
84137010	---- Primarily designed to handle water	12.5	EXC
84137091	--- Other : ---- Single and multistage chemical process pumps	12.5	EXC
84137092	--- Other : ---- Horizontal split casing pumps	12.5	EXC
84137093	--- Other : ---- Horizontal self priming pumps	12.5	EXC
84137094	--- Other : ---- Vertical turbine driven pumps	12.5	EXC
84137095	--- Other : ---- Boiler feed pumps	12.5	EXC
84137096	--- Other : ---- Slurry pumps	12.5	EXC
84137097	--- Other : ---- Dredger pumps	12.5	EXC
84137099	--- Other : ---- Other	12.5	EXC
<b>841381</b>	<b>OTHER PUMP LIQUIDS</b>		
84138110	---- Gas pumps	12.5	E-5
84138120	---- Hydraulic ram	12.5	E-5
84138130	---- Axial flow and mixed flow vertical pump designed primarily for handling water	12.5	E-5
84138190	---- Other	12.5	E-5
<b>841382</b>	<b>LIQUID ELEVATORS</b>		
84138200	- Other pumps-liquid elevators: --- Liquid elevators	12.5	E-8

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<b>841391</b>	<b>PRTS OF PUMP LIQUID</b>		
84139110	---- Of reciprocating pumps	12.5	E-8
84139120	---- Of centrifugal pumps	12.5	E-8
84139130	---- Of deep well turbine pumps and of other rotary pumps	12.5	E-8
84139140	---- Of hand pump for handling water	12.5	E-8
84139190	---- Other	12.5	E-8
<b>841392</b>	<b>PART OF LIQUID ELEV</b>		
84139200	- Parts : --- Of liquid elevators	12.5	E-8
<b>841410</b>	<b>VACUUM PUMPS</b>		
84141000	-- Vacuum pumps	12.5	RED
<b>841420</b>	<b>HAND/FOOT AIR PUMPS</b>		
84142010	---- Bicycle pumps	12.5	E-8
84142020	---- Other hand pumps	12.5	E-8
84142090	---- Other	12.5	E-8
<b>841430</b>	<b>COMPRESSOR REFR EQP</b>		
84143000	-- Compressors of a kind used in refrigerating equipment	12.5	EXC
<b>841440</b>	<b>AIR COMPRESSR,TOWNG</b>		
84144010	---- Reciprocating air compressors	12.5	EXC
84144020	---- Centrifugal air compressors	12.5	EXC
84144030	---- Screw air compressors	12.5	EXC
84144090	---- Other	12.5	EXC
<b>841451</b>	<b>ELECTRC FANS=&lt;125 W</b>		
84145110	---- Table fans	12.5	SEN
84145120	---- Ceiling fans	12.5	SEN
84145130	---- Pedestal fans	12.5	SEN
84145140	---- Railway carriage fans	12.5	SEN
84145190	---- Other	12.5	SEN
<b>841459</b>	<b>FANS, OTHER</b>		
84145910	---- Air circulator	12.5	RED
84145920	---- Blowers, portable	12.5	RED
84145930	---- Industrial fans and blowers	12.5	RED
84145990	---- Other	12.5	RED
<b>841460</b>	<b>HOODS SIDE &lt; 120 CM</b>		
84146000	-- Hoods having a maximum horizontal side not exceeding 120 cm	12.5	E-8
<b>841480</b>	<b>OT AIR/GAS PUMP,ETC</b>		
84148011	--- Gas compressors: ----- Of a kind used in air-conditioning equipment	12.5	RED
84148019	--- Gas compressors: ----- Other	12.5	RED
84148020	---- Free-piston generators for gas turbine	12.5	RED
84148030	---- Turbo charger	12.5	RED
84148090	---- Other	12.5	RED
<b>841490</b>	<b>O PTS F COMPRSS,ETC</b>		
84149011	--- Of air or vacuum pumps and compressors: ----- Of gas compressors of a kind used in refrigerating and air conditioning appliances and machinery	12.5	E-8
84149012	--- Of air or vacuum pumps and compressors: ----- Of bicycle pumps	12.5	E-8
84149019	--- Of air or vacuum pumps and compressors: ----- Other	12.5	E-8
84149020	---- Of free piston generators	12.5	E-8
84149030	---- Of electric fans	12.5	E-8
84149040	---- Of Industrial fans, blowers	12.5	E-8
84149090	---- Other	12.5	E-8
<b>841510</b>	<b>AIR CONDITION MACH, WINDOW/ WALL TYPE, SELF CONT</b>		
84151010	---- Split system	12.5	EXC
84151090	---- Other	12.5	EXC
<b>841520</b>	<b>AUTMTV AIR CONDITNR</b>		
84152010	---- For buses	12.5	EXC
84152090	---- Other	12.5	EXC
<b>841581</b>	<b>REFRIGERATR-RELATED</b>		
84158110	---- Split air-conditioner two tonnes and above	12.5	EXC
84158190	---- Other	12.5	EXC
<b>841582</b>	<b>O,INCOR REFRIG UNIT</b>		
84158210	---- Split air-conditioner two tonnes and above	12.5	SEN
84158290	---- Other	12.5	SEN
<b>841583</b>	<b>NOT INCL REFRIG</b>		
84158310	---- Split air-conditioner two tonnes and above	12.5	EXC
84158390	---- Other	12.5	EXC
<b>841590</b>	<b>PARTS</b>		
84159000	-- Parts	12.5	RED
<b>841610</b>	<b>FURNACE LIQUID FUEL</b>		
84161000	-- Furnace burners for liquid fuel	12.5	E-8
<b>841620</b>	<b>FURN PULVERIZ SOLID</b>		
84162000	-- Other furnace burners, including combination burners	12.5	RED
<b>841630</b>	<b>MECH STOKE,GRATE,ET</b>		
84163000	-- Mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances	12.5	E-8
<b>841690</b>	<b>PRTS FURNACE BURNER</b>		
84169000	-- Parts	12.5	RED
<b>841710</b>	<b>HEAT TREAT ORE</b>		
84171000	-- Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	12.5	RED
<b>841720</b>	<b>BAKERY OVEN</b>		
84172000	-- Bakery ovens, including biscuit ovens	12.5	E-8
<b>841780</b>	<b>OT,N ELEC,INDUS/LAB</b>		

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84178010	---- For cement industry	12.5	EXC
84178090	---- Other	12.5	EXC
<b>841790</b>	<b>PARTS FOR 8417</b>		
84179000	-- Parts	12.5	E-8
<b>841810</b>	<b>CMB FRIG/FREEZ,S DR</b>		
84181010	---- Commercial type	12.5	SEN
84181090	---- Other	12.5	SEN
<b>841821</b>	<b>FRIG,HOUSEHLD,COMPR</b>		
84182100	- Refrigerators, household type: --- Compression-type	12.5	E-8
<b>841822</b>	<b>FRG,HOUSEHLD,ABSORP</b>		
84182200	- Refrigerators, household type: --- Absorption -type, electrical	12.5	EXC
<b>841829</b>	<b>OTHR FRIG,HOUSEHOLD</b>		
84182900	- Refrigerators, household type: --- Other	12.5	EXC
<b>841830</b>	<b>FREEZR,CHEST=&lt;800LT</b>		
84183010	---- Commercial type electrical	12.5	EXC
84183090	---- Other	12.5	EXC
<b>841840</b>	<b>FREEZR,UPRIGHT=&lt;900</b>		
84184010	---- Electrical	12.5	EXC
84184090	---- Other	12.5	EXC
<b>841850</b>	<b>FRIG DSPLAY COUNTER</b>		
84185000	-- Other refrigerating or freezing chests, cabinets, display counters, show-cases and similar refrigerating or freezing furniture	12.5	EXC
<b>841861</b>	<b>O COMPRSS HEAT PUMP</b>		
84186100	- Other refrigerating or freezing equipment; heat pumps : --- Compression type units whose condensers are heat exchangers	12.5	EXC
<b>841869</b>	<b>OTH REFRIGER EQUIPM</b>		
84186910	---- Ice making machinery	12.5	EXC
84186920	---- Water cooler	12.5	EXC
84186930	---- Vending machine, other than automatic vending machine	12.5	EXC
84186940	---- Refrigeration equipment or devices specially used in leather industries for manufacturing of leather articles	12.5	EXC
84186950	---- Refrigerated farm tanks, industrial ice cream freezer	12.5	EXC
84186990	---- Other	12.5	EXC
<b>841891</b>	<b>FURNITURE FOR REFRI</b>		
84189100	- Parts: --- Furniture designed to receive refrigerating or freezing equipment	12.5	EXC
<b>841899</b>	<b>OTHER PARTS</b>		
84189900	- Parts: --- Other	12.5	EXC
<b>841911</b>	<b>WTR HEAT,INSTANT GAS</b>		
84191110	---- Domestic type	12.5	E-8
84191190	---- Other	12.5	E-8
<b>841919</b>	<b>OT WTR HEAT NT IN G</b>		
84191910	---- Domestic type	12.5	E-8
84191920	---- Other	12.5	E-8
<b>841920</b>	<b>MED/LAB STERILIZERS</b>		
84192010	---- Auto claves	12.5	E-8
84192090	---- Other	12.5	E-8
<b>841931</b>	<b>DRYERS,AGRICULTURAL</b>		
84193100	- Dryers : --- For agricultural products	12.5	E-8
<b>841932</b>	<b>DRYER,WOOD/PAPER</b>		
84193200	- Dryers : --- For wood, paper pulp, paper or paper, board	12.5	E-8
<b>841939</b>	<b>OTHER DRYERS</b>		
84193900	- Dryers : --- Other	12.5	EXC
<b>841940</b>	<b>DISTILLING/RECTIFIN</b>		
84194010	---- For petroleum refining	12.5	E-8
84194020	---- Other distilling equipment	12.5	E-8
84194090	---- Other	12.5	E-8
<b>841950</b>	<b>HEAT EXCHANGE UNITS</b>		
84195010	---- Shell and tube type	12.5	SEN
84195020	---- Plate type	12.5	SEN
84195030	---- Spiral type	12.5	SEN
84195090	---- Other	12.5	SEN
<b>841960</b>	<b>LIQUEFY AIR/GAS</b>		
84196000	-- Machinery for liquefying air or other gases	12.5	E-8
<b>841981</b>	<b>HEATING FOOD/DRINK</b>		
84198110	---- Friers	12.5	E-8
84198120	---- Other kitchen machines	12.5	E-8
84198190	---- Other	12.5	E-8
<b>841989</b>	<b>Chemical vapor deposition apparatus for semi-conductor production</b>		
84198910	---- Pressure vessels, reactors, columns or towers or chemical storage tanks	12.5	E-0
84198920	---- Glass lined equipment	12.5	E-0
84198930	---- Auto claves other than for cooking or heating food, not elsewhere specified or included	12.5	E-0
84198940	---- Cooling towers and similar plants for direct cooling (without a separating wall) by means of recirculated water	12.5	E-0
84198950	---- Pasteurizers	12.5	E-0
84198960	---- Plant growth chambers and rooms and tissue culture chambers and rooms having temperature, humidity or light control	12.5	E-0

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
84198970	---- Apparatus for rapid heating of semi-conductor devices; apparatus for chemical or physical vapour deposition on semiconductor wafers; apparatus for chemical vapour deposition on LCD substratus	12.5	E-0
84198980	---- Vacuum-vapour plant for deposition of metals	12.5	E-0
84198990	---- Other	12.5	E-0
<b>841990</b>	<b>Parts of Chemical vapor deposition apparatus for semi-conductor production</b>		
84199010	---- Parts of instantaneous or storage water heaters (domestic type)	12.5	E-0
84199090	---- Other	12.5	E-0
<b>842010</b>	<b>CALENDER,ROLLING</b>		
84201000	-- Calendering or other rolling machines	12.5	E-8
<b>842091</b>	<b>CYLINDERS F ROLLING</b>		
84209100	-- Parts : -- Cylinders	12.5	E-8
<b>842099</b>	<b>PARTS FOR 8420</b>		
84209900	-- Parts : -- Other	12.5	E-8
<b>842111</b>	<b>CREAM SEPAR,CENTRFG</b>		
84211100	- Centrifuges, including centrifugal dryers: --- Cream separators	12.5	E-8
<b>842112</b>	<b>CLOTHS-DRYER,CENTRF</b>		
84211200	- Centrifuges, including centrifugal dryers: --- Clothes-dryers	12.5	E-8
<b>842119</b>	<b>Spin dryers for semiconductor wafer processing</b>		
84211910	---- Bowl centrifuges	12.5	E-0
84211920	---- Basket centrifuges	12.5	E-0
84211930	---- Continuous automatic centrifuges	12.5	E-0
84211940	---- Self cleaning centrifuges	12.5	E-0
84211950	---- Decanter centrifuges horizontal bowl	12.5	E-0
84211960	---- Screw conveyor centrifuges	12.5	E-0
84211991	--- Other : ---- For chemical industries	12.5	E-0
84211999	--- Other : ---- Other	12.5	E-0
<b>842121</b>	<b>WATER FILTER/PURIFY</b>		
84212110	---- Ion exchanger plant or apparatus	12.5	RED
84212120	---- Household type filters	12.5	RED
84212190	---- Other	12.5	RED
<b>842122</b>	<b>BEVERAGE FILTERS/P</b>		
84212200	- Filtering or purifying machinery and apparatus for liquids: --- For filtering or purifying beverages other than water	12.5	E-8
<b>842123</b>	<b>OIL/FUEL FILTERS</b>		
84212300	- Filtering or purifying machinery and apparatus for liquids: --- Oil or petrol-filters for internal combustion engines	12.5	EXC
<b>842129</b>	<b>FILTER/PURIFY,OTHER</b>		
84212900	- Filtering or purifying machinery and apparatus for liquids: --- Other	12.5	RED
<b>842131</b>	<b>INTAKE AIR FILTER</b>		
84213100	- Filtering or purifying machinery and apparatus for gases: --- Intake air filters for internal combustion engines	12.5	EXC
<b>842139</b>	<b>OT GAS FILTR/PURIFY</b>		
84213910	---- Air separators to be employed in the processing, smelting or refining of minerals, ores or metals; air strippers	12.5	EXC
84213920	---- Air purifiers or cleaners	12.5	EXC
84213990	---- Other	12.5	EXC
<b>842191</b>	<b>Parts of spin dryers for semiconductor wafer processing</b>		
84219100	- Parts : --- Of centrifuges, including centrifugal dryers	12.5	E-0
<b>842199</b>	<b>PARTS</b>		
84219900	- Parts : --- Other	12.5	E-5
<b>842211</b>	<b>DISHWASHING,HOUSEHO</b>		
84221100	- Dish washing machines : --- Of the household type	12.5	E-8
<b>842219</b>	<b>DISHWASHING,N HOUSE</b>		
84221900	- Dish washing machines : --- Other	12.5	E-8
<b>842220</b>	<b>CLEAN/DRY CONTAINER</b>		
84222000	-- Machinery for cleaning or drying bottles or other containers	12.5	E-8
<b>842230</b>	<b>FILLING,CLOSE BOTTL</b>		
84223000	-- Machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or othercontainers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	5	E-8
<b>842240</b>	<b>O PACKING/WRAPP MAT</b>		
84224000	-- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	5	E-8
<b>842290</b>	<b>PARTS FOR 8422</b>		
84229010	---- Of machinery for cleaning or drying bottles or other containers	12.5	E-8
84229020	---- Of dish washing machines of household type	12.5	E-8
84229090	---- Of other machinery	5	E-8
<b>842310</b>	<b>PERSONAL;HOUSEHOLD</b>		
84231000	-- Personal weighing machines, including baby scales; household scales	12.5	E-8
<b>842320</b>	<b>CONTINUOUS ON CONVE</b>		
84232000	-- Scales for continuous weighing of goods on conveyors	12.5	E-8
<b>842330</b>	<b>CONST-WGHT SCALES</b>		
84233000	-- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	12.5	E-8
<b>842381</b>	<b>OTHER CAPACITY&lt;30KG</b>		
84238110	---- Beam scale	12.5	E-8
84238190	---- Other	12.5	E-8
<b>842382</b>	<b>OTHR &gt;30KG &lt;5000 KG</b>		
84238210	---- Beam scale	12.5	E-8

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84238290	---- Other	12.5	E-8
<b>842389</b>	<b>OTHER CAPAC&gt;5000 KG</b>		
84238900	- Other weighing machinery: --- Other	12.5	E-8
<b>842390</b>	<b>WEIGHTS AND PARTS</b>		
84239010	---- Weighing machine weights of all kinds	12.5	E-8
84239020	---- Parts of weighing machinery	12.5	E-8
<b>842410</b>	<b>FIRE EXTINGUISHERS</b>		
84241000	-- Fire extinguishers, whether or not charged	12.5	E-8
<b>842420</b>	<b>SPRAY GUNS,ETC</b>		
84242000	-- Spray guns and similar appliances	12.5	RED
<b>842430</b>	<b>STEAM/SAND BLAST,ET</b>		
84243000	-- Steam or sand blasting machines and similar jet projecting machines	12.5	E-8
<b>842481</b>	<b>AGRICULT,HORTICULT</b>		
84248100	- Other appliances : --- Agricultural or horticultural	12.5	E-8
<b>842489</b>	<b>Deflesh machines for cleaning and removing contaminants from the metal leads of semiconductor packages prior to the electroplating process</b>		
84248910	---- Painting equipment, including electrostatic phosphating and powder coating equipment	12.5	E-0
84248920	---- Industrial bellows	12.5	E-0
84248990	---- Other	12.5	E-0
<b>842490</b>	<b>Parts of spraying appliances for etching, stripping or cleaning semiconductor wafers</b>		
84249000	-- Parts	12.5	E-0
<b>842511</b>	<b>FOR RAISING VEHICAL</b>		
84251110	---- Hoists	12.5	E-8
84251120	---- Pulley tackle	12.5	E-8
<b>842519</b>	<b>FOR RAISING VEHICAL</b>		
84251910	---- Hoists machine	12.5	E-8
84251920	---- Pulley tackle	12.5	E-8
<b>842520</b>	<b>PIT-HEAD WIND GEAR;</b>		
84252000	-- Pit-head winding gear; winches specially designed for use underground	12.5	E-8
<b>842531</b>	<b>OTH WINCHES,ELECTRC</b>		
84253100	- Other winches; capstans: --- Powered by electric motor	12.5	E-8
<b>842539</b>	<b>OTH WINCHES,N ELECT</b>		
84253900	- Other winches; capstans: --- Other	12.5	RED
<b>842541</b>	<b>GARAGE JACKING SYS</b>		
84254100	- Jacks; hoists of a kind used for raising vehicles : --- Built-in jacking system of a type used in garages	12.5	E-8
<b>842542</b>	<b>JACKS AND HOISTS</b>		
84254200	- Jacks; hoists of a kind used for raising vehicles : --- Other jacks and hoists, hydraulic	12.5	EXC
<b>842549</b>	<b>OTHER JACKS,HOSTS</b>		
84254900	- Jacks; hoists of a kind used for raising vehicles : --- Other	12.5	E-8
<b>842611</b>	<b>OVERHEAD CRANES,FIX</b>		
84261100	- Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers : --- Overhead travelling cranes on fixed support	12.5	E-8
<b>842612</b>	<b>LIFT FRAME ON TIRES</b>		
84261200	- Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers : --- Mobile lifting frames on tyres and straddle carriers	12.5	E-8
<b>842619</b>	<b>OTHER LIFTING</b>		
84261900	- Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers : --- Other	12.5	RED
<b>842620</b>	<b>TOWER CRANES</b>		
84262000	-- Tower cranes	12.5	E-8
<b>842630</b>	<b>JIB CRANES PORT/PED</b>		
84263000	-- Portal or pedestal jib cranes	12.5	RED
<b>842641</b>	<b>O DERRICKS ON TIRES</b>		
84264100	- Other machinery, self-propelled : --- On tyres	12.5	E-8
<b>842649</b>	<b>O DERRICK,NOT TIRES</b>		
84264900	- Other machinery, self-propelled : --- Other	12.5	RED
<b>842691</b>	<b>LIFTING FOR ROAD VE</b>		
84269100	- Other machinery : --- Designed for mounting on road vehicles	12.5	E-8
<b>842699</b>	<b>OTHER LIFTING</b>		
84269910	---- Ropeway and telfers	12.5	E-8
84269990	---- Other	12.5	E-8
<b>842710</b>	<b>WITH ELEC,SELF PROP</b>		
84271000	-- Self-propelled trucks powered by an electric motor	12.5	E-8
<b>842720</b>	<b>OTHR SELF PROPELLED</b>		
84272000	-- Other self-propelled trucks	12.5	RED
<b>842790</b>	<b>OTHER LIFTING TRUCK</b>		
84279000	-- Other trucks	12.5	E-8
<b>842810</b>	<b>ELEVATOR,N CONT ACT</b>		
84281011	--- Lifts : ---- Lifts of a kind used in buildings	12.5	E-8
84281019	--- Lifts : ---- Other	12.5	E-8
84281020	---- Skip hoists	12.5	E-8
<b>842820</b>	<b>PNEUMATIC ELEVATORS</b>		
84282011	--- Conveyors : ---- Belt conveyors	12.5	E-8

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
84282019	--- Conveyors : ---- Other	12.5	E-8
84282020	---- Pneumatic elevators	12.5	E-8
<b>842831</b>	<b>CONT-ACT ELEVATORS</b>		
84283100	- Other continuous-action elevators and conveyors, for goods or materials : --- Specially designed for underground use	12.5	E-8
<b>842832</b>	<b>CONT-ACT ELEVATORS</b>		
84283200	- Other continuous-action elevators and conveyors, for goods or materials : --- Other, bucket type	12.5	E-8
<b>842833</b>	<b>CONT-ACT ELEVATORS</b>		
84283300	- Other continuous-action elevators and conveyors, for goods or materials : --- Other, belt type	12.5	E-5
<b>842839</b>	<b>CONT-ACT ELEVATORS</b>		
84283900	- Other continuous-action elevators and conveyors, for goods or materials : --- Other	12.5	RED
<b>842840</b>	<b>ESCALATORS</b>		
84284000	-- Escalators and moving walkways	12.5	E-8
<b>842850</b>	<b>WAG PUSH, LOCO WAG</b>		
84285010	---- Wagon marshalling equipment	12.5	E-8
84285020	---- Wagon tippers	12.5	E-8
84285090	---- Other	12.5	E-8
<b>842860</b>	<b>TELEFRS, CHAIR LFTS</b>		
84286000	-- Teleferics, chair-lifts, ski-raglines, traction mechanisms for	12.5	E-8
<b>842890</b>	<b>OTHER LIFTING MACHI</b>		
84289010	---- For coal handling	12.5	E-5
84289020	---- For ash handling	12.5	E-5
84289090	---- Other	12.5	E-5
<b>842911</b>	<b>BULL, ANGEL TRACK LA</b>		
84291110	---- Angledozers	12.5	E-8
84291120	---- Bulldozers	12.5	E-8
<b>842919</b>	<b>BULL, ANGLE OTHER</b>		
84291910	---- Angledozers	12.5	E-8
84291920	---- Bulldozers	12.5	E-8
<b>842920</b>	<b>GRADERS, LEVELERS</b>		
84292000	-- Graders and levellers	12.5	E-8
<b>842930</b>	<b>SCRAPERS</b>		
84293000	-- Scrapers	12.5	E-8
<b>842940</b>	<b>TAMPING, ROAD ROLLER</b>		
84294010	---- Road rollers upto 5 tons capacity	12.5	E-8
84294020	---- Road rollers above 5 tons capacity	12.5	E-8
84294030	---- Tamping machines	12.5	E-8
<b>842951</b>	<b>FRONT-END SHOVEL LO</b>		
84295100	- Mechanical shovels, excavators and shovel loaders : --- Front-end shovel loaders	12.5	E-8
<b>842952</b>	<b>MECH SHOVELS 360 D</b>		
84295200	- Mechanical shovels, excavators and shovel loaders : --- Machinery with a 360 degrees revolving superstructure	12.5	E-8
<b>842959</b>	<b>OTHER MECH SHOVELS</b>		
84295900	- Mechanical shovels, excavators and shovel loaders : --- Other	12.5	E-8
<b>843010</b>	<b>PILE-DRIVER, EXTRACT</b>		
84301010	---- Pile-drivers	12.5	E-8
84301020	---- Pile-extractors	12.5	E-8
<b>843020</b>	<b>SNOWPLOWS, BLOWERS</b>		
84302000	-- Snow-ploughs and snow-blowers	12.5	E-8
<b>843031</b>	<b>COAL/ROCK CUTTERS</b>		
84303110	---- Coal cutters	12.5	E-8
84303120	---- Tunneling machinery	12.5	E-8
84303190	---- Other	12.5	E-8
<b>843039</b>	<b>O COAL/ROCK CUTTERS</b>		
84303900	- Coal or rock cutters and tunneling machinery: --- Other	12.5	E-8
<b>843041</b>	<b>O BORE/SINK, S-PROPL</b>		
84304110	---- Tube well drilling and core drilling machinery	12.5	E-8
84304120	---- Petroleum and gas well drilling machinery	12.5	E-8
84304130	---- Rock drilling machinery	12.5	E-8
84304190	---- Other	12.5	E-8
<b>843049</b>	<b>O BORE/SINK, N S-PRP</b>		
84304900	- Other boring or sinking machinery: --- Other	12.5	E-8
<b>843050</b>	<b>O MOVE, GRADE, S-PROP</b>		
84305010	---- Mining machinery (excluding coal mining)	12.5	E-8
84305090	---- Other	12.5	E-8
<b>843061</b>	<b>COMPACTNG, NT S-PROP</b>		
84306100	- Other machinery, not self-propelled: --- Tamping or compacting machinery	12.5	E-8
<b>843069</b>	<b>OTHR MOVING, GRADING</b>		
84306900	- Other machinery, not self-propelled: --- Other	12.5	E-8
<b>843110</b>	<b>PULLEY, TACKLE, ETC</b>		
84311010	---- Of pulley tackle and hoists, other than ship hoists, winches or capstans	12.5	E-8
84311090	---- Other	12.5	E-8
<b>843120</b>	<b>FORK LIFTS, ETC</b>		
84312010	---- Of fork lift trucks	12.5	RED
84312090	---- Other	12.5	RED
<b>843131</b>	<b>ELEVATOR, N CONT ACT</b>		

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
84313100	- Of machinery of heading 8428: --- Of lifts, skip hoists or escalators	12.5	RED
<b>843139</b>	<b>LIFTING,HNDLNG,LOAD</b>		
84313910	---- Of elevators, conveyors and moving equipments	12.5	E-8
84313990	---- Other	12.5	E-8
<b>843141</b>	<b>F DERRICK BUCKET,ET</b>		
84314100	- Of machinery of heading 8426, 8429 or 8430 : --- Buckets, shovels, grabs and grips	12.5	RED
<b>843142</b>	<b>BLADES FOR DOZERS</b>		
84314200	- Of machinery of heading 8426, 8429 or 8430 : --- Bulldozers or angledozer blades	12.5	E-8
<b>843143</b>	<b>BORING,SINKING,OTHR</b>		
84314310	---- Of boring or sinking machinery, self-propelled	12.5	E-8
84314390	---- Other	12.5	E-8
<b>843149</b>	<b>OT FOR DERRICKS,ETC</b>		
84314910	---- Of road rollers, mechanically propelled	12.5	E-5
84314920	---- Of ships derricks and cranes	12.5	E-5
84314930	---- Of other excavating, levelling, tamping or excavating machinery for earth, mineral or ores	12.5	E-5
84314940	---- Of pile driver, snow plough, not self-propelled	12.5	E-5
84314990	---- Other	12.5	E-5
<b>843210</b>	<b>PLOW,SOIL PREP/CULT</b>		
84321010	---- Disc ploughs	12.5	E-8
84321020	---- Other tractor ploughs	12.5	E-8
84321090	---- Other	12.5	E-8
<b>843221</b>	<b>DISC HARROWS</b>		
84322100	- Harrows, scarifiers, cultivators, weeders and hoes : --- Disc harrows	12.5	E-8
<b>843229</b>	<b>HARROWS,NOT DISC</b>		
84322910	---- Rotary hoes	12.5	E-8
84322990	---- Other	12.5	E-8
<b>843230</b>	<b>SEEDERS AND PLANTER</b>		
84323000	-- Seeders, planters and transplanters	12.5	E-8
<b>843240</b>	<b>FERTILIZER DISTRIB</b>		
84324000	-- Manure spreaders and fertiliser distributors	12.5	E-8
<b>843280</b>	<b>OTHER SOIL PREP/CUL</b>		
84328010	---- Lawn or sports ground rollers	12.5	E-8
84328020	---- Rotary tiller	12.5	E-8
84328090	---- Other	12.5	E-8
<b>843290</b>	<b>PARTS 8432</b>		
84329010	---- Parts of agricultural machinery falling within headings 8432 10, 8432 21, 8432 29, 8432 30 and 8432 40	12.5	E-8
84329090	---- Other	12.5	E-8
<b>843311</b>	<b>MOWERS,LAWN,PARK,ET</b>		
84331110	---- Powered with 3 HP or more	12.5	E-8
84331190	---- Other	12.5	E-8
<b>843319</b>	<b>MOWERS,LAWNS,PARKS</b>		
84331910	---- Non-powered mowers, having width of 75 cm or more	12.5	E-8
84331990	---- Other	12.5	E-8
<b>843320</b>	<b>OTHER MOWERS</b>		
84332000	-- Other mowers, including cutter bars for tractor mounting	12.5	E-8
<b>843330</b>	<b>HAYING,NOT MOWING</b>		
84333000	-- Other haymaking machinery	12.5	E-8
<b>843340</b>	<b>STRAW/FODDER BALERS</b>		
84334000	-- Straw or fodder balers, including pick-up balers	12.5	E-8
<b>843351</b>	<b>COMBINE HARVESTER-T</b>		
84335100	- Other harvesting machinery; threshing machinery : --- Combine harvester-threshers	12.5	E-8
<b>843352</b>	<b>THRESHING,N COMBINE</b>		
84335200	- Other harvesting machinery; threshing machinery : --- Other threshing machinery	12.5	E-8
<b>843353</b>	<b>ROOT OR TUBER</b>		
84335300	- Other harvesting machinery; threshing machinery : --- Root or tuber harvesting machines	12.5	E-8
<b>843359</b>	<b>OTHER 843311-843359</b>		
84335900	- Other harvesting machinery; threshing machinery : --- Other	12.5	E-8
<b>843360</b>	<b>CLEANING AGR PRODUC</b>		
84336010	---- Machines for cleaning	12.5	E-8
84336020	---- Machines for sorting or grading	12.5	E-8
<b>843390</b>	<b>PARTS FOR 8433</b>		
84339000	-- Parts	12.5	E-8
<b>843410</b>	<b>MILKING</b>		
84341000	-- Milking machines	12.5	E-8
<b>843420</b>	<b>DAIRY</b>		
84342000	-- Dairy machinery	12.5	E-8
<b>843490</b>	<b>PARTS 843420,843410</b>		
84349010	---- Of milking machinery	12.5	E-8
84349020	---- Of dairy machinery	12.5	E-8
<b>843510</b>	<b>PRESS,CRUSH FRT JUI</b>		
84351000	-- Machinery	12.5	E-8
<b>843590</b>	<b>PARTS FOR 843510</b>		
84359000	-- Parts	12.5	E-8
<b>843610</b>	<b>PREPAR ANIMAL FEEDS</b>		
84361000	-- Machinery for preparing animal feeding stuffs	12.5	E-8

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<b>843621</b>	<b>POULTRY INCUB+BROOD</b>		
84362100	- Poultry-keeping machinery; poultry incubators and brooders : --- Poultry incubators and brooders	12.5	E-8
<b>843629</b>	<b>POULTRY-KEEPING</b>		
84362900	- Poultry-keeping machinery; poultry incubators and brooders : ---	12.5	E-8
<b>843680</b>	<b>OTHER 8436</b>		
84368010	---- Germination plant fitted with mechanical and thermal equipment	12.5	E-8
84368090	---- Other	12.5	E-8
<b>843691</b>	<b>PARTS 843621,843629</b>		
84369100	- Parts : --- Of poultry-keeping machinery or poultry incubators and brooders	12.5	E-8
<b>843699</b>	<b>PARTS 843610,843680</b>		
84369900	- Parts : --- Other	12.5	E-8
<b>843710</b>	<b>SEED,GRAIN,DR LEG V</b>		
84371000	-- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	12.5	E-8
<b>843780</b>	<b>MILLING,WORKING CER</b>		
84378010	---- Flour mill machinery	12.5	E-8
84378020	---- Rice mill machinery	12.5	E-8
84378090	---- Other	12.5	E-8
<b>843790</b>	<b>PARTS OF 8437</b>		
84379010	---- Of flour mill machinery	12.5	E-8
84379020	---- Of rice mill machinery	12.5	E-8
84379090	---- Other	12.5	E-8
<b>843810</b>	<b>BAKERY,MACARONI,SPA</b>		
84381010	---- Bakery machinery	12.5	E-8
84381020	---- Machinery for manufacture of macaroni or spaghetti or similar products	12.5	E-8
<b>843820</b>	<b>CONFECTIONERY,COCOA</b>		
84382000	-- Machinery for the manufacture of confectionery, cocoa or chocolate	12.5	E-8
<b>843830</b>	<b>SUGAR MANUFACTURE</b>		
84383010	---- Sugar cane crushers	12.5	E-8
84383090	---- Other	12.5	E-8
<b>843840</b>	<b>BREWERY MACHINERY</b>		
84384000	-- Brewery machinery	12.5	E-8
<b>843850</b>	<b>MEAT/POULTRY PREPAR</b>		
84385000	-- Machinery for the preparation of meat or poultry	12.5	E-8
<b>843860</b>	<b>FRUIT,NUT,VEG PREP</b>		
84386000	-- Machinery for the preparation of fruits, nuts or vegetables	12.5	E-8
<b>843880</b>	<b>OTHER 8438</b>		
84388010	---- Auxiliary equipment for extrusion cooking plant	12.5	RED
84388020	---- For production of soya milk or other soya products (other than soya oil)	12.5	RED
84388030	---- Diffusing machines (diffusers)	12.5	RED
84388040	---- Tea leaf rolling or cutting machine	12.5	RED
84388090	---- Other	12.5	RED
<b>843890</b>	<b>PARTS FOR 8438</b>		
84389010	---- Of sugar manufacturing machinery	12.5	E-8
84389090	---- Of other machinery	12.5	E-8
<b>843910</b>	<b>PULP FIBROUS CELL M</b>		
84391000	-- Machinery for making pulp of fibrous cellulosic material	12.5	E-8
<b>843920</b>	<b>PAPER/PAPERBOARD</b>		
84392000	-- Machinery for making paper or paperboard	12.5	E-8
<b>843930</b>	<b>FINISHING PAPER/PBRD</b>		
84393010	---- Paper laminating machine	12.5	E-8
84393090	---- Other	12.5	E-8
<b>843991</b>	<b>PARTS 843910</b>		
84399100	- Parts : --- Of machinery for making pulp of fibrous cellulosic material	12.5	E-8
<b>843999</b>	<b>PARTS 843920,843930</b>		
84399900	- Parts : --- Other	12.5	E-8
<b>844010</b>	<b>BOOKBINDING MACHINE</b>		
84401010	---- Wire stitching machinery, single headed	12.5	E-8
84401090	---- Other	12.5	E-8
<b>844090</b>	<b>PARTS FOR 8440</b>		
84409000	-- Parts	12.5	E-8
<b>844110</b>	<b>CUTTING FOR PAPER</b>		
84411010	---- Paper cutting machines, excluding machines with devices such as automatic programme cutting or three knife trimmers	12.5	E-8
84411090	---- Other	12.5	E-8
<b>844120</b>	<b>PAPER BAG,ENVELOPES</b>		
84412000	-- Machines for making bags, sacks or envelopes	12.5	E-8
<b>844130</b>	<b>CART,BOX,CASE,ETC</b>		
84413000	-- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	12.5	E-8
<b>844140</b>	<b>MOLDING ART</b>		
84414000	-- Machines for moulding articles in paper pulp, paper or paperboard	12.5	E-8
<b>844180</b>	<b>OTHER 8441</b>		
84418000	-- Other machinery	12.5	E-8
<b>844190</b>	<b>PART 8441</b>		
84419000	-- Parts	12.5	E-8
<b>844210</b>	<b>PHOTOTYPE,COMPOSING</b>		
84421000	-- Phototype-setting and composing machines	12.5	E-8



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<b>844220</b>	<b>TYPESETTING-RELATED</b>		
84422010	---- Stereo-typing apparatus	12.5	E-8
84422020	---- Type-casting (founding) machines	12.5	E-8
84422030	---- Type-setting machines	12.5	E-8
84422090	---- Other	12.5	E-8
<b>844230</b>	<b>MAKING BLOCKS,PLATE</b>		
84423010	---- Brass rules	12.5	E-8
84423020	---- Chases	12.5	E-8
84423090	---- Other	12.5	E-8
<b>844240</b>	<b>PARTS FOR 8442</b>		
84424000	-- Parts of the foregoing machinery, apparatus or equipment	12.5	E-8
<b>844250</b>	<b>PRINT,TYPE,ETC</b>		
84425010	---- Impressed blocks and matrices, printing blocks, plates and cylinders	12.5	E-8
84425020	---- Lithographic plates	12.5	E-8
84425031	--- Plate, block, cylinder and lithographic stones prepared for printing purposes : ---- Plate, block and cylinder for textile printing machine	12.5	E-8
84425032	--- Plate, block, cylinder and lithographic stones prepared for printing purposes : ---- Printing blocks	12.5	E-8
84425039	--- Plate, block, cylinder and lithographic stones prepared for printing purposes : ---- Other	12.5	E-8
84425040	---- Printing type	12.5	E-8
84425050	---- Highly polished copper sheets for making process blocks	12.5	E-8
84425060	---- Highly polished zinc sheets for making process blocks	12.5	E-8
84425090	---- Other	12.5	E-8
<b>844311</b>	<b>REEL-FED OFFSET</b>		
84431100	- Offset printing machinery : --- Reel fed	12.5	E-8
<b>844312</b>	<b>SHEET-FED, OFFICE</b>		
84431200	- Offset printing machinery : --- Sheet fed, office type (sheet size not exceeding 22 x 36 cm)	12.5	E-8
<b>844319</b>	<b>OTHER OFFSETTING</b>		
84431900	- Offset printing machinery : --- Other	12.5	RED
<b>844321</b>	<b>REEL-FED LETTERPRES</b>		
84432100	- Letterpress printing machinery, excluding flexographic printing : --- Reel fed	12.5	E-8
<b>844329</b>	<b>OTHER LETTERPRESS</b>		
84432900	- Letterpress printing machinery, excluding flexographic printing : --- Other	12.5	E-8
<b>844330</b>	<b>FLEXOGRAPHIC</b>		
84433000	-- Flexographic printing machinery	12.5	E-8
<b>844340</b>	<b>GRAVURE</b>		
84434000	-- Gravure printing machinery	12.5	E-8
<b>844351</b>	<b>INK-JET,NOT OF 8471</b>		
84435100	- Other printing machinery: --- Ink-jet printing machines	12.5	E-8
<b>844359</b>	<b>OT,NOT UNIT OF 8471</b>		
84435910	---- Flat bed printing presses	12.5	RED
84435920	---- Platen printing presses	12.5	RED
84435930	---- Proof presses	12.5	RED
84435941	--- Machinery for printing repetitive word or design or colour : ---- On cotton textile	12.5	RED
84435949	--- Machinery for printing repetitive word or design or colour : ----	12.5	RED
84435990	---- Other	12.5	RED
<b>844360</b>	<b>ANCILLARY TO PRINTG</b>		
84436010	---- Automatic feeders and sheet delivering machine	12.5	E-8
84436020	---- Serial numbering machines	12.5	E-8
84436030	---- Folders, guzmnos perforators and staplers	12.5	E-8
84436090	---- Other	12.5	E-8
<b>844390</b>	<b>PARTS FOR 844360</b>		
84439010	---- Parts of printing presses	10	E-8
84439090	---- Other	12.5	E-8
<b>844400</b>	<b>EXTR,DRAW MMF TEXTL</b>		
84440010	---- Machines for extruding man-made textile materials	10	E-8
84440090	---- Other	10	E-8
<b>844511</b>	<b>CARDING</b>		
84451110	---- Cotton carding machines	10	E-8
84451190	---- Other	10	E-8
<b>844512</b>	<b>COMBING MACHINES</b>		
84451210	---- Cotton combing machines	10	E-8
84451290	---- Other	10	E-8
<b>844513</b>	<b>DRAWING,ROVING</b>		
84451300	- Machines for preparing textile fibres : --- Drawing or roving machines	10	E-8
<b>844519</b>	<b>OTHER FOR TEX MATER</b>		
84451910	---- Cotton processing machines (including cotton ginning machine)	10	E-8
84451920	---- Jute fibre processing machines	10	E-8
84451930	---- Regenerated fibres and synthetic fibres processing machines	10	E-8
84451940	---- Silk processing machines	10	E-8
84451950	---- Wool processing machines	10	E-8
84451960	---- Blowroom machines	10	E-8
84451990	---- Other	10	E-8
<b>844520</b>	<b>SPINNING MACHINES</b>		
84452011	--- Cotton spinning machines : ---- Drawing frames	10	E-8
84452012	--- Cotton spinning machines : ---- Intermediate frames	10	E-8

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84452013	--- Cotton spinning machines : ----- Ring frames	10	E-8
84452014	--- Cotton spinning machines : ----- Roving frames	10	E-8
84452019	--- Cotton spinning machines : ----- Other	10	E-8
84452020	---- Jute fibres spinning machines	10	E-8
84452030	---- Regenerated fibres and synthetic fibres spinning machines	10	E-8
84452040	---- Silk fibres spinning machines	10	E-8
84452050	---- Wool spinning machines	10	E-8
84452090	---- Other	10	E-8
<b>844530</b>	<b>DOUBLING,TWISTING</b>		
84453011	--- Cotton fibre doubling or twisting machines : ----- Doubling frames	10	RED
84453019	--- Cotton fibre doubling or twisting machines : ----- Other	10	RED
84453020	---- Jute fibre doubling or twisting machines	10	RED
84453030	---- Regenerated fibre and synthetic fibre yarn doubling or twisting machines	10	RED
84453040	---- Silk fibre doubling or twisting machines	10	RED
84453050	---- Wool fibre doubling or twisting machines	10	RED
84453090	---- Other fibre doubling or twisting machines	10	RED
<b>844540</b>	<b>WINDING,REELING</b>		
84454010	---- Cotton fibre winding (including weft-winding) or reeling machines, automatic or otherwise	10	E-8
84454020	---- Jute fibre reeling (including weft-winding) machines	10	E-8
84454030	---- Regenerated fibres yarn and synthetic fibres yarn reeling (including weft-winding) machines	10	E-8
84454040	---- Silk fibre reeling (including weft-winding) machines	10	E-8
84454050	---- Wool fibre reeling (including weft-winding) machines	10	E-8
84454090	---- Other	10	E-8
<b>844590</b>	<b>HEAD USE 8446,8447</b>		
84459000	-- Other	10	RED
<b>844610</b>	<b>NOT OVER 30 CM WIDE</b>		
84461011	--- Cotton weaving machines : ----- Automatic, powerloom	10	E-8
84461012	--- Cotton weaving machines : ----- Plain, powerloom	10	E-8
84461019	--- Cotton weaving machines : ----- Other	10	E-8
84461090	---- Other	10	E-8
<b>844621</b>	<b>POWER &gt;30CM,SHUTTLE</b>		
84462110	---- Cotton weaving machines, automatic	10	E-8
84462190	---- Other	10	E-8
<b>844629</b>	<b>OTHER &gt;30CM SHUTTLE</b>		
84462910	---- Cotton weaving machines	10	E-8
84462990	---- Other	10	E-8
<b>844630</b>	<b>&gt;30CM,SHUTTLELESS</b>		
84463011	--- Cotton weaving machines : ----- Automatic, powerloom	10	E-5
84463012	--- Cotton weaving machines : ----- Plain, powerloom	10	E-5
84463019	--- Cotton weaving machines : ----- Other	10	E-5
84463090	---- Other	10	E-5
<b>844711</b>	<b>CIRCULR DIAM &lt;165MM</b>		
84471111	--- Wool knitting machines : ----- Hand knitting machines	10	E-8
84471119	--- Wool knitting machines : ----- Other	10	E-8
84471120	---- Cotton hosiery machines	10	E-8
84471190	---- Other	10	E-8
<b>844712</b>	<b>CIRCULR DIAM&gt;165 MM</b>		
84471211	--- Wool knitting machines : ----- Hand knitting machines	10	RED
84471219	--- Wool knitting machines : ----- Other	10	RED
84471220	---- Cotton hosiery machines	10	RED
84471290	---- Other	10	RED
<b>844720</b>	<b>FLAT;STITCH-BONDING</b>		
84472010	---- Hand knitting machines for wool	10	RED
84472020	---- Other knitting machines for wool	10	RED
84472030	---- Cotton hosiery machines	10	RED
84472090	---- Other	10	RED
<b>844790</b>	<b>OTHER 8447</b>		
84479010	---- Machines for making of tulle and lace	10	E-5
84479020	---- Machines for making embroidery	10	E-5
84479030	---- Other	10	E-5
<b>844811</b>	<b>DOB,JAC;CARD-RELATD</b>		
84481110	---- Jacquards and harness liner cards for cotton textile machinery	10	E-8
84481190	---- Other	10	E-8
<b>844819</b>	<b>FOR (8444 - 8447)</b>		
84481900	- Auxiliary machinery for machines of heading 8444, 8445, 8446 or 8447: --- Other	10	E-8
<b>844820</b>	<b>EXTRUDER PART,ACCES</b>		
84482000	-- Parts and accessories of machines of heading 8444 or of their auxiliary machinery	10	E-8
<b>844831</b>	<b>CARD CLOTHING</b>		
84483100	- Parts and accessories of machines of heading 8445 or of their auxiliary machinery : --- Card clothing	10	E-8
<b>844832</b>	<b>PARTS PREPARE FIBRS</b>		
84483210	---- For cotton processing machines	10	E-8
84483220	---- For jute processing machines	10	E-8
84483230	---- For silk and manmade (regenerated and synthetic fibres processing machines)	10	E-8
84483240	---- For wool processing machines	10	E-8
84483290	---- Other	10	E-8

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
<b>844833</b>	<b>SPINDLES,FLYERS,ETC</b>		
84483310	---- For cotton spinning machines	10	E-8
84483320	---- For jute spinning machines	10	E-8
84483330	---- For silk and man-made (regenerated and synthetic) fibre spinning machines	10	E-8
84483340	---- For wool spinning machines	10	E-8
84483390	---- For other textile fibre spinning machines	10	E-8
<b>844839</b>	<b>PART SPINNING,WINDG</b>		
84483910	---- Combs for cotton textile machinery	10	RED
84483920	---- Gills for gill boxes	10	RED
84483990	---- Other	10	RED
<b>844841</b>	<b>SHUTTLES FOR LOOMS</b>		
84484110	---- Of cotton weaving machinery	10	E-8
84484120	---- Of jute weaving machinery	10	E-8
84484130	---- Of silk and man-made fibres weaving machinery	10	E-8
84484140	---- Of wool weaving machinery	10	E-8
84484150	---- Of other textile fibres weaving machinery	10	E-8
84484160	---- Of auxiliary machinery of heading 8448	10	E-8
84484190	---- Other	10	E-8
<b>844842</b>	<b>LOOM REED,HEALD</b>		
84484210	---- Healds (excluding wire healds) and reeds for cotton machinery	10	E-8
84484220	---- Healds, wire	10	E-8
84484290	---- Other	10	E-8
<b>844849</b>	<b>O PRTS WEAV MACH,ET</b>		
84484910	---- Parts of cotton weaving machinery	10	RED
84484920	---- Parts of jute weaving machinery	10	RED
84484930	---- Parts of silk and man-made fibres weaving machinery	10	RED
84484940	---- Parts of wool weaving machinery	10	RED
84484950	---- Parts of other textile weaving machinery	10	RED
84484990	---- Other	10	RED
<b>844851</b>	<b>FORMING STITCHES</b>		
84485110	---- Of cotton hosiery machine	10	RED
84485120	---- Of wool knitting machines	10	RED
84485130	---- Of machines for tulle, lace	10	RED
84485190	---- Other	10	RED
<b>844859</b>	<b>PART KNITTING,BRAID</b>		
84485900	- Parts and accessories of machines of heading 8447 or of their auxiliary machinery : --- Other	10	RED
<b>844900</b>	<b>NONWOVENS-RELATED</b>		
84490010	---- Machinery for manufacture or finishing of felt in piece or in shapes (including felt hat-making machines and hat making blocks)	10	RED
84490090	---- Other	10	RED
<b>845011</b>	<b>AUTO DRYLINE&lt;=10KG</b>		
84501100	- Machines, each of a dry linen capacity not exceeding 10 kg: --- Fully-automatic machines	12.5	EXC
<b>845012</b>	<b>BLT-IN CENT DRY&lt;10K</b>		
84501200	- Machines, each of a dry linen capacity not exceeding 10 kg: --- Other machines, with built-in centrifugal drier	12.5	E-8
<b>845019</b>	<b>WASH MACH,OT &lt;10 KG</b>		
84501900	- Machines, each of a dry linen capacity not exceeding 10 kg: --- Other	12.5	E-8
<b>845020</b>	<b>DRY LINEN CAP&gt;10 KG</b>		
84502000	-- Machines, each of a dry linen capacity exceeding 10 kg	12.5	E-8
<b>845090</b>	<b>PARTS FOR 8450</b>		
84509010	---- Parts of household type machines	12.5	E-8
84509090	---- Other	12.5	E-8
<b>845110</b>	<b>DRYCLN YARN,FABRC AT</b>		
84511010	---- Dry cleaning machines for cotton textile	10	E-8
84511090	---- Other	10	E-8
<b>845121</b>	<b>DRYR,CAPACITY=&lt;10KG</b>		
84512100	- Drying machines: --- Each of a dry linen capacity not exceeding 10	10	E-8
<b>845129</b>	<b>DRYER,CAPACITY&gt;10KG</b>		
84512900	- Drying machines: --- Other	10	E-8
<b>845130</b>	<b>IRON+PRESS,INC FUSE</b>		
84513010	---- Hand ironing press	10	RED
84513090	---- Other	10	RED
<b>845140</b>	<b>WASH,BLEACH,DYEING</b>		
84514011	--- Bleaching machine : ----- For cotton textile	10	RED
84514019	--- Bleaching machine : ----- Other	10	RED
84514021	--- Dyeing machines: ----- For cotton textile	10	RED
84514029	--- Dyeing machines: ----- For other textile	10	RED
84514091	--- Other : ----- For washing and cleaning for woollen textile	10	RED
84514099	--- Other : ----- Other	10	RED
<b>845150</b>	<b>REEL,UNREEL,FOLD,ET</b>		
84515000	-- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	10	E-8
<b>845180</b>	<b>TEXTILE FINISH,ETC</b>		
84518011	--- Sizing and dressing machines: ----- For cotton textile	10	E-8
84518019	--- Sizing and dressing machines: ----- Other	10	E-8
84518021	--- Finishing machines : ----- For coating or impregnating yarn or	10	E-8
84518022	--- Finishing machines : ----- Other finishing processes for cotton	10	E-8
84518029	--- Finishing machines : ----- Other	10	E-8
84518090	---- Other	10	E-8

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
<b>845190</b>	<b>PTS F WASH/CLEAN,ET</b>		
84519000	-- Parts	10	E-8
<b>845210</b>	<b>HOUSEHOLD TYPE</b>		
84521011	--- Complete, with stand or table: ----- With electronic controls or electric motors	12.5	EXC
84521012	--- Complete, with stand or table: ----- Hand operated	12.5	EXC
84521019	--- Complete, with stand or table: ----- Other	12.5	EXC
84521021	--- Without stand or table (heads): ----- With electronic controls or electric motors	12.5	EXC
84521022	--- Without stand or table (heads): ----- Hand operated	12.5	EXC
84521029	--- Without stand or table (heads): ----- Other	12.5	EXC
<b>845221</b>	<b>N HOUSEHLD,AUT UNIT</b>		
84522110	---- Industrial sewing machines having a motor of 150 watts capacity and above and having a speed of 1,500 stitches per minute or more	10	RED
84522120	---- Other with electronic controls or electric motors	10	RED
84522190	---- Other	10	RED
<b>845229</b>	<b>N HOUSEHLD/AUTOMAT</b>		
84522900	- Other sewing machines: --- Other	10	E-8
<b>845230</b>	<b>SEWING MACH NEEDLES</b>		
84523010	---- For household type sewing machines	12.5	EXC
84523090	---- Other	10	EXC
<b>845240</b>	<b>FURNIT,BASES+COVERS</b>		
84524010	---- Furniture, bases and covers	10	E-8
84524090	---- Parts of furniture, bases and cover for sewing machines	10	E-8
<b>845290</b>	<b>OT PTS F SEW MACHIN</b>		
84529010	---- Of household sewing machines	12.5	E-8
84529090	---- Other	10	E-8
<b>845310</b>	<b>PREPAR/TAN/WORK HDE</b>		
84531000	-- Machinery for preparing, tanning or working hides, skins or leather	12.5	RED
<b>845320</b>	<b>MKE/REPAIR FOOTWEAR</b>		
84532000	-- Machinery for making or repairing footwear	12.5	RED
<b>845380</b>	<b>MKE/REPR ART OF HDE</b>		
84538000	-- Other machinery	12.5	E-8
<b>845390</b>	<b>PTS PREP/MAKE ARTIC</b>		
84539010	---- Of boot and shoe manufacturing machinery	12.5	E-8
84539090	---- Other	12.5	E-8
<b>845410</b>	<b>CONVRT F METALLURGY</b>		
84541000	-- Converters	12.5	E-8
<b>845420</b>	<b>ING MLD+LADL F FNDR</b>		
84542010	---- Ladles	12.5	E-8
84542020	---- Ingot moulds	12.5	E-8
<b>845430</b>	<b>CASTING F METALLRGY</b>		
84543010	---- Die-casting machines	12.5	E-8
84543020	---- Continuous casting machines	12.5	E-8
84543090	---- Other	12.5	E-8
<b>845490</b>	<b>PT F CONVRT,LADL,ET</b>		
84549000	-- Parts	12.5	E-8
<b>845510</b>	<b>METL-ROLL TUBE MILL</b>		
84551000	-- Tube mills	12.5	E-8
<b>845521</b>	<b>HOT/HOT+COLD,N TUBE</b>		
84552110	---- Hot	12.5	E-8
84552120	---- Combination hot and cold	12.5	E-8
<b>845522</b>	<b>CLD ROLL MLL,N TUBE</b>		
84552200	- Other rolling mills: --- Cold	12.5	E-8
<b>845530</b>	<b>ROLL F MET-RLL MILL</b>		
84553000	-- Rolls for rolling mills	12.5	EXC
<b>845590</b>	<b>PT F RLL MLL,N ROLL</b>		
84559000	-- Other parts	12.5	E-8
<b>845610</b>	<b>Machines for working any material by removal of material, by laser or other light or photo beam in the production of semiconductor wafers</b>		
84561000	-- Operated by laser or other light or photon beam processes	12.5	E-0
<b>845620</b>	<b>U-SONIC F REMV MATL</b>		
84562000	-- Operated by ultrasonic processes	12.5	E-8
<b>845630</b>	<b>EL-DSCHRG REMV MAT</b>		
84563000	-- Operated by electro-discharge processes	12.5	E-8
<b>845691</b>	<b>F DRY ETCH ON S-CON</b>		
84569100	- Other : --- For dry-etching patterns on semi-conductor materials	0	E-0
<b>845699</b>	<b>Focused ion beam milling machines to produce or repair masks and reticles for patterns on semiconductor devices</b>		
84569910	---- Electro-chemical machines	12.5	E-0
84569990	---- Other	12.5	E-0
<b>845710</b>	<b>MACH CENTR WORK MET</b>		
84571010	---- Horizontal	12.5	E-5
84571020	---- Vertical	12.5	E-5
<b>845720</b>	<b>UNIT CONST WORK MET</b>		
84572010	---- Unit head boring	12.5	E-8
84572020	---- Unit head drilling	12.5	E-8
84572090	---- Other	12.5	E-8
<b>845730</b>	<b>MLTISTAT TRNS WRK M</b>		
84573010	---- Rotary type	12.5	E-8
84573020	---- In-line type	12.5	E-8

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
84573090	---- Other	12.5	E-8
<b>845811</b>	<b>HORIZ RMV MET,NUM-C</b>		
84581100	- Horizontal lathes : --- Numerically controlled	12.5	E-5
<b>845819</b>	<b>HRZ RMV MET,N NUM-C</b>		
84581911	--- Automatic, single spindle: ----- Horizontal bar, swiss type	12.5	E-8
84581912	--- Automatic, single spindle: ----- Base sliding head type	12.5	E-8
84581913	--- Automatic, single spindle: ----- Horizontal chucking	12.5	E-8
84581919	--- Automatic, single spindle: ----- Other	12.5	E-8
84581990	---- Other	12.5	E-8
<b>845891</b>	<b>N HRZ RMV MET,NUM-C</b>		
84589100	- Other lathes : --- Numerically controlled	12.5	E-8
<b>845899</b>	<b>N HRZ RMV MET,N N-C</b>		
84589910	---- Automatic, multi-spindle bar	12.5	E-8
84589920	---- Automatic, multi-spindle chucking	12.5	E-8
84589931	--- Capstans, turrets, capstan and turret combination, coping,multi tool and production lathes : ----- Capstans lathes	12.5	E-8
84589932	--- Capstans, turrets, capstan and turret combination, coping,multi tool and production lathes : ----- Turrets lathes	12.5	E-8
84589933	--- Capstans, turrets, capstan and turret combination, coping,multi tool and production lathes : ----- Capstan and turret combination lathes	12.5	E-8
84589934	--- Capstans, turrets, capstan and turret combination, coping,multi tool and production lathes : ----- Copying lathes	12.5	E-8
84589935	--- Capstans, turrets, capstan and turret combination, coping,multi tool and production lathes : ----- Multi-tool and production lathes	12.5	E-8
84589941	--- Crankshaft, relieving, wheel and axle lathes : ----- Crankshaft lathes	12.5	E-8
84589942	--- Crankshaft, relieving, wheel and axle lathes : ----- Relieving lathes	12.5	E-8
84589943	--- Crankshaft, relieving, wheel and axle lathes : ----- Wheel and axle lathes	12.5	E-8
84589951	--- Centre lathes: ----- Tool-room type	12.5	E-8
84589959	--- Centre lathes: ----- Other	12.5	E-8
84589990	---- Other	12.5	E-8
<b>845910</b>	<b>WAY-TYP U H RMV MET</b>		
84591000	-- Way-type unit head machines	12.5	E-8
<b>845921</b>	<b>DRLL RMV MET,NUM-CN</b>		
84592100	- Other drilling machines : --- Numerically controlled	12.5	RED
<b>845929</b>	<b>DRLL RMV MET,N N-CN</b>		
84592910	---- Bench and pillar	12.5	E-8
84592920	---- Pillar or columns, multi-spindle	12.5	E-8
84592930	---- Radial	12.5	E-8
84592940	---- Deep hole	12.5	E-8
84592950	---- Multi head drilling machines	12.5	E-8
84592990	---- Other	12.5	E-8
<b>845931</b>	<b>BOR-MLL RMV MET,N-C</b>		
84593100	- Other boring-milling machines: --- Numerically controlled	12.5	RED
<b>845939</b>	<b>BR-ML RMV MET,N N-C</b>		
84593910	---- Vertical turning or boring	12.5	E-8
84593990	---- Other	12.5	E-8
<b>845940</b>	<b>OT BORE F REMV METL</b>		
84594010	---- Jig boring machines horizontal	12.5	RED
84594020	---- Fine boring machines, horizontal	12.5	RED
84594030	---- Fine boring machines, vertical	12.5	RED
84594090	---- Other	12.5	RED
<b>845951</b>	<b>ML KNEE RMV MET,N-C</b>		
84595110	---- Horizontal	12.5	E-8
84595120	---- Vertical	12.5	E-8
84595130	---- Universal	12.5	E-8
84595190	---- Other	12.5	E-8
<b>845959</b>	<b>ML KNE RM MET,N N-C</b>		
84595910	---- Horizontal	12.5	E-8
84595920	---- Vertical	12.5	E-8
84595930	---- Universal	12.5	E-8
84595940	---- Ram type	12.5	E-8
84595950	---- Die-sinking or pantograph	12.5	E-8
84595990	---- Other	12.5	E-8
<b>845961</b>	<b>ML N KNE RM MET,N-C</b>		
84596110	---- Piano milling	12.5	RED
84596190	---- Other	12.5	RED
<b>845969</b>	<b>ML N KN R MET,N N-C</b>		
84596910	---- Bed type, horizontal	12.5	RED
84596920	---- Bed type, vertical	12.5	RED
84596930	---- Piano milling, single column	12.5	RED
84596940	---- Piano milling, double column	12.5	RED
84596990	---- Other	12.5	RED
<b>845970</b>	<b>THREAD/TAP RMV METL</b>		
84597010	---- Threading machines	12.5	E-8
84597020	---- Tapping machines	12.5	E-8
<b>846011</b>	<b>FLAT-SURF GRIND,N-C</b>		
84601100	- 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	12.5	E-8
<b>846019</b>	<b>FLT-SURF GRND,N N-C</b>		

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
84601900	- 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: --- Other	12.5	E-8
<b>846021</b>	<b>GRND N FLT-SURF,N-C</b>		
84602100	- Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm: --- Numerically	12.5	E-8
<b>846029</b>	<b>GRND N FLT-SF,N N-C</b>		
84602910	---- Cylindrical grinders	12.5	E-8
84602920	---- Internal grinders	12.5	E-8
84602930	---- Centreless grinders	12.5	E-8
84602940	---- Profile grinders	12.5	E-8
84602990	---- Other	12.5	E-8
<b>846031</b>	<b>SHARP TOOL/CUT,NM-C</b>		
84603100	- Sharpening (tool or cutter grinding) machines : --- Numerically controlled	12.5	E-8
<b>846039</b>	<b>SHRP TOOL/CUT,N N-C</b>		
84603910	---- Grinder, tool or cutter	12.5	E-8
84603990	---- Other	12.5	E-8
<b>846040</b>	<b>HONE/LAP REMV METAL</b>		
84604011	--- Honing machines : ---- Vertical, single spindle	12.5	E-8
84604012	--- Honing machines : ---- Vertical, multi-spindle	12.5	E-8
84604013	--- Honing machines : ---- Horizontal	12.5	E-8
84604019	--- Honing machines : ---- Other	12.5	E-8
84604020	---- Lapping machines	12.5	E-8
<b>846090</b>	<b>DEBUR,POLISH MET,ET</b>		
84609010	---- Polishing and buffing machines	12.5	E-8
84609090	---- Other	12.5	E-8
<b>846120</b>	<b>SHPE/SLOT F RMV MET</b>		
84612011	--- Shaping machines : ---- Die and punch shaping machines	12.5	E-8
84612019	--- Shaping machines : ---- Other	12.5	E-8
84612020	---- Slotting machines	12.5	E-8
<b>846130</b>	<b>BROACHING REMV METL</b>		
84613010	---- Vertical	12.5	E-8
84613020	---- Horizontal	12.5	E-8
84613090	---- Other	12.5	E-8
<b>846140</b>	<b>GEAR RELATED</b>		
84614011	--- Gear cutting machines : ---- Bevel gear cutting	12.5	RED
84614012	--- Gear cutting machines : ---- Gear cutting spiral bevel and /or	12.5	RED
84614013	--- Gear cutting machines : ---- Gear slotter or planar formed cutter	12.5	RED
84614014	--- Gear cutting machines : ---- Gear milling formed disc cutter type	12.5	RED
84614019	--- Gear cutting machines : ---- Other	12.5	RED
84614021	--- Gear grinding or gear finishing machines : ---- Single or double wheel disc type gear grinder	12.5	RED
84614022	--- Gear grinding or gear finishing machines : ---- Formed wheel gear grinder	12.5	RED
84614023	--- Gear grinding or gear finishing machines : ---- Gear shaver	12.5	RED
84614024	--- Gear grinding or gear finishing machines : ---- Gear tooth, rounding, chamfering or burring	12.5	RED
84614025	--- Gear grinding or gear finishing machines : ---- Gear shaper, spur and helical	12.5	RED
84614026	--- Gear grinding or gear finishing machines : ---- Gear hobber, spur and helical	12.5	RED
84614029	--- Gear grinding or gear finishing machines : ---- Other	12.5	RED
<b>846150</b>	<b>SAW/CUT-OFF RMV MET</b>		
84615011	--- Sawing machines : ---- Band saw, horizontal	12.5	RED
84615012	--- Sawing machines : ---- Band saw, vertical	12.5	RED
84615013	--- Sawing machines : ---- Circular saw, cold	12.5	RED
84615014	--- Sawing machines : ---- Circular saw, hot	12.5	RED
84615015	--- Sawing machines : ---- Hack saw	12.5	RED
84615019	--- Sawing machines : ---- Other	12.5	RED
84615021	--- Cutting-off machines : ---- Abrasive wheel cutting-off machines	12.5	RED
84615029	--- Cutting-off machines : ---- Other	12.5	RED
<b>846190</b>	<b>OTHER F REMOVE METL</b>		
84619000	-- Other	12.5	E-8
<b>846210</b>	<b>FORGNG/DIE-STAMP</b>		
84621011	--- Hammers : ---- Steam or air, single frame	12.5	E-8
84621012	--- Hammers : ---- Steam or air, double frame	12.5	E-8
84621013	--- Hammers : ---- Headers and upsetters	12.5	E-8
84621014	--- Hammers : ---- Double acting counter blow, air or steam	12.5	E-8
84621019	--- Hammers : ---- Other	12.5	E-8
84621020	---- Forging machines	12.5	E-8
84621030	---- Die stamping machines	12.5	E-8
<b>846221</b>	<b>BENDING,FOLDING</b>		
84622100	- Bending, folding, straightening or flattening machines (including presses): --- Numerically controlled	12.5	RED
<b>846229</b>	<b>BENDING,FOLDING</b>		
84622910	---- Bending and straightening machines	12.5	E-8
84622920	---- Press brakes	12.5	E-8
84622930	---- Other rotary head and ram type	12.5	E-8
84622990	---- Other	12.5	E-8
<b>846231</b>	<b>SHEAR MACH,N COMBND</b>		
84623100	- Shearing machines (including presses), other than combined punching and shearing machines : --- Numerically controlled	12.5	E-8

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
<b>846239</b>	<b>SHEAR MACH,N COMBND</b>		
84623910	---- Plate and sheet shears (guillotine)	12.5	E-8
84623920	---- Bar and angle shearing and cropping	12.5	E-8
84623990	---- Other	12.5	E-8
<b>846241</b>	<b>PUNCH/NOTCH,NUM CON</b>		
84624100	- Punching or notching machines (including presses), including combined punching and shearing machines: --- Numerically controlled	12.5	E-8
<b>846249</b>	<b>PUNCH/NOTCH,N NUM-C</b>		
84624910	---- Punching machines (including turret)	12.5	E-8
84624920	---- Combination of punching, shearing and cropping machines	12.5	E-8
84624930	---- Nibbling machines	12.5	E-8
84624990	---- Other	12.5	E-8
<b>846291</b>	<b>HYDRAULIC PRESSES</b>		
84629110	---- Hydraulic extension	12.5	E-8
84629190	---- Other	12.5	E-8
<b>846299</b>	<b>OTHER 8462</b>		
84629911	--- Pneumatic, inclinable and vertical presses: ---- Pneumatic presses	12.5	E-5
84629912	--- Pneumatic, inclinable and vertical presses: ---- Inclinable presses	12.5	E-5
84629913	--- Pneumatic, inclinable and vertical presses: ---- Vertical gap of frame presses	12.5	E-5
84629914	--- Pneumatic, inclinable and vertical presses: ---- Vertical straight presses	12.5	E-5
84629915	--- Pneumatic, inclinable and vertical presses: ---- Vertical forging presses	12.5	E-5
84629919	--- Pneumatic, inclinable and vertical presses: ---- Other	12.5	E-5
84629920	---- Dieing or lobbing machine presses	12.5	E-5
84629930	---- Transfer and multiple presses	12.5	E-5
84629940	---- Horizontal presses	12.5	E-5
84629950	---- Friction screw presses	12.5	E-5
84629960	---- Knuckle joint presses	12.5	E-5
84629970	---- Coining joint presses	12.5	E-5
84629990	---- Other	12.5	E-5
<b>846310</b>	<b>DRAW-BENCH F BAR,ET</b>		
84631010	---- Wire and metal ribbon drawing machines	12.5	E-8
84631020	---- Other wire making machines	12.5	E-8
84631030	---- Tube drawing machines	12.5	E-8
84631090	---- Other	12.5	E-8
<b>846320</b>	<b>THREAD ROLLING MACH</b>		
84632000	-- Thread rolling machines	12.5	E-8
<b>846330</b>	<b>MACH FOR WORK WIRE</b>		
84633010	---- Wire grill or knitting machine	12.5	E-8
84633020	---- Spring coiling	12.5	E-8
84633030	---- Chain making	12.5	E-8
84633040	---- Nail-making machine	12.5	E-8
<b>846390</b>	<b>O WK MET,W/O RMV MT</b>		
84639010	---- Riveting machines (excluding portable hand operated machine)	12.5	E-8
84639020	---- Strip profiling	12.5	E-8
84639030	---- Seaming machine for example for cans	12.5	E-8
84639090	---- Other	12.5	E-8
<b>846410</b>	<b>Machines for sawing monocrystal semiconductor boules into slices, or wafers into chips</b>		
84641010	---- Granite cutting machines or equipment	12.5	E-0
84641090	---- Other	12.5	E-0
<b>846420</b>	<b>Grinding, polishing and lapping machines for processing of semiconductor wafers</b>		
84642000	-- Grinding or polishing machines	12.5	E-0
<b>846490</b>	<b>Dicing machines for scribing or scoring semiconductor wafers</b>		
84649000	-- Other	12.5	E-0
<b>846510</b>	<b>DIF OPS W/O TL CHNG</b>		
84651000	-- Machines which can carry out different types of machining operations without tool change between such operations	12.5	E-8
<b>846591</b>	<b>SAW MACHINE</b>		
84659100	- Other : --- Sawing machines	12.5	E-8
<b>846592</b>	<b>PLANE,MILL,ETC MACH</b>		
84659200	- Other : --- Planing, milling or moulding (by cutting) machines	12.5	E-8
<b>846593</b>	<b>GRIND,SAND,ETC MACH</b>		
84659300	- Other : --- Grinding, sanding or polishing machines	12.5	E-8
<b>846594</b>	<b>BEND ASSMBLNG MACH</b>		
84659400	- Other : --- Bending or assembling machines	12.5	E-8
<b>846595</b>	<b>DRILL MORTISNG MACH</b>		
84659500	- Other : --- Drilling or morticing machines	12.5	E-8
<b>846596</b>	<b>SPLIT,SLICE,ETC MAC</b>		
84659600	- Other : --- Splitting, slicing or paring machines	12.5	E-8
<b>846599</b>	<b>OTHER MACHINE TOOLS</b>		
84659910	---- Lathes	12.5	E-8
84659990	---- Other	12.5	E-8
<b>846610</b>	<b>TOOL HOLDR+DIEHEADS</b>		
84661010	---- Tool holders	12.5	RED
84661020	---- Self-opening dieheads	12.5	RED
<b>846620</b>	<b>WRK HLDR F MAC TOOL</b>		
84662000	-- Work holders	12.5	E-8
<b>846630</b>	<b>DVIDE HEAD+O ATTACH</b>		

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
84663010	---- Chucks	12.5	E-5
84663020	---- Jigs and fixtures	12.5	E-5
84663090	---- Other	12.5	E-5
<b>846691</b>	<b>Parts of grinding, polishing and lapping machines for processing of semiconductor wafers</b>		
84669100	- Other : --- For machines of heading 8464	12.5	E-0
<b>846692</b>	<b>PTS FOR HEADNG 8465</b>		
84669200	- Other : --- For machines of heading 8465	12.5	E-8
<b>846693</b>	<b>Parts of focused ion beam milling machines to produce or repair masks and reticles for patterns on semiconductor devices</b>		
84669310	---- Parts and accessories of machine tools, for working metals	12.5	E-0
84669390	---- Other	12.5	E-0
<b>846694</b>	<b>PARTS FOR 8462/8463</b>		
84669400	--- For machines of heading 8462 or 8463	12.5	RED
<b>846711</b>	<b>PNEUMATIC,ROTARY</b>		
84671110	---- Drills	12.5	E-8
84671120	---- Hammers	12.5	E-8
84671190	---- Other	12.5	E-8
<b>846719</b>	<b>PNEUMATIC,NT ROTARY</b>		
84671900	- Pneumatic : --- Other	12.5	E-8
<b>846721</b>	<b>DRILLS, W/ SELF-CONT. ELECTRIC MOTOR, WK IN HAND</b>		
84672100	- With self-contained electric motor: --- Drills of all kinds	12.5	E-8
<b>846722</b>	<b>SAWS W/ SELF-CONT. ELECTIRIC MOTORS, FOR WK IN HN</b>		
84672200	- With self-contained electric motor: --- Saws	12.5	E-8
<b>846729</b>	<b>TOOLS FOR WK IN HAND,W/ SELF-CONT ELEC MOTOR,NES</b>		
84672900	- With self-contained electric motor: --- Other	12.5	RED
<b>846781</b>	<b>CHAIN SAWS</b>		
84678100	- Other tools : --- Chain saws	12.5	E-8
<b>846789</b>	<b>O HYD/S-CON N-EL MT</b>		
84678910	---- Compressed air grease guns, lubricators and similar appliances	12.5	E-8
84678920	---- Vibrators	12.5	E-8
84678990	---- Other	12.5	E-8
<b>846791</b>	<b>PARTS OF CHAIN SAWS</b>		
84679100	- Parts : --- Of chain saws	12.5	E-8
<b>846792</b>	<b>PARTS OF PNEUM TOOL</b>		
84679200	- Parts : --- Of pneumatic tools	12.5	E-8
<b>846799</b>	<b>O PT F S-CON N-EL M</b>		
84679900	- Parts : --- Other	12.5	E-8
<b>846810</b>	<b>HND-HELD BLOW TORCH</b>		
84681000	-- Hand-held blow pipes	12.5	E-8
<b>846820</b>	<b>O GAS-OP F SOLDRE,ET</b>		
84682010	---- Welding or cutting machines	12.5	E-8
84682090	---- Other	12.5	E-8
<b>846880</b>	<b>O F SOLDRE,BRAZ,WELD</b>		
84688000	-- Other machinery and apparatus	12.5	E-8
<b>846890</b>	<b>O PTS F SOLDRE,ET MA</b>		
84689000	-- Parts	12.5	E-8
<b>846911</b>	<b>WORD PROCESS MACHNE</b>		
84691100	- Automatic typewriters and word-processing machines: --- Word-processing machines	0	E-0
<b>846912</b>	<b>AUTOMATIC TYPEWRITR</b>		
84691200	- Automatic typewriters and word-processing machines: --- Automatic typewriters	12.5	E-8
<b>846920</b>	<b>OT ELECTRC TYPEWRTE</b>		
84692010	---- Braille typewriters	12.5	E-8
84692090	---- Other	12.5	E-8
<b>846930</b>	<b>OT NONELEC TYPEWRTE</b>		
84693010	---- Braille typewriters	12.5	E-8
84693090	---- Other	12.5	E-8
<b>847010</b>	<b>EL CALCUL,N EXT PWR</b>		
84701000	-- Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions	0	E-0
<b>847021</b>	<b>O EL CALC+PRINT DVC</b>		
84702100	- Other electronic calculating machines: --- Incorporating a printing device	0	E-0
<b>847029</b>	<b>OTHR ELEC CALCULATR</b>		
84702900	- Other electronic calculating machines: --- Other	0	E-0
<b>847030</b>	<b>NONELEC CALCULATING</b>		
84703000	-- Other calculating machines	0	E-0
<b>847040</b>	<b>ACCOUNTING MACHINES</b>		
84704010	---- Electrically operated	0	E-0
84704020	---- Manually operated	0	E-0
<b>847050</b>	<b>CASH REGISTERS</b>		
84705010	---- Electrically operated	0	E-0
84705020	---- Manually operated	0	E-0
<b>847090</b>	<b>POSTAGE-FRANKING,ET</b>		
84709010	---- Electrically operated	0	E-0
84709020	---- Manually operated	0	E-0
<b>847110</b>	<b>ANALOG/HYBRID</b>		
84711000	-- Analogue or hybrid automatic data processing machines	0	E-0
<b>847130</b>	<b>PORT DIGITL =&lt;10 KG</b>		



HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
84713010	---- Personal computer	0	E-0
84713090	---- Other	0	E-0
<b>847141</b>	<b>O DG W CP UN,IN,OUT</b>		
84714110	---- Micro computer	0	E-0
84714120	---- Large or main frame computer	0	E-0
84714190	---- Other	0	E-0
<b>847149</b>	<b>O DIG,ENTER AS SYST</b>		
84714900	- Other digital automatic data processing machines : --- Other, presented in the form of systems	0	E-0
<b>847150</b>	<b>OT DIG PROCESS UNIT</b>		
84715000	-- Digital processing units other than those of sub-headings 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	E-0
<b>847160</b>	<b>OT ADP IN/OUTPUT UN</b>		
84716010	---- Combined input or out put units	0	E-0
84716021	--- Printer : ---- Line printer	0	E-0
84716022	--- Printer : ---- Dot matrix printer	0	E-0
84716023	--- Printer : ---- Letter quality daisy wheel printer	0	E-0
84716024	--- Printer : ---- Graphic printer	0	E-0
84716025	--- Printer : ---- Plotter	0	E-0
84716026	--- Printer : ---- Laser jet printer	0	E-0
84716027	--- Printer : ---- Ink jet printer	0	E-0
84716029	--- Printer : ---- Other	0	E-0
84716030	---- Monitor	0	E-0
84716040	---- Keyboard	0	E-0
84716050	---- Scanners	0	E-0
84716060	---- Mouse	0	E-0
84716090	---- Other	0	E-0
<b>847170</b>	<b>Storage units – Floppy disc drives, hard disc drives, CD-Rom drives</b>		
84717010	---- Floppy disc drives	0	E-0
84717020	---- Hard disc drives	0	E-0
84717030	---- Removable or exchangeable disc drives	0	E-0
84717040	---- Magnetic tape drives	0	E-0
84717050	---- Cartridge tape drive	0	E-0
84717060	---- CD-ROM drive	0	E-0
84717070	---- Digital video disc drive	0	E-0
84717090	---- Other	0	E-0
<b>847180</b>	<b>OTHER ADP UNITS</b>		
84718000	-- Other units of automatic data processing machines	0	E-0
<b>847190</b>	<b>ADP MAC+UNT THEREOF</b>		
84719000	-- Other	0	E-0
<b>847210</b>	<b>DUPLICATING MACHINE</b>		
84721000	-- Duplicating machines	12.5	E-8
<b>847220</b>	<b>ADDRESSING-RELATED</b>		
84722000	-- Addressing machines and address plate embossing machines	12.5	E-8
<b>847230</b>	<b>MAIL-RELATED</b>		
84723000	-- Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	12.5	E-8
<b>847290</b>	<b>Automatic teller machines</b>		
84729010	---- Stapling machines (staplers)	12.5	RED
84729020	---- Digital duplicator	12.5	RED
84729030	---- Automatic bank note dispensers	12.5	E-0
84729040	---- Coin sorting machines, coin-counting or wrapping machines	12.5	RED
84729090	---- Other	12.5	RED
<b>847310</b>	<b>Printed circuit assemblies of word processing machines</b>		
84731000	-- Parts and accessories of the machines of heading 8469	12.5	E-0
<b>847321</b>	<b>ELECTRC CALCULATORS</b>		
84732100	- Parts and accessories of the machines of heading 8470: --- Of the electronic calculating machines of sub-heading 8470 10, 8470 21 or 8471 29	0	E-0
<b>847329</b>	<b>OTHR W/ CALCULATING</b>		
84732900	- Parts and accessories of the machines of heading 8470: --- Other	0	E-0
<b>847330</b>	<b>Populated PCBs</b>		
84733010	---- Microprocessors	0	E-0
84733020	---- Motherboards	0	E-0
84733030	---- Other mounted printed circuit boards	0	E-0
84733040	---- Head stack	0	E-0
84733050	---- Ink cartridges with print head assembly	0	E-0
84733060	---- Ink spray nozzle	0	E-0
84733091	--- Other : ---- Network access controllers	0	E-0
84733092	--- Other : ---- Graphic and intelligence based script technology (GIST) cards for multilingual computers	0	E-0
84733099	--- Other : ---- Other	0	E-0
<b>847340</b>	<b>Printed circuit assemblies for automatic teller machines</b>		
84734010	---- Parts of duplicating, hectograph or stencil machines	12.5	E-0
84734090	---- Other	12.5	E-0
<b>847350</b>	<b>PT F 2/+ HD 8469-72</b>		
84735000	-- Parts and accessories equally suitable for use with machines of two or more of the headings 8469 to 8472	0	E-0
<b>847410</b>	<b>EARTH,STONE,MIN SUB</b>		

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
84741010	---- For coal	5	E-8
84741090	---- Other	12.5	E-8
<b>847420</b>	<b>CRUSHING/GRINDING</b>		
84742010	---- For stone and mineral	12.5	E-8
84742020	---- For coal	12.5	E-8
84742090	---- Other	12.5	E-8
<b>847431</b>	<b>CONCRETE/MORTR MIXR</b>		
84743110	---- Concrete mixers	12.5	RED
84743120	---- Mortar mixers	12.5	RED
<b>847432</b>	<b>FR MIX WITH BITUMEN</b>		
84743200	- Mixing or kneading machines: --- Machines for mixing mineral substances with bitumen	12.5	E-8
<b>847439</b>	<b>OTH MIXING/KNEADING</b>		
84743900	- Mixing or kneading machines: --- Other	12.5	E-8
<b>847480</b>	<b>AGGLM,FORM FND MOLD</b>		
84748010	---- Brick and tile making machinery	12.5	E-8
84748020	---- Ceramic and clay making machinery	12.5	E-8
84748030	---- Machinery for forming foundry moulds of sand	12.5	E-8
84748090	---- Other	12.5	E-8
<b>847490</b>	<b>PARTS OF 8474</b>		
84749000	-- Parts	12.5	RED
<b>847510</b>	<b>ASSEM IN GLSS ENVLP</b>		
84751000	-- Machines for assembling electric or electronic lamps, tubes or valves or flash-bulbs, in glass envelopes	12.5	RED
<b>847521</b>	<b>MKE OPT FIBR+PREFRM</b>		
84752100	- Machines for manufacturing or hot working glass or glassware: --- Machines for making optical fibres and preforms thereof	12.5	E-8
<b>847529</b>	<b>O MANU/HOT-WRK GLSS</b>		
84752900	- Machines for manufacturing or hot working glass or glassware: --- Other	12.5	E-8
<b>847590</b>	<b>PARTS OF 8475</b>		
84759000	-- Parts	12.5	E-8
<b>847621</b>	<b>BEV,W HEAT/REFRG DV</b>		
84762110	---- Incorporating refrigerating devices	12.5	E-8
84762120	---- Incorporating heating devices	12.5	E-8
<b>847629</b>	<b>BEV,W/O HEAT/REFRIG</b>		
84762900	- Automatic beverage-vending machines: --- Other	12.5	E-8
<b>847681</b>	<b>GOODS,W HT/REFRG DV</b>		
84768110	---- Incorporating refrigerating devices	12.5	E-8
84768120	---- Incorporating heating devices	12.5	E-8
<b>847689</b>	<b>GOODS,W/O HT/REFRIG</b>		
84768910	---- Money changing machines	12.5	E-8
84768920	---- Postage stamps vending machines	12.5	E-8
84768930	---- Cigarette vending machines	12.5	E-8
84768990	---- Other	12.5	E-8
<b>847690</b>	<b>PARTS OF 8476</b>		
84769010	---- Of machines of Sub-heading 8476.21	12.5	E-8
84769090	---- Other	12.5	E-8
<b>847710</b>	<b>Encapsulation equipment for assembly of semiconductors</b>		
84771000	-- Injection-moulding machines	12.5	E-0
<b>847720</b>	<b>EXTRUDERS</b>		
84772000	-- Extruders	12.5	RED
<b>847730</b>	<b>BLOW-MOLDING</b>		
84773000	-- Blow moulding machines	12.5	E-8
<b>847740</b>	<b>VAC-MOLD+OTHR THERM</b>		
84774000	-- Vacuum moulding machines and other thermoforming machines	12.5	E-8
<b>847751</b>	<b>M/RETRD PNMTIC TIRE</b>		
84775100	- Other machinery for moulding or otherwise forming: --- For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	12.5	E-8
<b>847759</b>	<b>O MLD/FORM RUB/PLST</b>		
84775900	- Other machinery for moulding or otherwise forming: --- Other	12.5	RED
<b>847780</b>	<b>O WORK RUBBER/PLSTC</b>		
84778010	---- Machinery for making rubber goods	12.5	E-8
84778090	---- Other	12.5	E-8
<b>847790</b>	<b>Parts of encapsulation equipment</b>		
84779000	-- Parts	12.5	E-0
<b>847810</b>	<b>O PREP/MAKE UP TOBC</b>		
84781010	---- Cigar making machinery	12.5	E-8
84781020	---- Cigarette making machinery	12.5	E-8
84781090	---- Other	12.5	E-8
<b>847890</b>	<b>PARTS FOR 8478</b>		
84789000	-- Parts	12.5	E-8
<b>847910</b>	<b>PUBLIC WRKS,BUILD,ET</b>		
84791000	-- Machinery for public works, building or the like	12.5	E-8
<b>847920</b>	<b>EXTRCT ANIM/VEG FAT</b>		
84792010	---- Oil-seed crushing or grinding machinery including purifying tanks	12.5	E-8
84792090	---- Other	12.5	E-8
<b>847930</b>	<b>PRESS,TRT WOOD,CORK</b>		
84793000	-- Presses for the manufacture of particle board or fibre building	12.5	E-8
<b>847940</b>	<b>ROPE/CABLE-MAKING</b>		

