

**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 duties¹ 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

¹ 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 equipment² 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:

² 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 duty³ 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 alone⁴ 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:

³ 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.

⁴ 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 ⁵	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 ⁵	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.

⁵ 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
010110	Pure-bred breeding animals		
0101101000	Horses	8	E-8
0101109000	Other	8	E-8
010190	Other		
0101901010	Horses for racing	8	E-8
0101901090	Other	8	E-8
0101909000	Other	8	E-8
010210	1. Pure-bred breeding animals		
0102101000	Milch cows	89.1	E-8
0102102000	Beef cattle	89.1	E-8
0102109000	Other	89.1	E-8
010290	2. Other		
0102901000	Milch cows	40	EXC
0102902000	Beef cattle	40	EXC
0102909000	Other	0	E-0
010310	1. Pure-bred breeding animals		
0103100000	1. Pure-bred breeding animals	18	E-8
010391	Weighing less than 50kg		
0103910000	Weighing less than 50kg	18	EXC
010392	Weighing 50kg or more		
0103920000	Weighing 50kg or more	18	EXC
010410	Sheep		
0104100000	Sheep	8	E-8
010420	Goats		
0104201000	Milch goats	8	E-8
0104209000	Other	8	E-8
010511	A. Fowls of the species Gallus domesticus		
0105111000	Pure-bred breeding animals	9	E-8
0105119000	Other	9	EXC
010512	B. Turkeys		
0105120000	B. Turkeys	9	E-8
010519	C. Other		
0105191000	Ducks	18	EXC
0105199000	Other	9	SEN
010592	A. Fowls of the species Gallus domesticus, weighing not more than 2,000g		
0105921000	(1) Pure-bred breeding animals	9	E-8
0105929000	(2) Other	9	EXC
010593	B. Fowls of the species Gallus domesticus, weighing more than 2,000g		
0105931000	(1) Pure-bred breeding animals	9	E-8
0105939000	(2) Other	9	SEN
010599	C. Other		
0105991000	Ducks	18	EXC
0105992000	Turkeys	9	E-8
0105999000	Other	9	E-8
010611	Primates		
0106110000	Primates	8	E-8
010612	Whales, dolphins and porpoises(mammals of the order Cetacea); manatees and dugongs(mammals of the order Sirenia)		
0106120000	Whales, dolphins and porpoises(mammals of the order Cetacea); manatees and dugongs(mammals of the order Sirenia)	8	E-8
010619	Other		
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
010620	Reptiles(including snakes and turtles)		
0106201000	Snakes	8	E-8
0106202000	Fresh-water tortoises	8	E-8
0106203000	Turtles	8	E-8
0106209000	Other	8	E-8
010631	Birds of prey		
0106310000	Birds of prey	8	E-8
010632	Psittaciformes (including parrots, parakeets, macaws and cockatoos)		
0106320000	Psittaciformes (including parrots, parakeets, macaws and cockatoos)	8	E-8
010639	Other		
0106390000	Other	8	E-8
010690	Other		
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
020110	Carcasses and half-carcasses		
0201100000	Carcasses and half-carcasses	40	EXC
020120	Other cuts with bone in		
0201200000	Other cuts with bone in	40	EXC
020130	Boneless		
0201300000	Boneless	40	EXC
020210	Carcasses and half-carcasses		
0202100000	Carcasses and half-carcasses	40	EXC
020220	Other cuts with bone in		
0202200000	Other cuts with bone in	40	EXC
020230	Boneless		
0202300000	Boneless	40	EXC
020311	Carcasses and half-carcasses		
0203110000	Carcasses and half-carcasses	22.5	EXC
020312	Hams,shoulders and cuts thereof,with bone in		
0203120000	Hams,shoulders and cuts thereof,with bone in	22.5	EXC
020319	Other		
0203191000	Belly	22.5	EXC
0203199000	Other	22.5	EXC
020321	Carcasses and half-carcasses		
0203210000	Carcasses and half-carcasses	25	EXC
020322	Hams,shoulders and cuts thereof,with bone in		
0203220000	Hams,shoulders and cuts thereof,with bone in	25	EXC
020329	Other		
0203291000	Belly	25	EXC
0203299000	Other	25	EXC
020410	Carcasses and half-carcasses of lamb,fresh or chilled		
0204100000	Carcasses and half-carcasses of lamb,fresh or chilled	22.5	SEN
020421	Carcasses and half-carcasses		
0204210000	Carcasses and half-carcasses	22.5	SEN
020422	Other cuts with bone in		
0204220000	Other cuts with bone in	22.5	SEN
020423	Boneless		
0204230000	Boneless	22.5	SEN
020430	Carcasses and half-carcasses of lamb,frozen		
0204300000	Carcasses and half-carcasses of lamb,frozen	22.5	EXC
020441	Carcasses and half-carcasses		
0204410000	Carcasses and half-carcasses	22.5	EXC
020442	Other cuts with bone in		
0204420000	Other cuts with bone in	22.5	EXC
020443	Boneless		
0204430000	Boneless	22.5	EXC

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

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

HS code (2002)	Description	Base Rate	Staging Category
0301109000	Other	10	SEN
030191	Trout(Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)		
0301911000	Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae	10	E-5
0301912000	Oncorhynchus apache and Oncorhynchus chrysogaster	10	E-5
030192	Eels(Anguilla spp.)		
0301921000	Glass eel	10	E-8
0301929000	Other	30% or ₩1,908/kg	EXC
030193	Carp		
0301930000	Carp	10	E-0
030199	Other		
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
030211	Trout(Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)		
0302111000	Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae	20	E-8
0302112000	Oncorhynchus apache and Oncorhynchus chrysogaster	20	E-8
030212	Pacific salmon(Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon(Salmo salar) and Dolly salmon(Hucho hucho)		
0302120000	Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon(Salmo salar)and Dolly salmon(Hucho hucho)	20	E-5
030219	Other		
0302190000	Other	20	E-5
030221	Halibut(Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)		
0302210000	Halibut(Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)	20	EXC
030222	Plaice(Pleuronectes platessa)		
0302220000	Plaice(Pleuronectes platessa)	20	E-8
030223	Sole(Solea spp.)		
0302230000	Sole(Solea spp.)	20	E-8
030229	Other		
0302290000	Other	20	SEN
030231	Albacore or longfinned tunas (Thunnus alalunga)		
0302310000	Albacore or longfinned tunas (Thunnus alalunga)	20	E-8
030232	Yellowfin tunas (Thunnus albacares)		
0302320000	Yellowfin tunas (Thunnus albacares)	20	SEN
030233	Skipjack or stripe-bellied bonito		

HS code (2002)	Description	Base Rate	Staging Category
0302330000	Skipjack or stripe-bellied bonito	20	E-8
030234	Bigeye tunas (Thunnus obesus)		
0302340000	Bigeye tunas (Thunnus obesus)	20	E-8
030235	Bluefin tunas (Thunnus thynnus)		
0302350000	Bluefin tunas (Thunnus thynnus)	20	E-8
030236	Southern bluefin tunas (Thunnus maccoyii)		
0302360000	Southern bluefin tunas (Thunnus maccoyii)	20	E-8
030239	Other		
0302390000	Other	20	SEN
030240	Herrings(Cluppea harengus,Clupea pallasii),excluding livers and roes		
0302400000	Herrings(Cluppea harengus,Clupea pallasii),excluding livers and roes	20	E-5
030250	Cod(Gadus morhua,Gadus ogac,Gadus macrocephalus),excluding livers and roes		
0302500000	Cod(Gadus morhua,Gadus ogac,Gadus macrocephalus),excluding livers and roes	20	SEN
030261	Sardines(sardina pilchardus,sardinops spp.),sardinella(sardinella spp.),brisling or sprats(sprattus sprattus)		
0302610000	Sardines(sardina pilchardus,sardinops spp.),sardinella(sardinella spp.),brisling or sprats(sprattus sprattus)	20	SEN
030262	Haddock(Melanogrammus aeglefinus)		
0302620000	Haddock(Melanogrammus aeglefinus)	20	E-0
030263	Coalfish(pollachius virens)		
0302630000	Coalfish(pollachius virens)	20	E-0
030264	Mackerel(Scomber scombrus,Scomber australasicus,Scomber japonicus)		
0302640000	Mackerel(Scomber scombrus,Scomber australasicus,Scomber japonicus)	20	EXC
030265	Dogfish and other sharks		
0302650000	Dogfish and other sharks	20	E-5
030266	Eels(Anguilla spp.)		
0302660000	Eels(Anguilla spp.)	20	E-8
030269	Other		
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
030270	Livers and roes		
0302701000	Livers	20	E-5
0302702000	Roes	20	E-5
030311	Sockeye salmon (red salmon) (Oncorhynchus nerka)		
0303110000	Sockeye salmon (red salmon) (Oncorhynchus nerka)	10	E-5
030319	Other		
0303190000	Other	10	E-5
030321	Trout(Salmo trutta,Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)		
0303210000	Trout(Salmo trutta,Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	10	E-8
030322	Atlantic salmon(Salmo salar) and Danube salmon(Hucho hucho)		
0303220000	Atlantic salmon(Salmo salar) and Danube salmon(Hucho hucho)	10	E-5

HS code (2002)	Description	Base Rate	Staging Category
030329	Other		
0303290000	Other	10	E-8
030331	Halibut(Reinhardtius hippoglossoides,Hippoglossus hippoglossus,Hippoglossus stenolepis)		
0303310000	Halibut(Reinhardtius hippoglossoides,Hippoglossus hippoglossus,Hippoglossus stenolepis)	10	EXC
030332	Plaice(Pleuronectes platessa)		
0303320000	Plaice(Pleuronectes platessa)	10	EXC
030333	Sole(Solea spp.)		
0303330000	Sole(Solea spp.)	10	E-8
030339	Other		
0303390000	Other	10	EXC
030341	Albacore or longfinned tunas (Thunnus alalunga)		
0303410000	Albacore or longfinned tunas (Thunnus alalunga)	10	E-8
030342	Yellowfin tunas(Thunnus albacares)		
0303420000	Yellowfin tunas(Thunnus albacares)	10	EXC
030343	Skipjack or stripe-bellied bonito		
0303430000	Skipjack or stripe-bellied bonito	10	E-8
030344	Bigeye tunas (Thunnus obesus)		
0303440000	Bigeye tunas (Thunnus obesus)	10	EXC
030345	Bluefin tunas (Thunnus thynnus)		
0303450000	Bluefin tunas (Thunnus thynnus)	10	E-8
030346	Southern bluefin tunas (Thunnus maccoyii)		
0303460000	Southern bluefin tunas (Thunnus maccoyii)	10	E-8
030349	Other		
0303490000	Other	10	EXC
030350	Herrings (Clupea harengus,Clupea pallasii),excluding livers and roes		
0303500000	Herrings (Clupea harengus,Clupea pallasii),excluding livers and roes	10	EXC
030360	Cod(Gadus morhua,Gadus ogac,Gadus macrocephalus),excluding livers and roes		
0303600000	Cod(Gadus morhua,Gadus ogac,Gadus macrocephalus),excluding livers and roes	10	EXC
030371	Sardines(Sardina pilchardus,Sardinops spp.),sardinella(Sardinella spp.),brisling or sprats(Sprattus sprattus)		
0303710000	Sardines(Sardina pilchardus,Sardinops spp.),sardinella(Sardinella spp.),brisling or sprats(Sprattus sprattus)	10	EXC
030372	Haddock(Melanogrammus aeglefinus)		
0303720000	Haddock(Melanogrammus aeglefinus)	10	E-5
030373	Coalfish(Pollachius virens)		
0303730000	Coalfish(Pollachius virens)	10	E-5
030374	Mackerel(Scomber scombrus,Scomber australasicus,Scomber japonicus)		
0303740000	Mackerel(Scomber scombrus,Scomber australasicus,Scomber japonicus)	10	EXC
030375	Dogfish and other sharks		
0303750000	Dogfish and other sharks	10	E-5
030376	Eels(Anguilla spp.)		
0303760000	Eels(Anguilla spp.)	10	E-8
030377	Sea bass(Dicentrarchus labrax,Dicentrarchus punctatus)		
0303770000	Sea bass(Dicentrarchus labrax,Dicentrarchus punctatus)	10	E-8
030378	Hake(Merluccius spp.,Urophycis spp.)		
0303780000	Hake(Merluccius spp.,Urophycis spp.)	10	E-8
030379	Other		
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
030380	Livers and roes		
0303801000	Livers	10	E-5
0303802010	Of alaska pollack	10	E-5
0303802090	Other	10	E-5
030410	1. Fresh or chilled		
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
030420	2. Frozen fillets		
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
030490	3. Other		
0304901010	Of alaska pollack	10	E-5
0304901090	Other	10	SEN
0304909000	Other	10	SEN
030510	Flours,meals and pellets of fish, fit for human consumption		
0305100000	Flours,meals and pellets of fish, fit for human consumption	20	E-8
030520	Livers and roes of fish, dried, smoked,salted or in brine		
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
030530	Fish fillets,dried,salted or in brine,but not smoked		
0305301000	Dried	20	E-8
0305302000	Salted or in brine	20	E-5
030541	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)		

HS code (2002)	Description	Base Rate	Staging Category
0305410000	Pacific salmon(<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>),Atlantic salmon(<i>Salmo salar</i>)and Danube salmon(<i>Hucho hucho</i>)	20	E-5
030542	Herrings(<i>Clupea harengus</i>,<i>Clupea pallasii</i>)		
0305420000	Herrings(<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	20	E-5
030549	Other		
0305491000	Anchovies	20	E-5
0305492000	Alaska pollack	20	E-5
0305499000	Other	20	E-8
030551	Cod(<i>Gadus morhua</i>,<i>Gadus ogac</i>,<i>Gadus macrocephalus</i>)		
0305510000	Cod(<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	20	E-5
030559	Other		
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
030561	Herrings(<i>Clupea harengus</i>,<i>Clupea pallasii</i>)		
0305610000	Herrings(<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	20	E-5
030562	Cod(<i>Gadus morhua</i>,<i>Gadus ogac</i>,<i>Gadus macrocephalus</i>)		
0305620000	Cod(<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	20	E-5
030563	Anchovies(<i>Engraulis</i> spp.)		
0305631000	Salt fermented anchovy	20	EXC
0305639000	Other	20	E-8
030569	Other		
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
030611	Rock lobster and other sea crawfish(<i>Palinurus</i> spp.,<i>panulirus</i> spp.,<i>Jasus</i> spp.)		
0306110000	Rock lobster and other sea crawfish(<i>Palinurus</i> spp., <i>panulirus</i> spp., <i>Jasus</i> spp.)	20	EXC
030612	Lobsters(<i>Homarus</i> spp.)		
0306120000	Lobsters(<i>Homarus</i> spp.)	20	SEN
030613	Shrimps and prawns		
0306131000	Peeled	20	EXC
0306139000	Other	20	EXC
030614	Crabs		
0306141000	Crab meat	20	E-8
0306142000	King crabs	20	E-8
0306143000	Blue crab	14	EXC
0306149000	Other	14	EXC
030619	Other,including flours,meals and pellets of crustaceans,fit for human consumption		
0306190000	Other,including flours,meals and pellets of crustaceans,fit for human consumption	20	EXC
030621	Rock lobster and other sea crawfish(<i>Palinurus</i> spp.,<i>panulirus</i> spp.,<i>Jasus</i> spp.)		
0306210000	Rock lobster and other sea crawfish(<i>Palinurus</i> spp., <i>panulirus</i> spp., <i>Jasus</i> spp.)	20	E-8
030622	Lobsters(<i>Homarus</i> spp.)		

HS code (2002)	Description	Base Rate	Staging Category
0306220000	Lobsters(Homarus spp.)	20	SEN
030623	Shrimps and prawns		
0306231000	Live,fresh or chilled	20	EXC
0306232000	Dried	20	SEN
0306233000	Salted or in brine	50% or ₩363/kg	EXC
030624	Crabs		
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
030629	Other, including flours,meals and pellets of crustaceans,fit for human consumption		
0306291000	Live,fresh or chilled	20	SEN
0306292000	Dried	20	E-8
0306293000	Salted or in brine	20	E-8
030710	1. Oysters.		
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
030721	Live,fresh or chilled		
0307210000	Live,fresh or chilled	20	SEN
030729	Other		
0307291000	Frozen	20	EXC
0307292000	Dried	20	E-5
0307293000	Salted or in brine	20	E-8
030731	Live,fresh or chilled		
0307310000	Live,fresh or chilled	20	E-8
030739	Other		
0307391000	Frozen	20	EXC
0307392000	Dried	20	SEN
0307399000	Other	20	SEN
030741	Live,fresh or chilled		
0307411000	Cuttle fish	10	E-8
0307412000	Squid	10	E-8
030749	Other		
0307491010	Cuttle fish	10	EXC
0307491020	Squid	24	E-8
0307492000	Salted or in brine	10	SEN
0307493000	Dried	10	SEN
030751	Live,fresh or chilled		
0307510000	Live,fresh or chilled	20	E-8
030759	Other		
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
030760	6. Snails,other than sea snails		
0307600000	6. Snails,other than sea snails	20	E-0
030791	Live,fresh or chilled		
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
030799	Other		
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
040110	Of a fat content,by weight,not exceeding 1%		
0401100000	Of a fat content,by weight,not exceeding 1%	36	EXC
040120	Of a fat content,by weight,exceeding 1% but not exceeding 6%		
0401200000	Of a fat content,by weight,exceeding 1% but not exceeding 6%	36	EXC
040130	Of a fat content,by weight,exceeding 6%		
0401301000	Frozen cream	36	EXC
0401309000	Other	36	EXC
040210	1. In powder, granules or other solid forms, of a fat content,by weight,not exceeding 1.5%		
0402101010	Skim milk powder	176	EXC
0402101090	Other	176	EXC
0402109000	Other	176	EXC
040221	Not containing added sugar or other sweetening matter		
0402211000	Whole milk powder	176	EXC
0402219000	Other	176	EXC
040229	Other		
0402290000	Other	176	EXC
040291	Not containing added sugar or other sweetening matter		
0402911000	Evaporated milk	89	EXC
0402919000	Other	89	EXC
040299	Other		
0402991000	Sweetened evaporated milk	89	EXC
0402999000	Other	89	EXC
040310	Yogurt		
0403101000	Fluid	36	EXC
0403102000	Frozen	36	EXC
0403109000	Other	36	EXC
040390	Other		
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
040410	1. Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter		
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
040490	2. Other		
0404900000	2. Other	36	EXC
040510	1. Butter		
0405100000	1. Butter	89	EXC
040520	2. Dairy spreads		
0405200000	2. Dairy spreads	8	SEN
040590	3. Other		
0405900000	3. Other	89	EXC
040610	Fresh(unripened or uncured)cheese,including whey cheese,and curd		
0406101000	Fresh cheese	36	EXC
0406102000	Curd	36	EXC
040620	Grated or powdered cheese,of all kinds		
0406200000	Grated or powdered cheese,of all kinds	36	EXC
040630	Processed cheese,not grated or powdered		
0406300000	Processed cheese,not grated or powdered	36	EXC
040640	Blue-veined cheese		
0406400000	Blue-veined cheese	36	EXC
040690	Other cheese		
0406900000	Other cheese	36	EXC
040700	Birds'eggs,in shell,fresh,preserved or cooked.		
0407001010	Pure-bred breeding eggs	27	EXC
0407001090	Other	27	EXC
0407009000	Other	27	EXC
040811	Dried		
0408110000	Dried	27	EXC
040819	Other		
0408190000	Other	27	EXC
040891	Dried		
0408910000	Dried	27	EXC
040899	Other		
0408991000	Of fowls of the species gallus domesticus	41.6	EXC
0408999000	Other	27	EXC
040900	Natural honey.		
0409000000	Natural honey.	243% or 1,864/kg	EXC
041000	Edible products of animal origin,not elsewhere specified or included.		
0410001000	Turtles' eggs	8	E-8
0410002000	Salanganes' nests	8	E-8
0410003000	Royal jelly	8	EXC
0410009000	Other	8	E-8
050100	Human hair,unworked,whether or not washed or scoured;waste of human hair.		
0501000000	Human hair,unworked,whether or not washed or scoured;waste of human hair.	3	E-5
050210	Pigs',hogs' or boars' bristles and hair and waste thereof		
0502100000	Pigs',hogs' or boars' bristles and hair and waste thereof	3	E-5
050290	Other		
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
050300	Horsehair and horsehair waste,whether or not put up as a layer with or without supporting material.		
0503001010	Dressed	3	E-0
0503001090	Other	3	E-0
0503002000	2. Horsehair waste	3	E-0
050400	Guts,bladders and stomachs of animals(other than fish),whole and pieces thereof,fresh,chilled,frozen,salted,in brine,dried of smoked.		
0504001010	Of bovine	27	EXC
0504001090	Other	27	EXC
0504002000	Bladders	27	EXC
0504003000	Stomachs	27	EXC
050510	1. Feathers of a kind used for stuffing; down		
0505100000	1. Feathers of a kind used for stuffing; down	3	E-5
050590	2. Other		
0505901000	A. Powder of feathers.	5	E-8
0505909000	B. Other	5	E-8
050610	Ossein and bones treated with acid		
0506100000	Ossein and bones treated with acid	3	E-8
050690	Other		
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
050710	1. Ivory; ivory powder and waste		
0507101000	Ivory of elephant	8	E-8
0507102000	Rhinocercs horns	8	E-8
0507109000	Other	8	E-8
050790	2. Other		
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
050800	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.		
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 snervosa,Amblemaplicata,Quadrula quadrula spp.)	8	E-0
0508002090	Other	8	E-0
0508009000	Other	8	E-0
050900	Natural sponges of animal origin.		
0509000000	Natural sponges of animal origin.	8	E-0
051000	Ambergris,castoreum,civet and musk, cantharides, bile,whether or not dried; glands and other animal products,used in the preparation of pharmaceutical products,fresh,chilled,frozen or otherwise provisionally prepared		
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
051110	1. Bovine semen		
0511100000	1. Bovine semen	0	E-0
051191	A. Products of fish or crustaceans,molluscs or other aquatic invertebrates;dead animals of ch 3		
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
051199	B. Other		
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
060110	1. Bulbs,tubers,tuberous roots,corms,crowns and rhizomes,dormant		
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
060120	2. Bulbs,tubers,tuberous roots,corms,crowns and rhizomes,in growth or in flower;chicory plants and roots		
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
060210	1. Unrooted cuttings and slips		
0602101000	Of fruit trees	8	SEN
0602109000	Other	8	SEN
060220	2. Trees,shrubs and bushes,grafted or not,of kinds which bear edible fruit or nuts		
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
060230	3. Rhododendrons and azaleas,grafted or not		
0602300000	3. Rhododendrons and azaleas,grafted or not	8	E-8
060240	4. Roses,grafted or not		
0602400000	4. Roses,grafted or not	8	E-8
060290	5. Other		
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
060310	Fresh		
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
060390	Other		
0603900000	Other	25	EXC
060410	Mosses and lichens		
0604100000	Mosses and lichens	8	E-8
060491	Fresh		
0604911010	Leaves of ginkgos	8	SEN
0604911090	Other	8	SEN
0604919000	Other	8	SEN
060499	Other		
0604990000	Other	8	SEN
070110	1. Seed		
0701100000	1. Seed	304	EXC
070190	2. Other		
0701900000	2. Other	304	EXC
070200	Tomatoes,fresh or chilled.		
0702000000	Tomatoes,fresh or chilled.	45	EXC
070310	1. Onions and shallots		
0703101000	A. Onions	135% or 180/kg	EXC
0703102000	B. Shallots	27	EXC
070320	2. Garlic		
0703201000	Peeled	360% or 1,800/kg	EXC