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
84794000	-- Rope or cable-making machines board of wood or other ligneous materials and other machinery for treating wood or cork	12.5	E-8
<b>847950</b>	<b>Automated machines for transport, handling and storage of semiconductor wafers, cassettes, wafer boxes and other material for semiconductor devices</b>		
84795000	-- Industrial robots, not elsewhere specified or included	12.5	E-0
<b>847960</b>	<b>EVAPORTVE AIR COOLR</b>		
84796000	-- Evaporative air coolers	12.5	RED
<b>847981</b>	<b>TREAT MET,EL C-WIND</b>		
84798100	- Other machines and mechanical appliances: --- For treating metal, including electric wire coil-winders	12.5	RED
<b>847982</b>	<b>O MX,KNEAD,CRUSH,ET</b>		
84798200	- Other machines and mechanical appliances: --- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	12.5	E-5
<b>847989</b>	<b>Apparatus for growing or pulling monocrystal semiconductor boules</b>		
84798910	---- Soap cutting or moulding machinery	12.5	E-0
84798920	---- Air humidifiers or dehumidifiers (other than those falling under heading 8415 or 8424)	12.5	E-0
84798930	---- Mechanical shifting machines	12.5	E-0
84798940	---- Ultrasonic transducers	12.5	E-0
84798950	---- Car washing machines and related appliances	12.5	E-0
84798960	---- Coke oven plants	12.5	E-0
84798970	---- Machinery for the manufacture of chemical and pharmaceuticals goods	12.5	E-0
84798991	--- Other : ---- Industrial vacuum cleaners	12.5	E-0
84798992	--- Other : ---- Briquetting plant and machinery intended for manufacture of briquettes from agricultural and municipal waste	12.5	E-0
84798999	--- Other : ---- Other	12.5	E-0
<b>847990</b>	<b>Parts of apparatus for growing or pulling monocrystal semiconductor boules</b>		
84799010	---- Of machines for public works, building or the like	12.5	E-0
84799020	---- Of machines for the extraction of animal or fruit and vegetable fats or oil	12.5	E-0
84799030	---- Of machines and mechanical appliances for treating wood	12.5	E-0
84799040	---- Of machinery used for manufacture of chemicals and pharmaceuticals	12.5	E-0
84799090	---- Other	12.5	E-0
<b>848010</b>	<b>MOLD BOX F MET FNDR</b>		
84801000	-- Moulding boxes for metal foundry	12.5	RED
<b>848020</b>	<b>MOLD BASES</b>		
84802000	-- Mould bases	12.5	E-8
<b>848030</b>	<b>MOLDING PATTERNS</b>		
84803000	-- Moulding patterns	12.5	E-8
<b>848041</b>	<b>MOLD F MET/MET CRBD</b>		
84804100	- Moulds for metal or metal carbides : --- Injection or compression	12.5	RED
<b>848049</b>	<b>OTH MOLDS FOR METAL</b>		
84804900	- Moulds for metal or metal carbides : --- Other	12.5	E-8
<b>848050</b>	<b>MOLDS FOR GLASS</b>		
84805000	-- Moulds for glass	12.5	E-8
<b>848060</b>	<b>MOLDS F MINERAL MAT</b>		
84806000	-- Moulds for mineral materials	12.5	RED
<b>848071</b>	<b>Injection and compression moulds for the manufacture of semiconductor devices</b>		
84807100	- Moulds for rubber or plastics : --- Injection or compression types	12.5	E-0
<b>848079</b>	<b>F RBR/PLS,N INJ/COM</b>		
84807900	- Moulds for rubber or plastics : --- Other	12.5	E-5
<b>848110</b>	<b>PRESSR-REDUCE VALVE</b>		
84811000	-- Pressure-reducing valves	12.5	E-8
<b>848120</b>	<b>TRANSMISSION VALVES</b>		
84812000	-- Valves for oleohydraulic or pneumatic transmissions	12.5	RED
<b>848130</b>	<b>CHECK VALVES</b>		
84813000	-- Check (non-return) valves	12.5	RED
<b>848140</b>	<b>SAFETY/RELIEF VALVE</b>		
84814000	-- Safety or relief valves	12.5	E-8
<b>848180</b>	<b>O PIPE TPS,COCKS,ET</b>		
84818010	---- Taps, cocks and similar appliances of iron or steel	12.5	E-5
84818020	---- Taps, cocks and similar appliances of non-ferrous metal	12.5	E-5
84818030	---- Industrial valves (excluding pressure-reducing valves, and thermostatically controlled valves)	12.5	E-5
84818041	--- Inner tube valves : ---- For bicycles	12.5	E-5
84818049	--- Inner tube valves : ---- Other	12.5	E-5
84818050	---- Expansion valves and solenoid valves for refrigerating and air conditioning appliances and machinery	12.5	E-5
84818090	---- Other	12.5	E-5
<b>848190</b>	<b>PARTS FOR 8481</b>		
84819010	---- Bicycles valves	12.5	E-8
84819090	---- Other	12.5	E-8
<b>848210</b>	<b>BALL BEARINGS</b>		
84821011	--- Adapter ball bearings (radial type) : ---- Not exceeding 50mm of bore diameter	12.5	E-8

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
84821012	--- Adapter ball bearings (radial type) : ---- Of bore diameter exceeding 50 mm but not exceeding 100 mm	12.5	E-8
84821013	--- Adapter ball bearings (radial type) : ---- Of bore diameter exceeding 100 mm	12.5	E-8
84821020	---- Other ball bearing (radial type) of bore diameter not exceeding 50 mm	12.5	E-8
84821030	---- Other ball bearing (radial type) of bore diameter exceeding 50 mm but not exceeding 100 mm	12.5	E-8
84821040	---- Of bore diameter exceeding 100 mm	12.5	E-8
84821051	--- Thrust ball bearings : ---- Of bore diameter not exceeding 50 mm	12.5	E-8
84821052	--- Thrust ball bearings : ---- Of bore diameter exceeding 50 mm but not exceeding 100 mm	12.5	E-8
84821053	--- Thrust ball bearings : ---- Of bore diameter exceeding 100 mm	12.5	E-8
84821090	---- Other	12.5	E-8
<b>848220</b>	<b>TAPERED ROLLR BEARI</b>		
84822011	--- Tapered roller bearings (radial type) : ---- Of bore diameter not exceeding 50 mm	12.5	E-8
84822012	--- Tapered roller bearings (radial type) : ---- Of bore diameter exceeding 50 mm but not exceeding 100 mm	12.5	E-8
84822013	--- Tapered roller bearings (radial type) : ---- Of bore diameter exceeding 100 mm	12.5	E-8
84822090	---- Other	12.5	E-8
<b>848230</b>	<b>SPHER ROLLR BEARING</b>		
84823000	-- Spherical roller bearings	12.5	E-8
<b>848240</b>	<b>NEEDL ROLLR BEARING</b>		
84824000	-- Needle roller bearings	12.5	E-8
<b>848250</b>	<b>O CYLINDR ROLL BEAR</b>		
84825011	--- Radial type : ---- Of bore diameter not exceeding 50 mm	12.5	E-8
84825012	--- Radial type : ---- Of bore diameter exceeding 50 mm not exceeding 100 mm	12.5	E-8
84825013	--- Radial type : ---- Of bore diameter exceeding 100 mm	12.5	E-8
84825021	--- Thrust roller bearings : ---- Of bore diameter not exceeding 50 mm	12.5	E-8
84825022	--- Thrust roller bearings : ---- Of bore diameter exceeding 50 mm but not exceeding 100 mm	12.5	E-8
84825023	--- Thrust roller bearings : ---- Of bore diameter exceeding 100 mm	12.5	E-8
<b>848280</b>	<b>OTHER 8482</b>		
84828000	-- Other, including combined ball or roller bearings	12.5	E-8
<b>848291</b>	<b>BALL,NEEDLE,ROLLERS</b>		
84829111	--- Balls : ---- Of nickel alloys	12.5	E-8
84829112	--- Balls : ---- Of tungsten carbide	12.5	E-8
84829113	--- Balls : ---- Of special stainless steel	12.5	E-8
84829114	--- Balls : ---- Of high speed steel	12.5	E-8
84829119	--- Balls : ---- Other	12.5	E-8
84829120	---- Needles	12.5	E-8
84829130	---- Rollers	12.5	E-8
<b>848299</b>	<b>OTH PARTS FOR 8482</b>		
84829900	- Parts: --- Other	12.5	RED
<b>848310</b>	<b>TRNS SHFT,INC CA+CR</b>		
84831010	---- Crank shafts for sewing machines	12.5	SEN
84831091	--- Other : ---- Crank shaft for engines of heading 8407	12.5	SEN
84831092	--- Other : ---- Crank shaft for engines of heading 8408	12.5	SEN
84831099	--- Other : ---- Other	12.5	SEN
<b>848320</b>	<b>HOUSED BEARINGS</b>		
84832000	-- Bearing housings, incorporating ball or roller bearings	12.5	EXC
<b>848330</b>	<b>BEARING HOUSINGS</b>		
84833000	-- Bearing housings, not incorporating ball or roller bearings;plain shaft bearings	12.5	EXC
<b>848340</b>	<b>GEARS;BLL/RLL SCREW</b>		
84834000	-- Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque	12.5	EXC
<b>848350</b>	<b>FLYWHEELS,PULLEYS</b>		
84835010	---- Pulleys, power transmission	12.5	E-5
84835090	---- Other	12.5	E-5
<b>848360</b>	<b>CLUTCHES,COUPLINGS</b>		
84836010	---- Flexible coupling	12.5	EXC
84836020	---- Fluid coupling	12.5	EXC
84836090	---- Other	12.5	EXC
<b>848390</b>	<b>TOOTHED WHEELS,CHAIN SPROCKETS&amp;OTH TRANS ELEM; PT</b>		
84839000	-- Toothed wheels, chain sprockets and other transmission elements presented separately; parts	12.5	EXC
<b>848410</b>	<b>GSKT,MET LAYR/O MAT</b>		
84841010	---- Asbestos metallic packings and gaskets (excluding gaskets of asbestos board reinforced with metal gauze or wire)	12.5	EXC
84841090	---- Other	12.5	EXC
<b>848420</b>	<b>MECHANICAL SEALS</b>		
84842000	-- Mechanical seals	12.5	EXC
<b>848490</b>	<b>GASKET SET/ASSORTMT</b>		
84849000	-- Other	12.5	EXC
<b>848510</b>	<b>SHIP/BOAT PROPELLER</b>		
84851000	-- Ships' or boats' propellers and blades therefor	12.5	E-8
<b>848590</b>	<b>O MACH PTS,NOT ELEC</b>		

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
84859000	-- Other	12.5	E-8
<b>850110</b>	<b>ELECT MOTORS=&lt;37.5W</b>		
85011011	--- DC motor : ---- Micro motor	12.5	EXC
85011012	--- DC motor : ---- Stepper motor	12.5	EXC
85011013	--- DC motor : ---- Wiper motor	12.5	EXC
85011019	--- DC motor : ---- Other	12.5	EXC
85011020	---- AC motor	12.5	EXC
<b>850120</b>	<b>UNI AC/DC MTR&gt;37.5W</b>		
85012000	-- Universal AC or DC motors of an output exceeding 37.5 W	12.5	E-8
<b>850131</b>	<b>DC MT+GN&gt;750W=&lt;750W</b>		
85013111	--- DC motors : ---- Micro motor	12.5	EXC
85013112	--- DC motors : ---- Stepper motor	12.5	EXC
85013113	--- DC motors : ---- Wiper motor	12.5	EXC
85013119	--- DC motors : ---- Other	12.5	EXC
85013120	---- DC generators	12.5	EXC
<b>850132</b>	<b>DC MT+GN&gt;750W=&lt;75KW</b>		
85013210	---- DC motor	12.5	EXC
85013220	---- DC generators	12.5	EXC
<b>850133</b>	<b>DC MT+GEN&gt;75=&lt;375KW</b>		
85013310	---- DC motors	12.5	E-8
85013320	---- DC generators	12.5	E-8
<b>850134</b>	<b>DC MOTR+GENER&gt;375KW</b>		
85013410	---- Of an output exceeding 375 kW but not exceeding 1,000 kW	12.5	E-8
85013420	---- Of an output exceeding 1,000 kW but not exceeding 2,000 kW	12.5	E-8
85013430	---- Of an output exceeding 2,000 kW but not exceeding 5,000 kW	12.5	E-8
85013440	---- Of an output exceeding 5,000 kW but not exceeding 10,000 kW	12.5	E-8
85013450	---- Of an output exceeding 10,000 kW	12.5	E-8
<b>850140</b>	<b>OT AC 1-PHASE MOTOR</b>		
85014010	---- Fractional horse power motor	12.5	EXC
85014090	---- Other	12.5	EXC
<b>850151</b>	<b>AC M-PHSE MOTR&lt;750W</b>		
85015110	---- Squirrel cage induction motor, 3 phase type	12.5	E-8
85015120	---- Slipring motor	12.5	E-8
85015190	---- Other	12.5	E-8
<b>850152</b>	<b>AC M-P MT&gt;750W&lt;75KW</b>		
85015210	---- Squirrel cage induction motor, 3 phase type	12.5	EXC
85015220	---- Slipring motor	12.5	EXC
85015290	---- Other	12.5	EXC
<b>850153</b>	<b>AC ML-PHSE MTR&gt;75KW</b>		
85015310	---- Squirrel cage induction motor, 3 phase type	12.5	RED
85015320	---- Slipring motor	12.5	RED
85015330	---- Traction motor	12.5	RED
85015390	---- Other	12.5	RED
<b>850161</b>	<b>AC GEN(ALT)=&lt;75 KVA</b>		
85016100	- AC generators (alternators): --- Of an output not exceeding 75 kVA	12.5	E-8
<b>850162</b>	<b>AC GENRT&gt;75=&lt;375KVA</b>		
85016200	- AC generators (alternators): --- Of an output exceeding 75 kVA but not exceeding 375 kVA	12.5	E-8
<b>850163</b>	<b>AC GENR&gt;375=&lt;750KVA</b>		
85016300	- AC generators (alternators): --- Of an output exceeding 375 kVA but not exceeding 750 kVA	12.5	E-8
<b>850164</b>	<b>AC GENERATOR&gt;750KVA</b>		
85016410	---- Of an output exceeding 750 kVA but not exceeding 2,000 kVA	12.5	E-8
85016420	---- Of an output exceeding 2,000 kVA but not exceeding 5,000 kVA	12.5	E-8
85016430	---- Of an output exceeding 5,000 kVA but not exceeding 15,000 kVA	12.5	E-8
85016440	---- Of an output exceeding 15,000 kVA but not exceeding 37,500 kVA	12.5	E-8
85016450	---- Of an output exceeding 37,500 kVA but not exceeding 75,000 kVA	12.5	E-8
85016460	---- Of an output exceeding 75,000 kVA but not exceeding 1,37,500 kVA	12.5	E-8
85016470	---- Of an output exceeding 1,37,500 kVA but not exceeding 3,12,500 kVA	12.5	E-8
85016480	---- Of an output exceeding 3,12,500 kVA	12.5	E-8
<b>850211</b>	<b>DSL GENR SET=&lt;75KVA</b>		
85021100	- Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines): --- Of an output not exceeding 75 kVA	12.5	E-8
<b>850212</b>	<b>DSL GN SET&gt;75=&lt;375K</b>		
85021200	- Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines): --- Of an output exceeding 75 kVA but not exceeding 375 kVA	12.5	E-8
<b>850213</b>	<b>GN SET COM-IG&gt;375KV</b>		
85021310	---- Of an output exceeding 375 kVA but not exceeding 1,000 kVA	12.5	RED
85021320	---- Of an output exceeding 1,000 kVA but not exceeding 1,500 kVA	12.5	RED
85021330	---- Of an output exceeding 1,500 kVA but not exceeding 2,000 kVA	12.5	RED
85021340	---- Of an output exceeding 2,000 kVA but not exceeding 5,000 kVA	12.5	RED
85021350	---- Of an output exceeding 5,000 kVA but not exceeding 10,000 kVA	12.5	RED
85021360	---- Of an output exceeding 10,000 kVA	12.5	RED
<b>850220</b>	<b>SP-IG IN COM GN SET</b>		
85022010	---- Electric portable generators of an output not exceeding 3.5 kVA	12.5	E-8
85022090	---- Other	12.5	E-8
<b>850231</b>	<b>WIND-POWERED</b>		
85023100	- Other generating sets : --- Wind-powered	12.5	E-8

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
<b>850239</b>	<b>OTHER 8502</b>		
85023910	---- Powered by steam engine	12.5	E-8
85023920	---- Powered by water turbine	12.5	E-8
85023990	---- Other	12.5	E-8
<b>850240</b>	<b>EL ROTARY CONVERTER</b>		
85024000	-- Electric rotary converters	12.5	E-8
<b>850300</b>	<b>PARTS FOR 8500,8501</b>		
85030010	---- Parts of generator (AC or DC)	12.5	EXC
85030021	--- Parts of electric motor : ----- Of DC motor	12.5	EXC
85030029	--- Parts of electric motor : ----- Other	12.5	EXC
85030090	---- Other	12.5	EXC
<b>850410</b>	<b>DSCHRG LMP BALLAST</b>		
85041010	---- Conventional type	12.5	EXC
85041020	---- For compact fluorescent lamps	12.5	EXC
85041090	---- Other	12.5	EXC
<b>850421</b>	<b>LIQ DIELECT TRANSFR</b>		
85042100	- Liquid dielectric transformers: --- Having a power handling capacity not exceeding 650 kVA	12.5	E-8
<b>850422</b>	<b>LIQ DIELECT TRANSFR</b>		
85042200	- Liquid dielectric transformers: --- Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	12.5	E-8
<b>850423</b>	<b>LIQ DIELECT TRANSFR</b>		
85042310	---- Having a power handling capacity exceeding 10,000 kVA but not exceeding 50,000 kVA	12.5	E-8
85042320	---- Having a power handling capacity exceeding 50,000 kVA but not exceeding 1,00,000 kVA	12.5	E-8
85042330	---- Having a power handling capacity exceeding 1,00,000 kVA but not exceeding 2,50,000 kVA	12.5	E-8
85042340	---- Having a power handling capacity exceeding 2,50,000 kVA	12.5	E-8
<b>850431</b>	<b>OTH TRANSFRMR&lt;=1KVA</b>		
85043100	- Other transformers: --- Having a power handling capacity not exceeding 1 kVA	12.5	RED
<b>850432</b>	<b>O TRANSFRMR&gt;1=&lt;16KV</b>		
85043200	- Other transformers: --- Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	12.5	E-8
<b>850433</b>	<b>O TRANSFRMR&gt;16=&lt;500</b>		
85043300	- Other transformers: --- Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	12.5	RED
<b>850434</b>	<b>OT TRANSFRMR&gt;500KVA</b>		
85043400	- Other transformers: --- Having a power handling capacity exceeding 500 kVA	12.5	E-8
<b>850440</b>	<b>Static converters for automatic data processing machines and units thereof, and telecommunication apparatus</b>		
85044010	---- Electric inverter	12.5	EXC
85044021	--- Rectifier : ----- Dip bridge rectifier	12.5	EXC
85044029	--- Rectifier : ----- Other	12.5	EXC
85044030	---- Battery chargers	12.5	EXC
85044040	---- Voltage regulator and stabilizers (other than automatic)	12.5	EXC
85044090	---- Other	12.5	EXC
<b>850450</b>	<b>Other inductors for power supplies for automatic data processing machines and units thereof, and telecommunication apparatus</b>		
85045010	---- Choke coils (chokes)	12.5	E-0
85045090	---- Other	12.5	E-0
<b>850490</b>	<b>Printed circuit assemblies for static converters for automatic data processing machines and units thereof, and telecommunication apparatus; printed circuit assemblies for other inductors for power supplies for automatic data processing machines and units</b>		
85049010	---- Of transformers	12.5	E-0
85049090	---- Other	12.5	E-0
<b>850511</b>	<b>METL PRMANENT MAGNT</b>		
85051110	---- Ferrite cores	12.5	E-8
85051190	---- Other	12.5	E-8
<b>850519</b>	<b>N-METL PERM MAGNETS</b>		
85051900	- Permanent magnets and articles intended to become permanent magnets after magneti-sation: --- Other	12.5	RED
<b>850520</b>	<b>COUPLNG,CLUTCH,BRKE</b>		
85052000	-- Electro-magnetic couplings, clutches and brakes	12.5	E-8
<b>850530</b>	<b>ELMAGN LIFTING HEAD</b>		
85053000	-- Electro-magnetic lifting heads	12.5	E-8
<b>850590</b>	<b>CLAMPS,HLDNG DEVICE</b>		
85059000	-- Other, including parts	12.5	E-8
<b>850610</b>	<b>MANGANESE DIOXIDE</b>		
85061000	-- Manganese dioxide	12.5	RED
<b>850630</b>	<b>MERCURIC OXIDE</b>		
85063000	-- Mercuric oxide	12.5	E-8
<b>850640</b>	<b>SILVER OXIDE</b>		
85064000	-- Silver oxide	12.5	E-8
<b>850650</b>	<b>LITHIUM</b>		
85065000	-- Lithium	12.5	E-8
<b>850660</b>	<b>AIR-ZINC</b>		
85066000	-- Air-zinc	12.5	E-8
<b>850680</b>	<b>OTHER 8506</b>		

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
85068010	---- Button Cells	12.5	E-8
85068090	---- Other	12.5	E-8
<b>850690</b>	<b>PRIM BATT+CELL PRTS</b>		
85069000	-- Parts	12.5	E-8
<b>850710</b>	<b>STRT ENG LD-AC BATT</b>		
85071000	-- Lead-acid, of a kind used for starting piston engines	12.5	EXC
<b>850720</b>	<b>O LEAD-ACID ST BATT</b>		
85072000	-- Other lead-acid accumulators	12.5	EXC
<b>850730</b>	<b>NICK-CADM STOR BATT</b>		
85073000	-- Nickel-cadmium	12.5	E-8
<b>850740</b>	<b>NICK-IRON STOR BATT</b>		
85074000	-- Nickel-iron	12.5	E-8
<b>850780</b>	<b>OTH STORAGE BATTERY</b>		
85078000	-- Other accumulators	12.5	E-8
<b>850790</b>	<b>PARTS FOR 8507</b>		
85079010	---- Accumulator cases made of hard rubber and separators	12.5	E-8
85079090	---- Other	12.5	E-8
<b>850910</b>	<b>DRY AND WET VACUUM CLEANERS</b>		
85091000	-- Vacuum cleaners, including dry and wet vacuum cleaners	12.5	E-8
<b>850920</b>	<b>FLOOR POLISHER,HOME</b>		
85092000	-- Floor polishers	12.5	E-8
<b>850930</b>	<b>EL KITCH WASTE DISP</b>		
85093000	-- Kitchen waste disposers	12.5	E-8
<b>850940</b>	<b>FOOD GRINDR,PROCESS</b>		
85094010	---- Food grinders	12.5	EXC
85094090	---- Other	12.5	EXC
<b>850980</b>	<b>OTHER FOR 8509</b>		
85098000	-- Other appliances	12.5	E-8
<b>850990</b>	<b>PARTS FOR 8509</b>		
85099000	-- Parts	12.5	E-8
<b>851010</b>	<b>ELECTRIC SHAVERS</b>		
85101000	-- Shavers	12.5	E-8
<b>851020</b>	<b>ELEC HAIR CLIPPERS</b>		
85102000	-- Hair clippers	12.5	E-8
<b>851030</b>	<b>HAIR REMOVE APPLNCE</b>		
85103000	-- Hair-removing appliances	12.5	E-8
<b>851090</b>	<b>PARTS FOR 8510</b>		
85109000	-- Parts	12.5	E-8
<b>851110</b>	<b>INT COMB SPARK PLUG</b>		
85111000	-- Sparking plugs	12.5	EXC
<b>851120</b>	<b>INT COMBUST MAGNETO</b>		
85112010	---- Electronic ignition magnetos	12.5	EXC
85112090	---- Other	12.5	EXC
<b>851130</b>	<b>DISTRIBTRS;IGN COIL</b>		
85113010	---- Distributors	12.5	EXC
85113020	---- Ignition coils	12.5	EXC
<b>851140</b>	<b>INT COMB START MOTR</b>		
85114000	-- Starter motors and dual purpose starter-generators	12.5	EXC
<b>851150</b>	<b>OT INT COMB GENERAT</b>		
85115000	-- Other generators	12.5	EXC
<b>851180</b>	<b>OT IGN/STRT EQ 8511</b>		
85118000	-- Other equipment	12.5	EXC
<b>851190</b>	<b>PARTS FOR 8511</b>		
85119000	-- Parts	12.5	EXC
<b>851210</b>	<b>LGHT SIGNL BICYC EQ</b>		
85121000	-- Lighting or visual signalling equipment of a kind used on bicycles	12.5	E-8
<b>851220</b>	<b>LGHT SIGNL EQ,N BIKE</b>		
85122010	---- Head lamps, tail lamps, stop lamps, side lamps and blinkers	12.5	RED
85122020	---- Other automobile lighting equipment	12.5	RED
85122090	---- Other	12.5	RED
<b>851230</b>	<b>MTR VEH SOUND SIGNL</b>		
85123010	---- Horns	12.5	EXC
85123090	---- Other	12.5	EXC
<b>851240</b>	<b>WINDSHIELD WIPER,ETC</b>		
85124000	-- Windscreen wipers, defrosters and demisters	12.5	EXC
<b>851290</b>	<b>PARTS FOR 8512</b>		
85129000	-- Parts	12.5	EXC
<b>851310</b>	<b>OTH PORTABL EL LAMP</b>		
85131010	---- Torch	12.5	EXC
85131020	---- Other flash-lights excluding those for photographic purposes	12.5	EXC
85131030	---- Miners' safety lamps	12.5	EXC
85131040	---- Magneto lamps	12.5	EXC
85131090	---- Other	12.5	EXC
<b>851390</b>	<b>PART FOR 8513,NESOI</b>		
85139000	-- Parts	12.5	EXC
<b>851410</b>	<b>Resistance heated furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers</b>		
85141000	-- Resistance heated furnaces and ovens	12.5	E-0
<b>851420</b>	<b>Inductance or dielectric furnaces and ovens for the manufacture of semiconductor devices on semiconductors wafers</b>		
85142000	-- Furnaces and ovens functioning by induction or dielectric loss	12.5	E-0

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<b>851430</b>	<b>Parts of resistance heated furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers</b>		
85143010	---- For melting	12.5	E-0
85143090	---- Other	12.5	E-0
<b>851440</b>	<b>OTHER 8514</b>		
85144000	-- Other equipment for the heat treatment of materials by induction or dielectric loss	12.5	E-8
<b>851490</b>	<b>Parts of furnaces and ovens of Headings No. 8514 10 to No. 8514 30</b>		
85149000	-- Parts	12.5	E-0
<b>851511</b>	<b>EL SOLDER IRON,GUNS</b>		
85151100	- Brazing or soldering machines and apparatus: --- Soldering irons and guns	12.5	E-8
<b>851519</b>	<b>OTH BRAZ/SOLDR MACH</b>		
85151900	- Brazing or soldering machines and apparatus: --- Other	12.5	E-8
<b>851521</b>	<b>FL/PT AUT EL WELDER</b>		
85152110	---- Automatic spot welding machinery	12.5	RED
85152120	---- Automatic butt welding machinery	12.5	RED
85152190	---- Other	12.5	RED
<b>851529</b>	<b>OTH ELECTRIC WELDER</b>		
85152900	- Machines and apparatus for resistance welding of metal : --- Other	12.5	RED
<b>851531</b>	<b>ELECTRIC WELDERS</b>		
85153100	- Machines and apparatus for arc (including plasma arc) welding of metals : --- Fully or partly automatic	12.5	E-8
<b>851539</b>	<b>N-AUT WELD MACH/APP</b>		
85153910	---- AC arc welding machinery	12.5	E-8
85153920	---- Argon arc welding machinery	12.5	E-8
85153990	---- Other	12.5	E-8
<b>851580</b>	<b>EL ULSONIC LASR,ETC</b>		
85158010	---- High-frequency plastic welding machine	12.5	RED
85158090	---- Other	12.5	RED
<b>851590</b>	<b>PARTS FOR 8515</b>		
85159000	-- Parts	12.5	RED
<b>851610</b>	<b>WATR+IMMERSION HEAT</b>		
85161000	-- Electric instantaneous or storage water heaters and immersion heaters	12.5	EXC
<b>851621</b>	<b>EL STORAGE-HEAT RAD</b>		
85162100	- Electric space heating apparatus and electric soil heating apparatus : --- Storage heating radiators	12.5	E-8
<b>851629</b>	<b>O EL SPACE-HEAT APP</b>		
85162900	- Electric space heating apparatus and electric soil heating apparatus : --- Other	12.5	EXC
<b>851631</b>	<b>ELECTRIC HAIR DRYER</b>		
85163100	- Electro-thermic hair-dressing or hand-drying apparatus : --- Hair	12.5	E-8
<b>851632</b>	<b>O ELECTHRMC HAIR AP</b>		
85163200	- Electro-thermic hair-dressing or hand-drying apparatus : --- Other hair-dressing apparatus	12.5	E-8
<b>851633</b>	<b>EL HAND-DRYING APPR</b>		
85163300	- Electro-thermic hair-dressing or hand-drying apparatus : --- Hand-drying apparatus	12.5	E-8
<b>851640</b>	<b>ELECTRIC FLATIRONS</b>		
85164000	-- Electric smoothing irons	12.5	EXC
<b>851650</b>	<b>MICROWAVE OVENS</b>		
85165000	-- Microwave ovens	12.5	EXC
<b>851660</b>	<b>O OVEN,COOKNG STOVE</b>		
85166000	-- Other ovens; cookers, cooking plates,boiling rings, grillers and roasters	12.5	EXC
<b>851671</b>	<b>EL COFFEE/TEA MAKER</b>		
85167100	- Other electro-thermic appliances: --- Coffee or tea makers	12.5	EXC
<b>851672</b>	<b>ELECTRIC TOASTERS</b>		
85167200	- Other electro-thermic appliances: --- Toasters	12.5	EXC
<b>851679</b>	<b>OTHER 8516,HOME</b>		
85167910	---- Electro-thermic fluid heaters	12.5	E-8
85167920	---- Electrical or electronic devices for repelling insects (for example, mosquitoes or other similar kind of inscets)	12.5	E-8
85167990	---- Other	12.5	E-8
<b>851680</b>	<b>EL HEATING RESISTOR</b>		
85168000	-- Electric heating resistors	12.5	E-8
<b>851690</b>	<b>PARTS FOR 8516</b>		
85169000	-- Parts	12.5	E-5
<b>851711</b>	<b>W CORDLESS HANDSETS</b>		
85171110	---- Push button type	0	E-0
85171190	---- Other	0	E-0
<b>851719</b>	<b>OT VID+TELEPHNE SET</b>		
85171911	--- Telephone sets: ---- Push button type	0	E-0
85171912	--- Telephone sets: ---- Rotary dial type	0	E-0
85171919	--- Telephone sets: ---- Other	0	E-0
85171920	---- Videophones	0	E-0
<b>851721</b>	<b>FACSIMILE MACHINES</b>		
85172100	- Facsimile machines and teleprinters: --- Fascimile machines	0	E-0
<b>851722</b>	<b>TELEPRINTERS</b>		
85172200	- Facsimile machines and teleprinters: --- Teleprinters	0	E-0



HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
<b>851730</b>	<b>TELEPH/GRPH SWTCH AP</b>		
85173000	-- Telephonic or telegraphic switching apparatus	0	E-0
<b>851750</b>	<b>OTHER 8517</b>		
85175010	--- PLCC equipment	0	E-0
85175020	--- Voice frequency telegraphy	0	E-0
85175030	--- Modems (modulators-demodulators)	0	E-0
85175040	--- High bit rate digital subscriber line system (HDSL)	0	E-0
85175050	--- Digital loop carrier system (DLC)	0	E-0
85175060	--- Synchronous digital hierarchy system (SDH)	0	E-0
85175070	--- Multiplexer, statistical multiplexer	0	E-0
85175091	--- Other : ---- ISDN terminals	0	E-0
85175092	--- Other : ---- ISDN terminal adapters	0	E-0
85175093	--- Other : ---- Routers	0	E-0
85175094	--- Other : ---- X25 pads	0	E-0
85175099	--- Other : ---- Other	0	E-0
<b>851780</b>	<b>Set top boxes which have a communication function: A microprocessor-based device incorporating a modem for gaining access to the internet and having a function of interactive information exchange</b>		
85178010	---- Attachments for telephones	0	E-0
85178020	---- Subscriber end equipment	0	E-0
85178030	----- Set top boxes for gaining access to the Internet	0	E-0
85178090	---- Other	0	E-0
<b>851790</b>	<b>Populated PCBs</b>		
85179010	---- Populated, loaded or stuffed printed circuit boards	0	E-0
85179090	---- Other	0	E-0
<b>851810</b>	<b>Microphones having a frequency range of 300 Hz to 3.4 KHz with a diameter of not exceeding 10 mm and a height not exceeding 3 mm, for telecommunication use</b>		
85181000	-- Microphones and stands therefor	12.5	E-0
<b>851821</b>	<b>SINGLE LOUDSPEAKERS</b>		
85182100	- Loudspeakers, whether or not mounted in their enclosures : --- Single loudspeakers, mounted in their enclosures	12.5	E-8
<b>851822</b>	<b>MULTIPLE LOUDSPEAKR</b>		
85182200	- Loudspeakers, whether or not mounted in their enclosures : --- Multiple loudspeakers, mounted in the same enclosure	12.5	E-0
<b>851829</b>	<b>Loudspeakers, without housing, having a frequency range of 300 Hz to 3.4 KHz with a diameter of not exceeding 50 mm, for telecommunication use - cone type</b>		
85182900	- Loudspeakers, whether or not mounted in their enclosures : --- Other	12.5	E-0
<b>851830</b>	<b>Line telephone handsets</b>		
85183000	-- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	12.5	E-0
<b>851840</b>	<b>AUD-FREQNCY EL AMPL</b>		
85184000	-- Audio-frequency electric amplifiers	12.5	E-0
<b>851850</b>	<b>EL SOUND AMPLIF SET</b>		
85185000	-- Electric sound amplifier sets	12.5	EXC
<b>851890</b>	<b>Printed circuit assemblies for microphones having a range of 300 Hz to 3.4 KHz, with a diameter not exceeding 10 mm, and a height not exceeding 3 mm for telecommunication use; printed circuit assemblies for loudspeakers, without housing, having a frequenc</b>		
85189000	-- Parts	12.5	E-0
<b>851910</b>	<b>COIN/TKN-OP R PLAYR</b>		
85191000	-- Coin-or disc-operated record-players	12.5	E-8
<b>851921</b>	<b>O REC PLAYR,NO LDSP</b>		
85192100	- Other record-players : --- Without loudspeaker	12.5	EXC
<b>851929</b>	<b>O REC PLAYR+LOUDSPK</b>		
85192900	- Other record-players : --- Other	12.5	EXC
<b>851931</b>	<b>AUTO CHANGR TRNTABL</b>		
85193100	- Turntables (record-decks): --- With automatic record changing mechanism	12.5	E-8
<b>851939</b>	<b>TURNTABLES,NESOI</b>		
85193900	- Turntables (record-decks): --- Other	12.5	E-8
<b>851940</b>	<b>SOUND TRANSCRIB MAC</b>		
85194000	-- Transcribing machines	12.5	EXC
<b>851992</b>	<b>PCKT-SIZE CASS PLAY</b>		
85199200	- Other sound reproducing apparatus: --- Pocket-size cassette players	12.5	E-8
<b>851993</b>	<b>OTHER CASSETTES</b>		
85199300	- Other sound reproducing apparatus: --- Other, cassette-type	12.5	E-0
<b>851999</b>	<b>O N-CASS REPROD APP</b>		
85199910	---- Audio compact disc players	12.5	EXC
85199920	---- Compact disc changer including mini disc player or laser disc player	12.5	EXC
85199930	---- Time code readers	12.5	EXC
85199940	---- MP-3 player	12.5	EXC
85199990	---- Other	12.5	EXC
<b>852010</b>	<b>EXT-POWR DICTAT MAC</b>		
85201000	-- Dictating machines not capable of operating without an external source of power	12.5	E-8
<b>852020</b>	<b>TELEPHN ANSWER MACH</b>		

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85202000	-- Telephone answering machines	0	E-0
<b>852032</b>	<b>DIGITAL AUDIO TYPE</b>		
85203200	- Other magnetic tape recorders incorporating sound reproducing apparatus : --- Digital audio type	12.5	E-0
<b>852033</b>	<b>CASSETTE TYPE</b>		
85203310	---- Heavy-duty tape recorders	12.5	E-8
85203390	---- Other	12.5	E-8
<b>852039</b>	<b>OT TAPE RECRD/REPRO</b>		
85203910	---- Heavy-duty tape recorders	12.5	E-8
85203990	---- Other	12.5	E-8
<b>852090</b>	<b>O MG SND REC/REP EQ</b>		
85209010	---- Compact disc recording apparatus	12.5	EXC
85209090	---- Other	12.5	EXC
<b>852110</b>	<b>MAG TAPE VIDEO APPR</b>		
85211011	--- Cassette tape-type : ---- Professional video tape recorders with ¾" or 1" tape	12.5	E-8
85211012	--- Cassette tape-type : ---- Video recorders betacam or betacam SP or digital betacam S-VHS or digital-S	12.5	E-8
85211019	--- Cassette tape-type : ---- Other	12.5	E-8
85211021	--- Spool type : ---- Professional video tape recorders with ¾" or 1"	12.5	E-8
85211022	--- Spool type : ---- Video recorders betacam or betacam SP or digital betacam S-VHS or digital-S	12.5	E-8
85211029	--- Spool type : ---- Other	12.5	E-8
85211091	--- Other : ---- Professional video tape recorders with ¾" or 1" tape solid state or otherwise	12.5	E-8
85211092	--- Other : ---- Video recorders betacam or betacam SP or digital betacam S-VHS or digital-S	12.5	E-8
85211099	--- Other : ---- Other	12.5	E-8
<b>852190</b>	<b>VIDEO APPR W/O TAPE</b>		
85219010	---- Video duplicating system with master and slave control	12.5	SEN
85219020	---- DVD player	12.5	SEN
85219090	---- Other	12.5	SEN
<b>852210</b>	<b>PICKUP CARTRIDGESFOR SOUND RECORDERS</b>		
85221000	-- Pick-up cartridges	12.5	E-8
<b>852290</b>	<b>Printed circuit assemblies for telephone answering machines</b>		
85229000	-- Other	12.5	E-0
<b>852311</b>	<b>UNREC MGN TAPE=&lt;4MM</b>		
85231111	--- For recording sound : ---- Audio cassettes	0	E-0
85231119	--- For recording sound : ---- Other	0	E-0
85231121	--- For recording phenomena other than sound: ---- Video cassettes	0	E-0
85231122	--- For recording phenomena other than sound: ---- Other video magnetic tape including those in hubs and reels, rolls, pancakes and jumbo rolls	0	E-0
85231129	--- For recording phenomena other than sound: ---- Other	0	E-0
<b>852312</b>	<b>UNRE M TPE&gt;4=&lt;6.5MM</b>		
85231211	--- For recording sound : ---- Audio cassettes	0	E-0
85231219	--- For recording sound : ---- Other	0	E-0
85231221	--- For recording phenomena other than sound: ---- Video cassettes	0	E-0
85231222	--- For recording phenomena other than sound: ---- Other video magnetic tape including those in hubs and reels, rolls, pancakes and jumbo rolls	0	E-0
85231229	--- For recording phenomena other than sound: ---- Other	0	E-0
<b>852313</b>	<b>UNREC MAG TPE&gt;6.5MM</b>		
85231311	--- For recording sound : ---- Audio cassette tape of width exceeding 6.5 mm but not exceeding 35 mm, and 16 mm sprocket tapes	0	E-0
85231312	--- For recording sound : ---- Other audio cassette tape	0	E-0
85231313	--- For recording sound : ---- Other audio magnetic tape of width exceeding 6.5 mm but not exceeding 35 mm, and 16 mm sprocket tapes	0	E-0
85231319	--- For recording sound : ---- Other	0	E-0
85231321	--- For recording phenomena other than sound : ---- ¾" and 1" video cassettes	0	E-0
85231322	--- For recording phenomena other than sound : ---- ½" video cassette suitable to work with betacam,betacam SP/M II and VHS type	0	E-0
85231323	--- For recording phenomena other than sound : ---- Other video cassettes	0	E-0
85231324	--- For recording phenomena other than sound : ---- ¾" and 1" video tapes	0	E-0
85231325	--- For recording phenomena other than sound : ---- Other video	0	E-0
85231329	--- For recording phenomena other than sound : ---- Other	0	E-0
<b>852320</b>	<b>Magnetic discs (other than floppy disc/CD Rom)</b>		
85232010	---- Hard disc pack	0	E-8
85232020	---- Floppy disc or diskettes	0	E-8
85232090	---- Other	0	E-8
<b>852330</b>	<b>CARDS W MAGN STRIPE</b>		
85233000	-- Cards incorporating a magnetic stripe	12.5	E-8
<b>852390</b>	<b>OT UNREC MAGN MEDIA</b>		
85239010	---- Matrices for the production of records; prepared record blanks	0	E-0
85239020	---- Cartridge tape	0	E-0
85239030	---- ½" video cassette suitable to work with digital type VCR	0	E-0
85239040	---- Unrecorded compact disc (Audio)	0	E-0
85239050	---- Compact disc recordable	0	E-0

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
85239060	---- Blank Master Disc (i.e. substrate) for producing stamper for compact disc	0	E-0
85239090	---- Other	0	E-0
<b>852410</b>	<b>PHONOGRAPH RECORDS</b>		
85241010	---- Learning aids, such as, language records	12.5	E-8
85241090	---- Other	12.5	E-8
<b>852431</b>	<b>For reproducing phenomena other than sound or image recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine</b>		
85243111	--- Software: ----- Information Technology software	0	E-0
85243119	--- Software: ----- Other	0	E-0
85243190	---- Other	0	E-0
<b>852432</b>	<b>LASR DSC,SOUND ONLY</b>		
85243210	---- Pre-recorded audio compact discs or pre-recorded audio mini	12.5	E-8
85243290	---- Other	12.5	E-8
<b>852439</b>	<b>For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine</b>		
85243910	---- Video compact disc of educational nature	12.5	E-8
85243920	---- Other video compact discs	12.5	E-8
85243930	---- Digital video discs	12.5	E-8
85243990	---- Other	12.5	E-0
<b>852440</b>	<b>For reproducing phenomena other than sound or image recorded in a machine readable binary form and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine</b>		
85244011	--- Software : ----- Information Technology software	0	E-0
85244019	--- Software : ----- Other	0	E-0
85244090	---- Other	0	E-0
<b>852451</b>	<b>MGN TPE,SND/IM=&lt;4MM</b>		
85245111	--- Learning aids : ----- Audio cassettes	12.5	E-8
85245112	--- Learning aids : ----- Video tapes of educational nature	12.5	E-8
85245119	--- Learning aids : ----- Other	12.5	E-8
85245120	---- Audio-visual news or audio-visual views material including news clippings	12.5	E-8
85245130	---- Children's video films	12.5	E-8
85245140	---- Other video films	12.5	E-8
85245190	---- Other	12.5	E-8
<b>852452</b>	<b>MG TPE,S/I&gt;4=&lt;6.5MM</b>		
85245211	--- Learning aids: ----- Audio cassettes	12.5	E-8
85245212	--- Learning aids: ----- Video tapes of educational nature	12.5	E-8
85245219	--- Learning aids: ----- Other	12.5	E-8
85245220	---- Audio-visual news or audio-visual views material including news clippings	12.5	E-8
85245230	---- Children's video films	12.5	E-8
85245240	---- Other video films	12.5	E-8
85245290	---- Other	12.5	E-8
<b>852453</b>	<b>MG TPE,SND/IM&gt;6.5MM</b>		
85245311	--- Learning aids : ----- Audio cassettes	12.5	E-8
85245312	--- Learning aids : ----- Video tapes of educational nature	12.5	E-8
85245319	--- Learning aids : ----- Other	12.5	E-8
85245320	---- Audio-visual news or audio-visual material including news	12.5	E-8
85245330	---- Children's video films	12.5	E-8
85245340	---- Other video films	12.5	E-8
85245390	---- Other	12.5	E-8
<b>852460</b>	<b>CARDS W MAGN STRIPE</b>		
85246000	-- Cards incorporating a magnetic stripe	12.5	E-8
<b>852491</b>	<b>For reproducing phenomena other than sound or image recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine</b>		
85249111	--- Software: ----- Information Technology software on floppy disc or cartridge tape	0	E-0
85249112	--- Software: ----- Information Technology software on disc or on CD ROM	0	E-0
85249113	--- Software: ----- Information Technology software on other media	0	E-0
85249119	--- Software: ----- Other	0	E-0
85249190	---- Other	0	E-0
<b>852499</b>	<b>For reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing</b>		
85249910	---- Audio-visual news or audio-visual views material including news clippings	12.5	E-0
85249920	---- 2-D/3D computer graphics	12.5	E-8
85249930	---- Stamper for CD audio, CD video and CD-ROM	12.5	E-8
85249991	--- Other : ----- Matrices for the production of records; prepared record blanks	12.5	E-8
85249999	--- Other : ----- Other	12.5	E-0

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<b>852510</b>	<b>Transmission apparatus other than apparatus for radio-broadcasting or television</b>		
85251010	---- Radio broadcast transmitter	12.5	E-8
85251020	---- TV broadcast transmitter	12.5	E-8
85251030	---- Broadcast equipment sub-system	12.5	E-8
85251040	---- Communication jamming equipment	12.5	E-8
85251050	---- Wireless microphone	12.5	E-8
85251090	---- Other	12.5	E-0
<b>852520</b>	<b>TRANSMT AP W REC AP</b>		
85252011	--- Two way radio communication equipment: ----- Walkie talkie set	0	E-0
85252012	--- Two way radio communication equipment: ----- Cordless handset	0	E-0
85252013	--- Two way radio communication equipment: ----- Car telephone	0	E-0
85252014	--- Two way radio communication equipment: ----- Transportable telephone	0	E-0
85252015	--- Two way radio communication equipment: ----- Marine radio communication equipment	0	E-0
85252016	--- Two way radio communication equipment: ----- Amateur radio equipment	0	E-0
85252017	--- Two way radio communication equipment: ----- Cellular telephone	0	E-0
85252019	--- Two way radio communication equipment: ----- Other	0	E-0
85252091	--- Other : ----- VSAT terminals	0	E-0
85252092	--- Other : ----- Other satellite communication equipment	0	E-0
85252099	--- Other : ----- Other	0	E-0
<b>852530</b>	<b>TELEVISION CAMERAS</b>		
85253000	-- Television cameras	12.5	E-5
<b>852540</b>	<b>Digital still image video cameras</b>		
85254000	-- Still image video cameras and other video camera recorders; digital cameras	12.5	E-0
<b>852610</b>	<b>RADAR APPARATUS</b>		
85261000	-- Radar apparatus	12.5	E-8
<b>852691</b>	<b>RADIO NAVIG AID APP</b>		
85269110	---- Direction measuring equipment	12.5	E-8
85269120	---- Instrument landing system	12.5	E-8
85269130	---- Direction finding equipment	12.5	E-8
85269140	---- Non-directional beacon	12.5	E-8
85269150	---- VHF omni range equipment	12.5	E-8
85269190	---- Other	12.5	E-8
<b>852692</b>	<b>RAD REMT CONTRL APP</b>		
85269200	- Other : --- Radio remote control apparatus	12.5	E-8
<b>852712</b>	<b>PCKT-SZE RAD CAS PL</b>		
85271200	- Radio-broadcast receivers capable of operating without an external source of power, including apparatus capable of receiving also radio-telephony or radio-telegraphy : --- Pocke-size radio cassette-players	12.5	E-8
<b>852713</b>	<b>RADIOBRDCST RCVRS,NO EXT PUR,SOUND REPRO/REC,NESO</b>		
85271300	- Radio-broadcast receivers capable of operating without an external source of power, including apparatus capable of receiving also radio-telephony or radio-telegraphy : --- Other apparatus combined with sound recording or reproducing apparatus	12.5	E-0
<b>852719</b>	<b>OT BATT RADBRD RECV</b>		
85271900	- Radio-broadcast receivers capable of operating without an external source of power, including apparatus capable of receiving also radio-telephony or radio-telegraphy : --- Other	12.5	E-8
<b>852721</b>	<b>REC F MT VEH W RCRD</b>		
85272100	- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, including apparatus capable of receiving also radio-telephony or radio-telegraphy: --- Combined with sound recording or reproducing	12.5	RED
<b>852729</b>	<b>O MOTR VEH RADB REC</b>		
85272900	- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, including apparatus capable of receiving also radio-telephony or radio-telegraphy: --- Other	12.5	E-8
<b>852731</b>	<b>OT RADBRD REC W REC</b>		
85273100	- Other radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy : --- Combined with sound recording or reproducing apparatus	12.5	E-0
<b>852732</b>	<b>OT RADIOBRDCST RECV</b>		
85273200	- Other radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy : --- Not combined with sound recording or reproducing apparatus but combined with a clock	12.5	E-8
<b>852739</b>	<b>OT RADIOBRDCST RECV</b>		
85273900	- Other radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy : --- Other	12.5	E-8
<b>852790</b>	<b>Portable receivers for calling, alerting or paging</b>		
85279011	--- Radio communication receivers: ----- Radio pagers	12.5	E-0
85279012	--- Radio communication receivers: ----- Demodulators	12.5	RED
85279019	--- Radio communication receivers: ----- Other	12.5	RED
85279090	---- Other	12.5	RED
<b>852812</b>	<b>COL W/W-O RAD/PLAYR</b>		
85281211	----- Television set of screen size upto 36 cm	12.5	SEN

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85281212	----- Television set of screen size exceeding 36 cm but not exceeding 54 cm	12.5	SEN
85281213	----- Television set of screen size exceeding 54 cm but not exceeding 68 cm	12.5	SEN
85281214	----- Television set of screen size exceeding 68 cm but not exceeding 74 cm	12.5	SEN
85281215	----- Television set of screen size exceeding 74 cm but not exceeding 87 cm	12.5	SEN
85281216	----- Television set of screen size exceeding 87 cm but not exceeding 105 cm	12.5	SEN
85281217	----- Television set of screen size exceeding 105 cm	12.5	SEN
85281218	----- Liquid crystal display television set of screen size below 63 cm	12.5	SEN
85281219	----- Other	12.5	SEN
85281291	--- Other : ----- Satellite receivers	12.5	SEN
85281299	--- Other : ----- Other	12.5	SEN
<b>852813</b>	<b>MON W/W-O RAD/PLAYR</b>		
85281310	---- Liquid crystal display television set of screen size below 25 cm	12.5	E-8
85281390	---- Other	12.5	E-8
<b>852821</b>	<b>VIDEO MONITR, COLOR</b>		
85282110	---- Professional monitors for studio use (of resolution 800 lines and above)	12.5	E-5
85282190	---- Other	12.5	E-5
<b>852822</b>	<b>VID MONITR, MONOCHR</b>		
85282200	- Video monitors : --- Black and white or other monochrome	12.5	E-5
<b>852830</b>	<b>VIDEO PROJECTORS</b>		
85283010	---- Colour, with flat panel screen	12.5	E-8
85283020	---- Colour	12.5	E-8
85283030	---- Black and white or other monochrome	12.5	E-8
<b>852910</b>	<b>Aerials or antennae of a kind used with apparatus for radio-telephony and radio-telegraphy</b>		
85291011	--- Dish antenna : ----- For communication jamming equipment	12.5	E-0
85291012	--- Dish antenna : ----- For amateur radio communication equipment	12.5	E-0
85291019	--- Dish antenna : ----- Other	12.5	E-0
85291021	--- Other aerials or antenna : ----- For communication jamming equipment	12.5	E-8
85291022	--- Other aerials or antenna : ----- For amateur radio communication equipment	12.5	E-0
85291029	--- Other aerials or antenna : ----- Other	12.5	E-0
85291091	--- Other : ----- For communication jamming equipment	12.5	E-8
85291092	--- Other : ----- For amateur radio communication equipment	12.5	E-0
85291099	--- Other : ----- Other	12.5	E-0
<b>852990</b>	<b>Populated PCBs for :transmission apparatus other than apparatus for radio-broadcasting or television transmission apparatus incorporating reception apparatus, digital still image video cameras, portable receivers for calling, alerting or paging</b>		
85299010	---- For communication jamming equipment	12.5	E-0
85299020	---- For amateur radio communication equipment	12.5	E-0
85299090	---- Other	12.5	E-0
<b>853010</b>	<b>RAILWAY EL SIGNL EQ</b>		
85301010	---- For railways	12.5	E-8
85301020	---- For tramways	12.5	E-8
<b>853080</b>	<b>OT EL SIGNLNG EQPMT</b>		
85308000	-- Other equipment	12.5	E-8
<b>853090</b>	<b>PARTS FOR 8530</b>		
85309000	-- Parts	12.5	E-8
<b>853110</b>	<b>BURGLR/FIRE ALRM,ET</b>		
85311010	---- Burglar alarm	12.5	E-5
85311020	---- Fire alarm	12.5	E-5
85311090	---- Other	12.5	E-5
<b>853120</b>	<b>Indicator panels incorporating Liquid Crystal Devices (LCD)</b>		
85312000	-- Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	0	E-0
<b>853180</b>	<b>Flat panel display devices of a kind used in automatic data processing machines and telecommunications apparatus</b>		
85318000	-- Other apparatus	12.5	E-0
<b>853190</b>	<b>Parts of indicator panels incorporating LCD</b>		
85319000	-- Parts	12.5	E-0
<b>853210</b>	<b>CAP,50-60HZ=&gt;.5KVAR</b>		
85321000	-- Fixed capacitors designed for use in 50 or 60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	0	E-0
<b>853221</b>	<b>TANT ELECTRLYT CAPA</b>		
85322100	- Other fixed capacitors : --- Tantalum	0	E-0
<b>853222</b>	<b>ALUM ELECTRLYT CAPA</b>		
85322200	- Other fixed capacitors : --- Aluminium electrolytic	0	E-0
<b>853223</b>	<b>CERAM 1-LAYR FX CAP</b>		
85322300	- Other fixed capacitors : --- Ceramic dielectric, single layer	0	E-0
<b>853224</b>	<b>CERAM MULT-LAYR CAP</b>		
85322400	- Other fixed capacitors : --- Ceramic dielectric, multilayer	0	E-0
<b>853225</b>	<b>PAPR/PLST DIEL CAPA</b>		
85322500	- Other fixed capacitors : --- Dielectric of paper or plastics	0	E-0
<b>853229</b>	<b>OTH FIXED CAPACITOR</b>		

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85322910	---- Of dielectric of mica	0	E-0
85322990	---- Other	0	E-0
<b>853230</b>	<b>VARIABLE/ADJUST CAPAC</b>		
85323000	-- Variable or adjustable (pre-set) capacitors	0	E-0
<b>853290</b>	<b>ELEC CAPACITOR PRTS</b>		
85329000	-- Parts	0	E-0
<b>853310</b>	<b>FIXD CARBON RESISTR</b>		
85331000	-- Fixed carbon resistors, composition or film types	0	E-0
<b>853321</b>	<b>OT FIXD RESIST=&lt;20W</b>		
85332111	--- Of bare wire : ---- Of nichrome	0	E-0
85332119	--- Of bare wire : ---- Other	0	E-0
85332121	--- Of insulated wire : ---- Of nichrome	0	E-0
85332129	--- Of insulated wire : ---- Other	0	E-0
<b>853329</b>	<b>OT FIXD RESISTR&gt;20W</b>		
85332911	--- Of bare wire: ---- Of nichrome	0	E-0
85332919	--- Of bare wire: ---- Other	0	E-0
85332921	--- Of insulated wire : ---- Of nichrome	0	E-0
85332929	--- Of insulated wire : ---- Other	0	E-0
<b>853331</b>	<b>WRWND VAR RESIS&lt;20W</b>		
85333110	---- Potentiometers	0	E-0
85333120	---- Rheostats	0	E-0
85333190	---- Other	0	E-0
<b>853339</b>	<b>O WIREWND VAR RESIS</b>		
85333910	---- Potentiometers	0	E-0
85333920	---- Rheostats	0	E-0
85333990	---- Other	0	E-0
<b>853340</b>	<b>OTH VARIABLE RESISTR</b>		
85334010	---- Potentiometers	0	E-0
85334020	---- Rheostats	0	E-0
85334030	---- Thermistors	0	E-0
85334090	---- Other	0	E-0
<b>853390</b>	<b>RESIST/RHEO/ETC PTS</b>		
85339000	-- Parts	0	E-0
<b>853400</b>	<b>PRINTED CIRCUITS</b>		
85340000	-PRINTED CIRCUITS	0	E-0
<b>853510</b>	<b>EL APPR FUSES&gt;1000V</b>		
85351010	---- For switches having rating upto 15 amps, rewirable	12.5	EXC
85351020	---- For switches having rating above 15 amps,high rupturing capacity or rewirable	12.5	EXC
85351030	---- Other rewirable fuses	12.5	EXC
85351040	---- Other high rupturing capacity fuses	12.5	EXC
85351050	---- Fuses gear	12.5	EXC
85351090	---- Other	12.5	EXC
<b>853521</b>	<b>CRC BK&gt;1000V&lt;72.5KV</b>		
85352111	--- SF6 circuit breakers : ---- For a voltage of 11 kV	12.5	E-8
85352112	--- SF6 circuit breakers : ---- For a voltage of 33 kV	12.5	E-8
85352113	--- SF6 circuit breakers : ---- For a voltage of 66 kV	12.5	E-8
85352119	--- SF6 circuit breakers : ---- Other	12.5	E-8
85352121	--- Vacuum circuit breakers : ---- For a voltage of 11 kV	12.5	E-8
85352122	--- Vacuum circuit breakers : ---- For a voltage of 33 kV	12.5	E-8
85352123	--- Vacuum circuit breakers : ---- For a voltage of 66 kV	12.5	E-8
85352129	--- Vacuum circuit breakers : ---- Other	12.5	E-8
85352190	---- Other	12.5	E-8
<b>853529</b>	<b>AUT CRC BRK=&gt;72.5KV</b>		
85352911	--- SF6 circuits breakers : ---- For a voltage of 132 kV	12.5	E-8
85352912	--- SF6 circuits breakers : ---- For a voltage of 220 kV	12.5	E-8
85352913	--- SF6 circuits breakers : ---- For a voltage of 400 kV	12.5	E-8
85352919	--- SF6 circuits breakers : ---- Other	12.5	E-8
85352921	--- Vacuum circuit breakers : ---- For a voltage of 132 kV	12.5	E-8
85352922	--- Vacuum circuit breakers : ---- For a voltage of 220 kV	12.5	E-8
85352923	--- Vacuum circuit breakers : ---- For a voltage of 400 kV	12.5	E-8
85352929	--- Vacuum circuit breakers : ---- Other	12.5	E-8
85352990	---- Other	12.5	E-8
<b>853530</b>	<b>MKE-BRK SWTCH&gt;1000V</b>		
85353010	---- Of plastic	12.5	E-8
85353090	---- Other	12.5	E-8
<b>853540</b>	<b>LGTNING ARRESTR,ETC</b>		
85354010	---- Lightning arresters	12.5	E-8
85354020	---- Voltage limiters	12.5	E-8
85354030	---- Surge suppressors	12.5	E-8
<b>853590</b>	<b>O CRC PROT AP&gt;1000V</b>		
85359010	---- Motor starters for AC motors	12.5	RED
85359020	---- Control gear and starters for DC motors	12.5	RED
85359030	---- Other control and switchgears	12.5	RED
85359040	---- Junction boxes	12.5	RED
85359090	---- Other	12.5	RED
<b>853610</b>	<b>FUSES =&lt; 1000 V</b>		
85361010	---- For switches having rating upto 15 amps, rewirable	12.5	E-8
85361020	---- For switches having rating above 15 amps,high rupturing capacity or rewirable	12.5	E-8
85361030	---- Other rewirable fuses	12.5	E-8
85361040	---- Other high rupturing capacity fuses	12.5	E-8

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85361050	---- Fuses gear	12.5	E-8
85361060	---- Electronic fuses	12.5	E-8
85361090	---- Other	12.5	E-8
<b>853620</b>	<b>AUT CIRC BRK=&lt;1000V</b>		
85362010	---- Air circuit breakers	12.5	RED
85362020	---- Moulded case circuit breakers	12.5	RED
85362030	---- Miniature circuit breakers	12.5	RED
85362040	---- Earth leak circuit breakers	12.5	RED
85362090	---- Other	12.5	RED
<b>853630</b>	<b>O CRC PROT A=&lt;1000V</b>		
85363000	-- Other apparatus for protecting electrical circuits	12.5	E-8
<b>853641</b>	<b>RELAYS =&lt; 60 V</b>		
85364100	- Relays: --- For a voltage not exceeding 60 V	12.5	E-5
<b>853649</b>	<b>RELAYS &gt;60V =&lt;1000V</b>		
85364900	- Relays: --- Other	12.5	RED
<b>853650</b>	<b>Electronic AC switches consisting of optically coupled input and output circuits (insulated thyristor AC switches)</b>		
85365010	---- Control and switch gears	12.5	E-0
85365020	---- Other switches of plastic	12.5	E-0
85365090	---- Other	12.5	E-0
<b>853661</b>	<b>LAMP HOLDERS =&lt;1000V</b>		
85366110	---- Of plastic	12.5	E-8
85366190	---- Of other materials	12.5	E-8
<b>853669</b>	<b>Plugs and sockets for co-axial cables and printed circuits</b>		
85366910	---- Of plastic	12.5	E-0
85366990	---- Of other materials	12.5	E-0
<b>853690</b>	<b>Connection and contact elements for wires and cables</b>		
85369010	---- Motor starters for AC motors	12.5	SEN
85369020	---- Motor starters for DC motors	12.5	SEN
85369030	---- Junction boxes	12.5	SEN
85369090	---- Other	12.5	SEN
<b>853710</b>	<b>CONTROLS,ETC=&lt;1000V</b>		
85371000	-- For a voltage not exceeding 1,000 V	12.5	RED
<b>853720</b>	<b>CONTROLS,ETC &lt;1000V</b>		
85372000	-- For a voltage exceeding 1,000 V	12.5	E-8
<b>853810</b>	<b>BOARD,PANL,CONS,ETC</b>		
85381010	---- For industrial use	12.5	RED
85381090	---- Other	12.5	RED
<b>853890</b>	<b>Printed circuit assemblies for the following goods of heading no. 85.36:- (1) electronic AC switches consisting of optically coupled input and output circuits (insulated thyristor AC switches) (2) electronic switches, including temperature protected elec</b>		
85389000	-- Other	12.5	E-0
<b>853910</b>	<b>SEAL-BEAM E LMP UNT</b>		
85391000	-- Sealed beam lamp units	12.5	E-8
<b>853921</b>	<b>TNGST HAL EL FL LMP</b>		
85392110	--- Other : ---- Miniature halogen lamps with fittings	12.5	SEN
85392120	--- Other : ---- Other for automobiles	12.5	SEN
85392190	--- Other : ---- Other	12.5	SEN
<b>853922</b>	<b>FIL LMP=&lt;200W &gt;100V</b>		
85392200	--- Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	12.5	E-8
<b>853929</b>	<b>O N-UV/INFR FIL LMP</b>		
85392910	---- Of retail sale price not exceeding rupees 20 per bulb	12.5	E-5
85392920	---- Bulb, for torches	12.5	E-5
85392930	---- Miniature bulbs	12.5	E-5
85392940	---- Other for automobile lamps	12.5	E-5
85392990	---- Other	12.5	E-5
<b>853931</b>	<b>N-UVIOL DSCHRG LMP</b>		
85393110	---- Compact fluorescent lamps	12.5	E-5
85393190	---- Other	12.5	E-5
<b>853932</b>	<b>MER/SOD VAP;MET HAL</b>		
85393210	---- Mercury vapour lamps	12.5	E-8
85393220	---- Sodium vapour lamps	12.5	E-8
85393230	---- Metal halide lamps	12.5	E-8
<b>853939</b>	<b>N-UVIOL DSCHRG LMP</b>		
85393910	---- Energy efficient triphosphor fluorescent lamps	12.5	E-8
85393990	---- Other	12.5	E-8
<b>853941</b>	<b>ARC LAMPS</b>		
85394100	- Ultra-violet or infra-red lamps; arc-lamps : --- Arc-lamps	12.5	E-8
<b>853949</b>	<b>ULTRVIOLET/INFRARED</b>		
85394900	- Ultra-violet or infra-red lamps; arc-lamps : --- Other	12.5	E-8
<b>853990</b>	<b>PARTS FOR 8539</b>		
85399010	---- Parts of fluorescent tube lamps	12.5	EXC
85399020	---- Parts of arc-lamps	12.5	EXC
85399090	---- Other	12.5	EXC
<b>854011</b>	<b>COL CAT-RAY TV TUBE</b>		
85401110	---- Television picture tubes of 20" and 21" size, except 21" flat and full square (F and FST) colour TV picture tubes	12.5	EXC
85401120	---- Video monitor cathode-ray tubes	12.5	EXC
85401190	---- Other	12.5	EXC
<b>854012</b>	<b>B/W CATH-RAY TV TBE</b>		

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
85401200	- Cathode-ray television picture tubes, including video monitor cathode-ray tubes : --- Black and white or other monochrome	12.5	E-8
<b>854020</b>	<b>TV CAM TB;IM CV/INT</b>		
85402000	-- Television camera tubes; image converters and intensifiers; other photos-cathode tubes	12.5	E-8
<b>854040</b>	<b>DTA/GRPH DS,COL&lt;.4M</b>		
85404000	-- Data or graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	0	E-0
<b>854050</b>	<b>DTA/GRPH DS MONOCHR</b>		
85405000	-- Data or graphic display tubes, black and white or other	12.5	E-8
<b>854060</b>	<b>OTHER CATHODE-RAY</b>		
85406000	-- Other cathode-ray tubes	12.5	RED
<b>854071</b>	<b>MAGNETRON MICROWAVE</b>		
85407100	- Microwave tubes (for example, magnetrons,klystrons, travelling wave tubes, carcinotrons),excluding grid-controlled tubes : ---	12.5	RED
<b>854072</b>	<b>KLYSTRON MICROWAVE</b>		
85407200	- Microwave tubes (for example, magnetrons,klystrons, travelling wave tubes, carcinotrons),excluding grid-controlled tubes : ---	12.5	E-8
<b>854079</b>	<b>OTHER MICROWAVE</b>		
85407900	- Microwave tubes (for example, magnetrons,klystrons, travelling wave tubes, carcinotrons),excluding grid-controlled tubes : --- Other	12.5	E-8
<b>854081</b>	<b>RECEIV/AMPLIF TUBES</b>		
85408100	- Other valves and tubes: --- Receiver or amplifier valves and tubes	12.5	E-8
<b>854089</b>	<b>OT THRMION/CAT TUBE</b>		
85408900	- Other valves and tubes: --- Other	12.5	RED
<b>854091</b>	<b>PARTS OF CATHODE-BAY TUBES</b>		
85409100	- Parts : --- Of cathode-ray tubes	12.5	E-8
<b>854099</b>	<b>OT CATHODE TUBE PTS</b>		
85409900	- Parts : --- Other	12.5	RED
<b>854110</b>	<b>N-PSEN/LT-EMIT DIOD</b>		
85411000	-- Diodes, other than photosensitive or light emitting diodes	0	E-0
<b>854121</b>	<b>N-PH TRANSS RATE&lt;1W</b>		
85412100	- Transistors, other than photosensitive transistors : --- With a dissipation rate of less than 1 W	0	E-0
<b>854129</b>	<b>O N-PHTSEN TRANSSTR</b>		
85412900	- Transistors, other than photosensitive transistors : --- Other	0	E-0
<b>854130</b>	<b>N-PHO THYR/DIAC/TRI</b>		
85413010	---- Thyristors	0	E-0
85413090	---- Other	0	E-0
<b>854140</b>	<b>PHTOSEN SEMICON DVC</b>		
85414011	--- Photocells : ---- Solar cells whether or not assembled in modules or panels	0	E-0
85414019	--- Photocells : ---- Other	0	E-0
85414020	---- Light emitting diodes (electro-luminescent)	0	E-0
85414090	---- Other	0	E-0
<b>854150</b>	<b>N-PHOT SEMICON DVCE</b>		
85415000	-- Other semi-conductors devices	0	E-0
<b>854160</b>	<b>MNTD PIEZOEL CRYSTL</b>		
85416000	-- Mounted piezo-electric crystals	0	E-0
<b>854190</b>	<b>DIOD/TRANSTR/ET PTS</b>		
85419000	-- Parts	0	E-0
<b>854210</b>	<b>CARDS INCORP. ELEC. INTEGRATED CRCT (SMART CARDS)</b>		
85421010	---- SIM cards	0	E-0
85421020	---- Memory cards	0	E-0
85421090	---- Other	0	E-0
<b>854221</b>	<b>DIGITAL MONOLITHIC INTEGRATED CIRCUITS</b>		
85422100	- Monolithic integrated circuits: --- Digital	0	E-0
<b>854229</b>	<b>MONOLITHIC INTEGRATED CIRCUITS, OTHER THAN DIGITA</b>		
85422910	---- Cards incorporating only a single electronic integrated circuit with optical strip	0	E-0
85422990	---- Other	0	E-0
<b>854260</b>	<b>HYBRID INTEGRATED CIRCUITS</b>		
85426000	-- Hybrid integrated circuits	0	E-0
<b>854270</b>	<b>ELECTRONIC MICROASSEMBLIES</b>		
85427000	-- Electronic microassemblies	0	E-0
<b>854290</b>	<b>INTGRD CIRCUIT PTS</b>		
85429000	-- Parts	0	E-0
<b>854311</b>	<b>PRTCL ACCEL,ION IMP</b>		
85431100	- Particle accelerators : --- Ion implanters for doping semi-conductor materials	0	E-0
<b>854319</b>	<b>OT PARTICLE ACCELER</b>		
85431910	---- Vane graff, cock-croft, walton accelerators	12.5	E-8
85431920	---- Synchrocyclotrons, synchrotrons	12.5	E-8
85431990	---- Other including cyclotrons	12.5	E-8
<b>854320</b>	<b>SIGNAL GENERATORS</b>		
85432010	---- Sweep generators	12.5	E-8
85432020	---- Impulse generators	12.5	E-8
85432030	---- Tacho generators	12.5	E-8
85432090	---- Other	12.5	E-8
<b>854330</b>	<b>Apparatus for wet etching, developing, stripping or cleaning semiconductor wafers and flat panel displays - Other machines and apparatus:</b>		



HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
85433000	-- Machines and apparatus for electroplating,electrolysis or electrophoresis	12.5	E-0
<b>854340</b>	<b>ELEC FENCE ENERGIZR</b>		
85434000	-- Electric fence energisers	12.5	E-8
<b>854381</b>	<b>PROXIMITY CARD+TAGS</b>		
85438100	- Other machines and apparatus : --- Proximity cards and tags	0	E-5
<b>854389</b>	<b>Electrical machines with translation or dictionary functions</b>		
85438910	---- Metal detectors	12.5	E-0
85438920	---- Mine detectors	12.5	E-0
85438931	--- Audio special effect equipments : ---- Digital reverberators	12.5	E-0
85438932	--- Audio special effect equipments : ---- Mixing systems or consoles	12.5	E-0
85438939	--- Audio special effect equipments : ---- Other	12.5	E-0
85438941	--- Video special effect equipments : ---- Video mixing system or consoles	12.5	E-0
85438942	--- Video special effect equipments : ---- Video effect system	12.5	E-0
85438943	--- Video special effect equipments : ---- Digital layering machine	12.5	E-0
85438944	--- Video special effect equipments : ---- Paint box	12.5	E-0
85438945	--- Video special effect equipments : ---- Video typewriter	12.5	E-0
85438946	--- Video special effect equipments : ---- Video matting machines	12.5	E-0
85438949	--- Video special effect equipments : ---- Other	12.5	E-0
85438951	-- Edit control unit : ---- Computerised editing system controlling morethan three video editing machines	12.5	E-0
85438952	--- Edit control unit : ---- Other video control units	12.5	E-0
85438959	--- Edit control unit : ---- Other	12.5	E-0
85438960	---- Colour correctors	12.5	E-0
85438971	--- Amplifier : ---- Broadcast amplifier	12.5	E-0
85438972	--- Amplifier : ---- Limiting amplifier, video distribution amplifier and stabilising amplifiers	12.5	E-0
85438979	--- Amplifier : ---- Other	12.5	E-0
85438981	--- Graphic equaliser and synthesised receivers: ---- Graphic	12.5	E-0
85438982	--- Graphic equaliser and synthesised receivers: ---- Synthesised receivers	12.5	E-0
85438991	--- Other : ---- RF (radio frequency) power amplifiers and noise generators for communication jamming equipment, static or mobile or manportable	12.5	E-0
85438992	--- Other : ---- Equipment or gadgets based on solar energy	12.5	E-0
85438993	--- Other : ---- Professional beauty care equipment	12.5	E-0
85438994	--- Other : ---- Audio video stereo encoders	12.5	E-0
85438995	--- Other : ---- Time code generator	12.5	E-0
85438999	--- Other : ---- Other	12.5	E-0
<b>854390</b>	<b>Parts of ion implanters for doping semiconductor materials</b>		
85439000	-- Parts	12.5	E-0
<b>854411</b>	<b>IN COPPR WINDG WIRE</b>		
85441110	---- Enamelled	12.5	EXC
85441190	---- Other	12.5	EXC
<b>854419</b>	<b>OT INSULATED WINDG</b>		
85441910	---- Asbestos covered	12.5	EXC
85441920	---- Plastic insulated	12.5	EXC
85441930	---- Rubber insulated	12.5	EXC
85441990	---- Other	12.5	EXC
<b>854420</b>	<b>INSUL COAXIAL CABLE</b>		
85442010	---- Co-axial cable	12.5	RED
85442090	---- Other	12.5	RED
<b>854430</b>	<b>VEH,ETC INS WIR SET</b>		
85443000	-- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	12.5	EXC
<b>854441</b>	<b>Other electric conductors, for a voltage not exceeding 80 V, fitted with connectors, of a kind used for telecommunications</b>		
85444111	--- Telephone cables : ---- Dry core paper insulated	0	E-0
85444119	--- Telephone cables : ---- Other	0	E-0
85444120	---- Paper insulated	12.5	E-0
85444130	---- Plastic insulated	12.5	E-0
85444140	---- Rubber insulated	12.5	E-0
85444190	---- Other	12.5	E-0
<b>854449</b>	<b>Other electric conductors, for a voltage not exceeding 80 V, not fitted with connectors, of a kind used for telecommunications- Other electric conductors, for a voltage exceeding 80 V but not exceeding 1000 V:</b>		
85444911	--- Telephone cables : ---- Dry core paper insulated	0	E-0
85444919	--- Telephone cables : ---- Other	0	E-0
85444920	---- Paper insulated cables	12.5	E-0
85444930	---- Plastic insulated cables and flexes	12.5	E-0
85444990	---- Other	12.5	E-0
<b>854451</b>	<b>Other electric conductors, for voltage exceeding 80 V, but not exceeding 1000 V, fitted with connectors, of a kind used for telecommunications</b>		
85445110	---- Paper insulated	12.5	E-0
85445120	---- Plastic insulated, of a kind used for telecommunication	0	E-0
85445130	---- Other plastic insulated	12.5	E-0
85445140	---- Rubber insulated of a kind used for telecommunication	0	E-0
85445150	---- Other rubber insulated	12.5	E-0
85445190	---- Other	12.5	E-0

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<b>854459</b>	<b>EL CNDCTR&gt;80=&lt;1000V</b>		
85445910	---- Paper insulated	12.5	RED
85445920	---- Plastic insulated of a kind used for telecommunication	12.5	RED
85445930	---- Other plastic insulated	12.5	RED
85445940	---- Rubber insulated of a kind used for telecommunication	12.5	RED
85445950	---- Other rubber insulated	12.5	RED
85445990	---- Other	12.5	RED
<b>854460</b>	<b>ELEC CONDUCTR&lt;1000V</b>		
85446010	---- Paper insulated	12.5	RED
85446020	---- Plastic insulated	12.5	RED
85446030	---- Rubber insulated	12.5	RED
85446090	---- Other	12.5	RED
<b>854470</b>	<b>INSUL OPT FIBR CABL</b>		
85447010	---- Lead alloy sheathed cables for lighting purposes	0	E-0
85447090	---- Other	0	E-0
<b>854511</b>	<b>FURNAC CARB ELECTRD</b>		
85451100	- Electrodes : --- Of a kind used for furnaces	12.5	E-8
<b>854519</b>	<b>N-FURN CARB ELECTRD</b>		
85451900	- Electrodes : --- Other	12.5	E-8
<b>854520</b>	<b>EL CARB/GRAPH BRUSH</b>		
85452000	-- Brushes	12.5	EXC
<b>854590</b>	<b>OTHER 8545</b>		
85459010	---- Arc-lamp carbon	12.5	E-8
85459020	---- Battery carbon	12.5	E-8
85459090	---- Other	12.5	E-8
<b>854610</b>	<b>GLASS ELEC INSULATR</b>		
85461000	-- Of glass	12.5	E-8
<b>854620</b>	<b>CERAMIC EL INSULATR</b>		
85462011	--- Porcelain discs and strings : ---- Porcelain below 6.6 kV	12.5	E-8
85462019	--- Porcelain discs and strings : ---- Other	12.5	E-8
85462021	--- Porcelain post insulators : ---- Below 6.6 kV	12.5	E-8
85462022	--- Porcelain post insulators : ---- 6.6 kV or above but upto 11 kV	12.5	E-8
85462023	--- Porcelain post insulators : ---- Above 11 kV but upto 66 kV	12.5	E-8
85462024	--- Porcelain post insulators : ---- Above 66 kV but upto 132 kV	12.5	E-8
85462029	--- Porcelain post insulators : ---- Above 132 kV	12.5	E-8
85462031	--- Porcelain pin insulators : ---- Below 6.6 kV	12.5	E-8
85462032	--- Porcelain pin insulators : ---- 6.6 kV or above but up to 11 kV	12.5	E-8
85462033	--- Porcelain pin insulators : ---- Above 11 kV but upto 66 kV	12.5	E-8
85462039	--- Porcelain pin insulators : ---- Above 66 kV	12.5	E-8
85462040	---- Other high tension procelain solid core insulators	12.5	E-8
85462050	---- Other low tension procelain insulators including telegraph and telephone insulators	12.5	E-8
85462090	---- Other	12.5	E-8
<b>854690</b>	<b>OTH ELECT INSULATOR</b>		
85469010	---- Heat shrinkable components	12.5	E-8
85469090	---- Other	12.5	E-8
<b>854710</b>	<b>CERAMC INSUL FITTNG</b>		
85471010	---- Porcelain bushing below 6.6 kV	12.5	RED
85471020	---- Porcelain bushings for voltage 6.6 kV or above but below 11 kV	12.5	RED
85471030	---- Porcelain bushings for voltage 11 kV or above but upto 66 kV	12.5	RED
85471040	---- Porcelain bushings for voltage 66 kV or above	12.5	RED
85471090	---- Other	12.5	RED
<b>854720</b>	<b>PLSTC MACH INS FITT</b>		
85472000	-- Insulating fittings of plastics	12.5	RED
<b>854790</b>	<b>OTHER 8547</b>		
85479010	---- Electrical insulating fittings of glass	12.5	E-8
85479020	---- Electrical conduit tubing and joints therefor,of base metal lined with insulating material	12.5	E-8
85479090	---- Other	12.5	E-8
<b>854810</b>	<b>BAT WSTE+SCRAP;SP B</b>		
85481010	---- Battery scrap, namely the following :lead battery plates covered by ISRI code word Rails;battery lugs covered by ISRI code word	12.5	E-8
85481020	---- Battery waste, namely the following :Scrap drained or dry while intact, lead batteries covered by ISRI code word Rains;scrap wet whole intact lead batteries covered by ISRI code word Rink ;scrap industrial intact lead cells covered by ISRI code word Rono ;scrap whole intact industrial lead batteries covered by ISRI code word Roper ; edison batteries covered by ISRI code word Vaunt	12.5	E-8
85481090	---- Other waste and scrap	12.5	E-8
<b>854890</b>	<b>EL PTS OF O 85 MACH</b>		
85489000	-- Other	12.5	RED
<b>860110</b>	<b>EXT-POWRD RL LOCMTV</b>		
86011000	-- Powered from an external source of electricity	10	E-5
<b>860120</b>	<b>EL-ACCUM-POWR LCMTV</b>		
86012000	-- Powered by electric accumulators	10	E-8
<b>860210</b>	<b>DIESL ELEC LOCOMOTV</b>		
86021000	-- Diesel-electric locomotives	10	E-5
<b>860290</b>	<b>OT RAIL LOCMTV+TEND</b>		
86029010	---- Steam locomotives and tenders thereof	10	E-8
86029090	---- Other	10	E-8
<b>860310</b>	<b>EL S-PR RLWAY COACH</b>		
86031000	-- Powered from an external source of electricity	10	E-5

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
<b>860390</b>	<b>OT S-PR RLWAY COACH</b>		
86039000	-- Other	10	E-8
<b>860400</b>	<b>RLWAY MAIN/SERV VEH</b>		
86040000	-RAILWAY OR TRAMWAY MAINTENANCE OR SERVICE VEHICLES WHETHER OR NOT SELF-PROPELLED (FOR EXAMPLE, WORKSHOPS, CRANES, BALLAST TAMPERS, TRACK-LINERS, TESTING COACHES AND TRACK INSPECTION VEHICLES)	10	E-8
<b>860500</b>	<b>N-S-P RWAY PS COACH</b>		
86050000	-RAILWAY OR TRAMWAY PASSENGER COACHES, NOT SELF-PROPELLED; LUGGAGE VANS, POST OFFICE COACHES AND OTHER SPECIAL PURPOSE RAILWAY OR TRAMWAY COACHES, NOT SELF-PROPELLED (EXCLUDING THOSE OF HEADING 8604)	10	E-8
<b>860610</b>	<b>N-S-P RLWAY TNK CAR</b>		
86061010	---- Four wheeler tank wagons of pay-load exceeding 23 tonnes	10	E-8
86061020	---- Eight wheeler tank wagons of pay-load not exceeding 60 tonnes	10	E-8
86061090	---- Other	10	E-8
<b>860620</b>	<b>Insulated or refrigerated vans and wagons, not self-propelled, other than those of subhdg no.860610</b>		
86062000	-- Insulated or refrigerated vans and wagons, other than those of sub-heading 8606 10	10	E-8
<b>860630</b>	<b>Selfdischarging vans and wagons, other than those</b>		
86063000	-- Self-discharging vans and wagons, other than those of sub-heading 8606 10 or 8606 20	10	E-8
<b>860691</b>	<b>OT RWY COV/CLSD CAR</b>		
86069110	---- Meter guage eight wheeler covered wagons of pay-load not exceeding 38 tonnes	10	E-8
86069120	---- Broad guage eight wheeler covered wagons of pay-load not exceeding 60 tonnes	10	E-8
86069190	---- Other	10	E-8
<b>860692</b>	<b>OTHR RLWAY OPEN CAR</b>		
86069210	---- Bogie eight wheeler wagons of pay-load not exceeding 60 tonnes	10	E-8
86069220	---- Broad guage bogie eight wheeler wagons of pay-load exceeding 60 tonnes but not exceeding 67 tonnes	10	E-8
86069290	---- Other	10	E-8
<b>860699</b>	<b>O N-S-P RW FRGT CAR</b>		
86069900	- Other : --- Other	10	E-8
<b>860711</b>	<b>S-P RW VEH TRUCK AS</b>		
86071100	- Bogies, bissel-bogies, axles and wheels, and parts thereof : --- Driving bogies and bissel-bogies	10	E-8
<b>860712</b>	<b>OT RLWAY TRUCK ASSM</b>		
86071200	- Bogies, bissel-bogies, axles and wheels, and parts thereof : --- Other bogies and bissel-bogies	10	E-8
<b>860719</b>	<b>RL VEH AXL/WHEEL/ET</b>		
86071910	---- Axles, wheels for coaches, van and wagons (rolling-stock)	10	E-8
86071920	---- Axles and wheels for locomotives	10	E-8
86071930	---- Axle boxes (lubricating or grease box)	10	E-8
86071990	---- Other parts of axles and wheels	10	E-8
<b>860721</b>	<b>AIRBRAKES AND PARTS</b>		
86072100	- Brakes and parts thereof : --- Air brakes and parts thereof	10	E-8
<b>860729</b>	<b>BRAKES, N AIRBRK; PTS</b>		
86072900	- Brakes and parts thereof : --- Other	10	E-8
<b>860730</b>	<b>HOOKE, ETC, BUFR, PTS</b>		
86073010	---- Buffers and coupling devices	10	E-8
86073090	---- Other	10	E-8
<b>860791</b>	<b>OTH LOCOMOTIVE PRTS</b>		
86079100	- Other : --- Of locomotives	10	E-8
<b>860799</b>	<b>OT N-LCMT/R STK PTS</b>		
86079910	---- Parts of coach work of railway running stock	10	E-5
86079920	---- Parts of tramway, locomotives and running stock	10	E-5
86079930	---- Hydraulic shock absorbers for railway bogies	10	E-5
86079990	---- Other	10	E-5
<b>860800</b>	<b>RLWAY FXTURE; MEC EQ</b>		
86080010	---- Railway and tramway track fixtures and fittings	10	E-8
86080020	---- Mechanical equipment, not electrically powered for signalling to, or controlling, road rail or other vehicles, ships or aircraft	10	E-8
86080030	---- Other traffic control equipment for railways	10	E-8
86080040	---- Other traffic control equipment for roads or inland waterways including automatic traffic control equipment for use at ports and airports	10	E-8
86080090	---- Other	10	E-8
<b>860900</b>	<b>CONTN (1+TRAN MODE)</b>		
86090000	-CONTAINERS (INCLUDING CONTAINERS FOR THE TRANSPORT OF FLUIDS) SPECIALLY DESIGNED AND EQUIPPED FOR CARRIAGE BY ONE OR MORE MODES OF TRANSPORT	10	E-8
<b>870110</b>	<b>PEDEST-CONTRLD TRCT</b>		
87011000	-- Pedestrian controlled tractors	12.5	E-8
<b>870120</b>	<b>SEMI-TRAILR RD TRCT</b>		
87012010	---- Of engine capacity not exceeding 1,800 cc	12.5	E-8
87012090	---- Other	12.5	E-8
<b>870130</b>	<b>TRACK-LAYING TRACTR</b>		
87013011	--- Garden tractors : ---- Of engine capacity not exceeding 1,800 cc	12.5	E-8
87013019	--- Garden tractors : ---- Other	12.5	E-8

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
87013091	--- Other : ---- Of engine capacity not exceeding 1,800 cc	12.5	E-8
87013099	--- Other : ---- Other	12.5	E-8
<b>870190</b>	<b>OTHER 8701</b>		
87019010	---- Of engine capacity not exceeding 1,800 cc	12.5	E-8
87019090	---- Other	12.5	E-8
<b>870210</b>	<b>COMPR-IGNTN INT COM</b>		
87021011	--- Vehicles for transport of not more than 13 persons, including the driver : ---- Integrated monocoque vehicle	12.5	EXC
87021012	--- Vehicles for transport of not more than 13 persons, including the driver : ---- Air-conditioned vehicle	12.5	EXC
87021019	--- Vehicles for transport of not more than 13 persons, including the driver : ---- Other	12.5	EXC
87021091	--- Other : ---- Integrated monocoque vehicle	12.5	EXC
87021092	--- Other : ---- Air-conditioned vehicle	12.5	EXC
87021099	--- Other : ---- Other	12.5	EXC
<b>870290</b>	<b>OTHER 8702</b>		
87029011	--- Vehicles for transport of not more than 13 persons, including the driver : ---- Integrated monocoque vehicle	12.5	EXC
87029012	--- Vehicles for transport of not more than 13 persons, including the driver : ---- Air-conditioned vehicle	12.5	EXC
87029013	--- Vehicles for transport of not more than 13 persons, including the driver : ---- Electrically operated	12.5	EXC
87029019	--- Vehicles for transport of not more than 13 persons, including the driver : ---- Other	12.5	EXC
87029020	---- Electrically operated vehicles not elsewhere included or specified	12.5	EXC
87029091	--- Other : ---- Integrated monocoque vehicle	12.5	EXC
87029092	--- Other : ---- Air-conditioned vehicle	12.5	EXC
87029099	--- Other : ---- Other	12.5	EXC
<b>870310</b>	<b>PASS VHCL,SNOW/GOLF</b>		
87031010	---- Electrically operated	100	SEN
87031090	---- Other	100	SEN
<b>870321</b>	<b>SPRK IGN =&lt;1000 CC</b>		
87032110	---- Vehicles principally designed for the transport of more than seven persons, including the driver	100	EXC
87032120	---- Three-wheeled vehicles	100	EXC
87032191	--- Other : ---- Motor cars	100	EXC
87032192	--- Other : ---- Specialised transport vehicles such as ambulances, prison vans and the like	100	EXC
87032199	--- Other : ---- Other	100	EXC
<b>870322</b>	<b>SPRK IGN&gt;1000=&lt;1500</b>		
87032210	---- Vehicles principally designed for the transport of more than seven persons, including the driver	100	EXC
87032220	---- Specialised transport vehicles such as ambulances, prison vans and the like	100	EXC
87032230	---- Three-wheeled vehicles	100	EXC
87032291	--- Other : ---- Motor cars	100	EXC
87032299	--- Other : ---- Other	100	EXC
<b>870323</b>	<b>SPRK-IGN&gt;1500=&lt;3000</b>		
87032310	---- Vehicles principally designed for the transport of more than seven persons including the driver	100	EXC
87032320	---- Three-wheeled vehicles	100	EXC
87032391	--- Other : ---- Motor cars	100	EXC
87032392	--- Other : ---- Specialised transport vehicles such as ambulances, prison vans and the like	100	EXC
87032399	--- Other : ---- Other	100	EXC
<b>870324</b>	<b>SPRK-IGN&gt;3000 CC</b>		
87032410	---- Vehicles principally designed for the transport of more than seven persons, including the driver	100	EXC
87032420	---- Three-wheeled vehicles	100	EXC
87032491	--- Other : ---- Motor cars	100	EXC
87032492	--- Other : ---- Specialised transport vehicles such as ambulances, prison vans and the like	100	EXC
87032499	--- Other : ---- Other	100	EXC
<b>870331</b>	<b>PSS VEH DSL=&lt;1500CC</b>		
87033110	---- Vehicles principally designed for the transport of more than seven persons, including the driver	100	EXC
87033120	---- Three-wheeled vehicles	100	EXC
87033191	--- Other : ---- Motor cars	100	EXC
87033192	--- Other : ---- Specialised transport vehicles such as ambulances, prison vans and the like	100	EXC
87033199	--- Other : ---- Other	100	EXC
<b>870332</b>	<b>COM-IG&gt;1500=&lt;2500CC</b>		
87033210	---- Vehicles principally designed for the transport of more than seven persons, including the driver	100	EXC
87033220	---- Three-wheeled vehicles	100	EXC
87033291	--- Other : ---- Motor cars	100	EXC
87033292	--- Other : ---- Specialized transport vehicles such as ambulances, prison vans and the like	100	EXC
87033299	--- Other : ---- Other	100	EXC
<b>870333</b>	<b>P VEH COM-IG&gt;2500CC</b>		
87033310	---- Vehicles principally designed for the transport of more than seven persons, including the driver	100	EXC

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
87033320	---- Three-wheeled vehicles	100	EXC
87033391	--- Other : ---- Motor cars	100	EXC
87033392	--- Other : ---- Specialised transport vehicles such as ambulances, prison vans and the like	100	EXC
87033399	--- Other : ---- Other	100	EXC
<b>870390</b>	<b>OTHER 8703</b>		
87039010	---- Electrically operated	100	EXC
87039090	---- Other	100	EXC
<b>870410</b>	<b>OFF-HIGHWAY DUMPERS</b>		
87041010	---- With net weight (excluding pay-load) exceeding 8 tonnes and maximum pay-load capacity not less than 10 tonnes	12.5	EXC
87041090	---- Other	12.5	EXC
<b>870421</b>	<b>O TRUCK DSL=&lt;5M TON</b>		
87042110	---- Refrigerated	10	EXC
87042120	---- Three-wheeled motor vehicles	12.5	EXC
87042190	---- Other	12.5	EXC
<b>870422</b>	<b>TRUCK DSL&gt;5=&lt;20M TN</b>		
87042211	--- Lorries and trucks: ---- Refrigerated	10	EXC
87042219	--- Lorries and trucks: ---- Other	12.5	EXC
87042290	---- Other	12.5	EXC
<b>870423</b>	<b>TRUCK DSL&gt;20 M TON</b>		
87042311	--- Lorries and trucks : ---- Refrigerated	10	EXC
87042319	--- Lorries and trucks : ---- Other	12.5	EXC
87042390	---- Other	12.5	EXC
<b>870431</b>	<b>SPARK-IGN=&lt; 5 M TON</b>		
87043110	---- Refrigerated	10	EXC
87043120	---- Three-wheeled motor vehicles	12.5	EXC
87043190	---- Other	12.5	EXC
<b>870432</b>	<b>SPARK-IGNT&gt;5 M TONS</b>		
87043211	--- Lorries and trucks : ---- Refrigerated	10	EXC
87043219	--- Lorries and trucks : ---- Other	12.5	EXC
87043290	---- Other	12.5	EXC
<b>870490</b>	<b>OTHER TRUCKS</b>		
87049011	--- Lorries and trucks: ---- Refrigerated	10	EXC
87049012	--- Lorries and trucks: ---- Electrically operated	12.5	EXC
87049019	--- Lorries and trucks: ---- Other	12.5	EXC
87049090	--- Lorries and trucks: ---- Other	12.5	EXC
<b>870510</b>	<b>MOBILE CRANES</b>		
87051000	-- Crane lorries	12.5	EXC
<b>870520</b>	<b>MOBILE DRILL DERRCK</b>		
87052000	-- Mobile drilling derricks	12.5	EXC
<b>870530</b>	<b>FIRE FIGHTING VEHCL</b>		
87053000	-- Fire fighting vehicles	12.5	EXC
<b>870540</b>	<b>CONCRETE MIXERS</b>		
87054000	-- Concrete-mixer lorries	12.5	EXC
<b>870590</b>	<b>OTHER 8705</b>		
87059000	-- Other	12.5	EXC
<b>870600</b>	<b>M VHCL CHASS W/ENGN</b>		
87060011	--- For the tractors of heading 8701 : ---- Of engine capacity not exceeding 1,800 cc	12.5	EXC
87060019	--- For the tractors of heading 8701 : ---- Other	12.5	EXC
87060021	--- For the vehicles of heading 8702: ---- For transport of not more than thirteen persons, including the driver	12.5	EXC
87060029	--- For the vehicles of heading 8702: ---- Other	12.5	EXC
87060031	--- For the motor vehicles of heading 8703: ---- For three-wheeled vehicles	12.5	EXC
87060039	--- For the motor vehicles of heading 8703: ---- Other	12.5	EXC
87060041	--- For the motor vehicles of heading 8704: ---- For three-wheeled motor vehicle	12.5	EXC
87060042	--- For the motor vehicles of heading 8704: ---- For vehicles, other than petrol driven	12.5	EXC
87060043	--- For the motor vehicles of heading 8704: ---- For dumpers covered in the heading 8704	12.5	EXC
87060049	--- For the motor vehicles of heading 8704: ---- Other	12.5	EXC
87060050	---- For the motor vehicles of heading 8705	12.5	EXC
<b>870710</b>	<b>PASSENGER VEHICLES</b>		
87071000	-- For the vehicles of heading 8703	12.5	RED
<b>870790</b>	<b>RD TRCTR/M-VEH BODY</b>		
87079000	-- Other	12.5	E-8
<b>870810</b>	<b>BUMPERS</b>		
87081010	---- For tractors	12.5	EXC
87081090	---- Other	12.5	EXC
<b>870821</b>	<b>SAFETY SEAT BELTS</b>		
87082100	- Other parts and accessories of bodies (including cabs) : --- Safety seat belts	12.5	EXC
<b>870829</b>	<b>M VHCL BODY PTS/ACC</b>		
87082900	- Other parts and accessories of bodies (including cabs) : --- Other	12.5	EXC
<b>870831</b>	<b>MOUNTD BRAKE LINING</b>		
87083100	- Brakes and servo-brakes and parts thereof : --- Mounted brake	12.5	EXC
<b>870839</b>	<b>BRAKE,SERVO-BRAKE</b>		
87083900	- Brakes and servo-brakes and parts thereof : --- Other	12.5	EXC
<b>870840</b>	<b>GEAR BOXES</b>		

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
87084000	-- Gear boxes	12.5	SEN
<b>870850</b>	<b>DRIVE AXLE+DIFFRNTL</b>		
87085000	-- Drive-axles with differential, whether or not provided with other transmission components	12.5	EXC
<b>870860</b>	<b>NON-DRIVING AXLES</b>		
87086000	-- Non-driving axles and parts thereof	12.5	SEN
<b>870870</b>	<b>ROAD WHEELS</b>		
87087000	-- Road wheels and parts and accessories thereof	12.5	SEN
<b>870880</b>	<b>SUSPENSN SHOCK ABSR</b>		
87088000	-- Suspension shock-absorbers	12.5	EXC
<b>870891</b>	<b>RADIATORS</b>		
87089100	- Other parts and accessories : --- Radiators	12.5	EXC
<b>870892</b>	<b>MUFFLR,EXHAUST PIPE</b>		
87089200	- Other parts and accessories : --- Silencers and exhaust pipes	12.5	EXC
<b>870893</b>	<b>CLUTCHES</b>		
87089300	- Other parts and accessories : --- Clutches and parts thereof	12.5	EXC
<b>870894</b>	<b>STEER WHEEL RELATED</b>		
87089400	- Other parts and accessories : --- Steering wheels, steering columns and steering boxes	12.5	EXC
<b>870899</b>	<b>OTHER 8708</b>		
87089900	- Other parts and accessories : --- Other	12.5	RED
<b>870911</b>	<b>ELEC VEHICLES</b>		
87091100	- Vehicles : --- Electrical	12.5	E-8
<b>870919</b>	<b>VEHICLES,NONELECTRC</b>		
87091900	- Vehicles : --- Other	12.5	E-8
<b>870990</b>	<b>PARTS 8709</b>		
87099000	-- Parts	12.5	EXC
<b>871000</b>	<b>MTR ARMORD WAR VHCL</b>		
87100000	--TANKS AND OTHER ARMOURED FIGHTING VEHICLES,MOTORISED, WHETHER OR NOT FITTED WITH WEAPONS,AND PARTS OF SUCH VEHICLES	0	E-0
<b>871110</b>	<b>MOTR-CYCL,ETC&lt;=50CC</b>		
87111010	---- Mopeds	100	EXC
87111020	---- Motorised cycles	100	EXC
87111090	---- Other	100	EXC
<b>871120</b>	<b>M-CYCL,ETC&gt;50&lt;250CC</b>		
87112011	--- Scooters : ---- Of cylinder capacity not exceeding 75 cc	100	EXC
87112019	--- Scooters : ---- Other	100	EXC
87112021	--- Motor cycles : ---- Of cylinder capacity not exceeding 75 cc	100	EXC
87112029	--- Motor cycles : ---- Other	100	EXC
87112031	--- Mopeds : ---- Of cylinder capacity not exceeding 75 cc	100	EXC
87112039	--- Mopeds : ---- Other	100	EXC
87112091	--- Other : ---- Of cylinder capacity not exceeding 75 cc	100	EXC
87112099	--- Other : ---- Other	100	EXC
<b>871130</b>	<b>MCYCL,ETC&gt;250&lt;500CC</b>		
87113010	---- Scooters	100	EXC
87113020	---- Motor-cycles	100	EXC
87113090	---- Other	100	EXC
<b>871140</b>	<b>MCYCL,ETC&gt;500&lt;800CC</b>		
87114010	---- Motor-cycles	100	EXC
87114090	---- Other	100	EXC
<b>871150</b>	<b>MTRCYCL,ETC&gt; 800 CC</b>		
87115000	-- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc	100	SEN
<b>871190</b>	<b>OTHER 8711+SIDECAR</b>		
87119010	---- Side-cars	100	SEN
87119091	--- Other : ---- Electrically operated	100	SEN
87119099	---- Other	100	SEN
<b>871200</b>	<b>BICYCLES+OTH CYCLES</b>		
87120010	---- Bicycles	12.5	EXC
87120090	---- Other	12.5	EXC
<b>871310</b>	<b>N-MEC PRP INVLD CAR</b>		
87131010	---- Wheel chairs for invalid	12.5	E-8
87131090	---- Other	12.5	E-8
<b>871390</b>	<b>MECH-PROP INVLD CAR</b>		
87139010	---- Wheel chairs for invalid	12.5	E-8
87139090	---- Other	12.5	E-8
<b>871411</b>	<b>MTRCYCL SADDLE,SEAT</b>		
87141100	- Of motorcycles (including mopeds) : --- Saddles	12.5	EXC
<b>871419</b>	<b>OTH MOTORCYCL PARTS</b>		
87141900	- Of motorcycles (including mopeds) : --- Other	12.5	EXC
<b>871420</b>	<b>PARTS &amp; ACCSRIES OF CARRIAGES FOR DISABLES PERSON</b>		
87142010	---- Mechanically propelled	12.5	E-8
87142020	---- Non-mechanically propelled	12.5	E-8
87142090	---- Other	12.5	E-8
<b>871491</b>	<b>BICYCLE FRAME,FORK</b>		
87149100	- Other : --- Frames and forks, and parts thereof	12.5	EXC
<b>871492</b>	<b>BICYCLE RIMS,SPOKES</b>		
87149210	---- Bicycle rims	12.5	EXC
87149220	---- Bicycle spokes	12.5	EXC
87149290	---- Other	12.5	EXC
<b>871493</b>	<b>HUBS,NT COASTER BRK</b>		

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87149310	---- Bicycle hubs	12.5	EXC
87149320	---- Bicycle free-wheels	12.5	EXC
87149390	---- Other	12.5	EXC
<b>871494</b>	<b>O BRKE,W CST BR HUB</b>		
87149400	- Other : --- Brakes, including coaster braking hubs and hub brakes, and parts thereof	12.5	E-8
<b>871495</b>	<b>BICYCLE SADDLES</b>		
87149510	---- Bicycle saddles	12.5	E-8
87149590	---- Other	12.5	E-8
<b>871496</b>	<b>BICYCL PEDL/CRANKGR</b>		
87149600	- Other : --- Pedals and crank-gear, and parts thereof	12.5	E-8
<b>871499</b>	<b>OTHER BICYCLE PARTS</b>		
87149910	---- Bicycle chains	12.5	E-8
87149920	---- Bicycle wheels	12.5	E-8
87149990	---- Other	12.5	E-8
<b>871500</b>	<b>BABY CARRIAGES</b>		
87150010	---- Baby carriages	12.5	E-8
87150020	---- Parts	12.5	E-8
<b>871610</b>	<b>HOUSE/CAMP TRAILERS</b>		
87161000	-- Trailers and semi-trailers of the caravan type, for housing or camping	12.5	E-8
<b>871620</b>	<b>SELF-LOAD TRAILERS</b>		
87162000	-- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	12.5	E-8
<b>871631</b>	<b>TANKER TRAILERS</b>		
87163100	- Other trailers and semi-trailers for the transport of goods : --- Tanker trailers and tanker semi-trailers	12.5	E-8
<b>871639</b>	<b>OTHER TRANS TRAILER</b>		
87163900	- Other trailers and semi-trailers for the transport of goods : --- Other	12.5	E-8
<b>871640</b>	<b>OTHER TRAILERS</b>		
87164000	-- Other trailers and semi-trailers	12.5	E-8
<b>871680</b>	<b>OTHER 8716</b>		
87168010	---- Hand propelled vehicles (e.g. hand carts,rickshaws and the like)	12.5	E-8
87168020	---- Animal drawn vehicles	12.5	E-8
87168090	---- Other	12.5	E-8
<b>871690</b>	<b>PARTS FOR 8716</b>		
87169010	---- Parts and accessories of trailers	12.5	EXC
87169090	---- Other	12.5	EXC
<b>880110</b>	<b>GLIDERS,HANG GLIDER</b>		
88011000	-- Gliders and hang gliders	12.5	E-8
<b>880190</b>	<b>OTHER 8801</b>		
88019010	- Other : ---- Balloons	12.5	EXC
88019090	- Other : ---- Other	12.5	EXC
<b>880211</b>	<b>HELICOPTERS=&lt;2000KG</b>		
88021100	- Helicopters : --- Of an unladen weight not exceeding 2,000 kg.	0	EXC
<b>880212</b>	<b>HELICOPTERS&gt;2000 KG</b>		
88021200	- Helicopters : --- Of an unladen weight exceeding 2,000 kg.	0	EXC
<b>880220</b>	<b>AIRPLANE=&lt;2000 KG</b>		
88022000	-- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg.	0	RED
<b>880230</b>	<b>AIRPLN&gt;2000=&lt;15000K</b>		
88023000	-- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg. but not exceeding 15,000 kg.	0	RED
<b>880240</b>	<b>AIRPLANE &gt;15,000 KG</b>		
88024000	-- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg.	0	E-5
<b>880260</b>	<b>SPCE+S-ORB LAUNCH V</b>		
88026000	-- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	12.5	E-8
<b>880310</b>	<b>PROPELLR ROTOR;OTHR</b>		
88031000	-- Propellers and rotors and parts thereof	3	E-8
<b>880320</b>	<b>OTHER PARTS</b>		
88032000	-- Under-carriages and parts thereof	3	E-5
<b>880330</b>	<b>AIRPLANE,HELICOPTER</b>		
88033000	-- Other parts of aeroplanes or helicopters	0	E-5
<b>880390</b>	<b>OTHER 8803</b>		
88039000	-- Other	12.5	E-8
<b>880400</b>	<b>PARACHUTES</b>		
88040010	---- Parachutes (including dirigible parachutes and paragliders) and parts and accessories thereof	12.5	E-8
88040020	---- Rotochutes; parts and accessories thereof	12.5	E-8
<b>880510</b>	<b>OTHER 88</b>		
88051010	---- Aircraft launching gear	12.5	E-8
88051020	---- Deck arrestor or similar gear	12.5	E-8
88051030	---- Part of aircraft launching gear and deck-arrestor or similar gear	12.5	E-8
<b>880521</b>	<b>AIR COMBAT SIMULATORS AND PARTS THEREOF</b>		
88052100	- Ground flying trainers and parts thereof : --- Air combat simulators and parts thereof	12.5	E-8
<b>880529</b>	<b>GROUND FLYING TRAINERS AND PARTS THEREOF, NESOI</b>		
88052900	- Ground flying trainers and parts thereof : --- Other	12.5	E-8
<b>890110</b>	<b>CRUISE,EXCURSION</b>		
89011010	---- Ships	12.5	E-8

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89011020	---- Launches	12.5	E-8
89011030	---- Boats	12.5	E-8
89011040	---- Barges	12.5	E-8
89011090	---- Other	12.5	E-8
<b>890120</b>	<b>TANKERS</b>		
89012000	-- Tankers	12.5	E-8
<b>890130</b>	<b>REFRIG VESS,N TANKR</b>		
89013000	-- Refrigerated vessels, other than those of Sub-heading 8901 20	12.5	E-8
<b>890190</b>	<b>OTHER 8901</b>		
89019000	-- Other vessels for transport of the goods and other vessels for the transport of both persons and goods	12.5	E-8
<b>890200</b>	<b>FISH VESSL,OTH SHIP</b>		
89020010	---- Trawlers and other fishing vessels	0	E-8
89020090	---- Other	12.5	E-8
<b>890310</b>	<b>INFL PLS/SPRT VESSL</b>		
89031000	-- Inflatable	12.5	E-8
<b>890391</b>	<b>SAILBOATS</b>		
89039100	- Other : --- Sail boats, with or without auxiliary motor	12.5	E-8
<b>890392</b>	<b>MOTRBOAT,N OUTBOARD</b>		
89039200	- Other : --- Motorboats, other than outboard motorboats	12.5	E-8
<b>890399</b>	<b>OT PLS/SPRT YCHT,ET</b>		
89039910	---- Canoes	12.5	E-8
89039990	---- Other	12.5	E-8
<b>890400</b>	<b>TUGS+PUSHER CRAFT</b>		
89040000	-- TUGS AND PUSHER CRAFT	12.5	E-8
<b>890510</b>	<b>DREDGERS</b>		
89051000	-- Dredgers	12.5	E-8
<b>890520</b>	<b>FLT/SUBMRSBL PLTFRM</b>		
89052000	-- Floating or submersible drilling or production platforms	12.5	E-5
<b>890590</b>	<b>LGT-VESS,FL DCKS,ET</b>		
89059010	---- Floating docks	12.5	E-8
89059090	---- Other	12.5	E-8
<b>890610</b>	<b>Warships</b>		
89061000	-- Warships	12.5	E-8
<b>890690</b>	<b>VESSELS,(INCLUD LIFEBOATS,OTHER THAN ROW BT),NESO</b>		
89069000	-- Other	12.5	E-8
<b>890710</b>	<b>INFLATABLE RAFTS</b>		
89071000	-- Inflatable rafts	12.5	E-8
<b>890790</b>	<b>FLT STRUC,N INF RFT</b>		
89079000	-- Other	12.5	E-8
<b>890800</b>	<b>VESSL FOR SCRAPPING</b>		
89080000	-VESSELS AND OTHER FLOATING STRUCTURES FOR BREAKING UP	5	E-8
<b>900110</b>	<b>FIBER,CABLE,BUNDLE</b>		
90011000	-- Optical fibres, optical fibres bundles and cables	10	E-8
<b>900120</b>	<b>SHT+PLTE OF POLARIZ</b>		
90012000	-- Sheets and plates of polarising material	12.5	E-8
<b>900130</b>	<b>CONTACT LENSES</b>		
90013000	-- Contact lenses	12.5	E-5
<b>900140</b>	<b>GLASS SPECTACLES</b>		
90014010	---- Polarised glass	12.5	E-8
90014090	---- Other	12.5	E-8
<b>900150</b>	<b>SPECTACLES,NT GLASS</b>		
90015000	-- Spectacle lenses of other materials	12.5	E-5
<b>900190</b>	<b>LENSE,PRISM,MIRROR</b>		
90019010	---- Optical calcite crystal	12.5	E-5
90019090	---- Other	12.5	E-5
<b>900211</b>	<b>OBJECTIVE LENSES</b>		
90021100	- Objective lenses : --- For cameras, projectors or photographic enlargers or reducers	12.5	E-5
<b>900219</b>	<b>OTH OBJECT LENS/PTS</b>		
90021900	- Objective lenses : --- Other	12.5	E-5
<b>900220</b>	<b>FILT/PT/AC F IN+APP</b>		
90022000	-- Filters	12.5	E-5
<b>900290</b>	<b>MNT MIRR,ETC;PT/ACC</b>		
90029000	-- Other	12.5	E-5
<b>900311</b>	<b>PLASTIC</b>		
90031100	- Frames and mountings : --- Of plastics	12.5	E-5
<b>900319</b>	<b>NOT PLASTIC</b>		
90031900	- Frames and mountings : --- Of other materials	12.5	E-5
<b>900390</b>	<b>PARTS FOR 9003</b>		
90039000	-- Parts	12.5	E-5
<b>900410</b>	<b>SUNGLASSES</b>		
90041000	-- Sunglasses	12.5	E-8
<b>900490</b>	<b>OTHER 9004</b>		
90049010	---- Passive night vision goggles	12.5	E-5
90049020	---- Prismatic eyeglasses for reading	12.5	E-5
90049090	---- Other	12.5	E-5
<b>900510</b>	<b>BINOCULARS</b>		
90051000	-- Binoculars	12.5	E-8
<b>900580</b>	<b>MONOCULARS</b>		
90058010	---- Monocular and refracting telescopes	12.5	E-8



HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
90058020	---- Astronomical instruments	12.5	E-8
90058090	---- Other	12.5	E-8
<b>900590</b>	<b>PARTS FOR 9005</b>		
90059010	---- Of binocular or telescopes of heading 9005,other than mountings	12.5	E-8
90059020	---- Mountings for astronomical instruments	12.5	E-8
90059090	---- Other	12.5	E-8
<b>900610</b>	<b>PREP PRINT PLATE/CY</b>		
90061000	-- Cameras of a kind used for preparing printing plates or cylinders	12.5	E-8
<b>900620</b>	<b>RECORD ON MICROFILM</b>		
90062000	-- Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	12.5	E-8
<b>900630</b>	<b>UNDERWATR,AERIAL,MD</b>		
90063000	-- Cameras specially designed for underwater use,for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	12.5	E-8
<b>900640</b>	<b>INSTANT PRINT</b>		
90064000	-- Instant print cameras	12.5	E-8
<b>900651</b>	<b>LEN VIEWFINDR=&lt;35MM</b>		
90065100	- Other cameras : --- With a through-the-lens view-finder [single lens reflex (SLR)] for roll film of a width not exceeding 35 mm	12.5	E-8
<b>900652</b>	<b>ROLL FILM &lt; 35 MM</b>		
90065200	- Other cameras : --- Other, for roll film of a width less than 35 mm	12.5	E-8
<b>900653</b>	<b>ROLL FILM = 35 MM</b>		
90065310	---- Fixed focus 35 mm cameras	12.5	E-8
90065390	---- Other	12.5	E-8
<b>900659</b>	<b>OTHER PHOTOGRAPHIC</b>		
90065910	---- Fixed focus 110 mm cameras	12.5	E-8
90065990	---- Other	12.5	E-8
<b>900661</b>	<b>ELECT FLASHLGH T APP</b>		
90066100	- Photographic flashlight apparatus and flashbulbs: --- Discharge lamp ("electronic") flashlight apparatus	12.5	E-8
<b>900662</b>	<b>FLASH BULBS,CUBE,ET</b>		
90066200	- Photographic flashlight apparatus and flashbulbs: --- Flashbulbs, flashcubes and the like	12.5	E-8
<b>900669</b>	<b>OTHER FLASHLIGHT AP</b>		
90066900	- Photographic flashlight apparatus and flashbulbs: --- Other	12.5	E-8
<b>900691</b>	<b>PART,ACC STILL PHOTO</b>		
90069100	- Parts and accessories: --- For cameras	12.5	E-5
<b>900699</b>	<b>OTHER PARTS 9006</b>		
90069900	- Parts and accessories: --- Other	12.5	E-8
<b>900711</b>	<b>FILM&lt;16MM,DBL 8MMFL</b>		
90071100	- Cameras : --- For film of less than 16 mm width or for double- 8 mm film	12.5	E-8
<b>900719</b>	<b>FOR FILM =&gt;16MM WDE</b>		
90071900	- Cameras : --- Other	12.5	E-8
<b>900720</b>	<b>CINEMATOGRAPHIC PROJ</b>		
90072010	---- For film of less than 16 mm width	12.5	E-8
90072090	---- Other	12.5	E-8
<b>900791</b>	<b>CINE CAM PTS/ACCESS</b>		
90079100	- Parts and accessories : --- For cameras	12.5	E-8
<b>900792</b>	<b>CINE PROJ PTS/ACCES</b>		
90079200	- Parts and accessories : --- For projectors	12.5	E-8
<b>900810</b>	<b>SLIDE PROJECTORS</b>		
90081000	-- Slide projectors	12.5	E-8
<b>900820</b>	<b>MICROFLM,ETC READER</b>		
90082000	-- Microfilm, microfiche or other microform readers,whether or not capable of producing copies	12.5	E-8
<b>900830</b>	<b>OT IMAGE PROJ,STILL</b>		
90083000	-- Other image projectors	12.5	E-8
<b>900840</b>	<b>PHTGRPHC,N CIN ENLR</b>		
90084000	-- Photographic (other than Cinematographic) enlargers and reducers	12.5	E-8
<b>900890</b>	<b>IM PROJ PTS,N CINEM</b>		
90089000	-- Parts and accessories	12.5	E-8
<b>900911</b>	<b>DIRECT ELECTROSTATC</b>		
90091100	- Electrostatic photocopying apparatus : --- Operating by reproducing the original image directly onto the copy (direct process)	0	E-5
<b>900912</b>	<b>INDIR ELECTROSTATIC</b>		
90091200	- Electrostatic photocopying apparatus : --- Operating by reproducing the original image via an intermediate onto the copy (indirect process)	12.5	E-5
<b>900921</b>	<b>WITH OPTICAL SYSTEM</b>		
90092100	- Other Photocopying apparatus : --- Incorporating an optical system	0	E-0
<b>900922</b>	<b>CONTACT TYPE,NESOI</b>		
90092200	- Other Photocopying apparatus : --- Of the contact type	12.5	E-8
<b>900930</b>	<b>THERMOCOPYING APPAR</b>		
90093000	-- Thermo-copying apparatus	12.5	E-8
<b>900991</b>	<b>AUTO DOCUMENT FEDERS FOR PHOTO/THERMO COPY APPARA</b>		
90099100	- Parts and accessories : --- Automatic document feeders	0	E-0
<b>900992</b>	<b>PAPER FEEDERS FOR PHOTO/THERMO COPYING APPARATUS</b>		
90099200	- Parts and accessories : --- Paper feeders	0	E-0
<b>900993</b>	<b>SORTERS FOR PHOTO/TERMO COPYING APPARATUS</b>		
90099300	- Parts and accessories : --- Sorters	0	E-0
<b>900999</b>	<b>PARTS&amp;ACCES OF PHOTO/THERMO COPY APPARAT, NESOI</b>		

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
90099900	- Parts and accessories : --- Other	0	E-5
<b>901010</b>	<b>AUTO DEVEL PHOT FLM</b>		
90101000	-- Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	12.5	E-5
<b>901041</b>	<b>DIRCT WRITE-ON-WAFR</b>		
90104100	- Apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials : --- Direct write-on-wafer	0	E-0
<b>901042</b>	<b>STEP+REPEAT ALIGNER</b>		
90104200	- Apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials : --- Step and repeat aligners	0	E-0
<b>901049</b>	<b>OT F PROJ CIRCT PAT</b>		
90104900	- Apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials : --- Other	0	E-0
<b>901050</b>	<b>OT F PHTO LAB;NEGSC</b>		
90105000	-- Other apparatus and equipment for photographic(including cinematographic) laboratories; negatoscopes	12.5	E-8
<b>901060</b>	<b>PROJECTION SCREENS</b>		
90106000	-- Projection screens	12.5	E-8
<b>901090</b>	<b>Parts and accessories of the apparatus of Headings No 9010 41 to 9010 49</b>		
90109000	-- Parts and accessories	12.5	E-0
<b>901110</b>	<b>Optical stereoscopic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles</b>		
90111000	-- Stereoscopic microscopes	12.5	E-0
<b>901120</b>	<b>Photomicrographic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles</b>		
90112000	-- Other microscopes, for photomicrography, cinephotomicrography or microprojection	12.5	E-0
<b>901180</b>	<b>OTHER 9011</b>		
90118000	-- Other microscopes	12.5	E-8
<b>901190</b>	<b>Parts and accessories of optical stereoscopic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles</b>		
90119000	-- Parts and accessories	12.5	E-0
<b>901210</b>	<b>Electron beam microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles</b>		
90121010	---- Electron microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	12.5	E-0
90121090	---- Other	12.5	E-0
<b>901290</b>	<b>Parts and accessories of electron beam microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles.</b>		
90129000	-- Parts and accessories	12.5	E-0
<b>901310</b>	<b>TELS COP SIGHT F ARM</b>		
90131010	---- Telescopic sights for fitting to arms	12.5	E-8
90131020	---- Periscopes	12.5	E-8
90131090	---- Other	12.5	E-8
<b>901320</b>	<b>LASER,N LASER DIODE</b>		
90132000	-- Lasers, other than laser diodes	12.5	E-5
<b>901380</b>	<b>Liquid Crystal Devices (LCD)</b>		
90138010	---- Liquid crystal devices (LCD)	0	E-0
90138090	---- Other	12.5	E-0
<b>901390</b>	<b>Parts and accessories of LCD</b>		
90139010	---- For liquid crystal devices (LCD)	0	E-0
90139090	---- Other	12.5	E-0
<b>901410</b>	<b>DIRECTN FIND COMPSS</b>		
90141000	-- Direction finding compasses	12.5	E-8
<b>901420</b>	<b>AER/SPAC NAV,N COMP</b>		
90142000	-- Instruments and appliances for aeronautical or space navigation (other than compasses)	12.5	E-8
<b>901480</b>	<b>OT NAVIG INST/APPLI</b>		
90148010	---- Echo sounding instrument	12.5	E-8
90148020	---- Sextants	12.5	E-8
90148090	---- Other	12.5	E-8
<b>901490</b>	<b>PARTS FOR 9014</b>		
90149000	-- Parts and accessories	12.5	E-8
<b>901510</b>	<b>RANGEFINDERS</b>		
90151000	-- Rangefinders	12.5	E-8
<b>901520</b>	<b>THEODLITE+TACHYOMTR</b>		
90152000	-- Theodolites and tachymeters (tacheometers)	12.5	E-8
<b>901530</b>	<b>LEVELS (SURVEYING)</b>		
90153010	---- Dumpy levels or engineer's levels or builder's levels (not automatic) and quick set levels with or without horizontal circles	12.5	E-8
90153090	---- Other	12.5	E-8
<b>901540</b>	<b>PHOTGRAMMETRCL SURV</b>		
90154000	-- Photogrammetrical surveying instruments and appliances	12.5	E-8
<b>901580</b>	<b>OTHER SURVEYING,ETC</b>		
90158010	---- Hydrographic instruments	12.5	EXC

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90158020	---- Meteorological instruments	12.5	EXC
90158030	---- Geophysical instruments	12.5	EXC
90158090	---- Other	12.5	EXC
<b>901590</b>	<b>OT PTS+ACC FOR SURV</b>		
90159000	-- Parts and accessories	12.5	E-8
<b>901600</b>	<b>BALANCE SENSIT=&gt;5CG</b>		
90160010	---- Electric balances	12.5	E-8
90160020	---- Other balances	12.5	E-8
90160090	---- Parts	12.5	E-8
<b>901710</b>	<b>Drafting machines of heading no. 9017</b>		
90171000	-- Drafting tables and machines, whether or not automatic	12.5	E-0
<b>901720</b>	<b>Pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates</b>		
90172010	---- Drawing and marking-out instruments	12.5	E-0
90172020	---- Mathematical calculating instruments	12.5	E-0
90172030	---- Pantograph	12.5	E-0
90172090	---- Other	12.5	E-0
<b>901730</b>	<b>MICROMTR,CAL,GAUGES</b>		
90173010	---- Micro-meters and calipers	12.5	E-8
90173021	--- Gauges : ---- Plug	12.5	E-8
90173022	--- Gauges : ---- Ring	12.5	E-8
90173023	--- Gauges : ---- Slip	12.5	E-8
90173029	--- Gauges : ---- Other	12.5	E-8
<b>901780</b>	<b>OTH F MEASUR LENGTH</b>		
90178010	---- Measuring rods and tapes and divided scales	12.5	E-8
90178090	---- Other	12.5	E-8
<b>901790</b>	<b>Parts and accessories for pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates.</b>		
90179000	-- Parts and accessories	12.5	E-0
<b>901811</b>	<b>ELECTROCRDGRPH,P/AC</b>		
90181100	Electro-diagnostic apparatus (including apparatus for functional exploratory examinations or for checking physiological parameters) : --- Electro-cardiographs	12.5	E-5
<b>901812</b>	<b>U-SONIC SCANNING AP</b>		
90181210	---- Linear ultrasound scanner	12.5	E-5
90181290	---- Other	12.5	E-5
<b>901813</b>	<b>MGN RES IMAGING APP</b>		
90181300	Electro-diagnostic apparatus (including apparatus for functional exploratory examinations or for checking physiological parameters) : --- Magnetic resonance imaging apparatus	12.5	E-5
<b>901814</b>	<b>Scintigraphic apparatus</b>		
90181400	Electro-diagnostic apparatus (including apparatus for functional exploratory examinations or for checking physiological parameters) : --- Scintigraphic apparatus	12.5	E-8
<b>901819</b>	<b>OT ELEC-DIAGNST APP</b>		
90181910	---- Electro encephalographs	12.5	E-5
90181920	---- Echo cardiograph	12.5	E-5
90181990	---- Other	12.5	E-5
<b>901820</b>	<b>U-VIOL/INFRARED RAY</b>		
90182000	-- Ultra-violet or infra-red ray apparatus	12.5	E-5
<b>901831</b>	<b>SYRINGES;PTS+ACCESS</b>		
90183100	- Syringes, needles, catheters, cannulae and the like : --- Syringes, with or without needles	12.5	E-5
<b>901832</b>	<b>TUBULR METAL NEEDLE</b>		
90183210	---- Needles for suture	12.5	E-5
90183220	---- Hollow needles for injection, aspiration,biopsy and transfusion	12.5	E-5
90183230	---- Hilerio venus fistula needles	12.5	E-5
90183290	---- Other	12.5	E-5
<b>901839</b>	<b>OT MED NEEDLE,CATHR</b>		
90183910	---- Catheters (for urine, stool)	12.5	E-5
90183920	---- Cardiac catheters	12.5	E-5
90183930	---- Cannulae	12.5	E-5
90183990	---- Other	12.5	E-5
<b>901841</b>	<b>DENTAL DRILL ENGINE</b>		
90184100	- Other instruments and appliances, used in dental sciences : --- Dental drill engines, whether or not combined on a single base with other dental equipment	12.5	E-5
<b>901849</b>	<b>OTHR DENTAL SCIENCE</b>		
90184900	- Other instruments and appliances, used in dental sciences : ---	12.5	E-5
<b>901850</b>	<b>OTHER OPHTHALMC;PTS</b>		
90185010	---- Ophthalmoscopes	12.5	E-5
90185020	---- Tonometers	12.5	E-5
90185030	---- Ophthalmic lasers	12.5	E-5
90185090	---- Other	12.5	E-5
<b>901890</b>	<b>OT MED/SURG/DEN/VET</b>		
90189011	--- Diagnostic instruments and apparatus : ---- Instrument and apparatus for measuring blood pressure	12.5	E-5
90189012	--- Diagnostic instruments and apparatus : ---- Stethoscopes	12.5	E-5
90189019	--- Diagnostic instruments and apparatus : ---- Other	12.5	E-5
90189021	--- Surgical tools : ---- Bone saws, drills and trephines	12.5	E-5
90189022	--- Surgical tools : ---- Knives, scissors and blades	12.5	E-5

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
90189023	--- Surgical tools : ---- Forceps, forcep clamps, clips, needle holders,introducers, cephalotribe bone holding and other holding instruments	12.5	E-5
90189024	--- Surgical tools : ---- Chisel, gauges, elevators, raspatones,osteotome, craniotome, bone cutters	12.5	E-5
90189025	--- Surgical tools : ---- Retractors, spatulaprobes, hooks dialators,sounds, mallets	12.5	E-5
90189029	--- Surgical tools : ---- Other	12.5	E-5
90189031	--- Renal dialysis equipment, blood transfusion apparatus and haemofiltration instruments : ---- Renal dialysis equipment(artificial kidneys,kidney machines and dialysers)	12.5	E-5
90189032	--- Renal dialysis equipment, blood transfusion apparatus and haemofiltration instruments : ---- Blood tranfusion apparatus	12.5	E-5
90189033	--- Renal dialysis equipment, blood transfusion apparatus and haemofiltration instruments : ---- Haemofiltration instruments	12.5	E-5
90189041	--- Anesthetic apparatus and instruments, ENT precision instruments, acupuncture apparatus, and endoscopes : ---- Anesthetic apparatus and instruments	12.5	E-5
90189042	--- Anesthetic apparatus and instruments, ENT precision instruments, acupuncture apparatus, and endoscopes : ---- ENT precision instruments	12.5	E-5
90189043	--- Anesthetic apparatus and instruments, ENT precision instruments, acupuncture apparatus, and endoscopes : ---- Acupuncture apparatus	12.5	E-5
90189044	--- Anesthetic apparatus and instruments, ENT precision instruments, acupuncture apparatus, and endoscopes : ---- Endoscopes	12.5	E-5
90189091	--- Other : ---- Hilerial or venous shunts	12.5	E-5
90189092	--- Other : ---- Baby incubators	12.5	E-5
90189093	--- Other : ---- Heart-lung machines	12.5	E-5
90189094	--- Other : ---- Defibrillators	12.5	E-5
90189095	--- Other : ---- Fibrescopes	12.5	E-5
90189096	--- Other : ---- Laproscopes	12.5	E-5
90189097	--- Other : ---- Vetrasonic lithotripsy instruments	12.5	E-5
90189098	--- Other : ---- Apparatus for nerve stimulation	12.5	E-5
90189099	--- Other : ---- Other	12.5	E-5
<b>901910</b>	<b>MECH-THER,MSSG,PSYC</b>		
90191010	---- Mechano-therapy appliances	12.5	E-5
90191020	---- Massage apparatus	12.5	E-5
90191090	---- Other	12.5	E-5
<b>901920</b>	<b>OZNE,OXYGN,ETC THER</b>		
90192010	---- Oxygen therapy apparatus	12.5	E-5
90192090	---- Other	12.5	E-5
<b>902000</b>	<b>O BREATH,GAS MSK;PT</b>		
90200000	-OTHER BREATHING APPLIANCES AND GAS MASKS,EXCLUDING PROTECTIVE MASKS HAVING NEITHER MECHANICAL PARTS NOR REPLACEABLE FILTERS	12.5	E-8
<b>902110</b>	<b>ORTHOPEDIC OR FRACTRE APPLIANCES, PARTS &amp; ACCESSO</b>		
90211000	-- Orthopeaedic or fracture appliances	12.5	E-5
<b>902121</b>	<b>ARTIF TEETH,PTS+ACC</b>		
90212100	- Artificial teeth and dental fittings : --- Artificial teeth	12.5	E-8
<b>902129</b>	<b>DENT FITNG,PTS+ACC</b>		
90212900	- Artificial teeth and dental fittings : --- Other	12.5	E-5
<b>902131</b>	<b>ARTIFICIAL JOINTS AND PARTS AND ACCESSORIES THERO</b>		
90213100	- Other artificial parts of the body : --- Artificial joints	12.5	E-5
<b>902139</b>	<b>ARTIFICIAL JOINTS &amp; PARTS &amp; ACCESSORIES THEROF,NE</b>		
90213900	- Other artificial parts of the body : --- Other	12.5	E-5
<b>902140</b>	<b>HEARING AIDS</b>		
90214010	---- Frequency modulated hearing aid system used for hearing by handicapped persons in group situation	12.5	E-5
90214090	---- Other	12.5	E-5
<b>902150</b>	<b>PACEMAKERS</b>		
90215000	-- Pacemakers for stimulating heart muscles,excluding parts and accessories	12.5	E-8
<b>902190</b>	<b>OTH ARTIFICIAL PTS OF THE BODY &amp; PTS &amp; ACCESSORIES</b>		
90219010	---- Parts and accessories of hearing aids	12.5	E-5
90219090	---- Other	12.5	E-5
<b>902212</b>	<b>COMPUTED TOMOGRPHY</b>		
90221200	- Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses,including radiography or radiotherapy apparatus : --- Computed tomography apparatus	12.5	E-8
<b>902213</b>	<b>O X-RAY BSE F DENTL</b>		
90221300	- Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses,including radiography or radiotherapy apparatus : --- Other, for dental uses	12.5	E-5
<b>902214</b>	<b>O X-RAY,MED,SURG,ET</b>		
90221410	---- X-ray generators and apparatus (non-portable)	12.5	E-5
90221420	---- Portable X-ray machine	12.5	E-5
90221490	---- Other	12.5	E-5
<b>902219</b>	<b>X-RAY BASE,NT F MED</b>		
90221900	- Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses,including radiography or radiotherapy apparatus : --- For other uses	12.5	E-8
<b>902221</b>	<b>ALPHA,BETA,ETC BASE</b>		

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90222100	- Apparatus based on the use of alpha, beta or gamma radiation, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus : --- For medical, surgical, dental or veterinary uses	12.5	E-5
<b>902229</b>	<b>ALPH, BETA, GAM, N MED</b>		
90222900	- Apparatus based on the use of alpha, beta or gamma radiation, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus : --- For other uses	12.5	E-8
<b>902230</b>	<b>X-RAY TUBES</b>		
90223000	-- X-ray tubes	12.5	E-8
<b>902290</b>	<b>X-RAY/HI TNSN C PNL</b>		
90229010	---- X-ray valves	12.5	E-5
90229020	---- Radiation generation units	12.5	E-5
90229030	---- Radiation beam delivery units	12.5	E-5
90229040	---- X-ray examination or treatment table, chairs and the like	12.5	E-5
90229090	---- Other	12.5	E-5
<b>902300</b>	<b>IN, APP, MOD DEMO USE</b>		
90230010	---- Teaching aids	12.5	E-8
90230090	---- Other	12.5	E-8
<b>902410</b>	<b>FOR TESTING METALS</b>		
90241000	-- Machines and appliances for testing metals	12.5	E-8
<b>902480</b>	<b>O TEST HARD, STRNGTH</b>		
90248010	---- For testing textiles, paper and paperboard	12.5	E-8
90248091	--- Other : ---- For testing hardness	12.5	E-8
90248099	--- Other : ---- Other	12.5	E-8
<b>902490</b>	<b>PARTS FOR 902490</b>		
90249000	-- Parts and accessories	12.5	E-8
<b>902511</b>	<b>THERM, N CMBN W O IN</b>		
90251110	---- Clinical thermometers	12.5	E-8
90251190	---- Other	12.5	E-8
<b>902519</b>	<b>OTHER 902511</b>		
90251910	---- Digital thermometers	12.5	E-8
90251920	---- Pyrometers	12.5	E-8
90251990	---- Other	12.5	E-8
<b>902580</b>	<b>O HYDR/HYGR MTR, ETC</b>		
90258010	---- Hydrometers and similar floating instruments	12.5	E-8
90258020	---- Barometers, not combined with other instruments	12.5	E-8
90258030	---- Lactometer	12.5	E-8
90258090	---- Other	12.5	E-8
<b>902590</b>	<b>PARTS FOR 9025</b>		
90259000	-- Parts and accessories	12.5	E-8
<b>902610</b>	<b>MEAS/CHECK FLOW/LEV</b>		
90261010	---- Flow meters	0	E-0
90261020	---- Level gauges	0	E-0
90261090	---- Other	0	E-0
<b>902620</b>	<b>MEAS/CHECK PRESSURE</b>		
90262000	-- For measuring or checking pressure	0	E-0
<b>902680</b>	<b>O MEAS/CHEK LQ/GS V</b>		
90268010	---- Heat meters	0	E-0
90268090	---- Other	0	E-0
<b>902690</b>	<b>MEAS/CHECK LQ/GAS V</b>		
90269000	-- Parts and accessories	0	E-0
<b>902710</b>	<b>GAS/SMOKE ANALYSIS</b>		
90271000	-- Gas or smoke analysis apparatus	12.5	E-8
<b>902720</b>	<b>CHROMTGRPH+ELECTRPH</b>		
90272000	-- Chromatographs and electrophoresis instruments	0	E-0
<b>902730</b>	<b>SPCTMTR SPCTRPHMTR</b>		
90273010	---- Spectrometers	0	E-0
90273020	---- Spectrophotometers	0	E-0
90273090	---- Other	0	E-0
<b>902740</b>	<b>EXPOSURE METERS</b>		
90274000	-- Exposure meters	12.5	E-0
<b>902750</b>	<b>O USE OPT RADIATION</b>		
90275010	---- Photometers	0	E-0
90275020	---- Refractometers	0	E-0
90275030	---- Polarimeters	0	E-0
90275090	---- Other	0	E-0
<b>902780</b>	<b>O PH CH MEAS VSCSTY</b>		
90278010	---- Viscometers	0	E-0
90278020	---- Calorimeters	0	E-0
90278030	---- Instruments and apparatus for measuring the surface or interfacial tension of liquids	0	E-0
90278040	---- Nuclear magnetic resonance instruments	0	E-0
90278090	---- Other	0	E-0
<b>902790</b>	<b>Parts and accessories of products of heading 9027, other than for gas or smoke analysis apparatus and microtomes</b>		
90279010	---- Microtomes, including parts and accessories thereof	12.5	E-0
90279020	---- Printed circuit assemblies for the goods of sub-heading 9027 80	12.5	E-0
90279090	---- Other	12.5	E-0
<b>902810</b>	<b>GAS METERS</b>		
90281000	-- Gas meters	12.5	E-8

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
<b>902820</b>	<b>LIQUID METERS</b>		
90282000	-- Liquid meters	12.5	E-8
<b>902830</b>	<b>ELECTRICITY METERS</b>		
90283010	---- For alternating current	12.5	EXC
90283090	---- Other	12.5	EXC
<b>902890</b>	<b>PTS/ACC FOR 9028</b>		
90289010	---- For electricity meters	12.5	E-8
90289090	---- Other	12.5	E-8
<b>902910</b>	<b>REV+PRODTN COUNT,ET</b>		
90291010	---- Taximeters	12.5	EXC
90291090	---- Other	12.5	EXC
<b>902920</b>	<b>SPEED+TACHMTR;STROB</b>		
90292010	---- Tachometers, non-electrical	12.5	EXC
90292020	---- Speedometers, non-electrical	12.5	EXC
90292030	---- Stroboscopes	12.5	EXC
90292090	---- Other	12.5	EXC
<b>902990</b>	<b>PARTS FOR 9029</b>		
90299000	-- Parts and accessories	12.5	E-8
<b>903010</b>	<b>MEAS/DETCT ION RADN</b>		
90301000	-- Instruments and apparatus for measuring or detecting ionising radiations	12.5	E-8
<b>903020</b>	<b>CATH-RAY OSCSCP/GRP</b>		
90302000	-- Cathode-ray oscilloscopes and cathode-ray oscillographs	12.5	E-8
<b>903031</b>	<b>MLTIMTR,N RECRD DVC</b>		
90303100	- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power, without a recording device : ---	12.5	E-8
<b>903039</b>	<b>MEAS VOLT,ET,N R DV</b>		
90303910	---- Ammeters, volt meters and watt meters	12.5	E-8
90303920	---- Spectrum resistance meters	12.5	E-8
90303930	---- Capacitance meter	12.5	E-8
90303940	---- Frequency measuring apparatus	12.5	E-8
90303950	---- Megar meters	12.5	E-8
90303990	---- Other	12.5	E-8
<b>903040</b>	<b>OT F TELECOMMUNCATN</b>		
90304000	-- Other instruments and apparatus, specially designed for telecommunications (for example,cross-talk meters, gain measuring instruments,distortion factor meters, psophometers)	0	E-0
<b>903082</b>	<b>CHECK S-CONDUCT WAFR</b>		
90308200	- Other instruments and apparatus : --- For measuring or checking semiconductor wafer or device	0	E-0
<b>903083</b>	<b>O APP W RECORD DVCE</b>		
90308300	- Other instruments and apparatus : --- Other, with a recording device	12.5	E-8
<b>903089</b>	<b>O MEAS/CHECK EL QTY</b>		
90308910	---- Scintillator counters	12.5	E-8
90308920	---- Vectroscope	12.5	E-8
90308990	---- Other	12.5	E-8
<b>903090</b>	<b>Parts and accessories of instruments and apparatus for measuring or checking semiconductor wafers or devices</b>		
90309010	---- Of meters and counters	12.5	E-0
90309090	---- Other	12.5	E-0
<b>903110</b>	<b>BALANCE MECHNCL PTS</b>		
90311000	-- Machines for balancing mechanical parts	12.5	E-8
<b>903120</b>	<b>TEST BENCHES</b>		
90312000	-- Test benches	12.5	E-8
<b>903130</b>	<b>PROFILE PROJECTORS</b>		
90313000	-- Profile projectors	12.5	E-8
<b>903141</b>	<b>OP INSPCT S-CON WFR</b>		
90314100	- Other optical instruments and appliances : --- For inspecting semiconductor wafers, or devices or for inspecting photo-masks or reticles used in manufacturing semiconductor devices	0	E-0
<b>903149</b>	<b>Optical instruments and appliances for measuring surface particle contamination on semiconductor wafers</b>		
90314900	- Other optical instruments and appliances : --- Other	12.5	E-0
<b>903180</b>	<b>OT FOR MEAS+CHECKNG</b>		
90318000	-- Other instruments, appliances and machines	12.5	E-5
<b>903190</b>	<b>Parts and accessories of optical instruments and appliances for inspecting semiconductor wafers or devices or for inspecting masks, photo masks or reticles used in manufacturing semiconductor devices</b>		
90319000	-- Parts and accessories	12.5	E-0
<b>903210</b>	<b>THERMOSTATS</b>		
90321010	---- For refrigerating and air-conditioning appliances and machinery	12.5	E-5
90321090	---- Other	12.5	E-5
<b>903220</b>	<b>MANOSTATS</b>		
90322010	---- For refrigerating and air-conditioning appliances and machinery	12.5	E-8
90322090	---- Other	12.5	E-8
<b>903281</b>	<b>HYDRAULIC/PNEUMATIC</b>		
90328100	- Other instruments and apparatus : --- Hydraulic or pneumatic	12.5	E-8
<b>903289</b>	<b>NT THRMOSTAT,MNSTAT</b>		
90328910	---- Electronic automatic regulators	12.5	E-5
90328990	---- Other	12.5	E-5
<b>903290</b>	<b>PARTS FOR 9032</b>		

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
90329000	-- Parts and accessories	12.5	E-0
<b>903300</b>	<b>OT PARTS FOR CHAP90</b>		
90330000	-PARTS AND ACCESSORIES (NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER) FOR MACHINES, APPLIANCES, INSTRUMENTS OR APPARATUS OF CHAPTER 90	12.5	E-8
<b>910111</b>	<b>BT,P MET,MEC DS,WRS</b>		
91011100	- Wrist-watches, electrically operated whether or not incorporating a stop-watch facility : --- With mechanical display only	12.5	E-8
<b>910112</b>	<b>BT,P MET,OP-EL D,WR</b>		
91011200	- Wrist-watches, electrically operated whether or not incorporating a stop-watch facility : --- With opto-electronic display only	12.5	E-8
<b>910119</b>	<b>O,BAT,PREC MET,WRST</b>		
91011900	- Wrist-watches, electrically operated whether or not incorporating a stop-watch facility : --- Other	12.5	E-8
<b>910121</b>	<b>AUT,N-BA,P MET,WRST</b>		
91012100	- Other wrist-watches, whether or not incorporating a stop-watch facility : --- With automatic winding	12.5	E-8
<b>910129</b>	<b>N-BAT,PREC MET,WRST</b>		
91012900	- Other wrist-watches, whether or not incorporating a stop-watch facility : --- Other	12.5	E-8
<b>910191</b>	<b>O,ELEC,P MET,N WRST</b>		
91019110	---- Pocket watches	12.5	E-8
91019120	---- Stop watches	12.5	E-8
91019190	---- Other	12.5	E-8
<b>910199</b>	<b>O,PRE MET,N BAT/WRS</b>		
91019910	---- Pocket watches	12.5	E-8
91019920	---- Stop watches	12.5	E-8
91019990	---- Other	12.5	E-8
<b>910211</b>	<b>BAT,WRST,W MECH DIS</b>		
91021100	- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility : --- With mechanical display only	12.5	E-8
<b>910212</b>	<b>BT,WR,W OPT-EL DISP</b>		
91021200	- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility : --- With opto-electronic display only	12.5	E-8
<b>910219</b>	<b>BAT,WRST,W OT DISPL</b>		
91021900	- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility : --- Other	12.5	E-8
<b>910221</b>	<b>AUTOM,WRST,N BATTERY</b>		
91022100	- Other wrist-watches, whether or not incorporating a stop-watch facility : --- With automatic winding	12.5	E-8
<b>910229</b>	<b>N BATT,BSE-MET,WRST</b>		
91022900	- Other wrist-watches, whether or not incorporating a stop-watch facility : --- Other	12.5	E-8
<b>910291</b>	<b>BAT,BSE MET,NT WRST</b>		
91029110	---- Pocket watches	12.5	E-8
91029120	---- Stop watches	12.5	E-8
91029190	---- Other	12.5	E-8
<b>910299</b>	<b>BSE MET,N BATT/WRST</b>		
91029910	---- Pocket watches	12.5	E-8
91029920	---- Stop watches	12.5	E-8
91029990	---- Other	12.5	E-8
<b>910310</b>	<b>CLK W WCH MV,N 9104</b>		
91031000	-- Electrically operated	12.5	E-8
<b>910390</b>	<b>CLK W WCH MV,N 9104</b>		
91039000	-- Other	12.5	E-8
<b>910400</b>	<b>VEHCL INSTR PAN CLK</b>		
91040000	-INSTRUMENT PANEL CLOCKS AND CLOCKS OF A SIMILAR TYPE FOR VEHICLES, AIRCRAFT, SPACECRAFT OR VESSELS	12.5	E-5
<b>910511</b>	<b>ALRM,ELECTRCLY-OPER</b>		
91051100	- Alarm clocks : --- Electrically operated	12.5	E-8
<b>910519</b>	<b>ALRM,N ELECTRC-OPER</b>		
91051900	- Alarm clocks : --- Other	12.5	EXC
<b>910521</b>	<b>WALL,ELECTRCLY-OPER</b>		
91052100	- Wall clocks : --- Electrically operated	12.5	E-8
<b>910529</b>	<b>WALL,N ELECTRC-OPER</b>		
91052900	- Wall clocks : --- Other	12.5	E-8
<b>910591</b>	<b>OTH,ELECTRICLY-OPER</b>		
91059100	- Other : --- Battery, accumulator or mains powered	12.5	E-8
<b>910599</b>	<b>OT,N ELECTRCLY-OPER</b>		
91059910	---- Time pieces	12.5	E-8
91059990	---- Other	12.5	E-8
<b>910610</b>	<b>TIME REGSTR/RECORDR</b>		
91061000	-- Time-registers; time-recorders	12.5	E-8
<b>910620</b>	<b>PARKING METERS</b>		
91062000	-- Parking meters	12.5	E-8
<b>910690</b>	<b>O MEAS/REC/IND TIME</b>		
91069000	-- Other	12.5	E-8
<b>910700</b>	<b>CLK/WTCH TIME SWTCH</b>		
91070000	-TIME SWITCHES WITH CLOCK OR WATCH MOVEMENT OR WITH SYNCHRONOUS MOTOR	12.5	E-8
<b>910811</b>	<b>BATTERY,MECH DISP,ET</b>		

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
91081100	- Electrically operated : --- With mechanical display only or with a device to which a mechanical display can be incorporated	12.5	E-8
<b>910812</b>	<b>OPTO-ELECTRONC DISP</b>		
91081200	- Electrically operated : --- With opto-electronic display only	12.5	E-8
<b>910819</b>	<b>OTHER BATTERY</b>		
91081900	- Electrically operated : --- Other	12.5	E-8
<b>910820</b>	<b>W/ AUTOMATC WINDING</b>		
91082000	-- With automatic winding	12.5	E-8
<b>910890</b>	<b>WATCH MOVEMETNS, COMPLETE AND ASSEMBLED, NESOI</b>		
91089000	-- Other	12.5	E-8
<b>910911</b>	<b>CM+AS BT/AC ALCLK M</b>		
91091100	- Electrically operated : --- Of alarm clocks	12.5	E-8
<b>910919</b>	<b>BAT/AC,CM+AS,CLK MV</b>		
91091900	- Electrically operated : --- Other	12.5	E-8
<b>910990</b>	<b>MECH CLK MV,COM+ASS</b>		
91099000	-- Other	12.5	E-8
<b>911011</b>	<b>UN/PTLY ASS W MVMNT</b>		
91101100	- Of watches : --- Complete movements, unassembled or partly assembled (movement sets)	12.5	E-8
<b>911012</b>	<b>WCH MOV,ASS,INCOMP</b>		
91101200	- Of watches : --- Incomplete movements, assembled	12.5	E-8
<b>911019</b>	<b>Rough movements of watches</b>		
91101900	- Of watches : --- Rough movements	12.5	E-8
<b>911090</b>	<b>CLK MOV,UN/PTLY ASS</b>		
91109000	-- Other	12.5	E-8
<b>911110</b>	<b>PREC MET/CLAD W CAS</b>		
91111000	-- Cases of precious metal or of metal clad with precious metal	12.5	E-8
<b>911120</b>	<b>GLD/SILV-PL WAT CAS</b>		
91112000	-- Cases of base metal, whether or not gold- or silver-plated	12.5	E-8
<b>911180</b>	<b>WATCH CASES, NESOI</b>		
91118000	-- Other cases	12.5	E-8
<b>911190</b>	<b>WATCH CASE PARTS</b>		
91119000	-- Parts	12.5	E-8
<b>911220</b>	<b>CLOCK CASES &amp; CASES OF SIM TYPE FOR GOODS OF CH 9</b>		
91122000	-- Cases	12.5	E-8
<b>911290</b>	<b>CLOCK CASE PARTS</b>		
91129000	-- Parts	12.5	E-8
<b>911310</b>	<b>MET/PREC MET WTCH B</b>		
91131000	-- Of precious metal or of metal clad with precious metal	12.5	E-8
<b>911320</b>	<b>BSE MET WATCH BANDS</b>		
91132010	---- Parts	12.5	E-8
91132090	---- Other	12.5	E-8
<b>911390</b>	<b>NON-MET WATCH BANDS</b>		
91139010	---- Parts	12.5	E-8
91139090	---- Other	12.5	E-8
<b>911410</b>	<b>CLOCK/WATCH SPRINGS</b>		
91141010	---- For watches	12.5	E-8
91141020	---- For clocks	12.5	E-8
<b>911420</b>	<b>CLOCK/WATCH JEWELS</b>		
91142000	-- Jewels	12.5	E-8
<b>911430</b>	<b>CLOCK/WATCH DIALS</b>		
91143010	---- For watches	12.5	E-8
91143020	---- For clocks	12.5	E-8
<b>911440</b>	<b>CLCK/WATCH PLTE,BRIDG</b>		
91144010	---- For watches	12.5	E-8
91144020	---- For clocks	12.5	E-8
<b>911490</b>	<b>O CLOCK/WATCH PARTS</b>		
91149010	---- For watches	12.5	E-8
91149020	---- For clocks	12.5	E-8
<b>920110</b>	<b>UPRIGHT PIANOS</b>		
92011000	-- Upright pianos	12.5	E-8
<b>920120</b>	<b>GRAND PIANOS</b>		
92012000	-- Grand pianos	12.5	E-8
<b>920190</b>	<b>HARPSICHORDS,OTHER</b>		
92019000	-- Other	12.5	E-8
<b>920210</b>	<b>PLAYED WITH A BOW</b>		
92021000	-- Played with a bow	12.5	E-8
<b>920290</b>	<b>NOT PLAYED WITH BOW</b>		
92029000	-- Other	12.5	E-8
<b>920300</b>	<b>ORGN,ET,FREE MET RD</b>		
92030010	---- Harmoniums and similar key board instruments with free metal reeds	12.5	E-8
92030090	---- Other	12.5	E-8
<b>920410</b>	<b>ACCORDIONS,ETC</b>		
92041000	-- Accordions and similar instruments	12.5	E-8
<b>920420</b>	<b>MOUTH ORGANS</b>		
92042000	-- Mouth organs	12.5	E-8
<b>920510</b>	<b>BRASS</b>		
92051000	-- Brass-wind instruments	12.5	E-8
<b>920590</b>	<b>NOT BRASS</b>		
92059010	---- Flutes	12.5	E-8
92059020	---- Clarinets	12.5	E-8



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92059090	---- Other	12.5	E-8
<b>920600</b>	<b>PERCUSSION</b>		
92060000	-PERCUSSION MUSICAL INSTRUMENTS (FOR EXAMPLE, DRUMS,XYLOPHONES, CYMBOLS, CASTANETS, MARACAS)	12.5	E-8
<b>920710</b>	<b>KEYBOARD</b>		
92071000	-- Keyboard instruments, other than accordions	12.5	E-8
<b>920790</b>	<b>NOT KEYBOARD</b>		
92079000	-- Other	12.5	E-8
<b>920810</b>	<b>MUSIC BOXES</b>		
92081000	-- Musical boxes	12.5	E-8
<b>920890</b>	<b>Othr musical insrmnts of ch 92; decy call,whistles &amp; othr blown signalling insrmnts</b>		
92089000	-- Other	12.5	E-8
<b>920910</b>	<b>METRNome,TUNNG FRKS</b>		
92091000	-- Metronomes, tuning forks and pitch pipes	12.5	E-8
<b>920920</b>	<b>MUSIC BOX MECHANISM</b>		
92092000	-- Mechanisms for musical boxes	12.5	E-8
<b>920930</b>	<b>STRINGS</b>		
92093000	-- Musical instrument strings	12.5	E-8
<b>920991</b>	<b>PIANOS</b>		
92099100	- Other : --- Parts and accessories for pianos	12.5	E-8
<b>920992</b>	<b>OTHER FOR STRING</b>		
92099200	- Other : --- Parts and accessories for the musical instruments of heading 9202	12.5	E-8
<b>920993</b>	<b>KEYBOARD PIPE ORGAN</b>		
92099300	- Other : --- Parts and accessories for the musical instruments of heading 9203	12.5	E-8
<b>920994</b>	<b>OF HEADING 9207</b>		
92099400	- Other : --- Parts and accessories for the musical instruments of heading 9207	12.5	E-8
<b>920999</b>	<b>OTHER 9209</b>		
92099900	- Other : --- Other	12.5	E-8
<b>930111</b>	<b>SELF PROPELLED ARTILLERY WEAPONS</b>		
93011100	- Artillery weapons (for example, guns, howitzers and mortars) : --- Self-propelled	12.5	E-8
<b>930119</b>	<b>Other</b>		
93011900	- Artillery weapons (for example, guns, howitzers and mortars) : --- Other	12.5	E-8
<b>930120</b>	<b>Rocket launchers; flamethrowers; grenade l</b>		
93012000	-- Rocket launchers; flame- throwers; grenade launchers; torpedo tubes and similar projectors	12.5	E-8
<b>930190</b>	<b>MILITARY WEAPONS,OTH THN REVOL,PIST,&amp;HD 9307,NESO</b>		
93019000	-- Other	12.5	E-8
<b>930200</b>	<b>REV,PISTL-LIVE AMMO</b>		
93020000	-REVOLVERS AND PISTOLS, OTHER THAN THOSE OF HEADING 9303 OR 9304	12.5	E-8
<b>930310</b>	<b>MUZZLE-LOAD FIREARM</b>		
93031000	-- Muzzle-loading firearms	12.5	E-8
<b>930320</b>	<b>SPRT SHTGUN,N MZL-L</b>		
93032000	-- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	12.5	E-8
<b>930330</b>	<b>SPRT RIFL,MUZL-LOAD</b>		
93033000	-- Other sporting, hunting or target-shooting rifles	12.5	E-8
<b>930390</b>	<b>REV PIST-BLANK AMMO</b>		
93039000	-- Other	12.5	E-8
<b>930400</b>	<b>ARMS,NOT SIDE/SIMIL</b>		
93040000	-OTHER ARMS (FOR EXAMPLE, SPRING, AIR OR GAS GUNS AND PISTOLS, TRUNCHEONS), EXCLUDING THOSE OF HEADING 9307 9305 PARTS AND ACCESSORIES OF ARTICLES OF HEADINGS 9301 TO 9304	12.5	E-8
<b>930510</b>	<b>FOR PISTOL/REVOLVER</b>		
93051000	-- Of revolvers or pistols	12.5	E-8
<b>930521</b>	<b>Shotgun barrels of hdq.no.9303</b>		
93052100	- Of shotguns or rifles of heading 9303 : --- Shotgun barrels	12.5	E-8
<b>930529</b>	<b>SPRT SHTGUN/RIF PTS</b>		
93052900	- Of shotguns or rifles of heading 9303 : --- Other	12.5	E-8
<b>930591</b>	<b>PARTS &amp; ACCESSOR. OF MILITARY WEAPONS OF HEAD 930</b>		
93059100	- Other : --- Of military weapons of heading 9301	12.5	E-8
<b>930599</b>	<b>PARTS &amp; ACCES. OF ARTIC. OF HED 9303-9304, NESOI</b>		
93059900	- Other : --- Other	12.5	E-8
<b>930610</b>	<b>RIVET TOOL CARTRDGS</b>		
93061000	-- Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof	12.5	E-8
<b>930621</b>	<b>SHOTGUN CARTRIDGES</b>		
93062100	- Shotgun cartridges and parts thereof; air gun pellets : --- Cartridges	12.5	E-8
<b>930629</b>	<b>AIR GUN PLLT;OT PTS</b>		
93062900	- Shotgun cartridges and parts thereof; air gun pellets : --- Other	12.5	E-8
<b>930630</b>	<b>OT CARTRIDGES+PARTS</b>		
93063000	-- Other cartridges and parts thereof	12.5	E-8
<b>930690</b>	<b>BOMB MINES;OTH AMMO</b>		
93069000	-- Other	12.5	E-8
<b>930700</b>	<b>SWRDS,CUTLS,BAYONET</b>		

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
93070000	--SWORDS, CUT LASSES, BAYONETS, LANCES AND SIMILAR ARMS AND PARTS THEREOF AND SCABBARDS AND SHEATHS THEREFOF	12.5	E-8
<b>940110</b>	<b>AIRCRAFT</b>		
94011000	-- Seats of a kind used for aircraft	12.5	E-8
<b>940120</b>	<b>MOTOR VEHICLES</b>		
94012000	-- Seats of a kind used for motor vehicles	12.5	EXC
<b>940130</b>	<b>SWIV,ADJ HGT,N DENT</b>		
94013000	-- Swivel seats and variable height adjustment	12.5	E-8
<b>940140</b>	<b>N-GARDN,CONV TO BED</b>		
94014000	-- Seats other than garden seats or camping equipment, convertible into beds	12.5	E-8
<b>940150</b>	<b>CANE,OSIER,BAMB,ETC</b>		
94015000	-- Seats of cane, osier, bamboo or similar materials	12.5	E-8
<b>940161</b>	<b>OT WOOD FRME,UPHOLS</b>		
94016100	- Other seats, with wooden frames : --- Upholstered	12.5	E-8
<b>940169</b>	<b>O WOOD FRME,NT UPHL</b>		
94016900	- Other seats, with wooden frames : --- Other	12.5	E-8
<b>940171</b>	<b>OT MET FRAME,UPHLST</b>		
94017100	- Other seats, with metal frames : --- Upholstered	12.5	E-8
<b>940179</b>	<b>OT MET FRME,N UPHLS</b>		
94017900	- Other seats, with metal frames : --- Other	12.5	E-8
<b>940180</b>	<b>NOT METL/WOOD FRAME</b>		
94018000	-- Other seats	12.5	E-8
<b>940190</b>	<b>N MED,BARB,DENT,ETC</b>		
94019000	-- Parts	12.5	E-8
<b>940210</b>	<b>DENT/BARBR CHR,PTS</b>		
94021010	---- Dentists' chairs and parts thereof	12.5	E-8
94021090	---- Other	12.5	E-8
<b>940290</b>	<b>FURN,N DEN/BRBR CHR</b>		
94029010	---- Hospital beds with mechanical fittings	12.5	E-8
94029020	---- Parts	12.5	E-8
94029090	---- Other	12.5	E-8
<b>940310</b>	<b>METAL,USED IN OFFIC</b>		
94031010	---- Of steel	12.5	E-8
94031090	---- Other	12.5	E-8
<b>940320</b>	<b>OTHER METAL</b>		
94032010	---- Of steel	12.5	E-8
94032090	---- Other	12.5	E-8
<b>940330</b>	<b>WOODEN,OFFICE</b>		
94033010	---- Cabinetware	12.5	E-8
94033090	---- Other	12.5	E-8
<b>940340</b>	<b>WOODEN,KITCHEN</b>		
94034000	-- Wooden furniture of a kind used in the kitchen	12.5	E-8
<b>940350</b>	<b>WOODEN,BEDROOM</b>		
94035010	---- Bed stead	12.5	E-8
94035090	---- Other	12.5	E-8
<b>940360</b>	<b>OTHER WOOD</b>		
94036000	-- Other wooden furniture	12.5	E-8
<b>940370</b>	<b>PLASTIC</b>		
94037000	-- Furniture of plastics	12.5	SEN
<b>940380</b>	<b>OT CANE/BAMBOO FURN</b>		
94038010	---- Furniture of wicker work or bamboo	12.5	E-8
94038090	---- Other	12.5	E-8
<b>940390</b>	<b>OTHER 9403</b>		
94039000	-- Parts	12.5	E-8
<b>940410</b>	<b>MATTRESS SUPPORTS</b>		
94041000	-- Mattress supports	12.5	E-8
<b>940421</b>	<b>MATTRESS RUBB/PLSTC</b>		
94042110	---- Of rubber	12.5	E-8
94042190	---- Of plastic	12.5	E-8
<b>940429</b>	<b>MATTRESS,NOT 940421</b>		
94042910	---- Spring interior	12.5	E-8
94042990	---- other	12.5	E-8
<b>940430</b>	<b>SLEEPING BAGS</b>		
94043010	---- Filled with feathers or down	12.5	E-8
94043090	---- Other	12.5	E-8
<b>940490</b>	<b>OTHER,NOT MATTRESS</b>		
94049011	--- Quilts : ---- Filled with feathers or down	12.5	E-8
94049019	--- Quilts : ---- Other	12.5	E-8
94049091	--- Other : ---- Filled with feathers or down	12.5	E-8
94049099	--- Other : ---- Other	12.5	E-8
<b>940510</b>	<b>CEILNG/WALL,N PUBLC</b>		
94051010	---- Hanging lamps, complete fittings	12.5	E-8
94051020	---- Wall lamps	12.5	E-8
94051090	---- Other	12.5	E-8
<b>940520</b>	<b>ELEC,TABLE,DESK,BED</b>		
94052010	---- Table lamps, complete fittings	12.5	E-8
94052090	---- Other	12.5	E-8
<b>940530</b>	<b>FOR CHRISTMAS TREES</b>		
94053000	-- Lighting sets of a kind used for Christmas trees	12.5	E-8
<b>940540</b>	<b>OTHR ELEC LAMPS,ETC</b>		

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94054010	---- Searchlights and spotlights	12.5	E-8
94054090	---- Other	12.5	E-8
<b>940550</b>	<b>NON-ELEC LAMPS,FITT</b>		
94055010	---- Hurricane lanterns	12.5	E-8
94055020	---- Miner's safety lamps	12.5	E-8
94055031	--- Oil pressure lamps : ---- Kerosene pressure lanterns	12.5	E-8
94055039	--- Oil pressure lamps : ---- Other	12.5	E-8
94055040	---- Solar lanterns or lamps	12.5	E-8
94055051	--- Other oil lamps : ---- Metal	12.5	E-8
94055059	--- Other oil lamps : ---- Other	12.5	E-8
<b>940560</b>	<b>ILLUMINATED SIGNS</b>		
94056010	---- Of plastic	12.5	E-8
94056090	---- Of other materials	12.5	E-8
<b>940591</b>	<b>GLASS PARTS F LAMPS</b>		
94059100	- Parts : -- Of glass	12.5	E-8
<b>940592</b>	<b>PLASTIC PART F LAMP</b>		
94059200	- Parts : -- Of plastics	12.5	E-8
<b>940599</b>	<b>OTHER PARTS 9505</b>		
94059900	- Parts : -- Other	12.5	E-8
<b>940600</b>	<b>PREFABRIC BUILDINGS</b>		
94060011	--- Green houses : ---- Green house - in ready to assemble sets	12.5	E-8
94060019	--- Green houses : ---- Other	12.5	E-8
94060091	--- Other : ---- Prefabricated housing material	12.5	E-8
94060092	--- Other : ---- Prefabricated construction for cold storage	12.5	E-8
94060093	--- Other : ---- Silos for storing ensilage	12.5	E-8
94060099	---- Other	12.5	E-8
<b>950100</b>	<b>RDDN BY CHLD;DLL ST</b>		
95010010	---- Wheel toys designed to be ridden by children;dolls carriages	12.5	E-8
95010090	---- Parts	12.5	E-8
<b>950210</b>	<b>DOLLS</b>		
95021010	---- Of wood	12.5	SEN
95021020	---- Of metal	12.5	SEN
95021030	---- Of plastics	12.5	SEN
95021090	---- Other	12.5	SEN
<b>950291</b>	<b>GARMNT,FOOT+HEAD WR</b>		
95029100	- Parts and accessories : --- Garments and accessories therefor, foot-wear and headgear	12.5	E-8
<b>950299</b>	<b>DOLL PARTS+ACCESSOR</b>		
95029900	- Parts and accessories : --- Other	12.5	E-8
<b>950310</b>	<b>ELECT TRAINS+ACCESS</b>		
95031000	-- Electric trains, including tracks, signals and other accessories therefor	12.5	E-8
<b>950320</b>	<b>MODEL ASSEMBLY KITS</b>		
95032000	-- Reduced-size ("scale") model assembly kits,whether or not working models, excluding those of sub-heading 9503 10	12.5	E-8
<b>950330</b>	<b>CONSTRUCTION SETS</b>		
95033000	-- Other construction sets and constructional toys	12.5	E-8
<b>950341</b>	<b>STUFFED TOYS</b>		
95034100	- Toys representing animals or non-human creatures : --- Stuffed	12.5	E-8
<b>950349</b>	<b>TOY ANIMAL/NONHUMAN</b>		
95034910	---- Of wood	12.5	SEN
95034920	---- Of metal	12.5	SEN
95034930	---- Of plastics	12.5	SEN
95034990	---- Other	12.5	SEN
<b>950350</b>	<b>TOY MUSICAL INSTRUM</b>		
95035010	---- Instruments and apparatus	12.5	E-8
95035090	---- Parts	12.5	E-8
<b>950360</b>	<b>PUZZLES</b>		
95036010	---- Of wood	12.5	E-8
95036090	---- Other	12.5	E-8
<b>950370</b>	<b>PUT UP IN SET,OUTFT</b>		
95037010	---- Of plastics	12.5	E-8
95037090	---- Other	12.5	E-8
<b>950380</b>	<b>WITH A MOTOR</b>		
95038010	---- Toys and models	12.5	E-8
95038090	---- Parts	12.5	E-8
<b>950390</b>	<b>OTHER 9503</b>		
95039010	---- Toy weapons	12.5	E-8
95039020	---- Other toys	12.5	E-8
95039090	---- Parts	12.5	E-8
<b>950410</b>	<b>VIDEO WITH TV</b>		
95041000	-- Video games of a kind used with a television receiver	12.5	E-8
<b>950420</b>	<b>BILLIARDS</b>		
95042000	-- Articles and accessories for billiards	12.5	E-8
<b>950430</b>	<b>COIN/TOKEN GAMES</b>		
95043010	---- Carom Board, with or without coins and strikers	12.5	E-8
95043020	---- Automatic bowling alley equipment	12.5	E-8
95043090	---- Other	12.5	E-8
<b>950440</b>	<b>PLAYING CARDS</b>		
95044000	-- Playing cards	12.5	E-8
<b>950490</b>	<b>GAMES,NT COIN/TOKEN</b>		
95049010	---- Chess set, all types	12.5	E-8