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

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
071010	Potatoes		
0710100000	Potatoes	27	EXC
071021	Peas (Pisum sativum)		
0710210000	Peas (Pisum sativum)	27	EXC
071022	Beans (Vigna spp.,Phaseolus spp.)		
0710220000	Beans (Vigna spp.,Phaseolus spp.)	27	EXC
071029	Other		
0710290000	Other	27	EXC
071030	Spinach,New Zealand spinach and orache spinach (garden spinach)		
0710300000	Spinach,New Zealand spinach and orache spinach (garden spinach)	27	EXC
071040	Sweet corn		
0710400000	Sweet corn	30	EXC
071080	Other vegetables		
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
071090	Mixtures of vegetables		
0710900000	Mixtures of vegetables	27	EXC
071120	Olives		
0711200000	Olives	27	SEN
071130	Capers		
0711300000	Capers	27	EXC
071140	Cucumbers and gherkins		
0711400000	Cucumbers and gherkins	30	SEN
071151	Mushrooms of the genus Agaricus		
0711510000	Mushrooms of the genus Agaricus	30	EXC
071159	Other		
0711591000	Truffles	27	EXC
0711599000	Other	30	EXC
071190	Other vegetables;mixtures of vegetables		
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
071220	1. Onions		
0712200000	1. Onions	135% or 180/kg	EXC
071231	A. Mushrooms of the genus Agaricus		
0712311000	(1) Cultivated mushrooms(Agaricus bisporus)	30	EXC
0712319000	(2) Other	30% or 1,218won/kg	EXC
071232	B. Wood ears (Auricularia spp.)		
0712320000	B. Wood ears (Auricularia spp.)	30% or 1,218won/kg	EXC
071233	C. Jelly fungi (Tremella spp.)		
0712330000	C. Jelly fungi (Tremella spp.)	30% or 1,218won/kg	EXC
071239	D. Other		
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
071290	3. Other vegetables;mixtures of vegetables		
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
071310	Peas(Pisum sativum)		
0713101000	For seed	27	EXC
0713109000	Other	27	EXC
071320	Chickpeas (garbanzos)		
0713200000	Chickpeas (garbanzos)	27	EXC
071331	Beans of the species Vigna mungo(L.) Hepper or Vigna radiata(L.) Wilczek		
0713311000	For seed	607.5	EXC
0713319000	Other	607.5	EXC
071332	Samll red(Adzuki) beans(Phaseolus or Vigna angularis)		
0713321000	For seed	420.8	EXC
0713329000	Other	420.8	EXC
071333	kidney beans, including white pea beans(phaseolus vulgaris)		
0713331000	For seed	27	EXC
0713339000	Other	27	EXC
071339	Other		
0713390000	Other	27	EXC
071340	Lentils		
0713400000	Lentils	27	EXC
071350	Broad beans (Vicia faba var. major) and horse beans(Vicia faba var. equina. Vicia faba var.minor)		
0713500000	Broad beans (Vicia faba var. major) and horse beans(Vicia faba var. equina. Vicia faba var.minor)	27	EXC
071390	Other		
0713900000	Other	27	EXC
071410	1. Manioc(cassava)		
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
071420	2. Sweet potatoes		
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
071490	3. Other		
0714901010	(1) Frozen	45	EXC
0714901090	(2) Other	18	SEN
0714909010	(1) Frozen	45	EXC
0714909090	(2) Other	385	EXC
080111	Desiccated		

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

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

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

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

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

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

HS code (2002)	Description	Base Rate	Staging Category
120922	B. Clover (Trifolium spp.) seed		
1209220000	B. Clover (Trifolium spp.) seed	0	E-0
120923	C. Fescue seed		
1209230000	C. Fescue seed	0	E-0
120924	D. Kentucky blue grass (poa pratensis L.)seed		
1209240000	D. Kentucky blue grass (poa pratensis L.)seed	0	E-0
120925	E. Rye grass (Lolium multiflorum Lam.,Lolium perenne L.) seed		
1209250000	E. Rye grass (Lolium multiflorum Lam.,Lolium perenne L.) seed	0	E-0
120926	F. Timothy grass seed		
1209260000	F. Timothy grass seed	0	E-0
120929	G. Other		
1209291000	Lupine seed	0	E-0
1209292000	Sudan grass seed	0	E-0
1209293000	Orchardgrass seeds	0	E-0
1209299000	Other	0	E-0
120930	3. Seeds of herbaceous plants cultivated principally for their flowers		
1209300000	3. Seeds of herbaceous plants cultivated principally for their flowers	0	E-0
120991	A. Vegetable seeds		
1209911010	Onion seeds	0	E-0
1209911090	Other	0	E-0
1209912000	Radish seeds	0	E-0
1209919000	Other	0	E-0
120999	B. Other		
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
121010	Hop cones,neither ground nor powdered nor in the form of pellets		
1210100000	Hop cones,neither ground nor powdered nor in the form of pellets	30	EXC
121020	Hop cones,ground,powdered or in the form of pellets;lupulin		
1210201000	Hop cones	30	EXC
1210202000	Lupulin	30	EXC
121110	1. Liquorice roots		
1211100000	1. Liquorice roots	8	SEN
121120	2. Ginseng roots		
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
121130	3. Coca leaf		
1211300000	3. Coca leaf	8	E-8
121140	4. Poppy straw		
1211400000	4. Poppy straw	8	E-8
121190	5. Other		
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
121210	1. Locust beans,including locust bean seeds		
1212100000	1. Locust beans,including locust bean seeds	20	EXC
121220	2. Seaweeds and other algae		
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
121230	3. Apricot, peach (including nectarine) or plum stones and kernels		
1212300000	3. Apricot, peach (including nectarine) or plum stones and kernels	8	SEN
121291	A. Sugar beet		
1212910000	A. Sugar beet	3	E-5
121299	B. Other		
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
121300	Cereal straw and husks,unprepared,whether or not chopped,ground,preserved or in the form of pellets.		
1213000000	Cereal straw and husks,unprepared,whether or not chopped,ground,preserved or in the form of pellets.	8	E-8
121410	Lucerne (alfalfa) meal and pellets		
1214100000	Lucerne (alfalfa) meal and pellets	10	E-8
121490	Other		
1214901000	Fodder roots	100.5	EXC
1214909010	Alfalfa bale	18	E-8
1214909090	Other	100.5	EXC
130110	1. Lac		
1301101000	A. Shellac	3	E-8
1301109000	B. Other	3	E-8
130120	2. Gum Arabic		
1301200000	2. Gum Arabic	3	E-5
130190	3. Other		
1301901000	A. Oleoresins	3	E-8
1301909000	B. Other	3	E-8
130211	A. Opium		
1302110000	A. Opium	8	SEN
130212	B. Of liquorice		
1302120000	B. Of liquorice	8	E-8
130213	C. Of hops		
1302130000	C. Of hops	30	EXC
130214	D. Of pyrethrum or of the roots of plants containing rotenone		
1302140000	D. Of pyrethrum or of the roots of plants containing rotenone	8	E-8
130219	E. Other		
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
130220	2. Pectic substances,pectinates and pectates		
1302200000	2. Pectic substances,pectinates and pectates	8	E-8
130231	Agar-agar		
1302311000	Agar-agar in stripe form	8	E-5
1302312000	Agar-agar,powdered	8	E-5
1302319000	Other	8	E-5
130232	Mucilages and thickeners,whether or not modified,derived from locust beans,locust bean seeds or guar seeds		
1302320000	Mucilages and thickeners,whether or not modified,derived from locust beans,locust bean seeds or guar seeds	8	EXC
130239	Other		
1302390000	Other	8	SEN
140110	1. Bamboos		
1401101000	Bamboos,phyllostachys	8	SEN
1401102000	Raw bamboos	8	SEN
1401109000	Other	8	SEN
140120	2. Rattans		
1401201000	Split or drawn	8	E-8
1401209000	Other	8	E-8

HS code (2002)	Description	Base Rate	Staging Category
140190	3. Other		
1401901000	Bark of arrow root's stems	8	E-8
1401909000	Other	8	E-8
140200	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.		
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
140300	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.		
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
140410	1. Raw vegetable materials of a kind used primarily in dyeing or tanning		
1404101000	Gall nuts	3	E-8
1404102000	Almond hulls	3	E-8
1404109000	Other	3	E-8
140420	2. Cotton linters		
1404200000	2. Cotton linters	3	E-8
140490	3. Other		
1404901000	A. Hard seeds,pips,hulls and nuts,of a kind used for carv ing (for example,corozo)	3	E-8
1404902010	Bark of paper mulberry	3	E-8
1404902020	Bark of edge worthia papyriferu	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
150100	Pig fat(including lard)and poultry fat, other than that of heading 02.09 or 15.03.		
1501001010	Of a acid value not exceeding 1	3	E-8
1501001090	Other	3	E-8
1501002000	2. Poultry fat	3	E-8
150200	Fats of bovine animals,sheep or goats,other than those of heading 15.03.		
1502001010	Of a acid value not exceeding 2	2	E-8
1502001090	Other	2	E-8
1502009000	2. Other	3	E-8
150300	Lard stearin,lard oil,oleostearin,oleo-oil and tallow oil,not emulsified or mixed or otherwise prepared.		
1503002000	Lard-oil	3	E-5
1503009000	Other	3	E-5
150410	1. Fish-liver oils and their fractions		
1504101000	Sharks' liver oil and its fractions	3	E-8
1504109000	Other	3	E-8
150420	2. Fats and oils and their fractions,of fish,other than liver oils.		
1504200000	2. Fats and oils and their fractions,of fish,other than liver oils.	3	E-5
150430	3. Fats and oils and their fractions,of marine mammals		
1504301000	A. Whale oil and its fractions	3	E-0
1504309000	B. Other	3	E-0
150500	Wool grease and fatty substances derived therefrom (including lanolin).		
1505001000	1. Wool grease,crude	3	E-5
1505009000	2. Other	3	E-5
150600	Other animal fats and oils and their fractions,whether or not refined,but not chemically modified.		
1506001000	Neat's-foot oil and its fractions	3	E-5
1506009000	Other	3	E-5

HS code (2002)	Description	Base Rate	Staging Category
150710	Crude oil,whether or not degummed		
1507100000	Crude oil,whether or not degummed	5.4	EXC
150790	Other		
1507901000	Refined oil	5.4	EXC
1507909000	Other	8	EXC
150810	Crude oil		
1508100000	Crude oil	27	EXC
150890	Other		
1508901000	Refined oil	27	EXC
1508909000	Other	27	EXC
150910	Virgin		
1509100000	Virgin	8	E-8
150990	Other		
1509900000	Other	8	E-8
151000	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.		
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
151110	1. Crude oil		
1511100000	1. Crude oil	3	E-5
151190	2. Other		
1511901000	Palm olein	2	E-0
1511902000	Palm stearin	2	E-0
1511909000	Other	2	E-0
151211	A. Crude oil		
1512111000	(1) Sunflower-seed oil	10	SEN
1512112000	(2) Safflower oil	8	E-8
151219	B. Other		
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
151221	Crude oil,whether or not gossypol has been removed		
1512210000	Crude oil,whether or not gossypol has been removed	5.4	E-8
151229	Other		
1512291000	Refined oil	5.4	E-8
1512299000	Other	8	SEN
151311	Crude oil		
1513110000	Crude oil	3	E-5
151319	Other		
1513191000	Refined oil	3	E-8
1513199000	Other	3	E-8
151321	Crude oil		
1513211000	Palm kernel oil	5	E-8
1513212000	Babassu oil	8	E-8
151329	Other		
1513291010	Palm kernel oil	5	E-8
1513291020	Babassu oil	8	E-8
1513299000	Other	8	E-8
151411	A. Crude oil		
1514110000	A. Crude oil	10	EXC
151419	B. Other		
1514191000	Refined oil	30	EXC
1514199000	Other	30	EXC
151491	A. Crude oil		
1514911000	(1) Other Rape oil or colza oil	10	EXC
1514912000	(2) Mustard oil	30	EXC
151499	B. Other		
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
151511	Crude oil		
1515110000	Crude oil	8	E-8
151519	Other		
1515190000	Other	8	SEN
151521	Crude oil		
1515210000	Crude oil	8	EXC
151529	Other		
1515290000	Other	8	SEN
151530	3. Castor oil and its fractions		
1515300000	3. Castor oil and its fractions	8	EXC
151540	4. Tung oil and its fractions		
1515400000	4. Tung oil and its fractions	8	E-8
151550	5. Sesame oil and its fractions		
1515500000	5. Sesame oil and its fractions	630% or 12,060/kg	EXC
151590	6. Other		
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	Jojoba oil and its fractions	8	SEN
1515909090	Other	8	SEN
151610	1. Animal fats and oils and their fractions		
1516101000	Beef tallow and its fractions	8	E-8
1516102000	Whale oil and its fractions	8	E-0
1516109000	Other	8	E-8
151620	2. Vegetable fats and oils and their fractions		
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
151710	Margarine,excluding liquid margarine		
1517100000	Margarine,excluding liquid margarine	8	E-8
151790	Other		
1517901000	Imitation lard	8	E-8
1517902000	Shortening	8	E-8
1517909000	Other	8	EXC
151800	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.		
1518001000	Dehydrated castor oil	8	SEN
1518002000	Epoxidised soya-bean oil	8	SEN
1518009000	Other	8	SEN
152000	Glycerol,crude;glycerol waters and glycerol lyes.		
1520000000	Glycerol,crude;glycerol waters and glycerol lyes.	8	E-8
152110	Vegetable waxes		
1521101000	Carnauba wax	8	E-8
1521102000	Palm wax	8	E-8
1521109000	Other	8	E-8
152190	Other		
1521901000	Spermaceti	8	E-5
1521902000	Beeswax	8	E-8
1521909000	Other	8	E-8

HS code (2002)	Description	Base Rate	Staging Category
152200	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.		
1522001010	Natural	8	E-8
1522001090	Other	8	E-8
1522009000	Other	8	E-8
160100	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.		
1601001000	Sausages	18	EXC
1601009000	Other	30	EXC
160210	Homogenised preparations		
1602100000	Homogenised preparations	30	EXC
160220	Of liver of any animal		
1602201000	In airtight containers	30	SEN
1602209000	Other	30	SEN
160231	Of turkeys		
1602311000	In airtight containers	30	SEN
1602319000	Other	30	SEN
160232	Of fowls of the species Gallus domesticus		
1602321010	Samge-tang ^(k)	30	EXC
1602321090	Other	30	EXC
1602329000	Other	30	EXC
160239	Other		
1602391000	In airtight containers	30	EXC
1602399000	Other	30	EXC
160241	Hams and cuts thereof		
1602411000	In airtight containers	30	EXC
1602419000	Other	27	EXC
160242	Shoulders and cuts thereof		
1602421000	In airtight containers	30	EXC
1602429000	Other	27	EXC
160249	Other, including mixtures		
1602491000	In airtight containers	30	EXC
1602499000	Other	27	EXC
160250	Of bovine animals		
1602501000	In airtight containers	72	EXC
1602509000	Other	72	EXC
160290	Other, including preparations of blood of any animal		
1602901000	In airtight containers	30	EXC
1602909000	Other	30	EXC
160300	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.		
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
160411	Salmon		
1604111000	In airtight containers	20	E-5
1604119000	Other	20	E-5
160412	Herrings		
1604121000	In airtight containers	20	E-8
1604129000	Other	20	E-8
160413	Sardines, sardinella and brisling or sprats		
1604131000	In airtight containers	20	E-8
1604139000	Other	20	E-8
160414	Tunas, skipjack and bonito (Sarda spp.)		
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
160415	Mackerel		
1604151000	In airtight containers	20	E-8
1604159000	Other	20	E-8
160416	Anchovies		
1604161000	In airtight containers	20	E-5
1604169000	Other	20	E-5
160419	Other		
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
160420	Other prepared or presrved fish		
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
160430	Caviar and caviar substitutes		
1604301000	Caviar	20	E-5
1604302000	Caviar substitutes	20	E-5
160510	Crab		
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
160520	Shrimps and prawns		
1605201000	In airtight containers	20	EXC
1605209010	Smoked	20	E-8
1605209020	Breaded	20	SEN
1605209090	Other	20	EXC
160530	Lobster		
1605301000	In airtight containers	20	E-8
1605309000	Other	20	E-8
160540	Other crustaceans		
1605401000	In airtight containers	20	E-8
1605409000	Other	20	E-8
160590	Other		
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
170111	Cane sugar		
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
170112	Beet sugar		
1701121000	Of a polarization not exceeding 98.5°	3	E-8
1701122000	Of a polarization exceeding 98.5°	3	E-8
170191	Containing added flavouring or colouring matter		
1701910000	Containing added flavouring or colouring matter	50	EXC
170199	Other		
1701990000	Other	50	EXC
170211	Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter		
1702111000	Lactose	49.5	EXC
1702119000	Lactose syrup	20	SEN
170219	Other		
1702191000	Lactose	49.5	EXC
1702199000	Lactose Syrup	20	SEN
170220	2. Maple sugar and maple syrup		
1702201000	Maple sugar	8	SEN
1702202000	Maple syrup	8	SEN
170230	3. Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose		
1702301000	Glucose	8	EXC
1702302000	Glucose syrup	8	EXC
170240	4. Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar		
1702401000	Glucose	8	EXC
1702402000	Glucose syrup	8	SEN
170250	5. Chemically pure fructose		
1702500000	5. Chemically pure fructose	8	SEN
170260	6. Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar		
1702601000	Fructose	8	EXC
1702602000	Fructose syrup	8	SEN
170290	Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose		
1702901000	A. Artificial honey	243	EXC
1702902000	B. Caramel	8	SEN
1702903000	C. Maltose	8	SEN
1702909000	D. Other	8	SEN
170310	1. Cane molasses		
1703101000	For use in manufacturing spirits	3	E-8
1703109000	Other	3	E-8
170390	2. Other		
1703901000	For use in manufacturing spirits	3	E-5
1703909000	Other	3	E-5
170410	Chewing gum, whether or not sugar-coated		
1704100000	Chewing gum, whether or not sugar-coated	8	E-8
170490	Other		
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
180100	Cocoa beans, whole or broken, raw or roasted.		
1801001000	1. Raw	2	E-0
1801002000	2. roasted	8	E-8
180200	Cocoa shells, husks, skins and other cocoa waste.		
1802001000	Cocoa shells, husks and skins	8	E-8
1802009000	Other	8	E-8
180310	Not defatted		
1803100000	Not defatted	5	E-8
180320	Wholly or partly defatted		
1803200000	Wholly or partly defatted	5	E-8
180400	Cocoa butter, fat and oil.		

HS code (2002)	Description	Base Rate	Staging Category
1804000000	Cocoa butter,fat and oil.	5	E-8
180500	Cocoa powder,not containing added sugar or other sweetening matter.		
1805000000	Cocoa powder,not containing added sugar or other sweetening matter.	5	E-8
180610	1. Cocoa powder,containing added sugar or other sweetening matter		
1806100000	1. Cocoa powder,containing added sugar or other sweetening matter	8	SEN
180620	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		
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
180631	A. Filled		
1806311000	(1) Chocolate and chocolate confectionary	8	E-8
1806319000	(2) Other	8	E-8
180632	B. Not filled		
1806321000	(1) Chocolate and chocolate confectionary	8	E-8
1806329000	(2) Other	8	E-8
180690	4. Other		
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
190110	1. Preparations for infant use,put up for retail sale		
1901101010	Prepared dry milk	36	EXC
1901101090	Other	40	EXC
1901109010	Of oatmeal	8	SEN
1901109090	Other	8	SEN
190120	2. Mixes and doughs for the preparation of baker's wares of heading 19.05		
1901201000	Of rice flour	-	EXC
1901202000	Of barley flour	8	E-8
1901209000	Other	-	EXC
190190	3. Other		
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
190211	Containing eggs		
1902111000	Spaghetti	8	SEN
1902112000	Macaroni	8	SEN