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95049090	---- Other	12.5	E-8
<b>950510</b>	<b>CHRISTMAS RELATED</b>		
95051000	-- Articles for Christmas festivities	12.5	E-8
<b>950590</b>	<b>OTHER 9505</b>		
95059010	---- Magical equipments	12.5	E-8
95059090	---- Other	12.5	E-8
<b>950611</b>	<b>SNOW-SKIS</b>		
95061100	- Snow-skis and other snow-ski equipment : --- Skis	12.5	E-8
<b>950612</b>	<b>SNOW-SKI BINDINGS</b>		
95061200	- Snow-skis and other snow-ski equipment : --- Ski-fastenings (ski-bindings)	12.5	E-8
<b>950619</b>	<b>OTH SNOW-SKI EQUIP</b>		
95061900	- Snow-skis and other snow-ski equipment : --- Other	12.5	E-8
<b>950621</b>	<b>SAILBOARDS</b>		
95062100	- Water-skis, surf-boards, sailboards and other water-sport equipment : --- Sailboards	12.5	E-8
<b>950629</b>	<b>OTH WATER &amp; SAILBRD</b>		
95062900	- Water-skis, surf-boards, sailboards and other water-sport equipment : --- Other	12.5	E-8
<b>950631</b>	<b>GOLF CLUBS, COMPLETE</b>		
95063100	- Golf clubs and other golf equipment : --- Clubs, complete	12.5	E-8
<b>950632</b>	<b>GOLF BALLS</b>		
95063200	- Golf clubs and other golf equipment : --- Balls	12.5	E-8
<b>950639</b>	<b>GOLF, NOT CLUB+BALL</b>		
95063900	- Golf clubs and other golf equipment : --- Other	12.5	E-8
<b>950640</b>	<b>TABLE-TENNIS</b>		
95064000	-- Articles and equipment for table-tennis	12.5	E-8
<b>950651</b>	<b>RACKET, TENNIS/BADMIN</b>		
95065100	- Tennis, badminton or similar rackets, whether or not strung : --- Lawn-tennis rackets, whether or not strung	12.5	E-8
<b>950659</b>	<b>BADMINTON RACKETS</b>		
95065910	---- Squash or racketball badminton rackets, whether or not strung	12.5	E-8
95065990	---- Other	12.5	E-8
<b>950661</b>	<b>LAWN-TENNIS BALLS</b>		
95066100	- Balls, other than golf balls and table-tennis balls : --- Lawn-tennis	12.5	E-8
<b>950662</b>	<b>INFLATABLE BALLS</b>		
95066210	---- Football	12.5	E-8
95066220	---- Volley ball	12.5	E-8
95066230	---- Basket ball	12.5	E-8
95066290	---- Other	12.5	E-8
<b>950669</b>	<b>OTHER BALLS</b>		
95066910	---- Hockey ball	12.5	E-8
95066920	---- Cricket ball	12.5	E-8
95066930	---- Golf ball	12.5	E-8
95066940	---- Rugby ball	12.5	E-8
95066990	---- Other	12.5	E-8
<b>950670</b>	<b>ICE+ROLLER SKATES</b>		
95067000	-- Ice skates and roller skates, including skating boots with skates attached	12.5	E-8
<b>950691</b>	<b>GYM+OTHER ATHLETIC</b>		
95069110	---- Boxing equipment	12.5	E-8
95069190	---- Other	12.5	E-8
<b>950699</b>	<b>OTHER 9506</b>		
95069910	---- Badminton shuttle cocks	12.5	E-8
95069920	---- Leg pads and bats for cricket	12.5	E-8
95069930	---- Shoulder pads for football	12.5	E-8
95069940	---- Hockey sticks and blades	12.5	E-8
95069950	---- Polo sticks including blades, shafts and heads	12.5	E-8
95069960	---- Sports net	12.5	E-8
95069970	---- Tennis and badminton racket pressures	12.5	E-8
95069980	---- Shin-guards and elbow or shoulders pads excluding those for football; waist, thigh and hip protective equipment	12.5	E-8
95069990	---- Other	12.5	E-8
<b>950710</b>	<b>RODS</b>		
95071000	-- Fishing rods	12.5	E-8
<b>950720</b>	<b>FISH-HOOKS</b>		
95072000	-- Fish-hooks, whether or not snelled	12.5	E-8
<b>950730</b>	<b>REELS</b>		
95073000	-- Fishing reels	12.5	E-8
<b>950790</b>	<b>OTHER 9507</b>		
95079010	---- Fish landing and butterfly nets	12.5	E-8
95079090	---- Other	12.5	E-8
<b>950810</b>	<b>TRAVELING CIRCUSES, AND TRAVELING MANAGERIES</b>		
95081000	-- Travelling circuses and travelling menageries	12.5	E-8
<b>950890</b>	<b>MERRY-GO-ROUNDS, OTH FAIRGROUND AMUSEM, PARTS, NES</b>		
95089000	-- Other	12.5	E-8
<b>960110</b>	<b>WORKED IVORY</b>		
96011000	-- Worked ivory and articles of ivory	12.5	E-8
<b>960190</b>	<b>WORKD BONE, CORAL, ET</b>		
96019010	---- Worked tortoise-shell and articles thereof	12.5	E-8
96019020	---- Worked mother-of-pearl and articles thereof	12.5	E-8
96019030	---- Worked bone (excluding whale bone) and articles thereof	12.5	E-8

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96019040	---- Worked horn, coral and other animal carving material and articles thereof	12.5	E-8
96019090	---- Other	12.5	E-8
<b>960200</b>	<b>MOLD RESIN,CARV MAT</b>		
96020010	---- Worked vegetable carving material and articles thereof	12.5	E-8
96020020	---- Moulded or carved articles of wax, stearin,natural gums and resins and other moulded or carved articles	12.5	E-8
96020030	---- Gelatin capsules, empty	12.5	E-8
96020040	---- Other articles of unhardened gelatin	12.5	E-8
96020090	---- Other	12.5	E-8
<b>960310</b>	<b>BOUND BROOMS,BRUSHS</b>		
96031000	-- Brooms and brushes, consisting of twigs or other vegetable materials, bound together,with or without handles	12.5	EXC
<b>960321</b>	<b>TOOTH BRUSHES</b>		
96032100	- Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances : --- Tooth brushes including dental-plate brushes	12.5	E-8
<b>960329</b>	<b>HAIR &amp; SHAV BRUSHES</b>		
96032900	- Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances : --- Other	12.5	E-8
<b>960330</b>	<b>ART/COSMET BRUSHES</b>		
96033010	---- Artist brushes	12.5	E-8
96033020	---- Brushes for the application of cosmetics	12.5	E-8
96033090	---- Other	12.5	E-8
<b>960340</b>	<b>PNT BRUSHS,PADS,ROL</b>		
96034010	---- Paint, distemper, varnish or similar brushes (other than brushes of sub-heading 9603 30);	12.5	E-8
96034020	---- Paint pads and rollers	12.5	E-8
<b>960350</b>	<b>OTHR BRUSHS FR MACH</b>		
96035000	-- Other brushes constituting parts of machines,appliances or	12.5	E-8
<b>960390</b>	<b>O H-OP MECH SWEEPER</b>		
96039000	-- Other	12.5	E-8
<b>960400</b>	<b>HAND SIEVES,RIDDLES</b>		
96040000	-HAND SIEVES AND HAND RIDDLES	12.5	E-8
<b>960500</b>	<b>TRAVEL TOILET SETS</b>		
96050010	---- For personal toilet	12.5	E-8
96050090	---- Other	12.5	E-8
<b>960610</b>	<b>VARIOUS FASTNRS+PTS</b>		
96061010	---- Press-fasteners, snap-fasteners and press-studs	12.5	E-8
96061020	---- Parts	12.5	E-8
<b>960621</b>	<b>UNCOV PLASTIC BUTNS</b>		
96062100	- Buttons : --- Of plastics, not covered with textile material	12.5	E-8
<b>960622</b>	<b>UNCOV BSE MET BUTNS</b>		
96062200	- Buttons : --- Of base metals, not covered with textile material	12.5	E-8
<b>960629</b>	<b>BUTTONS, NESOI</b>		
96062910	---- Button of coconut shell or wood	12.5	E-8
96062990	---- Other	12.5	E-8
<b>960630</b>	<b>BUTN MOLDS,PTS,BLNK</b>		
96063010	---- Button blanks	12.5	E-8
96063090	---- Other	12.5	E-8
<b>960711</b>	<b>SL FSTNRS W MET SCP</b>		
96071110	---- Zip fasteners	12.5	E-8
96071190	---- Other	12.5	E-8
<b>960719</b>	<b>SLIDE FASTENERS</b>		
96071910	---- Zip fasteners	12.5	E-8
96071990	---- Other	12.5	E-8
<b>960720</b>	<b>SLIDE FASTENER PTS</b>		
96072000	-- Parts	12.5	E-8
<b>960810</b>	<b>BALL POINT PENS</b>		
96081010	---- With liquid ink ( for rolling ball pen)	12.5	E-8
96081090	---- Other	12.5	E-8
<b>960820</b>	<b>FELT-TIP PENS/MARKR</b>		
96082000	-- Felt tipped and other porous-tipped pens and markers	12.5	E-8
<b>960831</b>	<b>INDIA INK DRAW PENS</b>		
96083110	---- Stylograph pens	12.5	E-8
96083190	---- Other	12.5	E-8
<b>960839</b>	<b>FOUNTAIN+OTHER PENS</b>		
96083910	---- High value writing instruments including fountain pens and ball point pens (US \$ 100 and above c.i.f. per unit)	12.5	E-8
96083920	---- With body or cap of precious metal or rolled precious metal	12.5	E-8
96083931	--- Other fountain pen : ----- With body or cap of precious metal or rolled precious metal	12.5	E-8
96083939	--- Other fountain pen : ----- Other	12.5	E-8
96083991	--- Other : ----- With body or cap of precious metal or rolled precious metal	12.5	E-8
96083999	--- Other : ----- Other	12.5	E-8
<b>960840</b>	<b>PROPEL/SLIDE PENCLS</b>		
96084000	-- Propelling or sliding pencils	12.5	E-8
<b>960850</b>	<b>PEN AND PENCIL SETS</b>		
96085000	-- Sets of articles from two or more of the foregoing sub-headings	12.5	E-8

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<b>960860</b>	<b>BALL POINT PEN REFL</b>		
96086010	---- With liquid ink (for rolling ball-pen)	12.5	E-8
96086090	---- Other	12.5	E-8
<b>960891</b>	<b>PEN NIBS,NIB POINTS</b>		
96089110	---- Nib points for pen	12.5	E-8
96089120	---- Nibs of wool felt or plastics for use in the manufacture of porous tip pen or markers	12.5	E-8
96089130	---- Other pen nibs	12.5	E-8
96089191	--- Other : ---- Of metal	12.5	E-8
96089199	--- Other : ---- Other	12.5	E-8
<b>960899</b>	<b>PEN PTS,MECH PENCLS</b>		
96089910	---- Pen holders, pencil holders and similar holders	12.5	E-8
96089990	---- Other	12.5	E-8
<b>960910</b>	<b>PENCILS AND CRAYONS</b>		
96091000	-- Pencils and crayons, with leads encased in a rigid sheath	12.5	E-8
<b>960920</b>	<b>BLCK/COL PENCL LEAD</b>		
96092000	-- Pencil leads, black or coloured	12.5	E-8
<b>960990</b>	<b>PASTLS, CRAYONS,ETC</b>		
96099010	---- Slate pencils	12.5	E-8
96099020	---- Other pencils	12.5	E-8
96099030	---- Pastels, drawing charcoals and writing or drawing chalks and tailors chalks	12.5	E-8
96099090	---- Other	12.5	E-8
<b>961000</b>	<b>SLATE/BOARD FR WRIT</b>		
96100000	-SLATES AND BOARDS, WITH WRITING OR DRAWING SURFACES,WHETHER OR NOT FRAMED	12.5	E-8
<b>961100</b>	<b>DATE/SEAL/# STMPs</b>		
96110000	-DATE, SEALING OR NUMBERING STAMPS, AND THE LIKE (INCLUDING DEVICES FOR PRINTING OR EMBOSsing LABELS), DESIGNED FOR OPERATING IN THE HAND;HAND-OPERATED COMPOSING STICKS AND HAND PRINTING SETS INCORPORATING SUCH COMPOSING STICKS	12.5	E-8
<b>961210</b>	<b>INKED TYP/OTHR RBNS</b>		
96121010	---- Computer printer ribbon	12.5	E-8
96121020	---- Ribbon for typewriters, other than electronic and similar machines	12.5	E-8
96121030	---- Ribbon for electronic typewriter	12.5	E-8
96121090	---- Other	12.5	E-8
<b>961220</b>	<b>INK-PAD, INKED/NOT</b>		
96122000	-- Ink-pads	12.5	E-8
<b>961310</b>	<b>GAS PCKT LGHTR,NREF</b>		
96131000	-- Pocket lighters, gas fuelled, non-refillable	12.5	E-8
<b>961320</b>	<b>GAS PCKT LGHTRS,REF</b>		
96132000	-- Pocket lighters, gas fuelled, refillable	12.5	E-8
<b>961380</b>	<b>LIGHTERS, NESOI</b>		
96138010	---- Electronic	12.5	E-8
96138090	---- Other	12.5	E-8
<b>961390</b>	<b>LGHTR PTS,N FLNT/WI</b>		
96139000	-- Parts	12.5	E-8
<b>961420</b>	<b>SMKING PIPES, BOWLS</b>		
96142000	-- Pipes and pipe bowls	12.5	E-8
<b>961490</b>	<b>PIPE PTS,CIG HOLDRS</b>		
96149010	---- Huble and bubble of base metal	12.5	E-8
96149020	---- Hookah of coconut shell	12.5	E-8
96149090	---- Other	12.5	E-8
<b>961511</b>	<b>RUBR/PLAS COMBS,ETC</b>		
96151100	- Combs, hair-slides and the like: --- Of hard rubber or plastics	12.5	E-8
<b>961519</b>	<b>O COMBS,HR-SLDE,ETC</b>		
96151900	- Combs, hair-slides and the like: --- Other	12.5	E-8
<b>961590</b>	<b>O HAIR+CURL PIN,ETC</b>		
96159000	-- Other	12.5	E-8
<b>961610</b>	<b>SCENT SPRAYERS+PRTS</b>		
96161010	---- Scent sprays and similar toilet sprays	12.5	E-8
96161020	---- Mounts and heads	12.5	E-8
<b>961620</b>	<b>MTRLS FR COSMET APP</b>		
96162000	-- Powder-puffs and pads for the application of cosmetics or toilet preparations	12.5	E-8
<b>961700</b>	<b>VAC FLASK,PTS,N GLS</b>		
96170011	--- Vacuum flasks and other vacuum vessels, complete with case : ---- - Vacuum flasks having a capacity not exceeding 0.75 l	12.5	E-8
96170012	--- Vacuum flasks and other vacuum vessels, complete with case : ---- - Vacuum flasks having a capacity exceeding 0.75 l	12.5	E-8
96170013	--- Vacuum flasks and other vacuum vessels, complete with case : ---- - Casserol and other vacuum containers	12.5	E-8
96170019	--- Vacuum flasks and other vacuum vessels, complete with case : ---- - Other	12.5	E-8
96170090	---- Parts (other than glass inners)	12.5	E-8
<b>961800</b>	<b>MANEQUINS FR DSPLAY</b>		
96180000	-TAILORS' DUMMIES AND OTHER LAY FIGURES; AUTOMATA AND OTHER ANIMATED DISPLAYS, USED FOR SHOP WINDOW DRESSING	12.5	E-8
<b>970110</b>	<b>PAINTING,DRAW,PASTL</b>		
97011010	---- Madhubani paintings (on textiles)	12.5	E-8

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
97011020	---- Kalamkari paintings (on textiles)	12.5	E-8
97011030	---- Rajasthani paintings (on textiles)	12.5	E-8
97011090	---- Other	12.5	E-8
<b>970190</b>	<b>COLLAGES,ETC</b>		
97019091	----- Domestic articles of wood (hand decorated )	12.5	E-8
97019092	----- Restaurant decoration of plastics	12.5	E-8
97019099	----- Other	12.5	E-8
<b>970200</b>	<b>ORIG ENGRAVE,PRINTS</b>		
97020000	-ORIGINAL ENGRAVINGS, PRINTS AND LITHOGRAPHS	12.5	E-8
<b>970300</b>	<b>ORIG SCULPTS,STATUE</b>		
97030010	---- Original sculptures and statuary, in metal	12.5	E-8
97030020	---- Original sculptures and statuary, in stone	12.5	E-8
97030090	---- Original sculptures and statuary, in other materials	12.5	E-8
<b>970400</b>	<b>STAMPS,FIRSTDAY COV</b>		
97040010	---- Used postal stamp	0	E-0
97040020	---- Used or unused first-day covers for philatelists	0	E-0
97040090	---- Other	0	E-0
<b>970500</b>	<b>COLECTOR BOTAN,HIST</b>		
97050010	---- Stuffed animals and birds (taxidermy)	12.5	E-8
97050090	---- Other	12.5	E-8
<b>970600</b>	<b>ANTIQUES &gt; 100 YEAR</b>		
97060000	-ANTIQUES OF AN AGE EXCEEDING ONE HUNDRED YEARS	12.5	E-8
<b>980100</b>			
98010011	--- Machinery : ---- For industrial plant project	10	NOT NEGOTIATED
98010012	--- Machinery : ---- For irrigation plant	10	NOT NEGOTIATED
98010013	--- Machinery : ---- For power project	10	NOT NEGOTIATED
98010014	--- Machinery : ---- For mining project	10	NOT NEGOTIATED
98010015	--- Machinery : ---- Project for exploration of oil or other minerals	10	NOT NEGOTIATED
98010019	--- Machinery : ---- For other projects	10	NOT NEGOTIATED
98010020	---- Components (whether or not finished or not) or raw materials for the manufacture of aforesaid items required for the initial setting up of a unit or the substantial expansion of a unit	10	NOT NEGOTIATED
98010030	---- Spare parts and other raw materials (including semi-finished materials or consumable stores for the maintenance of plant or project	10	NOT NEGOTIATED
<b>980200</b>			
98020000	-LABORATORY CHEMICALS	12.5	NOT NEGOTIATED
<b>980300</b>			
98030000	-ALL DUTIABLE ARTICLES, IMPORTED BY A PASSENGER OR A MEMBER OF A CREW IN HIS BAGGAGE	35	NOT NEGOTIATED
<b>980410</b>			
98041000	-- Drugs and medicines	12.5	NOT NEGOTIATED
<b>980490</b>			
98049000	-- Other	12.5	NOT NEGOTIATED
<b>980510</b>			
98051000	-- Prepared or preserved meat, fish and vegetables;dairy products; soup; lard; fresh fruits	12.5	NOT NEGOTIATED
<b>980590</b>			
98059000	-- All other consumable stores excluding fuel,lubricating oil, alcoholic drinks and tobacco products	12.5	NOT NEGOTIATED

Note: Tariff concessions are only with regard to Basic Customs Duty as defined in Schedule I to Indian Custom Tariff Act, 1975.

**ANNEX 2-B**  
**ANNEX UNDER ARTICLE 2.28.2(a)(iv)**

1. Telecommunication equipment
2. Electrical and Electronic equipment



**CHAPTER THREE**  
**RULES OF ORIGIN**

ARTICLE 3.1: DEFINITIONS

For the purposes of this Chapter:

**carrier** means any vehicle for air, sea, and land transport;

**CIF value** means the price actually paid or payable to the exporter for a good when the good is loaded out of the carrier, at the port of importation, including the cost of the good, insurance, and freight necessary to deliver the good to the named port of destination. The valuation shall be made in accordance with the Customs Valuation Agreement;

**FOB value** means the price actually paid or payable to the exporter for a good when the good is loaded onto the carrier at the named port of exportation, including the cost of the good and all costs necessary to bring the good onto the carrier. The valuation shall be made in accordance with the Customs Valuation Agreement;

**fungible materials** means materials being of the same kind and commercial quality, possessing the same technical and physical characteristics, and which once they are incorporated into the finished product cannot be distinguished from one another for origin purposes by virtue of any markings, etc;

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

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

**indirect materials** means goods used in the production, testing or inspection of a good but not physically incorporated into the good, or goods used in the maintenance of buildings or the operation of equipment associated with the production of a good, including:

- (a) fuel and energy;
- (b) tools, dies and moulds;
- (c) parts including spare parts and materials used in the maintenance of equipment and buildings;
- (d) lubricants, greases, compounding materials and other materials used in production or used to operate equipment and buildings;
- (e) gloves, glasses, footwear, clothing, safety equipment and supplies;
- (f) equipment, devices and supplies used for testing or inspecting the good;
- (g) catalysts and solvents; and
- (h) 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;

**materials** means ingredients, raw materials, parts, components, subassemblies and goods that are used in the production of another good and physically incorporated into another good;

**non-originating materials used in production** means any materials whose country of origin is other than the Parties (imported non-originating) and any materials whose origin cannot be determined (undetermined origin);

**originating materials** means materials that qualify as originating under this Chapter;

**packing materials and containers for shipment** means goods used to protect a good during its transportation, different from those containers or materials used for its retail sale;

**producer** means a person who grows, mines, raises, harvests, fishes, reproduces and breeds, traps, hunts, manufactures, processes, assembles or disassembles a good;

**production** means method of obtaining goods including growing, raising, mining, extracting, harvesting, fishing, producing, reproducing and breeding, trapping, gathering, collecting, hunting and capturing, manufacturing, processing, assembling or disassembling a good; and

**used** means utilised or consumed in the production of goods.

#### ARTICLE 3.2: ORIGINATING GOODS

For the purposes of this Agreement, goods shall be deemed originating and eligible for preferential tariff treatment if they are consigned according to Article 3.15 and conform to the origin requirements under any of the following conditions:

- (a) goods wholly obtained or produced in the territory of the exporting Party, in accordance with Article 3.3; or
- (b) goods not wholly obtained or produced in the territory of the exporting Party, provided that the said products are eligible under Article 3.4.

#### ARTICLE 3.3: WHOLLY OBTAINED OR PRODUCED

Within the meaning of Article 3.2(a), the following goods shall be considered as being wholly obtained or produced in the territory of a Party:

- (a) raw or mineral goods extracted from its territory;
- (b) plants and plant products harvested, picked or gathered after being grown there;
- (c) live animals born and raised there;
- (d) goods obtained from animals referred to in subparagraph (c);
- (e) goods obtained by hunting or trapping within the land territory, or fishing or aquaculture conducted within the internal waters or within the territorial sea of the Party;

- (f) goods of sea-fishing and other goods taken from the sea outside the territorial sea of a Party by vessels registered or recorded with a Party and flying its flag;
- (g) goods produced on board factory ships from the goods referred to in subparagraph (f), provided that such factory ships are registered or recorded with a Party and fly its flag;
- (h) goods taken by a Party or a person of a Party from the seabed or beneath the seabed outside territorial sea of a Party, provided that the Party has rights to exploit such seabed or beneath the seabed in accordance with the *1982 United Nations Convention on the Law of the Sea*;
- (i) articles collected there, including waste and scrap derived from production there, which can no longer perform their original purpose nor are capable of being restored or repaired and are fit only for disposal or recovery of parts or raw materials, or for recycling purposes; and
- (j) goods produced there exclusively from goods referred to in subparagraphs (a) through (i) or from their derivatives, at any stage of production.

ARTICLE 3.4: NOT WHOLLY OBTAINED OR PRODUCED

1. Except as under Article 3.14 and provided that the final process of manufacturing is performed within the territory of the exporting Party, goods would be considered as originating within the meaning of Article 3.2(b),

- (a) which satisfy the Product Specific Rules provided in Annex 3-A;
- (b) except for goods covered under subparagraph (a) as provided for in Annex 3-A, if;
  - (i) the regional value content is not less than 35 percent of the FOB value; and
  - (ii) the goods have undergone a change in tariff classification in a subheading, at the six digit level, of the HS from tariff classification in which all the non-originating materials used in their manufacture are classified;

2. When a regional value content is required to determine an originating good, the regional value content of a good shall be calculated on the basis of the following method:

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

where,

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

FOB value is the value of the good as defined in Article 3.1;

VNM means the value of non-originating materials specified in paragraph 4.

3. For the purpose of paragraph 2, if the material does not satisfy the requirements of paragraph 1, the non-qualifying value of the materials shall be that proportion which cannot be attributed to one or both of the Parties, provided that the requirements of Article 3.6 at each stage of value accumulation are satisfied.
4. The value of the non-originating materials used in the production of a good shall be:
  - (a) for imported materials, the CIF value as defined in Article 3.1; or
  - (b) for materials of undetermined origin, the earliest price as ascertained to have been paid for in the territory of the Party where the working or processing takes place, in accordance with the Customs Valuation Agreement.
5. For the value of non-originating materials, the following expenses, where included under paragraph 4, may be deducted from the value of the non-originating materials:
  - (a) inland transportation costs incurred to transport the materials to the location of the producer; and
  - (b) duties, taxes and customs brokerage fees on the material paid in the territory of one or both of the Parties, other than duties and taxes that are waived, refunded, refundable, or otherwise recoverable, including credit against duties or taxes paid or payable.

#### ARTICLE 3.5: INDIRECT MATERIALS

In order to determine whether a good originates in a Party, the origin of the indirect materials shall not be taken into account.

#### ARTICLE 3.6: NON-QUALIFYING OPERATIONS

1. Notwithstanding any provision in this Chapter, a good shall not be considered to have satisfied the requirements for an originating good in Article 3.4 merely by reason of going through the following operations or processes:
  - (a) preserving operations<sup>1</sup> to ensure that the products remain in good condition during transport;
  - (b) changes of packaging or packing, and breaking-up and assembly of packages;
  - (c) washing, cleaning or removal of dust, oxide, oil, paint or other coverings;
  - (d) simple<sup>2</sup> painting and polishing operations;
  - (e) sifting, screening, sorting, classifying, grading or matching, including the

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<sup>1</sup> Preserving operations include drying, freezing, keeping in brine, ventilation, spreading out, chilling, placing in salt or sulfur dioxide, removal of damaged parts, and like operations.

<sup>2</sup> “simple” generally describes activities which need neither special skills nor machines, apparatus or equipment especially produced or installed for carrying out the activity.

- making-up of sets of articles;
- (f) simple combining operations, labelling, pressing, cleaning or dry cleaning, packaging operations, or any combination thereof;
  - (g) cutting to length or width and hemming, or stitching or overlocking of fabrics which are readily identifiable as being intended for a particular commercial use;
  - (h) trimming and/or joining together by sewing, looping, linking or attaching accessory articles such as straps, bands, beads, cords, rings and eyelets;
  - (i) one or more finishing operations on yarns, fabrics or other textile articles, such as bleaching, waterproofing, decatizing, shrinking, mercerizing, or similar operations;
  - (j) husking, partial or total bleaching, polishing, and glazing of cereals and rice;
  - (k) operations to colour sugar or form sugar lumps;
  - (l) peeling, stoning and unshelling;
  - (m) unflaking, crushing, squeezing, slicing, macerating and removal of bones;
  - (n) sharpening, simple grinding or simple cutting and repackaging;
  - (o) simple<sup>3</sup> placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
  - (p) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
  - (q) simple mixing<sup>4</sup> of products, whether or not of different kinds;
  - (r) simple<sup>5</sup> assembly of parts of articles to constitute a complete article or disassembly of products into parts;
  - (s) simple<sup>6</sup> testing or calibrations;
  - (t) mere dilution with water or another substance that does not materially alter the characteristics of the goods;
  - (u) slaughtering of animals; or

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<sup>3</sup> See footnote 2.

<sup>4</sup> “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. **Chemical reaction** means a process, including a biochemical process, which results in a molecule with a new structure by breaking intra-molecular bonds and by forming new intra-molecular bonds, or by altering the spatial arrangement of atoms in a molecule.

<sup>5</sup> See footnote 2.

<sup>6</sup> See footnote 2.

- (v) a combination of two or more operations referred to in subparagraphs (a) through (u).

2. All operations carried out in a Party on a given product shall be considered together when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of paragraph 1.

#### ARTICLE 3.7: ACCUMULATION

Originating materials from the territory of a Party, incorporated in the production of a good in the territory of the other Party shall be considered to originate in the territory, of the other Party.

#### ARTICLE 3.8: DE MINIMIS

1. A good that does not undergo a change in tariff classification pursuant to Article 3.4 and Annex 3-A in the final process of production shall be considered as originating if:

- (a) for goods except for those falling within Chapters 1 through 14 and Chapters 50 through 63 of the HS, the value of all non-originating materials used in its production, which do not undergo the required change in tariff classification, does not exceed ten percent of the FOB value of the good;
- (b) for goods falling within Chapters 50 through 63 of the HS, the total weight of non-originating basic textile materials used in its production, which do not undergo the required change in tariff classification, does not exceed seven percent of the total weight of all the basic textile materials used; and
- (c) the good meets all other applicable criteria set forth in this Chapter for qualifying as an originating good.

2. The value of such non-originating materials shall be included in the value of non-originating materials for any applicable regional value content requirement for the good.

#### ARTICLE 3.9: ACCESSORIES, SPARE PARTS AND TOOLS

Accessories, spare parts or tools delivered with a good that form part of the good's standard accessories, spare parts or tools, shall be treated as originating goods if the good is an originating good, and shall be disregarded in determining whether all the non-originating materials used in the production of the good undergo the applicable change in tariff classification, provided that:

- (a) the accessories, spare parts or tools are not invoiced separately from the good;
- (b) the quantities and value of the accessories, spare parts or tools are standard trade practice for the good in the domestic market of the exporting Party; and
- (c) if the good is subject to a regional value content requirement, the value of the accessories, spare parts, or tools shall be taken into account as originating or non-originating materials, as the case may be, in calculating the regional value content of the good.

#### ARTICLE 3.10: PACKAGING MATERIALS AND CONTAINERS FOR RETAIL SALE

Packaging materials and containers in which a good is packaged for retail sale shall, if classified with the good, be disregarded in determining whether all the non-originating materials used in the production of the good undergo the applicable change in tariff classification, and, if the good is subject to a regional value content requirement, the value of such packaging materials and containers shall be taken into account as originating or non-originating materials, as the case may be, in calculating the regional value content of the good.

#### ARTICLE 3.11: PACKING MATERIALS AND CONTAINERS FOR SHIPMENT

Packing materials and containers in which a good is packed for shipment shall be disregarded in determining whether:

- (a) the non-originating materials used in the production of the good undergo an applicable change in tariff classification; and
- (b) the good satisfies a regional value content requirement.

#### ARTICLE 3.12: FUNGIBLE MATERIALS

1. Where identical and interchangeable originating and non-originating materials are used in the manufacture of a product, those materials shall be physically segregated, according to their origin, during storage.

2. A producer facing considerable costs or material difficulties in keeping separate stocks of identical and interchangeable originating and non-originating materials used in the manufacture of a product, may use the so-called “accounting segregation” method for managing stocks.

3. The accounting method shall be recorded, applied and maintained in accordance with Generally Accepted Accounting Principles applicable in the Party in which the product is manufactured. The method chosen shall:

- (a) permit a clear distinction to be made between originating and non-originating materials acquired and/or kept in stock; and
- (b) guarantee that no more products receive originating status than would be the case if the materials had been physically segregated.

#### ARTICLE 3.13: PRINCIPLE OF TERRITORIALITY

1. Except as provided for in Articles 3.7 and 3.14, the conditions for acquiring originating status set out in Articles 3.2 through 3.12 shall be fulfilled without interruption in a Party.

2. Except as provided for in Article 3.7, an originating product exported from a Party to a non-Party shall, when returned, be considered to be non-originating unless it can be demonstrated to the satisfaction of the customs authority in accordance with laws and regulations of the importing Party concerned that:

- (a) the returning product is the same as that exported; and

- (b) the returning product has not undergone any operation beyond that necessary to preserve it in good condition while being exported.

#### ARTICLE 3.14: EXEMPTION FROM THE PRINCIPLE OF TERRITORIALITY

Notwithstanding the provisions of Article 3.13, the acquisition of originating status in accordance with the conditions set out in Articles 3.2 through 3.12 shall not be affected by working or processing carried out in the area agreed by both Parties in the Exchange of Notes on materials exported from the Party concerned and subsequently re-imported there, provided that the conditions set out in Annex 3-B are fulfilled.

#### ARTICLE 3.15: DIRECT CONSIGNMENT

1. Preferential tariff treatment shall be applied to a good satisfying the requirements of this Chapter and which is transported directly between the territories of the exporting Party and the importing Party.
2. Notwithstanding paragraph 1, a good of which transport involves transit through one or more intermediate third countries, other than the territories of the exporting Party and the importing Party, shall be considered to be consigned directly, provided that:
  - (a) the goods have not entered into trade or consumption there;
  - (b) the goods have not undergone any operation there other than unloading and reloading or any operation required to keep them in good condition; and
  - (c) the goods have remained under the customs control in the country of transit.

#### ARTICLE 3.16: INTERPRETATION AND APPLICATION

For the purposes of this Chapter:

- (a) the basis for tariff classification in this Chapter is the HS;
- (b) in applying the Customs Valuation Agreement for the determination of the origin of a good under this Chapter:
  - (i) the principles of the Customs Valuation Agreement shall apply to domestic transactions, with such modifications as may be required by the circumstances, as would apply to international transactions;
  - (ii) the provisions of this Chapter shall take precedence over the Customs Valuation Agreement to the extent of any difference; and
  - (iii) the definitions in Article 3.1 shall take precedence over the definitions in the Customs Valuation Agreement to the extent of any difference; and
- (c) all costs referred to in this Chapter shall be recorded and maintained in accordance with the Generally Accepted Accounting Principles applicable in the territory of the Party in which the good is produced.

#### ARTICLE 3.17: CONSULTATIONS AND MODIFICATIONS

1. The Parties shall consult and cooperate to ensure that this Chapter is applied in an effective and uniform manner.



2. Pursuant to Article 15.2.2(c) (Joint Committee and Review), the Parties shall consult to review, no later than three years after the date of entry into force of this Agreement, the rules of origin and discuss necessary amendments or modifications to this Chapter and its Annexes, including Article 3.4.1 and Product Specific Rules provided in Annex 3-A, taking into account developments in technology, production processes, and other related matters including the recommended amendments to the HS.

**ANNEX 3-A**  
**PRODUCTS SPECIFIC RULES**

**Part I – General Interpretative Notes**

1. The specific rule, or specific set of rules, that applies to a particular heading or subheading is set out immediately adjacent to the heading or subheading.
2. The following definitions apply:
  - (a) the **Product Specific Rules** in this Annex are structured on the basis of the HS, including its General Interpretative Rules, Section Notes and Chapter Notes;
  - (b) **Chapter** means a chapter of the HS;
  - (c) **Heading** means the first four digits in the tariff classification number under the HS; and
  - (d) **Subheading** means the first six digits in the tariff classification number under the HS.
3. A requirement of a change in tariff classification applies only to non-originating materials.
4. Where a specific rule of origin is defined using the criterion of a change in tariff classification, and the rule is written to exclude tariff provisions at the level of a chapter, heading or subheading of the HS, each Party shall construe the rule of origin to require that materials classified in those excluded provisions be originating for the good to qualify as originating.

## **Part II – Product Specific Rules**

### **CHAPTER 1 LIVE ANIMALS**

01.01-01.06

ALL THE ANIMALS OF CHAPTER 1 SHALL BE WHOLLY OBTAINED.

### **CHAPTER 2 MEAT AND EDIBLE MEAT OFFAL**

02.01-02.10

MANUFACTURE IN WHICH ALL THE MATERIALS OF CHAPTER 1 AND 2 USED ARE WHOLLY OBTAINED.

### **CHAPTER 3 FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES**

03.01-03.07

MANUFACTURE IN WHICH ALL THE MATERIALS OF CHAPTER 3 USED ARE WHOLLY OBTAINED.

### **CHAPTER 4 DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED**

04.01-04.10

MANUFACTURE IN WHICH ALL THE MATERIALS OF CHAPTER 4 USED ARE WHOLLY OBTAINED.

### **CHAPTER 5 PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED**

05.01-05.11

MANUFACTURE IN WHICH ALL THE MATERIALS OF CHAPTER 5 USED ARE WHOLLY OBTAINED.

### **CHAPTER 6 LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND THE LIKE; CUT FLOWERS AND ORNAMENTAL FOLIAGE**

06.01-06.04

MANUFACTURE IN WHICH ALL THE MATERIALS OF CHAPTER 6 USED ARE WHOLLY OBTAINED.

### **CHAPTER 7 EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS**

07.01-07.14

MANUFACTURE IN WHICH ALL THE MATERIALS OF CHAPTER 7 USED ARE WHOLLY OBTAINED.

### **CHAPTER 8 EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS**

08.01-08.14

MANUFACTURE IN WHICH ALL THE MATERIALS OF CHAPTER 8 USED ARE WHOLLY OBTAINED.

### **CHAPTER 9 COFFEE, TEA, MATÉ AND SPICES**

09.01-09.10

MANUFACTURE IN WHICH ALL THE MATERIALS OF CHAPTER 9 USED ARE WHOLLY OBTAINED.

## **CHAPTER 10**

### **CEREALS**

10.01-10.08

MANUFACTURE IN WHICH ALL THE MATERIALS OF CHAPTER 10 USED ARE WHOLLY OBTAINED.

## **CHAPTER 11**

### **PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN**

11.01-11.09

MANUFACTURE IN WHICH ALL THE MATERIALS OF CHAPTER 7, 8 AND 10 USED ARE WHOLLY OBTAINED.

## **CHAPTER 12**

### **OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER**

12.01-12.14

MANUFACTURE IN WHICH ALL THE MATERIALS OF CHAPTER 12 USED ARE WHOLLY OBTAINED.

## **CHAPTER 13**

### **LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS**

13.01-13.02

MANUFACTURE IN WHICH ALL THE MATERIALS OF CHAPTER 13 USED ARE WHOLLY OBTAINED.

## **CHAPTER 14**

### **VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED**

14.01-14.04

MANUFACTURE IN WHICH ALL THE MATERIALS OF CHAPTER 14 USED ARE WHOLLY OBTAINED.

## **CHAPTER 15**

### **ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES**

15.01-15.03

A CHANGE TO HEADING 15.01 THROUGH 15.03 FROM ANY OTHER CHAPTER, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 40 PERCENT.

15.04

A CHANGE TO HEADING 15.04 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 40 PERCENT.

15.07-15.22

A CHANGE TO HEADING 15.07 THROUGH 15.22 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 40 PERCENT.

## **CHAPTER 16**

### **PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES**

1604.11-1604.19

A CHANGE TO SUBHEADING 1604.11 THROUGH 1604.19 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 40 PERCENT.

1604.30-1605.30

A CHANGE TO SUBHEADING 1604.30 THROUGH 1605.30 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 40 PERCENT.

## **CHAPTER 18**

### **COCOA AND COCOA PREPARATIONS**

18.01-18.02

A CHANGE TO HEADING 18.01 THROUGH 18.02 FROM ANY OTHER CHAPTER, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 40 PERCENT.

18.03-18.06

A CHANGE TO HEADING 18.03 THROUGH 18.06 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 40 PERCENT.

## **CHAPTER 19**

### **PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS' PRODUCTS**

1902.11-1905.20

A CHANGE TO SUBHEADING 1902.11 THROUGH 1905.20 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 40 PERCENT.

## **CHAPTER 20**

### **PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS**

2001.10-2003.10

A CHANGE TO SUBHEADING 2001.10 THROUGH 2003.10 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 40 PERCENT.

2003.20-2003.90

A CHANGE TO SUBHEADING 2003.20 THROUGH 2003.90 FROM ANY OTHER CHAPTER, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 40 PERCENT.

2004.10-2005.80

A CHANGE TO SUBHEADING 2004.10 THROUGH 2005.80 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 40 PERCENT.

2005.90-2006.00

A CHANGE TO SUBHEADING 2005.90 THROUGH 2006.00 FROM ANY OTHER CHAPTER, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 40 PERCENT.

2007.10-2008.11

A CHANGE TO SUBHEADING 2007.10 THROUGH 2008.11 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 40 PERCENT.

2008.19

A CHANGE TO SUBHEADING 2008.19 FROM ANY OTHER CHAPTER, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 40 PERCENT.

2008.20-2009.90

A CHANGE TO SUBHEADING 2008.20 THROUGH 2009.90 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 40 PERCENT.

## **CHAPTER 21**

### **MISCELLANEOUS EDIBLE PREPARATIONS**

2101.11-2106.10

A CHANGE TO SUBHEADING 2101.11 THROUGH 2106.10 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 40 PERCENT.

## **CHAPTER 22**

### **BEVERAGES, SPIRITS AND VINEGAR**

22.02

A CHANGE TO HEADING 22.02 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 40 PERCENT.

2208.90

A CHANGE TO SUBHEADING 2208.90 FROM ANY OTHER HEADING.

22.09

A CHANGE TO HEADING 22.09 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 40 PERCENT.

## **CHAPTER 23**

### **RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER**

2301.20

A CHANGE TO SUBHEADING 2301.20 FROM ANY OTHER CHAPTER.

## **CHAPTER 27**

### **MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION; BITUMINOUS SUBSTANCES; MINERAL WAXES**

27.07

A CHANGE TO HEADING 27.07 FROM ANY OTHER HEADING.

2710.11-2710.19

A CHANGE TO SUBHEADING 2710.11 THROUGH 2710.19 FROM ANY OTHER HEADING.

2713.20

A CHANGE TO SUBHEADING 2713.20 FROM ANY OTHER HEADING.

## **CHAPTER 28**

### **INORGANIC CHEMICALS; ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RARE-EARTH METALS, OF RADIOACTIVE ELEMENTS OR OF ISOTOPES**

28.01-28.03

A CHANGE TO HEADING 28.01 THROUGH 28.03 FROM ANY OTHER HEADING.

2804.21-2804.29

A CHANGE TO SUBHEADING 2804.21 THROUGH 2804.29 FROM ANY OTHER HEADING.

2804.50

A CHANGE TO SUBHEADING 2804.50 FROM ANY OTHER HEADING.

2804.69-2804.90

A CHANGE TO SUBHEADING 2804.69 THROUGH 2804.90 FROM ANY OTHER HEADING.

2805.19-2805.30

A CHANGE TO SUBHEADING 2805.19 THROUGH 2805.30 FROM ANY OTHER HEADING.

28.06

A CHANGE TO HEADING 28.06 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 35 PERCENT.

28.07

A CHANGE TO HEADING 28.07 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 30 PERCENT.

2809.20

A CHANGE TO SUBHEADING 2809.20 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 30 PERCENT.

2815.11

A CHANGE TO SUBHEADING 2815.11 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 35 PERCENT.

2815.12

A CHANGE TO SUBHEADING 2815.12 FROM ANY OTHER HEADING.

2815.20

A CHANGE TO SUBHEADING 2815.20 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 30 PERCENT.

28.17

A CHANGE TO HEADING 28.17 FROM ANY OTHER HEADING.

2821.10

A CHANGE TO SUBHEADING 2821.10 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 30 PERCENT.

2823.00-2824.10

A CHANGE TO SUBHEADING 2823.00 THROUGH 2824.10 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 30 PERCENT.

2825.10

A CHANGE TO SUBHEADING 2825.10 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 30 PERCENT.

2827.32

A CHANGE TO SUBHEADING 2827.32 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 35 PERCENT.

2827.59

A CHANGE TO SUBHEADING 2827.59 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 30 PERCENT.

2828.90

A CHANGE TO SUBHEADING 2828.90 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 35 PERCENT.

2832.10

A CHANGE TO SUBHEADING 2832.10 FROM ANY OTHER HEADING

2836.40

A CHANGE TO SUBHEADING 2836.40 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 30 PERCENT.

2836.99-2837.19

A CHANGE TO SUBHEADING 2836.99 THROUGH 2837.19 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 30 PERCENT.

28.47

A CHANGE TO HEADING 28.47 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 30 PERCENT.

## **CHAPTER 29**

### **ORGANIC CHEMICALS**

2902.11-2902.41

A CHANGE TO SUBHEADING 2902.11 THROUGH 2902.41 FROM ANY OTHER HEADING.

2902.43-2902.44

A CHANGE TO SUBHEADING 2902.43 THROUGH 2902.44 FROM ANY OTHER HEADING.

2902.60-2902.70

A CHANGE TO SUBHEADING 2902.60 THROUGH 2902.70 FROM ANY OTHER HEADING.

2903.12-2903.13

A CHANGE TO SUBHEADING 2903.12 THROUGH 2903.13 FROM ANY OTHER HEADING.

2903.15

A CHANGE TO SUBHEADING 2903.15 FROM ANY OTHER HEADING.



2903.21-2903.29

A CHANGE TO SUBHEADING 2903.21 THROUGH 2903.29 FROM ANY OTHER HEADING.

2903.47-2903.49

A CHANGE TO SUBHEADING 2903.47 THROUGH 2903.49 FROM ANY OTHER HEADING.

2903.59-2903.61

A CHANGE TO SUBHEADING 2903.59 THROUGH 2903.61 FROM ANY OTHER HEADING.

2903.69-2904.90

A CHANGE TO SUBHEADING 2903.69 THROUGH 2904.90 FROM ANY OTHER HEADING.

2905.12-2905.19

A CHANGE TO SUBHEADING 2905.12 THROUGH 2905.19 FROM ANY OTHER HEADING.

2905.31-2905.42

A CHANGE TO SUBHEADING 2905.31 THROUGH 2905.42 FROM ANY OTHER HEADING.

2905.49-2905.51

A CHANGE TO SUBHEADING 2905.49 THROUGH 2905.51 FROM ANY OTHER HEADING.

2906.12

A CHANGE TO SUBHEADING 2906.12 FROM ANY OTHER HEADING.

2906.19-2907.13

A CHANGE TO SUBHEADING 2906.19 THROUGH 2907.13 FROM ANY OTHER HEADING.

2907.15-2908.20

A CHANGE TO SUBHEADING 2907.15 THROUGH 2908.20 FROM ANY OTHER HEADING.

2909.19-2909.49

A CHANGE TO SUBHEADING 2909.19 THROUGH 2909.49 FROM ANY OTHER HEADING.

2910.10-2912.30

A CHANGE TO SUBHEADING 2910.10 THROUGH 2912.30 FROM ANY OTHER HEADING.

2912.60-2914.19

A CHANGE TO SUBHEADING 2912.60 THROUGH 2914.19 FROM ANY OTHER HEADING.

2914.22

A CHANGE TO SUBHEADING 2914.22 FROM ANY OTHER HEADING.

2914.39-2914.50

A CHANGE TO SUBHEADING 2914.39 THROUGH 2914.50 FROM ANY OTHER HEADING.

2914.70-2915.23

A CHANGE TO SUBHEADING 2914.70 THROUGH 2915.23 FROM ANY OTHER HEADING.

2915.29-2915.39

A CHANGE TO SUBHEADING 2915.29 THROUGH 2915.39 FROM ANY OTHER HEADING.

2915.60

A CHANGE TO SUBHEADING 2915.60 FROM ANY OTHER HEADING.

2916.11-2917.32

A CHANGE TO SUBHEADING 2916.11 THROUGH 2917.32 FROM ANY OTHER HEADING.

2917.34-2917.39

A CHANGE TO SUBHEADING 2917.34 THROUGH 2917.39 FROM ANY OTHER HEADING.

2918.15-2918.19

A CHANGE TO SUBHEADING 2918.15 THROUGH 2918.19 FROM ANY OTHER HEADING.

2918.90-2919.00

A CHANGE TO SUBHEADING 2918.90 THROUGH 2919.00 FROM ANY OTHER HEADING.

2920.90

A CHANGE TO SUBHEADING 2920.90 FROM ANY OTHER HEADING.

2921.12-2921.45

A CHANGE TO SUBHEADING 2921.12 THROUGH 2921.45 FROM ANY OTHER HEADING.

2921.51-2922.13

A CHANGE TO SUBHEADING 2921.51 THROUGH 2922.13 FROM ANY OTHER HEADING.

2922.19-2922.29

A CHANGE TO SUBHEADING 2922.19 THROUGH 2922.29 FROM ANY OTHER HEADING.

2922.41

A CHANGE TO SUBHEADING 2922.41 FROM ANY OTHER HEADING.

2923.90

A CHANGE TO SUBHEADING 2923.90 FROM ANY OTHER HEADING.

2924.19

A CHANGE TO SUBHEADING 2924.19 FROM ANY OTHER HEADING.

2925.11

A CHANGE TO SUBHEADING 2925.11 FROM ANY OTHER HEADING.

2925.19-2926.20

A CHANGE TO SUBHEADING 2925.19 THROUGH 2926.20 FROM ANY OTHER HEADING.

2927.00-2930.10

A CHANGE TO SUBHEADING 2927.00 THROUGH 2930.10 FROM ANY OTHER HEADING.

2930.30

A CHANGE TO SUBHEADING 2930.30 FROM ANY OTHER HEADING.

2931.00-2932.11

A CHANGE TO SUBHEADING 2931.00 THROUGH 2932.11 FROM ANY OTHER HEADING.

2933.61

A CHANGE TO SUBHEADING 2933.61 FROM ANY OTHER HEADING.

2933.71

A CHANGE TO SUBHEADING 2933.71 FROM ANY OTHER HEADING.

2934.20-2934.30

A CHANGE TO SUBHEADING 2934.20 THROUGH 2934.30 FROM ANY OTHER HEADING.

29.42

A CHANGE TO HEADING 29.42 FROM ANY OTHER HEADING.

## **CHAPTER 32**

### **TANNING OR DYEING EXTRACTS; TANNINS AND THEIR DERIVATIVES; DYES, PIGMENTS AND OTHER COLOURING MATTER; PAINTS AND VARNISHES; PUTTY AND OTHER MASTICS; INKS**

#### **32.01**

A CHANGE TO HEADING 32.01 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 35 PERCENT.

#### **3202.90-3203.00**

A CHANGE TO SUBHEADING 3202.90 THROUGH 3203.00 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 35 PERCENT.

#### **3204.11**

A CHANGE TO SUBHEADING 3204.11 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 30 PERCENT.

#### **3204.12-3204.16**

A CHANGE TO SUBHEADING 3204.12 THROUGH 3204.16 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 35 PERCENT.

#### **3204.17-3204.19**

A CHANGE TO SUBHEADING 3204.17 THROUGH 3204.19 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 30 PERCENT.

#### **3205.00-3206.43**

A CHANGE TO SUBHEADING 3205.00 THROUGH 3206.43 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 35 PERCENT.

#### **3206.50-3208.90**

A CHANGE TO SUBHEADING 3206.50 THROUGH 3208.90 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 35 PERCENT.

#### **3209.90**

A CHANGE TO SUBHEADING 3209.90 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 35 PERCENT.

#### **32.11-32.12**

A CHANGE TO HEADING 32.11 THROUGH 32.12 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 35 PERCENT.

#### **3213.90-3215.90**

A CHANGE TO SUBHEADING 3213.90 THROUGH 3215.90 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 35 PERCENT.

**CHAPTER 39**  
**PLASTICS AND ARTICLES THEREOF**

3901.10-3901.20

A CHANGE TO SUBHEADING 3901.10 THROUGH 3901.20 FROM ANY OTHER HEADING.

3901.30-3901.90

A CHANGE TO SUBHEADING 3901.30 THROUGH 3901.90 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 25 PERCENT.

3902.10-3904.22

A CHANGE TO SUBHEADING 3902.10 THROUGH 3904.22 FROM ANY OTHER HEADING.

3904.30

A CHANGE TO SUBHEADING 3904.30 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 25 PERCENT.

3904.50-3905.29

A CHANGE TO SUBHEADING 3904.50 THROUGH 3905.29 FROM ANY OTHER HEADING.

3905.30

A CHANGE TO SUBHEADING 3905.30 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 25 PERCENT.

3906.10

A CHANGE TO SUBHEADING 3906.10 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 25 PERCENT.

3906.90-3907.30

A CHANGE TO SUBHEADING 3906.90 THROUGH 3907.30 FROM ANY OTHER HEADING.

3907.40

A CHANGE TO SUBHEADING 3907.40 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 25 PERCENT.

3907.50-3907.91

A CHANGE TO SUBHEADING 3907.50 THROUGH 3907.91 FROM ANY OTHER HEADING.

3907.99-3908.90

A CHANGE TO SUBHEADING 3907.99 THROUGH 3908.90 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 25 PERCENT.

3909.50

A CHANGE TO SUBHEADING 3909.50 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 25 PERCENT.

39.10

A CHANGE TO HEADING 39.10 FROM ANY OTHER HEADING.

3911.10

A CHANGE TO SUBHEADING 3911.10 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 25 PERCENT.

**CHAPTER 40**  
**RUBBER AND ARTICLES THEREOF**

4002.11

A CHANGE TO SUBHEADING 4002.11 FROM ANY OTHER HEADING.

4002.20-4002.70

A CHANGE TO SUBHEADING 4002.20 THROUGH 4002.70 FROM ANY OTHER HEADING.

4002.91-4002.99

A CHANGE TO SUBHEADING 4002.91 THROUGH 4002.99 FROM ANY OTHER HEADING.

**CHAPTER 41**  
**RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER**

41.04-41.15

A CHANGE TO HEADING 41.04 THROUGH 41.15 FROM ANY OTHER HEADING.

**CHAPTER 42**  
**ARTICLES OF LEATHER; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)**

42.01-42.06

A CHANGE TO HEADING 42.01 THROUGH 42.06 FROM ANY OTHER HEADING.

**CHAPTER 44**  
**WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL**

44.01-44.06

A CHANGE TO HEADING 44.01 THROUGH 44.06 FROM ANY OTHER HEADING.

**TEXTILE GOODS FALLING WITHIN CHAPTER 50 THROUGH 60**

50.01-60.06

A CHANGE TO HEADING 50.01 THROUGH 60.06 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 40 PERCENT.

**APPAREL GOODS FALLING WITHIN CHAPTER 61 THROUGH 63**

61.01-63.10

MANUFACTURE FROM NON-ORIGINATING YARN

**CHAPTER 64**  
**FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES**

6401.10

A CHANGE TO SUBHEADING 6401.10 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 40 PERCENT.

6402.12-6402.19

A CHANGE TO SUBHEADING 6402.12 THROUGH 6402.19 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 40 PERCENT.

6402.30-6403.19

A CHANGE TO SUBHEADING 6402.30 THROUGH 6403.19 FROM ANY OTHER HEADING, PROVIDED THAT

THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 40 PERCENT.

6403.30-6404.11

A CHANGE TO SUBHEADING 6403.30 THROUGH 6404.11 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 40 PERCENT.

64.05

A CHANGE TO HEADING 64.05 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 40 PERCENT.

6406.20

A CHANGE TO SUBHEADING 6406.20 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 40 PERCENT.

## **CHAPTER 68**

### **ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS**

68.13

A CHANGE TO HEADING 68.13 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 35 PERCENT.

## **CHAPTER 70**

### **GLASS AND GLASSWARE**

70.07

A CHANGE TO HEADING 70.07 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 35 PERCENT.

7009.10

A CHANGE TO SUBHEADING 7009.10 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 35 PERCENT.

## **CHAPTER 71**

### **NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN**

71.13-71.18

A CHANGE TO HEADING 71.13 THROUGH 71.18 FROM ANY OTHER HEADING.

## **CHAPTER 72**

### **IRON AND STEEL**

72.01-72.07

A CHANGE TO HEADING 72.01 THROUGH 72.07 FROM ANY OTHER HEADING.

7208.25-7208.39

A CHANGE TO SUBHEADING 7208.25 THROUGH 7208.39 FROM ANY OTHER HEADING.

7208.51-7208.90

A CHANGE TO SUBHEADING 7208.51 THROUGH 7208.90 FROM ANY OTHER HEADING.

7209.16-7209.18

A CHANGE TO SUBHEADING 7209.16 THROUGH 7209.18 FROM ANY OTHER HEADING.

7209.26-7210.30

A CHANGE TO SUBHEADING 7209.26 THROUGH 7210.30 FROM ANY OTHER HEADING.

7210.49-7211.13

A CHANGE TO SUBHEADING 7210.49 THROUGH 7211.13 FROM ANY OTHER HEADING.

7211.19-7229.90

A CHANGE TO SUBHEADING 7211.19 THROUGH 7229.90 FROM ANY OTHER HEADING.

### **CHAPTER 73**

#### **ARTICLES OF IRON OR STEEL**

7304.39-7304.49

A CHANGE TO SUBHEADING 7304.39 THROUGH 7304.49 FROM ANY OTHER CHAPTER, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 25 PERCENT.

7305.11-7305.12

A CHANGE TO SUBHEADING 7305.11 THROUGH 7305.12 FROM ANY OTHER CHAPTER, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 25 PERCENT.

7305.31

A CHANGE TO SUBHEADING 7305.31 FROM ANY OTHER CHAPTER, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 25 PERCENT.

7306.40-7306.50

A CHANGE TO SUBHEADING 7306.40 THROUGH 7306.50 FROM ANY OTHER CHAPTER, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 25 PERCENT.

7306.90

A CHANGE TO SUBHEADING 7306.90 FROM ANY OTHER CHAPTER, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 25 PERCENT.

7307.21-7307.22

A CHANGE TO SUBHEADING 7307.21 THROUGH 7307.22 FROM ANY OTHER CHAPTER, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 25 PERCENT.

7307.91-7307.99

A CHANGE TO SUBHEADING 7307.91 THROUGH 7307.99 FROM ANY OTHER CHAPTER, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 25 PERCENT.

7308.30

A CHANGE TO SUBHEADING 7308.30 FROM ANY OTHER CHAPTER, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 25 PERCENT.

7308.90-7309.00

A CHANGE TO SUBHEADING 7308.90 THROUGH 7309.00 FROM ANY OTHER CHAPTER, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 25 PERCENT.

73.11

A CHANGE TO HEADING 73.11 FROM ANY OTHER CHAPTER, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 25 PERCENT.

7318.15

A CHANGE TO SUBHEADING 7318.15 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 40 PERCENT.

7318.23-7318.24

A CHANGE TO SUBHEADING 7318.23 THROUGH 7318.24 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 40 PERCENT.

73.20

A CHANGE TO HEADING 73.20 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 40 PERCENT.

7322.11

A CHANGE TO SUBHEADING 7322.11 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 40 PERCENT.

7325.99

A CHANGE TO SUBHEADING 7325.99 FROM ANY OTHER CHAPTER, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 25 PERCENT.

7326.19

A CHANGE TO SUBHEADING 7326.19 FROM ANY OTHER CHAPTER, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 25 PERCENT.

7326.90

A CHANGE TO SUBHEADING 7326.90 FROM ANY OTHER CHAPTER, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 25 PERCENT.

## **CHAPTER 74 COPPER AND ARTICLES THEREOF**

7403.11

A CHANGE TO SUBHEADING 7403.11 FROM ANY OTHER HEADING.

74.04

A CHANGE TO HEADING 74.04 FROM ANY OTHER HEADING.

7407.21

A CHANGE TO SUBHEADING 7407.21 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 25 PERCENT.

7407.29

A CHANGE TO SUBHEADING 7407.29 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 25 PERCENT.

7408.11-7408.19

A CHANGE TO SUBHEADING 7408.11 THROUGH 7408.19 FROM ANY OTHER HEADING, EXCEPT FROM HEADING 74.07.

7408.21

A CHANGE TO SUBHEADING 7408.21 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 25 PERCENT.

7408.22-7408.29



A CHANGE TO SUBHEADING 7408.22 THROUGH 7408.29 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 25 PERCENT.

7409.11

A CHANGE TO SUBHEADING 7409.11 FROM ANY OTHER HEADING.

7410.11-7410.12

A CHANGE TO SUBHEADING 7410.11 THROUGH 7410.12 FROM ANY OTHER HEADING, EXCEPT FROM HEADING 74.09.

7410.21

A CHANGE TO SUBHEADING 7410.21 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 25 PERCENT.

7410.22

A CHANGE TO SUBHEADING 7410.22 FROM ANY OTHER HEADING, EXCEPT FROM HEADING 74.09.

7411.10

A CHANGE TO SUBHEADING 7411.10 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 25 PERCENT.

7411.21-7411.22

A CHANGE TO SUBHEADING 7411.21 THROUGH 7411.22 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 25 PERCENT.

7412.20

A CHANGE TO SUBHEADING 7412.20 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 25 PERCENT.

7419.99

A CHANGE TO SUBHEADING 7419.99 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 25 PERCENT.

## **CHAPTER 75**

### **NICKEL AND ARTICLES THEREOF**

75.01-75.08

A CHANGE TO HEADING 75.01 THROUGH 75.08 FROM ANY OTHER HEADING.

## **CHAPTER 76**

### **ALUMINIUM AND ARTICLES THEREOF**

76.01-76.09

A CHANGE TO HEADING 76.01 THROUGH 76.09 FROM ANY OTHER HEADING.

7610.10

A CHANGE TO SUBHEADING 7610.10 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 25 PERCENT.

7612.90

A CHANGE TO SUBHEADING 7612.90 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 25 PERCENT.

7614.10

A CHANGE TO SUBHEADING 7614.10 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 25 PERCENT.

7616.99

A CHANGE TO SUBHEADING 7616.99 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 25 PERCENT.

**CHAPTER 78**

**LEAD AND ARTICLES THEREOF**

78.01-78.06

A CHANGE TO HEADING 78.01 THROUGH 78.06 FROM ANY OTHER HEADING.

**CHAPTER 79**

**ZINC AND ARTICLES THEREOF**

79.01-79.05

A CHANGE TO HEADING 79.01 THROUGH 79.05 FROM ANY OTHER HEADING.

**CHAPTER 80**

**TIN AND ARTICLES THEREOF**

80.01

A CHANGE TO HEADING 80.01 FROM ANY OTHER HEADING.

80.03

A CHANGE TO HEADING 80.03 FROM ANY OTHER HEADING.

**CHAPTER 81**

**OTHER BASE METALS; CERMETS; ARTICLES THEREOF**

8101.10

A CHANGE TO SUBHEADING 8101.10 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 25 PERCENT.

8101.96

A CHANGE TO SUBHEADING 8101.96 FROM ANY OTHER SUBHEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 25 PERCENT.

8104.11

A CHANGE TO SUBHEADING 8104.11 FROM ANY OTHER SUBHEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 25 PERCENT.

81.06

A CHANGE TO HEADING 81.06 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 25 PERCENT.

8107.20

A CHANGE TO SUBHEADING 8107.20 FROM ANY OTHER SUBHEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 25 PERCENT.

8108.90

A CHANGE TO SUBHEADING 8108.90 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 25 PERCENT.

8110.10

A CHANGE TO SUBHEADING 8110.10 FROM ANY OTHER SUBHEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 25 PERCENT.

81.11

A CHANGE TO HEADING 81.11 FROM ANY OTHER SUBHEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 25 PERCENT.

### **CHAPTER 83**

#### **MISCELLANEOUS ARTICLES OF BASE METAL**

8301.20

A CHANGE TO SUBHEADING 8301.20 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 40 PERCENT.

8302.30

A CHANGE TO SUBHEADING 8302.30 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 40 PERCENT.

### **CHAPTER 84**

#### **NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF**

8407.31

A CHANGE TO SUBHEADING 8407.31 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 50 PERCENT.

8407.32-8407.34

A CHANGE TO SUBHEADING 8407.32 THROUGH 8407.34 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 40 PERCENT.

8408.20-8408.90

A CHANGE TO SUBHEADING 8408.20 THROUGH 8408.90 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 40 PERCENT.

8409.99

A CHANGE TO SUBHEADING 8409.99 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 40 PERCENT.

8413.30

A CHANGE TO SUBHEADING 8413.30 FROM ANY OTHER SUBHEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 40 PERCENT.

8414.80

A CHANGE TO SUBHEADING 8414.80 FROM ANY OTHER SUBHEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 40 PERCENT.

8415.10

A CHANGE TO SUBHEADING 8415.10 FROM ANY OTHER SUBHEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 50 PERCENT.

8415.20

A CHANGE TO SUBHEADING 8415.20 FROM ANY OTHER SUBHEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 40 PERCENT.

8421.23

A CHANGE TO SUBHEADING 8421.23 FROM ANY OTHER SUBHEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 40 PERCENT.

8421.31-8421.39

A CHANGE TO SUBHEADING 8421.31 THROUGH 8421.39 FROM ANY OTHER SUBHEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 40 PERCENT.

8482.10

A CHANGE TO SUBHEADING 8482.10 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 40 PERCENT.

8482.20-8482.80

A CHANGE TO SUBHEADING 8482.20 THROUGH 8482.80 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 40 PERCENT AND THE BEARING RACES(RINGS) USED ARE WHOLLY OBTAINED OR PRODUCED.

8482.91

A CHANGE TO SUBHEADING 8482.91 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 40 PERCENT.

8482.99

A CHANGE TO SUBHEADING 8482.99 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 40 PERCENT AND THE BEARING RACES(RINGS) USED ARE WHOLLY OBTAINED OR PRODUCED.

8483.10-8483.40

A CHANGE TO SUBHEADING 8483.10 THROUGH 8483.40 FROM ANY OTHER SUBHEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 40 PERCENT.

84.84

A CHANGE TO HEADING 84.84 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 40 PERCENT.

## **CHAPTER 85**

### **ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES**

8501.10

A CHANGE TO SUBHEADING 8501.10 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 40 PERCENT.

8501.31-8501.32

A CHANGE TO SUBHEADING 8501.31 THROUGH 8501.32 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 40 PERCENT.

8507.10-8507.20

A CHANGE TO SUBHEADING 8507.10 THROUGH 8507.20 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 40 PERCENT.

8511.10-8511.50

A CHANGE TO SUBHEADING 8511.10 THROUGH 8511.50 FROM ANY OTHER SUBHEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 40 PERCENT.

8511.90

A CHANGE TO SUBHEADING 8511.90 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 40 PERCENT.

8512.20

A CHANGE TO SUBHEADING 8512.20 FROM ANY OTHER SUBHEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 40 PERCENT.

8512.40-8512.90

A CHANGE TO SUBHEADING 8512.40 THROUGH 8512.90 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 40 PERCENT.

8516.50

A CHANGE TO SUBHEADING 8516.50 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 40 PERCENT.

8518.40

A CHANGE TO SUBHEADING 8518.40 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 40 PERCENT.

8521.90

A CHANGE TO SUBHEADING 8521.90 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 40 PERCENT.

8528.12

A CHANGE TO SUBHEADING 8528.12 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 40 PERCENT.

8544.30

A CHANGE TO SUBHEADING 8544.30 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 40 PERCENT.

## **CHAPTER 87**

### **VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK, AND PARTS AND ACCESSORIES THEREOF**

8701.20-8701.90

A CHANGE TO SUBHEADING 8701.20 THROUGH 8701.90 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 40 PERCENT.

8703.10

A CHANGE TO SUBHEADING 8703.10 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 40 PERCENT.

8705.10-8708.80

A CHANGE TO SUBHEADING 8705.10 THROUGH 8708.80 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 40 PERCENT.

8708.92-8709.90

A CHANGE TO SUBHEADING 8708.92 THROUGH 8709.90 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 40 PERCENT.

8711.10

A CHANGE TO SUBHEADING 8711.10 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 40 PERCENT.

8711.30

A CHANGE TO SUBHEADING 8711.30 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 40 PERCENT.

8711.50-8711.90

A CHANGE TO SUBHEADING 8711.50 THROUGH 8711.90 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 40 PERCENT.

8714.19

A CHANGE TO SUBHEADING 8714.19 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 40 PERCENT.

8714.91-8714.96

A CHANGE TO SUBHEADING 8714.91 THROUGH 8714.96 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 40 PERCENT.

8716.90

A CHANGE TO SUBHEADING 8716.90 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 40 PERCENT.

## **CHAPTER 90**

### **OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; PARTS AND ACCESSORIES THEREOF**

9015.80

A CHANGE TO SUBHEADING 9015.80 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 40 PERCENT.

9029.10-9029.20

A CHANGE TO SUBHEADING 9029.10 THROUGH 9029.20 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 40 PERCENT.

## **CHAPTER 94**

### **FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHINGS; LAMPS AND LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE; PREFABRICATED BUILDINGS**

9401.20

A CHANGE TO SUBHEADING 9401.20 FROM ANY OTHER HEADING, PROVIDED THAT THERE IS A REGIONAL VALUE CONTENT OF NOT LESS THAN 40 PERCENT.

9402.10

A CHANGE TO SUBHEADING 9402.10 FROM ANY OTHER HEADING.

94.04

A CHANGE TO HEADING 94.04 FROM ANY OTHER HEADING.

9405.91-9406.00

A CHANGE TO SUBHEADING 9405.91 THROUGH 9406.00 FROM ANY OTHER HEADING.

## **CHAPTER 96**

### **MISCELLANEOUS MANUFACTURED ARTICLES**

96.01

A CHANGE TO HEADING 96.01 FROM ANY OTHER HEADING.

**ANNEX 3-B**  
**EXEMPTION FROM THE PRINCIPLE OF TERRITORIALITY**

1. *List of Goods*

- (a) Each Party shall apply Article 3.14 to goods listed in Appendix 3-B-1 attached hereto.
- (b) A Party may request amendment of the list referred to in subparagraph (a), which the other Party shall consider in good faith. Such amendment shall be adopted when mutually agreed by both Parties.

2. *Origin Conferring*

- (a) Goods referred to in paragraph 1(a) and any subsequent amendments, which are re-imported as the goods that do not undergo any process beyond operations within the territory of the re-importing Party for export as set out in Article 3.6 shall be deemed to be originating in the territory of that Party, provided that:
  - (i) the total value of non-originating input<sup>7</sup> does not exceed 40 percent of the FOB price of the final good for which originating status is claimed; and
  - (ii) the value of originating materials exported from the Party is not less than 60 percent of the total value of materials used in manufacturing the re-imported material or good.
- (b) Except as otherwise provided for in this Annex, relevant Articles of this Chapter shall be applied *mutatis mutandis* to the origin conferring of the goods to which Article 3.14 applies.

3. *Specific Procedures for the Implementation of Article 3.14*

- (a) Certificate of Origin for goods covered by Article 3.14 shall be issued by the Issuing Authorities<sup>8</sup> of the exporting Party in accordance with Chapter Four (Origin Procedures).
- (b) The issuing authority of the exporting Party shall indicate in the Certificate of Origin that the good is covered by Article 3.14.
- (c) Except as otherwise provided for in this Annex, the relevant Articles of Chapter Four (Origin Procedures) shall be applied *mutatis mutandis* to the goods to which Article 3.14 applies.
- (d) Each Party shall assist the customs authority of importing Party to conduct verification on goods covered by Article 3.14 in accordance with Articles 4.11 (Verification by competent authority of exporting Party), 4.12 (Verification by Customs Authority of Importing Party), 4.13 (Verification of Materials that are used in the Production of the Good), 4.15 (Confidentiality) and 4.18(Uniform Regulations/Rules).

4. *Special Safeguard*

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<sup>7</sup> "**Total value of non-originating input**" shall mean the value of any non-originating materials added inside as well as any materials added and all other cost accumulated outside the Party concerned, including transport costs.

<sup>8</sup> With regard to Korea, Issuing Authorities means the Korean customs authority.

- (a) When a Party determines that there is an increase of importation of a good covered by Article 3.14 into the territory of that Party in such quantities and under such conditions as to cause, or threaten to cause, serious injury to its domestic industry, that Party shall be free to suspend the application of Article 3.14 to such a good for such a period of time as it may consider necessary to prevent or remedy such injury or threat to cause injury to the domestic industry of the Party.
- (b) A Party that intends to suspend the application of Article 3.14 pursuant to subparagraph (a) shall notify to the other Party two months in advance of the start of the suspension period and afford the other Party an opportunity to exchange views with it in respect of the proposed suspension.
- (c) The period mentioned in subparagraph (a) may be extended provided that the Party which has taken the action of suspension, has determined that the suspension continues to be necessary to prevent or remedy injury.
- (d) In critical circumstances, where delay would cause damage which would be difficult to repair, the suspension of the application of Article 3.14 under subparagraph (a) may be taken provisionally without two months advance notification to the other Party, on the condition that notification shall be made before such suspension takes effect.
- (e) When a Party has made a determination mentioned in subparagraph (a) and the requirements set out in subparagraph (b) are fulfilled, the Party concerned may suspend the application of Article 3.14 unilaterally and unconditionally, including as follows:
  - (i) there shall be no obligation to prove that there is serious injury;
  - (ii) there shall be no obligation for advance consultation;
  - (iii) there shall be no limit to the duration or frequency of suspension;and
  - (iv) there shall be no obligation for compensation.

## 5. *Review*

- (a) Parties shall review the implementation and operation of Article 3.14 in accordance with the procedure set out in Article 15.2.2(c) (Joint Committee and Review). For the purposes:
  - (i) the exporting Party shall provide to the importing Party or Joint Committee a brief factual report on the operation of Article 3.14, including export statistics of each good listed in the attached lists referred to in paragraph 1(a) to the importing Party during the previous six month period; and
  - (ii) the importing Party shall provide upon the request of the exporting Party or Joint Committee information pertaining to denial of claims for preferential tariff treatment, if any, including the number of Certificates of Origin not accepted, and reasons for denial.
- (b) The importing Party or Joint Committee may request such additional



information as it may consider necessary for its review of the implementation and operation of Article 3.14 from the exporting Party.

- (c) Taking into account the result of the review provided for in subparagraph (a), the Parties or Joint Committee may make recommendations as they may consider necessary.

6. *Option of Rescinding*

Anytime five years after the date of entry into force of this Agreement, each Party will have an option of rescinding the application of this Annex when it determines, on the basis of a review and on its own discretion, that its interests have been seriously damaged as a consequence of the application of Article 3.14.

7. Any dispute concerning the interpretation, implementation or application of this Annex shall not be subject to the procedures and mechanism set out in Chapter Fourteen (Dispute Settlement).

8. Nothing in this Annex shall affect the rights and obligations of the Parties under this Agreement, including Section B-2 (Safeguard Measures) of Chapter Two (Trade in Goods).

APPENDIX 3-B-1

PRODUCT LIST SUBJECT TO EXEMPTION FROM THE PRINCIPLE OF TERRITORIALITY

<b>Chapter 20</b>	<b>Preparations of vegetables, fruit, nuts or other parts of plants</b>
200892	
<b>Chapter 43</b>	<b>Furskins and artificial fur; manufactures thereof</b>
430400	
<b>Chapter 48</b>	<b>Paper and paperboard; articles of paper pulp, of paper or of paperboard</b>
480439	
<b>Chapter 55</b>	<b>Man-made staple fibers</b>
550962, 550969	
<b>Chapter 58</b>	<b>Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery</b>
581099	
<b>Chapter 61</b>	<b>Articles of apparel and clothing accessories, knitted or crocheted</b>
610120, 610130, 610190, 610210, 610220, 610230, 610290, 610322, 610323, 610329, 610331, 610332, 610333, 610339, 610341, 610342, 610343, 610349, 610413, 610419, 610422, 610423, 610429, 610431, 610439, 610441, 610449, 610451, 610459, 610461, 610469, 610590, 610712, 610719, 610721, 610722, 610729, 610791, 610811, 610829, 610832, 611019, 611211, 611212, 611219, 611220, 611231, 611239, 611241, 611249, 611420, 611490	
<b>Chapter 62</b>	<b>Articles of apparel and clothing accessories, not knitted or crocheted</b>
620111, 620112, 620113, 620119, 620192, 620219, 620291, 620292, 620299, 620312, 620322, 620323, 620329, 620339, 620349, 620412, 620419, 620421, 620422, 620423, 620429, 620441, 620444, 620590, 620610, 620620, 620721, 620722, 620791, 620799, 620811, 620819, 620821, 620822, 620829, 620891, 620899, 620920, 620930, 620990, 621040, 621120, 621132, 621139, 621141, 621142, 621230, 621390, 621420	
<b>Chapter 63</b>	<b>Other made up textile articles; sets; worn clothing and worn textile articles; rags</b>
630130	

August 7, 2009

The Honorable Rahul Khullar  
Commerce Secretary  
Ministry of Commerce and Industry  
Republic of India

Dear Secretary Khullar,

I have the honour to confirm that the following understandings has been reached between the Republic of Korea and the Republic of India (hereinafter referred to as "Parties") regarding Chapter Three (Rules of Origin) of the Comprehensive Economic Partnership Agreement(CEPA).

Recognizing that the method of calculating the value of non-originating materials used in the production of intermediate materials has not been fully agreed, the Parties shall undertake consultations immediately after the date of entry into force of the CEPA with a view to arriving at mutually satisfactory solution on this issue through the Customs Committee established pursuant to Article 5.10. The Committee shall endeavour to reach an agreement no later than the second anniversary of the effective date of the Agreement. If an agreement is not reached within this timeframe to the mutual satisfaction of the Parties, the issue will be considered closed and the language of the Agreement text will continue to prevail.

The Parties confirm that in interpreting and applying the Agreement, it is not the normal practice of either Party to oblige exporters or producers to provide a proof of origin with a view to tracing the value of non-originating materials used in the production of intermediate materials unless there is a reasonable doubt.

I have the honour to propose that this letter and your letter in reply confirming that your Government shares these understandings shall constitute an integral part of the Comprehensive Economic Partnership Agreement.

Sincerely,

Hye-Min LEE  
Deputy Minister for Trade &  
Chief FTA negotiator

August 7, 2009

H.E. Mr. Hye-Min LEE,  
Deputy Minister for Trade & Chief FTA negotiator,  
Republic of Korea

Dear Mr. Hye-Min LEE,

I have the honour to acknowledge the receipt of your letter of this date, which reads as follows:

I have the honour to confirm that the following understanding has been reached between the Republic of Korea and the Republic of India (hereinafter referred to as "Parties") regarding Chapter Three (Rules of Origin) of the Comprehensive Economic Partnership Agreement(CEPA).

Recognizing that the method of calculating the value of non-originating materials used in the production of intermediate materials has not been fully agreed, the Parties shall undertake consultations immediately after the date of entry into force of the CEPA with a view to arriving at mutually satisfactory solution on this issue through the Customs Committee established pursuant to Article 5.10. The Committee shall endeavour to reach an agreement no later than the second anniversary of the effective date of the Agreement. If an agreement is not reached within this timeframe to the mutual satisfaction of the Parties, the issue will be considered closed and the language of the Agreement text will continue to prevail.

The Parties confirm that in interpreting and applying the Agreement, it is not the normal practice of either Party to oblige exporters or producers to provide a proof of origin with a view to tracing the value of non-originating materials used in the production of intermediate materials unless there is a reasonable doubt.

I have the honour to propose that this letter and your letter in reply confirming that your Government shares these understandings shall constitute an integral part of the Comprehensive Economic Partnership Agreement.

I have the further honour to confirm that my Government shares this understanding and that your letter and this letter in reply shall constitute an integral part of the Comprehensive Economic Partnership Agreement.

Sincerely,

Rahul Khullar  
Commerce Secretary

August 7, 2009

The Honorable Rahul Khullar  
Commerce Secretary  
Ministry of Commerce and Industry  
Republic of India

Dear Secretary Khullar,

I have the honour to confirm the following understanding reached between the delegations of the Republic of Korea and the Republic of India during the course of negotiations regarding Chapter Three (Rules of Origin) of the Comprehensive Economic Partnership Agreement between our two Governments signed this day:

The application of Article 3.14 (Exemption from the Principle of Territoriality) shall be limited to goods which undergo working or processing in an area of 9.9 Km<sup>2</sup> of the Gaeseong Industrial Complex in North Korea as identified in the map, which is authenticated and attached to this letter, and the Government of the Republic of Korea ensures that its Issuing Authorities shall issue certificates of origin only to such goods in accordance with Article 3.14 (Exemption from the Principle of Territoriality) and the Annex 3-B (Exemption from the Principle of Territoriality).

I have the honour to propose that this letter and your letter in reply confirming that your Government shares this understanding shall constitute an integral part of the Comprehensive Economic Partnership Agreement.

Sincerely,

Hye-Min LEE  
Deputy Minister for Trade &  
Chief FTA negotiator

August 7, 2009

H.E. Mr. Hye-Min LEE,  
Deputy Minister for Trade & Chief FTA negotiator,  
Republic of Korea

Dear Mr. Hye-Min LEE,

I have the honour to acknowledge the receipt of your letter of this date, which reads as follows:

I have the honour to confirm the following understanding reached between the delegations of the Republic of Korea and the Republic of India during the course of negotiations regarding Chapter Three (Rules of Origin) of the Comprehensive Economic Partnership Agreement between our two Governments signed this day:

The application of Article 3.14 (Exemption from the Principle of Territoriality) shall be limited to goods which undergo working or processing in an area of 9.9 Km<sup>2</sup> of the Gaeseong Industrial Complex in North Korea as identified in the map, which is authenticated and attached to this letter, and the Government of the Republic of Korea ensures that its Issuing Authorities shall issue certificates of origin only to such goods in accordance with Article 3.14 (Exemption from the Principle of Territoriality) and the Annex 3-B (Exemption from the Principle of Territoriality).

I have the honour to propose that this letter and your letter in reply confirming that your Government shares this understanding shall constitute an integral part of the Comprehensive Economic Partnership Agreement.

I have the further honour to confirm that my Government shares this understanding and that your letter and this letter in reply shall constitute an integral part of the Comprehensive Economic Partnership Agreement.

Sincerely,

Rahul Khullar  
Commerce Secretary

## CHAPTER FOUR ORIGIN PROCEDURES

### ARTICLE 4.1: DEFINITIONS

For the purposes of this Chapter:

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

**determination of origin** means a determination as to whether a good qualifies as an originating good in accordance with Chapter Three (Rules of Origin);

**identical goods** means goods that are same in all respects, including physical characteristics and quality, irrespective of minor differences in appearance that are not relevant to a determination of origin of those goods under Chapter Three (Rules of Origin);

**indirect materials** means “indirect materials” as defined in Article 3.1 (Definitions);

**materials** means “materials” as defined in Article 3.1 (Definitions);

**producer** means “producer” as defined in Article 3.1 (Definitions); and

**production** means “production” as defined in Article 3.1 (Definitions).

### ARTICLE 4.2: ISSUING AUTHORITIES OF CERTIFICATE OF ORIGIN

1. The Certificate of Origin shall be issued by the Government designated authorities (hereinafter referred to as “Issuing Authorities”) of the exporting Party as provided in Annex 4-A.
2. Each Party shall inform the other Party of the names and addresses of the authorised officials of its respective Issuing Authorities and also provide the original sets of their specimen signatures and specimen of official seals. Any change in names, addresses, specimen signatures or official seals shall be promptly informed to the other Party.
3. For the purposes of verifying the requirements for preferential tariff treatment, the Issuing Authorities shall have the right to request for any supporting documentary evidence or to carry out any verification considered appropriate, consistent with its laws or practices.

### ARTICLE 4.3: APPLICATION FOR CERTIFICATE OF ORIGIN

1. The exporter or the producer of the goods qualified for preferential tariff treatment shall apply in writing or electronically, as the case may be, to the relevant Issuing Authorities requesting for pre-export verification of the origin of the goods. The Issuing Authorities may conduct pre-export verification. The result of the verification, subject to review periodically or whenever appropriate, shall be accepted as the supporting evidence in verifying the origin of the said goods to be exported thereafter. The pre-export verification may not apply to the goods of which, by their nature, origin can be easily verified.

2. At the time of carrying out the formalities for exporting the goods under preferential tariff treatment:

- (a) the exporter or his or her authorised representative shall submit a written application for a Certificate of Origin together with appropriate supporting documents proving that the goods to be exported qualify for the issuance of the Certificate of Origin; or
- (b) where an exporter is not the producer of the good, the application for a Certificate of Origin may be on the basis of the producer's origin declaration that the goods qualify as originating goods, including the result of pre-export verification pursuant to paragraph 1.

3. The Issuing Authorities shall, to the best of their competence and ability, carry out proper examination upon each application for a Certificate of Origin to ensure that:

- (a) the application for the Certificate of Origin is duly completed and signed by the exporter or its authorised signatory;
- (b) the origin of the goods is in conformity with Chapter Three (Rules of Origin);
- (c) the other statements of the Certificate of Origin correspond to supporting documentary evidence submitted; and
- (d) export of multiple items declared on a single Certificate of Origin shall be allowed, provided that each item qualifies as originating separately in its own right.

#### ARTICLE 4.4: ISSUANCE OF A CERTIFICATE OF ORIGIN

1. A Certificate of Origin shall:

- (a) be in a printed format or such other medium including electronic format;
- (b) be completed in English in conformity with the specimen and the instructions contained therein as set out in the Annex 4-B; and
- (c) comprise one original and three copies.

2. The Issuing Authorities, while retaining the duplicate, shall provide the original and remaining two copies to the exporter. The original shall be forwarded, together with the triplicate, by the exporter to the importer for submission to the customs authority at the port or place of importation. The triplicate shall be retained by the importer. The quadruplicate shall be retained by the exporter.

3. No erasures and superimpositions shall be allowed on the Certificate of Origin. Any alteration shall be made by striking out the errors and making any addition required. Such alterations shall be approved and certified by an official authorised to sign the Certificate of Origin issued by the relevant Issuing Authorities. Unused spaces shall be crossed out to prevent any subsequent addition.

4. The Certificate of Origin shall be issued at the time of exportation, or within seven working days from the date of shipment whenever the goods to be exported can be considered originating in that Party. Under exceptional cases where a Certificate of



Origin has not been issued at the time of exportation or within seven working days from the date of shipment due to involuntary errors or omissions, or any other valid reasons, the Certificate of Origin may be issued retrospectively but not later than one year from the date of shipment, bearing the words “ISSUED RETROSPECTIVELY” in Remarks box of the Certificate of Origin.

5. In the event of theft, loss or destruction of a Certificate of Origin, the exporter may apply in writing to the Issuing Authorities which issued it for a certified true copy of the original and the triplicate to be made on the basis of the export documents in their possession bearing the endorsement of the words “CERTIFIED TRUE COPY”, (in lieu of the original certificate) in Remarks box of the Certificate of Origin. This copy shall bear the date of the original Certificate of Origin. The certified true copy of a Certificate of Origin shall be issued not later than one year from the date of issuance of the original Certificate of Origin and on the condition that the exporter provides to the relevant Issuing Authorities the quadruplicate.