HS code (2002)	Description	Base Rate	Staging Category
1902119000	Other	8	SEN
190219	Other		
1902191000	Noodles	8	SEN
1902192000	Chinese vermicelli	45% or ₩355/kg	EXC
1902193000	Naeng-myun(㉔)	8	SEN
1902199000	Other	8	SEN
190220	2. Stuffed pasta,whether or not cooked or otherwise prepared		
1902200000	2. Stuffed pasta,whether or not cooked or otherwise prepared	8	E-8
190230	3. Other pasta		
1902301010	Ramen(㉔)	8	E-8
1902301090	Other	8	E-8
1902309000	Other	8	E-8
190240	4. Couscous		
1902400000	4. Couscous	8	E-8
190300	Tapioca and substitutes therefor prepared from starch,in the form of flakes,grains,pearls,siftings or in similar forms.		
1903001000	Tapioca	8	SEN
1903009000	Other	8	SEN
190410	1. Prepared foods obtained by the swelling or roasting of cereals or cereal products		
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
190420	2. Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals		
1904201000	A. Of Musli type preparations	45	EXC
1904209000	B. Other	5.4	EXC
190430	3. Bulgur wheat		
1904300000	3. Bulgur wheat	8	E-8
190490	4. Other		
1904901000	Rice in grain form,not containing cocoa	50	EXC
1904909000	Other	8	SEN
190510	Crispbread		
1905100000	Crispbread	8	E-8
190520	Gingerbread and the like		
1905200000	Gingerbread and the like	8	E-8
190531	Sweet biscuits		
1905310000	Sweet biscuits	8	SEN
190532	Waffles and wafers		
1905320000	Waffles and wafers	8	SEN
190540	Rusks,toasted bread and similar toasted products		
1905400000	Rusks,toasted bread and similar toasted products	8	SEN
190590	Other		
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
200110	1. Cucumbers and gherkins		
2001100000	1. Cucumbers and gherkins	30	EXC
200190	2. Other		
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
200210	1. Tomatoes,whole or in pieces		
2002100000	1. Tomatoes,whole or in pieces	8	E-8
200290	2. Other		
2002901000	A. Tomato paste (of a soluble solid,of 24% or more)	5	E-8
2002909000	B. Other	8	E-8
200310	Mushrooms of the genus Agaricus		
2003104000	Cultivated mushrooms(Agaricus bisporus)	20	EXC
2003109000	Other	20	EXC
200320	Truffles		
2003200000	Truffles	20	SEN
200390	Other		
2003901000	Oak Mushrooms	20	EXC
2003902000	Pine Mushrooms	20	SEN
2003909000	Other	20	SEN
200410	Potatoes		
2004100000	Potatoes	18	SEN
200490	Other vegetables and mixtures of vegetables		
2004901000	Sweet corn	30	EXC
2004909000	Other	30	EXC
200510	Homogenised vegetables		
2005101000	Pureed corn for infant	20	SEN
2005109000	Other	20	SEN
200520	Potatoes		
2005201000	Croquettes prepared from flakes	20	SEN
2005209000	Other	20	EXC
200540	Peas(pisum sativum)		
2005400000	Peas(pisum sativum)	20	SEN
200551	Beans,shelled		
2005511000	Of small green beans	20	SEN
2005512000	Of small red beans	20	SEN
2005519000	Other	20	SEN
200559	Other		
2005591000	Of small green beans	20	SEN
2005592000	Of small red beans	20	SEN
2005599000	Other	20	EXC
200560	Asparagus		
2005600000	Asparagus	20	SEN
200570	Olives		
2005700000	Olives	20	SEN
200580	Sweet corn(zea mays var. saccharata)		
2005800000	Sweet corn(zea mays var. saccharata)	15	SEN
200590	Other vegetables and mixtures of vegetables		
2005901000	Kim-chi®	20	EXC
2005902000	Bamboo shoots	20	EXC
2005903000	Sauerkraut	20	SEN
2005909000	Other	20	EXC
200600	Vegetables,fruit,nuts,fruit-peel and other parts of plants,preserved by sugar(drainèd,glac'è or crystallised).		
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
200710	Homogenised preparations		
2007100000	Homogenised preparations	30	EXC
200791	Citrus fruit		
2007911000	Jams,fruit jellies and marmalades	30	EXC
2007919000	Other	30	EXC
200799	Other		
2007991000	Jams,fruit jellies and marmalades	30	EXC
2007999000	Other	30	EXC
200811	Ground-nuts		
2008111000	Peanut butter	50	EXC
2008119000	Other	63.9	EXC
200819	Other,including mixtures		
2008191000	Chestnuts	50	EXC
2008192000	Coconut	45	EXC
2008199000	Other	45	EXC
200820	Pineapples		
2008200000	Pineapples	45	EXC
200830	Citrus fruit		
2008300000	Citrus fruit	45	EXC
200840	Pears		
2008400000	Pears	45	EXC
200850	Apricots		
2008500000	Apricots	45	EXC
200860	Cherries		
2008600000	Cherries	45	EXC
200870	Peaches, including nectarines		
2008701000	In airtight containers,added sugar	50	EXC
2008709000	Other	45	EXC
200880	Strawberries		
2008800000	Strawberries	45	EXC
200891	Palm hearts		
2008910000	Palm hearts	45	EXC
200892	Mixtures		
2008921010	In airtight containers, added sugar	50	EXC
2008921090	Other	45	EXC
2008922000	Fruit salad	45	EXC
2008929000	Other	45	EXC
200899	Other		
2008991000	Grapes	45	EXC
2008992000	Apples	45	EXC
2008993000	Popcorn	45	EXC
2008999000	Other	45	EXC
200911	Frozen		
2009110000	Frozen	54	EXC
200912	Not frozen, of a Brix value not exceeding 20		
2009120000	Not frozen, of a Brix value not exceeding 20	54	EXC
200919	Other		
2009190000	Other	54	EXC
200921	Of a Brix value not exceeding 20		
2009210000	Of a Brix value not exceeding 20	30	EXC
200929	Other		
2009290000	Other	30	EXC
200931	Of a Brix value not exceeding 20		
2009311000	Lemon juice	50	EXC
2009312000	Lime juice	50	EXC
2009319000	Other	54	EXC
200939	Other		
2009391000	Lemon juice	50	SEN
2009392000	Lime juice	50	EXC
2009399000	Other	54	EXC
200941	Of a Brix value not exceeding 20		
2009410000	Of a Brix value not exceeding 20	50	EXC

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

HS code (2002)	Description	Base Rate	Staging Category
2103302000	Prepared mustard	8	E-8
210390	Other		
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(궂)	18% or ₩80/kg	EXC
2103909090	Other	45	EXC
210410	Soups and broths and preparations therefor		
2104101000	Of meat	18	EXC
2104102000	Of fish	30	E-5
2104103000	Of vegetable	18	SEN
2104109000	Other	18	SEN
210420	Homogenised composite food preparations		
2104200000	Homogenised composite food preparations	30	EXC
210500	Ice cream and other edible ice,whether or not containing cocoa.		
2105001010	Not containing cocoa.	8	SEN
2105001090	Other	8	SEN
2105009010	Not containing cocoa.	8	SEN
2105009090	Other	8	SEN
210610	1. Protein concentrates and textured protein substances		
2106101000	Bean-curd	8	SEN
2106109010	Of protein content,by weight,48% or more	8	SEN
2106109090	Other	8	SEN
210690	2. Other		
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
220110	1. Mineral waters and aerated waters		
2201100000	1. Mineral waters and aerated waters	8	SEN
220190	2. Other		
2201901000	Ice and snow	8	SEN
2201909000	Other	8	SEN
220210	Waters,including mineral waters and aerated waters,containing added sugar or other sweetening matter or flavoured		
2202101000	Coloured	8	SEN
2202109000	Other	8	SEN
220290	Other		
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
220300	Beer made from malt.		
2203000000	Beer made from malt.	30	EXC
220410	Sparkling wine		
2204100000	Sparkling wine	15	E-8
220421	In containers holding 2ℓ or less		
2204211000	Red wine	15	SEN
2204212000	White wine	15	SEN
2204219000	Other	15	SEN
220429	Other		
2204291000	Red wine	15	E-8
2204292000	White wine	15	E-8
2204299000	Other	15	E-8
220430	Other grape must		
2204300000	Other grape must	30	EXC
220510	In containers holding 2ℓ or less		
2205100000	In containers holding 2ℓ or less	15	SEN
220590	Other		
2205900000	Other	15	SEN
220600	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.		
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
220710	1. Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher		
2207101000	A. Roughly distilled alcohol for beverages	10	EXC
2207109010	Fermented alcohol for manufacture of liquors	270	EXC
2207109090	Other	30	EXC
220720	2. Ethyl alcohol and other spirits,denatured,of any strength		
2207200000	2. Ethyl alcohol and other spirits,denatured,of any strength	8	SEN
220820	Spirits obtained by distilling grape wine or grape marc		
2208201000	Cognac	15	SEN
2208209000	Other	15	SEN
220830	Whiskies		
2208301000	Scotch whisky	20	E-8
2208302000	Bourbon whisky	20	E-8
2208303000	Rye whisky	20	E-8
2208309000	Other	20	E-8
220840	Rum and tafia		
2208400000	Rum and tafia	20	SEN
220850	Gin and geneva		
2208500000	Gin and geneva	20	E-8
220860	Vodka		
2208600000	Vodka	20	E-8
220870	Liqueurs and cordials		
2208701000	Ginseng wine	20	SEN
2208702000	Ogarpi(k) wine	20	SEN
2208709000	Other	20	SEN
220890	Other		
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
220900	Viengar and substitutes for vinegar obtained from acetic acid.		
2209001000	Brewery vinegar	8	E-8
2209009000	Other	8	E-8
230110	1. Flours,meals and pellets,of meat or meat offal;greaves		
2301101000	Flours,meals and pellets,of meat or meat offal	9	EXC
2301102000	Greaves	5	E-8
230120	2. Flours,meals and pellets,of fish or of crustaceans,molluscs or other aquatic invertebrates		
2301201000	Flours,meals and pellets of fish	5	E-0
2301209000	Other	5	E-5
230210	1. Of maize(corn)		
2302100000	1. Of maize(corn)	5	E-8
230220	2. Of rice		
2302200000	2. Of rice	5	E-8
230230	3. Of wheat		
2302300000	3. Of wheat	5	E-8
230240	4. Of other cereals		
2302400000	4. Of other cereals	5	E-8
230250	5. Of leguminous plants		
2302500000	5. Of leguminous plants	5	E-8
230310	1. Residues of starch manufacture and similar residues		
2303100000	1. Residues of starch manufacture and similar residues	0	E-0
230320	2. Beet-pulp,bagasse and other waste of sugar manufacture		
2303200000	2. Beet-pulp,bagasse and other waste of sugar manufacture	5	E-8
230330	3. Brewing or distilling dregs and waste		
2303300000	3. Brewing or distilling dregs and waste	5	E-8
230400	Oil-cake and other solid residues,whether or not ground or in the form of pellets,resulting from the extraction of soyabean oil.		
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
230500	Oil-cake and other solid residues,whether or not ground or in the form of pellets,resulting from the extraction of ground-nut oil.		
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
230610	1. Of cotton seeds		
2306100000	1. Of cotton seeds	5	E-8
230620	2. Of linseed		
2306200000	2. Of linseed	5	E-8
230630	3. Of sunflower seeds		
2306300000	3. Of sunflower seeds	5	E-8
230641	Of low erucic acid rape or colza seeds		
2306410000	Of low erucic acid rape or colza seeds	0	E-0
230649	Other		
2306490000	Other	0	E-0
230650	5. Of coconut or copra		
2306500000	5. Of coconut or copra	5	E-8
230660	6. Of palm nuts or kernels		
2306600000	6. Of palm nuts or kernels	5	E-8
230670	7. Of maize(corn)germ		
2306700000	7. Of maize(corn)germ	5	E-8
230690	8. Other		
2306901000	Of sesamum seeds	63% or 72/kg	SEN
2306902000	Of perilla seeds	5	E-8
2306909000	Other	5	E-8
230700	Wine less;argol.		
2307000000	Wine less;argol.	5	E-8
230800	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		