#### ARTICLE 4.5: VALIDITY OF CERTIFICATE OF ORIGIN

1. A Certificate of Origin shall be valid for 12 months from the date of issue in the exporting Party, and the claim for preferential tariff treatment shall be made within the said period to the customs authority of the importing Party.

2. A Certificate of Origin, which is submitted to the customs authority of the importing Party after the said expiration date specified in paragraph 1, may be accepted for the purpose of claiming preferential tariff treatment, in accordance with the procedures applicable in that Party where the failure to submit these documents by the final date is due to exceptional circumstances.

3. In all cases, the customs authority in the importing Party may accept such Certificate of Origin, provided that the goods have been imported before the expiration date of the said Certificate of Origin in accordance with the procedures applicable in that Party.

4. A single Certificate of Origin may be used for:

- (a) a single shipment of goods that results in the filing of one or more entries on the importation of the goods into the territory of a Party; or
- (b) more than one shipment of goods that results in the filing of one entry on the importation of the goods into the territory of a Party.

#### ARTICLE 4.6: INVOICING BY A NON-PARTY OPERATOR

1. The customs authority in the importing Party may accept a Certificate of Origin in cases where the sales invoice is issued by an operator located in a third country or by an exporter for the account of the said operator, provided that the good meets the requirements of Chapter Three (Rules of Origin).

2. The exporter of the goods shall indicate “third country invoicing” and such information as name, address and country of the operator issuing the invoice in the Certificate of Origin.

#### ARTICLE 4.7: DISCREPANCIES IN THE CERTIFICATE OF ORIGIN

The discovery of minor discrepancies between the statements made in the Certificate of Origin and those made in the documents submitted to the customs authority of the importing Party for the purpose of carrying out the formalities for importing the goods shall not *ipso facto* invalidate the Certificate of Origin, if it does in fact correspond to the said goods.

#### ARTICLE 4.8: CLAIMS FOR PREFERENTIAL TARIFF TREATMENT

1. Except as otherwise provided for in this Chapter, each Party shall require an importer in its territory that claims preferential tariff treatment for a good imported into its territory from the territory of the other Party to:

- (a) request preferential tariff treatment at the time of importation of an originating good, if required by the customs authority of the importing Party;
- (b) make a written declaration, if it deems necessary, that the good qualifies as an originating good;
- (c) submit the original Certificate of Origin to the customs authority of the importing Party at the time of importation, if required by the customs authority of the importing Party;
- (d) provide, on the request of that Party's customs authority, any other documentation relating to the importation of the good; and
- (e) promptly make a corrected declaration in a manner required by the customs authority of the importing Party, subject to the customs laws of the importing Party and pay any duties along with interest and other charges owing, where the importer has reason to believe that a Certificate of Origin on which a declaration was based contains information that is not correct.

2. Each Party may in accordance with its laws and regulations, provide that, where a good would have qualified as an originating good when it was imported into its territory, the importer of the good may, within a period of at least one year or for such longer period specified by the importing Party's laws and regulations after the date on which the good was imported, apply for a refund of any excess duties paid as the result of the good not having been accorded preferential tariff treatment.

3. For the purposes of paragraph 1(d), the customs authority of the importing Party may require an importer to demonstrate that the good was shipped in accordance with Article 3.15 (Direct Consignment) by providing with:

- (a) bills of lading or waybills indicating the shipping route and all points of shipment and transshipment prior to the importation of the good; and
- (b) where the good is shipped through or transhipped in a non-Party, a copy of the customs control documents indicating that the good remained under customs control while in that non-Party.

4. Where the customs authority of the importing Party determines that a Certificate of Origin is illegible, defective on its face or has not been completed pursuant to Article 4.4,

or discovers that discrepancies exist between the Certificate of Origin and the written declaration, the importer will be granted a period of not less than five working days, but not exceeding 30 working days from the date of request by the customs authority to provide a copy of the corrected Certificate of Origin.

5. An importer that makes a corrected declaration of origin pursuant to paragraph 1(e) and pays any duties owing, will not be subject to penalties under Article 4.16, in accordance with each Party's laws and regulations.

#### ARTICLE 4.9: WAIVER OF CERTIFICATE OF ORIGIN

Goods sent as small packages from private persons to private persons or forming part of travellers' personal luggage may be admitted as originating goods without requiring the submission of a Certificate of Origin, in accordance with each Party's laws and regulations.

#### ARTICLE 4.10: RECORD KEEPING REQUIREMENT

1. The application for a Certificate of Origin and all documents related to origin shall be retained by the Issuing Authorities, exporter and producer for not less than five years from the date of issuance of the Certificate of Origin.

2. A copy of the Certificate of Origin and all relevant import documents shall be retained by an importer for not less than five years from the date of importation.

3. An importer, exporter or producer may choose to maintain records specified in paragraphs 1 and 2 in any medium that allows for prompt retrieval, including, but not limited to, digital, electronic, optical, magnetic or hard copy.

4. Importers, exporters and producers that are required to maintain documents related to origin pursuant to paragraphs 1 and 2 will make those documents available for inspection by an officer of the customs authority or Issuing Authorities of a Party conducting a verification visit and provide facilities for inspection thereof.

#### ARTICLE 4.11: VERIFICATION BY COMPETENT AUTHORITY OF EXPORTING PARTY

1. The importing Party may, at random or when it has reasonable doubt as to the authenticity of the document or as to the accuracy of the information regarding the true origin of the goods in question or of certain parts thereof, request the Issuing Authorities<sup>1</sup> of the exporting Party for a retroactive check. The Issuing Authorities shall conduct such check subject to the following procedures:

- (a) the request for a retroactive check shall be accompanied with the Certificate of Origin concerned and shall specify the reasons and any additional information suggesting that the particulars given on that Certificate of Origin may be inaccurate, unless the retroactive check is requested on a random basis;
- (b) the Issuing Authorities receiving a request for a retroactive check shall respond to the request promptly and reply within three months after receipt

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<sup>1</sup> In the case of Korea, the Issuing Authorities referred to Articles 4.11 through 4.13 for the purposes of origin verification for the exported goods into India refer to the customs authority in accordance with its customs laws and regulations.

of the request;

- (c) the customs authority of the importing Party may suspend the provision of preferential tariff treatment while awaiting the result of verification. However, it may release the goods to the importer subject to any administrative measures deemed necessary, provided that they are not subject to import prohibition or restriction and that there is no suspicion of fraud; and
- (d) the Issuing Authorities shall promptly transmit the results of the verification process to the customs authority of the importing Party which shall then determine whether or not the subject good is originating. The retroactive check process, including the process of notifying the Issuing Authorities of the exporting Party of the results of determination on whether the subject good is originating or not, should be completed within six months. While the process of the retroactive check is being undertaken, subparagraph (c) shall be applied.

2. The customs authority of the importing Party may request an importer for information or documents relating to the origin of imported goods in accordance with its laws and regulations before requesting the retroactive check pursuant to paragraph 1.

#### ARTICLE 4.12: VERIFICATION BY CUSTOMS AUTHORITY OF IMPORTING PARTY

1. If the customs authority of the importing Party is not satisfied with the results of the retroactive check pursuant to Article 4.11, it may, under exceptional circumstances, conduct a verification in the exporting Party by means of:

- (a) written requests for information and documentation from the exporter or producer;
- (b) written questionnaires to the exporter or producer; and/or
- (c) verification visits to the premises of an exporter or producer in the exporting Party.

2. The written request or questionnaire pursuant to paragraph 1(a) or (b) will indicate that the time period the exporter or producer has to complete and return the questionnaire or the information and documentation required will be 30 days or for such longer period as the Parties may agree, from the date of its receipt.

3. When the customs authority of a Party has received the completed questionnaire or the information and documentation required pursuant to paragraph 1(a) or (b), and considers that it needs more information to determine the origin of the goods subject to verification, it may request additional information from the exporter or producer.

4. Where an exporter or producer fails to return a duly completed questionnaire or fails to provide the information and documentation required within the period referred to in paragraph 2, the importing Party may deny preferential tariff treatment to the good in question after providing at least 30 days written notice to the exporter or producer to provide written comments or additional information that will be taken into account prior to completing the verification.

5. Prior to conducting a verification visit pursuant to paragraph 1(c):

- (a) an importing Party shall deliver a written notification of its intention to conduct the verification visit simultaneously to:
  - (i) the producer or exporter whose premises are to be visited;
  - (ii) the Issuing Authorities of the Party in the territory of which the verification visit is to occur;
  - (iii) the customs authority of the Party in the territory of which the verification visit is to occur; and
  - (iv) the importer of the good subject to the verification visit;
- (b) the written notification mentioned in subparagraph (a) shall be as comprehensive as possible and shall include, among others:
  - (i) the name of the customs authority issuing the notification;
  - (ii) the name of the producer or exporter whose premises are to be visited;
  - (iii) the proposed date of the verification visit;
  - (iv) the coverage of the proposed verification visit, including reference to the good subject to the verification; and
  - (v) the names and designation of the officials performing the verification visit;
- (c) an importing Party shall obtain the written consent of the producer or exporter whose premises are to be visited;
- (d) when a written consent from the producer or exporter is not obtained within 30 days from the date of receipt of the notification pursuant to subparagraph (a), the notifying Party may deny preferential tariff treatment to the good referred to in the Certificate of Origin that would have been subject to the verification visit; and
- (e) the Issuing Authorities receiving the notification may postpone the proposed verification visit and notify in writing the customs authority of the importing Party of such intention within 15 days from the date of receipt of the notification. Notwithstanding any postponement, any verification visit shall be carried out within 60 days from the date of such receipt, or for such longer period as the Parties may agree.

6. For the purposes of paragraph 1(c), an exporter or producer of a good will identify any observers to be present during such verification visit by the customs authority of the importing Party.

7. The importing Party conducting the verification visit shall provide the producer or exporter and importer whose goods are subject to the verification and the relevant issuing authority with a written determination of whether or not the subject good qualifies as an originating good. Any suspended preferential tariff treatment shall be reinstated upon the determination that goods qualify as originating goods.

8. The producer or exporter shall be allowed 30 days from the date of receipt of the

written determination pursuant to paragraphs 4 and 7 to provide written comments or additional information regarding the eligibility of the good for preferential tariff treatment. If the good is still found to be non-originating, the final written determination shall be communicated to the Issuing Authorities within 30 days from the date of receipt of the comments or additional information from the producer or exporter.

9. The verification visit process, including the actual visit, the determination and its notification of whether the subject good is originating or not shall be carried out and its results shall be communicated to the Issuing Authorities within a maximum period of six months from the first day when the verification visit was conducted. While the process of verification is undertaken, Article 4.11.1(c) shall be applied.

10. The customs authority of a Party may, prior to the verification visit, request the importer of the good to voluntarily obtain and supply written information provided by the exporter or producer of the good in the territory of the other Party. The failure of the importer to obtain and supply such information will not be considered as a failure of the exporter or producer to supply the information, or as a ground for denying preferential tariff treatment.

#### ARTICLE 4.13: VERIFICATION OF MATERIALS THAT ARE USED IN THE PRODUCTION OF THE GOOD

1. Where the customs authority of a Party, in conducting a verification of origin of a good imported into its territory under Articles 4.11 and 4.12, conducts a verification of the origin of a material that is used in the production of the good, the verification of the material may be conducted in accordance with the procedures set out in Article 4.12.1.

2. The customs authority of a Party may consider the material to be non-originating in determining whether the good is an originating good where the producer or supplier of that material does not allow the customs authority access to information required to make a determination of whether the material is an originating material by the following or other means:

- (a) denial of access to its records;
- (b) failure to respond to a verification questionnaire; or
- (c) refusal to consent to a verification visit within 30 days of receipt of notification under Article 4.12.5(d) as made applicable by Article 4.12.1.

3. A Party will not consider a material that is used in the production of a good to be a non-originating material solely on the basis of postponement of a verification visit under Article 4.12.5(e) as made applicable by paragraph 1.

4. Communications under Articles 4.11 through 4.13 between the Parties shall be in the English language.

#### ARTICLE 4.14: DENIAL OF PREFERENTIAL TARIFF TREATMENT

1. Except as otherwise provided for in this Chapter, the importing Party may deny claim for preferential tariff treatment or recover unpaid duties in accordance with its laws and regulations, where:

- (a) the good does not meet the requirements of Chapter Three (Rules of

Origin);

- (b) the exporter, producer or importer of the good that is required to maintain records or documentation under Article 4.10 fails to maintain records or documentation relevant to determining the origin of the good or denies access to the records or documentation;
- (c) the importer, exporter or producer fails to provide information that the Party requested pursuant to Articles 4.12.1(a) and 4.12.1(b) demonstrating that the good is an originating good;
- (d) after receipt of a written notification for a verification visit pursuant to Article 4.12.5, the exporter or producer in the territory of the other Party prevents such verification visit; or
- (e) the Party finds a pattern of conduct indicating that an importer, exporter or producer has provided false or unsupported information or declarations that a good imported into its territory is an originating good.

2. For the purposes of paragraph 1(e), "pattern of conduct" means at least two instances of false or unsupported representations by an exporter or producer of a good resulting in at least two written determinations being sent to that exporter or producer pursuant to Articles 4.12.4 and 4.12.7, that conclude, as a finding of fact, that Certificates of Origin applied by that exporter or producer with respect to identical goods contain false or unsupported representations.

#### ARTICLE 4.15: CONFIDENTIALITY

1. Each Party shall maintain, in accordance with its laws and regulations, confidentiality of the information collected pursuant to this Chapter and shall protect that information from disclosure that could prejudice the competitive position of the persons providing the information. Where the Party receiving the information is required by its laws and regulations to disclose information, that Party shall ensure to notify the Party or persons who provided that information.

2. The confidential information collected pursuant to this Chapter shall not be used for purposes other than the administration and enforcement of determinations of origin, and of customs matters except with the permission of the Party or persons who provided the confidential information.

3. Notwithstanding paragraph 2, information that is obtained pursuant to this Chapter may be used in any administrative, judicial or quasi-judicial proceedings instituted for failure to comply with customs-related laws and regulations implementing Chapter Three (Rules of Origin) and this Chapter. The Party or persons who provided the information will be notified in advance of such use.

#### ARTICLE 4.16: PENALTIES

1. Each Party shall maintain measures imposing criminal, civil or administrative sanctions for violations of its laws and regulations relating to this Chapter.

2. When it is suspected that fraudulent acts in connection with the Certificate of Origin have been committed, the Issuing Authorities concerned shall cooperate in the action to be taken in the territory of the respective Party against the persons involved.

#### ARTICLE 4.17: REVIEW

After five years from the date of entry into force of this Agreement, the Parties shall examine and revise, if deemed necessary, the system of the Certificate of Origin including certification completed and signed by the exporter or producer and other procedures under this Chapter.

#### ARTICLE 4.18: UNIFORM REGULATIONS/RULES

1. The Parties shall establish and implement, through their respective laws, regulations or administrative policies, by the date of entry into force of this Agreement, Uniform Regulations/Rules regarding the interpretation, application and administration of Chapter Three (Rules of Origin) and this Chapter.

2. Each Party shall implement any modification of or addition to the Uniform Regulations/Rules within such period as the Parties may agree.



**ANNEX 4-A**  
**ISSUING AUTHORITY OF CERTIFICATE OF ORIGIN**

1. The following bodies and their successors are authorised to issue a Certificate of Origin for the purposes of this Chapter:
  - (a) for Korea, Korea Customs Service, Korea Chamber of Commerce and Industry or any other agency authorised by the Government of Korea, in accordance with its laws and regulations; and
  - (b) for India, Export Inspection Council of India or any other agency authorised by the Government of India, in accordance with its laws and regulations.
2. In the event any authorised body repeatedly or intentionally violates the requirements of Chapter Three (Rules of Origin) and this Chapter by wrongly issuing the Certificate of Origin, the exporting Party shall revoke the authorisation of such body to issue the Certificate of Origin under this Agreement. For this purpose, the exporting Party shall also consider views of the customs authority of the importing Party in deciding on revoking the authorisation.
3. The exporting Party shall promptly inform the importing Party of any revocation, replacement or addition of a body that is authorised to issue the Certificate of Origin.

**ANNEX 4-B**  
**CERTIFICATE OF ORIGIN**  
**KOREA-INDIA COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT**  
**ORIGINAL (DUPLICATE/TRIPPLICATE/QUADRUPLICATE)**

1. Exporter (name, address, country, e-mail address, telephone number, fax number)		Reference No. : KOREA-INDIA COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT <b>PREFERENTIAL CERTIFICATE OF ORIGIN</b> (Combined Declaration and Certificate)  Issued in _____(Country) _____				
2. Producer (name, address, country) (optional)		5. For Official Use				
3. Importer (name, address, country) (optional)						
4. Means of transport and route (optional) Departure date: Vessel's name/Aircraft etc.: Port of Discharge :		6. Remarks				
7. HS Code (6 digit)	8. Description of goods, including quantity	9. Gross weight and value (FOB)	10. Origin criterion	11. Number and date of Invoices		
12. Declaration by the exporter The undersigned hereby declares that the above details and statement are correct; that all goods were produced in ..... (Country) ... and that they comply with the origin requirements specified for these goods in the KOREA-INDIA Comprehensive Economic Partnership Agreement for the goods exported to ..... (Importing Country)..... ..... Place and date, signature of authorised signatory			13. Certification It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.  ..... Place and date, signature and stamp of issuing authority			
14. <input type="checkbox"/> Third country invoicing (name, address, country)						

### Instructions for Completing the Certificate of Origin

1. Parties which accept this form for the purpose of preferential tariff treatment under the KOREA-INDIA Comprehensive Economic Partnership Agreement (KINCEPA) are REPUBLIC OF KOREA and REPUBLIC OF INDIA.
2. CONDITIONS: To enjoy preferential tariff treatment under the KINCEPA, goods sent to a Party listed above:
  - (i) must fall within a description of goods eligible for concessions in the importing Party;
  - (ii) must comply with the consignment conditions in accordance with Article 3.15 (Direct Consignment) of Chapter Three (Rules of Origin) of the KINCEPA; and
  - (iii) must comply with the origin criteria in Chapter Three (Rules of Origin) of the KINCEPA.
3. ORIGIN CRITERION: For goods that meet the origin criteria, the exporter must indicate in box 10 of this Certificate of Origin, the origin criteria met, in the manner shown in the following table:

ORIGIN CRITERION	INSERT IN BOX 10
(a) Goods wholly obtained or produced in the territory of the exporting Party	"WO"
(b) Goods satisfying Article 3.4.1(b) of Chapter Three (Rules of Origin) of the KINCEPA	"CTSH + RVC 35%"
(c) Goods satisfying the Product Specific Rules <ul style="list-style-type: none"> <li>- Change in Tariff Classification</li> <li>- Regional Value Content</li> <li>- Change in Tariff Classification or Regional Value Content</li> <li>- Change in Tariff Classification + Regional Value Content</li> <li>- Specific Processes</li> <li>- Others</li> </ul>	"CC / CTH / CTSH" "RVC X %" that needs to be met for the good to qualify as originating; e.g. "RVC 35%" "CC / CTH / CTSH" or "RVC X %" "CC / CTH / CTSH + RVC X %" "SP" "Others"
(d) Goods satisfying Article 3.14 of Chapter Three (Rules of Origin) of the KINCEPA	"OP"

4. EACH ARTICLE MUST QUALIFY: It should be noted that all the goods in a consignment must qualify separately in their own right. This is of particular relevance when similar articles of different sizes or spare parts are sent.
5. DESCRIPTION OF GOODS: The description of goods must be sufficiently detailed to enable the goods to be identified by the customs officers examining them.
6. HARMONISED SYSTEM NUMBER: The Harmonised System number shall be a 6 digit code of the goods.
7. FOR OFFICIAL USE: The customs authority of the importing Party shall indicate in Box 5 of this Certificate of Origin whether or not preferential tariff treatment is accorded.
8. REMARKS: In case of issuance of certificates retrospectively, Box 6 should bear the words "ISSUED RETROSPECTIVELY", and in case of a certified true copy, Box 6 should bear the words "CERTIFIED TRUE COPY".
9. THIRD COUNTRY INVOICING: In cases where invoices are issued by an operator in a third country, the "Third Country Invoicing" box should be ticked (✓) and such information as the name, address and country of the company or the operator issuing the invoice shall be indicated in Box 14.

Note: The instructions hereon are only used for the purposes of reference to complete the Certificate of Origin, and thus do not have to be reproduced or printed in the overleaf page.

**CHAPTER FIVE**  
**TRADE FACILITATION AND CUSTOMS COOPERATION**

**ARTICLE 5.1: OBJECTIVES AND PRINCIPLES**

With the objectives of facilitating trade under this Agreement and cooperating in pursuing trade facilitation initiatives on a bilateral basis between Korea and India, both Parties agree to administer their import and export processes for goods traded under this Agreement on principles that:

- (a) procedures be simplified and harmonised on the basis of international standards while recognising the importance of balance between compliance and facilitation to ensure the free flow of trade and to meet the needs of governments for revenue and the protection of society;
- (b) entry procedures be consistent and transparent to ensure predictability for importers and exporters;
- (c) a Party includes consultations with the representatives of its trading community before adopting significant modifications to procedures;
- (d) procedures be based on risk assessment principles to focus compliance efforts by promoting effective use of resources; and
- (e) the Parties encourage mutual cooperation, technical assistance and the exchange of information, including information on best practices, for the purposes of promoting the application of and compliance with the trade facilitation measures agreed upon under this Agreement.

**ARTICLE 5.2: 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.

2. Pursuant to paragraph 1, each Party shall ensure that its customs authority shall adopt or maintain procedures that:

- (a) provide for the release of goods on completion of all formalities in compliance with its laws and regulations;
- (b) to the extent possible, provide for advance electronic submission and processing of information before physical arrival of goods to enable the release of goods on arrival;
- (c) provide option to importers to obtain release of imported goods, other than prohibited, controlled or regulated goods, at the place of importation, without transfer to bonded warehouses or other similar facilities; and
- (d) in accordance with its laws and regulations, allow importers to temporarily release goods by providing sufficient guarantee in the form of a surety, a deposit, or any other appropriate instrument, covering the ultimate payment of the customs duties, taxes and fees in connection with the importation of the goods.

3. Each Party shall endeavour to adopt and maintain a system under which goods in need of emergency can go through the customs procedures for 24 hours a day including holidays.

4. The Parties recognise that, for certain goods or under certain circumstances, such as goods subject to quota or to health-related or public safety requirements, releasing the goods may require the submission of more extensive information, before or at the time of arrival of the goods so that the customs authority can examine the goods for release.

5. The Parties shall endeavour to ensure that the requirements of their respective agencies related to the import and export of goods are coordinated to facilitate trade, regardless of whether these requirements are administered by an agency or the customs authority on behalf of that agency. In furtherance of this objective, each Party shall endeavour to take steps to harmonise the document filing requirements of its respective agencies with the objective of allowing importers and exporters to present all required documents to one agency.

6. The Parties, through their customs authorities, shall establish means of consultation with their trade and business communities to promote greater cooperation and the exchange of information.

#### ARTICLE 5.3: AUTOMATION

Each Party shall endeavour to use information technology that expedites procedures for the release of goods and shall endeavour to:

- (a) make electronic systems accessible to customs users; and
- (b) use international standards, including the development of a set of common data elements and processes in accordance with World Customs Organization (hereinafter referred to as “WCO”) Customs Data Model and related WCO recommendations and guidelines.

#### ARTICLE 5.4: RISK MANAGEMENT

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

#### ARTICLE 5.5: EXPRESS SHIPMENTS

Each Party shall endeavour to adopt or maintain expedited customs procedures for express shipments while maintaining appropriate customs control and selection. These procedures shall, to the extent possible:

- (a) provide a separate and expedited customs procedures for express shipments, and where applicable, use the *World Customs Organization Guidelines for the Immediate Release of Consignments by Customs*;

- (b) provide for advance electronic submission and processing of information before physical arrival of express shipments to enable their release upon arrival; and
- (c) consistent with its laws and regulations, provide simplified documentary requirements for express shipments.

#### ARTICLE 5.6: TRANSPARENCY

1. Each Party shall publish, including on the Internet, its customs laws, regulations and general administrative procedures.
2. Each Party shall designate or maintain one or more inquiry points to address inquiries by interested persons concerning customs matters and shall make available on the Internet information concerning the procedures for making such inquiries.
3. To the extent possible, each Party shall publish in advance any regulations of general application governing customs matters that it proposes to adopt and provide interested persons with the opportunity to comment prior to their adoption.

#### ARTICLE 5.7: REVIEW AND APPEAL

1. Each Party shall provide an easily accessible process for administrative and judicial review or appeal of the decisions taken by its customs authority.
2. Subject to each Party's laws and regulations, any affected person shall have the right to appeal against the decisions taken by its customs authority. In case it is required for reasons of confidentiality, each Party shall provide for submission of the information by the producer or exporter on behalf of the importer directly to the Party conducting the administrative review. Without prejudice to the use of such information in the process of review as per each Party's laws and regulations, the exporter or producer providing the information may ask the Party conducting the administrative review to treat that information as confidential in accordance with Article 4.15 (Confidentiality).
3. Application for review or appeal of the decisions taken by the customs authority of a Party shall be made in writing and shall be accompanied by all relevant documents.

#### ARTICLE 5.8: ADVANCE RULINGS

1. In accordance with its laws and regulations, each Party shall endeavour to provide, through its customs or other competent authorities, for the expeditious issuance of written advance rulings, prior to the importation of a good into its territory, to an importer in its territory or an exporter or a producer in the territory of the other Party, concerning:
  - (a) classification of goods;
  - (b) principles to be adopted for the purpose of determination of value of goods;
  - (c) determination of origin of goods; or
  - (d) such other matters as the Parties may agree.

2. Each Party shall adopt or maintain procedures for the issuance of such advance rulings, including the details of the information required to process an application for a ruling.
3. Subject to any confidentiality requirements in its laws and regulations, each Party shall make available to the public, for example, on the Internet, its advance rulings on tariff classification and any other matter as the Parties may agree.
4. To facilitate trade, the Parties shall include in their bilateral dialogue regular updates on changes in their respective laws and regulations on the matters listed in paragraph 1.

#### ARTICLE 5.9: CUSTOMS COOPERATION

1. The Parties undertake to adopt international best practices for trade facilitation, which may include the adoption of advanced customs procedures.
2. The Parties affirm their commitments to the facilitation of the legitimate movement of goods and shall exchange expertise on measures to improve customs techniques, automation and procedures in accordance with this Agreement.
3. The Parties shall commit:
  - (a) for the purposes of facilitating the flow of trade between them, in customs-related matters regarding the importation, exportation and transit of goods, to pursuing the harmonisation of documentation used in trade and data elements according to international standards;
  - (b) to intensifying cooperation between their customs laboratories and scientific departments;
  - (c) to the exchange of customs' personnel between the Parties;
  - (d) to jointly organising training programmes on customs-related issues;
  - (e) to the development of effective mechanisms for communicating with the trade and business communities;
  - (f) to developing verification standards and a framework to ensure that both Parties act in a consistent manner in determining that goods imported into their territories meet the requirements set out in Chapter Three (Rules of Origin);
  - (g) to the extent practicable, to assisting each other in the tariff classification, valuation and determination of origin of goods, for the purposes of preferential tariff treatment; and
  - (h) to promoting a strong and efficient regime of intellectual property rights in accordance with their laws and regulations.
4. Each Party, on request, shall notify the other Party, in writing, the classification of a good of the other Party, determined by it. The Parties shall consult to address the discrepancies regarding classification between the Parties.

#### ARTICLE 5.10: CUSTOMS COMMITTEE

1. The Parties agree to establish a Customs Committee to address any customs-related issues for:
  - (a) the uniform interpretation, application and administration of Chapter Three (Rules of Origin), Chapter Four (Origin Procedures), this Chapter and Uniform Regulations/Rules;
  - (b) addressing issues on tariff classification and valuation relating to determinations of origin;
  - (c) reviewing of rules of origin;
  - (d) developing detailed guidelines for origin verification procedures to ensure uniform interpretation, application and administration of Articles 4.11 through 4.13 ; and
  - (e) considering any other customs-related matter referred to it by the customs authority of the Parties or the Parties or Joint Committee.
2. The Customs Committee will meet within one year from the date of entry into force of this Agreement and shall meet thereafter as required and at least once a year, alternately between Korea and India.
3. The Customs Committee shall comprise representatives of customs and other competent authorities from each Party and shall draw up its own rules of procedure at its first meeting.
4. The Customs Committee may formulate resolutions, recommendations or opinions which it considers necessary and report to the Parties or to the Joint Committee.

#### ARTICLE 5.11: CUSTOMS CONTACT POINTS

Each Party shall designate official contact points and provide details thereof to the other Party, with a view to facilitating the effective implementation of this Chapter and other related Chapters. If the matter cannot be resolved through the contact points, the matter shall be referred to the Customs Committee set out in Article 5.10.



**CHAPTER SIX**  
**TRADE IN SERVICES**

ARTICLE 6.1: DEFINITIONS

For the purposes of this Chapter:

**a juridical person** is:

**owned** by persons of a Party if more than 50 percent of the equity interest in it is beneficially owned by persons of that Party;

**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; or

**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;

**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;

**aircraft repair and maintenance services** means such activities when undertaken on an aircraft or a part thereof while it is withdrawn from service and do not include so-called line maintenance;

**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;

**computer reservation system (CRS) services** means services provided by computerised systems that contain information about air carriers' schedules, availability, fares and fare rules, through which reservations can be made or tickets may be issued;

**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;

**financial services** means "financial service" as defined in Annex 6-C;

**juridical person** means any legal entity duly constituted or otherwise organised 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, cooperative or society<sup>1</sup>;

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

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<sup>1</sup> A cooperative or a society are legal entities constituted under the relevant applicable laws in India

- (a) constituted or otherwise organised under the law of the other Party, and is engaged in substantive business operations in the territory of the other Party, or a non-Party; or
- (b) in the case of the supply of a service through commercial presence, owned or controlled by natural or juridical person of the other Party;

**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; or
- (c) the presence, including commercial presence, of persons of a Party for the supply of a service in the territory of the other Party;

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

**natural person of a Party** means a natural person who resides in the territory of the Party or elsewhere and who under its laws:

- (a) is a national of that Party; or
- (b) has the right of permanent residence in that Party;

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

**selling and marketing of air transport services** mean opportunities for the air carrier concerned to sell and market freely its air transport services including all aspects of marketing such as market research, advertising and distribution. These activities do not include the pricing of air transport services nor the applicable conditions;

**services** means all services 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 the other Party, or in the case of maritime transport, by a vessel registered under the laws of the other Party, or by a person of the other Party which supplies the service through the operation of a vessel 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 the other Party;

**service supplier** means any person that supplies or seeks to supply a service<sup>2</sup>;

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<sup>2</sup> Where the service is not supplied directly by a juridical person but through other forms of commercial presence such as a branch or a representative office, the service supplier (i.e. the juridical person) shall, nonetheless, through such presence be accorded the treatment provided for service suppliers under this

**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 a Party into the territory of the other Party (cross-border);
- (b) in the territory of a Party by a person of that Party to a person of the other Party (consumption abroad);
- (c) by a service supplier of a Party, through commercial presence in the territory of the other Party (commercial presence); or
- (d) by a service supplier of a Party, through presence of natural persons of a Party in the territory of the other Party (presence of natural persons).

#### ARTICLE 6.2: SCOPE AND COVERAGE

1. This Chapter applies to measures by a Party affecting trade in services.
2. For the purposes of this Chapter, measures adopted or maintained by a Party mean measures adopted or maintained by central, regional or local governments and authorities, or by non-governmental bodies in the exercise of any regulatory, administrative or other governmental authority delegated by central, regional or local governments and authorities.
3. This Chapter does not apply to:
  - (a) government procurement;
  - (b) subsidies or grants, including government-supported loans, guarantees and insurance; or to any conditions attached to the receipt or continued receipt of such subsidies or grants, whether or not such subsidies or grants are offered exclusively to domestic services, service consumers or service suppliers;
  - (c) services provided in the exercise of governmental authority, provided that such services are supplied neither on a commercial basis, nor in competition with one or more service providers; and
  - (d) transportation and non-transportation air services, including domestic and international services, whether scheduled or non-scheduled, and related services in support of air services<sup>3</sup> other than:
    - (i) aircraft repair and maintenance services;
    - (ii) the selling and marketing of air transport services; and
    - (iii) computer reservation system services.

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Chapter. Such treatment shall be extended to the presence through which the service is supplied and need not be extended to any other parts of the supplier located outside the territory where the service is supplied. The Parties understand that 'seeks to provide' or 'provides a service' has the same meaning as 'supplies a service' as used in Article XXVIII(g) of GATS.

<sup>3</sup> The Parties understand that ground handling services are part of related services in support of air services.

4. 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.

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

6. New services, including new financial services, shall be considered for possible incorporation into this Chapter at future reviews held in accordance with Article 6.19, or at the request of either Party immediately. The supply of services which are not technically or technologically feasible when this Agreement comes into force shall, when they become feasible, also be considered for possible incorporation at future reviews or at the request of either Party immediately.

#### ARTICLE 6.3: REVIEW OF MOST FAVOURED NATION COMMITMENTS

If, after the date of entry into force of this Agreement, a Party enters into any agreement on trade in services with a non-Party, it shall give consideration to a request by the other Party for the incorporation herein of treatment no less favourable than that provided under the aforesaid agreement. Any such incorporation should maintain the overall balance of commitments undertaken by each Party under this Agreement.

#### ARTICLE 6.4: MARKET ACCESS

1. With respect to market access through the modes of supply defined in Article 6.1, each Party shall accord services and service suppliers of the other Party treatment no less favourable than that provided for under the terms, limitations and conditions agreed and specified in its Schedule of specific commitments<sup>4</sup>.

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

- (a) limitations on the number of service suppliers whether in the form of numerical quotas, monopolies, exclusive service suppliers or the requirement 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 the total quantity of services output expressed in terms of designated numerical units in the form of quotas or the requirement of an economic needs test<sup>5</sup>;

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<sup>4</sup> If a Party undertakes a market access commitment in relation to the supply of a service through the mode of supply referred to in Article 6.1 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 Article 6.1, it is thereby committed to allow related transfers of capital into its territory.

<sup>5</sup> Subparagraph (c) does not cover measures of a Party which limits inputs for the supply of services.

- (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 6.5: NATIONAL TREATMENT

1. In the sectors inscribed in its Schedule of specific commitments, and subject to any conditions and qualifications set out therein, each Party shall accord to services and service suppliers of the other Party treatment no less favourable than that it accords, in like circumstances, to its own services and service suppliers<sup>6</sup>.

2. Any subsequent establishment, acquisition and expansion of investments by a service supplier that is incorporated, constituted, set up or otherwise duly organised under the law of a Party, and which is owned by a service supplier of the other Party, shall be regarded as an investment of the other Party, for the purpose of determining the applicable treatment to be accorded under this Article<sup>7</sup>.

3. The treatment to be accorded by a Party under paragraph 1 means, with respect to a regional or local level government, treatment no less favourable than the most favourable treatment accorded by that regional or local level government to like service suppliers of the Party of which it forms a part.

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

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

#### ARTICLE 6.6: ADDITIONAL COMMITMENTS

The Parties may negotiate commitments with respect to measures affecting trade in services not subject to scheduling under Article 6.4 or 6.5, including those regarding qualifications, standards or licencing matters. Such commitments shall be inscribed in a

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<sup>6</sup> Specific commitments assumed under this Article shall not be construed to require any Party to compensate for any inherent competitive disadvantages which result from the foreign character of the relevant services or service suppliers.

<sup>7</sup> The Parties understand that although such service suppliers may be accorded any better treatment which is available under the regime of that Party, at the time of such subsequent establishment, acquisition and expansion of investments, any such better treatment accorded shall not be construed as an automatic modification to the Parties' respective Schedules in Annex I (Non-Conformity Measures for Investment(Existing Measures)) or II (Non-Conformity Measures for Investment(Future Measures)) in Chapter Ten (Investment).

Party's Schedule of specific commitments.

ARTICLE 6.7: 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. Paragraph 2 shall not be construed to require a Party to institute such tribunals or procedures where this would be inconsistent with its constitutional structure or the nature of its legal system.

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

5. With the objective of ensuring that domestic regulations, including measures relating to qualification requirements and procedures, technical standards and licencing requirements, do not constitute unnecessary barriers to trade in services, the Parties shall jointly review the results of the negotiations on disciplines on these measures, pursuant to Article VI:4 of GATS, with a view to their incorporation into this Chapter. The Parties note that such disciplines aim to ensure that such requirements are *inter alia*:

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

6. Pending the incorporation of disciplines pursuant to paragraph 5 for sectors where a Party has undertaken specific commitments and subject to any terms, limitations, conditions or qualifications set out therein, a Party shall not apply licencing and qualification requirements and technical standards that nullify or impair such specific commitments in a manner which:

- (a) does not comply with the criteria outlined in paragraph 5(a), (b) or (c); and
- (b) could not reasonably have been expected of that Party at the time the specific commitments in those sectors were made.

7. In determining whether a Party is in conformity with the obligations under paragraph 6, account shall be taken of international standards of relevant international

organisations<sup>8</sup> applied by that Party.

8. 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 6.8: RECOGNITION

1. For the purposes of the fulfillment of its standards or criteria for the authorisation, licencing or certification of services suppliers, a Party may recognise the education or experience obtained, requirements met, or licences or certifications granted in the other Party.

2. After the date of entry into force of this Agreement, upon request being made in writing by a Party to the other Party in any regulated service sector, the Parties shall encourage that their respective professional bodies negotiate and conclude, within 12 months of the date of entry into force of this Agreement, in that service sector for mutual recognition of education, or experience obtained, requirements met, or licences or certifications granted in that service sector, with a view to the achievement of early outcomes. Any delay or failure by these professional bodies to reach and conclude agreement on the details of such agreement or arrangements shall not be regarded as a breach of a Party's obligations under this paragraph and shall not be subject to Chapter Fourteen (Dispute Settlement). Progress in this regard will be continually reviewed by the Parties in the course of the review pursuant to Article 15.2 (Joint Committee and Review).

3. Where a Party recognises, by agreement or arrangement, the education or experience obtained, requirements met or licences or certifications granted in the territory of a country that is not a Party to this Agreement, that Party shall accord the other Party, upon request, adequate opportunity to negotiate its accession to such an agreement or arrangement or to negotiate comparable ones with it. Where a Party accords recognition autonomously, it shall afford adequate opportunity for the other Party to demonstrate that the education or experience obtained, requirements met or licences or certifications granted in the territory of that other Party should also be recognised.

4. The Parties agree that they shall not be responsible in any way for the settlement of disputes arising out of or under these agreements or arrangements for mutual recognition concluded by their respective professional, standard-setting or self-regulatory bodies under this Article and that the provisions of Chapter Fourteen (Dispute Settlement) shall not apply to disputes arising out of, or under the provisions of such agreements or arrangements.

#### ARTICLE 6.9: MONOPOLY 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 Schedule of 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 Schedule of specific commitments, the Party shall ensure

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<sup>8</sup> The term "relevant international organisations" refers to international bodies whose membership is open to relevant bodies of both Parties.

that such a supplier does not abuse its monopoly position to act in its territory in a manner inconsistent with such commitments.

3. If a Party has reason to believe that a monopoly supplier of a service of the other Party is acting in a manner inconsistent with paragraph 1 or 2, it may request the other Party establishing, maintaining or authorising such supplier to provide specific information concerning the relevant operations in its territory.

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

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

#### ARTICLE 6.10: BUSINESS PRACTICES

1. The Parties recognise that certain business practices of service suppliers, other than those falling under Article 6.9, may restrain competition and thereby restrict trade in services.

2. A 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 law and to the conclusion of satisfactory agreement concerning the safeguarding of its confidentiality by the requesting Party.

#### ARTICLE 6.11: SAFEGUARD MEASURES

1. Neither Party shall take safeguard action against services and service suppliers of the other Party from the date of entry into force of this Agreement. Neither Party shall initiate or continue any safeguard investigations in respect of services and service suppliers of the other Party.

2. The Parties shall review the issue of safeguard measures in the context of developments in international fora of which both Parties are party.

#### ARTICLE 6.12: PAYMENTS AND TRANSFERS

1. Except under the circumstances envisaged in Article 6.13, 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 as members of the International Monetary Fund under the *Articles of Agreement of the International Monetary Fund*, including the use of exchange actions which are in conformity with them, provided that a Party shall not impose restrictions on any capital transactions inconsistently with its specific commitments regarding such transactions, except under Article 6.13 or at the request of the Fund.



#### ARTICLE 6.13: RESTRICTIONS TO SAFEGUARD THE BALANCE OF PAYMENTS

1. In the event of serious balance of payments and external financial difficulties or a threat thereof, a Party may, in accordance with Articles XI and XII of GATS adopt or maintain restrictions on trade in services on which it has undertaken specific commitments, including on payments or transfers for transactions relating to such obligations. It is recognised that particular pressures on the balance of payments of a Party in the process of economic development may necessitate the use of restrictions to ensure, *inter alia*, the maintenance of a level of financial reserves adequate for the implementation of its programme of economic development.

2. The restrictions referred to in paragraph 1 shall:

- (a) be consistent with the *Articles of Agreement of the International Monetary Fund*;
- (b) avoid unnecessary damage to the commercial, economic and financial interests of the other Party;
- (c) not exceed those necessary to deal with the circumstances described in paragraph 1;
- (d) be temporary and be phased out progressively as the situation specified in paragraph 1 improves; and
- (e) be applied on a national treatment basis and such that the other Party is treated no less favourably than any country that is not a Party to this Agreement.

3. Any restrictions adopted or maintained under paragraph 1, or any changes therein, shall be promptly notified to the other Party.

4. The Party adopting any restrictions under paragraph 1 shall commence consultations with the other Party in order to review the restrictions adopted by it.

#### ARTICLE 6.14: GENERAL EXCEPTIONS

1. Subject to the requirement that such measures are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination against the other Party, or a disguised restriction on trade in services, nothing in this Chapter shall be construed to prevent the adoption or enforcement by either Party of measures:

- (a) necessary to protect public morals or to maintain public order<sup>9</sup>;
- (b) necessary to protect human, animal or plant life or health;

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<sup>9</sup> The public order exception may be invoked by a Party only where a genuine and sufficiently serious threat is posed to one of the fundamental interests of society.

- (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; or
  - (iii) safety; or
- (d) inconsistent with Article 6.5, provided that the difference in treatment is aimed at ensuring the equitable or effective<sup>10</sup> imposition or collection of direct taxes in respect of services or service suppliers of the other Party.

2. Nothing in this Agreement shall prevent a Party from adopting or maintaining measures under which it accords more favourable treatment to persons of a non-Party than that accorded to persons of the other Party to this Agreement as a result of a bilateral double taxation avoidance agreement between the Party and such non-Party.

#### ARTICLE 6.15: SECURITY EXCEPTIONS

- 1. 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;
  - (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 purposes 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

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<sup>10</sup> 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 nonresidents is determined with respect to taxable items sourced or located in the Party's territory; or
- (ii) apply to non-residents in order to ensure the imposition or collection of taxes in the Party's territory; or
- (iii) apply to non-residents or residents in order to prevent the avoidance or evasion of taxes, including compliance measures; or
- (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; or
- (v) distinguish service suppliers subject to tax on world-wide taxable items from other service suppliers, in recognition of the difference in the nature of the tax base between them; or
- (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 paragraph 1(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.

- (iv) relating to protection of critical public infrastructure for communications, power and water supply from deliberate attempts intended to disable or degrade such infrastructures<sup>11</sup>; or
  - (c) to prevent a Party from taking any action in pursuance of its obligations under the United Nations Charter for the maintenance of international peace and security.
2. Each Party shall inform the other Party to the fullest extent possible of measures taken under paragraphs 1(b) and (c) and of their termination.
3. Nothing in this Chapter shall be construed to require a Party to accord the benefits of this Chapter to a service supplier of the other Party where a Party adopts or maintains measures in any laws and regulations which it considers necessary for the protection of its essential security interests with respect to a non-Party or a service supplier of a non-Party that would be violated or circumvented if the benefits of this Chapter were accorded to such a service supplier.

#### ARTICLE 6.16: SUBSIDIES

1. The Parties shall review the treatment of subsidies in the context of developments in multilateral fora of which both Parties are party.
2. In the event that either Party considers that its interests have been adversely affected by a subsidy or grant provided by the other Party, upon request, the other Party shall enter into consultations with a view to resolving the matter.
3. During the consultations referred to in paragraph 2, the subsidising Party may, as it deems fit, consider a request of the other Party for information relating to the subsidy scheme or programme such as:
- (a) its laws and regulations under which the measure is introduced;
  - (b) form of the measure, including grant, loan or tax measure;
  - (c) policy objective and/or purpose of the measure;
  - (d) dates and duration of the programme or subsidy and any other time limits attached to it; and
  - (e) eligibility requirements of the measure, including criteria applied with respect to the potential population of beneficiaries.
4. Chapter Fourteen (Dispute Settlement) shall not apply to any requests made or consultations held under this Article or to any disputes that may arise between the Parties under this Article.

#### ARTICLE 6.17: SCHEDULE OF SPECIFIC COMMITMENTS

1. Each Party shall set out in its Schedule the specific commitments it undertakes under Articles 6.4 through 6.6. With respect to sectors where such commitments are

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<sup>11</sup> Paragraph 1(b)(iv) is subject to the requirement that such measures are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination against the other Party, or a disguised restriction on trade in services.

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;
  - (d) where appropriate the time frame for implementation of such commitments;
- and
- (e) the date of entry into force of such commitments.

2. Measures inconsistent with Articles 6.4 and 6.5 shall be inscribed in the column relating to Article 6.4. In this case the inscription will be considered to provide a condition or qualification to Article 6.5 as well.

3. Schedules of specific commitments shall be annexed to this Chapter as Annexes 6-A and 6-B and shall form an integral part of this Agreement.

4. Regarding commitments on Articles 6.4 and 6.5 for trade in services, only the Schedule of specific commitments in Annex 6-A or 6-B applies.

#### ARTICLE 6.18: MODIFICATION OF SCHEDULES

1. A Party may modify or withdraw any commitment in its Schedule, at any time after three years have elapsed from the date on which that commitment entered into force, in accordance with this Article. The modifying Party shall notify the other Party of its intent to so modify or withdraw a commitment no later than three months before the intended date of implementation of the modification or withdrawal.

2. At the request of the other Party, the modifying Party shall enter into negotiations with a view to reaching agreement on any necessary compensatory adjustment. In such negotiations and agreement, the Party shall endeavour to maintain a general level of mutually advantageous commitments not less favourable to trade than that provided for in the Schedule of specific commitments prior to such negotiations. The Parties shall endeavour to conclude negotiations on such compensatory adjustment to mutual satisfaction within six months, failing which recourse may be had to Chapter Fourteen (Dispute Settlement).

#### ARTICLE 6.19: PROGRESSIVE LIBERALISATION

The Parties shall endeavour to review their Schedules of specific commitments at least once every three years, or earlier, at the request of either Party, with a view to facilitating the elimination of substantially all remaining discrimination between the Parties with regard to trade in services covered in this Chapter over a period of time. In this process, there shall be due respect for the national policy objectives and the level of development of the Parties, in both overall and individual sectors.

#### ARTICLE 6.20: 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 made otherwise publicly available.

3. Each Party shall respond promptly to all requests by the other Party for specific information on any of its measures of general application or international agreements within the meaning of paragraph 1. Each Party shall also establish one or more enquiry points to provide specific information to the other Party, upon request, on all such matters.

#### ARTICLE 6.21: DISCLOSURE OF CONFIDENTIAL INFORMATION

Nothing in this Agreement shall require each 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 6.22: DENIAL OF BENEFITS

Subject to prior notification and consultation, a Party may deny the benefits of this Chapter:

- (a) to the supply of a service, if it establishes that the service is supplied from or in the territory of a country that is not a Party to this Agreement;
- (b) in the case of the supply of a maritime transport service, if it establishes that the service is supplied by
  - (i) a vessel registered under the laws of a non-Party, and
  - (ii) a person which operates or uses the vessel in whole or in part but which is of a non-Party;
- (c) to a service provider of the other Party where the Party establishes that the service is being provided by a juridical person that is owned or controlled by persons of a non-Party or of the denying Party and that has no real and continuous business activities or no substantive business operations in the territory of the other Party; or
- (d) to a service supplier of the other Party if the service supplier is a juridical person owned or controlled by persons of a non-Party, and the denying Party adopts or maintains measures which include notification or an order, with respect to the non-Party or a person of the non-Party that prohibit transactions with the juridical person or that would be violated or circumvented if the benefits of this Chapter were accorded to the juridical person.

#### ARTICLE 6.23: SERVICES-INVESTMENT LINKAGE

1. For the avoidance of doubt, the Parties confirm, in respect of this Chapter, that:
  - (a) subject to paragraph 2, the following articles of Chapter Ten (Investment) apply, *mutatis mutandis*, to measures affecting the supply of service by a service supplier of a Party through commercial presence in the territory of the other Party, only to the extent that they relate to an investment, regardless of whether or not such a service sector is scheduled in a Party's Schedule of specific commitments in Annex 6-A or 6-B:

- (i) Article 10.4 (Minimum Standard of Treatment);
  - (ii) Article 10.10 (Transfers);
  - (iii) Article 10.12 (Expropriation and Compensation);
  - (iv) Article 10.13 (Losses and Compensation);
  - (v) Article 10.14 (Subrogation);
  - (vi) Article 10.15 (Special Formalities and Information Requirements);
  - (vii) Article 10.19 (Access to the Judicial and Administrative Procedures); and
  - (viii) Article 10.21 (Settlement of Disputes between a Party and an Investor of the other Party); and
- (b) Article 10.22 (Entry into Force, Duration and Termination) shall be applicable to paragraph (a).

2. Notwithstanding Article 10.2 (Scope and Coverage), the following articles of Chapter Ten (Investment) apply, *mutatis mutandis*, to measures affecting the supply of financial services by a service supplier of a Party through commercial presence in the territory of the other Party, only to the extent that they relate to an investment, regardless of whether or not such a service sector is scheduled in a Party's Schedule of specific commitments in Annex 6-A or 6-B:

- (a) Article 10.12 (Expropriation and Compensation); and
- (b) Article 10.21 (Settlement of Disputes between a Party and an Investor of the other Party) solely for claims that a Party has breached Article 10.12 (Expropriation and Compensation).

**ANNEX 6-A**  
**SCHEDULE OF SPECIFIC COMMITMENTS OF KOREA**

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	Limitations on National Treatment	Additional Commitments
<b>HORIZONTAL COMMITMENTS</b>			
* : An asterisk on the CPC(UN provisional Central Product Classification : Statistical Papers Series M No. 77, Department of International Economic and Social Affairs, Statistical Office of the United Nations, New York, 1991) Code number indicates that the corresponding service sub-sector in this schedule only covers a part or parts of the service sub-sector classified under the given CPC code number.			
ALL SECTORS INCLUDED IN THIS SCHEDULE	3) The acquisition of outstanding stocks of existing domestic companies in such areas as energy and aviation by natural person or juridical persons of another Member may be restricted. The foreign investment in newly privatized companies may be restricted.	3) The acquisition of land is unbound except:  (i) that the acquisition of land by companies which are not deemed as foreign under the Alien Land Law is permitted, and  (ii) that the acquisition of land by companies which are deemed as foreign under the Alien Land Law and branches of foreign company is permitted, subject to approval or notification in accordance with the Alien Land Law, for the following legitimate business purposes:  <ul style="list-style-type: none"> <li>• land used for supplying services during the course of normal business activities;</li> <li>• land used for housing senior company personnel under pertinent laws; and</li> <li>• land used for fulfilling land-holding requirements stipulated by pertinent laws.</li> </ul> Eligibility for subsidies, including tax benefits, may be limited to companies which are established in Korea according to the pertinent laws.  Unbound for research and development subsidies.	3) Residents who have been treated as foreigners in the Securities Exchange Act are accorded national treatment in portfolio investment in Korean stocks.

Modes of supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

<b>Sector or Sub-sector</b>	<b>Limitations on Market Access</b>	<b>Limitations on National Treatment</b>	<b>Additional Commitments</b>
	4) Unbound except as per the commitments in the Chapter on Movement of Natural Persons.	4) The acquisition of land is unbound except that the lease hold right of land is permitted  Eligibility for subsidies, including tax benefits, may be limited to residents according to the pertinent laws.	



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	Limitations on National Treatment	Additional Commitments
<b>II. SECTOR-SPECIFIC COMMITMENTS</b>			
<p>1. <u>BUSINESS SERVICES</u></p> <p>A. <u>Professional Services</u></p> <p>a. Legal services; (CPC 861*)</p> <p>Advisory Services on law of the jurisdiction where service supplier is qualified as a lawyer and on public international law, excluding the following :</p> <p>(i) representation for juridical or statutory procedures in courts and other government agencies as well as preparation of legal documents for such procedures ;</p> <p>(ii) legal representation for the entrustment of the preparation of notarial deeds ;</p>	<p>1) None</p> <p>2) None</p> <p>3) Only in the form of representative office. Association with or employment of local lawyers with Korean qualification or equivalent is not permitted.</p> <p>4) Unbound except as indicated in the Horizontal Commitments section.</p> <p>Commercial presence is required.</p>	<p>1) None</p> <p>2) None</p> <p>3) Foreign legal consultants are required to stay in Korea not less than 180 days per year.</p> <p>4) Unbound except as indicated in the Horizontal Commitments section.</p>	<p>(i) Representation in international commercial arbitration is permitted, provided that the applicable procedural and substantive laws in the arbitration are the laws which the foreign legal consultant is qualified to practice in Korea.</p> <p>(ii) Use of firm name is permitted, provided that it is used with reference to "Foreign legal consultants office" in Korean</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	Limitations on National Treatment	Additional Commitments
<p>(iii) those activities concerning a legal case whose objective is the acquisition or loss or change of rights concerning real property in Korea, intellectual property rights, mining rights or other rights arising upon registration thereof with government agencies in Korea ; and</p> <p>(iv) legal cases concerning family relations or inheritance, in which a Korean national is involved as a party or the property concerned is located in Korea.</p>			

※ Notes

The following information is provided for transparency purposes only :

- i) A foreign lawyer who wishes to practice law as a foreign legal consultant in Korea must be approved by the Minister of Justice, must register with the Korean Bar Association, must have practiced law for at least 3 years in the jurisdiction where he/she is qualified as a lawyer, and must be in good standing of the legal profession in the jurisdiction.
- ii) Permission of the Minister of Justice is required for the establishment of a representative office in Korea. The representative office consists of a FLC or FLCs approved by the Minister of Justice. It must have credibility and expertise, and sufficient capability to compensate for damages caused to the client, if any. The chief of the representative office must have practiced law for at least 7 years, including 3 years in the jurisdiction of his/her qualification.
- iii) A representative office can conduct profit-making activities provided that such presence in Korea maintains proper business plans and financial bases.
- iv) For the purpose of the commitment to this sector, only the law firm which is organized under India's relevant law and headquartered in India can establish its representative office in Korea.

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	Limitations on National Treatment	Additional Commitments
<p>b. Accounting, auditing and book-keeping services (CPC 862)</p>	<p>1) Unbound for auditing services.                  2) Unbound for auditing services.                  3) Only sole proprietorships, auditing task forces, and accounting corporations (limited liability companies) by CPAs licensed under the Certified Public Accountant Law are permitted.</p> <p>Only CPAs in auditing task forces and accounting corporations (limited liability companies) are allowed to supply auditing services.</p>	<p>1) None                  2) None                  3) None</p>	<p>1)2)3) A Korean accounting firm or office may, by paying an annual membership fee, acquire membership to international accounting organizations which have world-wide business networks. The following services may be supplied to a Korean accounting firm or office through a membership contract:</p> <ul style="list-style-type: none"> <li>- Consultancy for foreign accounting standards and auditing, training of CPAs, transfer of auditing technology and exchange of information.</li> </ul>

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
c. Taxation services (CPC 863)	<p>4) Unbound except as indicated in the Horizontal Commitments section.</p> <p>1) Unbound for tax reconciliation services and tax representative services.</p> <p>2) Unbound for tax reconciliation services and tax representative services.</p> <p>3) Only sole proprietorships, tax reconciliation task forces, and tax agency corporations (limited liability companies) by CTAs licensed under the Certified Tax Accountant Law are permitted. Only CTAs in tax reconciliation task forces, tax agency corporations (limited liability companies) are allowed to supply tax reconciliation services.</p>	<p>4) Unbound except as indicated in the Horizontal Commitments section.</p> <p>In order to practice as a CPA, a candidate must have field experience of two years in Korea after passing the CPA examination.</p> <p>1) None</p> <p>2) None</p> <p>3) None</p>	<p>4) Temporary movement of natural persons who are qualified as CPAs under their home country's laws and are employed by international accounting firms for the purpose of supplying the services mentioned above is allowed. Entry and stay of these persons is limited to a one-year period that may be extended if extension is deemed to be necessary.</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	Limitations on National Treatment	Additional Commitments
d. Architectural services (CPC 8671)	<p>4) Unbound except as indicated in the Horizontal Commitments section.</p> <p>1) Local presence is required. 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.</p>	<p>4) Unbound except as indicated in the Horizontal Commitments section.</p> <p>In order to practice as a CTA, a candidate must have field experience of six months in Korea after passing the CTA examination.</p> <p>1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.</p>	<p>1)2)4)Supply of services by foreign architects through joint contracts with architects licensed under Korean law is allowed.</p> <p>Foreign architects licensed under their home country's law and have more than 5-year practical experience may acquire a Korean architect license by passing a simplified examination which covers only two of the regular test's six subjects: architectural laws and regulations and architectural design</p>
e. Engineering services (CPC 8672)	<p>1) None (Local presence is required). 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.</p>	<p>1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.</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	Limitations on National Treatment	Additional Commitments
f. Integrated engineering services (CPC 8673)	1) None (Local presence is required). 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
g. Urban planning and landscape architectural services (CPC 8674)	1) None (Local presence is required). 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
i. Veterinary Services(CPC 932)	1) Unbound (Local presence is required). 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound 2) None 3) None 4) Unbound	
<b>B. <u>Computer and Related Services</u></b>			
a. Consultancy services related to the installation of computer hardware (CPC 841)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
b. Software implementation services (CPC 842)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	

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	Limitations on National Treatment	Additional Commitments
c. Data processing services (CPC 843)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
d. Data base services (CPC 844)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
e. Other (CPC 845, 849)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
<b>C. <u>Research and Development Services</u></b>			
a. Research and development services on natural sciences (CPC 851)  Excluding marine scientific research	1) None 2) None 3) Unbound 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) Unbound 4) Unbound except as indicated in the Horizontal Commitments section.	
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 section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
c. Interdisciplinary research and development services (CPC 853)	1) None 2) None 3) Unbound 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) Unbound 4) Unbound except as indicated in the Horizontal Commitments section.	

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	Limitations on National Treatment	Additional Commitments
<p><u>D. Real Estate Services</u></p> <p>Brokerage services (CPC 82203*, 82204*, 82205*, 82206*)</p>	<p>1) Unbound (Local presence is required.)</p> <p>2) None for real estate located abroad</p> <p>3) None</p> <p>4) Unbound except as indicated in the Horizontal Commitments section.</p>	<p>1) Unbound</p> <p>2) None for real estate located abroad</p> <p>3) None</p> <p>4) Unbound except as indicated in the Horizontal Commitments section.</p>	
<p>Appraisal services (CPC 82201*, 82202*)</p> <p>Excluding appraisal services related to services supplied in the exercise of governmental authority such as assessment of land prices and compensation for expropriation</p>	<p>1) Unbound (Local presence is required.)</p> <p>2) None for real estate located abroad</p> <p>3) None</p> <p>4) Unbound except as indicated in the Horizontal Commitments section.</p>	<p>1) Unbound</p> <p>2) None for real estate located abroad</p> <p>3) None</p> <p>4) Unbound except as indicated in the Horizontal Commitments section.</p>	
<p><u>E. Rental/Leasing Services without Operators</u></p>			
<p>a. Relating to ships (CPC 83103)</p> <p>b. Relating to aircraft (CPC 83104)</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the Horizontal Commitments section.</p> <p>1) None</p> <p>2) None</p> <p>3) Joint venture in which foreign equity participation is less than 50% is permitted.</p> <p>4) Unbound except as indicated in the Horizontal Commitments section.</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the Horizontal Commitments section.</p> <p>1) None</p> <p>2) None</p> <p>3) Representatives of joint venture companies must be Korean nationals.</p> <p>4) Unbound except as indicated in the Horizontal Commitments section.</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	Limitations on National Treatment	Additional Commitments
c. Relating to other transport equipment (CPC 83101, 83105*) <sup>1</sup>	1) None (Local presence is required). 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
d. Relating to other machinery and equipment (CPC 83106 - 83109)	1) None (Local presence is required). 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
e. Other  Leasing or rental services concerning personal or household goods (CPC 832)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	

<sup>1</sup> 83105\*: Only passenger vehicles for less than 15 passengers under CPC 83105.

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	Limitations on National Treatment	Additional Commitments
<u>Other Business Services</u>			
a. Advertising services (CPC 871)	1) None (Local presence is required for outdoor advertising services). 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
b. Market research and public opinion polling services (CPC 864)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
c. Management consulting services (CPC 865)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	

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	Limitations on National Treatment	Additional Commitments
d. Project management services (CPC 86601)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
e. Composition and purity testing and analysis services (CPC 86761*) <sup>2</sup>	1) None 2) None 3) Establishment of a commercial presence is subject to the economic needs test. Main Criteria: The number of and impact on existing domestic suppliers, protection of public health, safety, and environment. 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
e. Testing and analysis services of physical properties (CPC86762)	1) Unbound 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
e. Technical inspection services (CPC 86764)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
e. Testing and analysis services of integrated mechanical and electrical systems (CPC 86763**, 86769**) <sup>3</sup>	1) Unbound 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	

<sup>2</sup> 86761: Only inspection, testing and analysis services of air, water, noise level and vibration level under CPC 86761.

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	Limitations on National Treatment	Additional Commitments
f. Consulting services related to agriculture and animal husbandry (CPC 8811*, 8812*)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
f. Services incidental to forestry excluding aerial fire fighting and disinfection (CPC 8814*)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
g. Consulting services related to fishing (CPC 882*)	1) None 2) Unbound 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
h. Services incidental to mining (CPC 883)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
i. Services incidental to manufacturing: Only consulting services related to manufacturing technologies of new products (CPC 884* and 885* excluding 88411, 88450, 88442, and 88493)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	

<sup>3</sup> 86763, 86769: Only testing and analysis services of electrical products under CPC 86763, 86769.

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	Limitations on National Treatment	Additional Commitments
k. Placement services of personnel (CPC 87201, 87202)  Excluding placement services for seafarers under the Seamen Act	1) None (Local presence is required.) 2) None 3) Foreign service suppliers may supply services only in the form of a corporation under the Commercial Act 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None  4) Unbound except as indicated in the Horizontal Commitments section.	
※ Notes for transparency purposes:  1. The corporations shall follow the rules for service fees determined and announced by the Minister of Labour. 2. The corporations shall be established with a paid-in capital of 50 million won or more. If suppliers wish to install additional branch offices, the total paid-in capital shall increase by 20 million won for each branch office additionally installed.			

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	Limitations on National Treatment	Additional Commitments
<p>m. Related scientific and technical consulting services</p> <p>Geological, geophysical and other scientific prospecting services (CPC 86751)</p> <p>Subsurface surveying services (CPC 86752)</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the Horizontal Commitments section.</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the Horizontal Commitments section.</p>	
<p>Surface surveying services (CPC 86753*)</p> <p>Excluding services related to cadastral survey</p>	<p>1) Local presence is required.</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the Horizontal Commitments section.</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the Horizontal Commitments section.</p>	
<p>Map-making services (CPC 86754*)</p> <p>Excluding services related to cadastral maps and sea maps</p>	<p>1) Local presence is required.</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the Horizontal Commitments section.</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the Horizontal Commitments section.</p>	
<p>n. Maintenance and repair of equipment (CPC 633, 8861, 8862, 8863, 8864, 8865, 8866)</p>	<p>1) None (Local presence is required).</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the Horizontal Commitments section.</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the Horizontal Commitments section.</p>	
<p>o. Building Cleaning Services (CPC 874**, excluding 87409)</p>	<p>1) Unbound*</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the Horizontal Commitments section.</p>	<p>1) Unbound*</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the Horizontal Commitments section.</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	Limitations on National Treatment	Additional Commitments
<p>p. Photographic services (CPC 875*)</p> <p>Excluding aerial photography, satellite pictures and satellite-enabled photography</p>	<p>1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.</p>	<p>1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.</p>	
<p>q. Packaging services (CPC 876)</p>	<p>1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.</p>	<p>1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.</p>	
<p>r. Printing (CPC 88442*)<sup>4</sup></p>	<p>1) None 2) None 3) None Unbound except as indicated in the Horizontal Commitments section.</p>	<p>1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.</p>	
<p>r. Publishing (CPC 88442*)</p> <p>Excluding publishing services of newspapers and periodicals</p>	<p>1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.</p>	<p>1) None 2) None 3) Unbound 4) Unbound except as indicated in the Horizontal Commitments section.</p>	
<p>s. Convention agency services (CPC 87909*)</p>	<p>1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.</p>	<p>1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.</p>	

<sup>4</sup> 88442: Screen painting, gravure printing and services related to printing under CPC 88442.

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	Limitations on National Treatment	Additional Commitments
s. Stenography services (CPC 87909*)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
t. Translation and interpretation services (CPC 87905)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
t. Specialty design services (CPC 87907)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	



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	Limitations on National Treatment	Additional Commitments
<p>2. COMMUNICATION SERVICES</p> <p>B. <u>Courier Services</u></p> <p>International courier services (CPC 75121**) Excluding the services currently reserved to the Korean Postal Authority by law.<sup>5</sup></p> <p>The commitment shall not be construed to include the right to operate transport services under one's own responsibility for hire.</p> <p>The commitment shall not include under any circumstances, the grant of air traffic rights for courier operators with own Air Operator's Certificate (AOC) and aircraft fleet.</p>	<p>1) Provision of services is limited to air and sea transport modes. (Local presence is required.)</p> <p>2) None</p> <p>3) Limited to land based operations in support of international courier services</p> <p>4) Unbound except as indicated in the Horizontal Commitments section.</p>	<p>1) Provision of services is limited to air and sea transport modes.</p> <p>2) None</p> <p>3) Limited to land based operations in support of international courier services</p> <p>4) Unbound except as indicated in the Horizontal Commitments section.</p>	

<sup>5</sup> According to the Postal Service Act, the Korean Postal Authority reserves exclusive rights for collecting, processing and delivering letters. However, the Act allows private couriers to operate commercial document services, which include a) unsealed freight-attached documents or dispatch notes, b) trade-related documents, c) foreign capital or technology related documents, or d) foreign exchange or its related documents.

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	Limitations on National Treatment	Additional Commitments
<p>C. <u>Telecommunication Services</u></p> <p>a. Voice telephone services</p> <p>b. Packet-switched data transmission services</p> <p>c. Circuit-switched data transmission services</p> <p>d. Telex services</p> <p>e. Telegraph services</p> <p>f. Facsimile services</p> <p>g. Private leased circuit services</p> <p>o. Other</p> <p>    Digital cellular services</p> <p>    Paging services</p> <p>    PCS (personal communications services)</p> <p>    TRS (trunked radio system) services</p> <p>    Mobile data services</p>	<p>1) The provision of all services is subject to commercial arrangements with licensed Korean service suppliers.</p> <p>2) None</p>	<p>1) None</p> <p>2) None</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>3) Ownership of a licence for the provision of facilities-based services, including radio station licence:</p> <p><u>Direct:</u> May not be granted to or held by</p> <ul style="list-style-type: none"> <li>(a) Foreign government</li> <li>(b) Foreign natural person</li> <li>(c) Foreign juridical person or</li> <li>(d) Korean juridical person of which more than 49 percent of the voting shares are owned by foreign governments, foreign natural persons or foreign juridical persons.</li> </ul> <p><u>Indirect:</u> Foreign ownership may not be equal to or more than 80 percent of the voting shares (15 percent, if the largest shareholder is a foreign government, a foreign natural person or a foreign juridical person).</p> <p>The largest shareholder of KT may not be permitted to be:</p> <ul style="list-style-type: none"> <li>(a) Foreign government</li> <li>(b) Foreign natural person</li> <li>(c) Foreign juridical person or</li> <li>(d) Korean juridical person of which 80 percent (15 percent, if the largest shareholder is a foreign government, a foreign natural person or a foreign juridical person) or more of the voting shares are owned by foreign governments, foreign natural persons or foreign juridical persons.</li> </ul> <p>4) Unbound except as indicated in the Horizontal Commitments section.</p>	<p>3) None</p> <p>4) Unbound except as indicated in the Horizontal Commitments section.</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	Limitations on National Treatment	Additional Commitments
Value-added Services <sup>6</sup> : h. Electronic mail i. Voice mail j. On-line information and data base 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) o. Other On-line data base and remote computing services <sup>7</sup>	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	Value-added service providers are allowed to supply data transmission services <sup>8</sup> .

<sup>6</sup> Value-added services mean telecommunication services, which are provided through telecommunications network facilities leased from facilities-based basic telecommunication service providers, and which store and forward, or process and forward, the customer's information.

<sup>7</sup> On-line data base and remote computing services do not cover telecommunication services which mediate third party communications.

<sup>8</sup> Telecommunication services which transmit and/or exchange the customer's data without change in the form or content (voice telephony, telex, facsimile services and simple resale of leased circuits are excluded).

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	Limitations on National Treatment	Additional Commitments
D. <u>Audiovisual Services</u>			
a. Motion picture and video tape production and distribution services (CPC 96112*, 96113*)	1) None (Local presence is required.) 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
e. Record production and distribution services (Sound recording)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
3. CONSTRUCTION SERVICES (CPC 511-518)	1) Unbound* except for CPC 5111 (Local presence is required.) 2) None 3) A compulsory subcontract system is applied for contractors registered as general contractors. 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound* except for CPC 5111 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	

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	Limitations on National Treatment	Additional Commitments
<p>4. DISTRIBUTION SERVICES<sup>9</sup></p> <p>A. <u>Commission Agents' Services</u> (CPC 621, excluding 62111, 62112 and commission agents' services of future contracts)</p>	<p>1) Unbound for pharmaceuticals and medical goods.</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the Horizontal Commitments section.</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the Horizontal Commitments section.</p>	
<p>B. <u>Wholesale Trade Services</u> (CPC 622, excluding grain in 62211, 62223, red ginseng, and farinaceous products in 62229 and fertilizers in 62276)</p>	<p>1) Unbound for pharmaceuticals, medical goods, functional foods, and items subject to limitations under Mode 3. (Local presence is required for tobacco and liquor.)</p> <p>2) None</p> <p>3) Following services are subject to the economic needs test:</p> <ul style="list-style-type: none"> <li>- wholesale trade of used cars</li> <li>- wholesale trade of gaseous fuels and related products</li> </ul> <p>Main criteria: Formation of reasonable prices, the number of and impact on existing suppliers for balance of demand and supply, healthy development of the industry, and establishment of orderly trade. In addition, population density, traffic, environmental pollution, local conditions, and other local characteristics as well as public interests.</p> <p>4) Unbound except as indicated in the Horizontal Commitments section.</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the Horizontal Commitments section.</p>	

<sup>9</sup> Excluding trade in firearms, explosives and swords; works of art and antiques, and the establishment and operation of, and distribution services at, the public wholesale markets for agricultural, fishery and livestock products, which are officially designated by the local authorities as public wholesale markets.

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	Limitations on National Treatment	Additional Commitments
<p>C. <u>Retailing Services</u> (CPC 6111, 61130, 61210, 613*(excluding retail trade and gas station business related to LPG), 631(excluding 63108), 632)</p>	<p>1) Unbound for pharmaceuticals, medical goods, functional foods, and items subject to limitations under Mode 3. (Local presence is required for tobacco.)</p> <p>2) None</p> <p>3) Retailing services for used cars and gaseous fuels are subject to the economic needs test.</p> <p>Main criteria: The number of and impact on existing domestic suppliers, the population density, traffic, environmental pollution, local conditions, and other local characteristics as well as public interests.</p> <p>4) Unbound except as indicated in the Horizontal Commitments section.</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the Horizontal Commitments section.</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	Limitations on National Treatment	Additional Commitments
D. <u>Franchising</u> (CPC 8929*) <sup>10</sup>	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
<p>※ Notes</p> <p>The following explanation pertains to Retailing Services.</p> <p>Supply of pharmaceuticals directly to the general public (Pharmacies) should be only allowed by certified pharmacists in order to protect public health.</p>			

<sup>10</sup> Franchising services are limited to those items which are allowed under Wholesale Trade Services and Retailing Services in this schedule.



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	Limitations on National Treatment	Additional Commitments
<p>5. EDUCATIONAL SERVICES<sup>11</sup></p> <p>C. <u>Higher Education Services</u> (CPC 923**)</p> <p>Higher education services provided by private higher education institutions, which obtained recognition from the government or public accreditation bodies, for the purpose of conferring degrees.</p> <p>Excluding health and medicine related higher education; higher education for prospective pre-primary, primary and secondary teachers; and professional graduate education in law.</p>	<p>1) Unbound 2) None 3) - Only non-profit school juridical persons* approved by the Minister of Education, Science and Technology may establish higher education institutions under the authorization of the Minister of Education, Science and Technology. (Intra-company Universities do not need to establish a school juridical person). - Only the types of education institutions listed in Attachment 1 are allowed. - Any new establishment, extension, or transfer of a higher education institution other than Intra company Universities may be restricted in the Seoul Metropolitan Area**.</p>	<p>1) Unbound 2) None 3) Unbound</p>	

<sup>11</sup> Specific commitments on market access and national treatment through any mode of supply shall not be construed to apply to the recognition of university degrees for the purpose of admission, registration and qualification for professional practice in Korea.

\*School juridical persons are non-profit juridical persons established solely for the purpose of establishing regular educational institutions in accordance with pertinent education related laws.

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	Limitations on National Treatment	Additional Commitments
	<ul style="list-style-type: none"> <li>- Local higher education institutions may jointly operate curricula only with higher education institutions organized under Korean Law, or with foreign higher education institutions that have obtained accreditation from foreign governments or authorized accreditation bodies.</li> <li>- The Minister of Education, Science and Technology may restrict the number of students for each education institution.</li> </ul> <p>4) Unbound except as indicated in the Horizontal Commitments section.</p>	<p>4) Unbound except as indicated in the Horizontal Commitments section.</p>	
<p>Attachment 1</p> <p>1. Only the following types of education institutions are included: (Excluding Universities via Broadcasting and Communications; Cyber Universities; and etc.)</p> <ul style="list-style-type: none"> <li>a) Junior Colleges (Excluding Polytechnic Colleges) : higher education institutions which train technical experts for a 2-3 year curriculum and confer an associate degree, in accordance with the Higher Education Act.</li> <li>b) Universities: higher education institutions which conduct research and educate professionals for 4-6 years and confer a bachelor’s degree, in accordance with the Higher Education Act.</li> <li>c) Industry Universities: higher education institutions which educate those who want to continue theoretical or technical research and training for 4 years, conferring a bachelor’s degree, in accordance with the Higher Education Act.</li> <li>d) Technology Universities: higher education institutions, located within workplaces, which educate workers to provide expert knowledge and skills and confer associate degrees and bachelor’s degrees, in accordance with the Higher Education Act.</li> <li>e) Intra-company Universities: higher education institutions which are established and operated by employers, and educate employees, in order to confer equivalent degrees or diplomas to those in Junior Colleges or Universities, in accordance with the Life-long Education Act.</li> </ul>			

\*\* The Seoul Metropolitan Area means the Seoul Metropolitan City, Incheon Metropolitan City, and Gyeonggi Province.

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	Limitations on National Treatment	Additional Commitments
<p>D. <u>Adult Education Services</u> (CPC 924**).</p> <p>Adult education services provided by private adult education institutions.</p> <p>Excluding education services which confer or lead to local or foreign degree or diploma, vocational training services financially supported by the government in accordance with the Employment Insurance Act and the Worker's Vocational competency Development Act and Seafarers Act, and educational services via broadcasting</p> <p>Also excluded are vocational training services provided by institutions under authority delegated by the government.</p>	<p>1) Unbound for health and medicine related adult education services.</p> <p>2) None</p> <p>3) - Only the types of education institutions listed in Attachment 2 are allowed. - Any new establishment, extension, or transfer of education institutions in the Seoul Metropolitan area may be restricted.</p> <p>4) Unbound except as indicated in the Horizontal Commitments section.</p>	<p>1) Unbound for health and medicine related adult education services</p> <p>2) None</p> <p>3) Unbound</p> <p>4) Unbound except as indicated in the Horizontal Commitments section.</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	Limitations on National Treatment	Additional Commitments
<p>Attachment 2</p> <p>1. The following types of private teaching institutes (Hag-won) and lifelong education facilities are included :</p> <p>a) Hag-won are facilities that provide tutoring services on the following subjects to more than 10 persons for a period of longer than 30 days in accordance with the “Establishment and Operation of Private Teaching institutes and Extracurricular Lessons Act”. Excluded are schools, libraries, museums, workplace facilities to provide education services to the employees, lifelong education facilities in accordance with the “Lifelong Education Act”, and driving schools.</p> <p>1) Infrastructure industrial technology: machinery, automobile, metal, chemical and ceramic, electrics, telecommunication, electronics, shipbuilding, aviation, civil engineering, textile and apparels, mining resources, land development, agriculture and forestry, oceanic industry, energy, crafts, transportation, safety management</p> <p>2) Applied industrial technology: design, hair and cosmetology, food and beverage, packaging, printing, photography, musical tuning</p> <p>3) Industrial services: stenography, computable accounting, e-commerce, job consulting, social survey, convention planning, consumer consulting, telemarketing</p> <p>4) General services : pet grooming, funeral service, hospice, flight crew, hospital coordinators</p> <p>5) Computer : computers, games, robots, data processing, telecommunications equipment, the Internet, software</p> <p>6) Culture and tourism: publishing, imaging and recording, movies, broadcasting, character products, tourism</p> <p>7) Nursing assistant: nursing assistants</p> <p>8) Management and office work : finance, insurance, distribution, real state, secretary service, pen writing, bookkeeping, abacus, calculation and reading</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	Limitations on National Treatment	Additional Commitments
	<p>9) International : foreign languages for adults, interpretation, translation</p> <p>10) Humanities : public management, business management, accounting, statistics, public service examination</p> <p>11) Arts : traditional Korean music, traditional Korean dance, calligraphy, flower arrangement, floral art&amp;crafts, cartoon, theatre arts, modelling, conversation skills, magic, applied music, vocal music, modern dance, baduk, speech</p>		<p>b) Lifelong education facilities are those facilities which have been approved, registered or notified in accordance with the “Lifelong Education Act”. Among the Lifelong education facilities, only lifelong education facilities annexed to workplaces, NGOs, schools, mass-media, and those related to the development of knowledge and human resources are included.</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	Limitations on National Treatment	Additional Commitments
<p>6. ENVIRONMENTAL SERVICES</p> <p>A. <u>Sewage Services</u></p> <p>Refuse water disposal services (CPC 9401*)<sup>12</sup></p> <p>B. <u>Refuse Disposal Services</u></p> <p>Industrial refuse disposal services (CPC 9402*)<sup>13</sup></p>	<p>1) Unbound (Local presence is required).</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the Horizontal Commitments section.</p> <p>1) Unbound (Local presence is required).</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the Horizontal Commitments section.</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the Horizontal Commitments section.</p> <p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the Horizontal Commitments section.</p>	

<sup>12</sup> 9401: Only collection and treatment services of industrial waste water under CPC 9401

<sup>13</sup> 9402: Only collection, transport and disposal services of industrial refuse under CPC 9402.

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	Limitations on National Treatment	Additional Commitments
<p>D. <u>Other</u></p> <p>Cleaning services of exhaust gases and noise abatement services (CPC 9404, 9405)</p> <p>Environment testing and assessment services (CPC 9406*, 9409*)<sup>14</sup></p>	<p>1) None (Local presence is required).</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the Horizontal Commitments section.</p> <p>1) None (Local presence is required).</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the Horizontal Commitments section.</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the Horizontal Commitments section.</p> <p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the Horizontal Commitments section.</p>	

<sup>14</sup> 9406\*, 9409\*: Only environmental impact assessment services under CPC 9406 and 9409.

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	Limitations on National Treatment	Additional Commitments
<p style="text-align: center;"><u>Explanation on the Initial Offer on Financial Services</u></p> <p>1. Financial sectors are basically re-classified according to the category of the Annex on Financial Services. Therefore the order of sub-sectors is different from that of the commitment in GATS/SC/48/Suppl.3/Rev.1.</p> <p>2. Specific statements in the sub-sectors apply only to existing domestic financial services.</p>			
<p>7. FINANCIAL SERVICES</p> <p>All financial services are subject to the following provisions.</p> <p>(1) For prudential reasons within the context of paragraph 2(a) of the Annex on Financial Services, Korea shall not be prevented from taking measures including requirements related to parent companies, the minimum capital requirement, minimum operating funds requirement, business worker's license and approval for business activities.</p> <p>(2) A financial institution must be established for only one business defined in related law and thus cannot engage in other business activities regulated by other relevant laws.</p> <p>(3) Cross-border supply of financial services and supply through consumer movement may not be settled in Korean currency. After the establishment of a commercial presence, financial institutions may handle only transactions, denominated and settled in Korean currency, with residents. Approval is required for transactions denominated or settled in foreign currency or transactions with non-residents</p> <p>(4) Assets owned by branches must be kept within the territory of Korea. Capital of the head office is not recognized as the basis for determining the extent of funding and lending activities of domestic branches.</p> <p>(5) Demand deposit interest rates are regulated</p> <p>(6) The management and operation of assets of a financial institution are restricted.</p> <p>(7) A financial institution may not own non-business real estate.</p> <p>(8) Introduction of new financial products including derivatives is subject to approval.</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	Limitations on National Treatment	Additional Commitments
<p>A. <u>Insurance and Insurance-related Services</u></p> <p>(i) Direct Insurance</p> <p>a) Life Insurance Services</p> <p>Including accident and health insurance services</p>	<p>1) Unbound 2) Unbound 3) Commercial presence is permitted only to foreign life insurance companies.</p> <p>Recruitment and employment of insurance professionals, including sales personnel, are restricted. Top executive personnel of each establishment must reside in Korea.</p> <p>4) Unbound except as indicated in the Horizontal Commitments section.</p>	<p>1) Unbound 2) Unbound 3) None</p> <p>4) Unbound except as indicated in the Horizontal Commitments section.</p>	
<p>b) Non-life Insurance services</p>	<p>1) Unbound except for marine export/import cargo and aviation insurance. 2) Unbound 3) Commercial presence is permitted only to foreign non-life insurance companies.</p> <p>Recruitment and employment of insurance professionals, including sales personnel, are restricted. Top executive personnel of each establishment must reside in Korea.</p> <p>4) Unbound except as indicated in the Horizontal Commitments section.</p>	<p>1) Unbound 2) Unbound 3) None</p> <p>4) Unbound except as indicated in the Horizontal Commitments section.</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	Limitations on National Treatment	Additional Commitments
(ii) Reinsurance and retrocession services	1) None 2) None 3) Commercial presence is permitted only to foreign reinsurance and retrocession insurance companies. Recruitment and employment of insurance professionals, including sales personnel, are restricted.  Top executive personnel of each establishment must reside in Korea. 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None          4) Unbound except as indicated in the Horizontal Commitments section.	
(iii) Insurance broking and agency services  a) Brokerage          b) Agency	1) Unbound 2) Unbound 3) Commercial Presence is permitted only to foreign insurance brokerage companies. Top executive personnel of each establishment must reside in Korea. 4) Unbound except as indicated in the Horizontal Commitments section.  1) Unbound 2) Unbound 3) None, except that top executive personnel of each establishment must reside in Korea. 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound 2) Unbound 3) None          4) Unbound except as indicated in the Horizontal Commitments section.          1) Unbound 2) Unbound 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	

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	Limitations on National Treatment	Additional Commitments
(iv) Services auxiliary to insurance: applicable only to sub-sector a) and b)  a) Claim settlement and adjustment services <sup>15</sup>  b) Actuarial services	1) Unbound 2) Unbound 3) Commercial Presence is permitted only to foreign claim settlement and adjustment companies and actuarial companies. Top executive personnel of each establishment must reside in Korea. 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None  Unbound except as indicated in the Horizontal Commitments section.	
B. <u>Banking and Other Financial Services</u> :applicable only to the sub-sectors listed below  (i) Deposit <sup>16</sup>  (ii) Lending <sup>17</sup>  (iii) Financial leasing  (iv) Payment and Money transmission	1) Unbound 2) Unbound 3) Commercial presence is permitted only to foreign financial institutions (except for financial leasing) which deal with the same services in their country of origin. A person may own up to 10 per cent of the stocks of a bank(up to 4% in case of non-financial service business entity) and 15 per cent of the stocks of a provincial bank without the special authorization of the relevant authorities <sup>18</sup> . A person can own up to 100 per cent of a bank and a provincial bank with the special authorization of the relevant authorities. Foreign exchange position is regulated. The oversold position of spot foreign exchange is US\$ 5 million, or 3 per cent of capital (whichever is greatest)	1) Unbound 2) Unbound 3) None	

<sup>15</sup> Activities which assess and adjust the loss and compensation.