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
230910	Dog or cat food,put up for retail sale		
2309100000	Dog or cat food,put up for retail sale	5	E-8
230990	Other		
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 antibiotics	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
240110	Tobacco,not stemmed/stripped		
2401101000	Flue-cured	20	EXC
2401102000	Burley	20	EXC
2401103000	Oriental	20	SEN
2401109000	Other	20	SEN
240120	Tobacco,partly or wholly stemmed/stripped		
2401201000	Flue-cured	20	EXC
2401202000	Burley	20	EXC
2401203000	Oriental	20	SEN
2401209000	Other	20	SEN
240130	Tobacco refuse		
2401301000	Stems	20	EXC
2401302000	Scraps	20	SEN
2401309000	Other	20	RED
240210	Cigars,cheroots,and cigarillos containing tobacco		
2402101000	Cigar	40	RED
2402102000	Cheroot	40	RED
2402103000	Cigarillos	40	RED
240220	Cigarettes containing tobacco		
2402201000	Filter tip cigarettes	40	EXC
2402209000	Other	40	SEN
240290	Other		
2402900000	Other	40	RED
240310	1. Smoking tobacco,whether or not containing tobacco substitutes in any proportion		
2403101000	Pipe tobacco	40	SEN
2403109000	Other	40	RED
240391	A. "Homogenised" or "reconstituted" tobacco		
2403911000	(1) Tobacco sheets	32.8	E-8
2403919000	(2) Other	40	E-8
240399	B. Other		
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
250100	Salt,including table salt and denatured salt, and pure sodium chloride,whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water		
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
250200	0		
2502000000	Unroasted iron pyrites.	2	E-0
250300	Sulphur of all kinds,other than sublimed sulphur,precipitated sulphur and colloidal sulphur.		
2503000000	Sulphur of all kinds,other than sublimed sulphur,precipitated sulphur and colloidal sulphur.	2	E-0
250410	1. In powder or in flakes		
2504101000	A. Natural graphite,crystalline	3	E-0
2504102000	B. Natural graphite,amorphous	3	E-0
2504109000	C. Other	3	E-0
250490	2. Other		
2504901000	A. Natural graphite,crystalline	3	E-0
2504902000	B. Natural graphite,amorphous	3	E-0
2504909000	C. Other	3	E-0
250510	1. Silica sands and quartz sands		
2505100000	1. Silica sands and quartz sands	3	E-0
250590	2. Other		
2505901010	Clayey sand	3	E-0
2505901020	Felspathic sand	3	E-0
2505901090	Other	3	E-0
2505909000	Other	3	E-0
250610	1. Quartz		
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
250621	A. Crude or roughly trimmed		
2506210000	A. Crude or roughly trimmed	3	E-0
250629	B. Other		
2506290000	B. Other	3	E-0
250700	Kaolin and other kaolinic clays,whether or not calcined.		
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
250810	1. Bentonite		
2508100000	1. Bentonite	3	E-0
250820	2. Decolourising earths and fuller's earth		
2508200000	2. Decolourising earths and fuller's earth	3	E-0
250830	3. Fire-clay		
2508300000	3. Fire-clay	3	E-0
250840	4. Other clays		
2508401000	A. Acid clay	3	E-0
2508409000	B. Other	3	E-0
250850	5. Andalusite,kyanite and sillimanite		
2508501000	A. Andalusite	3	E-0
2508502000	B. Kyanite	3	E-0
2508503000	C. Sillimanite	3	E-0
250860	6. Mullite		
2508600000	6. Mullite	3	E-0
250870	7. Chamotte or dinas earths		
2508701000	A. Shamotte	3	E-0
2508702000	B. Dinas earth	3	E-0

HS code (2002)	Description	Base Rate	Staging Category
250900	Chalk.		
2509000000	Chalk.	3	E-0
251010	1. Unground		
2510101000	A. Natural calcium phosphates	1	E-0
2510102000	B. Natural aluminium calcium phosphates	1	E-0
2510109000	C. Other	1	E-0
251020	2. Ground		
2510201000	Natural calcium phosphates	3	E-0
2510202000	Natural aluminium calcium phosphates	3	E-0
2510209000	Other	3	E-0
251110	1. Natural barium sulphate (barytes)		
2511100000	1. Natural barium sulphate (barytes)	3	E-0
251120	2. Natural barium carbonate (witherite)		
2511200000	2. Natural barium carbonate (witherite)	3	E-0
251200	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.		
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
251311	A. Crude or in irregular pieces,including crushed pumice (" bimskies")		
2513110000	A. Crude or in irregular pieces,including crushed pumice (" bimskies")	3	E-0
251319	B. Other		
2513190000	B. Other	3	E-0
251320	2. Emery,natural corundum,natural garnet and other natural abrasives		
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
251400	Slate,whether or not roughly trimmed or merely cut,by sawing or otherwise,into blocks or slabs of a rectangular(including square)shape.		
2514001000	1. Crude or roughly trimmed	3	E-5
2514009000	2. Other	3	E-8
251511	Crude or roughly trimmed		
2515111000	Marble	3	E-0
2515112000	Travertine	3	E-0
251512	Merely cut,by sawing or otherwise,into blocks or slabs of a rectangular(including square)shape		
2515121000	Marble	3	E-0
2515122000	Travertine	3	E-0
251520	Ecaussine and other calcareous monumental or building stone; alabaster		
2515200000	Ecaussine and other calcareous monumental or building stone; alabaster	3	E-0
251611	A. Crude or roughly trimmed		
2516110000	A. Crude or roughly trimmed	3	E-8
251612	B. Merely cut,by sawing or otherwise,into blocks or slabs of a rectangular (including square) shape		
2516120000	B. Merely cut,by sawing or otherwise,into blocks or slabs of a rectangular (including square) shape	3	SEN
251621	A. Crude or roughly trimmed		
2516210000	A. Crude or roughly trimmed	3	E-5
251622	B. Merely cut,by sawing or otherwise,into blocks or slabs of a rectangular(including square) shape		
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
251690	3. Other monumental or building stone		
2516901000	Crude or roughly trimmed	3	SEN
2516909000	Other	3	E-8
251710	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		
2517101000	Pebbles	3	E-0
2517102000	Broken or crushed stone	3	E-0
2517109000	Other	3	E-0
251720	2. Macadam of slag,dross or similar industrial waste,whether or not incorporating the materials cited in subheading 2517.10		
2517200000	2. Macadam of slag,dross or similar industrial waste,whether or not incorporating the materials cited in subheading 2517.10	3	E-0
251730	3. Tarred macadam		
2517300000	3. Tarred macadam	3	E-0
251741	A. Of marble		
2517410000	A. Of marble	3	E-0
251749	B. Other		
2517491000	Of basalt	3	E-5
2517492000	Of granite	3	E-5
2517499000	Other	3	E-5
251810	1. Dolomite, not calcined or sintered		
2518100000	1. Dolomite, not calcined or sintered	3	E-0
251820	2. Calcined or sintered dolomite		
2518200000	2. Calcined or sintered dolomite	3	E-0
251830	3. Dolomite ramming mix		
2518300000	3. Dolomite ramming mix	3	E-0
251910	Natural magnesium carbonate(magnesite)		
2519100000	Natural magnesium carbonate(magnesite)	3	E-0
251990	Other		
2519901000	Fused and dead-burned magnesia	3	E-0
2519902000	Natural magnesium oxide	3	E-0
2519909000	Other	3	E-0
252010	1. Gypsum;anhydrite		
2520101000	Gypsum	5	E-0
2520102000	Anhydrite	5	E-0
252020	2. Plasters		
2520201000	Specially calcined or finely ground for use in dentistry	5	E-0
2520209000	Other	5	E-0
252100	Limestone flux; limestone and other calcareous stone,of a kind used for the manufacture of lime or cement.		
2521001000	1. Limestone	3	E-0
2521009000	2. Other	3	E-0
252210	1. Quicklime		
2522100000	1. Quicklime	3	E-0
252220	2. Slaked lime		
2522200000	2. Slaked lime	3	E-0
252230	3. Hydraulic lime		
2522300000	3. Hydraulic lime	3	E-0
252310	1. Cement clinkers		
2523100000	1. Cement clinkers	5	E-8
252321	A. White cement,whether or not artificially coloured		
2523210000	A. White cement,whether or not artificially coloured	5	E-8
252329	B. Other		
2523290000	B. Other	5	E-8
252330	3. Aluminous cement		
2523300000	3. Aluminous cement	8	E-8
252390	4. Other hydraulic cements		
2523901000	Slag cements	5	E-8
2523909000	Other	5	E-8
252400	Asbestos.		
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
252510	1. Crude mica and mica rifted into sheets or splittings		
2525100000	1. Crude mica and mica rifted into sheets or splittings	3	E-0
252520	2. Mica powder		
2525200000	2. Mica powder	3	E-0
252530	3. Mica waste		
2525300000	3. Mica waste	3	E-0
252610	1. Not crushed,not powdered		
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
252620	2. Crushed or powdered		
2526200000	2. Crushed or powdered	5	E-0
252810	1. Natural sodium borates and concentrates thereof(whether or not calcined)		
2528100000	1. Natural sodium borates and concentrates thereof(whether or not calcined)	3	E-0
252890	2. Other		
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
252910	1. Felspar		
2529100000	1. Felspar	3	E-0
252921	A. Containing by weight 97% or less of calcium fluoride		
2529211000	Powder	3	E-0
2529219000	Other	3	E-0
252922	B. Containing by weight more than 97% of calcium fluoride		
2529221000	Powder	3	E-0
2529229000	Other	3	E-0
252930	3. Leucite;nepheline and nepheline syenite		
2529301000	Leucite	3	E-0
2529302000	Nepheline	3	E-0
2529303000	Nepheline syenite	3	E-0
253010	1. Vermiculite,perlite and chlorites, unexpanded		
2530101000	Vermiculite	3	E-0
2530102000	Perlites and chlorites	3	E-0
253020	2. Kieserite,epsomite (natural magnesium sulphates)		
2530200000	2. Kieserite,epsomite (natural magnesium sulphates)	3	E-0
253090	3. Other		
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
260111	A. Non-agglomerated		
2601111000	(1) Red haematite	1	E-0
2601112000	(2) Magnetite	1	E-0
2601119000	(3) Other	1	E-0
260112	B. Agglomerated		
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
260120	Roasted iron pyrites		
2601200000	Roasted iron pyrites	1	E-0
260200	Manganese ores and concentrates,including ferruginous manganese ores and concentrates with a manganese content of 20% or more,calculated on the dry weight.		
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
260300	Copper ores and concentrates.		
2603000000	Copper ores and concentrates.	1	E-0
260400	Nickel ores and concentrates.		
2604000000	Nickel ores and concentrates.	1	E-0
260500	Cobalt ores and concentrates.		
2605000000	Cobalt ores and concentrates.	1	E-0
260600	Aluminium ores and concentrates.		
2606000000	Aluminium ores and concentrates.	1	E-0
260700	Lead ores and concentrates.		
2607000000	Lead ores and concentrates.	1	E-0
260800	Zinc ores and concentrates.		
2608000000	Zinc ores and concentrates.	1	E-0
260900	Tin ores and concentrates.		
2609000000	Tin ores and concentrates.	1	E-0
261000	Chromium ores and concentrates.		
2610000000	Chromium ores and concentrates.	1	E-0
261100	Tungsten ores and concentrates.		
2611001000	1. Wolframite	1	E-0
2611002000	2. Scheelite	1	E-0
2611009000	3. Other	1	E-0
261210	1. Uranium ores and concentrates		
2612100000	1. Uranium ores and concentrates	1	E-0
261220	2. Thorium ores and concentrates		
2612200000	2. Thorium ores and concentrates	1	E-0
261310	1. Roasted		
2613100000	1. Roasted	1	E-0
261390	2. Other		
2613900000	2. Other	1	E-0
261400	Titanium ores and concentrates.		
2614001000	1. Rutile	1	E-0
2614002000	2. Anatase	1	E-0
2614009000	3. Other	1	E-0
261510	1. Zirconium ores and concentrates		
2615100000	1. Zirconium ores and concentrates	1	E-0
261590	2. Other		
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
261610	1. Silver ores and concentrates		
2616100000	1. Silver ores and concentrates	1	E-0
261690	2.Other		
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
261710	1. Antimony ores and concentrates		
2617100000	1. Antimony ores and concentrates	1	E-0
261790	2.Other		
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
261800	Granulated slag(slag sand) from the manufacture of iron or steel.		
2618000000	Granulated slag(slag sand) from the manufacture of iron or steel.	2	E-0
261900	Slag,dross(other than granulated slag),scalings and other waste from the manufacture of iron or steel.		
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
262011	A. Hard zinc spelter		
2620110000	A. Hard zinc spelter	2	E-0
262019	B. Other		
2620190000	B. Other	2	E-0
262021	Leaded gasoline sludges and leaded anti-knock compound sludges		
2620210000	Leaded gasoline sludges and leaded anti-knock compound sludges	2	E-0
262029	Other		
2620290000	Other	2	E-0
262030	3. Containing mainly copper		
2620300000	3. Containing mainly copper	2	E-0
262040	4. Containing mainly aluminium		
2620400000	4. Containing mainly aluminium	2	E-0
262060	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		
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
262091	Containing antimony, beryllium, cadmium, chromium or their mixtures		
2620910000	Containing antimony, beryllium, cadmium, chromium or their mixtures	2	E-0
262099	Other		
2620990000	Other	2	E-0
262110	Ash and residues from the incineration of municipal waste		
2621100000	Ash and residues from the incineration of municipal waste	2	E-0
262190	Other		
2621900000	Other	2	E-0
270111	A. Anthracite		
2701110000	A. Anthracite	1	E-0
270112	B. Bituminous coal		
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
270119	C. Other coal		
2701190000	C. Other coal	1	E-0
270120	2. Briquettes,ovoids and similar solid fuels manufactured from coal		
2701201000	A. Briquettes	1	E-0
2701202000	B. Ovoids	1	E-0
2701209000	C. Other	1	E-0
270210	1. Lignite,whether or not pulverised,but not agglomerated		
2702100000	1. Lignite,whether or not pulverised,but not agglomerated	1	E-0
270220	2. Agglomerated lignite		
2702200000	2. Agglomerated lignite	1	E-0
270300	Peat(including peat litter),whether or not agglomerated.		
2703001000	1. Not agglomerated	1	E-0
2703002000	2. Agglomerated	1	E-0
270400	Coke and semi-coke of coal,of lignite or of peat,whether or not agglomerated; retort carbon.		