<sup>16</sup> Activities in which banks obtain funds from the public by receiving deposits or issuing transferable instruments or other securities.

<sup>17</sup> Activities in which banks provide funds to the public in order to receive interest via loans or bill discounts.

<sup>18</sup> The definitions of "a person" and "non-financial service business entity" are in accordance with the relevant provision of the Presidential Decree of the Bank Act.

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	Limitations on National Treatment	Additional Commitments
(v) Guarantees and commitments (vi) Foreign exchange services <sup>19</sup> (vii) Settlement and clearing <sup>20</sup>	<p>Deposit for specific purpose, such as housing subscription deposit, may be handled only by designated institutions.</p> <p>Securities savings and credit granting are subject to restriction of ceiling and operation. Lending to credit card members through such means as card loans is subject to limitation. For credit card services, maximum limits are applied to various rates such as fees and interest rates.</p> <p>The maturity of CDs shall be more than 30 days</p> <p>Underlying transaction and documentation requirements apply to foreign exchange transactions. Underlying documentation requirements are exempt in the case of forward transactions.</p> <p>Mandatory lending to small-and-medium sized companies is required.</p> <p>Foreign currency loans are restricted with respect to ceiling and uses.</p> <p>Top executive personnel of financial leasing, credit granting and security savings companies must reside in Korea.</p> <p>Korea shall give favourable consideration<sup>21</sup> to the application for establishment of branches by Indian banks, provided that they meet Korea's requirements relating to the establishment of bank branches.</p> <p>4) Unbound except as indicated in the Horizontal Commitments section.</p>	<p>4) Unbound except as indicated in the Horizontal Commitments section..</p>	

<sup>19</sup> Activities which issue, remit and collect foreign exchange.

<sup>20</sup> Activities which settle and clear notes, bills and cheques by banks according to the Article of KFTCI (Korea Financial Telecommunications and Clearings Institute).

<sup>21</sup> For greater certainty, "favourable consideration" does not impose a legal obligation to grant a permission.

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	Limitations on National Treatment	Additional Commitments
<p>(viii) Trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise</p> <p>:applicable only to the instruments as listed below</p> <p>a) Money market instruments (including cheques, bills, certificates of deposit)</p> <p>b) Foreign exchange</p> <p>c) Financial Derivative products ( including futures and options)</p> <p>d) Exchange rate and interest Rate instruments (including swaps and forward rate agreements)</p> <p>e) Transferable securities</p> <p>f) Other negotiable instruments and financial assets (including bullion)</p>	<p>1) Unbound</p> <p>2) Unbound</p> <p>3) Commercial Presence is permitted only to foreign financial institutions which deal with the same instruments in their country of origin. Representative offices may be established by pre-notification. Top executive personnel of each establishment must reside in Korea.</p> <p>4) Unbound except as indicated in the Horizontal Commitments section.</p>	<p>1) Unbound</p> <p>2) Unbound</p> <p>3) None</p> <p>4) Unbound except as indicated in the Horizontal Commitments section.</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	Limitations on National Treatment	Additional Commitments
(ix) Participation in issues of all kinds of securities a) Security issue b) Underwriting c) Placement d) Other services related to securities	1) Unbound 2) Unbound 3) Commercial presence is permitted only to foreign financial institutions which deal with the issuing of all kinds of securities. Representative offices may be established by pre-notification Top executive personnel of each establishment must reside in Korea. 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound 2) Unbound 3) None  4) Unbound except as indicated in the Horizontal Commitments section.	
(x) Asset management :applicable only to services listed below a) Cash or portfolio management b) All forms of collective investment management c) Custody d) Trust <sup>22</sup> (including investment discretionary advisory service)	1) Unbound 2) Unbound 3) Commercial presence is permitted only to foreign asset management companies. Representative offices may be established by Pre-notification To handle a trust business, approval (two types) is required from the Ministry of Finance and Economy both for engaging in businesses other than the main banking businesses and for engaging in the trust business. Unbound for real estate trust businesses. Top executive personnel of each establishment must reside in Korea. 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound 2) Unbound 3) None  4) Unbound except as indicated in the Horizontal Commitments section.	

<sup>22</sup> Activities where a trustee is commissioned to manage the financial assets for beneficiary's benefit.

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	Limitations on National Treatment	Additional Commitments
(xi) Credit information services	1) Unbound 2) Unbound 3) Unbound except for equity participation of less than 50 percent in existing financial information companies. 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound 2) Unbound 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
(xii) Advisory, intermediation and other auxiliary financial services  :applicable only to services listed below  a) Investment advice  b) Credit rating and analysis	1) Unbound 2) Unbound 3) Commercial presence is permitted only to foreign investment advisory companies. Representative offices may be established by pre-notification Top executive personnel of each establishment must reside in Korea. 4) Unbound except as indicated in the Horizontal Commitments section.  1) Unbound 2) Unbound 3) Credit rating companies should be designated by the relevant authorities to assess the credit rating of companies which may wish to issue non-guaranteed corporate bonds and commercial papers. 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound 2) Unbound 3) None 4) Unbound except as indicated in the Horizontal Commitments section.  1) Unbound 2) Unbound 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	

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	Limitations on National Treatment	Additional Commitments
9. TOURISM AND TRAVEL RELATED SERVICES			
A. <u>Hotels and Restaurants</u> (CPC 641, 642, 6431*)  Excluding rail and air transport related facilities in CPC 6431 <sup>23</sup>	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
B. <u>Travel Agencies and Tour Operators Services</u>  Travel agency services and tour operator services (CPC 7471)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
C. <u>Tourist Guides Services</u> (CPC 7472)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
10. RECREATIONAL, CULTURAL AND SPORTING SERVICES			
A. <u>Entertainment Services</u> (CPC 96191, 96192)  Entertainment services provided by individual artists or groups such as musical, theatre, live band, opera, etc.	1) Unbound 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in the Horizontal Commitments section.	

<sup>23</sup> This exclusion does not affect the commitment on catering under CPC 642.



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	Limitations on National Treatment	Additional Commitments
<p>D. <u>Sporting and other Recreational Services</u> (CPC 964*)</p> <p>Excluding lottery, gambling and betting services</p> <p>Excluding tourism in rural, fishery, and agricultural sites</p>	<p>1) Unbound 2) Unbound 3) Unbound 4) Unbound except as indicated in the Horizontal Commitments section.</p>	<p>1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.</p>	
<p>11. TRANSPORT SERVICES</p> <p>A. <u>Maritime Transport Services</u><sup>24</sup></p> <p>International transport (CPC 7211*, 7212*)</p> <p>Excluding cabotage</p>	<p>1) a) Liner shipping: None b) Bulk, tramp, and other international shipping: None 2) None</p>	<p>1) None 2) None</p>	<p>The following services at the port are made publicly available to international maritime transport suppliers on reasonable and non-discriminatory terms and conditions.</p>

<sup>24</sup> Refer to ATTACHMENT CONCERNING MARITIME TRANSPORT 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	Limitations on National Treatment	Additional Commitments
	3) a) Establishment of a registered company for the purpose of operating a fleet under the national flag of Korea: i) International maritime passenger transport: Unbound ii) International maritime cargo transport: Only Chusik Hoesa(stock companies) as stipulated under the Commercial Act are permitted. b) Other forms of commercial presence: None  4) a) Ship's crew: Unbound b) Shore personnel: Unbound except as indicated in the Horizontal Commitments section.	3) a) None  b) None  4) a) Unbound b) Unbound except as indicated in the Horizontal Commitments section.	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
<p>Notes</p> <p>Without prejudice to the scope of activities which may be considered as cabotage under the relevant national legislation, this schedule does not include maritime cabotage services, which are assumed to cover transportation of passengers or goods between a port or point located within the territory of the Republic of Korea, and traffic originating and terminating in the same port or point located within the territory of the Republic of Korea, provided that this traffic remains within the Republic of Korea's territorial waters.</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	Limitations on National Treatment	Additional Commitments
<u>Maritime Auxiliary Services</u>			
Maritime cargo handling services (CPC 741*)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
Storage and warehouse services in ports (CPC 742*)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
Customs Clearance service	1) Unbound* (Local presence is required.) 2) None 3) None 4) Unbound	1) Unbound* 2) None 3) None 4) Unbound	
Maritime agency services (CPC 748*) <sup>25</sup>	1) None 2) None 3) All the companies as stipulated under the Commercial Act are permitted. 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
Container station services (CPC 741*) <sup>26</sup>	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	

<sup>25</sup> Agency services on behalf of maritime passenger transport businesses or maritime cargo transport businesses (including foreign transport businesses) under CPC 748

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	Limitations on National Treatment	Additional Commitments
Maritime freight forwarding services (CPC 748*) <sup>27</sup>	<ol style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) Only Chusik Hoesa(stock companies) as stipulated under the Commercial Act are permitted.</li> <li>4) Unbound except as indicated in the Horizontal Commitments section.</li> </ol>	<ol style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the Horizontal Commitments section.</li> </ol>	
Shipping brokerage services (CPC 748*, 749*) <sup>28</sup>	<ol style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) Only Chusik Hoesa(stock companies) as stipulated under the Commercial Act are permitted.</li> <li>4) Unbound except as indicated in the Horizontal Commitments section.</li> </ol>	<ol style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the Horizontal Commitments section.</li> </ol>	
Maintenance and repair of vessels <sup>29</sup>	<ol style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) Only Chusik Hoesa(stock companies) as stipulated under the Commercial Act are permitted.</li> <li>4) Unbound except as indicated in the Horizontal Commitments section.</li> </ol>	<ol style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the Horizontal Commitments section.</li> </ol>	

<sup>26</sup> Container station services provided in port areas under CPC 741

<sup>27</sup> Freight forwarding services by vessels in the name of the forwarder (including any foreign forwarders under contract) under CPC 748.

<sup>28</sup> 748\*, 749\*: Brokerage services for maritime cargo transport or for the chartering, leasing, purchasing or selling of vessels under CPC 748 and 749.

<sup>29</sup> Services, such as repair and management of vessels, management of crew, and marine insurance, provided on behalf of a maritime passenger transport business, maritime cargo transport business or vessel leasing business.

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	Limitations on National Treatment	Additional Commitments
Rental of vessels with crew (CPC 7213)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
Pushing and towing services (CPC 7214)	1) Unbound 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
Tally, measuring and survey services (CPC 745*)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	

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	Limitations on National Treatment	Additional Commitments
<p>C. <u>Air Transport Services</u></p> <p>Computer reservation system (CRS) services<sup>30</sup></p> <p>Selling and marketing of air transport services<sup>31</sup></p> <p>Maintenance and repair of aircraft</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the Horizontal Commitments section.</p> <p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the Horizontal Commitments section.</p> <p>1) Unbound* (Local presence is required.)</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the Horizontal Commitments section.</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the Horizontal Commitments section.</p> <p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the Horizontal Commitments section.</p> <p>1) Unbound*</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the Horizontal Commitments section.</p>	
<p>E. <u>Rail Transport Services</u></p> <p>a. Passenger transportation (CPC 7111)</p> <p>b. Freight transportation (CPC 7112)</p>	<p>1) Unbound*</p> <p>2) None</p> <p>3) Unbound for existing operations. Establishment of new operations are subject to the economic needs test. Main criteria: Establishment of order and discipline in the railroad industry.</p> <p>4) Unbound except as indicated in the Horizontal Commitments section.</p>	<p>1) Unbound*</p> <p>2) None</p> <p>3) Unbound</p> <p>4) Unbound except as indicated in the Horizontal Commitments section.</p>	

<sup>30</sup> As defined in the Annex on Air Transport Services.

<sup>31</sup> Services defined in subparagraph 34 (general air transport agency services) of Article 2 of the Aviation Act. "General air transport agency services" means services which make contracts for international transport of passengers or cargoes by aircraft (excluding the service of acting for other persons in the application procedure for visa or passport) on behalf of air transport services firms for compensation

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	Limitations on National Treatment	Additional Commitments
<p>F. <u>Road Transport Services</u> Transportation of containerized freight excluding cabotage (CPC 71233*)</p>	<p>1) Unbound 2) None 3) Licenses are granted only to international shipping companies. 4) Unbound except as indicated in the Horizontal Commitments section.</p>	<p>1) Unbound 2) None 3) Cargoes are confined to containerized cargoes to be exported or imported. 4) Unbound except as indicated in the Horizontal Commitments section.</p>	
<p>G. <u>Pipeline Transport</u> (CPC 7131*)  Only the transportation of oil products, excluding the transportation of LPG</p>	<p>1) Unbound 2) Unbound 3) None 4) Unbound except as indicated in the Horizontal Commitments section.</p>	<p>1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.</p>	
<p>H. <u>Services Auxiliary to all Modes of Transport</u>  b. Storage and warehouse services other than those in ports (CPC 742*)  Excluding services for agricultural, fishery and livestock products.</p>	<p>1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.</p>	<p>1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.</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	Limitations on National Treatment	Additional Commitments
I. <u>Other Transport Services</u>  COMBINED TRANSPORT SERVICES  Freight forwarding for rail transport <sup>32</sup>	1) Unbound 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	

<sup>32</sup> “Freight Forwarding for Rail Transport” means such auxiliary services to be carried out at the ends of railway transport; these services include collecting containerized cargoes, contracting with Korea Railroad Corporation for transport of the freight on trains, loading/unloading and delivery of freight.



## ATTACHMENT CONCERNING MARITIME TRANSPORT SERVICES

### 1. International Shipping, 3.b):

"Other forms of commercial presence for the supply of international maritime transport services" means the ability for international maritime transport service suppliers of other Members to establish branches and to undertake activities concerned for the supply to their customers of maritime transport services.

### 2. Maritime Cargo Handling Services:

Activities exercised by stevedore companies, including terminal operators, but not including the direct activities of dockers, when this workforce is organized independently of the stevedoring or terminal companies. The activities covered include the organization and supervision of:

- the loading/discharging of cargo to/from a ship;
- the lashing/unlashing of cargo;
- the reception/delivery and safekeeping of cargoes before shipment or after discharge.

### 3. Container Station Services:

Activities consisting in storing containers in port areas with a view to their stuffing/stripping, repairing and making them available for shipments.

### 4. Maritime Agency Services:

Activities consisting in representing, within a given geographical area, as an agent, the business interests of one or more shipping lines or shipping companies, for the following purposes:

- Marketing and sales of maritime transport and related services, from quotation to invoicing, and issuance of bills of lading on behalf of the companies; acquisition and resale of the necessary related services, preparation of documentation, and provision of business information;

- Acting on behalf of the companies organizing the call of the ship or taking over cargoes when required.

#### 5. Maritime Freight Forwarding Services:

Activities consisting of organizing and monitoring shipment operations on behalf of shippers, through the acquisition of maritime transport and related services, preparation of documentation and provision of business information.

#### 6. Tally, Measuring and Survey Services:

- Tally services : Activities consisting of calculating the number of cargoes or verifying the delivery and the receipt when loading and unloading.
- Measuring services : Activities consisting of calculating or verifying the volume or weight of cargoes when loading and unloading.
- Survey services : Activities consisting of the verification, inspection and survey related with shipped cargoes and vessels (including barges).

**ANNEX 6-B**  
**SCHEDULE OF SPECIFIC COMMITMENTS OF INDIA**

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	Limitations on National Treatment	Additional Commitments
<b>I. HORIZONTAL COMMITMENTS</b>			
ALL SECTORS INCLUDED IN THIS SCHEDULE	<p>3) FIPB approval will be required in sectors where the provision of Press Note 1 (2005 Series) issued by the Government of India are attracted.<sup>1</sup></p> <p>3) A foreign company can set up operations in India under the following routes:</p> <p>a) As a incorporated entity by incorporating a company under the Companies Act, 1956 through a Joint Ventures or Wholly Owned Subsidiaries. These entities can undertake activities permitted as per FEMA (Transfer or issue of securities by a person resident outside India) Regulation, 2000 (FDI Scheme)</p> <p>b) As an office of a foreign entity through liaison office / representative office, project office and branch office.</p> <p>Such offices can undertake activities permitted under the Foreign Exchange Management Act (Establishment in India of Branch Office or other place of business) regulations, 2000</p>	<p>3) In case of collaboration with public sector enterprises or government undertakings as joint venture partners, preference in access will be given to Korean service suppliers/entities which offer the best terms for transfer of technology.</p> <p>3) Taxation laws for domestic and Korean service suppliers, as per the provisions of the Income tax Act, 1961, shall apply.</p> <p>3) Subsidies, where granted, shall be available only to domestic service suppliers.</p>	

<sup>1</sup> These are not ENT requirements

**ANNEX 6-B**  
**SCHEDULE OF SPECIFIC COMMITMENTS OF INDIA**

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	Limitations on National Treatment	Additional Commitments
	4) Unbound except as per commitments in Chapter 8 on Movement of Natural Persons.	4) None, except for requirement of requisite visa and the conditions attached to entry and temporary stay under such a visa for each of the categories specified in the Market Access column including: For all categories: fulfillment of specific requirements regarding information in support of the application and required documentation For categories (c ) and (d): <ul style="list-style-type: none"> <li>• Proof of Contract</li> <li>• Possession of requisite educational and professional qualifications relevant to the service to be provided including work experience</li> </ul>	

**ANNEX 6-B**  
**SCHEDULE OF SPECIFIC COMMITMENTS OF INDIA**

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	Limitations on National Treatment	Additional Commitments
<b>II. SECTOR – SPECIFIC COMMITMENTS</b>			
1. BUSINESS SERVICES			
A. Professional Services			
(b) Accounting and Book Keeping Services (CPC 862)  (excluding Auditing Services)	1) None 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section and further subject to the requirement of obtaining professional indemnity insurance from home country of service provider.	
(d) Architectural services(CPC 8671)	1) None 2) None 3) None except that the establishment would be only through incorporation as partnership firm constituted by Architects.  4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None  4) Unbound except as indicated in the horizontal section	
(e) Engineering Services (CPC 8672)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	

**ANNEX 6-B**  
**SCHEDULE OF SPECIFIC COMMITMENTS OF INDIA**

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	Limitations on National Treatment	Additional Commitments
(f) Integrated engineering services (CPC 8673)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(g) Urban planning and landscape architectural services (CPC 8674)	1) None 2) None 3) None except that the establishment would be only through incorporation as partnership firm constituted by Architects. 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(h) Medical and Dental Services (CPC 9312)	1) None for provision of services on provider to provider basis such that the transaction is between established medical institutions covering areas of second opinion to help in diagnosis of cases or in the field of research. 2) None 3) Only through incorporation with a foreign equity ceiling of 74 per cent subject to the condition that the latest technology for treatment will be brought in. 4) Unbound except as indicated in the horizontal section. None for charitable purposes	1) None 2) None 3) Publicly funded services may be available only to Indian citizens or may be supplied at differential prices to persons other than Indian citizens. 4) Unbound except as indicated in the horizontal section	
(i) Veterinary services (CPC 932)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal Section	

**ANNEX 6-B**  
**SCHEDULE OF SPECIFIC COMMITMENTS OF INDIA**

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	Limitations on National Treatment	Additional Commitments
(j) Services provided by Midwives, Nurses, Physiotherapists and para-medical personnel (CPC 93191)	1) None for provision of services on provider to provider basis such that the transaction is between established medical institutions covering areas of second opinion to help in diagnosis of cases or in the field of research. 2) None 3) None except that foreign equity ceiling of 74 per cent subject to the condition that the latest technology for treatment will be brought in. 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) Publicly funded services may be available only to Indian citizens or may be supplied at differential prices to persons other than Indian citizens. 4) Unbound except as indicated in the horizontal section	
B. Computer and Related Services (CPC 84)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
C. Research and Development Services			
(a) R&D services on the following natural sciences only:  Heat, light, electromagnetism, astronomy, but excluding atomic energy and related matters (CPC 85101)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	

**ANNEX 6-B**  
**SCHEDULE OF SPECIFIC COMMITMENTS OF INDIA**

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	Limitations on National Treatment	Additional Commitments
Engineering and technology, including applied science and technology for casting, metal, machinery, electricity, communications, vessels, aircrafts, civil engineering, construction, information, etc. (CPC 85103)			
R&D services in Agricultural Sciences (CPC 85104)	1) None 2) Unbound 3) Unbound 4) Unbound except as indicated in the horizontal section	1) None 2) Unbound 3) Unbound 4) Unbound except as indicated in the horizontal section	
(b) R&D services on social sciences and humanities (CPC 852)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
R&D Services on Biotechnology excluding medical biotechnology	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	



**ANNEX 6-B**  
**SCHEDULE OF SPECIFIC COMMITMENTS OF INDIA**

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	Limitations on National Treatment	Additional Commitments
D. Real Estate Services			
(b) on a fee or contract basis (CPC 822)	1) None 2) None 3) None for Consultancy Services. 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	
E. Rental/Leasing Services (without operators)			
(a) Rental/ leasing services without operators relating to ships (CPC 83103) (excluding the services of actual international transport of Cargo)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None, except that prescribed minimum capitalization norms must be adhered to. 4) Unbound except as indicated in the horizontal section	
(b) Rental/ leasing services without operators relating to aircraft (CPC 83104)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None, except that prescribed minimum capitalization norms must be adhered to. 4) Unbound except as indicated in the horizontal section	
(c) Rental/ leasing services without operators relating to other transport equipment (CPC 83101 + 83102 + 83105) (excluding Railroad Transport & Multimodal Transport)	1) Unbound 2) Unbound 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound 2) Unbound 3) None, except that prescribed minimum capitalization norms must be adhered to. 4) Unbound except as indicated in the horizontal section	

**ANNEX 6-B**  
**SCHEDULE OF SPECIFIC COMMITMENTS OF INDIA**

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	Limitations on National Treatment	Additional Commitments
(d) Rental/ leasing services without operators relating to other machinery and equipment (CPC 83106 – 83109)	1) Unbound 2) Unbound 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound 2) Unbound 3) None, except that prescribed minimum capitalization norms must be adhered to 4) Unbound except as indicated in the horizontal section	
(e) Rental/ leasing services concerning personal and household goods (CPC832)	1) Unbound 2) Unbound 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound 2) Unbound 3) None, except that prescribed minimum capitalization norms must be adhered to 4) Unbound except as indicated in the horizontal section	
<b>F. Other Business Services</b>			
(a) Advertising Services Sale of leasing services of advertising space of time (CPC 87110) Planning, creating and placement of services of advertising (CPC 87120)	1) None, subject to the requirement that foreign channels must seek advertising for the down link beam through domestic entities and foreign print media must seek advertisement through domestic entities. 2) None 3) None subject to incorporation and foreign equity ceiling of 49%. Management control must be located in India 4) Unbound except as indicated in the horizontal section	1) None, subject to the requirement that majority of content would be created locally by Indian nationals 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(c) Management consulting services excluding all services relating to legal consultancy (CPC 86501**, 86502**, 86503**, 86505**, 86506**, 86509**)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	

**ANNEX 6-B**  
**SCHEDULE OF SPECIFIC COMMITMENTS OF INDIA**

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	Limitations on National Treatment	Additional Commitments
(d) Services related to management consulting (CPC 86601)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(e) Technical testing and analysis services (CPC 8676)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(g) Services incidental to fishing (CPC 882)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(h) Services incidental to mining (CPC 883 + 5115)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	

**ANNEX 6-B**  
**SCHEDULE OF SPECIFIC COMMITMENTS OF INDIA**

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		Limitations on National Treatment		Additional Commitments			
(j) Services incidental to energy distribution ( CPC 887 ** excluding energy trading and load dispatch functions)	1) None	2) None	3) None	4) Unbound except as indicated in the horizontal section	1) None	2) None	3) None	4) Unbound except as indicated in the horizontal section
(k) Placement and supply services of Personnel (CPC 872)	1) None	2) None	3) None	4) Unbound except as indicated in the horizontal section	1) None	2) None	3) None	4) Unbound except as indicated in the horizontal section
(n) Maintenance and repair of equipment (not including maritime vessels, aircraft or other transport equipment) (CPC 633)	1) None	2) None	3) None	4) Unbound except as indicated in the horizontal section	1) None	2) None	3) None	4) Unbound except as indicated in the horizontal section
(o) Building-cleaning services (CPC 874)	1) None	2) None	3) None	4) Unbound except as indicated in the horizontal section	1) None	2) None	3) None	4) Unbound except as indicated in the horizontal section

**ANNEX 6-B**  
**SCHEDULE OF SPECIFIC COMMITMENTS OF INDIA**

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		Limitations on National Treatment		Additional Commitments		
(p) Photographic Services excluding aerial photography, satellite pictures and satellite enabled photography (CPC 875**)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section		1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section				
(q) Packaging Services (CPC 876)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section		1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section				
(s) Convention services (CPC 87909*)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section		1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section				
Other:  (t) Specialty design services (CPC 87907*)	1) None 2) None 3) None except that the establishment would be only through incorporation as partnership firm constituted by Architects 4) Unbound except as indicated in the horizontal section		1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section				

**ANNEX 6-B**  
**SCHEDULE OF SPECIFIC COMMITMENTS OF INDIA**

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	Limitations on National Treatment	Additional Commitments
2. COMMUNICATION SERVICES			
C. Telecommunication Services			
(a) Voice telephone service (CPC 7521**)	<p>1) Unbound. 2) None 3) The service will be permitted to be provided only after the private operator gets a licence from the Designated Authority. In the case of foreign investors having prior collaboration in that specific service sector in India, FIPB approval would be required.</p> <p>Number of licenses, may, however, be limited due to scarce resources such as right of way and spectrum availability, subject to a minimum of two licences in each service area.</p> <p>The private operator should be a company registered in India in which total foreign equity must not exceed 49 per cent.</p>	<p>1) Unbound. 2) None 3) Unbound</p>	<p>The definition and principles on the regulatory framework for the basic telecommunication services subscribed to by India are contained in the annex titled "Explanatory Paper on Additional Commitments by India"</p>

**ANNEX 6-B**  
**SCHEDULE OF SPECIFIC COMMITMENTS OF INDIA**

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	Limitations on National Treatment	Additional Commitments
	<p>Service operator will be permitted to provide long distance service within the licensed service area only.</p> <p>Resale of voice telephone services is not permitted. However, licensees can grant franchises on commission basis for providing public call offices (PCOs) service.</p> <p>The detailed terms and conditions for providing the service will be as per licence conditions.</p> <p>4) Unbound except as indicated in the horizontal commitments</p>	<p>4) Unbound except as indicated in the horizontal commitments</p>	

**ANNEX 6-B**  
**SCHEDULE OF SPECIFIC COMMITMENTS OF INDIA**

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons</p> <p>(b) Packet Switched Data Transmission Services (CPC 7523**)</p>	<p>1) Unbound. 2) None. 3) The service will be permitted to be provided only after the private operator gets a licence from the Designated Authority.</p> <p>In the case of foreign investors having prior collaboration in that specific service sector in India, FIPB approval would be required.</p> <p>Number of licenses, may, however, be limited due to scarce resources such as right of way and spectrum availability, subject to a minimum of two licences in each service area.</p> <p>The private operator should be a company registered in India in which total foreign equity must not exceed 49 per cent.</p> <p>Service operator will be permitted to provide long distance service within the licensed service area only.</p> <p>Resale of voice telephone services is not permitted. However, licensees can grant franchises on commission basis for providing public call offices (PCOs) service.</p> <p>The detailed terms and conditions for providing the service will be as per licence conditions.</p> <p>4) Unbound except as indicated in the horizontal commitments</p>	<p>1) Unbound. 2) None 3) Unbound</p> <p>4) Unbound except as indicated in the horizontal commitments</p>	



**ANNEX 6-B**  
**SCHEDULE OF SPECIFIC COMMITMENTS OF INDIA**

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	Limitations on National Treatment	Additional Commitments
Radio Paging Services (CPC 7523**)	<p>1) Unbound. 2) None. 3) The service will be permitted to be provided only after the private operator gets a licence from the Designated Authority.</p> <p>In the case of foreign investors having prior collaboration in that specific service sector in India, FIPB approval would be required.</p> <p>Number of licenses, may, however, be limited due to scarce resources such as right of way and spectrum availability, subject to a minimum of two licences in each service area.</p> <p>The private operator should be a company registered in India in which total foreign equity must not exceed 49 per cent.</p> <p>Service operator will be permitted to provide long distance service within the licensed service area only.</p> <p>Resale of voice telephone services is not permitted. However, licensees can grant franchises on commission basis for providing public call offices (PCOs) service.</p> <p>The detailed terms and conditions for providing the service will be as per licence conditions.</p> <p>4) Unbound except as indicated in the horizontal commitments</p>	<p>1) Unbound. 2) None 3) Unbound</p> <p>4) Unbound except as indicated in the horizontal commitments</p>	

**ANNEX 6-B**  
**SCHEDULE OF SPECIFIC COMMITMENTS OF INDIA**

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	Limitations on National Treatment	Additional Commitments
(c) Circuit switched data transmission services (CPC 7523**)	1) Unbound. 2) None 3) Licensed voice telephone service operators will be permitted for transmission of data on the PSTN <sup>2</sup> network in its licensed service area. 4) Unbound except as indicated in the horizontal commitments	1) Unbound. 2) None 3) Unbound  4) Unbound except as indicated in the horizontal commitments	
(f) Facsimile services (CPC 7521** + 7529**)	1) Unbound. 2) None 3) Licensed voice telephone service operators will be permitted for transmission of facsimile on the PSTN network in its licensed service area. Franchisees of service operators can provide commercial facsimile services 4) Unbound except as indicated in the horizontal commitments	1) Unbound. 2) None 3) Unbound  4) Unbound except as indicated in the horizontal commitments	
(g) Private Leased Circuit Services (CPC 7522** + 7523**)	1) Unbound. 2) None 3) Licensed voice telephone service operators will be permitted to provide leased circuits to their customers, for their own use within their licensed service area. Resale of such leased circuits will not be permitted. 4) Unbound except as indicated in the horizontal commitments	1) Unbound. 2) None 3) Unbound  4) Unbound except as indicated in the horizontal commitments	

<sup>2</sup> PSTN refers to Public Switched Voice Telephone Network which is operated by DoT/MTNL or licensed operator.

**ANNEX 6-B**  
**SCHEDULE OF SPECIFIC COMMITMENTS OF INDIA**

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p style="text-align: center;">Modes of supply: 1) Cross-border supply    2) Consumption abroad    3) Commercial presence    4) Presence of natural persons</p> <p>Data and message transmission services, the following:</p> <p>(h) Electronic mail (CPC 7523**)</p> <p>(i) Voice mail (CPC 7523**)</p> <p>(j) On-line information and database retrieval (CPC 7523**)</p> <p>(l) Enhanced / value added facsimile services, including store and forward, store and retrieve (CPC 7523**)</p> <p>(n) On-line information and/or data processing (CPC 843**)</p>	<p>1) None</p> <p>2) None</p> <p>3) Total foreign equity must not exceed 74% in a company registered in India under the Companies Act 1956 and such investment will be governed by the Foreign Exchange Management Act (FEMA).</p> <p>In the case of foreign investors having prior collaboration in that specific service sector in India or Foreign equity of more than 49%, FIPB approval would be required.</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated <del>as indicated</del> in the horizontal section</p>	





**ANNEX 6-B**  
**SCHEDULE OF SPECIFIC COMMITMENTS OF INDIA**

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	Limitations on National Treatment	Additional Commitments
<p>Infrastructure Services</p> <p>Infrastructure Providers (Category I)</p>	<p>1) Unbound</p> <p>2) None</p> <p>3) None except,</p> <p style="padding-left: 20px;">a) The detailed terms and conditions for providing the services will be as per license conditions</p> <p style="padding-left: 20px;">b) Total foreign equity must not exceed 74% in a company registered in India under the Companies Act 1956 and such investment will be governed by Foreign Exchange Management Act (FEMA)</p> <p>4) Unbound except as indicated in the horizontal commitments</p>	<p>1) Unbound</p> <p>2) None</p> <p>3) None except the followings:</p> <p style="padding-left: 20px;">i) The Chief Officer in charge of Technical Network Operations, Chief Security Officer and officer/officials of the licensee companies dealing with the lawful inception of messages should be resident Indian citizens.</p> <p style="padding-left: 20px;">ii) The Majority Directors on the Board of the licensee shall be Indian Citizens.</p> <p style="padding-left: 20px;">iii) The positions of the Chairman, managing Director, Chief Executive Officer and/or Chief Financial Officer, if held by foreign nationals, would require to be security vetted by Ministry of Home Affairs in India annually.</p> <p>4) Unbound except as indicated in the horizontal section.</p>	

**ANNEX 6-B**  
**SCHEDULE OF SPECIFIC COMMITMENTS OF INDIA**

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Internet Services	<p>Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons</p> <p>1) Unbound. 2) None 3) The service will be permitted to be provided only after the private operator gets a licence from the Designated Authority. In the case of foreign investors having prior collaboration in that specific service sector in India, FIPB approval would be required.</p> <p>Number of licenses may be limited to a minimum of two licences in each service area.</p> <p>The private operator should be a company registered in India under the Companies Act 1956 in which total foreign equity must not exceed 74 per cent and such investment will be governed by the Foreign Exchange Management Act (FEMA).</p> <p>In the case of foreign investors having prior collaboration in that specific service sector in India or Foreign equity of more than 49%, FIPB approval would be required.</p> <p>Resale of telephone services is not permitted. However, licensees can grant franchises on commission basis.</p> <p>The detailed terms and conditions for providing the service will be as per licence conditions.</p>	<p>1) Unbound. 2) None 3) None except the followings:</p> <p>(i) The Chief Officer in charge of Technical Network Operations, Chief Security Officer and officer/officials of the licensee companies dealing with the lawful inception of messages should be resident Indian Citizens.</p> <p>(ii) The Majority Directors on the Board of the licensee shall be Indian Citizens.</p> <p>(iii) The positions of the Chairman, managing Director, Chief Executive Officer and/or Chief Financial Officer, if held by foreign nationals, would require to be security vetted by Ministry of Home Affairs in India annually.</p> <p>(iv) Government Public Sector Undertakings</p>	

**ANNEX 6-B**  
**SCHEDULE OF SPECIFIC COMMITMENTS OF INDIA**

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	Limitations on National Treatment	Additional Commitments
	4) Unbound except as indicated in the horizontal commitments	4) Unbound except as indicated in the horizontal commitments	
D. Audiovisual Services  (a) Motion picture or video distribution services (CPC 96113)	1) Unbound 2) Unbound* 3) (i) Only through representative offices which will be allowed to function as branches of companies incorporated outside India.  (ii) Numerical ceiling in relation to the import of titles for the India- Korea CEPA will be in accordance with the India's Revised Offer number TN/S/O/IND Rev.1* dated 24 August 2005 at the WTO General Agreement on Trade in Services <sup>3</sup> . The current limit is 100 titles per year  4) Unbound except as indicated in the horizontal section	1) Unbound 2) Unbound* 3) None.  4) Unbound except as indicated in the horizontal section	

<sup>3</sup> India's commitment will be as per its schedule to the GATS with no special dispensation to the Republic of Korea.



**ANNEX 6-B**  
**SCHEDULE OF SPECIFIC COMMITMENTS OF INDIA**

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	Limitations on National Treatment	Additional Commitments
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES			
A. General construction work for buildings (CPC 512)  B. General Construction work for civil engineering (CPC 513)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
C. Installation and assembly work (CPC 514+516)  D. Building completion and finishing work (CPC 517)  E. Other (CPC 511+515+518)			

**ANNEX 6-B**  
**SCHEDULE OF SPECIFIC COMMITMENTS OF INDIA**

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	Limitations on National Treatment	Additional Commitments
4. DISTRIBUTION SERVICES (EXCLUDING LIVE ANIMALS)			
A. Commission agents' services covering sales on a fee or contract basis of:  Agricultural raw materials (CPC 62111**)  Food products excluding beverages and tobacco (CPC 62112**)  Machinery, industrial equipment and vehicles other than motor vehicles, bicycles and motorcycles (CPC 62114)  Furniture, household goods, hardware and iron mongery (CPC 62115)  Textiles, clothing and footwear (CPC 62116)	1) None 2) None 3) None, subject to approval of RBI/FIPB and conformity with FEMA regulations, as applicable. 4) Unbound, except as in the horizontal section	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal section	

**ANNEX 6-B**  
**SCHEDULE OF SPECIFIC COMMITMENTS OF INDIA**

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	Limitations on National Treatment	Additional Commitments
B. Wholesale trade services  Agricultural raw materials (CPC 6221**)	1) None 2) None 3) None, subject to approval of RBI/FIPB and conformity with Foreign Exchange Management Act(FEMA) regulations, as applicable.	1) None 2) None 3) None	
Food excluding beverages and tobacco (CPC 6222**)	4) Unbound except as indicated in the horizontal section	4) Unbound except as indicated in the horizontal section	
Textiles, clothing and footwear (CPC 6223)			
Household appliances, articles and equipment (6224)			
Miscellaneous consumer goods (6226)			
Machinery, equipment and supplies (CPC 6228)			

**ANNEX 6-B**  
**SCHEDULE OF SPECIFIC COMMITMENTS OF INDIA**

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	Limitations on National Treatment	Additional Commitments
5. EDUCATION SERVICES			
Higher Education Services (CPC 923)	1) None subject to the condition that service providers would be subject to regulations, as applicable to domestic providers in the country of origin. 2) None 3) None subject to the condition that fees to be charged can be fixed by an appropriate authority and that such fees do not lead to charging capitation fees or to profiteering. Subject further to such regulations, already in place or to be prescribed by the appropriate regulatory authority. 4) Unbound except as indicated in the horizontal section	1) None  2) None 3) None  4) Unbound except as indicated in the horizontal section	
6. ENVIRONMENTAL SERVICES			
B. Refuse Disposal Services (CPC 9402)  C. Sanitation and Similar Services (CPC 9403)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	

**ANNEX 6-B**  
**SCHEDULE OF SPECIFIC COMMITMENTS OF INDIA**

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	Limitations on National Treatment	Additional Commitments
<p>7. FINANCIAL SERVICES</p> <p>The commitments in financial services are made in accordance with the General Agreement on Trade in Services and the Annex on Financial Services. All the commitments are subject to entry requirements, domestic laws, rules and regulations, guidelines and the terms and conditions of the Reserve Bank of India, Securities and Exchange Board of India, and any other competent authority in India.</p> <p>The sectors/sub-sectors listed below are in accordance with the listing in the Annex on Financial Services.</p>			
A. Insurance and Insurance Related Services			
Life Insurance [5(a) (i) (A)]	1) Unbound 2) Unbound 3) None, except establishment would be through incorporation with foreign equity not exceeding 26 per cent 4) Unbound except as indicated in the horizontal section	1) Unbound 2) Unbound 3) None 4) Unbound except as indicated in the horizontal section	

**ANNEX 6-B**  
**SCHEDULE OF SPECIFIC COMMITMENTS OF INDIA**

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	Limitations on National Treatment	Additional Commitments
Non-life insurance [5(a) (i) (B)]	1) Unbound except in the case of insurance of freight, where there is no requirement that goods in transit to and from India should be insured with Indian insurance companies only. Insurance is taken by the buyer or seller in accordance with the terms of the contract. This position will be maintained. Once under a contract the Indian importer or exporter agrees to assume the responsibility for insurance such as in the case of f.o.b. contracts for imports into India or c.i.f. contracts for exports from India, insurance has to be taken only with an Indian insurance company. 2) Unbound 3) None except establishment would be through incorporation with foreign equity not exceeding 26 per cent 4) Unbound except as indicated in the horizontal section	1) Unbound  2) Unbound 3) None  4) Unbound except as indicated in the horizontal section	
Reinsurance and retrocession 5(a)(ii)	1),2) Reinsurance can be taken with foreign reinsurers to the extent of the residual uncovered risk after obligatory or statutory placements domestically with Indian insurance companies 3) None except establishment would be through incorporation and subject to the condition that foreign equity not exceeding 26% 4) Unbound except as indicated in the horizontal section	1) Unbound 2) Unbound 3) Unbound 4) Unbound except as indicated in the horizontal section	

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**SCHEDULE OF SPECIFIC COMMITMENTS OF INDIA**

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	Limitations on National Treatment	Additional Commitments
Insurance intermediation, limited to reinsurance Ex. 5(a)(iii)	<p>1),2) Reinsurance of domestic risks can be placed with foreign reinsurers through overseas brokers, to the extent mentioned under reinsurance and retrocession.</p> <p>3) (i) Overseas brokers are allowed to have resident representatives and representative offices who can procure reinsurance business from Indian insurance companies to the extent mentioned above. They can also place reinsurance business from abroad with Indian insurance companies.</p> <p>(ii) Except for the business indicated above, the resident representatives and representative offices cannot undertake any other activity in India.</p> <p>(iii) All expenses of the resident representatives and representative offices have to be met by remittances from abroad and no income can be received in India from Indian residents.</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>1) Unbound</p> <p>2) Unbound</p> <p>3) Unbound</p> <p>4) Unbound except as indicated in the horizontal section</p>	

**ANNEX 6-B**  
**SCHEDULE OF SPECIFIC COMMITMENTS OF INDIA**

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	Limitations on National Treatment	Additional Commitments
Services auxiliary to insurance, such as consultancy, actuarial, risk assessment Ex.[5 (a) (iv)]	1) None 2) Unbound 3) None subject to the conditions that foreign companies can be established through incorporation with foreign equity not exceeding 51 per cent In the case of Actuarial and Advisory Services, formal certification by Actuarial Society of India would be required. 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section	



**ANNEX 6-B**  
**SCHEDULE OF SPECIFIC COMMITMENTS OF INDIA**

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	Limitations on National Treatment	Additional Commitments
<p>Banking and other financial services (excluding insurance)</p> <p>Acceptance of deposits and other repayable funds from the public 5(a)(v)</p> <p>Lending of all types, including consumer credit, mortgage credit, factoring and financing of commercial transactions Ex. 5(a)(vi)</p>	<p>1) Unbound</p> <p>2) Unbound</p> <p>3) In each of the services given below in which commitments are being undertaken for banking and non-banking financial services companies, access is subject to fulfillment of minimum capitalization norms. For all activities listed in this section of the Schedule excluding factoring and venture capital</p> <p>(i) Through branch operations and as a wholly owned subsidiary of a foreign bank licensed and supervised as a bank in its home country and subject to regulations of the Reserve Bank of India.</p>	<p>1) Unbound</p> <p>2) Unbound</p> <p>3) For all activities listed in this section of the Schedule excluding factoring and venture capital</p> <p>(i) Public sector enterprises can invest surplus funds in term deposits only with scheduled commercial banks (including Wholly Owned Subsidiaries) incorporated in India; their investment of surplus funds in term deposits with Wholly Owned Subsidiaries would be subject to guidelines by Reserve Bank of India.</p> <p>(ii) Unbound except for entities established in accordance with the limitations specified in the market access column</p> <p>4) Unbound except as indicated in the horizontal section</p>	

**ANNEX 6-B**  
**SCHEDULE OF SPECIFIC COMMITMENTS OF INDIA**

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	Limitations on National Treatment	Additional Commitments	
<p>All payment and money transmission services including credit, charge and debit cards, travellers cheques and bankers' drafts 5(a)(viii)</p>	<p>(ii) India shall give favorable consideration<sup>4</sup> to the application for establishment of branches by Korean banks, provided that they meet India's requirement relating to the establishment of bank branches. The favorable consideration shall be given up to ten applications over four years.</p> <p>(iii) Banks are allowed to install ATMs at branches and at other places identified by them. Installation of ATM at a place other than in licensed branches is treated as a new place of business and requires a licence. Licences issued for ATMs installed by foreign banks will not be included in the ceiling of ten licences referred to in item (ii) above.</p>			

<sup>4</sup> For greater certainty, "favorable consideration" does not impose a legal obligation to grant a permission

**ANNEX 6-B**  
**SCHEDULE OF SPECIFIC COMMITMENTS OF INDIA**

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	Limitations on National Treatment	Additional Commitments
<p>Guarantees and commitments 5(a)(ix)</p> <p>Trading for own account of the following:</p> <p>money market instruments (including cheques, bills, certificates of deposits)</p> <p>foreign exchange transferable securities Ex. 5(a)(x)(A) (B) (E)</p>	<p>(iv) Investments in other financial services companies by branches of foreign banks licensed to do banking business in India individually not to exceed 10 per cent of owned funds or 30 per cent of the invested company's capital whichever is lower.</p> <p>(v) Licences for new foreign banks may be denied when the maximum share of assets in India both on and off balance sheet of foreign banks to total assets both on and off balance sheet of the banking system exceeds 15 per cent.</p>		
<p>Clearing services for other banks for cheques, drafts and other instruments Ex. 5(a)(xiv)</p> <p>For transferable securities [ 5 (a) (x) (E) ]</p>	<p>(vi) Foreign banks are subject to non-discriminatory resource allocation requirements.</p> <p>(vii) In addition, foreign banks are permitted to invest in private sector banks through the FDI route subject to foreign equity ceiling of 49% per cent</p> <p>(viii) In addition to the above, through establishment of locally incorporated joint venture company with foreign equity not exceeding 74 per cent. The foreign equity participation will be limited to recognized foreign stock broking companies.</p> <p>4) Unbound except as indicated in the horizontal section</p>		

**ANNEX 6-B**  
**SCHEDULE OF SPECIFIC COMMITMENTS OF INDIA**

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
3. Factoring Ex 5(a) (vi)	1) Unbound 2) Unbound 3) Allowed for foreign financial services companies (including banks) through incorporation. 4) Unbound except as indicated in the horizontal section	1) Unbound 2) Unbound 3) Unbound except for entities established in accordance with the limitations specified in the market access column. 4) Unbound except as indicated in the horizontal section	
4. Venture Capital	1) Unbound 2) Unbound 3) (i) Allowed for foreign financial services companies (including banks) through incorporation. (ii) Funding has to be entirely out of equity. 4) Unbound except as indicated in the horizontal section	1) Unbound 2) Unbound 3) Unbound except for entities established in accordance with the limitations specified in the market access column 4) Unbound except as indicated in the horizontal section	
Financial leasing 5(a)(vii)	1) Unbound 2) Unbound 3) Allowed for foreign financial services companies (including banks) through incorporation. 4) Unbound except as indicated in the horizontal section	1) Unbound 2) Unbound 3) None 4) Unbound except as indicated in the horizontal section	

**ANNEX 6-B**  
**SCHEDULE OF SPECIFIC COMMITMENTS OF INDIA**

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	Limitations on National Treatment	Additional Commitments
Asset Management, such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial, depository and trust services 5(a)(xiii)	1) Unbound 2) Unbound 3) None except establishment would be through incorporation with foreign equity not exceeding 26 per cent. 4) Unbound except as indicated in the horizontal section	1) Unbound 2) Unbound 3) None 4) Unbound except as indicated in the horizontal section	
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 5(a)(xi)	1) Unbound 2) Unbound 3) (i) Allowed for foreign bank branches licensed to do banking business in India. (ii) Allowed for foreign financial services companies (excluding banks) through incorporation with foreign equity not exceeding 74 per cent.  Allowed for banks through incorporation with foreign equity not exceeding 51 per cent 4) Unbound except as indicated in the horizontal section	1) Unbound 2) Unbound 3) Unbound except for entities established in accordance with the limitations specified in the market access column. 4) Unbound except as indicated in the horizontal section	
Money Broking 5(a) (xii)	1) 2) and 3) Unbound 4) Unbound except as indicated in the horizontal section	1) 2) and 3) Unbound 4) Unbound except as indicated in the horizontal section	

**ANNEX 6-B**  
**SCHEDULE OF SPECIFIC COMMITMENTS OF INDIA**

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	Limitations on National Treatment	Additional Commitments
Provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services 5 (a) (xv)	1) and 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) and 2) None 3) None 4) Unbound except as indicated in the horizontal section	
Financial consultancy services, i.e. financial advisory services provided by financial advisers, etc. to customers on financial matters, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy Ex. 5(a)(xvi)	1) Unbound 2) Unbound 3) (i) Allowed for foreign bank branches licensed to do banking business in India.  (ii) Allowed for foreign financial services companies (including banks) through incorporation. 4) Unbound except as indicated in the horizontal section	1) Unbound 2) Unbound 3) None  4) Unbound except as indicated in the horizontal section	

**ANNEX 6-B**  
**SCHEDULE OF SPECIFIC COMMITMENTS OF INDIA**

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	Limitations on National Treatment	Additional Commitments
8. HEALTH RELATED AND SOCIAL SERVICES  A. Hospital Services (CPC 9311)	1) None for provision of services on provider to provider basis such that the transaction is between two established medical institutions, covering the areas of second opinion to help in diagnosis of cases or in the field of research. 2) None 3) None except that foreign equity ceiling of 74 per cent and subject to the condition that the latest technology for treatment will be brought in. Publicly funded services may be available only to Indian citizens or may be supplied at differential prices to persons other than Indian citizens. 4) Unbound except as indicated in the horizontal section. None for charitable purposes.	1) None.  2) None 3) None  4) Unbound except as indicated in the horizontal section	
9. TOURISM AND TRAVEL RELATED SERVICES			
A. Hotels and other lodging services (CPC Ex. 641)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	

**ANNEX 6-B**  
**SCHEDULE OF SPECIFIC COMMITMENTS OF INDIA**

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	Limitations on National Treatment	Additional Commitments
B. Travel Agency and Tour Operator Services (CPC 7471)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
C. Tourist Guides Services (CPC 7472)	1) Unbound* 2) None 3) Numerical ceiling in relation to the number of tourist guides for the India-Korea CEPA will be in accordance with the India's Revised Offer number TN/S/O/IND Rev.1* dated 24 August 2005 under the WTO General Agreement on Trade in Services <sup>5</sup> . The current limit is 500 guides. 4) Numerical ceiling in relation to the number of tourist guides for the India-Korea CEPA will be in accordance with the India's Revised Offer number TN/S/O/IND Rev.1* dated 24 August 2005 under the WTO General Agreement on Trade in Services <sup>6</sup> . The current limit is 500 guides.  For others: Unbound except as indicated in horizontal Commitments.	1) Unbound* 2) None 3) None  4) Unbound except as indicated in the horizontal section	

<sup>5</sup> India's commitment will be as per its schedule to the GATS with no special dispensation to the Republic of Korea.

<sup>6</sup> India's commitment will be as per its schedule to the GATS with no special dispensation to the Republic of Korea.



**ANNEX 6-B**  
**SCHEDULE OF SPECIFIC COMMITMENTS OF INDIA**

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	Limitations on National Treatment	Additional Commitments
10. Recreational, Cultural and Sporting services (other than Audio-visual services)			
A. Entertainment Services (including Theatre, Live bands and circus services (CPC 9619))	1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section	
D. Sporting and other recreational services (CPC 964**) (excluding lottery, gambling and betting services)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section and subject to reciprocity	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	

**ANNEX 6-B**  
**SCHEDULE OF SPECIFIC COMMITMENTS OF INDIA**

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	Limitations on National Treatment	Additional Commitments
11. TRANSPORT SERVICES A Transport Services			
<p>The commitments in Maritime Transport are made in accordance with the General Agreement on Trade in Services. All commitments are subject to domestic laws, entry requirements, rules and regulations and the terms and conditions of the Directorate General of Shipping, Reserve Bank of India and any other competent authority in India. For supply of Maritime Auxiliary Services through commercial presence under Mode 3, it will be only by through establishing Indian a company registered company under any Central Act or State Act in India and having its principal place of business in India and subject to the condition that in the case of foreign investors having prior collaboration in that specific service sector in India, FIPB approval would be required.</p>			
International Transport  (Freight and Passengers excluding cabotage and offshore transport as defined in Annex 'A')	1)(a) Liner Shipping: None, except <ul style="list-style-type: none"> <li>- At least 40 per cent of cargo carried by liner shipping companies must be reserved for Indian Flag ships.</li> <li>- Preference will be given to Indian Flag vessels for government cargoes; and Government owned/ controlled cargo</li> <li>- Government policy on FOB/ FAS imports and export will hold good.</li> <li>- Indian flag vessels will have the first right of refusal for carrying such cargo and only thereafter can foreign flag ships be allowed to be in-chartered/ taken on international rental basis.</li> </ul>	1)(a) Liner Shipping: None, except that in liner trade (Not restricted to liner conference trade) between India and such countries which are contracting parties to the UN Convention on code of conduct for liner conferences, the provisions of the said convention will apply.	Access to and use of Port Facilities No measures shall be applied to the following services which deny reasonable and non-discriminatory access to international maritime suppliers: <ol style="list-style-type: none"> <li>1. Pilotage</li> <li>2. Towing, Tug assistance &amp; pushing,</li> <li>3. Provisioning, fuelling &amp; watering,</li> <li>4. Garbage collecting &amp; ballast waste disposal</li> </ol>

**ANNEX 6-B**  
**SCHEDULE OF SPECIFIC COMMITMENTS OF INDIA**

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	Limitations on National Treatment	Additional Commitments
			5. Port Captain 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
	1)(b)Bulk Shipping: None, Except  (i) Dry, Liquid and Gas other than LNG: - Preference will be given to Indian Flag vessels for government cargoes; and Government Owned/ controlled cargo. - Government policy on FOB/ FAS imports and export will hold good. - Indian flag vessels will have the first right of refusal for carrying such cargo and only thereafter can foreign flag ships be allowed to be in-chartered/ taken on international rental basis.	1)(b)Bulk Shipping: None, Except  (i) Preference will be given to Indian Flag Vessels. - Preference will be given to Indian Flag vessels for government cargoes; and Government owned/ controlled cargo. - Government policy on FOB/ FAS imports and export will hold good. - Indian flag vessels will have the first right of refusal for carrying such cargo and only thereafter can foreign flag ships be allowed to be in-chartered/ taken on international rental basis.	
	(ii) LNG: Unbound  1)(c) Passenger: None	(ii) LNG: Unbound  1)(c) Passenger: None	

**ANNEX 6-B**  
**SCHEDULE OF SPECIFIC COMMITMENTS OF INDIA**

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	Limitations on National Treatment	Additional Commitments
	2) None 3)(a) None, but condition that for operating a ship under the Indian flag, a registered company, or a cooperative society under any Central Act or State Act having its principal place of business in India, must be established. 3)(b) Other forms of commercial presence for the supply of International Maritime Transport Services (as per definitions): Unbound 4)(a) Ships crews: Unbound 4)(b) key shore personnel: Unbound	2) None 3)(a) None  3)(b) Unbound  4)(a) Ships crews: Unbound 4)(b) key shore personnel: Unbound	

**ANNEX 6-B**  
**SCHEDULE OF SPECIFIC COMMITMENTS OF INDIA**

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	Limitations on National Treatment	Additional Commitments
<b>MARITIME AUXILIARY SERVICES</b>			
Maritime Cargo Handling services	1) Unbound* 2) None 3) None, except as indicated in Horizontal commitment/ head Note to this Schedule. 4) None	1) Unbound* 2) None 3) None, except as indicated in Horizontal commitment/ head Note to this Schedule 4) None	
Storage and Warehousing services in Ports	1) Unbound* 2) None 3) None, except as indicated in Horizontal commitment/ head Note to this Schedule. 4) None	1) Unbound* 2) None 3) None, except as indicated in Horizontal commitment/ head Note to this Schedule 4) None	
Customs Clearance Services	1) Unbound* 2) None 3) Unbound 4) Unbound	1) Unbound* 2) None 3) Unbound 4) Unbound	
Container Station and Depot Services	1) Unbound* 2) None 3) None, except as indicated in Horizontal commitment/ head Note to this Schedule. 4) None	1) Unbound* 2) None 3) None, except as indicated in Horizontal commitment/ head Note to this Schedule 4) None	
Maritime Agency Services	1) None 2) None 3) None, except as indicated in Horizontal commitment/ head Note to this Schedule. 4) None	1) None 2) None 3) None, except as indicated in Horizontal commitment/ head Note to this Schedule 4) None	

**ANNEX 6-B**  
**SCHEDULE OF SPECIFIC COMMITMENTS OF INDIA**

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	Limitations on National Treatment	Additional Commitments	
Maritime Freight Forwarding Services	1) None 2) None 3) None, except as indicated in Horizontal commitment/ head Note to this Schedule. 4) None	1) None 2) None 3) None, except as indicated in Horizontal commitment/ head Note to this Schedule 4) None		
International rental/ charter of vessels with crew or on bareboat basis (excluding cabotage and offshore transport)	1) Unbound 2) None except obtaining permission from Director General (Shipping) for chartering a foreign flag vessel in the absence of availability of a suitable Indian vessel. 3) Unbound 4) Unbound	1) Unbound 2) None, except vessels rented by Indian nationals are considered as foreign vessels. 3) Unbound 4) Unbound		
Maintenance and repairs of sea going vessels	1) None 2) None 3) None, except as indicated in Horizontal commitment/ head Note to this Schedule. 4) None	1) None 2) None 3) None, except as indicated in Horizontal commitment/ head Note to this Schedule 4) None		
Ship Broking Service (CPC 748**)	1) Unbound 2) None 3) None, except as indicated in the head Note. 4) Unbound except as indicated in the horizontal section	1) Unbound 2) None 3) None, except as indicated in the Horizontal commitment / head Note to this Schedule. 4) Unbound except as indicated in horizontal commitments		
11 C. Air Transport Services  (d) Maintenance and repair of aircraft (CPC 8868**)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section		

(\*) Unbound due to lack of technical feasibility

## Definitions Related to Section 11.A. – Maritime Transport Services

1. “International Transport (Freight and Passenger)”, for the purpose of this schedule, is to mean transportation of international Maritime Freight and Passengers by sea going vessels from the port of loading in one country to the port of discharge in another country.
2. Cabotage: This Schedule does not include any commitments on “Cabotage” or “Maritime Transport Services” which are described as transportation of passengers or goods between any port located in India and any other port also located in India and traffic originating and terminating in the same port located in the country and further includes transportation of passengers or goods between a port located in India and installation and structures situated on the continental shelf of India.
3. Offshore Transport: for the purposes of the schedule only, “Offshore Transport” refers to shipping services involving the transportation of passengers or goods between a port located in India and any location installation or structure associated with or incidental to the exploration or exploitation of natural resources of the continental shelf of India, the seabed of the Indian coastal seas and the subsoil of the seabed, or situated on the continental shelf of India.
4. “Other forms of Commercial Presence for the supply of International Transport Services” means ability for International Maritime Transport Service suppliers to undertake local activities which are necessary for the supply to their customers of a partially or fully integrated transport service, within which maritime transport constitutes a substantial element.

These activities include, but are not limited to:

- a. marketing and sales of maritime transport and related services through direct contact with customers, from quotation to invoicing, these services being those operated or offered by the service supplier itself or by service suppliers with which the service seller has established standing business arrangements;
- b. acquisition on their own about or on behalf of their customers (and the resale to their customers) for any transport and related services, including anchorage, berth and berth services, and onward transport services by any mode, particularly road and rail, inland waterways, necessary for the supply of the integrated services;
- c. the preparation of transport documents, customs documents, or other documents related to the origin and character of goods transported;
- d. the provision of business information, including computerized information systems and electronic data interchange;
- e. setting up of business arrangements with any locally established shipping agency and the appointment of personnel recruited locally (or, in the case of foreign personnel, subject to horizontal commitments on movement of personnel);
- f. organizing any aspect of the call of the vessel or taking control over cargoes;
- g. the provision of Ships Managers’ Services.

NOTE: {In order to enforce certain standards and conditions which need to be fulfilled by shipping service suppliers, particularly those providing ship personnel and crew and also those engaged in providing ships management services, and to ensure that the owner, operator, agent or manager has:

- the capability of implementing international standards as well as IMO stipulations and recommendations;
- the necessary financial structure so that he is responsible and accountable;
- the capability of implementing, the safety; and marine pollution controls;
- fulfilled requirements of quality management and his operations are transparent;

a system of registration/ licensing of shipping service supplier is under consideration in India}

5. “Ship Managers” means persons entering India as the agents or representatives of a ship’s owner or operator for the purposes of assessing requirements, negotiating and authorizing expenditures necessary to the maintenance and operations of a vessel as well as the Handling of Cargo.

6. “Maritime Cargo Handling Services” means activities exercised by stevedore companies, including terminal operators, but not including the direct activities of dock workers, when this workforce is organized independently of the stevedoring or terminal operator companies. The activities covered, include the organization and supervision of:

- the loading/ discharging of cargo to/ from a ship;
- the lashing/unlashing of cargo;
- the reception/delivery and safekeeping of cargoes before shipment or after discharge.

The organization and supervision includes the arrangements for (1) engaging skilled workers (dockworkers), (2) using all necessary equipment for on board or shore use and appropriate storage space, whether by ownership, rental or otherwise, (3) the checking of parcels and markings, the weighing and measuring of cargo, and (4) the administrative duties and responsibilities related to the services.

7. “Maritime Freight Forwarding Services” means the activity of organizing and monitoring shipments on behalf of shippers through providing such services as the arrangement of actual transport and related services, consolidation, aggregation, packing of cargo, preparation of documentation and provision of business information.

8. “Maritime Agency Services” means activities in representing, within a given geographic area, the business interests of-one or more shipping lines or shipping companies for the following purposes:

- marketing and sales of maritime transport and related activities from quotation to invoicing (cargo booking and canvassing)
- issuance of bills of lading on behalf of the companies;
- acquisition and resale of other necessary related services (settlement of disbursements and claims) preparation of documentation, and provision of business information;
- acting on behalf of the companies in organizing the call of the ship or taking control of cargoes;
- to make arrangement in order to get all necessary port services required by the foreign vessel during its stay in Indian Ports;
- to appoint a stevedoring company for cargo loading and unloading on behalf of its principal;
- to collect freight on behalf of the principal.

9. “Custom Clearance Services” (alternatively Customs House Agents/Brokers) means activities consisting of carrying out on behalf of another party customs formalities concerning import export or through transport for cargoes irrespective of whether this is the main or secondary activity of the services provider.

10. “Government Cargo” means cargo originating from other countries (import cargoes including crude oil), petroleum by products, coal, natural gas, raw materials for fertilizers, food-grains etc.) purchased by Indian Government Agencies/ Departments or based on



loan/ credit agreements with other countries, as well as exports by Indian Government Agencies/ Departments including Government aid.

11. “Container Station and Depot Services” means activities consisting of storing containers, whether in port areas or inland, with a view to their stuffing/ stripping, repairs and making them available for shipments.

12. “Maintenance and Repairs of Vessels” means services such as repairs and management of vessels, mending, fixing or overhauling of a vessel, management of crew and marine insurance, provided on behalf of a maritime passenger or cargo transport business, or vessel leasing business.

13. “International rental of vessels with crew or on bare-boat charter basis” means rental and/ or leasing services of all types of sea-going vessels with crew or on bare-boat basis (whereafter the ship will be manned by Indian nationals only during the period of rental/ lease) for the purposes of international trade (like tankers, dry bulk cargo vessels, cargo and freight vessels etc).

**ANNEX 6-C**  
**FINANCIAL SERVICES**

1. Scope and Definition

- (a) This Annex applies to measures affecting the supply of financial services. Reference to the supply of a financial service in this Annex shall mean the modes of service supply as defined in Article 6.1.
- (b) For the purposes of “services” as defined in Article 6.1, "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; or
  - (iii) activities conducted by a public entity for the account or with the guarantee or using the financial resources of the Government.
- (c) For the purposes of “services” as defined in Article 6.1, if a Party allows any of the activities referred to in subparagraph (b)(ii) or (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.
- (d) “a service supplied in the exercise of governmental authority” as defined in Article 6.1 shall not apply to services covered by this Annex.
- (e) References to "service supplier of the other Party" and "service supplier" as defined in Article 6.1, shall mean "financial service supplier of the other Party" and "financial services supplier" respectively, as defined in paragraph 8.

2. Domestic Regulation

- (a) Notwithstanding any other provisions of this Agreement, a Party shall not be prevented from adopting or maintaining measures for prudential reasons, including for the protection of investors, depositors, policy holders or persons to whom a fiduciary duty is owed by a financial service supplier, or to ensure the integrity and stability of the financial system. Where such measures do not conform with the provisions of any other relevant Chapters of this Agreement, they shall not be used as a means of avoiding the Party's commitments or obligations under such Chapters.
- (b) Nothing in this Annex 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.

3. Recognition

- (a) A Party may recognise prudential measures of any international standard setting body or 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 international standard setting body or non-Party concerned or may be accorded autonomously.

- (b) A Party that is a party to such an agreement or arrangement referred to in subparagraph (a), 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.
- (c) Where a Party accords recognition autonomously, it shall afford adequate opportunity for the other Party to demonstrate that such circumstances as referred to in subparagraph (b) exist.

#### 4. Transparency

- (a) The Parties recognise that transparent regulations and policies governing the activities of financial service suppliers are important in facilitating access of foreign financial service suppliers to, and their operations in each other's markets.
- (b) Each Party shall ensure that all measures of general application relating to the supply of financial services are administered in a reasonable, objective, and impartial manner in sectors where specific commitments are undertaken.
- (c) In lieu of Article 6.20, each Party shall, to the extent practicable:
  - (i) publish in advance any regulations of general application relating to the supply of financial services that it proposes to adopt; and
  - (ii) provide interested persons and the other Party a reasonable opportunity to comment on such proposed regulations.
- (d) At the time it adopts final regulations of general application relating to the supply of financial services that it proposes to adopt, each Party should, to the extent practicable, address in writing substantive comments received from interested persons with respect to the proposed regulations.
- (e) To the extent practicable, each Party should allow reasonable time between publication of final regulations of general application and their effective date.
- (f) Each Party shall ensure that the rules of general application adopted or maintained by self-regulatory organisations of the Party are promptly published or otherwise made available in such a manner as to enable interested persons to become acquainted with them.
- (g) Each Party shall maintain or establish appropriate mechanisms for responding to inquiries from interested persons regarding measures of general application relating to the supply of financial services.

- (h) Each Party's regulatory authorities shall make available to interested persons the requirements, including any documentation required, for completing applications relating to the supply of financial services.
- (i) On the request of an applicant, a Party's regulatory authority shall inform the applicant of the status of its application. If the authority requires additional information from the applicant, it shall notify the applicant without undue delay.
- (j) Unless any specified period for an administrative decision is provided for in the applicable laws or regulations, a Party's regulatory authority shall make an administrative decision on a completed application of an applicant relating to the supply of a financial service within 120 days, and shall promptly notify the applicant of the decision. An application shall not be considered complete until all relevant hearings are held and all necessary information is received. Where it is not practicable for a decision to be made within 120 days, or the period specified under the applicable laws or regulations, as the case may be, the regulatory authority shall notify the applicant without undue delay and shall endeavour to make the decision within a reasonable time thereafter.
- (k) On the request of an unsuccessful applicant, a regulatory authority that has denied an application, to the extent practicable, inform the applicant of the reasons for denial of the application.

## 5. Treatment of Certain Information

Nothing in this Annex requires a Party to furnish or allow access to:

- (a) information related to the financial affairs and accounts of individual customers of financial service suppliers;
- (b) any confidential information the disclosure of which would impede law enforcement or otherwise be contrary to the public interest or prejudice legitimate commercial interests of particular enterprises; or
- (c) any confidential or proprietary information in the possession of public entities.

## 6. New Financial Services

- (a) A "new financial service" is a financial service that is not supplied by any financial service supplier in the territory of a Party but which is supplied within the territory of the other Party and includes financial products or the manner in which a financial product or service is delivered.<sup>1</sup>
- (b) Each Party shall permit a financial institution of the other Party<sup>2</sup> to supply any new financial service that the Party would permit its own financial institutions, in like circumstances, to supply without additional legislative action by the Party. Notwithstanding Article 6.4.2(e), a Party may

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<sup>1</sup> The Parties understand that new financial services include financial services and products that are existing and may be developed in future within the territory of only one Party.

<sup>2</sup> Financial institution of the other Party means a financial institution, including a branch, located in the territory of a Party that is controlled by persons of the other Party.

determine the institutional and juridical form through which the new financial service may be supplied and may require authorisation for the supply of the service. Where a Party requires a financial institution to obtain authorisation to supply a new financial service, the Party shall decide within a reasonable time whether to issue the authorisation and the authorisation may be refused only for prudential reasons.

## 7. Dispute Settlement

Arbitral tribunals agreed between or appointed by the Parties under Chapter Fourteen (Dispute Settlement) for disputes on prudential issues and other financial matters shall have the necessary expertise relevant to the specific financial service under dispute.

## 8. Definitions

For the purposes of this Annex:

**financial service** is any service of a financial nature offered by a financial 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*

- (a) Direct insurance (including co-insurance):
  - (i) life,
  - (ii) non-life;
- (b) Reinsurance and retrocession;
- (c) Insurance intermediation, such as brokerage and agency;
- (d) Services auxiliary to insurance, such as consultancy, actuarial, risk assessment and claim settlement services;

### *Banking and other financial services (excluding insurance)*

- (e) Acceptance of deposits and other repayable funds from the public;
- (f) Lending of all types, including consumer credit, mortgage credit, factoring and financing of commercial transaction;
- (g) Financial leasing;
- (h) All payment and money transmission services, including credit, charge and debit cards, travellers cheques and bankers drafts;
- (i) Guarantees and commitments;
- (j) Trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following:
  - (i) money market instruments (including cheques, bills, certificates of deposits);

- (ii) foreign exchange;
- (iii) derivative products including, but not limited to, futures and options;
- (iv) exchange rate and interest rate instruments, including products such as swaps, forward rate agreements;
- (v) transferable securities; or
- (vi) other negotiable instruments and financial assets, including bullion;
- (k) 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;
- (l) Money broking;
- (m) Asset management, such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial, depository and trust services;
- (n) Settlement and clearing services for financial assets, including securities, derivative products, and other negotiable instruments;
- (o) Provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services; and
- (p) Advisory, intermediation and other auxiliary financial services on all the activities listed in subparagraphs (e) through (o), including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy;

**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;

**public entity** means:

- (a) 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
- (b) a private entity, performing functions normally performed by a central bank or monetary authority, when exercising those functions; and

**self-regulatory organisation** means any non-governmental body, including any securities or futures exchange or market, clearing agency, other organisation or association, that exercises regulatory or supervisory authority over financial service suppliers or financial institutions, by statute or delegation from central, regional or local governments or authorities.

**CHAPTER SEVEN**  
**TELECOMMUNICATIONS**

ARTICLE 7.1: DEFINITIONS

For the purposes of this Chapter:

**cost-oriented rates** means rates based on cost, and may include a reasonable profit, and may involve different cost methodologies for different facilities or services;

**end-user** means a final consumer of, or subscriber to, a public telecommunications transport service, including a service supplier but excluding a supplier of public telecommunications transport services;

**essential facilities** means 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;

**interconnection** means 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;

**leased circuits** means telecommunications facilities between two or more designated points which are set aside for the dedicated use of, or availability to, a particular customer or other users;

**major supplier** means a supplier of public telecommunications transport networks or services which has the ability to materially affect the terms of participation having regard to price and supply in the relevant market for public telecommunications transport networks or services as a result of:

- (a) control over essential facilities; or
- (b) use of its position in the market;

**non-discriminatory** means treatment no less favourable than that accorded to any other users of like public telecommunications transport networks or services in like circumstances;

**public telecommunications transport network** means telecommunications infrastructure which permits telecommunications between and among defined network termination points;

**public telecommunications transport service**<sup>1</sup> means any telecommunications service that a Party requires, explicitly or in effect, to be offered to the public generally. Such services may include, *inter alia*, telegraph, telephone, telex, and data transmission typically involving the real-time transmission of customer-supplied information between two or

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<sup>1</sup> With respect to Korea, telecommunications services as defined in Article 4.4 of *Telecommunication Business Act* are not considered public telecommunications transport services for the purposes of this Agreement.

more points without any end-to-end change in the form or content of the customer's information;

**supplier of public telecommunications transport services of the other Party** means any supplier of public telecommunications transport services owned or controlled by persons of the other Party with commercial presence in the territory of a Party, including those who provide such services to other suppliers of public telecommunications transport services;

**telecommunications** means the transmission and reception of signals by any electromagnetic means;

**telecommunications regulatory body** means a central level body responsible for the regulation of telecommunications; and

**users** means a service consumer or a service supplier.

#### ARTICLE 7.2: SCOPE AND COVERAGE

1. This Chapter applies to measures affecting trade in telecommunications services.
2. This Chapter shall apply, subject to rules, regulations and licence conditions as applicable within the territory of each Party, under the framework of Chapter Six (Trade in Services).
3. This Chapter does not apply to measures adopted or maintained by a Party relating to cable or broadcast distribution of radio or television programming.
4. Nothing in this Chapter shall be construed to:
  - (a) require a Party to authorise a service supplier of the other Party to establish, construct, acquire, lease, operate, or supply telecommunications transport networks or services; or
  - (b) require a Party (or to require a Party to oblige service suppliers in its territory) to establish, construct, acquire, lease, operate or supply telecommunications transport networks or services not offered to the public generally.

#### **Section A: Access to and Use of Public Telecommunications Transport Networks and Services**

#### ARTICLE 7.3: ACCESS AND USE

1. Each Party shall ensure that service suppliers of the other Party is accorded access to and use of public telecommunications transport networks and services, on reasonable and non-discriminatory terms and conditions, for the supply of a service included in its Schedule. This obligation shall be applied, *inter alia*, under paragraphs 2 through 6.
2. Each Party shall ensure that service suppliers of the other Party have access to and use of any public telecommunications transport networks and services offered in its territory, through its licenced suppliers of public telecommunications transport networks or services, within or across the border of that Party, including private leased circuits, and to this end shall ensure, subject to paragraphs 5 and 6, that such service suppliers are permitted to:
  - (a) purchase or lease and attach terminal or other equipment which interfaces



with the public telecommunications transport networks and which is necessary to supply a service supplier's services;

- (b) interconnect private leased or owned circuits with public telecommunications transport networks and services or with circuits leased or owned by another service supplier<sup>2</sup>;
- (c) perform switching, signalling and processing functions;
- (d) use operating protocols of the service supplier's choice in the supply of any service, other than as necessary to ensure the availability of telecommunications transport networks and services to the public generally; and
- (e) provide services to individual or multiple end-users over any leased or owned circuit(s) to the extent that the scope and type of such services are consistent with its laws and regulations.

3. Each Party shall ensure that service suppliers of the other Party may use public telecommunications transport networks and services for the movement of information within its territory or across borders, including for intra-corporate communications of such service suppliers, and for access to information contained in databases or otherwise stored in machine-readable form in the territory of the Party.

4. Notwithstanding paragraph 3, a Party may take such measures as are necessary to ensure the security and confidentiality of messages, or to protect the privacy of personal data of end-users subject to the requirement that such measures are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination or a disguised restriction on trade in services.

5. Each Party shall ensure that no condition is imposed on access to and use of public telecommunications transport networks and services other than as necessary to:

- (a) safeguard the public service responsibilities of suppliers of public telecommunications transport networks or services, in particular their ability to make their networks or services available to the public generally;
- (b) protect the technical integrity of public telecommunications transport networks or services;
- (c) ensure that service suppliers of the other Party do not supply services unless permitted pursuant to commitments in its Schedule; or
- (d) ensure that such access to and use of telecommunications transport networks and services should not become a security or safety hazard and is not in contravention of any statute, rule or regulation and public policy of the Party which are publicly available and applied without discrimination on the suppliers and users of services of similar categories.

6. Provided that the Parties satisfy the criteria set out in paragraph 5, conditions for access to and use of public telecommunications transport networks and services may include:

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<sup>2</sup> In India, interconnection of private networks to public telecommunications transport networks is not permitted under its current laws and regulations. However, India will permit interconnection as and when it changes its relevant laws and regulations.

- (a) restrictions on resale or shared use of such services;
- (b) a requirement to use specified technical interfaces, including interface protocols, for the interconnection with such networks and services;
- (c) requirements, where necessary, for the inter-operability of such services;
- (d) type approval of terminal or other equipment which interfaces with the network and technical requirements relating to the attachment of such equipment to such networks;
- (e) restrictions on interconnection of private leased or owned circuits with such networks or services or with circuits leased or owned by another service supplier; or
- (f) notification, registration and licencing.

7. Notwithstanding the preceding paragraphs, each Party may, consistent with its level of development, place reasonable conditions on access to and use of public telecommunications transport networks and services necessary to strengthen its domestic telecommunications infrastructure and service capacity and to increase its participation in international trade in telecommunications services. Such conditions shall be specified in each Party's Schedule.

## **Section B: Conduct of Major Suppliers<sup>3</sup>**

### ARTICLE 7.4: TREATMENT BY MAJOR SUPPLIERS

1. Each Party shall ensure that any major supplier in its territory accords suppliers of public telecommunications transport networks or services of the other Party treatment no less favourable than such major supplier accords to its subsidiaries, its affiliates, or any non-affiliated service supplier regarding:

- (a) the availability, provisioning, rates, or quality of like public telecommunications transport networks or services; and
- (b) the availability of technical interfaces necessary for interconnection.

2. A Party shall assess such treatment on the basis of whether such suppliers of public telecommunications transport networks or services, subsidiaries, affiliate, and non-affiliated service suppliers are in like circumstances.

3. Nothing in this Article shall prevent either Party to take such measures as are necessary to protect the security of their networks subject to the requirement that such measures are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination or a disguised restriction on trade in services.

### ARTICLE 7.5: ACCESS TO MAJOR SUPPLIERS' INFRASTRUCTURE

1. Each Party shall endeavour to require the major suppliers in its territory to provide suppliers of public telecommunications transport networks or services of the other Party:

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<sup>3</sup> For greater clarity, the obligations imposed under this Section only apply with respect to those public telecommunications transport networks or services that result in a supplier of public telecommunications transport networks or services being a major supplier, in accordance with laws and regulations of the Parties.

- (a) access to the major suppliers' unbundled network elements for interconnection or for the provision of public telecommunications transport networks or services;
- (b) physical co-location of equipment necessary for interconnection or access to unbundled network elements, at premises owned or controlled by the major suppliers; and
- (c) access to poles, ducts, conduits or any other structures deemed necessary by the Party, which are owned or controlled by such major suppliers;

on terms, conditions, and at rates that are reasonable, transparent and non-discriminatory, subject to mutually agreed terms and conditions within the overall policy framework of that Party.

2. Implementation of paragraph 1 shall be determined by each Party in accordance with its laws and regulations.

3. Nothing in this Article shall prevent either Party to take such measures as are necessary to protect the security of their networks subject to the requirement that such measures are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination or a disguised restriction on trade in services.

#### ARTICLE 7.6: COMPETITIVE SAFEGUARDS

##### *Prevention of anti-competitive practice in telecommunications*

1. Each Party shall, through the relevant authority, maintain appropriate measures for the purpose of preventing suppliers of public telecommunications transport networks or services who, alone or together, are a major supplier in its territory, from engaging in or continuing anti-competitive practices.

##### *Safeguards*

2. For the purposes of paragraph 1, anti-competitive practices shall include:
  - (a) using information obtained from competitors for anti-competitive results; and
  - (b) not making available, on a timely basis, to suppliers of public telecommunications transport networks or services, technical information about essential facilities and commercially relevant information which are necessary for them to provide public telecommunications transport networks or services.

#### ARTICLE 7.7: INTERCONNECTION

##### *Interconnection with Major Suppliers*

1. Each Party shall ensure that a major supplier in its territory provides interconnection at any specified technically feasible point in the network as per mutual agreement subject to regulations by regulatory body. Such interconnection is provided:

- (a) under non-discriminatory terms, conditions (including technical standards and specifications) and rates<sup>4</sup> and of a quality no less favourable than that provided for its own like services or for like services of non-affiliated service suppliers or for like services of its subsidiaries or other affiliates;
- (b) in a timely manner<sup>5</sup>, on terms, conditions (including technical standards and specifications) and cost-oriented rates that are transparent and reasonable, having regard to economic feasibility, so that the supplier need not pay for network components or facilities that it does not require for the services to be provided; and
- (c) upon request, at points in addition to the network termination points offered to the majority of suppliers of public telecommunications transport networks or services, subject to charges that reflect the cost of construction of necessary additional facilities, technical feasibility and mutually agreed terms and conditions.

*Public Availability of Interconnection Offers*

2. Each Party shall ensure that a major supplier will make publicly available either its interconnection agreements or a reference interconnection offer.

*Public Availability of the Procedures for Interconnection Negotiations*

3. Each Party shall make publicly available the applicable procedures for interconnection negotiations with major suppliers in its territory.

*Public Availability of Interconnection Agreements Concluded with Major Suppliers*

- 4. (a) Each Party shall require major suppliers in its territory to file all their interconnection agreements to which they are a party with its telecommunications regulatory body.
- (b) Each Party shall ensure to make available to suppliers of public telecommunications transport networks or services which are seeking interconnection, interconnection agreements in force between a major supplier and any other supplier of public telecommunications transport networks or services in its territory, subject to any requirements which the telecommunications regulatory body may impose to protect the commercial confidentiality information contained in these interconnection agreements.

*Resolution of interconnection disputes*

5. Each Party shall ensure that a service supplier of public telecommunications transport networks or services of the other Party requesting interconnection with a major supplier will have recourse, either:

- (a) at any time; or

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<sup>4</sup> The Parties understand that interconnection rates are commercially negotiated between suppliers of public telecommunications transport networks or services.

<sup>5</sup> The Parties understand that timeliness may vary from case to case, depending upon the complexity of each interconnection negotiation, which may be affected by a range of factors. However, interconnection may not be delayed without justifiable reason.

(b) after a reasonable period of time which has been made publicly known;

to an independent domestic body 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.

### **Section C: Other Measures**

#### ARTICLE 7.8: INDEPENDENT REGULATORY BODIES

1. Each Party shall ensure that its telecommunications regulatory body or dispute resolution body is separate from, and not accountable to, any supplier of public telecommunications transport networks or services.
2. Each Party shall ensure that the decisions of, and the procedures used by its telecommunications regulatory body or dispute resolution body, are impartial with respect to all market participants.

#### ARTICLE 7.9: UNIVERSAL SERVICE

Each Party shall administer any universal service obligation that it maintains in a transparent, non-discriminatory, and competitively neutral manner and shall ensure that its universal service obligation is not more burdensome than necessary for the kind of universal service that it has defined.

#### ARTICLE 7.10: LICENCING CONDITIONS

1. Where a licence is required, the Party shall make publicly available:
  - (a) all the licencing criteria and the period of time normally required to reach a decision concerning an application for a licence; and
  - (b) the terms and conditions of individual licences.
2. In case of denial of licence, the reasons for denial, on applicants' request, shall normally be given by each Party within a reasonable period of time.

#### ARTICLE 7.11: ALLOCATION AND USE OF SCARCE TELECOMMUNICATIONS RESOURCES<sup>6</sup>

1. Each Party shall administer its procedures for the allocation and use of scarce telecommunications resources, including frequencies, numbers and rights of way in an objective, timely, transparent and non-discriminatory manner.
2. Each Party shall make publicly available the current state of allocated frequency bands but shall not be required to provide detailed identification of frequencies assigned or allocated by each government for specific government uses.

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<sup>6</sup> The Parties understand that decisions on allocating and assigning spectrum, and frequency management are not measures that are per se inconsistent with Article 6.4 (Market Access). Accordingly, each Party retains the right to exercise its spectrum and frequency management policies, which may affect the number of suppliers of public telecommunications services, provided that this is done in a manner that is consistent with the provisions of this Agreement. The Parties also retain the right to allocate frequency bands taking into account existing and future needs.

## ARTICLE 7.12: RESOLUTION OF TELECOMMUNICATIONS DISPUTE AND APPEAL PROCESS

### *Recourse*

1. Each Party shall ensure that suppliers of public telecommunications transport networks or services of the other Party have timely recourse to a telecommunications regulatory body or other relevant body to resolve disputes arising under domestic measures.

### *Reconsideration*<sup>7</sup>

2. Each Party shall ensure that any supplier of public telecommunications transport networks or services aggrieved by the determination or decision of the telecommunications regulatory body may petition that body for reconsideration of that determination or decision. Neither Party may permit such a petition to constitute grounds for non-compliance with such determination or decision of the telecommunications regulatory body unless an appropriate authority stays such determination or decision.

### *Appeal*

3. Each Party shall ensure that any supplier of public telecommunications transport networks or services aggrieved by a determination or decision of the telecommunications regulatory body has the opportunity to appeal such determination or decision to an independent judicial or administrative authority.