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
270500	Coal gas,water gas,producer gas and similar gases,other than petroleum gases and other gaseous hydrocarbons.		
2705000000	Coal gas,water gas,producer gas and similar gases,other than petroleum gases and other gaseous hydrocarbons.	5	E-0
270600	Tar distilled from coal,from lignite or from peat,and other mineral tars,whether or not dehydrated or partially distilled,including reconstituted tars.		
2706001000	Coal tars	5	E-0
2706002000	Tars from lignit or peat	5	E-0
2706009000	Other	5	E-0
270710	1. Benzol (benzene)		
2707100000	1. Benzol (benzene)	5	E-0
270720	2. Toluol (toluene)		
2707200000	2. Toluol (toluene)	5	E-0
270730	3. Xylol (xylenes)		
2707300000	3. Xylol (xylenes)	5	E-0
270740	4. Naphthalene		
2707400000	4. Naphthalene	5	E-0
270750	5. Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250°c by the ASTM D 86 method		
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
270760	6. Phenols		
2707600000	6. Phenols	8	E-0
270791	A. Creosote oils		
2707910000	A. Creosote oils	5	E-0
270799	B. Other		
2707991000	Solvent naphtha	5	E-0
2707992000	Anthracene	5	E-0
2707999000	Other	5	E-0
270810	1. PiTVh		
2708100000	1. Pitch	5	E-0
270820	2. PiTVh coke		
2708200000	2. Pitch coke	5	E-0
270900	Petroleum oils and oils obtained from bituminous minerals,crude.		
2709001010	Of a specific gravity more than 0.796 but not move 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
271011	A. Light oils and preparations		
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
271019	B. Other		
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
271091	A. Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated terphenyls (PBTs)		
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
271099	B. Other		
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
271111	A. Natural gas		
2711110000	A. Natural gas	1	E-0
271112	B. Propane		
2711120000	B. Propane	5	E-0
271113	C. Butanes		
2711130000	C. Butanes	5	E-0
271114	D. Ethylene,propylene,butylene and butadiene		
2711141000	Ethylene	5	E-0
2711142000	Propylene	5	E-0
2711143000	Butylene	5	E-0
2711144000	Butadiene	5	E-0
271119	E. Other		
2711190000	E. Other	5	E-0
271121	A. Natural gas		
2711210000	A. Natural gas	1	E-0
271129	B. Other		
2711290000	B. Other	5	E-0
271210	Petroleum jelly		
2712101000	Vaseline	8	E-0
2712109000	Other	8	E-5
271220	Paraffin wax containing by weight less than 0.75% of oil		
2712200000	Paraffin wax containing by weight less than 0.75% of oil	8	E-0
271290	Other		
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
271311	A. Not calcined		
2713110000	A. Not calcined	5	E-0
271312	B. Calcined		
2713120000	B. Calcined	5	E-5
271320	2. Petroleum bitumen		
2713200000	2. Petroleum bitumen	5	E-0
271390	3. Other residues of petroleum oils or of oils obtained from bituminous minerals		
2713900000	3. Other residues of petroleum oils or of oils obtained from bituminous minerals	5	E-0
271410	1. bituminous or oil shale and tar sands		
2714100000	1. bituminous or oil shale and tar sands	5	E-0
271490	2. Other		
2714901000	Bitumen and asphalt,natural	5	E-0
2714902000	Asphaltites	5	E-0
2714903000	Asphaltic rock	5	E-0
271500	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).		
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
271600	Electrical energy.		

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

HS code (2002)	Description	Base Rate	Staging Category
280620	Chlorosulphuric acid		
2806200000	Chlorosulphuric acid	5.5	E-0
280700	Sulphuric acid; oleum.		
2807001010	For making semiconductor	5.5	E-0
2807001090	Other	5.5	E-0
2807002000	Oleum	5.5	E-0
280800	Nitric acid; sulphonitric acids.		
2808001010	For making semiconductor	5.5	E-0
2808001090	Other	5.5	E-0
2808002000	Sulphonitric acids	5.5	E-0
280910	Diphosphorus pentaoxide		
2809100000	Diphosphorus pentaoxide	5.5	E-5
280920	Phosphoric acid and polyphosphoric acids		
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
281000	Oxides of boron; boric acids.		
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
281111	A. Hydrogen fluoride(hydrofluoric acid)		
2811111000	(1)for making semiconductor	5.5	E-0
2811119000	(2) Other	5.5	E-0
281119	B. Other		
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
281121	Carbon dioxide		
2811210000	Carbon dioxide	5.5	E-0
281122	Silicon dioxide		
2811221000	White carbon	5.5	E-0
2811229010	Silicagel	5.5	E-0
2811229090	Other	5.5	E-0
281123	Sulphur dioxide		
2811230000	Sulphur dioxide	5.5	E-0
281129	Other		
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
281210	1. Chlorides and chloride oxides		
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
281290	2. Other		
2812901000	Boron trifluoride	5.5	E-0
2812902000	Sulphur hexafluoride	5.5	E-0
2812909000	Other	5.5	E-8
281310	Carbon disulphide		
2813100000	Carbon disulphide	5.5	E-0
281390	Other		
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
281410	1. Anhydrous ammonia		
2814100000	1. Anhydrous ammonia	2	E-0
281420	2. Ammonia in aqueous solution		
2814200000	2. Ammonia in aqueous solution	2	E-0
281511	Solid		
2815110000	Solid	5.5	E-0
281512	In aqueous solution (soda lye or liquid soda)		
2815120000	In aqueous solution (soda lye or liquid soda)	8	E-0
281520	Potassium hydroxide (caustic potash)		
2815200000	Potassium hydroxide (caustic potash)	5.5	E-0
281530	Peroxides of sodium or potassium		
2815301000	Sodium peroxide	5.5	E-0
2815302000	Potassium peroxide	5.5	E-0
281610	Hydroxide and peroxide of magnesium		
2816101000	Magnesium hydroxide	5.5	E-0
2816102000	Magnesium peroxide	5.5	E-0
281640	Oxides, hydroxides and peroxides, of strontium or barium		
2816400000	Oxides, hydroxides and peroxides, of strontium or barium	5.5	E-0
281700	Zinc oxide; zinc peroxide.		
2817001000	Zinc oxide	5.5	E-0
2817002000	Zinc peroxide	5.5	E-0
281810	1. Artificial corundum,whether or not chemically defined		
2818101000	Sized grains	3	E-0
2818109000	Other	3	E-0
281820	2. Aluminium oxide,other than artificial corundum		
2818200000	2. Aluminium oxide,other than artificial corundum	1	E-0
281830	3. Aluminium hydroxide		
2818301000	Alumina gel	5.5	E-0
2818309000	Other	5.5	E-8
281910	Chromium trioxide		
2819100000	Chromium trioxide	5.5	E-0
281990	Other		
2819901010	Chromic oxides	5.5	E-0
2819901090	Other	5.5	E-0
2819902000	Chromium hydroxides	5.5	E-0
282010	1. Manganese dioxide		
2820100000	1. Manganese dioxide	5.5	E-5
282090	2. Other		
2820901000	Manganese oxide	5.5	E-0
2820902000	Manganic oxide	5.5	E-0
2820909000	Other	5.5	E-0
282110	Iron oxides and hydroxides		
2821101000	Iron oxides	5.5	E-8
2821102000	Iron hydroxides	5.5	E-5
282120	Earth colours		
2821200000	Earth colours	5.5	E-0
282200	Cobalt oxides and hydroxides; Commercial cobalt oxides.		