## ARTICLE 7.13: TRANSPARENCY

Each Party shall ensure that:

- (a) decisions of its telecommunications regulatory body are published or otherwise made available to all interested persons within a reasonable period of time;
- (b) interested persons are provided with adequate advance public notice of and the opportunity to comment on any rulemaking proposed by the telecommunications regulatory body<sup>8</sup>; and
- (c) its measures relating to public telecommunications transport networks or services are made publicly available, including:
  - (i) tariffs and other terms and conditions of service;
  - (ii) specifications of technical interfaces;
  - (iii) conditions applying to attachment of terminal or other equipment to the public telecommunications transport network or services;
  - (iv) notification, permit, registration or licencing requirements, if any; and

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<sup>7</sup> The Parties understand that reconsideration shall not apply to the determination or decision of a regulatory body with respect to disputes between service suppliers or between service suppliers and users.

<sup>8</sup> The obligations will be applied in accordance with each Party's laws and regulations.

- (v) information on bodies responsible for preparing, amending, and adopting standards-related measures.

ARTICLE 7.14: RELATIONSHIP TO OTHER CHAPTERS

In the event of inconsistency between this Chapter and any other Chapters, this Chapter shall prevail to the extent of such inconsistency.

**CHAPTER EIGHT**  
**MOVEMENT OF NATURAL PERSONS**

ARTICLE 8.1: GENERAL PRINCIPLES

1. This Chapter reflects the preferential trading relationship between the Parties and their mutual desire to facilitate temporary entry of natural persons on a comparable basis and to establish transparent criteria and streamlined procedures for temporary entry, while recognising the need to ensure border security. This Chapter provides for rights and obligations additional to those set out in Chapter Two (Trade in Goods), Chapter Six (Trade in Services) and Chapter Ten (Investment) in relation to the movement of natural persons between the Parties.
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. Nothing contained in this Chapter shall prevent a Party from applying measures to regulate the entry or temporary stay of natural persons of the other Party in its territory, including measures necessary to protect the integrity of its territory and to ensure the orderly movement of natural persons across its borders, provided such measures are not applied in a manner so as to unduly impair the benefits accruing to the other Party or delay trade in goods or services or conduct of investment activities under this Agreement.

ARTICLE 8.2: SCOPE AND DEFINITIONS

1. This Chapter applies to measures affecting the movement of natural persons of a Party who enter into the territory of the other Party, where such persons are:
  - (a) service sellers of the former Party;
  - (b) service suppliers of the former Party;
  - (c) sellers of goods of the former Party;
  - (d) investors of the former Party in respect of their investments in the territory of the latter Party; or
  - (e) employed by an investor of the former Party in respect of an investment of that investor in the territory of the latter Party.
2. For the purposes of this Chapter, the following definitions shall apply:
  - (a) **natural person of a Party** is as defined in Chapter Six (Trade in Services) and specifically covers only a national of a Party as described in paragraph 1;
  - (b) **immigration visa** means an employment visa or business visa granting a natural person of the other Party the right to reside or work or remain in the territory of host country, without the intent to reside permanently;
  - (c) **temporary entry** means entry by a business visitor, an intra-corporate transferee, or a professional as the case may be without the intent to establish permanent residence and for the purpose of engaging in activities which are clearly related to their respective business purposes;



- (d) **service seller** means a natural person of a Party who is a representative of a service supplier of that Party and is seeking temporary entry into the other Party for the purpose of negotiating the sale of services for that service supplier, where such a representative will not be engaged in making direct sales to the general public or in supplying services directly;
- (e) **seller of goods** means any natural person of a Party engaged in the manufacture, production, supply or distribution of industrial or agricultural goods seeking temporary entry into the other Party in order to sell goods to, or to enter into a distribution or retailing arrangement with a natural person or an enterprise of the other Party engaged in an industrial or commercial activities, provided, however, that such person shall not sell goods directly to the general public of the other Party;
- (f) **professional** means a natural person of a Party who is employed in a specialised occupation that requires theoretical and practical application of specialised knowledge and;
- (i) attainment of a post secondary degree in the specialty requiring three or more years of study (or the equivalent of such a degree) as a minimum of entry into the occupation. Such degrees include Bachelors' degree, Masters' degree and Doctoral degree conferred by institutions in Korea or India; and
- (ii) in the case of regulated professions, registration, licence or credentials, as specified by the relevant authorities of a Party, if applicable, to engage in a business activity;
- (g) **business visitor** means a natural person of either Party who is:
- (i) a service seller who enters the territory of the other Party for the sale of services or entering into agreements for such sale for that services supplier;
- (ii) seeking temporary entry for negotiating sale of goods, where such negotiations do not involve direct sales to the general public; or
- (iii) an investor of a Party or an employee of an investor, who is a manager, executive or specialist as defined under subparagraph (h), seeking temporary entry to establish an investment;
- (h) **intra-corporate transferee** means an employee of a service supplier, juridical person, as defined in Chapter Six (Trade in Services), an investor or enterprise of a Party established in the territory of the other Party referred to below as an organisation, through a branch, subsidiary or affiliate, who has been so employed for a period of not less than one year immediately preceding the date of the application for temporary entry, and who is a manager, executive or specialist as defined below:
- (i) **manager** means a natural person within an organisation who primarily directs the organisation or a department or sub-division of the organisation, 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 authorisation, and exercises discretionary authority over day-

to-day operations. This does not include a first-line supervisor, unless the employees supervised are professionals, nor does this include an employee who primarily performs tasks necessary for the provision of the service or operation of an investment. However, this does not prevent the manager, in the course of executing his or her duties as described above, from secondarily performing tasks necessary for the provision of the service or operation of an investment;

- (ii) **executive** means a natural person within an organisation who primarily directs the management of the organisation, 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 primarily perform tasks related to the actual provision of the service or the operation of an investment. However, this does not prevent the executive, in the course of executing his duties as described above, from secondarily performing tasks necessary for the provision of the service or operation of an investment; or
- (iii) **specialist** means a natural person within an organisation who possesses knowledge at an advanced level of expertise and who possesses relevant knowledge of the organisation's service, research, equipment, techniques or management. A specialist may include, but is not limited to, members of a licenced profession;
- (i) **contractual service supplier** means a person possessing appropriate educational and other qualifications relevant to the service to be provided who is engaged in the supply of a contracted service as an employee of a juridical person that has no commercial presence in the other Party, where the juridical person obtains a service contract from a juridical person of the other Party. The contractual service supplier should have been an employee of the juridical person for a period of not less than one year immediately preceding the date of application for admission; and
- (j) **independent professional** means a self-employed person possessing appropriate educational and other qualifications relevant to the service to be provided who is engaged in the supply of a contracted service, where the professional has a service contract from a person of the other Party.<sup>1</sup>

#### ARTICLE 8.3: GRANT OF TEMPORARY ENTRY

1. Each Party shall grant temporary entry to natural persons of the other Party, who are otherwise qualified for entry under applicable measures relating to public health and safety and national security, in accordance with this Chapter.

2. Each Party shall process expeditiously applications for temporary entry from natural persons of the other Party, including requests for further extensions, particularly applications from members of professions for which mutual recognition arrangements have been concluded pursuant to Article 6.8 (Recognition). Each Party shall notify the applicant for temporary entry, either directly or through his or her prospective employers,

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<sup>1</sup> Each Party reserves the right to confine the party to the service contract to a juridical person, if illegal immigration relating to a service contract between natural persons of the Parties takes place within two years from the date of entry into force of this Agreement. In case of illegal immigration, the Parties shall share the information.

of the outcome of final determination, including the period of stay and other conditions.

3. Natural persons of either Party who are granted temporary entry into the territory of the other Party shall not be required to make contributions to social security funds in the host country. In such cases, they will not be eligible for social security benefits in the other Party for the duration of the stay.

4. A Party may refuse to issue an immigration visa authorising employment to a business person where the temporary entry of that person might affect adversely:

- (a) the settlement of any labour dispute that is in progress at the place or intended place of employment; or
- (b) the employment of any person who is involved in such dispute.

#### 5. *Business visitors*

- (a) Korea shall grant temporary entry to a business visitor for a period of not more than 90 days; and
- (b) India shall grant temporary entry to a business visitor for a period of not more than 180 days or for longer duration for a maximum period up to five years with 180 days stay stipulation on a single visit; and

Such a business visitors' visa under subparagraphs (a) and (b) shall be granted, provided that the business visitor:

- (i) complies with immigration measures applicable to temporary entry;
- (ii) presents proof of nationality of the other Party;
- (iii) is an employee of a juridical person not already having commercial presence in the host country; and
- (iv) does not receive any remuneration from a source located within the visiting Party;

Neither Party may require labour market test as a condition for temporary entry or impose numerical restriction relating to temporary entry for business visitors.

#### 6. *Intra-Corporate Transferees*

Each Party shall grant temporary entry to an intra-corporate transferee of the other Party, who otherwise complies with applicable immigration measures, for an initial period of up to two years for Korea and up to one year for India, or the period of the contract, whichever is less.

The period of stay may be extended:

- (a) for Korea, provided the conditions on which it is based remain in effect; and
- (b) for India, on year to year basis for a total term not exceeding five years if the above conditions are still met by the applicants;

Neither Party may require labour market test as a condition for temporary entry or impose numerical restriction relating to temporary entry for intra-corporate transferees.

## 7. Professionals

Each Party shall grant temporary entry to a professional of the other Party who is seeking to provide services as a contractual service supplier or an independent professional in a profession as set out in Annex 8-A, if that natural person otherwise complies with immigration measures applicable to temporary entry, for an initial period of up to one year or the period of the contract, whichever is less, on the presentation of:

- (a) proof of nationality of the other Party;
- (b) documentation demonstrating that he or she will be so engaged and describing the purpose of entry, including the letter of contract from the entity engaging the services of the natural person in the host Party; and
- (c) documentation demonstrating the attainment of the relevant minimum educational requirements or alternative credentials.

### ARTICLE 8.4: EMPLOYMENT OF SPOUSES AND DEPENDANTS

Each Party shall grant temporary entry and provide a work permit or authorisation to a spouse and a dependant of a intra-corporate transferee, contractual service supplier or independent professional qualifying for temporary entry, if the spouse or the dependant otherwise complies with immigration measures applicable to temporary entry and meets the relevant employment qualifications.

### ARTICLE 8.5: REGULATORY TRANSPARENCY

1. Each Party shall maintain or establish contact points or other mechanisms to respond to inquiries from interested persons regarding regulations affecting the temporary entry of natural persons. These contact points shall also be the authorised points allowing business persons to report and seek clarifications, if any, on instances where they have encountered special difficulties in the process of seeking temporary entry in the other Party.
2. To the extent possible, each Party shall allow reasonable time between publication of final regulations affecting the temporary entry of natural persons and their effective date, and such notification to the other Party can be made electronically available.
3. Prior to the date of entry into force of this Agreement, the Parties shall exchange information on current procedures relating to the processing of applications for temporary entry.

### ARTICLE 8.6: RESOLUTION OF PROBLEMS

The relevant authorities of both Parties shall endeavour to favourably resolve any specific or general problems, (within the framework of their laws, regulations and other similar measures governing the temporary entry of natural persons) which may arise from the implementation and administration of this Chapter.

### ARTICLE 8.7: DISPUTE SETTLEMENT

1. A Party may not initiate proceedings under Chapter Fourteen (Dispute Settlement) regarding a refusal to grant temporary entry under this Chapter unless,
  - (a) the matter involves a breach of any of the provisions relating to the right of entry accruing under this Chapter;

- (b) the matter involves a pattern of practice; and
- (c) its natural persons affected by the pattern of practice have exhausted the available domestic administrative remedies of the other Party.

2. The remedies referred to in paragraph 1(c) shall be deemed to be exhausted if a final determination in the matter has not been issued by the competent authority within one year of the institution of proceedings for domestic administrative remedies including proceedings by way of review, and the failure to issue a determination is not attributable to the delay caused by the natural person.

#### ARTICLE 8.8: RESERVATIONS

The commitments made by each Party under this Chapter shall be subject to any terms, conditions, reservations or limitations it has scheduled in respect of each service sector under Chapter Six (Trade in Services).

**ANNEX 8-A  
PROFESSIONALS**

1	Computer Hardware <sup>2</sup> Design Engineers
2	Computer network products developer
3	Recorder developer
4	Hard disk developer
5	Controller developer
6	Computer products Engineers
7	Computer control system developer
8	Disk drive developer
9	Computer main board developer
10	Input/output products developer
11	Telecommunication Machinery Engineers and Researchers
12	Telecommunication Equipment Engineers and Researchers
13	Telecommunication Technology Engineers and Researchers
14	Telecommunication Network Operation Engineers and Researchers
15	Mobile circuit developer
16	Modem development Design Engineers
17	Interphone or phone developer
18	DMB receiver developer
19	HFC network operating Engineers
20	SMS products operator
21	Wireless communication network manager
22	Electrical circuit manager
23	Switchboard developer
24	Fiber optic node-products developer
25	VMS products developer
26	RF communication research developer
27	Wire communication network planner
28	Communication line Design Engineers
29	Artificial satellite TV receiver development Design Engineers
30	Optical communication products Design developer
31	Letters service products operator

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<sup>2</sup> Computer hardware includes computer chips, circuit boards, computer systems, and related equipment such as keyboards, modems, and printers

32	Transmission developer
33	Wireless phone developer
34	Digital receiver developer
35	DMB phone developer
36	ADSL products developer
37	VMS products operator
38	Communication network operation Engineers
39	Internet network operation Engineers
40	Communication construction manager
41	Wireless relay equipment development Design Engineers
42	Communication application service equipment developer
43	CDMA technology research developer
44	Wireless data network developer
45	Communication intelligent network research developer
46	Network communication equipment development Design Engineers
47	Communication equipment development Design Engineers
48	Switchboard development Design Engineers
49	Digital broadcasting equipment developer
50	Communication network Design Engineers
51	IT Consultants
52	Computer System Supervision Professionals
53	Computer System Designers and Analysts
54	Network Consultants
55	Database Consultants
56	Information security Consultants
57	Information system Consultants
58	System Software Designers and Analysts
59	System Software Programmers
60	EMBEDED program developer
61	Linux developer
62	MICOM control Engineers
63	OS developer
64	FIRMWARE developer
65	Application Software Designers and Analysts
66	Network Programmers
67	Application Software Programmers n.e.c.

68	Data management application programmer
69	Financing management application programmer
70	Information process application programmer
71	Protocol Developers
72	Database Designers and Analysts
73	Database Programmers
74	Database Managers
75	Database professional
76	Network Engineers
77	Network system analysts
78	Intranet Engineers
79	LAN Engineers
80	VAN Engineers
81	WAN Engineers
82	Network server building operation Engineers
83	Web Masters
84	Web Engineers and Programmers
85	Information System Operators
86	General management consultant <sup>3</sup>
87	Financial management consultant
88	Marketing management consultant
89	Human resources management consultant <sup>4</sup>
90	Production management consultant
91	Public relations consultant
92	Distribution and Transmission Engineers and Researchers
93	Electrical Measurement and Control Engineers and Researchers
94	Electrical Supervisors and Researchers
95	Cement Engineers and Researchers
96	Press mold Design Engineers
97	Plastic Molding Design Engineers
98	Cast Mold Design Engineers

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<sup>3</sup> For greater certainty, consulting services on law is not included.

<sup>4</sup> In the case of Korea, the consulting services included in the scope of duties of Certified Labor Affairs Consultants under the Certified Labor Affairs Consultant Act are not included. The duties of Certified Labor Affairs Consultants include consulting on labor-management relations and remuneration strategies.



99	Aircraft Engineers
100	Diesel machine Engineers
101	Gas turbine Engineers
102	Aircraft machine Engineers
103	Satellite Engineers
104	Injection molding Design Engineers
105	Ventilation equipment Engineers
106	Ventilation machine Engineers
107	Refrigerator Engineers
108	Heat exchanger designer
109	Clean room air conditioning equipment Design Engineers
110	GHP developer
111	Heat exchanger developer
112	Air conditioning purgation Design Engineers
113	Public works construction machine design development Engineers
114	Pavement of a road construction machine design development Engineers
115	Transportation construction machine design development Engineers
116	Crusher, drillpile-drivers and pile-extractors design development Engineers
117	Farming machine(design) Engineers
118	Mining machine(design) Engineers
119	Fiber machine(design) Engineers
120	Food machine(design) Engineers
121	Machine tool (design) Engineers
122	Oil pressure machine(design) Engineers
123	Industrial robot design Engineers
124	Special Engineering Design Service for automobile (automobile designer)
125	Aircraft designer
126	Automobile machine Engineers
127	Car electronics Engineers
128	Automobile engine design Engineers
129	Petroleum and Chemical Engineers and Researchers
130	Rubber and Plastic Engineers and Researchers
131	Pesticide and Fertilizer Engineers and Researchers

132	Paint Products Engineers and Researchers
133	Cosmetics and Soap Engineers and Researchers
134	Natural gas Chemical Engineers
135	Tire production Engineers
136	Gasoline Engineers
137	Natural gas production and distribution Engineers
138	Brewage production Engineers
139	Metal Engineers and Researchers
140	Electrical Products Development Engineers and Researchers
141	Power Plant Engineers and Researchers
142	Electronic equipment Engineers
143	Mold Making Engineers and Researchers
144	Plant Engineers and Researchers
145	Cooling, Heating and Air-Conditioning Engineers and Researchers
146	Construction Machine Engineers and Researchers
147	Industrial Machine Engineers and Researchers
148	Automobile Engineers and Researchers
149	Ship Engineers and Researchers
150	Aircraft and Railroad Vehicle Engineers and Researchers
151	Marine engineering Engineers
152	Exploration Engineers
153	Oil Engineers
154	Market and Public Opinion Survey Manager
155	Survey Specialists
156	Biologist <sup>5</sup>
157	Biochemist <sup>5</sup>
158	Construction Work Engineers
159	Civil Construction Engineers
160	Advertising Professionals
161	Computer Game Programmers
162	Game Graphic Designers
163	Assistant English Teachers <sup>6</sup> for primary and secondary schools

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<sup>5</sup> Doctoral degree or equivalent is required.

<sup>6</sup> For greater certainty, Public, Private and Private-Public schools are included. Teaching in private teaching institute is not included. More specific terms of the concession will be determined after internal consultations are concluded.

**CHAPTER NINE**  
**AUDIO-VISUAL CO-PRODUCTION**

**ARTICLE 9.1: GENERAL PRINCIPLE**

1. Recognising that audio visual, including film, animation, broadcasting programme, game<sup>1</sup> and visual effects, co-productions can significantly contribute to the development of the audio visual industry and to an intensification of cultural and economic exchange between them, the Parties agree to consider and negotiate co-production agreements in the audio visual sector.

2. The co-production agreement in accordance with paragraph 1 is an integral part of this Agreement. The detailed co-production agreement would be negotiated between the competent authorities of the Parties, which are the Ministry of Information and Broadcasting for India and the Ministry of Culture, Sports and Tourism and the Korea Communications Commission for Korea.

**ARTICLE 9.2: SCOPE**

The scope of the co-production agreement under Article 9.1.2 includes film, broadcasting programme, game, visual effects and animation for exploitation in theatres and on television, videocassettes, videodisc, digital device (CD-ROM, DVD, VOD, mobile phone, etc.) or by any other form of distribution. New forms of audio visual production will be included in the co-production agreement through the exchange of notes between the Parties.

**ARTICLE 9.3: BENEFITS**

Co-produced projects in compliance with the co-production agreement shall be deemed to be national productions in the territory of each Party and shall thus be fully entitled to all the benefits including government support which are accorded under the applicable laws and regulations of each Party.

**ARTICLE 9.4: AMENDMENT**

The amendment of the co-production agreement can be done by the mutual consent of the Parties.

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<sup>1</sup> Under this Chapter, “game” does not include gambling, which means risking something of value in the expectation of receiving prizes upon the outcome of a game of chance.

**CHAPTER TEN  
INVESTMENT**

**Section A: Definitions**

ARTICLE 10.1: DEFINITIONS

For the purposes of this Chapter:

**disputing investor** means an investor that makes a claim under Section C;

**disputing Party** means a Party against which a claim is made under Section C;

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

**freely usable currency** means any currency designated as such by the International Monetary Fund and any amendments thereto;

**ICSID Convention** means the *Convention on the Settlement of Investment Disputes between States and Nationals of other States*, done at Washington, 18 March 1965, as may be amended;

**investment** means every kind of asset that an investor owns or controls, directly or indirectly, and that has the characteristics of an investment, such as the commitment of capital or other resources, the expectation of gains or profits or the assumption of risk;

- (a) Forms that an investment may take include, but are not limited to:
- (i) an enterprise<sup>1</sup>;
  - (ii) shares, stocks and other forms of equity participation of an enterprise;
  - (iii) bonds, debentures, loans, and other debt instruments of an enterprise;
  - (iv) rights under contracts, including turnkey, construction, management, production, concession or revenue-sharing contracts;
  - (v) claims to money established and maintained in connection with the conduct of commercial activities;
  - (vi) intellectual property rights;
  - (vii) rights conferred pursuant to domestic law or contract, such as licences, authorisations and permits, except for those that do not create any rights protected by domestic law; and

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<sup>1</sup> The Parties understand that in order for an enterprise in the territory of a host Party to qualify as an “investment” under this Chapter, it must have a place of business and assets used to carry out business activities in the territory of that Party.

- (viii) other tangible or intangible, movable or immovable property, and related property rights, such as leases, mortgages, liens and pledges;

For subparagraph (a), returns that are invested in accordance with prevailing law shall be treated as investments and any alteration in the form in which assets are invested or reinvested shall not affect their character as investments.

- (b) Investment does not mean:
  - (i) claims to money that arise solely from:
    - (A) commercial contracts for the sale of goods or services by a national or enterprise in the territory of a Party to an enterprise in the territory of the other Party; or
    - (B) the extension of credit in connection with a commercial transaction, such as trade financing; or
  - (ii) any other claims to money, that do not involve the kinds of interests set out in subparagraphs (a)(i) through (viii);

**returns** means monetary returns yielded by or derived from an investment including, but not limited to, any profits, interests, capital gains, dividends, royalties, fees, or payments in connection with intellectual property rights;

**investment of an investor of a Party** means an investment owned or controlled, directly or indirectly, by an investor of such Party;

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

**enterprise of a Party** means an enterprise constituted or organised under the law of a Party, and its branch located in the territory of a Party and carrying out substantial business activities there;

**UNCITRAL Arbitration Rules** means the Arbitration Rules of the United Nations Commission on International Trade Law, 1976.

## **Section B: Investment**

### ARTICLE 10.2: SCOPE AND COVERAGE

1. This Chapter shall apply to measures adopted or maintained by a Party relating to:
  - (a) investors of the other Party;
  - (b) investments of investors of the other Party in the territory of the former Party; and
  - (c) with respect to Article 10.16, all investments in the territory of the former Party.
2. This Chapter applies to the existing investments on the date of entry into force of this Agreement, as well as to the investments made or acquired after this date.
3. The provisions of this Chapter do 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 for that Party.

4. In the event of any inconsistency between this Chapter and another Chapter, the other Chapter shall prevail to the extent of the inconsistency.

5. A requirement by a Party that a service provider of the other Party post a bond or other form of financial security as a condition of the cross-border supply of services does not of itself make this Chapter applicable to the provision of that cross-border service. This Chapter applies to that Party's treatment of the posted bond or financial security.

6. This Chapter shall not apply to subsidies or grants provided by a Party or to any conditions attached to the receipt or continued receipt of such subsidies or grants except for Articles 10.5 and 10.21, whether or not such subsidies or grants are offered exclusively to domestic investors and investments.

7. This Chapter shall not apply to measures adopted or maintained by a Party with respect to financial services.

8. This Chapter shall not apply to any taxation measures.

#### ARTICLE 10.3: NATIONAL TREATMENT

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

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

3. The treatment to be accorded by a Party under paragraphs 1 and 2 means, with respect to a regional or local government, treatment no less favourable than the most favourable treatment accorded, in like circumstances, by that regional or local government to investors, and to investments of investors, of the Party of which it forms a part.

#### ARTICLE 10.4: MINIMUM STANDARD OF TREATMENT

1. Each Party shall accord to an investment of an investor of the other Party in its territory "fair and equitable treatment" and "full protection and security." 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 the customary international law minimum standard of treatment of aliens.

2. The obligation in paragraph 1 includes the obligation not to deny justice in criminal, civil, or administrative adjudicatory proceedings in accordance with the principle of due process.

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.

#### ARTICLE 10.5: PERFORMANCE REQUIREMENTS

1. Neither Party may impose or enforce any of the following requirements, or enforce any commitment or undertaking, in connection with the establishment, acquisition, expansion, management, conduct, operation or sale or other disposition of an investment of an investor of the other Party in its territory:

- (a) to export a given level or percentage of goods or services;
- (b) to achieve a given level or percentage of domestic content;
- (c) to purchase, use or accord a preference to goods produced or services provided in its territory, or to purchase goods or services from natural or legal persons or any other entity in its territory;
- (d) to relate the volume or value of imports to the volume or value of exports or to the amount of foreign exchange inflows associated with investments of that investor;
- (e) to restrict sales of goods or services in its territory that an investment of that investor produces or provides by relating such sales to the volume or value of its exports or foreign exchange earnings;
- (f) to transfer technology, a production process or other proprietary knowledge to a natural or legal person or any other entity in its territory, except when the requirement
  - (i) is imposed or enforced by a court, administrative tribunal or competition authority to remedy an alleged violation of competition laws, or
  - (ii) concerns the transfer of intellectual property and is undertaken in a manner not inconsistent with the TRIPS Agreement; or
- (g) to supply exclusively from the territory of the Party the goods that such investment produces or the services that it supplies to a specific regional market or to the world market.

2. Paragraph 1 does not preclude either Party from conditioning the receipt or continued receipt of an advantage, in connection with investment and business activities in its territory of an investor of the other Party, on compliance with any of the requirements set forth in paragraphs 1 (f) and (g).

3. Nothing in this Article shall be construed so as to derogate from the rights and obligations of the Parties under the *Agreement on Trade-Related Investment Measures*, contained in Annex 1A of the Marrakech Agreement Establishing the World Trade Organization.

#### ARTICLE 10.6: SENIOR MANAGEMENT AND BOARDS OF DIRECTORS

1. Neither Party may require that an investor of the other Party appoint to senior management positions individuals of any particular nationality.

2. A Party may require that a majority of the board of directors, or any committee thereof, of an enterprise of the Party that is an investment of an investor of the other Party, be of a particular nationality, or resident in the territory of the Party, provided that the requirement does not materially impair the ability of the investor to exercise control over its investment.

## ARTICLE 10.7: TRANSPARENCY

1. Each Party shall promptly publish, or otherwise make publicly available, its laws, regulations, administrative rulings and judicial decisions of general application as well as international agreements which pertain to or affect any matter covered by this Chapter.
2. Each Party shall, upon request by the other Party, promptly respond to specific questions and provide that other Party with information on matters set out in paragraph 1.
3. Paragraphs 1 and 2 shall not be construed so as to oblige either Party to disclose confidential information, the disclosure of which would impede law enforcement or otherwise be contrary to the public interest, or which would prejudice privacy or legitimate commercial interests.

## ARTICLE 10.8: NON-CONFORMING MEASURES

1. Articles 10.3, 10.5 and 10.6 shall not apply to:
  - (a) any existing non-conforming measure that is maintained by a Party at
    - (i) the central or a regional level of government, set out in its Schedule to Annex I; or
    - (ii) a local government<sup>2</sup>;
  - (b) the continuation or prompt renewal of any non-conforming measure referred to in subparagraph (a); or
  - (c) an amendment to any non-conforming measure referred to in subparagraph (a) to the extent that the amendment does not decrease the conformity of the measure, as it existed immediately before the amendment, with Articles 10.3, 10.5 and 10.6.
2. Articles 10.3, 10.5 and 10.6 shall not apply to any reservation for measures that a Party adopts or maintains with respect to sectors, sub-sectors or activities, as set out in its Schedule to Annex II.
3. Neither Party shall, under any measure adopted after the date of entry into force of this Agreement and covered by Annex II, require an investor of the other Party, by reason of its nationality, to sell or otherwise dispose of an investment existing at the time the measure becomes effective.
4. Articles 10.3 and 10.6 shall not apply to government procurement by a Party.
5. Nothing in this Chapter shall be construed so as to derogate from rights and obligations under international agreements in respect of protection of intellectual property rights to which both Parties are party, including the TRIPS Agreement and other treaties concluded under the auspices of the World Intellectual Property Organization.
6. For the avoidance of doubt, in relation to supply of services through commercial presence, the parties agree that the Schedule of Specific Commitments in Annex 6-A and 6-B of Chapter Six (Trade in Services) shall solely apply to the commitments with regard to the trade in services.

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<sup>2</sup> For Korea, **local government** means a local government as defined in the *Local Autonomy Act*.



#### ARTICLE 10.9: REVIEW OF RESERVATIONS

1. If, after the date of entry into force of this Agreement, a Party enters into any agreement on investment with a non-Party, it shall give consideration to a request by the other Party for the incorporation herein of treatment no less favourable than that provided under the aforesaid agreement.
2. As part of review of this Agreement pursuant to Article 15.2 (Joint Committee and Review), the Parties undertake to review their respective Schedule of Reservations with a view to decreasing its reservations and reducing the terms, limitations, conditions and qualifications on national treatment, performance requirements, and senior management and boards of directors.
3. In any other case, a Party may, upon reasonable notice, request the other Party for a review of its reservations.
4. Any incorporation or review under this Article should maintain the overall balance of commitments undertaken by each Party under this Agreement.

#### ARTICLE 10.10: TRANSFERS

1. Each Party shall allow all transfers relating to an investment in its territory of an investor of the other Party to be made freely and without delay. Such transfers include:
  - (a) the initial capital and additional amounts to maintain or increase the investment;
  - (b) profits, dividends, interest, capital gains, royalty payments, management fees, technical assistance fees and other fees, returns in kind and other amounts derived from the investment;
  - (c) proceeds from the sale or liquidation of all or any part of the investment;
  - (d) payments made under a contract including payments made pursuant to a loan agreement;
  - (e) payments made in accordance with Articles 10.12 and 10.13;
  - (f) payments arising out of the settlement of a dispute under Section C; and
  - (g) earnings of nationals of the other Party who work in connection with an investment in the territory of that Party.
2. Each Party shall allow transfers to be made without delay in a freely usable currency at the market rate of exchange prevailing on the date of the transfer with respect to spot transactions in the currency to be transferred.
3. Each Party shall permit returns in kind relating to an investment to be made as authorised or specified in a written agreement between the Party and an investor of the other Party or its investment<sup>3</sup>.
4. Notwithstanding paragraphs 1 through 3, a Party may delay or prevent a transfer

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<sup>3</sup> Notwithstanding paragraph 3, a Party may restrict transfers of returns in kind in circumstances where it could otherwise restrict such transfers under Article XI of GATT 1994.

through the equitable, non-discriminatory and good faith application of its laws relating to:

- (a) bankruptcy, insolvency or the protection of the rights of creditors;
  - (b) issuing, trading or dealing in securities;
  - (c) criminal or penal offenses;
  - (d) reports of transfers of currency or other monetary instruments;
  - (e) ensuring compliance with orders or judgments in adjudicatory proceedings;
- or
- (f) social security, public retirement or statutory savings schemes, including provident funds, retirement gratuity programmes and employees insurance programmes<sup>4</sup>.

#### ARTICLE 10.11: TEMPORARY SAFEGUARD MEASURES

1. A Party may, subject to paragraph 2, adopt or maintain measures relating to cross-border capital transactions or Article 10.10:

- (a) in the event of serious balance of payments or external financial difficulties or threat thereof; or
- (b) where, in exceptional circumstances, payments and capital movements between the Parties cause or threaten to cause serious difficulties for the operation of monetary policy or exchange rate policy in either Party.

2. The measures referred to in paragraph 1:

- (a) shall be consistent with *the Articles of Agreement of the International Monetary Fund*;
- (b) shall not exceed those necessary to deal with the circumstances described in paragraph 1;
- (c) shall be temporary and phased out progressively as the situation improves;
- (d) shall promptly be notified to the other Party;
- (e) shall avoid unnecessary damage to the commercial, economic and financial interests of the other Party;
- (f) shall be applied on a national treatment basis; and
- (g) shall ensure that the other Party is treated as favourably as any non-Party.

3. Measures adopted or maintained pursuant to paragraph 1(b) shall not exceed a minimum period required. In addition, a Party adopting such measures or any changes

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<sup>4</sup> With regard to paragraph 4(f), it is understood that the Party concerned shall not prevent or delay the transfer of funds by the investors, except to the extent of funds required to satisfy or settle the unpaid social security, public retirement or statutory savings schemes, including provident funds, retirement gratuity and employees insurance.

thereof shall commence consultations with the other Party in order to review the restrictions adopted by it.

4. Nothing in this Chapter shall be regarded as affecting the rights and obligations of the Parties under *the Articles of Agreement of the International Monetary Fund*.

#### ARTICLE 10.12: EXPROPRIATION AND COMPENSATION

1. Neither Party may, directly or indirectly, nationalise or expropriate an investment of an investor of the other Party in its territory, except:

- (a) for a public purpose;
- (b) on a non-discriminatory basis;
- (c) in accordance with due process of law and Article 10.4; and
- (d) on payment of compensation in accordance with paragraphs 2 through 4.

2. Compensation shall:

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

3. If the fair market value is denominated in a freely usable currency, the compensation paid 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 paid – converted into the currency of payment at 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. The investor whose investment is expropriated shall have a right of access to the courts of justice or the administrative tribunals or agencies of the Party making the expropriation to seek review of the expropriation measure or valuation of the compensation that has been assessed in accordance with the principles and provisions set out in this Article.

6. This Article does not apply to the issuance of compulsory licences granted in relation to intellectual property rights, 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. This Article is to be interpreted in accordance with the understanding of the Parties on expropriation as set out in Annex 10-A, which shall form an integral part of this Agreement.

#### ARTICLE 10.13: LOSSES AND COMPENSATION

1. An investor of a Party which has suffered losses relating to its investment in the territory of the other Party due to war or to other armed conflict, state of emergency, revolution, insurrection, civil disturbance, or any other similar event in the territory of the other Party, as regards restitution, indemnification, compensation or any other settlement, shall be accorded by that other Party treatment no less favourable than that which it accords to its own investors or to investors of any non-Party, whichever is more favourable to the investor.

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

(a) requisition of its investment or part thereof by the latter's forces or authorities; or

(b) destruction of its investment or part thereof by the latter's forces or authorities, which was not required by the necessity of the situation,

shall be accorded by the other Party restitution or compensation which in either case shall be prompt, adequate and effective and with respect to compensation, shall be in accordance with Article 10.12.

#### ARTICLE 10.14: SUBROGATION

1. Where a Party or an agency authorised by that Party has granted indemnity, guarantee or a contract of insurance against non-commercial risks with regard to an investment by one of its investors in the territory of the other Party and when payment has been made under this indemnity, guarantee or a contract of insurance by the former Party or the agency authorised by it, the latter Party shall recognise the rights of the former Party or the agency authorised by the Party by virtue of the principle of subrogation to the rights of the investor.

2. Where a Party or the agency authorised by the Party has made a payment to its investor and has taken over rights and claims of the investor, that investor shall not, unless authorised to act on behalf of the Party or the agency authorised by the Party, making the payment, pursue those rights and claims against the other Party.

3. Articles 10.10, 10.12 and 10.13 shall apply *mutatis mutandis* as regards payment to be made to the Party or the agency prescribed in paragraphs 1 and 2 by virtue of such recognition of rights and claims, and the transfer of such payment.

#### ARTICLE 10.15: SPECIAL FORMALITIES AND INFORMATION REQUIREMENTS

1. Nothing in Article 10.3 shall be construed to prevent a Party from adopting or maintaining a measure that prescribes special formalities in connection with the establishment of investments by investors of the other Party, such as the requirement that investments be legally constituted under its laws or regulations, provided that such formalities do not materially impair the protection afforded by a Party to investors of the other Party and investments of investors of the other Party pursuant to this Chapter.

2. Notwithstanding Article 10.3, a Party may require an investor of the other Party, or

its investment in its territory, to provide routine information concerning that investment solely for information or statistical purposes. The Party shall protect such business information that is confidential from any disclosure that would prejudice the competitive position of the investor or the 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 10.16: HEALTH, SAFETY AND ENVIRONMENTAL MEASURES

1. Nothing in this Agreement shall be construed to prevent a Party from adopting, maintaining or enforcing any measure consistent with this Agreement that is in the public interest, such as measures to meet health, safety or environmental concerns.

2. The Parties recognize that it is inappropriate to encourage investment by relaxing domestic health, safety or environmental measures. Accordingly, a Party should not waive or otherwise derogate from, or offer to waive or otherwise derogate from, such measures as an encouragement for the establishment, acquisition, expansion or retention in its territory of an investment of an investor. If a Party considers that the other Party has offered such an encouragement, it may request consultations with the other Party and the Parties shall consult with a view to avoiding any such encouragement.

#### ARTICLE 10.17: DENIAL OF BENEFITS

A Party may deny the benefits of this Chapter to an investor of the other Party that is an enterprise of the other Party and to its investments, subject to prior notification and consultation with the other Party, and where the denying Party establishes that:

- (a) the enterprise has no substantial business activities in the territory of the other Party; and
- (b) the enterprise is owned or controlled by an investor of a non-Party or of the denying Party.

#### ARTICLE 10.18: EXCEPTIONS

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

- (a) necessary to protect public morals or to maintain public order;
- (b) necessary to protect human, animal or plant life or health, or the environment;
- (c) necessary to secure compliance with laws and regulations which are not inconsistent with the provisions of this Chapter;
- (d) necessary to protect national treasures of artistic, historic or archaeological value; or
- (e) necessary to conserve exhaustible, natural resources if such measures are made effective in conjunction with restrictions on domestic production or consumption.

2. 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;
  - (b) to prevent a Party from taking any actions which it considers necessary for the protection of its essential security interests;
    - (i) relating to the traffic in arms, ammunition and implements of war and to such traffic in other goods and materials or relating to the supply of services as carried on, directly or indirectly, for the purpose of supplying or provisioning a military establishment;
    - (ii) taken in time of war or other emergency in international relations;
    - (iii) relating to fissionable and fusionable materials or the materials from which they are derived; or
    - (iv) to protect critical public infrastructures for communications, power and water supply from deliberate attempts intended to disable or degrade such infrastructures<sup>5</sup>;
  - (c) to prevent a Party from taking any action in pursuance of its obligations under the United Nations Charter for the maintenance of international peace and security; or
  - (d) to require a Party to accord the benefits of this Chapter to an investor that is an enterprise of the other Party where a Party adopts or maintains measures in any of its laws or regulations which it considers necessary for the protection of its essential security interests with respect to a non-Party or an investor of a non-Party that would be violated or circumvented if the benefits of this Chapter were accorded to such an enterprise or to its investments.

3. Paragraph 2 shall be interpreted in accordance with the understanding of the Parties regarding Security Exceptions for Investment and Non-justiciability of Security Exceptions set out in Annexes 10-B and 10-C respectively, which shall form an integral part of this Agreement.

4. A Party shall immediately inform the other Party to the fullest extent possible, of measures taken under paragraphs 1, 2(b) and (c) and of their termination, if such measures were taken.

#### ARTICLE 10.19: ACCESS TO JUDICIAL AND ADMINISTRATIVE PROCEDURES

Each Party shall within its territory accord to investors of the other Party treatment no less favourable than the treatment, which it accords in like circumstances to its own investors, with respect to access to its courts of justice and administrative tribunals and agencies in all levels of jurisdiction both in pursuit and in defence of such investors' rights.

#### ARTICLE 10.20: OTHER OBLIGATIONS

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<sup>5</sup> Paragraph 2(b)(iv) is subject to the requirement that such measures are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination against the other Party, or a disguised restriction on investment.

If the laws or regulations of either Party or international obligations existing at present or established hereafter between the Parties in addition to this Chapter, result in a position entitling investors of the other Party and investments by investors of the other Party to treatment more favourable than is provided for by this Chapter, such position shall not be affected by this Chapter.

### **Section C: Settlement of Disputes**

#### **ARTICLE 10.21: SETTLEMENT OF DISPUTES BETWEEN A PARTY AND AN INVESTOR OF THE OTHER PARTY**

1. This Article establishes a mechanism for settlement of investment disputes under this Chapter and assures equal treatment among the investors or investments of both the Parties in accordance with principles of international reciprocity and due process before an arbitral tribunal. This Article shall apply to disputes between a Party and an investor of the other Party concerning an alleged breach of an obligation of the former Party under this Chapter, which causes loss or damage to the investor or its investments.
2. The parties to the dispute shall initially seek to resolve the dispute by consultations and negotiations, which may include the use of non-binding third-party procedures.
3. Any such dispute which has not been settled within a period of six months from the date of request for consultations and negotiations may be submitted to the courts or administrative tribunals of the Party concerned or to arbitration. In the latter event, the investor has the choice among any of the following:
  - (a) the ICSID Convention and the ICSID Rules of Procedure for Arbitration Proceedings, provided that both the disputing Party and the Party of the disputing investor are parties to the ICSID Convention;
  - (b) the ICSID Additional Facility Rules, provided that either the disputing Party or the Party of the disputing investor, but not both, is a party to the ICSID Convention;
  - (c) the UNCITRAL Arbitration Rules; or
  - (d) any other arbitral institution or in accordance with any other arbitral rules, if the parties to the dispute so agree.
4. Once the investor has submitted the dispute to either the courts or administrative tribunals of the disputing Party or any of the arbitration mechanisms provided for in paragraph 3, the choice of the procedure shall be final.
5. Each Party hereby consents to the submission of a dispute to arbitration under paragraphs 3(a), (b) and (c) in accordance with the provisions of this Article, conditional upon:
  - (a) the submission of the dispute to such arbitration takes place within three years from the date on which the disputing investor became aware, or should reasonably have become aware, of a breach of an obligation under this Chapter and of the loss or damage incurred by the disputing investor or its investment; and
  - (b) the disputing investor gives written notice which shall be delivered at least 90 days before the claim to arbitration is submitted, to the disputing Party of its intention to submit the dispute to such arbitration and which

- (i) selects one of the fora in paragraph 3(a), (b) or (c) as the forum for dispute settlement, and
- (ii) briefly summarises the alleged breaches of the disputing Party under this Chapter (including the articles alleged to have been breached) and the loss or damage allegedly caused to the investor or its investment.

6. Notwithstanding paragraph 4, the disputing investor may initiate or continue an action that seeks interim injunctive relief that does not involve the payment of monetary damages or the resolution of the substance of the matter in dispute before a court or administrative tribunal of the disputing Party, provided that the action is brought for the sole purpose of preserving the disputing investor's rights and interests during the pendency of the arbitration.

7. Neither Party shall give diplomatic protection, or bring an international claim, in respect of a dispute which one of its investors and the other Party shall have consented to submit or have submitted to arbitration under this Article, unless such other Party has failed to abide by and comply with the award rendered in such dispute. Diplomatic protection, for the purposes of this paragraph, shall not include informal diplomatic exchanges for the sole purpose of facilitating a settlement of the dispute.

#### **Section D: Final Provisions**

##### ARTICLE 10.22: ENTRY INTO FORCE, DURATION AND TERMINATION

In the event that this Agreement is terminated, the provisions of this Chapter, the provisions in Chapter Fourteen (Dispute Settlement), and other provisions in this Agreement necessary for or consequential to the application of this Chapter, except pre-establishment national treatment under Articles 10.3 and 10.8, shall continue to be in effect with respect to investments made or acquired before the date of termination of this Agreement for a further period of 15 years after the date of termination and without prejudice to the application thereafter of the rules of general international law.



**ANNEX 10-A**  
**EXPROPRIATION**

The Parties confirm their shared understanding that:

1. An action or a series of actions by a Party cannot constitute an expropriation unless it interferes with a tangible or intangible property right in an investment made in the territory of that Party.

2. Article 10.12.1 addresses two situations. The first is direct expropriation, where an investment is nationalised or otherwise directly expropriated through formal transfer of title or outright seizure.

3. The second situation addressed by Article 10.12.1 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 all relevant factors relating to the investment, including:
  - (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;<sup>6</sup> and
  - (iii) the character of the government action, including its objectives and context. Relevant considerations could include whether the government action imposes a special sacrifice on the particular investor or investment that exceeds what the investor or investment should be expected to endure for the public interest.
- (b) Except in rare circumstances, such as, for example, when a measure or series of measures is extremely severe or disproportionate in light of its purpose or effect, non-discriminatory regulatory actions by a Party that are designed and applied to protect legitimate public welfare objectives, such as public health, safety, the environment, and real estate price stabilisation (through, for example, measures to improve the housing conditions for low-income households), do not constitute indirect expropriations.

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<sup>6</sup> For greater certainty, whether an investor's investment-backed expectations are reasonable depends in part on the nature and extent of governmental regulation in the relevant sector. For example, an investor's expectations that regulations will not change are less likely to be reasonable in a heavily regulated sector than in a less heavily regulated sector.

**ANNEX 10-B**  
**SECURITY EXCEPTIONS FOR INVESTMENT**

The Parties confirm the following understanding with respect to interpretation and/or implementation of this Chapter:

- (a) the measures referred to in Article 10.18.2(d) are measures where the intention and objective of the Party imposing the measures is for the protection of its essential security interests. These measures shall be imposed on a non-discriminatory basis and may be found in any of its laws or regulations:
  - (i) In the case of Korea, Korea does not presently adopt or maintain any unilateral measures against a non-Party or investor of a non-Party in its laws or regulations; and
  - (ii) In the case of India, the applicable measures referred to in Article 10.18.2(d) are essentially set out in the regulations framed under the *Foreign Exchange Management Act (FEMA)*. India shall upon request by Korea, provide information on the measures concerned; and
- (b) the measures which a Party adopts or maintains with respect to a non-Party or investors of a non-Party shall not impinge upon the other Party's sovereign rights to conduct its foreign policy nor shall it prohibit enterprises of foreign enterprises that are subject to such measures from establishing themselves in the other Party.

**ANNEX 10-C**  
**NON JUSTICIABILITY OF SECURITY EXCEPTIONS**

The Parties confirm the following understanding with respect to the interpretation and/or implementation of this Chapter:

- (a) in respect of disputes submitted to arbitration pursuant to Article 10.21.3, where the disputing Party asserts as a defence that the measure alleged to be a breach is within the scope of a security exception as set out in Article 10.18.2, any decision of the disputing Party taken on such security considerations shall be non-justiciable in that it shall not be open to any arbitral tribunal to review the merits of any such decision, even where the arbitral proceedings concern an assessment of any claim for damages and/or compensation, or an adjudication of any other issues referred to the tribunal; and
- (b) for the avoidance of doubt, Article 10.21.3 shall be applicable in the arbitral proceedings for damages and/or compensation due to the measures taken under security exceptions as set out in Article 10.18.2.

## ANNEX I

### EXPLANATORY NOTES

1. Pursuant to Article 10.8 (Non-Conforming Measures), the Schedule to this Annex sets out the reservations taken by India for sectors, sub-sectors or activities for which it may maintain existing measures that do not conform with some or all of the obligations imposed by :

- (a) Article 10.3 (National Treatment);
- (b) Article 10.5 (Performance Requirements); or
- (c) Article 10.6 (Senior Management and Boards of Directors).

2. Where appropriate, reservations are referenced to the ISIC classification (ISIC Rev.3.1) as set out in Statistical Office of the United Nations Statistical Papers. Where appropriate ISIC code is not available for sectors or sub-sectors, for India, those reservations may be referenced to the National Industrial Classification Code (NIC) 1987 as set out by the Central Statistical Organization of the Government of India as alternatives. And, for Korea, those reservations may be referenced to the Korea Standard Industry Code (KSIC 2000) as set out by the Korea National Statistical Office as alternatives.

3. Each Schedule entry sets out the following elements:

- (a) **Sector** refers to the general sector in which the reservation is taken;
- (b) **Sub-Sector** refers to the specific sector in which the reservation is taken;
- (c) **Industrial Classification** refers, where applicable, to the activity covered by the reservation according to the UN ISIC code (ISIC Rev.3.1) or domestic industry classification codes (National Industrial Classification Code 1987, Korea Standard Industry Code 2000);
- (d) **Level of Government** Indicates the level of government maintaining the scheduled measures;
- (e) **Type of Reservation** specifies the obligation (National Treatment, Performance Requirement and Senior Management and Board of Directors) for which a reservation is taken;
- (f) **Reservation Measure**<sup>1</sup> identifies the laws, regulations, rules, procedures, decisions, administrative actions or any other measures. A measure cited in the Measures element:
  - (i) means the measure as amended, continued, or renewed as of the date of entry into force of this Agreement; and
  - (ii) includes any subordinate measure adopted or maintained under the authority of and consistent with the measure; and
- (g) **Description** sets out commitments, if any, for liberalization on the date of entry into force of the Agreement, and the remaining non-conforming aspects of the measure for which the entry is made.

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<sup>1</sup> For greater certainty, in the case of Korea, a change in the level of government at which a measure is administered or enforced does not, by itself, decrease the conformity of the measure with the obligations referred to in Article 10.8.1. For India, the measures indicated in each entry in the Schedule would be in accordance with the powers of the Union (Central Government) as contained in Article 73 and Article 246 of the Constitution of India.

4. In the interpretation of a Schedule entry, all elements of the entry, with the exception of **Industry Classification**, shall be considered. An entry shall be interpreted in light of the relevant articles of the Chapters against which the entry is made. To the extent that:

- (a) the **Measures** element is qualified by a liberalization commitment from the **Description** element, the **Measures** element as so qualified shall prevail over all other elements; and
- (b) the **Measures** element is not so qualified, the **Measures** element shall prevail over all other elements, unless any discrepancy between the **Measures** element and the other elements considered in their totality is so substantial and material that it would be unreasonable to conclude that the **Measures** element should prevail, in which case the other elements shall prevail to the extent of that discrepancy.

5. For India, for purposes of this Annex, unless otherwise specified:

- (a) **“Foreign Institutional Investor” or “FII”** means a foreign entity that is registered with the Securities Exchange Board of India as a Foreign Institutional Investor/FII.
- (b) **“non-resident”** means a person who is not resident in India.
- (c) A **“person resident in India”** means:
  - (i) a person residing in India for more than one hundred and eighty-two days during the course of the preceding financial year but does not include:
    - A) a person who has gone out of India or who stays outside India, in either case:
      - i) for or on taking up employment outside India, or
      - ii) for carrying on a business outside India or vocation outside India, or
      - iii) for any other purpose, in such circumstances as would indicate his intention to stay outside India for an uncertain period;
    - B) a person who has come to or stays in India, in either case, otherwise than:
      - i) for or on taking up employment in India, or
      - ii) for carrying on in India a business or vocation in India, or
      - iii) for any other purpose, in such circumstances as would indicate his intention to stay in India for an uncertain period;
  - (ii) any person or body corporate registered or incorporated in India,
  - (iii) an office, branch or agency in India owned or controlled by a person resident outside India,
  - (iv) an office, branch or agency outside India owned or controlled by a person resident in India;
- (d) **“non-resident Indian” or “NRI”** means a person resident outside India who is either a citizen of India or a person of Indian Origin
- (e) **“Person of Indian Origin” or “PIO”** means a citizen of any country other than Bangladesh or Pakistan or Sri Lanka, if:
  - (i) he at any time holds Indian passport; or
  - (ii) he or either of his parents or any of his grandparents was a citizen of India by virtue of the Constitution of India or the Citizenship Act, 1955 (57 of 1955); or

- (iii) the person is a spouse of an Indian citizen or a person referred to in sub-clause (i) or (ii);
- (f) **“Venture Capital Fund”** means a fund established in the form of a trust, a company including a body corporate and registered under the Securities and Exchange Board of India (Venture Capital Fund) Regulations, 1996 which has a dedicated pool of capital raised in a manner specified under the said Regulations and which invests in Indian Venture Capital Undertakings in accordance with the said Regulations. An IVCU is defined as a company incorporated in India whose shares are not listed on a recognized stock exchange in India and which is not engaged in an activity under the negative list specified by SEBI

6. For Korea, a **foreign person** means a foreign national or an enterprise organized under the laws of another country.

7. Regarding commitments on supply of services through commercial presence, only the Schedule of Specific Commitments annexed to Chapter 6 on Trade in Services will apply. For greater certainty, Articles 10.5 (Performance Requirements) and 10.6 (Senior Management and Board of Directors) in Chapter 10 on Investment will not be applicable to Services Sector. Commitments in the form of Reservations on Articles 10.3 (National Treatment), 10.5 (Performance Requirements) and 10.6 (Senior Management and Board of Directors) for investments other than those for supply of a service through commercial presence are described only in Annex I and Annex II to Chapter 10 (Investment). In the event of any inconsistency between the commitments in the form of Reservations under the Chapter 10 on Investment and the specific commitments made under the Chapter 6 on Trade in Services, the provision in the Chapter on Trade in Services shall prevail to the extent of the inconsistency.

8. For Korea, the reservation entry No. 5 and 8 will not apply to services activity under the sector.

9. Both Parties agree that no addition, deletion or modification will be carried out in the entries in the Schedule with regard to the Sector, Sub-sector, Industrial classification, Type of Reservation and Description from the date of entry into force of this Agreement. However, with regard to the Reservation Measures, the Parties shall, within a period of six (6) months from the date of entry into force of the Agreement, specify the details of Reservation Measures including the relevant provision of the legislation relating to the Description as set forth in the Schedules.

## ANNEX I

### Schedule of Korea

1.

<b>Sector</b>	Agriculture and Livestock
<b>Sub-Sector</b>	
<b>Industry Classification</b>	KSIC 01212 Farming of Beef Cattle KSIC 51312 Wholesale of Meat
<b>Type of Reservation</b>	National Treatment (Article 10.3)
<b>Reservation Measure</b>	<i>Foreign Investment Promotion Act</i> (Law No. 9071, March 28, 2008), Article 4 and 22 <i>Enforcement Decree of the Foreign Investment Promotion Act</i> (Presidential Decree No. 20947, July 29, 2008), Article 5 <i>Consolidated Public Notice for Foreign Investment</i> (No. 2008-55, February 29, 2008, Ministry of Knowledge Economy), Appendix 1
<b>Description</b>	Foreign persons may not: (i) invest in an enterprise engaged in rice or barley farming or (ii) hold 50 percent or more of the equity interest of an enterprise engaged in beef cattle farming or yook-ryu(meat) wholesaling.
<b>Phase-Out</b>	None

2.

**Sector** Transportation

**Sub-Sector** Air Transportation

**Industry Classification**

**Type of Reservation** National Treatment (Articles 10.3)  
Senior Management and Board of Directors (Articles 10.6)

**Reservation Measure** Articles 3, 6, 112, 113, 114 and 132 of the *Aviation Act* (Law No. 9071, Mar 28, 2008),

Articles 278, 278-2, 298 and 299 of its *Enforcement Regulations* (Ordinance of the Ministry of Land, Transport & Maritime Affairs No. 12, May 8, 2008)

**Description** None of the following persons may own any of national carriers:

1. a foreign national;
2. a foreign government or a foreign gong-gong-dan-che (organization for public purposes);
3. an enterprise organized under foreign law;
4. an enterprise in which any of those referred to in items 1 through 3 owns 50 percent or more of the equity interest, or has control; or
5. an enterprise organized under Korean law whose dae-pyo-ja (for example, a chief executive officer, president, or similar principal senior officer) is a foreign national or half or more of whose senior management are foreign nationals.

**Phase-Out** None



3.

**Sector** Sea Map Making

**Sub-Sector**

**Industry Classification**

**Type of Reservation** National Treatment (Article 10.3)

**Reservation Measure** *Marine Scientific Research Act* (Law No. 8852, February 29, 2008), Articles 6, 7, and 8

*Territorial Sea and Contiguous Zone Act* (Law No. 4986, December 6, 1995), Article 5

**Description** A foreign person, a foreign government, or a Korean enterprise owned or controlled by a foreign person that intends to conduct marine scientific research in the territorial waters or exclusive economic zone of Korea must obtain prior authorization or consent from Minister of Land, Transport and Maritime Affairs whereas a Korean national or a Korean enterprise not owned or controlled by a foreign person need only to provide notification.

**Phase-Out** None

4.

**Sector** All Manufacturing Sectors

**Sub-Sector**

**Industry Classification**

**Type of Reservation** Performance Requirements (Article 10.5)

**Reservation Measure** Act on the Promotion of Saving and Recycling of Resources(Law No. 8852, Feb.29, 2008), Article 16, 17, 18, 19 and 27  
Act for Resource Recycling of Electrical and Electronic equipment and vehicle(Law No. 8852, Feb.29, 2008), Article 15, 16 and 17

**Description** Manufacturers who are under recycling duties and those to whom such manufacturers have entrusted their recycling duties shall follow the recycling standards for their products and packaging materials prescribed by the Minister of Environment.

Furthermore, the above persons shall submit the recycling duty performance plans and result reports each year, and shall pay the recycling levy in case of failure to satisfy the amounts of the prescribed recycling duty.

**Phase-Out** None

5.

**Sector** Sale, maintenance and repair of low-emission motor vehicles

**Sub-Sector**

**Industry Classification**

**Type of Reservation** Performance Requirements(Article 10.5)

**Reservation Measure** Special Act on Metropolitan Air Quality Improvement(Law No. 9036, Mar.28, 2008), Article 23  
Enforcement Decree(Presidential Decree No. 21033, Sep.25, 2008), Article 26

**Description** A distributor of motor vehicles shall submit an annual plan to supply low-emission motor vehicles in accordance with the annual popularization standard of low-emission motor vehicle (1.5%, 2006). The distributor shall obtain approval of the plan by the Minister of Environment and report business results to the Minister of Environment.

**Phase-Out** None

6.

**Sector** Manufacture of Chemical Products

**Sub-Sector** Manufacture of Biological Products

**Industry Classification** KSIC 24212 Manufacture of Biological Products

**Type of Reservation** Performance Requirements (Article 10.5)

**Reservation Measure** *Pharmaceutical Affairs Act* (Law No. 8552, February. 29, 2008), Article 42  
*Enforcement Regulations of the Pharmaceutical Affairs Act* (Ordinance of the Ministry of Health and Welfare No. 71, October. 16, 2008), Article 21

**Description** A person who manufactures blood products must procure raw blood materials from a blood management body in Korea.

**Phase-Out** None

7.

**Sector** Publishing

**Sub-Sector** Publishing of Periodicals (Excluding Newspapers)

**Industry  
Classification**

**Type of Reservation** National Treatment (Article 10.3)

Senior Management and Boards of Directors (Article 10.6)

**Reservation  
Measure** Act on the Guarantee of Freedom and Function of Newspapers,  
Etc. (Law No. 8852, February 29, 2008), Articles 13 and 26

Enforcement Decree of the Act on the Guarantee of Freedom and  
Function of Newspapers, Etc. (Presidential Decree No. 20676,  
February 29, 2008), Articles 17, 18, 19, and 20

**Description** The publisher or the editor-in-chief of an enterprise that publishes  
periodicals must be a Korean national.

The following persons may not publish periodicals in Korea:

- (a) a foreign government or a foreign person;
- (b) an enterprise organized under Korean law whose  
dae-pyo-ja (for example, a chief executive officer,  
president, or similar principal senior officer) is not  
a Korean national; or
- (c) an enterprise organized under Korean law in which  
a foreign person holds 50 percent or more of share  
or equity interest.

A foreign person that publishes periodicals may establish a branch

or office in Korea subject to authorization from the Minister of Culture and Tourism. As of the date this Agreement enters into force, such branch or office may print and distribute its periodicals in Korea in the original language, provided that such periodicals are edited in the territory of the other Party.

**Phase-Out**

None

8.

**Sector** Agriculture

**Sub-Sector**

**Industry Classification**

**Type of Reservation** National Treatment (Article 10.3)

**Reservation Measure** Grain Management Act (Law No. 8852, February 29, 2008), Article 12  
Livestock Industry Act (Law No. 8852, February 29, 2008), Articles 24 and 27  
Seed Industry Act (Law No. 8852, February 29, 2008), Article 142  
Feed Management Act (Law No. 8852, February 29, 2008), Article 6  
Ginseng Industry Act(Law No. 8852, February 29, 2008), Article 20  
Foreign Investment Promotion Act (Law No. 9071, March 28, 2008), Articles 4 and 22  
Enforcement Decree of the Foreign Investment Promotion Act (Presidential Decree No. 20947, July 29, 2008), Article 5  
Consolidated Public Notice for Foreign Investment (No. 2008-55, February 29, 2008, Ministry of Knowledge Economy), Appendix 1  
Act on Distribution and Price Stabilization of Agricultural and Fishery Products (Law No. 8852, February 29, 2008), Articles 15, 17, and 43  
Notice on TRQ Products (Ministry of Agriculture and Forestry Notice No. 2008-17, May 16, 2008)

**Description** Only the Livestock Cooperatives under the Agriculture Cooperative Act may establish and manage a ga-chook-sijang (livestock market) in Korea.  
Only a local government may establish a gong-yeong-domae-sijang (public wholesale market).  
Only producers' organizations or public interest corporations prescribed in the Enforcement Decree of the Act on Distribution and Price Stabilization of Agricultural and Fishery Products may establish a gong-pan-jang (joint wholesale market).  
For greater certainty, Articles 10.3(National Treatment) do not prevent Korea from adopting or maintaining any measure with respect to the administration of the WTO Tariff-Rate-Quota.

**Phase-Out** None

9.

**Sector** Energy Industry

**Sub-Sector** Electric Power Generation Other Than Nuclear Power Generation;  
Electric Power Transmission, Distribution and Sales

**Industry Classification**

**Type of Reservation** National Treatment (Articles 10.3)

**Reservation Measure** *Securities and Exchange Act* (Law No. 8985, March 21, 2008),  
Article 203

*Enforcement Decree of the Securities and Exchange Act*  
(Presidential Decree No. 20653, February 29, 2008), Article 87-2

*Foreign Investment Promotion Act* (Law No. 9071, March 28,  
2008), Articles 4, 5 and 22

*Enforcement Decree of the Foreign Investment Promotion Act*,  
(Presidential Decree No. 20947, July 29, 2008), Article 5

*Consolidated Public Notice for Foreign Investment* (No. 2008-55,  
February 29, 2008, Ministry of Knowledge Economy), Appendix  
1

*Notice of Ministry of Finance and Economy* (No. 2000-17,  
September 28, 2000)

*Regulation on Supervision of Securities Business* (Financial  
Service Commission Notice No. 2008-16, July 3, 2008), Sec. 7-6



**Description**

The aggregate foreign share of KEPCO's issued stocks may not exceed 40 percent. A foreign person may not become the largest shareholder of KEPCO.

The aggregate foreign share of power generation facilities, including cogeneration facilities of heat and power (GHP) for the district heating system (DHS), may not exceed 30 percent of the total facilities in the territory of Korea.

The aggregate foreign share of electric power transmission, distribution and sales businesses should be less than 50 percent. A foreign person may not be the largest shareholder.

**Phase-Out**

None

10.

**Sector** Energy Industry

**Sub-Sector** Gas Industry

**Industry Classification**

**Type of Reservation** National Treatment (Articles 10.3)

**Reservation Measure** *Act on the Improvement of Managerial Structure and Privatization of Public Enterprises* (Law No. 8852, Feb 29, 2008), Article 19

*Securities and Exchange Act* (Law No. 8985, Mar 21, 2008), Article 203

*Foreign Investment Promotion Act* (Law No. 9071 Mar 28, 2008), Articles 4 and 5

*Articles of Incorporation of the Korea Gas Corporation* (Mar 28, 2008), Article 11

**Description** Foreign persons, in the aggregate, may not own more than 30 percent of the share of KOGAS.

**Phase-Out** None

11.

**Sector** All Services Sectors

**Sub-Sector**

**Industry Classification**

**Type of Reservation** National Treatment (Articles 10.3)  
Performance Requirements (Articles 10.5)  
Senior Management and Boards of Directors (Articles 10.6)

**Reservation Measure** Any existing or current regulations or measures in force on the date of entry of this Agreement.

**Description** Korea reserves the right to maintain any measure relating to investments in services sectors subject to the condition that they do not violate the obligations under the Services Chapter.

**Phase-Out** None

## ANNEX I

### Schedule of India

1.

**Sector** All sectors

**Sub-Sector**

**Industrial  
Classification**

**Type  
Reservation** of National Treatment (Article 10.3)

**Description** A person resident outside India, including an entity incorporated outside India, can purchase shares of an Indian company under the FDI Scheme.

There are separate regulatory treatment provided to FIIs and Venture Capital Funds in relation to investment in Indian Companies, which may be modified from time to time.

Non-resident Indians (NRIs) are allowed to invest in shares of listed Indian companies in recognised Stock Exchanges under the Portfolio Investment Scheme (PIS). NRIs can invest on repatriation and non-repatriation basis under Portfolio Investment Scheme route up to 5% of the paid up capital / paid up value of each series of debentures of listed Indian companies. The aggregate paid-up value of shares / convertible debentures purchased by all NRIs cannot exceed 10 per cent of the paid-up capital of the company / paid-up value of each series of debentures of the company. The aggregate ceiling of 10 per cent can be raised to 24 per cent, if the General Body of the Indian company passes a special resolution to that effect. Shares purchased by NRIs on the stock exchange under PIS cannot be transferred by way of sale under private arrangement or by way of gift to a person resident in India or outside India without prior approval of the Reserve Bank of India (RBI).

FDI is not permitted in Indian partnerships and any association of persons (which would include societies and trusts) except upon obtaining the prior consent of the Reserve Bank of India for such investment.

NRIs and Persons of Indian Origin (PIOs) can invest into partnerships and any association of persons if such investment is being made on a non-repatriable basis and if such investment is being made on a repatriable basis, then the prior approval of RBI would be needed for such investment.

When the total holdings of FIIs/NRIs under the Scheme reach the trigger limit, which is 2 per cent below the applicable limit (for companies with paid-up capital of Rs. 1000 crores and above, the trigger limit is 0.5 per cent below the applicable limit), Reserve Bank will issue a notice to all designated branches of banks cautioning that any further purchases of shares of the particular Indian company will require prior approval of Reserve Bank. Reserve Bank gives case-by-case approvals to FIIs for purchase of shares of companies included in the Caution List. This is done on a first-come-first-served basis. Once the shareholding by FIIs/NRIs reaches the overall ceiling / sectoral cap / statutory limit, Reserve Bank puts the company on the Ban List. Once a company is placed on the Ban List, no FII or NRI can purchase the shares of the company under the Portfolio Investment Scheme

**Reservation  
Measure**

Regulations 5 (1) , 5(2), 5(3), 5(4), and 5(6) of the Foreign Exchange Management (Transfer or Issue of Security to a Person resident outside India) Regulations, 2000 (FEMA Regulations)

Schedule 1 of FEMA Regulations incorporating the FDI Scheme

Schedule 2 of FEMA Regulations incorporating the Portfolio Investment Scheme.

Schedule 3 of FEMA Regulations for Investment by NRIs/PIOs under the Portfolio Investment Scheme.

Schedule 4 of FEMA Regulations for Investment by NRI/PIOs by purchase of shares on the Stock Exchange other than under

the Portfolio Investment Scheme on Non-repatriation basis.

Schedule 6 of FEMA Regulations for Investment by Foreign  
Venture Capital Funds

Indian company means a company incorporated in India under  
the Indian Companies Act, 1956.

2.

**Sector** All sectors

**Sub-Sector**

**Industrial  
Classification**

**Type of  
Reservation** National Treatment (Article 10.3)

**Description** Prior approval of the Government will be required even for investments covered under the automatic route, if the foreign investor has an existing joint venture or trademark/technical collaboration agreement in India as on 12.1.2005 in the same field. The same field is determined by the 4-digit National Industrial Code, 1987. If the proposed investment is in an activity that has the same NIC Code classification as that of the existing joint venture or technical collaboration, then these limitations will be applicable.

This is not applicable in the following circumstances:

- i. investments made by Venture Capital Funds registered with Securities Exchange Board of India (SEBI)
- ii. where in the existing joint venture investment by either of the parties is less than 3%
- iii. where the existing venture/collaboration is defunct or sick
- iv. investment into Information Technology sector, mining sector for same area/mineral
- v. investment by multinational financial institutions

**Reservation  
Measure** Government policy [*Press Note 1(2005) & Press Note 3(2005)*]

Provision to regulation 9 of Foreign Exchange Management (Transfer or Issue of Security to a Person resident outside India) Regulations, 2000 governing transfer of shares and convertible debentures of an Indian company to a person resident outside India.

3.

**Sector** All sectors

**Sub-sector**

**Industry classification**

**Type of Reservation** National Treatment (Article 10.3)

**Description** The Central Government may, in public interest, suspend or relax permission granted or restriction imposed by the Foreign Exchange Management Act, 1999 (FEMA, 1999), by notification specifying the duration of such suspension.

The Central Government may from time to time give general or special directions as it thinks fit, to the Reserve Bank of India in the discharge of functions with relation to administration of the FEMA, 1999.

Where a company contravenes any of the provisions of the FEMA, 1999, or any rule, direction or order made there-under, the company and every person who at the time the contravention was committed, was in charge of, and was responsible to the company for conduct of the business of the company would be liable to be punished under the provisions of the FEMA, 1999 unless he proves that the contravention took place without his knowledge or that he exercised all due diligence to prevent such contravention.

**Reservation Measure** Sections 40, 41 and 42 of the Foreign Exchange Management Act, 1999 .

The Industries (Development and Regulation) Act, 1951, Securities and Exchange Board of India Act, 1992, Foreign Contribution (Regulations) Act, 1976, Foreign Trade



(Development and Regulations) Act, 1976 , Reserve Bank of India Act, 1934 , Banking Regulation Act, 1949, Securities Contracts (Regulation) Act, 1956, Prevention of Money Laundering Act, 2002, Income Tax Act, 1961, Micro, Small and Medium Enterprises Development (MSMED) Act, 2006 , Customs Act, 1962, Central Excise Act, 1944, The Bureau of Indian Standards Act, 1986.

4.

<b>Sector</b>	All sectors
<b>Sub-Sector</b>	Items reserved for manufacture by Micro, Small and Medium enterprises.
<b>Industrial Classification</b>	
<b>Type of Reservation</b>	Performance Requirement (Article 10.5)
<b>Description</b>	<p>The Central Government may, for</p> <ul style="list-style-type: none"><li>(a) promoting in a harmonious manner the industrial economy of the country and easing the problem of unemployment, and</li><li>(b) securing that the ownership and control of the material resources of the community are so distributed as best to subserve the common good:<ul style="list-style-type: none"><li>(1) identify ancillary and small scale industrial undertakings that need supportive measures, exemptions and other favourable treatment to enable them to maintain their viability;</li><li>(2) specify supportive measures, exemptions and other favourable treatment to such ancillary and small scale industrial undertakings</li><li>(3) specify, by notified order, the requirements which shall be complied with by an industrial undertaking to enable it to be regarded, as an ancillary, or a small scale, industrial undertaking and different requirements may be so specified for different purposes or with respect to industrial undertakings engaged in the manufacture or production of different articles.</li></ul></li></ul>

Prior government approval would be required for foreign direct investment where more than 24% foreign equity is proposed to be inducted into a small scale unit manufacturing items reserved for the small scale sector. Such units with more than 24% foreign equity will not be eligible for the benefits available to a small scale unit as per the policy of the Government.

The Central Government has the power to classify enterprises engaged in the manufacture or production of goods pertaining to any industry specified in Schedule I of the Industries (Development & Regulation) Act, 1951(IDRA) as: (i) micro enterprises, (ii) small enterprises or (iii) medium enterprises. The Central Government, may from time to time, notify such measures, programmes, guidelines or instructions as it may deem fit to promote and strengthen micro enterprises, small enterprises and medium enterprises and to promote competition among them.

Non- SSI units can undertake manufacture of items reserved for the small scale sector only if they undertake 50% export obligations.

Industrial units are classified as Small scale based on investment in Plant and machinery in the case of manufacturing units and investment in equipment in the case services sector.

**Reservation  
Measure**

Industries (Development & Regulation) Act, 1951- Section 11 B

Micro, Small & Medium Enterprises Development (MSMED)  
Act, 2006- Section 7

5.

<b>Sector</b>	Atomic Energy
<b>Sub-Sector</b>	Atomic Power Generation Manufacturing and supply of nuclear fuel Radioactive Waste Treatment and Disposal Radio isotope and Radiation Generation Facilities Services relating to Nuclear Energy Planning, Maintenance and Repair Services
<b>Industrial Classification</b>	
<b>Type of Reservation</b>	National Treatment (Article 10.3)
<b>Description</b>	Foreign direct investment is prohibited in Atomic Energy Sector.
<b>Reservation Measure</b>	Atomic Energy Act, 1962  Industries (Development & Regulation), Act, 1951  Annexure A (B) of Schedule 1 to Regulation 5(1) of the Foreign Exchange Management (Transfer or Issue of Security to a Person resident outside India) Regulations 2000.  Press Note 4 (2006)

6.

**Sector** Chit Fund Business, Nidhi, Transferable Development Rights; Agriculture & Plantation (other than Tea Plantation); and Real estate business(other than construction development)

**Sub-Sector**

**Industrial Classification**

**Type of Reservation** National Treatment (Article 10.3)

**Description** No person resident outside India shall make investment in India in any form, in any company or partnership firm or proprietary concern, or any entity, whether incorporated or not which is engaged or proposes to engage –

- i) in the business of chit fund, or
- ii) as Nidhi company, or
- iii) in agricultural or plantation activities, or
- iv) in real estate business, or construction of farm houses, or
- v) in trading in Transferable Development Rights.

i) Chit means a transaction whether called chit, chit fund, chitty, kuri or by any other name which a person enters into an agreement with a specified number of persons that every shall subscribe a certain sum of money (or a certain quantity of grain instead) by way of installments over a definite period and that each such subscriber shall, in his turn, as demand or by auction or by tender or in such other manner as may be specified in the chit agreement entitled to the prize amount.

ii) Nidhi or mutual benefit society means a company which the Central Government may by notification in the official gazette declare to be a nidhi company or a mutual benefit society.

iii) Real estate business (however for the purposes of this limitation, “real estate” does not include development of townships, construction of residential/commercial premises, roads and bridges)

iv) Transferable Development Rights means certificates issued in respect of category of land acquired for public purposes either by the Central or State Government in consideration of surrender of land by the owner without monetary compensation which are transferable in part or whole.

NRIs are allowed to invest in development of serviced plots, construction of built up residential premises, investment in real estate covering residential and commercial premises including business centers and offices, development of townships, city and regional level urban infrastructure facilities including roads and bridges, investment in manufacture of building materials, investment in participatory ventures for all of the above; and investment in housing finance institutions without the conditions of minimum capitalization or minimum area for development or lock-in of investment.

**Reservation  
Measure**

Foreign Exchange Management (Permissible Capital Account Transactions) Regulations, 2000- Regulation 4b.

Chit Funds Act, 1982 and policies, rules, regulations, notifications, circulars, guidelines, press notes, made thereunder.

Companies Act, 1956 and policies, rules, regulations, notifications, circulars, guidelines, press notes, made thereunder.

7.

**Sector** Gambling, Betting, Lottery

**Sub-Sector**

**Industrial Classification** Lottery- NIC 840 and 841

**Type of Reservation** National Treatment (Article 10.3)

**Description** Foreign investment is not permitted in lottery business, gambling and betting.

Foreign technology collaboration or use of franchise/trademark/brand name of foreign collaborator, or management contract, etc. is not permitted in lottery business, gambling and betting. This includes foreign investment through, FII portfolio investment, NRI/OCB investment on non-repatriable basis and investment by foreign venture capital investors.

**Reservation Measure** Annex A (B) of Schedule 1 to Regulation 5 (1) of the Foreign Exchange Management (Transfer or Issue of Security to a Person resident outside India) Regulations, 2000

Government Policy vide Press Note 5(2002)

8.

<b>Sector</b>	Retail trading (except Single Brand Product Retailing)
<b>Sub-Sector</b>	
<b>Industrial Classification</b>	Retail trade- NIC 65- 68
<b>Type of Reservation</b>	National Treatment (Article 10.3)
<b>Description</b>	<p>Foreign investment is prohibited in Retail trade except in Single brand product retail trade.</p> <p>However, FDI upto 51% is allowed with prior permission of the Government in retail trading of Single Brand products subject to the following conditions:</p> <ul style="list-style-type: none"><li>i. Products to be sold should be of a 'Single Brand' only.</li><li>ii. Products should be sold under the same brand internationally.</li><li>iii. 'Single Brand' product-retailing would cover only products which are branded during manufacturing.</li></ul>
<b>Reservation Measure</b>	Annex A(B) of Schedule 1 to regulation 5 (1) of the Foreign Exchange Management (Transfer or Issue of Security to a Person resident outside India) Regulations, 2000.

Press Note 3 (2006) dated 10.2.2006



9.

**Sector** Acquisition of Land

**Sub-Sector**

**Industrial  
Classification**

**Type of  
Reservation** National Treatment (Article 10.3)

**Description** Save and except as otherwise provided under FEMA and regulations made thereunder, no person resident outside India can transfer any immovable property in India.

A person resident outside India, who is a citizen of India, may :  
(a) acquire immovable property in India other than agricultural property, plantation or farmhouse, in accordance with prescribed regulations; (b) transfer immovable property in India to a person resident in India; (c) transfer immovable property other than agricultural or plantation property or farmhouse to a person resident outside India who is a citizen of India or to a person of Indian origin, resident outside India.

A person of Indian origin, resident out-side India may: (a) acquire immovable property in India other than agricultural property, plantation or farmhouse, in accordance with prescribed regulations; (b) acquire any immovable property in India other than agricultural land, plantation or farmhouse by way of gift from person resident in India or from a resident out-side India who is a citizen of India or from a person of Indian origin resident outside India, (c) acquire any immovable property by way of inheritance from a person resident outside India who had acquired such property in accordance with the provisions of foreign exchange laws in force at the time of acquisition by him or the provisions of the FEMA regulations or from a person resident in India; (d) transfer any immovable property in India

other than agricultural land, farmhouse or plantation by way of sale to a person resident in India; (e) transfer agricultural land, farmhouse or plantation property in India by way of gift or sale to a person resident in India who is a citizen of India; (f) transfer residential or commercial property in India by way of gift to a person resident in India or to a person resident outside India or to a person of Indian origin resident outside India.

A person resident outside India can purchase immovable property in India including land only if he has established in India a branch, office (excluding liaison office) or other place of business for carrying on a permitted activity in India which is necessary for or incidental to carrying on such activity provided that it complies with all applicable laws, regulations or directions and a declaration in this regard is filed with Reserve Bank of India.

**Reservation  
Measure**

Article 73 of The Constitution of India read with Article 246 of The Constitution of India

Regulation 5 of the Foreign Exchange Management (Acquisition and Transfer of Immovable Property in India) Regulations, 2000

Foreign Exchange Management ( Establishment in India of Branch or Office or other place of business) Regulations, 2000- permitted activities for a branch office of a person resident outside India included as Schedule 1

Transfer of Property Act and rules, regulations, notifications, policies, guidelines and circulars made thereunder.

The Registration Act, 1908 and rules, regulations, notifications, policies, guidelines and circulars made thereunder.

The Indian Stamp Act (as may have been amended by each state in respect of transactions in its jurisdictions) and rules, regulations, notifications, policies, guidelines and circulars made thereunder.

Agriculture, hunting and forestry

10.

**Sector** Agriculture

**Sub-Sector** Farming & Plantations

**Industrial Classification** 00(Agricultural production); 01 (Plantations)

**Type of Reservation** National Treatment (Article 10.3)

**Description** FDI is not allowed in any agricultural/plantation sector/activity except the following:

(i) FDI is allowed up to 100% under the automatic route in Floriculture, Horticulture, development of seeds, animal husbandry, pisciculture, aqua-culture and cultivation of vegetables and mushrooms under controlled conditions and services related to agro and allied sectors\*.

(ii) FDI up to 100% is allowed with prior Foreign Investment Promotion Board (FIPB) permission in the Tea sector including tea plantations subject to : i) the foreign investor undertaking to divest 26% equity in favour of Indian partner/Indian public within 5 years and ii) prior approval of the state government concerned in case of any change in land use in future.

**Reservation Measure** Foreign Exchange Management (Permissible Capital Account Transactions) Regulations, 2000- Regulation 4 (b).

Foreign Exchange Management (Transfer or Issue of Security by a Person Resident outside India) Regulations, 2000- Annex A (B) to Schedule 1.

## Government Policy.- Press Note 4(2006).

\* 'under controlled conditions' means in a non-natural environment that is intensively manipulated by human intervention for the purpose of plant production. General characteristics of controlled conditions may include but are not limited to tillage, fertilization, weed and pest control, irrigation, or nursery operations such as potting, bedding or protection from weather.

'services related to agro and allied sectors' includes pest destroying, spraying and pruning of infected stems, operation of irrigation system, animal shearing and livestock services (other than veterinary services), nursery and horticultural services, soil conservation services, soil desalination services, harvesting, threshing, land clearance, land draining services.

## MINING

11.

<b>Sector</b>	Mining
<b>Sub-Sector</b>	Mining covering exploration and mining of diamonds and precious Stones; gold, and silver.
<b>Industrial Classification</b>	NIC 133 (Mining of precious/semi-precious metal ores) NIC 156 (Mining of precious/semi-precious stones)
<b>Type of Reservation</b>	National Treatment (Article 10.3) Performance Requirement (Article 10.5)
<b>Description</b>	FDI up to 100% is permitted subject to the provisions of the Mines and Minerals (Development & Regulation) Act, 1957. Also subject to the condition that in the event the foreign investor is establishing a 100% subsidiary, it shall submit a declaration to the effect that it has no existing joint venture for the same area or for a particular mineral
<b>Reservation Measure</b>	Mines and Minerals (Development & Regulation) Act 1957 and rules, regulations, notifications, policies, directives, guidelines and circulars made thereunder.  Industries (Development and Regulation) Act, 1951 and policies, rules, regulations, notifications, circulars, guidelines, press notes, made thereunder.  Government policy vide Press Note 4 (2006) and Press Note 7 (2008).

## MINING AND QUARRYING

12.

<b>Sector</b>	Mining and Quarrying
<b>Sub-Sector</b>	Mining of coal and lignite, extraction of peat
<b>Industrial Classification</b>	NIC-10
<b>Type of Reservation</b>	Performance Requirement (Article 10.5)
<b>Description</b>	FDI up to 100% under automatic route is allowed for mining of coal and lignite for captive consumption by: (i) power projects, (ii) iron and steel, (iii) cement production and (iv) other eligible activities permitted under Coal Mines (Nationalization) Act, 1973 and Rules, Regulations, notifications, policies, directives, guidelines and circulars made thereunder. FDI is not allowed for coal mining for any other activities.
<b>Reservation Measure</b>	Mines and Minerals (Development & Regulation) Act 1957 and rules, regulations, notifications, policies, directives, guidelines and circulars made thereunder.  Coal Mines (Nationalization) Act, 1973 – Section 3

13.

**Sector** Mining and Quarrying

**Sub-Sector** Mining of uranium and thorium ores

**Industrial Classification** NIC- 14

**Type of Reservation** National Treatment (Article 10.3)  
Performance Requirement (Article 10.5)  
Senior Management and Boards of Directors (Article 10.6)

**Description** Uranium and Thorium ores are “atomic minerals” under Mines and Minerals (Development and Regulation) Act, 1957 (MMDR Act)

Under the provisions of the Mines and Minerals (Development and Regulation) Act, 1957, the reconnaissance or prospecting or mining operations can be undertaken only pursuant to a licence and consequent lease and no person shall undertake any reconnaissance, prospecting or mining operations in any area, except under and in accordance with the terms and conditions of reconnaissance permit or of a prospecting license or, as the case may be, a mining lease, granted under MMDR Act and the rules made thereunder.

Government shall not grant reconnaissance permit, prospecting licence or mining lease to any person unless such person

- a. is an Indian national, or a Company as defined in sub-section (1) of Section 3 of the Companies Act, 1956; and
- b. satisfies such conditions as may be prescribed :

Provided that in respect of any mineral specified in the First Schedule of MMDR Act, 1957, no prospecting licence or mining lease shall be granted except with the previous approvals of the Central Government.

*Explanation* – For the purposes of this sub-section, a person shall be deemed to be an Indian national, -

- a. in the case of a firm or other association of individuals, only if all the members of the firm or members of the association are citizens of India; and
- b. in the case of an individual, only if he is a citizen of India

A State Government may either with the previous approval of the Central Government or at the instance of the Central Government impose such further conditions as may be necessary in the interests of mineral development, including development of atomic minerals (Mineral Concession Rules 1960)

**Reservation  
Measure**

Mines and Minerals (Development & Regulation) Act 1957 (No.67 of 1957), Mineral Concession Rules, 1960, and other policies, rules, regulations, made thereunder.

Atomic Energy Act, 1962 and policies, rules , regulations, orders issued thereunder.



14.

<b>Sector</b>	Mining and Quarrying
<b>Sub-Sector</b>	Mining of iron ores, Mining of metal ores, Mining of non-metallic minerals (other than Petroleum and natural gas)
<b>Industrial Classification</b>	NIC- 12(Mining of Iron Ores) NIC-13 (Mining of metal ores other than iron ores) NIC-15 (Mining of non-metallic minerals not elsewhere classified)
<b>Type of Reservation</b>	National Treatment (Article 10.3) Performance Requirements (Article 10.5)
<b>Description</b>	<p>FDI up to 100% is permitted on the automatic route in mining of non-atomic and non-fuel minerals subject to applicable laws and regulations including the Mines and Minerals (Development and Regulations) Act, 1957.</p> <p>Under the provisions of the Mines and Minerals (Development and Regulation) Act, 1957, the reconnaissance or prospecting or mining operations can be undertaken only pursuant to a licence and consequent lease and no person shall undertake any reconnaissance, prospecting or mining operations in any area, except under and in accordance with the terms and conditions of reconnaissance permit or of a prospecting license or, as the case may be, a mining lease, granted under MMDR Act and the rules made thereunder.</p> <p>Government shall not grant reconnaissance permit, prospecting licence or mining lease to any person unless such person –</p> <ol style="list-style-type: none"><li>is an Indian national, or a Company as defined in sub-section (1) of Section 3 of the Companies Act, 1956; and</li><li>satisfies such conditions as may be prescribed :</li></ol>

Provided that in respect of any mineral specified in the First Schedule, no prospecting licence or mining lease shall be granted except with the previous approvals of the Central Government.

*Explanation* – For the purposes of this sub-section, a person shall be deemed to be an Indian national, -

- (a) in the case of a firm or other association of individuals, only if all the members of the firm or members of the association are citizens of India; and
- (b) in the case of an individual, only if he is a citizen of India

A State Government may either with the previous approval of the Central Government or at the instance of the Central Government impose such further conditions as may be necessary in the interests of mineral development, including development of atomic minerals (Mineral Concession Rules 1960)

The holder of a mining lease granted shall pay royalty in respect of any mineral removed or consumed by him or by his agent, manager, employee, contractor or sub-lessee from the leased area after such commencement, at the rate for the time being specified.

**Reservation  
Measure**

Mines and Minerals (Development & Regulation) Act -  
Section 5 and Section 9

15.

<b>Sector</b>	Other Mining and Quarrying\
<b>Sub-Sector</b>	Quarrying of stone, sand and clay
<b>Industrial Classification</b>	NIC 150
<b>Type of Reservation</b>	National Treatment (Article 10.3) Performance Requirement (Article 10.5)
<b>Description</b>	These are categorized as Minor Minerals under Section 3 of the Mines and Minerals (Development & Regulation) Act. The State Governments have the powers to regulate operations of mining of minor minerals.
<b>Reservation Measure</b>	Mines and Minerals (Development & Regulation) Act 1957 (No.67 of 1957) Mineral Concession Rules, 1960

16.

<b>Sector</b>	Titanium bearing minerals and ores.
<b>Sub-Sector</b>	Mining and production of Titanium ores (Ilmenite, Rutile, and Leucoxene) and Zirconium minerals (Zircon)
<b>Industrial Classification</b>	NIC-136
<b>Type of Reservation</b>	National Treatment (Article 10.3) Performance Requirement (Article 10.5)
<b>Description</b>	<p>FDI up to 100% is allowed with prior government approval in mining and mineral separation of titanium bearing minerals and ores, its value addition and integrated activities, subject to sectoral regulations and Mines and Minerals (Development and Regulation) Act, 1957. The separation of titanium bearing minerals and ores will be subject to the following additional conditions</p> <ul style="list-style-type: none"><li>(i) value addition facilities are set up within India along with transfer of technology;</li><li>(ii) disposal of tailings during the mineral separation shall be carried out in accordance with regulations framed by the Atomic Energy Regulatory Board such as Atomic Energy (Radiation Protection) Rules 2004; Atomic Energy (Safe Disposal of Radioactive Wastes) Rules, 1987</li></ul> <p>No FDI is permitted in mining of prescribed substances as notified by the Department of Atomic Energy, under the Atomic Energy Act, 1962.</p> <p>Under the provisions of the Mines and Minerals (Development and Regulation) Act, 1957, the reconnaissance or prospecting or mining operations can be undertaken only pursuant to a license and consequent lease and no person shall undertake any reconnaissance, prospecting or mining operations in any area, except under and in accordance with the terms and conditions of reconnaissance permit or of a prospecting license or, as the case may be, a mining lease, granted under MMDR Act and the rules</p>

made thereunder.

Government shall not grant reconnaissance permit, prospecting licence or mining lease to any person unless such person –

(a) is an Indian national, or a Company as defined in sub-section (1) of Section 3 of the Companies Act, 1956; and

(b) satisfies such conditions as may be prescribed :

Provided that in respect of any mineral specified in the First Schedule, no prospecting licence or mining lease shall be granted except with the previous approvals of the Central Government.

*Explanation* – For the purposes of this sub-section, a person shall be deemed to be an Indian national, -

(a) in the case of a firm or other association of individuals, only if all the members of the firm or members of the association are citizens of India; and

(b) in the case of an individual, only if he is a citizen of India

A State Government may either with the previous approval of the Central Government or at the instance of the Central Government impose such further conditions as may be necessary in the interests of mineral development, including development of atomic minerals (Mineral Concession Rules 1960)

The holder of a mining lease granted shall pay royalty in respect of any mineral removed or consumed by him or by his agent, manager, employee, contractor or sub-lessee from the leased area after such commencement, at the rate for the time being specified

**Reservation  
Measure**

Article 73 of The Constitution of India read with Article 246 of The Constitution of India.

Government Policy on Exploitation of Beach Sand minerals notified vide Government of India Resolution No. 8/1(1)/97-PSU/1422 dated 6-10-1998

Government Notification S.O.61(E) dated 18.1.2006 re-notifying the list of prescribed substances under the Atomic Energy Act, 1962, excluding Titanium bearing ores and concentrates, and Zirconium, its alloys and compounds and minerals/ concentrates

including Zircon from the list of prescribed substances.

Industries (Development and Regulation) Act, 1951.

Mines and Minerals (Development and Regulation) Act, 1957

Atomic Energy (Radiation Protection) Rules 2004

Atomic Energy (Safe Disposal of Radioactive Wastes) Rules,  
1987.

*Press Note 6(2008) and Press Note 7 (2008)*

## MANUFACTURING.

17.

<b>Sector</b>	Defence Industry
<b>Sub-Sector</b>	
<b>Industrial Classification</b>	
<b>Type of</b>	National Treatment (Article 10.3)
<b>Reservation</b>	Performance Requirement (Article 10.5) Senior Management and Boards of Directors (Article 10.6)
<b>Description</b>	<p>FDI in Defence Industry (manufacturing) Sector is subject to licencing under the Industries (Development &amp; Regulation) Act, 1951 and also subject to following limitations:</p> <ol style="list-style-type: none"><li>non-resident equity cannot exceed 26%</li><li>There is a three year lock in period for transfer of equity from one foreign investor to another foreign investor (including NRIs and OCBs with 60% of more NRI stake) and such transfer would be subject to prior approval of the Foreign Investment Promotion Board (FIPB) and the Government.</li><li>FDI shall be subject to policies made by the Government under the Industries (Development and Regulation) Act, 1951 from time to time</li><li>Treatment of Indian companies having FDI in terms of procurement of products shall be governed by the rules and procedure regulating procurement by defence services as may be issued or modified from time to time by Ministry of Defense, Government of India</li><li>FDI approval will be given by FIPB in consultation with Ministry of Defense</li><li>Licenses will be given to Indian companies/partnership firms given by the Department of Industrial Policy and promotion in consultation with Ministry of Defense</li><li>The applicant should be an Indian company/partnership firm.</li><li>The management of the applicant company / partnership should be in Indian hands with majority</li></ol>

representation on the Board as well as the Chief Executive of the company / partnership firm being resident Indians.

- i. Full particulars of the Directors and the Chief Executives should be furnished along with the applications.
- j. The Government reserves the right to verify the antecedents of the foreign collaborators and domestic promoters including their financial standing and credentials in the world market. Preference would be given to original equipment manufacturers or design establishments, and companies having a good track record of past supplies to Armed Forces, Space and Atomic energy sectors and having an established R & D base.
- k. No minimum capitalization for FDI purposes
- l. The standards and testing procedures for equipment to be produced under license from foreign collaborators or from indigenous R & D will have to be provided by the licensee to the Government nominated quality assurance agency under appropriate confidentiality clause.
- m. The licensing authority would satisfy itself about the adequacy of the networth of the foreign investor, taking into account the category of weapons and equipment that are proposed to be manufactured
- n. Capacity norms for production will be provided in the license based on the application as well as the recommendations of the Ministry of Defense, which will look into existing capacities of similar or allied products
- o. Purchase preference and price preference may be given to the Public Sector organizations as per guidelines of the Department of Public Enterprises.
- p. Arms and ammunition produced by the private manufacturers will be primarily sold to the Ministry of Defence. These items may also be sold to other Government entities under the control of Ministry of Home Affairs and State Government with the prior approval of Ministry of Defense. No such item shall be sold within the country to any person or entity. The export of manufactured items will be subject to guidelines as applicable to ordinance factories and defense public sector undertakings. Non-lethal items will be permitted for sale to person/entities other than the Central or state government with the prior approval of Ministry of Defense.

**Reservation  
Measure**

Industries (Development & Regulations) Act, 1951- Section 11 and First Schedule to the Act.

Arms Act- Section 2(b) and 2(c) on definition of arms and



ammunition.

Government Policy - Press Note 4 (2001) and Press Note  
2(2002)

18.

**Sector** Refining of Petroleum

**Sub-Sector**

**Industrial  
Classification**

**Type of** National Treatment (Article 10.3)

**Reservation** Performance Requirement (Article 10.5)

Senior Management and Boards of Directors (Article 10.6)

**Description** FDI up to 49% is allowed with prior approval of Foreign Investment Promotion Board (FIPB) in Public Sector Undertakings in the Petroleum refining sector. No divestment or dilution of domestic equity in the existing PSUs is allowed.

FDI up to 100% is permitted on the automatic route in Private companies engaged in petroleum refining.

Petroleum refining is subject to the sectoral policy relating to petroleum and natural gas notified by the Government of India.

**Reservation  
Measure** Article 73 of The Constitution of India read with Article 246 of The Constitution of India.

Petroleum Act, 1934, and rules, regulations, notifications issued thereunder.

The Oilfields (Regulations and Development) Act, 1948 and rules and regulations thereunder.

The Territorial Waters, Continental Shelf, Exclusive Economic Zone and Other Maritime Zones Act, 1976 and policies, rules, regulations, notifications, circulars, guidelines, press notes, made thereunder.

The Petroleum and Natural Gas Regulatory Board Act, 2006 and policies, rules, regulations, notifications, circulars, guidelines, press notes, made thereunder.

The Explosives Act, 1884 and policies, rules, regulations, notifications, circulars, guidelines, press notes, made thereunder.

Government Policy - Press Note 4 (2006) and Press Note 5(2008)

19.

<b>Sector</b>	All Services Sectors
<b>Sub-Sector</b>	
<b>Industrial Classification</b>	
<b>Type of Reservation</b>	National Treatment (Article 10.3) Performance Requirement (Article 10.5) Senior Management and Boards of Directors (Article 10.6)
<b>Description</b>	India reserves the right to maintain any measure relating to investments in services sectors subject to the condition that they do not violate the obligations under the Services Chapter. .
<b>Reservation Measure</b>	Any existing or current regulations or measures in force on the date of entry of this Agreement.

20.

**Sector** All Sectors

**Sub-Sector**

**Industrial  
Classification**

**Type of  
Reservation** Performance Requirement (Article 10.5)

Senior Management and Boards of Directors (Article 10.6)

**Description** Any existing measures framed by the State Governments are not subject to either PR or SMBD obligations derived from the Articles in the investment chapter.

**Reservation  
Measure** Any existing or current regulations or measures in force on the date of entry of this Agreement.

## ANNEX II

### EXPLANATORY NOTES

1. Pursuant to Articles 10.8 (Non-Conforming Measures), the Schedule of a Party to this Annex sets out, the specific sectors, sub-sectors, or activities for which that Party may maintain existing, or adopt new or more restrictive, measures that do not conform with obligations imposed by:

- (a) Article 10.3 (National Treatment);
- (b) Article 10.5 (Performance Requirements); or
- (c) Article 10.6 (Senior Management and Boards of Directors).

2. Where appropriate, reservations are referenced to the ISIC classification (ISIC Rev. 3.1) as set out in Statistical Office of the United Nations Statistical Papers. Where appropriate ISIC code is not available for sectors or sub-sectors, for India, those reservations may be referenced to the National Industrial Classification Code (NIC) 1987 as set out by the Central Statistical Organization of the Government of India as alternatives. And, for Korea, those reservations may be referenced to the Korea Standard Industry Code (KSIC 2000) as set out by the Korea National Statistical Office as alternatives.

3. Each Schedule entry sets out the following elements:

- (a) **Sector** refers to the sector for which the entry is made;
- (b) **Sub-Sector** refers to the specific sector in which the reservation is taken;
- (c) **Industrial Classification** refers, where applicable, to the activity covered by the reservation according to the UN ISIC code (ISIC Rev.3.1) or domestic industry classification codes (National Industrial Classification Code 1987, Korea Standard Industry Code 2000);

- (d) **Type of Reservation** specifies the obligation (National Treatment, Performance Requirement and Senior Management and Board of Directors) for which a reservation is taken;
- (e) **Existing Measures** identifies, for transparency purposes, existing measures that apply to the sectors, sub-sectors, or activities covered by the entry; and
- (f) **Description** sets out the scope of the sectors, sub-sectors, or activities covered by the entry.

4. In the interpretation of a Schedule entry, all elements of the entry, with the exception of **Industry Classification**, shall be considered. The **Description** element shall prevail over all other elements.

5. For Korea, **foreign person** means a foreign national or an enterprise organized under the laws of another country. For India, a **non-resident** means a person who is not resident in India and includes a body corporate registered or incorporated outside India.

6. Regarding commitments on supply of services through commercial presence, only the Schedule of Specific Commitments annexed to Chapter 6 on Trade in Services will apply. For greater certainty, Articles 10.5 (Performance Requirements) and 10.6 (Senior Management and Board of Directors) in Chapter 10 on Investment will not be applicable to Services Sector. Commitments in the form of Reservations on Articles 10.3 (National Treatment), 10.5 (Performance Requirements) and 10.6 (Senior Management and Board of Directors) for investments other than those for supply of a service through commercial presence are described only in Annex I and Annex II to Chapter 10 (Investment). In the event of any inconsistency between the commitments in the form of Reservations under the Chapter 10 on Investment and the specific commitments made under the Chapter 6 on Trade in Services, the provision in the Chapter on Trade in Services shall prevail to the extent of the inconsistency.

7. For Korea, the reservation entry No. 8, 10, 14,15,16,17,19,20,23 and 24 will not apply to services activity under the respective sectors.

## ANNEX II

### Schedule of Korea

1.

**Sector** All Sectors

**Sub-Sector**

**Industry Classification**

**Type of Reservation** National Treatment (Article 10.3)  
Performance Requirements (Article 10.5)

**Description** 1. Korea reserves the right to adopt, with respect to the establishment or acquisition of an investment, any measure that is necessary for the maintenance of public order pursuant to Article 4 of the Foreign Investment Promotion Act (2008) and Article 5 of the Enforcement Decree of the Foreign Investment Promotion Act (2008), provided that Korea promptly provides written notice to India that it has adopted such a measure and that the measure:

- (a) is applied in accordance with the procedural requirements set out in the Foreign Investment Promotion Act (2008), Enforcement Decree of the Foreign Investment Promotion Act (2008), and other applicable law;
- (b) is adopted or maintained only where the investment poses a genuine and sufficiently serious threat to the fundamental interests of society;
- (c) is not applied in an arbitrary or unjustifiable manner;
- (d) does not constitute a disguised restriction on investment; and
- (e) is proportional to the objective it seeks to achieve.



2. Without prejudice to any claim that may be submitted to arbitration pursuant to Article 21 (Settlement of Disputes between a party and an Investor of the other party), a claimant may submit to arbitration under Section C of Chapter 10 (Investment) a claim that:

(a) Korea has adopted a measure for which it has provided notice pursuant to paragraph 1; and

(b) the claimant or, as the case may be, an enterprise of Korea that is a juridical person that the claimant owns or controls directly or indirectly, has incurred loss or damage by reason of, or arising out of, the measure.

In the event of such a claim, Section C of Chapter 10 (Investment) shall apply, mutatis mutandis, and all references in Section C of Chapter 10 (Investment) to a breach, or to an alleged breach, of an obligation under Section B of Chapter 10 (Investment) shall be understood to refer to the measure, which would constitute a breach of an obligation under Section B of Chapter 10 (Investment) but for this entry. However, no award may be made in favor of the claimant, if Korea establishes to the satisfaction of the tribunal that the measure satisfies all the conditions listed in subparagraphs (a) through (e) of paragraph 1.

**Existing Measures**

*Foreign Investment Promotion Act* (Law No. 9071, March 28, 2008), Article 4

*Enforcement Decree of the Foreign Investment Promotion Act* (Presidential Decree No. 21098, October 29, 2008), Article 5

2.

**Sector:** All sectors

**Sub-Sector:** Defense industry

**Industry Classification:**

**Type of Reservation:** National Treatment (Article 10.3)

Performance Requirements (Article 10.5)

Senior Management and Boards of Directors (Article 10.6)

**Description:** Korea reserves the right to adopt or maintain any measure with respect to cross border trade in services and investments in the defense industry.

Foreign investors (stipulated in the Article 2 of the Foreign Investment Promotion Act) who intends to acquire the outstanding shares of defense industry(the enterprise stipulated in Article 3 of the Act on Defense Acquisition Program) other than the newly issued ones shall obtain a prior permission from the Minister of Knowledge Economy.

**Existing Measure:** Law No. 9071 The Article 6 of *the Foreign Investment Promotion Act*, Mach 28, 2008

Law No. 8852 The Article 35 of *the Act on Defense Acquisition Program*, February 29, 2008

3.

**Sector** All Sectors

**Sub-Sector**

**Industry Classification**

**Type of Reservation** National Treatment (Article 10.3)  
Performance Requirements (Article 10.5)  
Senior Management and Boards of Directors (Article 10.6)

**Description** Korea reserves the right to adopt or maintain any measure with respect to the transfer or disposition of equity interests or assets held by state enterprises or governmental authorities.

Such a measure shall be implemented in accordance with the provisions of Article 10.7(Transparency).

This entry does not apply to former private enterprises that are owned by the state as a result of corporate reorganization processes.

For purposes of this entry:

A state enterprise shall include any enterprise created for the sole purpose of selling or disposing of equity interests or assets of state enterprise or governmental authorities.

Without prejudice to Korea's commitments undertaken in Annex I and Annex II, Korea reserves the right to adopt or maintain any measure with respect to the transfer to the private sector of all or any portion of services provided in the exercise of governmental authority.

**Existing Measures** *Securities and Exchange Act* (Law No 8985, March 21, 2008), Article 203

4.

<b>Sector</b>	Acquisition of Land
<b>Sub-Sector</b>	
<b>Industry Classification</b>	
<b>Type of Reservation</b>	National Treatment (Article 10.3)
<b>Description</b>	<p>Korea reserves the right to adopt or maintain any measure with respect to the acquisition of land by foreign persons, except that a juridical person shall continue to be permitted to acquire land where the juridical person:</p> <ol style="list-style-type: none"><li>1. is not deemed foreign under Article 2 of the <i>Foreigner's Land Acquisition Act</i>, and</li><li>2. is deemed foreign under the <i>Foreigner's Land Acquisition Act</i> or is a branch of a foreign juridical person subject to approval or notification in accordance with the <i>Foreigner's Land Acquisition Act</i>, if the land is to be used for any of the following legitimate business purposes:<ol style="list-style-type: none"><li>(a) land used for ordinary business activities;</li><li>(b) land used for housing for senior management; and</li><li>(c) land used for fulfilling land-holding requirements stipulated by pertinent laws.</li></ol></li></ol> <p>Korea reserves the right to adopt or maintain any measure with respect to the acquisition of farmland by foreign persons.</p>
<b>Existing Measures</b>	Foreigner's Land Acquisition Act (Law No. 8179, February 29, 2008), Articles 2 through 6 Farmland Act (Law No. 8852, January 29, 2008), Article 6

5.

**Sector**

Firearms, swords, explosives, etc.

**Sub-Sector**

**Industry Classification**

**Type of Reservation**

National Treatment (Article 10.3)  
Performance Requirements (Article 10.5)  
Senior Management and Boards of Directors (Article 10.6)

**Description**

Korea reserves the right to adopt or maintain any measure with respect to the firearms, swords and explosives sector, including manufacture, use, sale, storage, transport, import, export and possession of firearms, swords and explosives.

**Existing Measures**

Control of Firearms, Swords, Explosives, etc. Act  
Control of Shooting and Shooting Range Act.

6.

**Sector** Disadvantaged Groups

**Sub-Sector**

**Industry Classification**

**Type of Reservation** National Treatment (Article 10.3)  
Performance Requirements (Article 10.5)  
Senior Management and Boards of Directors (Article 10.6)

**Description** Korea reserves the right to adopt or maintain any measure that accords rights or preferences to socially or economically disadvantaged groups, such as the disabled, persons who have rendered distinguished services to the state, and ethnic minorities.

**Existing Measures** None

7.

**Sector**

National Electronic / Information System

\* Including the national geographical information system

**Sub-Sector**

**Industry Classification**

**Type of Reservation**

National Treatment (Article 10.3)

Performance Requirements (Article 10.5)

Senior Management and Boards of Directors (Article 10.6)

**Description**

Korea reserves the right to adopt or maintain any measure affecting the administration and operation of any state-owned electronic information system that contains proprietary government information or information gathered pursuant to the regulatory functions and powers of the government.

This entry does not apply to payment and settlement systems related to financial services.

**Existing Measures**

<b>8.</b>	
<b>Sector</b>	Social Services
<b>Sub-Sector</b>	
<b>Industry Classification</b>	
<b>Type of Reservation</b>	National Treatment (Article 10.3) Performance Requirements (Article 10.5) Senior Management and Boards of Directors (Article 10.6)
<b>Description</b>	Korea reserves the right to adopt or maintain any measure with respect to the provision of law enforcement and correctional services, and the following services to the extent that they are social services established or maintained for public purposes: income security or insurance, social security or insurance, social welfare, public training, health, and child care.
<b>Existing Measures</b>	None



9.

<b>Sector</b>	All Manufacturing Sectors
<b>Sub-Sector</b>	
<b>Industry Classification</b>	
<b>Type of Reservation</b>	Performance Requirements (Article 10.5)
<b>Description</b>	<p>Korea reserves the right to adopt or maintain any measure with respect to the following measures: the obligation to recycle products and packaging materials; the submission of recycling performance plans and results; payment of applicable recycling levies.</p> <p>Manufacturers who are under recycling duties and those to whom such manufacturers have entrusted their recycling duties shall follow the recycling standards for their products and packaging materials prescribed by the Minister of Environment.</p> <p>Furthermore, the above persons shall submit the recycling duty performance plans and result reports each year, and shall pay the recycling levy in case of failure to satisfy the amounts of the prescribed recycling duty.</p>
<b>Existing Measures</b>	<p>Act on the Promotion of Saving and Recycling of Resources(Law No. 8852, Feb.29, 2008), Article 16, 17, 18, 19 and 27</p> <p>Act for Resource Recycling of Electrical and Electronic equipment and vehicle(Law No. 8852, Feb.29, 2008), Article 15, 16 and 17</p>

10.

**Sector** Sale, maintenance and repair of low-emission motor vehicles

**Sub-Sector**

**Industry Classification**

**Type of Reservation** Performance Requirements (Article 10.5)

**Description** Korea reserve the right to adopt or maintain any measure with respect to the following measures: the obligation to distribute a certain percentage of low-emission motor vehicles; the submission and approval of plans to distribute low-emission motor vehicles.

A distributor of motor vehicles shall submit an annual plan to supply low-emission motor vehicles in accordance with the annual popularization standard of low-emission motor vehicle (1.5%, 2006). The distributor shall obtain approval of the plan by the Minister of Environment and report business results to the Minister of Environment

**Existing Measures** Special Act on Metropolitan Air Quality Improvement(Law No. 9036, Mar.28, 2008), Article 23

Enforcement Decree(Presidential Decree No. 21033, Sep.25, 2008), Article 26

11.

<b>Sector</b>	Atomic Energy
<b>Sub-Sector</b>	Nuclear Power Generation; Manufacturing and Supply of Nuclear Fuel; Nuclear Materials; Radioactive Waste Treatment and Disposal (including treatment and disposal of spent and irradiated nuclear fuel); Radioisotope and Radiation Generation Facilities; Monitoring Services for Radiation; Services Related to Nuclear Energy; Planning, Maintenance, and Repair Services
<b>Industry Classification</b>	
<b>Type of Reservation</b>	National Treatment (Article 10.3) Performance Requirements (Article 10.5) Senior Management and Boards of Directors (Article 10.6)
<b>Description</b>	Korea reserves the right to adopt or maintain any measure with respect to the atomic energy industry.
<b>Existing Measures</b>	The Electricity Business Act (Law No. 9017, Mar. 28, 2008)

12.

<b>Sector</b>	Energy Industry
<b>Sub-Sector</b>	Electric Power Generation other than Nuclear Power Generation; Electric Power Transmission, Distribution, and Sales; Electricity Business
<b>Industry Classification</b>	
<b>Type of Reservation</b>	National Treatment (Article 10.3) Performance Requirements (Article 10.5) Senior Management and Boards of Directors (Article 10.6)
<b>Description</b>	<p>Korea reserves the right to adopt or maintain any measure with respect to electric power generation, transmission, distribution, and sales.</p> <p>Any such measure shall not decrease the level of foreign ownership permitted in the electric power industry as provided by the entry in Korea's Schedule to Annex I related to Energy Industry (electric power).</p> <p>Notwithstanding this entry, Korea shall not adopt or maintain any measure inconsistent with Article 5 (Performance Requirement.1.(f))</p>
<b>Existing Measures</b>	Article 203 of the Securities and Exchange Act (Law No. 8985, March. 21, 2008) Article 87-2 of its Enforcement Decree (Presidential Decree No. 20653, February. 29, 2008) Articles 7, 73-5 and 78 of the Electricity Business Act (Law No. 9017, Mar. 28, 2008) Articles 4 and 5 of the Foreign Investment Promotion Act (Law No. 9071, Mar. 28, 2008) Article 5 of its Enforcement Decree (Presidential Decree No. 20947, July.29, 2008) Article 5 of the Regulations on Foreign Investment and Technology Inducement (The Ministry of Knowledge Economy Notice No. 2008-141 October. 1, 2008)

13.

<b>Sector</b>	Energy Industry
<b>Sub-Sector</b>	Gas industry
<b>Industry Classification</b>	
<b>Type of Reservation</b>	National Treatment (Article 10.3) Performance Requirements (Article 10.5) Senior Management and Boards of Directors (Article 10.6)
<b>Description</b>	<p>Korea reserves the right to adopt or maintain any measure with respect to the import and wholesale distribution of natural gas and the operation of terminals and the national high pressure pipeline network.</p> <p>Any such measure shall not decrease the level of foreign ownership permitted in the gas industry as provided by the entry in Korea's Schedule to Annex I related to Energy Industry (gas industry).</p>
<b>Existing Measures</b>	<p>Article 19 of the Act on the Improvement of Managerial Structure and Privatization of Public Enterprises (Law No. 8852, Feb 29, 2008)</p> <p>Article 1 of the Korea Gas Corporation Act (Law No. 8976, Mar 21, 2008)</p> <p>Articles 1, 3, 11, 15, 16, 16-2, 16-3, 17, 17-2, 18-4, 22, 24, 25, 30, 35 and 43 of the City Gas Business Act (Law No. 9021, Mar 28, 2008)</p> <p>Article 11 of the Articles of Incorporation of the Korea Gas Corporation (Mar. 28, 2008)</p> <p>Article 9 of the Petroleum and Alternative Fuel Business Act (Law No. 8852, Feb. 29, 2008)</p> <p>Article 203 of the Securities and Exchange Act (Law No. 8985, March. 21, 2008)</p> <p>Articles 4 and 5 of the Foreign Investment Promotion Act (Law No. 9017, Mar. 28, 2008)</p>

14.

**Sector**

Transportation Industry

**Sub-Sector**

**Industry Classification**

**Type of Reservation**

National Treatment (Article 10.3)

Performance Requirements (Article 10.5)

Senior Management and Boards of Directors (Article 10.6)

**Description**

Korea reserves the right to adopt or maintain any measure with respect to internal waterways transportation, space transportation, international maritime passenger transportation services, maritime cabotage, and the acquisition of Korean vessels.

**Existing Measures**

15.

<b>Sector</b>	Motion picture and video tape production and distribution and projection
<b>Sub-Sector</b>	
<b>Industry Classification</b>	
<b>Type of Reservation</b>	National Treatment (Article 10.3) Performance Requirements (Article 10.5)
<b>Description</b>	Korea reserves the right to adopt or maintain any measure setting criteria for determining whether broadcasting programs and audio-visual contents are Korean.
<b>Existing Measures</b>	Act on Promotion of Motion Pictures and Video Products (Law No. 9004, March 28, 2008), Articles 27, and 40  Enforcement Decree of the Act on Promotion of Motion Pictures and Video Products (Presidential Decree No. 20676, February 29, 2008), Article 10 and 19  Enforcement Regulations of the Act on Promotion of Motion Pictures and Video Products (Ordinance of the Ministry of Culture, Sports and Tourism No. 1, March 6, 2008), Article 5  Notice on Programming Ratio (Korea Communications Commission No. 2008-72, May 18, 2008)

16.	
<b>Sector</b>	Motion picture and video tape production and distribution and projection
<b>Sub-Sector</b>	
<b>Industry Classification</b>	
<b>Type of Reservation</b>	Performance Requirements (Article 10.5)
<b>Description</b>	Korea reserves the right to adopt or maintain any preferential co-production arrangement for film or television productions. Official co-production status, which may be granted to a co-production produced under such a co-production arrangement, confers national treatment on works covered by a co-production arrangement.
<b>Existing Measures</b>	Act on Promotion of Motion Pictures and Video Products (Law No. 9004, March 28, 2008), Articles 25 Notice on Programming Ratio (Korea Communications Commission No. 2008-72, May 18, 2008)



17.

<b>Sector</b>	Real Estate Services (not including Real Estate Brokerage and Appraisal Services)
<b>Sub-Sector</b>	
<b>Industry Classification</b>	
<b>Type of Reservation</b>	National Treatment (Article 10.3) Performance Requirements (Article 10.6)
<b>Description</b>	Korea reserves the right to adopt or maintain any measure with respect to real estate development and supply.
<b>Existing Measures</b>	

18.

**Sector**

Cadastral Map-Making

**Sub-Sector**

**Industry Classification**

**Type of Reservation**

National Treatment (Article 10.3)

**Description**

Korea reserves the right to adopt or maintain any measure with respect to cadastral surveying services and cadastral map making.

**Existing Measures**

19.

**Sector**

Business and Environmental Services -

**Sub-Sector**

Examination, Certification, and Classification of Agricultural Raw Materials and Live Animals (nong chuk san mul)

**Industry Classification**

**Type of Reservation**

National Treatment (Article 10.3)

**Description**

Korea reserves the right to adopt or maintain any measure with respect to examination, certification, and classification of agricultural raw materials and live animal products.

For greater certainty, this entry does not include examinations or testings performed on behalf of producers in advance of the official examinations or testings.

**Existing Measures**

20.

**Sector** Agriculture, Hunting, Forestry, Fishing and related service activities

**Sub-Sector**

**Industry Classification** ISIC 01, 05

**Type of Reservation** National Treatment (Article 10.3)  
Performance Requirements (Article 10.5)  
Senior Management and Boards of Directors (Article 10.6)

**Description** Korea reserves the right to adopt or maintain any measure with respect to services incidental to agriculture, forestry, and livestock, including genetic improvement, artificial insemination, rice and barley polishing, and activities related to a rice processing complex.

Korea reserves the right to adopt or maintain any measure with respect to the supply of services incidental to agriculture, hunting, forestry, and fishing by the Agricultural Cooperatives, the Forestry Cooperatives, and the Fisheries Cooperatives.

**Existing Measures**

21.

<b>Sector</b>	Fishing
<b>Sub-Sector</b>	Fishing, aquaculture and service activities incidental to fishing
<b>Industry Classification</b>	ISIC 05
<b>Type of Reservation</b>	National Treatment (Articles 10.3)
<b>Description</b>	Korea reserves the right to adopt or maintain any measure with respect to fishing, aquaculture and service activities incidental to fishing.
<b>Existing Measures</b>	Government Policy

22.

<b>Sector</b>	Printing and publishing
<b>Sub-Sector</b>	Publishing of Newspapers
<b>Industry Classification</b>	
<b>Type of Reservation</b>	National Treatment (Articles 10.3) Senior Management and Boards of Directors (Articles 10.6)
<b>Description</b>	Korea reserves the right to adopt or maintain any measure with respect to the publishing (including printing and distribution) of newspapers.
<b>Existing Measures</b>	Articles 13, 14 and 26 of the Act on the Guarantee of Freedom and Function of Newspapers, Etc. (Law No. 8852, February 29, 2008) Articles 8, 17, 18, 19 and 20 of its Enforcement Decree (Presidential Decree No. 20676, February 29, 2008)

23.

<b>Sector</b>	Social Services
<b>Sub-Sector</b>	Human Health Services
<b>Industry Classification</b>	
<b>Type of Reservation</b>	National Treatment (Articles 10.3) Performance Requirements (Articles 10.5) Senior Management and Boards of Directors (Articles 10.6)
<b>Description</b>	<p>Korea reserves the right to adopt or maintain any measure with respect to human health services.</p> <p>This entry shall not apply to the preferential measures provided in the Act on Designation and Management of Free Economic Zones (Law No. 9071, March. 28, 2008), and the Special Act on Establishment of Jeju Special Self-Governing Province and Creation of Free International City (Law No, 9045, March. 28, 2008) relating to establishment of medical facilities, pharmacies, and similar facilities, and the supply of remote medical services to those geographical areas specified in those Acts.</p>
<b>Existing Measures</b>	None

24.

<b>Sector</b>	Motion picture and video tape production and distribution and projection
<b>Sub-Sector</b>	
<b>Industry Classification</b>	
<b>Type of Reservation</b>	National Treatment (Articles 10.3) Performance Requirements (Articles 10.5)
<b>Description</b>	Korea reserves the right to adopt or maintain any measure with respect to motion picture projection (including electronic transmission), promotion, advertising, or post-production services.
<b>Existing Measures</b>	Act on Promotion of Motion Pictures and Video Products (Law No. 9004, March 28, 2008) Enforcement Decree of the Act on Promotion of Motion Pictures and Video Products (Presidential Decree No. 20676, February 29, 2008)



25.

**Sector** Library, Museum and Other Cultural Services

**Sub-Sector**

**Industry Classification**

**Type of Reservation** National Treatment (Articles 10.3)  
Performance Requirements (Articles 10.5)  
Senior Management and Boards of Directors (Articles 10.6)

**Description** Korea reserves the right to adopt or maintain any measure with respect to the conservation and restoration of cultural heritage and properties, including the excavation, appraisal, or dealing of cultural heritage and properties

**Existing Measures** Articles 18, 44 and 61 of the Protection of Cultural Properties Act (Law No. 9002, March 28, 2008)

26.

**Sector** Tourism in rural, fishery, and agricultural sites

**Sub-Sector**

**Industry Classification**

**Type of Reservation** National Treatment (Articles 10.3)

**Description** Korea reserves the right to adopt or maintain any measure with respect to tourism in rural, fishery, and agricultural sites.

**Existing Measures** None

27.

**Sector**

Gambling and Betting

**Sub-Sector**

**Industry Classification**

**Type of Reservation**

National Treatment (Articles 10.3)  
Performance Requirements (Articles 10.5)  
Senior Management and Boards of Directors (Articles 10.6)

**Description**

Korea reserves the right to adopt or maintain any measure with respect to gambling and betting services.

For great certainty, “gambling and betting” includes such services supplied through electronic transmission and services that use sa-haeng-seong-ge-im-mul. “Sa-haeng-seong-ge-im-mul,” as defined in Article 2 of Korea’s Game Industry Promotion Act, includes, inter alia, gaming instruments which result in financial loss or gain through betting or by chance.

**Existing Measures**

Articles 5, 21 and 28 of the Tourism Promotion Act (Law No.9005, Feb. 29, 2008)  
Article 11 of the Special Act on the Assistance to the Development of Abandoned Mine Areas ( Law No. 9037, March. 28, 2008)  
Articles 24, 25 and 26 of the National Sports Promotion Act (Law No. 8852, Feb. 29, 2008)  
Articles 4, 19 and 24 of the Bicycle and Motorboat Racing Act (Law No. 8852, Feb. 29, 2008)  
The Korean Racing Association Act (Law No. 7547, May 31, 2005)  
The Act on Traditional Bullfighting (Law No. 7428, Mar. 31, 2005)  
Articles 2, 21 and 22 of Game Industry Promotion Act (Law No. 8852, February 29, 2008)  
Act on Special Cases concerning the Regulation and Punishment of Speculative Acts, etc (Law No. 8852, February 29, 2008)  
Articles 246, 247, 248 and 249 of Criminal Law (Law No. 7623, July 29, 2005)

28.

**Sector**

All Sectors

**Sub-Sector**

**Industry Classification**

**Type of Reservation**

National Treatment (Articles 10.3)

Performance Requirements (Articles 10.5)

Senior Management and Boards of Directors (Articles 10.6)

**Description**

Korea reserves the right to adopt or maintain any measure with respect to an investment to supply a service in the exercise of governmental authority, such as law enforcement and correctional services.

This entry does not apply to an investor or investment that has entered into an agreement with Korea with respect to the supply of such services.

**Existing Measures**

29.

**Sector**

All Services Sectors

**Sub-Sector**

**Industry Classification**

**Type of Reservation**

National Treatment (Articles 10.3)  
Performance Requirements (Articles 10.5)  
Senior Management and Boards of Directors (Articles 10.6)

**Description**

Korea reserves the right to adopt or maintain any measure relating to investments in services sectors subject to the condition that they do not violate the obligations under the Services Chapter.

**Existing Measures**

## ANNEX II

### Schedule of India

Agriculture, hunting and forestry

1.

**Sector** Agriculture

**Sub-Sector** All agriculture activities like farming and plantation.

**Industrial Classification** NIC 00 (Agricultural production); NIC 01 (Plantation)

**Type of** National Treatment (Article 10.3)

**Reservation** Performance Requirement (Article 10.5)

**Description** India reserves the right to adopt or maintain any measure with respect to farming and all agriculture activities except Floriculture, Horticulture, Development of seeds, Animal husbandry, Pisciculture, Aqua-culture and Cultivation of Vegetables and Mushrooms under controlled conditions\* and services related to agro and allied sectors\*\*.

#### Existing Measure

\* 'under controlled conditions' means in a non-natural environment that is intensively manipulated by human intervention for the purpose of plant production. General characteristics of controlled conditions may include but are not limited to tillage, fertilization, weed and pest control, irrigation, or nursery operations such as potting, bedding or protection from weather.

\*\* 'services related to agro and allied sectors' includes pest destroying, spraying and pruning of infected stems, operation of irrigation system, animal shearing and livestock services (other than veterinary services), nursery and horticultural services, soil conservation services, soil desalination services, harvesting, threshing, land clearance, land draining services.

Agriculture, hunting and forestry

2.

<b>Sector</b>	Farming of Animals
<b>Sub-Sector</b>	Farming of cattle, sheep goats, horses, asses, mules and hinnies; dairy farming including mixed farming.
<b>Industrial Classification</b>	ISIC 0121, 0122, 013, 0130, 014, 0140, 015, 0150
<b>Type of</b>	National Treatment (Article 10.3)
<b>Reservation</b>	Performance Requirement (Article 10.5)
<b>Description</b>	India reserves the right to adopt or maintain any measure with respect to farming of cattle, sheep goats, horses, asses, mules and hinnies; dairy farming including mixed farming.
<b>Existing Measure</b>	

\* hinnies means a breed of ass.

\*\* mixed farming means cultivation and dairying.

Agriculture, hunting and forestry

3.

**Sector** Forestry

**Sub-Sector** Forestry, logging and related service activities

**Industrial Classification** NIC- 05  
ISIC 02, 020, 0200

**Type of** Performance Requirement (Article 10.5)

**Reservation**

**Description** India reserves the right to adopt or maintain any measure with respect to forestry, logging and related service activities

**Existing Measure**



Fishing

4

<b>Sector</b>	Fishing
<b>Sub-Sector</b>	Fishing, operation of fish hatcheries and fish farms; service activities incidental to fishing
<b>Industrial Classification</b>	NIC- 06 ISIC 05, 050 and 0500
<b>Type of Reservation</b>	National Treatment (Article 10.3)
<b>Description</b>	India reserves the right to adopt or maintain any measure with respect to fishing, operation of fish hatcheries and fish farms; service activities incidental to fishing
<b>Existing Measure</b>	

Manufacturing.

5.

<b>Sector</b>	Dairy products
<b>Sub-Sector</b>	Manufacture of milk powder, ice-cream powder, condensed milk, butter, cream, cheese, ghee, khoya etc., pasteurized milk.
<b>Industrial Classification</b>	ISIC 152 & 1520 NIC 201.1, 201.2, 201.3, 201.4, 201.5 and 201.9
<b>Type of Reservation</b>	Performance Requirement (Article 10.5)
<b>Description</b>	India reserves the right to adopt or maintain any measure which is non-conforming to the obligations on Performance Requirements in the Investment Chapter with respect to manufacture of dairy products
<b>Existing Measure</b>	

\* Khoya means a derivative of Milk.

## Manufacturing

6.

<b>Sector</b>	Canning and preservation of fruits and vegetables.
<b>Sub-Sector</b>	Artificial dehydration of fruits and vegetables, sun-drying of fruits & vegetables, radiation preservation of fruits & vegetables, manufacture of fruits/vegetable juices/concentrates/squashes and powders, manufacture of sauces, jams, jellies and marmalades, manufacture of pickles, canning of fruits and vegetables, fruits and vegetables preservation.
<b>Industrial Classification</b>	NIC 202.1, 202.2, 202.3, 202.4, 202.5, 202.6, 202.7 and 202.9
<b>Type of Reservation</b>	Performance Requirement (Article 10.5)
<b>Description</b>	India reserves the right to adopt or maintain any measure which is non-conforming to the obligations on Performance Requirements in the Investment Chapter with respect to canning and preservation of fruits and vegetables.
<b>Existing Measure</b>	

## Manufacturing

7.

**Sector** Processing, Canning and preservation of fish, crustacean and similar foods.

**Sub-Sector** Sun-drying of fish, radiation preservation of fish and similar foods, processing and canning of fish, manufacture of fish meal, processing and canning of frog legs.

**Industrial Classification** ISIC 151 & 1512  
NIC 203.1, 203.2, 203.3, 203.4, 203.5, 203.6, and 203.9

**Type of** Performance Requirement (Article 10.5)

**Reservation**

**Description** India reserves the right to adopt or maintain any measure which is non-conforming to the obligations on Performance Requirements in the Investment Chapter with respect to processing, canning and preservation of fish, crustacean and similar foods.

**Existing Measure**

Manufacturing

8.

<b>Sector</b>	Bakery Products.
<b>Sub-Sector</b>	Bread making, manufacture of biscuits, cakes and pastries
<b>Industrial Classification</b>	ISIC 1541 NIC 205.1, 205.2, 205.9.
<b>Type of Reservation</b>	Performance Requirement (Article 10.5)
<b>Description</b>	India reserves the right to adopt or maintain any measure which is non-conforming to the obligations on Performance Requirements in the Investment Chapter with respect to manufacture of bakery products.
<b>Existing Measure</b>	

## Manufacturing

9.

<b>Sector</b>	Hydrogenated oils, vanaspati, ghee* etc. and Vegetable oils
<b>Sub-Sector</b>	Manufacture of hydrogenated oils, vanaspati, ghee, vegetable oils and fats.
<b>Industrial Classification</b>	ISIC 1514 NIC 210 and 211- 211.1, 211.2, 211.3.
<b>Type of Reservation</b>	Performance Requirement (Article 10.5)
<b>Description</b>	India reserves the right to adopt or maintain any measure which is non-conforming to the obligations on Performance Requirements in the Investment Chapter with respect to manufacturing hydrogenated oils, vanaspati, ghee and vegetable oils
<b>Existing Measure</b>	

\* 'ghee' means clarified butter.

## Manufacturing

10.

**Sector** Distilling, rectifying and blending of spirits, ethyl alcohol production from fermented materials and manufacture of wines

**Sub-Sector** Manufacture of wines, malt liquors, beer

**Industrial Classification** ISIC 1551, 1552, 1553  
NIC 220, 221 and 222- 222.1, 222.2, 222.3

**Type of** Performance Requirement (Article 10.5)

**Reservation**

**Description** India reserves the right to adopt or maintain any measure with respect to distilling, rectifying and blending of spirits, ethyl alcohol production from fermented materials and manufacture of wines.

**Existing Measure**

## Manufacturing

11.

<b>Sector</b>	Wood and Wood Products
<b>Sub-Sector</b>	Sawing and Planing of Wood; manufacture of veneer sheets, plywood, and their products; manufacture of structural wooden goods; manufacture of wooden containers; manufacture of wooden industrial goods; manufacture of cork and cork products; manufacture of wooden furniture and fixtures; manufacture of bamboo and cane furniture and fixtures.
<b>Industrial Classification</b>	ISIC -201, 202, 2021,2022,2023 and 2029 NIC- 270, 271,272, 273,274,275, 276,277,279.
<b>Type of Reservation</b>	Performance Requirement (Article 10.5)
<b>Description</b>	India reserves the right to adopt or maintain any measure which is non-conforming to the obligations on Performance Requirements in the Investment Chapter with respect to manufacture of Wood and Wood Products.
<b>Existing Measure</b>	



Manufacturing

12.

<b>Sector</b>	Leather
<b>Sub-Sector</b>	Tanning, curing, finishing, embossing, japanning of leather; manufacture of leather footwear; manufacture of leather apparel; manufacture of consumer goods of leather; scrapping, currying, tanning, bleaching and dyeing of fur and other pelts for leather trade; manufacture of leather and fur products.
<b>Industrial Classification</b>	ISIC- 182,1820, 19,191,1911,1912, 192,1920 NIC- 290, 291, 292, 293, 294, 295, 296, 299.
<b>Type of Reservation</b>	Performance Requirement (Article 10.5)
<b>Description</b>	India reserves the right to adopt or maintain any measure which is non-conforming to the obligations on Performance Requirements in the Investment Chapter with respect to manufacture of Leather and Leather Products
<b>Existing Measure</b>	

Manufacturing

13.

<b>Sector</b>	Cement and Asbestos
<b>Sub-Sector</b>	Manufacture of cement, lime and plaster; manufacture of mica products; stone dressing and crushing; manufacture of asbestos cement and other cement products.
<b>Industrial Classification</b>	ISIC- 2694,2695, 2696 NIC- 324, 325, 326.1, 327
<b>Type of Reservation</b>	Performance Requirement (Article 10.5)
<b>Description of Reservation</b>	India reserves the right to adopt or maintain any measure which is non-conforming to the obligations on Performance Requirements in the Investment Chapter with respect to manufacture Cement, lime and plaster, mica products, stone dressing and crushing, asbestos cement and other cement products.
<b>Existing Measure</b>	

Manufacturing

14.

**Sector** Air-conditioner, refrigerators and fire fighting equipments

**Sub-Sector** Manufacture of refrigerators, air-conditioners and fire-fighting equipments

**Industrial Classification** NIC- 355

**Type of** Performance Requirement (Article 10.5)

**Reservation**

**Description of Reservation** India reserves the right to adopt or maintain any measure which is non-conforming to the obligations on Performance Requirements in the Investment Chapter with respect to manufacture of Air-conditioner, refrigerators and fire fighting equipments.

**Existing Measure**

Manufacturing

15.

**Sector** Industrial explosives, safety fuse, detonators, fireworks

**Sub-Sector**

**Industrial Classification** NIC 308

**Type of** National Treatment (Article 10.3)

**Reservation** Performance Requirement (Article 10.5)

Senior Management and Boards of Directors (Article 10.6)

**Description** India reserves the right to adopt or maintain any measure which is non-conforming to the obligations with respect to manufacture of industrial explosives, safety fuse, detonators, fireworks sector, including manufacture, use, sale, storage, transport, importation, exportation and possession of arms and explosives

**Existing Measure**

Manufacturing

16.

**Sector** Manufacture of Hazardous chemicals

**Sub-Sector**

**Industrial  
Classification**

**Type of** National Treatment (Article 10.3)

**Reservation** Performance Requirement (Article 10.5)

**Description** India reserves the right to adopt or maintain any measure which is non-conforming to the obligations with respect to regulating the manufacture, use, sale, storage, transport, importation, exportation and possession of hazardous chemicals

**Existing Measure**

## Manufacturing

17.

**Sector** Tobacco stemming, manufacture of bidi, manufacture of cigarettes and cigars of tobacco and tobacco products

**Sub-Sector** Stemming of tobacco, redrying and all other operations connected with preparing raw leaf tobacco; manufacture of bidi, cigars, cigarettes, snuff, chewing tobacco.

**Industrial Classification** ISIC 16 & 1600  
NIC- 225, 226, 227, 228 and 229

**Type of** National Treatment (Article 10.3)

**Reservation** Performance Requirement (Article 10.5)

**Description** India reserves the right to adopt or maintain any measure which is non-conforming to the obligations with respect to regulating the manufacture, sale, use, transportation, import, export of tobacco and tobacco products

**Existing Measure**

18.

**Sector** All Services Sectors

**Sub-Sector**

**Industrial  
Classification**

**Type of** National Treatment (Article 10.3)

**Reservation** Performance Requirement (Article 10.5)

Senior Management and Boards of Directors (Article 10.6)

**Description** India reserves the right to adopt or maintain any measure relating to investments in services sectors subject to the condition that they do not violate the obligations under the Services Chapter.

**Existing Measure**

19.

**Sector** All Sectors

**Sub-Sector**

**Industrial  
Classification**

**Type of** Performance Requirement (Article 10.5)

**Reservation** Senior Management and Boards of Directors (Article 10.6)

**Description** India reserves the right to adopt or maintain any measure relating to investments as per the laws and regulations framed by the State Governments.

**Existing Measure**



20.

**Sector** All Sectors

**Sub-Sector**

**Industrial  
Classification**

**Type of** National Treatment (Article 10.3)

**Reservation** Performance Requirement (Article 10.5)

Senior Management and Boards of Directors (Article 10.6)

**Description** India reserves the right to adopt or maintain any measure that accords rights or preferences to economically backward regions or groups in the interest of balanced development of the economy and maintenance of social equality.

**Existing Measure**

21.

**Sector** All Sectors

**Sub-Sector**

**Industrial  
Classification**

**Type of** National Treatment (Article 10.3)

**Reservation** Performance Requirement (Article 10.5)

Senior Management and Boards of Directors (Article 10.6)

**Description** India reserves the right to adopt or maintain any measure with regard to transfer or disposition of equity interests or assets held by the State enterprises or Governmental authorities.

India reserves the right to adopt or maintain any measure with respect to the transfer of all or any portion of services provided in the exercise of the governmental authority.

Such a measure shall be implemented in accordance with the provisions of Article 10.7 (Transparency) in the Investment chapter.

For the purposes of this reservation:

A state-owned enterprise shall mean any enterprise owned or controlled by the Government of India or any of the State Governments by means of equity ownership and shall include any enterprise created, on or after the effective date of this Agreement, for the sole purpose of selling or disposing of equity interests or assets of an existing state-owned enterprise or government entity.

**Existing Measure**

22.

**Sector** Acquisition of Land

**Sub-Sector**

**Industrial  
Classification**

**Type of** National Treatment (Article 10.3)

**Reservation**

**Description** India reserves the right to adopt or maintain any measure with respect to the acquisition of agricultural land by non-residents and acquisition of land by non-residents for agriculture or plantation activity.

**Existing Measures**

## CHAPTER ELEVEN COMPETITION

### ARTICLE 11.1: PURPOSE

The purposes of this Chapter are to contribute to the protection of the benefits of trade liberalisation through cooperation in the promotion of fair competition and to strengthen the Parties' cooperation and coordination on competition law enforcement.

### ARTICLE 11.2: DEFINITIONS

For the purposes of this Chapter:

**competition law** includes:

- (a) for Korea, the *Monopoly Regulation and Fair Trade Act* (LAW No. 8863, 29 February 2008), as amended;
- (b) for India, the *Competition Act 2002*, as amended; and
- (c) any changes that the legislations in subparagraphs (a) and (b) may undergo after the date of entry into force of this Agreement; and

**competition authority** means:

- (a) for Korea, the "Fair Trade Commission"; and
- (b) for India, the "Competition Commission of India"; and "Competition Appellate Tribunal."

### ARTICLE 11.3: CONSULTATIONS

Upon the request of either Party, the Parties may enter into consultations regarding matters arising under this Chapter, including the elimination, subject to their respective competition laws, of anti-competitive practices that affect trade or investment between the Parties.

### ARTICLE 11.4: COOPERATION

1. The Parties recognise the importance of cooperation between them and consultation between their respective competition authorities for effective competition law enforcement.
2. After coming into force of the *Competition Act* of India in its entirety, consultations between the Parties and the respective competition authorities may be undertaken as appropriate on various matters relating to competition, including capacity building, exchange of information, notification procedures and principles of comity.

### ARTICLE 11.5: NON-APPLICATION OF DISPUTE SETTLEMENT PROVISIONS

Chapter Fourteen (Dispute Settlement) shall not apply to any matter or dispute arising under this Chapter.

**CHAPTER TWELVE**  
**INTELLECTUAL PROPERTY RIGHTS**

ARTICLE 12.1: DEFINITIONS

For the purposes of this Chapter:

**PCT** means the Patent Cooperation Treaty administered by the World Intellectual Property Organization;

**CGPDTM** means the Office of the Controller General of Patents, Designs and Trademarks of the Republic of India; and

**KIPO** means the Korean Intellectual Property Office of the Republic of Korea.

ARTICLE 12.2: GENERAL OBLIGATIONS

Each Party reaffirms its rights and obligations under the TRIPS Agreement, and, in accordance with that Agreement, shall provide adequate and effective protection to intellectual property rights of the nationals (natural or juridical persons) of the other Party in its territory.

ARTICLE 12.3: MORE EXTENSIVE PROTECTION

Each Party may provide in its laws more extensive protection of intellectual property rights than is accorded under the TRIPS Agreement, provided that it is not inconsistent with this Agreement.

ARTICLE 12.4: ENFORCEMENT

The Parties shall provide in their respective laws for the enforcement of intellectual property rights consistent with the TRIPS Agreement.

ARTICLE 12.5: COOPERATION IN THE FIELD OF INTELLECTUAL PROPERTY

1. The Parties, recognising the growing importance of intellectual property rights as a factor of social, economic and cultural development, shall endeavour to enhance their cooperation in the field of intellectual property.
2. The Parties, in particular, may cooperate in the following areas:
  - (a) education, workshops, fairs, etc., in the field of intellectual property for the purposes of contributing to a better understanding of each other's intellectual property policies and experiences;
  - (b) international search and international preliminary examination under PCT, and facilitation of international patenting process;
  - (c) joint prior art search, including exchanging prior art search result, comparing search result, and reviewing differences of search result;
  - (d) licencing of intellectual property, and market intelligence for intellectual property protection;
  - (e) plant variety protection;

(f) personnel interchange, including examiners; and

(g) information systems on intellectual property.

3. The Parties may promote cooperation on intellectual property between the KIPO of Korea on one side and the CGPDTM of India, on the other, through separate arrangements as mutually agreed.

#### ARTICLE 12.6: NON-APPLICATION OF DISPUTE SETTLEMENT PROVISIONS

Chapter Fourteen (Dispute Settlement) shall not apply to any matter or dispute arising under this Chapter.

## CHAPTER THIRTEEN BILATERAL COOPERATION

### ARTICLE 13.1: TRADE AND INVESTMENT PROMOTION

1. The Parties, recognising that the exchange and collaboration between the enterprises of the Parties will act as a catalyst to promote trade and investment, shall cooperate in promoting trade and investment activities by public and private enterprises of the Parties.
2. The Parties shall review the cooperation set forth in paragraph 1 and, where appropriate, recommend ways or areas of further cooperation between the Parties.

### ARTICLE 13.2: ENERGY

1. The Parties, recognising the importance of energy in their respective economies, shall develop and promote cooperative activities in the field of energy.
2. The cooperation pursuant to paragraph 1 may include, but is not limited to the following forms:
  - (a) facilitation of cooperation between the public and private sectors of both Parties for the purpose of oil, gas and mineral resources exploration;
  - (b) facilitation of cooperation between the public and private sectors of both Parties in the field of strategic storage of crude oil, energy conservation and development of alternative fuels; and
  - (c) facilitation of cooperation between research institutes and universities of both Parties, including joint research and development projects.

### ARTICLE 13.3: INFORMATION AND COMMUNICATIONS TECHNOLOGY

1. The Parties, recognising the rapid development of Information and Communications Technology (hereinafter referred to as “ICT”) and of business practices concerning ICT-related services both in the domestic and the international contexts, shall cooperate to promote the development of ICT and ICT-related services with a view to obtaining the maximum benefit of the use of ICT for the Parties.
2. The cooperation pursuant to paragraph 1 may include, but is not limited to the following forms:
  - (a) promoting dialogue on policy issues;
  - (b) promoting cooperation between public and private sectors of the Parties;
  - (c) enhancing cooperation in international fora relating to ICT; and
  - (d) undertaking other appropriate cooperative activities.
3. The cooperation pursuant to paragraph 1 may include, but is not limited to the following areas:
  - (a) development, processing, management, distribution and trade of digital contents;

- (b) business opportunities in third markets; and
- (c) mutual recognition of professional ICT certification.

#### ARTICLE 13.4: SCIENCE AND TECHNOLOGY

1. The Parties, recognising the importance of science and technology in their respective economies, shall develop and promote cooperative activities in the field of science and technology.

2. The cooperation pursuant to paragraph 1 may include, but is not limited to the following forms:

- (a) exchange of scientists, researchers, and experts;
- (b) exchange of documentation and information of a scientific and technological nature;
- (c) exchange of science and technology policy and research and development systems;
- (d) joint organisation of seminars, symposia, conferences and other scientific and technological meetings including Technology Summit;
- (e) implementation of joint research and development activities in fields of mutual interest as well as exchange of the results of such research and development activities;
- (f) cooperation in the commercialisation of the results of scientific and technological activities; and
- (g) any other forms of scientific and technological cooperation agreed upon by the Parties.

3. The cooperation pursuant to paragraph 1 may include, but is not limited to the following areas:

- (a) nanoscience and technology;
- (b) biotechnology;
- (c) information technology;
- (d) advanced materials;
- (e) high energy physics;
- (f) space technology; and
- (g) science and technology policy and research and development systems.

#### ARTICLE 13.5: SMALL AND MEDIUM ENTERPRISES

1. The Parties, recognising the fundamental role of small and medium enterprises (hereinafter referred to as “SMEs”) in maintaining the dynamism of their respective



national economies, shall cooperate in promoting close cooperation among SMEs as well as the relevant agencies of the Parties.

2. The cooperation pursuant to paragraph 1 may include, but is not limited to the following forms:

- (a) establishing networking opportunities for SMEs of the Parties to facilitate collaboration or sharing of best practices, such as in the field of management skill development including training programmes for SME managers, technology transfers, product quality improvements, supply-chain linkages, information technology, access to financing and technical assistance;
- (b) facilitating the investment flows by the Parties;
- (c) supporting the organisation of fairs and exhibitions; and
- (d) encouraging their relevant agencies to discuss, cooperate and share information and experiences in the development of SMEs policy and programmes.

#### ARTICLE 13.6: INFRASTRUCTURE AND TRANSPORTATION

1. The Parties, acknowledging the importance of infrastructure and transportation in their respective economies, shall develop and promote cooperative activities in these fields.

2. The cooperation pursuant to paragraph 1 may include, but is not limited to the following areas:

- (a) highways, power plants, ports and airport construction;
- (b) infrastructure development and industrial plant construction;
- (c) development of infrastructure of roads and railroads;
- (d) maritime transportation; and
- (e) any other forms of cooperation agreed upon by the Parties.

#### ARTICLE 13.7: AUDIO-VISUAL CONTENT

1. The Parties, recognising the importance of broadcasting, film, animation, and game<sup>1</sup> as a means of promoting cultural exchange and understanding the rapid development of audio-visual technology, agree to facilitate cooperation in these fields between the Parties.

2. The cooperation pursuant to paragraph 1 may include, but is not limited to the following areas:

- (a) promoting regular exchange of views on general audio-visual issues;
- (b) encouraging cooperation and exchange between audio-visual industries of the Parties;

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<sup>1</sup> Game does not include gambling, which means risking something of value in the expectation of receiving prizes upon the outcome of a game of chance.

- (c) facilitating cooperation between the Parties in the fields of audio-visual content, (including broadcasting programme, film, animation, game and visual effects); and
- (d) encouraging visits and participation in international audio-visual events held in the territory of the other Party.

3. The Parties may promote cooperation on broadcasting, film, animation, and game between the Ministry of Culture, Sports and Tourism of Korea and the Korea Communications Commission on one side and the Ministry of Information and Broadcasting of India, on the other, through separate arrangements as mutually agreed.

#### ARTICLE 13.8: TEXTILE AND LEATHER

1. The Parties, recognising the fact that both Korea and India are major exporters of textile and leather products, shall promote cooperative activities in these fields.
2. Such cooperative activities pursuant to paragraph 1 may include, but are not limited to the following:
  - (a) facilitating collaboration, including training for textile and leather products in the areas of product development, quality upgradation, fashion, designing and textile engineering; and
  - (b) holding of fairs and exhibitions.

#### ARTICLE 13.9: PHARMACEUTICALS

1. The Parties, acknowledging the importance of human health, agree to facilitate cooperation in fields of pharmaceuticals:
2. The cooperation pursuant to paragraph 1 may include, but is not limited to the following forms:
  - (a) cooperation in the development of traditional medicinal products based on herbs;
  - (b) collaboration in research and development of pharmaceuticals including generic drugs; and
  - (c) exchange of information on domestic regulations in the fields of pharmaceuticals, clinical trials, vaccine and blood products.

#### ARTICLE 13.10: TOURISM

1. The Parties, recognising that enhanced people to people contacts and exchanges are crucial in improving bilateral trade and investment and that tourism plays a very significant role in increasing such exchanges, agree to promote cooperative activities in the field of tourism.
2. Such cooperative activities pursuant to paragraph 1 may include, but are not limited to the following:
  - (a) facilitating the development of tourism infrastructure and facilities;

- (b) promoting cultural tourism;
- (c) organising familiarisation trips for leading tour operators and travel agents/agencies, tourism journalists and other media representatives;
- (d) encouraging tourist traffic between the Parties for medical treatment, international conferences and conventions, and entertainment; and
- (e) exchange of information in areas such as tourism publicity and promotion; legislation related to tourism; sustainable development of tourism, including eco-tourism and research; and education and studies in the field of tourism.

#### ARTICLE 13.11: HEALTH CARE

1. The Parties, recognising the importance of human health and the capacity of the Parties in the field of modern and traditional health care, agree to promote cooperative activities in the fields of health care.

2. Such cooperative activities pursuant to paragraph 1 may include, but are not limited to the following:

- (a) organisation of conferences of health professionals;
- (b) exchange of programmes between medical educational institutions;
- (c) sharing of information and experience in modern and traditional health care system; and
- (d) collaborative research in the fields of preventive and curative medicine and health care.

#### ARTICLE 13.12: GOVERNMENT PROCUREMENT

1. The Parties, recognising the importance of government procurement in their respective economies, shall endeavour to promote cooperative activities between the Parties in the field of government procurement.

2. The cooperation pursuant to paragraph 1 may include, but is not limited to the following areas:

- (a) promoting the exchange of information and views on government procurement policies and regulatory framework;
- (b) providing each other with accumulated knowledge, experience and information;
- (c) facilitating the exchange of knowledge, experience and information on e-Procurement; and
- (d) designating contact points for information exchange.

#### ARTICLE 13.13: RENEWABLE ENERGY RESOURCES

1. The Parties, recognising the importance of development of renewable energy resources in their respective economies, agree to cooperate in research, design and development of various renewable energy technologies, including solar, wind, bioenergy,

and others as mutually agreed.

2. The cooperation pursuant to paragraph 1 may include, but is not limited to the following forms:

- (a) exchange of policy and technical information;
- (b) exchange of personnel including scientists, policy makers, and other experts;
- (c) organisation of joint seminars, workshops, etc.;
- (d) promoting joint research and development projects; and
- (e) facilitating investments and joint ventures.

3. The sharing of costs and intellectual property rights could be as mutually agreed on a case to case or project to project basis.

#### ARTICLE 13.14: NON-APPLICATION OF DISPUTE SETTLEMENT PROVISIONS

Chapter Fourteen (Dispute Settlement) shall not apply to any matter or dispute arising under this Chapter.

**CHAPTER FOURTEEN  
DISPUTE SETTLEMENT**

ARTICLE 14.1: COOPERATION

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

ARTICLE 14.2: SCOPE AND COVERAGE

1. Unless the Parties otherwise agree elsewhere in this Agreement, this Chapter shall apply with respect to the avoidance or settlement of all disputes between the Parties regarding the implementation, interpretation or application of this Agreement or whenever a Party considers that:

- (a) a measure of the other Party is inconsistent with its obligations under this Agreement;
- (b) the other Party has otherwise failed to carry out its obligations under this Agreement; or
- (c) a benefit the Party could reasonably have expected to accrue to it under Chapters Two (Trade in Goods), Three (Rules of Origins), and Six (Trade in Services) is being nullified or impaired as a result of a measure that is not inconsistent with this Agreement.

2. Unless the Parties otherwise agree, the timeframes and procedural rules set out in this Chapter and its Annex 14-A shall apply to all disputes governed by this Chapter.

3. Arbitral award consisting of findings, determinations and recommendations of an arbitral panel cannot add to or diminish the rights and obligations of the Parties under this Agreement.

4. This Chapter may be invoked in respect of any measure affecting the observance of this Agreement taken by:

- (a) central, regional or local governments or other authorities of a Party; and
- (b) non-governmental bodies in the exercise of powers delegated by central, regional or local governments or other authorities of a Party.

When an arbitral panel has ruled that a provision of this Agreement has not been observed, the Party concerned shall take such reasonable measures as may be available to it to ensure its observance within its territory.

5. The Parties and the arbitral panel appointed under this Chapter shall interpret and apply this Agreement in the light of the objectives of this Agreement and in accordance with customary rules of interpretation of public international law.

ARTICLE 14.3: CHOICE OF FORUM

1. Disputes regarding any matter covered both by this Agreement and the WTO Agreement or any agreement negotiated thereunder, or any successor agreement thereto, may be settled in the forum selected by the complaining Party.

2. Once dispute settlement procedures are initiated under Article 14.6 or under Article 6 of *the Understanding on Rules and Procedures Governing the Settlement of Disputes* contained in Annex 2 to the WTO Agreement, the forum thus selected shall be used to the exclusion of the other.

#### ARTICLE 14.4: CONSULTATIONS

1. Either Party may request consultations with the other Party with respect to any matter described in Article 14.2 by delivering written notification to the other Party.

2. If a request for consultations is made, the Party to which the request is made shall reply to the request within ten days after the date of its receipt and shall enter into consultations within 30 days after the date of receipt of the request with a view to reaching a mutually satisfactory solution.

3. The Parties shall make every effort to reach a mutually satisfactory resolution of any matter through consultations. To this end, the Parties shall:

- (a) provide sufficient information to enable a full examination of how the measure is affecting the operation of this Agreement; and
- (b) treat the consultations and the information exchanged therein as confidential.

#### ARTICLE 14.5: GOOD OFFICES, CONCILIATION OR MEDIATION

1. The Parties may at any time agree to good offices, conciliation or mediation. They may begin at any time and be terminated by either Party at any time.

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

3. If the Parties agree, procedures for good offices, conciliation or mediation may continue while the dispute proceeds for resolution before an arbitral panel established under Article 14.6.

#### ARTICLE 14.6: REQUEST FOR AN ARBITRAL PANEL

1. A Party may request in writing for the establishment of an arbitral panel, if the matter has not been resolved under Article 14.4 within 45 days after the date of receipt of the request for consultations.

2. A request for arbitration shall give the reasons for the complaint including the identification of the measure at issue and indication of the legal basis of the complaint.

3. Unless the Parties otherwise agree, an arbitral panel shall be established upon delivery of the request and perform its functions in accordance with the provisions of this Chapter.

#### ARTICLE 14.7: COMPOSITION OF ARBITRAL PANELS

1. The arbitral panel referred to in Article 14.6 shall normally consist of three members. Each Party shall appoint a member within 30 days of the receipt of the request

under Article 14.6. The Parties shall jointly appoint the third member, who shall serve as the chair of the arbitral panel, within 30 days after the appointment of the second member. If either Party fails to appoint its member within such period, the member appointed by the other Party shall act as the sole arbitrator.

2. If the Parties are unable to agree on the chair of the arbitral panel, they shall, within the next ten days, exchange their respective lists comprising four nominees each who shall not be nationals of either Party. The chair shall then be appointed in the presence of both Parties by draw of lot from the lists within 40 days from the date of appointment of the second member. If a Party fails to submit its list of four nominees, the chair shall be appointed by draw of lot from the list already submitted by the other Party.

3. If a member of the arbitral panel appointed under this Article becomes unable to act, a successor shall be appointed in the same manner as prescribed for the appointment of the original member and the successor shall have all the powers and duties of the original member. In such a case, any time period applicable to the arbitral panel proceedings shall be suspended for a period beginning the date when the original member becomes unable to act and ending on the date when the new member is appointed.

4. If the sole arbitrator or the chair appointed in accordance with paragraph 1 or 2 is replaced, any hearings held previously shall be repeated. If any member of the arbitral panel is replaced, such hearings may be repeated at the discretion of the arbitral panel.

5. Any person appointed as a member of the arbitral panel shall have expertise or experience in law, international trade, other matters covered by this Agreement or the resolution of disputes arising under international trade agreements. A member shall be chosen strictly on the basis of impartiality, objectivity, reliability, sound judgment and independence and shall conduct himself or herself on the same basis throughout the course of the arbitration proceedings. If a Party believes that a member is in violation of the basis stated above, the Parties shall consult and if they agree, the member shall be replaced by a new member in accordance with this Article. Unless the Parties agree otherwise, the chair shall not have his or her usual place of residence in the territory of, nor be employed by, either Party.

#### ARTICLE 14.8: TERMINATION OF PROCEEDINGS

The Parties may agree to terminate the proceedings before an arbitral panel at any time by jointly notifying the chair to this effect. The arbitration proceedings may be terminated at any time, but before issuance of the initial report under Article 14.11, if the complaining Party withdraws its complaint.

#### ARTICLE 14.9: PROCEEDINGS OF ARBITRAL PANELS

1. Unless the Parties otherwise agree, the arbitral panel shall follow the model rules of procedure in the Annex 14-A, which shall ensure:

- (a) confidentiality of the proceedings and all written submissions to, and communications with, the panel;
- (b) that the arbitral panel meets in closed session;
- (c) a right to at least one hearing before the arbitral panel;
- (d) an opportunity for each Party to provide initial and rebuttal submissions;
- (e) that a Party may make available to the public at any time its own written

submissions, subject to subparagraph (g);

- (f) a reasonable opportunity for each Party to submit comments on the initial report presented pursuant to Article 14.11.3; and
- (g) the protection of confidential information.

2. The arbitral panel may, after consulting the Parties, adopt additional rules of procedure not inconsistent with this Chapter and the model rules of procedure in the Annex 14-A.

#### ARTICLE 14.10: INFORMATION AND TECHNICAL ADVICE

1. Upon the request of a Party, or on its own initiative, the arbitral panel may seek information or technical advice from any person or body that it deems appropriate, provided that the Parties so agree. Any information or technical advice so obtained shall be made available to the Parties.

2. With respect to factual issues concerning a scientific or other technical matter raised by a Party, the arbitral panel may request advisory reports in writing from an expert or experts. The arbitral panel may, at the request of a Party or on its own initiative, select, in consultation with the Parties, scientific or technical experts who shall assist the arbitral panel throughout its proceedings, but who shall not have the right to vote in respect of any decision to be made by the arbitral panel.

#### ARTICLE 14.11: INITIAL REPORT

1. Unless the Parties otherwise agree, the arbitral panel shall base its report on the relevant provisions of this Agreement, on the submissions and arguments of the Parties, and on any information before it, pursuant to Article 14.10.

2. Unless the Parties otherwise agree, the arbitral panel shall, within 90 days after the last member is appointed, present to the Parties an initial report containing:

- (a) findings of fact and/or law together with reasons;
- (b) its determination as to the implementation, interpretation or application of this Agreement or whether the measure at issue is inconsistent with the provisions of this Agreement or causes nullification or impairment of any benefit accruing to a Party under this Agreement, or any other determination requested in the terms of reference; and
- (c) its recommendations, if any, on the means to resolve the dispute.

3. The Parties may submit written comments on the initial report within 14 days of its presentation.

4. In case that such written comments by the Parties are received as provided for in paragraph 3, the arbitral panel, on its own initiative or at the request of a Party, may reconsider its report and make any further examination that it considers appropriate after taking into account written comments.

#### ARTICLE 14.12: FINAL REPORT

1. The arbitral panel shall present its final report to the Parties, within 30 days of presentation of the initial report, unless the Parties otherwise agree.



2. The final report of the arbitral panel shall be made public within 15 days of its delivery to the Parties.

#### ARTICLE 14.13: IMPLEMENTATION OF FINAL REPORT

1. The final report of an arbitral panel shall be binding on the Parties and shall not be subject to appeal.

2. On receipt of the final report of an arbitral panel, the Parties shall agree on:

- (a) the means to resolve the dispute as per the determinations or recommendations, if any, of the arbitral panel; and
- (b) the reasonable period of time necessary to implement the report to resolve the dispute. If the Parties fail to agree on the reasonable period of time, either Party may request the original arbitral panel to determine the length of such period, in the light of the particular circumstances of the case. The arbitral panel shall present its determination within 15 days after submission of the request.

3. If, in its final report, the arbitral panel determines that a Party is not in conformity with its obligations under this Agreement or that a Party's measure has caused nullification or impairment, the means to resolve the dispute shall, wherever possible, be to eliminate the non-conformity or the nullification or impairment.

#### ARTICLE 14.14: NON-IMPLEMENTATION: COMPENSATION AND SUSPENSION OF BENEFITS

1. If the Parties:

- (a) are unable to agree on the means to resolve the dispute pursuant to Article 14.13. 2(a) within 30 days of issuance of the final report; or
- (b) have agreed on the means to resolve the dispute pursuant to Article 14.13, but the responding Party fails to implement the aforesaid means within 30 days following the expiration of the reasonable period of time determined in accordance with Article 14.13.2(b);

the responding Party shall, if requested, enter into negotiations with the complaining Party with a view to reaching a mutually satisfactory agreement on any necessary compensatory adjustment.

2. If no mutually satisfactory agreement on compensation is reached within 20 days after the Parties have entered into negotiations on compensatory adjustment, the complaining Party may at any time thereafter serve written notice on the responding Party that it intends to suspend the application to that Party of benefits of equivalent effect. The notice shall specify the level of benefits that the complaining Party proposes to suspend. The complaining Party may begin suspension of benefits 30 days after the date when it served notice on the responding Party under this paragraph, or the date when the arbitral panel issues the report under paragraph 6, whichever is later.

3. Any suspension of benefits shall be restricted to benefits granted to the responding Party under this Agreement.

4. In considering what benefits to suspend under paragraph 2:

- (a) the complaining Party should first seek to suspend benefits in the same sector or sectors as that affected by the measure or other matter that the arbitral panel has found to be inconsistent with this Agreement or to have caused nullification or impairment; and/or
- (b) the complaining Party may suspend benefits in other sectors, if it considers that it is not practicable or effective to suspend benefits in the same sector.

5. The suspension of benefits shall be temporary and shall only be applied until such time as the measure found to be inconsistent with this Agreement, or to have caused nullification or impairment, has been removed, or a mutually satisfactory solution is reached.

6. If the responding Party considers that:

- (a) the level of benefits that the complaining Party has proposed to be suspended is manifestly excessive; or
- (b) it has eliminated the non-conformity, nullification or impairment that the arbitral panel has found;

it may request the original arbitral panel to determine the matter. The original arbitral panel shall present its determination to the Parties within 30 days after it is reconvened.

7. Where there is disagreement as to the existence, or consistency with this Agreement, of measures taken to comply with the determinations or recommendations of the arbitral panel, such dispute shall be decided through recourse to the dispute settlement procedures under this Chapter, including, wherever possible resort to the original arbitral panel. The arbitral panel shall provide its report to the Parties within 60 days after the date of referral of the matter to it.

8. If the arbitral panel cannot be reconvened with its original members, the procedures for appointment of the arbitral panel set out in Article 14.7 shall be applied.

#### ARTICLE 14.15: OFFICIAL LANGUAGE

1. All proceedings and all documents submitted to the arbitral panel shall be in the English language.

2. When an original document submitted to the arbitral panel by a Party is not in English, that Party shall translate it into English and submit it together with the original document.

#### ARTICLE 14.16: EXPENSES

1. Unless the Parties otherwise agree, the costs of the arbitral panel and other expenses associated with the conduct of its proceedings shall be borne in equal parts by both Parties.

2. Each Party shall bear its own expenses and legal costs in the arbitral proceedings.

**ANNEX 14-A**  
**MODEL RULES OF PROCEDURE**

*Application*

1. These Rules are established under Article 14.9 and shall apply to dispute settlement proceedings under this Chapter unless the Parties otherwise agree.

*Definitions*

2. For the purposes of this Annex:

**complaining Party** means a Party that requests the establishment of a panel under Article 14.6;

**responding Party** means a Party complained against; and

**arbitral panel** means an arbitral panel established under Article 14.7.

3. Any reference made in these Rules to an Article, is a reference to the appropriate Article under this Chapter.

*Terms of Reference for Panels*

4. Unless the Parties otherwise agree within 20 days from the date of receipt of the request for the establishment of a panel, 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 panel pursuant to Article 14.6, to make findings of fact and/or law together with the reasons thereof as well as recommendations, if any, on the means to resolve the dispute, and to deliver the written reports referred to in Articles 14.11 and 14.12."

5. The Parties shall promptly deliver the agreed terms of reference to the panel, upon the designation of the last member of the panel.

6. If the complaining Party argues that a matter has nullified or impaired benefits, the terms of reference shall so indicate.

*Written Submissions and Other Documents*

7. Each Party shall deliver no less than four copies of its written submission to the panel and a copy to the other Party.

8. A complaining Party shall deliver its initial written submission to the responding Party no later than 15 days after the date on which the last panelist is appointed. The responding Party shall deliver its written submission to the complaining Party no later than 30 days upon receipt of the initial written submission of the complaining Party.

9. In respect of a request, notice or other documents related to the panel proceedings that is not covered by paragraph 7 or 8, each Party shall deliver copies of the documents to the other Party by facsimile, email or other means of electronic transmission.

10. A Party may at any time correct minor errors of a clerical nature in any request, notice, written submission or other documents related to the panel proceedings by delivering a new document clearly indicating the changes.

*Operation of Panels*

11. The chair of the panel shall preside at all of its meetings. A panel may delegate to the chair authority to make administrative and procedural decisions.

12. Except as otherwise provided for in these Rules, the panel may conduct its business by any means, including by telephone, facsimile transmission and computer links.

13. Only members of the panel may take part in the deliberations of the panel, but the panel may in consultation with the Parties employ such number of assistants, interpreters or translators, or court reporters (designated note takers) as may be required for the proceedings and permit them to be present during such deliberations. The members of the panel and the persons employed by the panel shall maintain the confidentiality of the panel's proceedings unless such information is already made available to the public.

14. A panel may, in consultation with the Parties, modify any time period applicable in the panel proceedings and make other procedural or administrative adjustments as may be required in the proceedings.

#### *Hearings*

15. The chair of the panel shall fix the date and time of the hearing in consultation with the Parties and the other members of the panel, and then notify the Parties in writing of the date, time and location of the hearing.

16. The venue for the proceedings of the panel shall be decided by mutual agreement between the Parties. If there is no agreement, the venue shall alternate between the territories of the Parties with the venue of the first sitting to be in the territory of the complaining Party.

17. The hearing shall be conducted by the panel in a manner ensuring that the complaining Party and the responding Party are afforded equal time for arguments, replies and counter-replies.

#### *Decisions of the Panel*

18. The panel shall take its decisions by consensus, provided that where a panel is unable to reach consensus it may take its decisions by majority vote.

#### *Availability of Information*

19. A Party may designate specific information included in its written submissions, or that it has presented in the panel hearing, for confidential treatment, to the extent it considers strictly necessary to protect personal privacy or legitimate commercial interests of particular enterprises, public or private, or to address essential confidentiality concerns.

20. A Party shall treat as confidential any information submitted by the other Party to the panel that the latter Party has designated as confidential pursuant to paragraph 19.

21. Each Party shall take such reasonable steps as are necessary to ensure that its experts, interpreters, translators, court reporters (designated note takers) and other individuals involved in the panel proceedings maintain the confidentiality of the panel proceedings.

#### *Remuneration and Payment of Expenses*

22. The panel shall keep a record and render a final account of all general expenses

incurred in connection with the proceedings, including those paid to their assistants, court reporters (designated note takers) or other individuals that it retains in a panel proceeding in consultation with the Parties.

**CHAPTER FIFTEEN**  
**ADMINISTRATIVE AND FINAL PROVISIONS**

ARTICLE 15.1: FULFILLMENT OF OBLIGATIONS AND COMMITMENTS

Each Party shall ensure, in its territory, the observance and fulfillment of its obligations and commitments under this Agreement.

ARTICLE 15.2: JOINT COMMITTEE AND REVIEW

1. In addition to the provisions for consultations elsewhere in this Agreement, the Parties hereby establish a Joint Committee comprising the Minister for Trade of Korea and the Minister of Commerce and Industry of India or their designated officials.

2. Unless the Parties agree otherwise, the Joint Committee shall meet within a year of the date of entry into force of this Agreement, and thereafter biennially or otherwise as considered mutually appropriate to monitor or review the implementation of this Agreement.

3. Pursuant to paragraphs 1 and 2, the Joint Committee may:

- (a) review the implementation and application of the provisions of this Agreement including the work of any committees and working groups established under this Agreement;
- (b) establish and delegate responsibilities to any ad hoc or standing committees, working groups or any such groups to:
  - (i) assign them with tasks on specific matters;
  - (ii) study and recommend to the Ministers of the Parties any appropriate measures to resolve any issues arising from the implementation or application of any part of this Agreement; or
  - (iii) consider, upon either Party's request, fresh concessions or issues not already dealt with by this Agreement;
- (c) modify the rules of origin as agreed under this Agreement and such modification shall come into force in accordance with Article 15.5; and
- (d) consider any other matter that may affect the operation of this Agreement.

ARTICLE 15.3: CONTACT POINTS

1. Each Party shall designate a contact point to facilitate communications between the Parties on any matter covered by this Agreement.

2. For the purposes of this Article, the contact points of the Parties are:

- (a) for Korea, the Free Trade Agreement Policy Bureau of the Ministry of Foreign Affairs and Trade, or its successor; and
- (b) for India, the North-East Asia Division of the Department of Commerce, Ministry of Commerce and Industry, or its successor.

3. For the purposes of this Agreement, all communications or notifications to or by a Party shall be made through its contact point.

#### ARTICLE 15.4: ANNEXES AND APPENDICES

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

#### ARTICLE 15.5: AMENDMENTS

1. The Parties may agree on any modification of or addition to this Agreement.
2. When so agreed, such a modification or addition under paragraph 1 shall enter into force and constitute an integral part of this Agreement after the Parties have exchanged written notifications certifying that they have completed necessary internal legal procedures and on such date or dates as may be agreed between the Parties.

#### ARTICLE 15.6: AMENDMENT OF THE WTO AGREEMENT

If any provision of the WTO Agreement that the Parties have incorporated into this Agreement is amended, the Parties shall enter into mutual consultation within six months to consider amending the relevant provision of this Agreement, as appropriate, in accordance with Article 15.5.

#### ARTICLE 15.7: ENTRY INTO FORCE

This Agreement shall enter into force 60 days after an exchange of written notifications, certifying the completion of the necessary legal procedures of each Party or on such other date as the Parties may agree.

#### ARTICLE 15.8: TERMINATION

Either Party may terminate this Agreement by written notification to the other Party, and such termination shall take effect six months after the date of the notification unless provided for otherwise elsewhere in this Agreement.

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

DONE at Seoul, on the 7<sup>th</sup> August 2009, in two originals, in the English, Korean and Hindi languages. All texts being equally authentic, in case of doubt or difference the English text shall prevail.

FOR THE GOVERNMENT OF  
THE REPUBLIC OF KOREA

FOR THE GOVERNMENT OF  
THE REPUBLIC OF INDIA