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
282300	Titanium oxides.		
2823001000	Anatase type	5.5	E-0
2823009000	Other	5.5	E-5
282410	Lead monoxide (litharge, massicot)		
2824100000	Lead monoxide (litharge, massicot)	5.5	E-0
282420	Red lead and orange lead		
2824201000	Red lead	5.5	E-0
2824202000	Orange lead	5.5	E-0
282490	Other		
2824900000	Other	5.5	E-0
282510	1. Hydrazine and hydroxylamine and their inorganic salts		
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
282520	2. Lithium oxide and hydroxide		
2825201000	Lithium oxide	5.5	E-0
2825202000	Lithium hydroxide	5.5	E-0
282530	3. Vanadium oxides and hydroxides		
2825301000	Vanadic pentoxide	3	E-0
2825309000	Other	3	E-0
282540	4. Nickel oxides hydroxides		
2825401000	Nickel oxides	5.5	E-5
2825402000	Nickel hydroxides	5.5	E-0
282550	5. Copper oxides and hydroxides		
2825501000	Copper oxides	5.5	E-0
2825502000	Copper hydroxide	5.5	E-0
282560	6. Germanium oxides and zirconium dioxide		
2825601000	Germanium oxides	5.5	E-0
2825602000	Zirconium dioxide	5.5	E-0
282570	7. Molybdenum oxides and hydroxides		
2825701000	Molybdenum oxides	5.5	E-0
2825702000	Molybdenum hydroxide	5.5	E-0
282580	8. Antimony oxides		
2825800000	8. Antimony oxides	5.5	E-0
282590	9. Other		
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
282611	A. Of ammonium or of sodium		
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
282612	B. Of aluminium		
2826120000	B. Of aluminium	5.5	E-5
282619	C. Other		

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
282620	2. Fluorosilicates of sodium or of potassium		
2826201000	Sodium fluorosilicate	5.5	E-0
2826202000	Potassium fluorosilicate	5.5	E-0
282630	3. Sodium hexafluoroaluminate (synthetic cryolite)		
2826300000	3. Sodium hexafluoroaluminate (synthetic cryolite)	5.5	E-0
282690	4. Other		
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
282710	Ammonium chloride		
2827100000	Ammonium chloride	5.5	E-8
282720	Calcium chloride		
2827200000	Calcium chloride	5.5	E-0
282731	Of magnesium		
2827310000	Of magnesium	5.5	E-8
282732	Of aluminium		
2827320000	Of aluminium	5.5	E-5
282733	Of iron		
2827330000	Of iron	5.5	E-0
282734	Of cobalt		
2827340000	Of cobalt	5.5	E-0
282735	Of nickel		
2827350000	Of nickel	5.5	E-0
282736	Of zinc		
2827360000	Of zinc	5.5	E-0
282739	Other		
2827391000	Of copper	5.5	E-5
2827392000	Of mercury	5.5	E-0
2827399000	Other	5.5	E-0
282741	Of copper		
2827411000	Copper chloride oxides	5.5	E-0
2827412000	Copper chloride hydroxide	5.5	E-0
282749	Other		
2827491000	Chloride oxides	5.5	E-0
2827492000	Chloride hydroxides	5.5	E-0
282751	Bromides of sodium or of Potassium		
2827511000	Sodium bromide	5.5	E-0
2827512000	Potassium bromide	5.5	E-0
282759	Other		
2827591000	Calcium bromide	5.5	E-0
2827599000	Other	5.5	E-0
282760	Iodides and iodide oxides		
2827601000	Iodide oxides	5.5	E-0
2827609010	Potassium iodide	5.5	E-5
2827609090	Other	5.5	E-5
282810	Commercial calcium hypochlorite and other calcium hypochlorites		
2828100000	Commercial calcium hypochlorite and other calcium hypochlorites	5.5	E-5
282890	Other		
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
282911	A. Of sodium		
2829110000	A. Of sodium	5.5	E-0
282919	B. Other		
2829191000	Potassium chlorate	5.5	E-0
2829192000	Barium chlorate	5.5	E-0
2829199000	Other	5.5	E-0
282990	2. Other		
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
283010	Sodium sulphides		
2830101000	Sodium hydrogen sulphide	5.5	E-0
2830109000	Other	5.5	E-0
283020	Zinc sulphide		
2830200000	Zinc sulphide	5.5	E-0
283030	Cadmium sulphide		
2830300000	Cadmium sulphide	5.5	E-0
283090	Other		
2830901000	Sulphides	5.5	E-5
2830902000	Polysulphides	5.5	E-5
283110	Of sodium		
2831101000	Sodium dithionite	5.5	E-8
2831102000	Sodium sulphonylate (sodium form aldehyde sulphonylate)	5.5	E-5
283190	Other		
2831901000	Dithionites	5.5	E-0
2831902000	Sulphonylates	5.5	E-8
283210	Sodium sulphites		
2832101000	Sodium bisulphite	5.5	E-5
2832109000	Other	5.5	E-0
283220	Other sulphites		
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
283230	Thiosulphates		
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
283311	Disodium sulphate		
2833110000	Disodium sulphate	5.5	E-0
283319	Other		
2833191000	Sodium hydrogen sulphate	5.5	E-5
2833192000	Disodium disulphate	5.5	E-0
2833199000	Other	5.5	E-0
283321	Of magnesium		
2833210000	Of magnesium	5.5	E-0
283322	Of aluminium		
2833220000	Of aluminium	5.5	E-0
283323	Of chromium		
2833230000	Of chromium	5.5	E-5
283324	Of nickel		
2833240000	Of nickel	5.5	E-0
283325	Of copper		
2833250000	Of copper	5.5	E-0
283326	Of zinc		
2833260000	Of zinc	5.5	E-0
283327	Of barium		

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

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

HS code (2002)	Description	Base Rate	Staging Category
2841800000	7. Tungstates (wolframates)	5	E-5
284190	8. Other		
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
284210	Double or complex silicates, including aluminosilicates whether or not chemically defined		
2842101000	Aluminosilicates	6.5	E-0
2842109000	Other	5.5	E-0
284290	Other		
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
284310	1. Colloidal precious metals		
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
284321	A. Silver nitrate		
2843211000	(1) For making semiconductor	5.5	E-0
2843219000	(2) Other	5.5	E-0
284329	B. Other		
2843291000	(1) for making semiconductor	5.5	E-0
2843299000	(2) Other	5.5	E-5
284330	3. Gold compounds		
2843301000	A. Potassium gold cyanide for making semi-conductor	5.5	E-0
2843309000	B. Other	5.5	E-0
284390	4. Other compounds;amalgams		
2843901000	Amalgams	5.5	E-0
2843909010	Platinum compounds	5.5	E-5
2843909090	Other	5.5	E-5
284410	1. Natural uranium and its compounds;alloys,dispersions(including cermets),ceramic products and mixtures containing natural uranium or natural uranium compounds		
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
284420	2. 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		
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
284430	3. Uranium depleted in U235 and its compounds;thorium and its compounds;alloys,dispersions(including cermets),ceramic products andmixtures containing uranium depleted in U235,thorium or compounds of these products		
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
284440	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		
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
284450	5. Spent(irradiated) fuel elements (cartridges) of nuclear reactors		
2844500000	Spent(irradiated) fuel elements (cartridges) of nuclear reactors	0	E-0
284510	1. Heavy water (deuterium oxide)		
2845100000	1. Heavy water (deuterium oxide)	0	E-0
284590	2. Other		
2845901000	A. Heavy hydrogen(deuterium)	0	E-0
2845902000	B. Isotopes of carbon	0	E-0
2845909000	C. Other	0	E-0
284610	Cerium compounds		
2846100000	Cerium compounds	5	E-0
284690	Other		
2846901000	Yttrium oxide	5	E-0
2846909000	Other	5	E-0
284700	Hydrogen peroxide,whether or not solidified with urea.		
2847002000	For making semiconductor	5.5	E-0
2847009000	Other	5.5	E-0
284800	Phosphides,whether or not chemically defined,excluding ferrophosphorus.		
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
284910	1. Of calcium		
2849100000	1. Of calcium	5.5	E-0
284920	2. Of silicon		
2849200000	2. Of silicon	5	E-0
284990	3. Other		
2849901000	Complex carbides	5.5	E-0
2849909010	Tungsten carbides	5.5	E-5
2849909090	Other	5.5	E-0
285000	Hydrides,nitrides,azides,silicides and borides,whether or not chemically defined,other than compounds which are also carbides of heading 28.49.		
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
285100	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		
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
290110	1. Saturated:		
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
290121	A. Ethylene		
2901210000	A. Ethylene	0	E-0
290122	B. Propene(propylene)		
2901220000	B. Propene(propylene)	0	E-0
290123	C. Butene (butylene) and isomers thereof		
2901230000	C. Butene (butylene) and isomers thereof	0	E-0
290124	D. Buta-1,3-diene and isoprene		
2901241000	(1) Buta-1,3-diene	0	E-0
2901242000	(2) Isoprene	0	E-0
290129	E. Other		
2901291000	Hexene	0	E-0
2901292000	Octene	0	E-0
2901299000	Other	0	E-0
290211	A. Cyclohexane		
2902110000	A. Cyclohexane	5	E-0
290219	B. Other		
2902190000	B. Other	5	E-0
290220	2. Benzene		
2902200000	2. Benzene	5	E-0
290230	3. Toluene		
2902300000	3. Toluene	5	E-0
290241	A. O-xylene		
2902410000	A. O-xylene	5	E-0
290242	B. M-xylene		
2902420000	B. M-xylene	5	E-0
290243	C. P-xylene		
2902430000	C. P-xylene	5	E-0
290244	D. Mixed xylene isomers		
2902440000	D. Mixed xylene isomers	5	E-0
290250	5. Styrene		
2902500000	5. Styrene	0	E-0
290260	6. Ethylbenzene		
2902600000	6. Ethylbenzene	5	E-0
290270	7. Cumene		
2902700000	7. Cumene	5	E-0
290290	8. Other		
2902901000	Naphthalene	0	E-0
2902902000	Methylnaphthalene	0	E-0
2902903000	Methyl styrene	0	E-0
2902909000	Other	0	E-0
290311	A. Chloromethane(methyl chloride)and chloroethane(ethyl chloride)		
2903111000	Chloromethane(methyl chloride)	5.5	E-0
2903112000	Chloroethane(ethyl chloride)	5.5	E-0
290312	B. Dichloromethane(methylene chloride)		
2903120000	B. Dichloromethane(methylene chloride)	5.5	E-0
290313	C. Chloroforme(trichloromethane)		
2903130000	C. Chloroforme(trichloromethane)	5.5	E-0
290314	D. Carbon tetrachloride		
2903140000	D. Carbon tetrachloride	5.5	E-0
290315	E. 1,2-Dichloroethane(ethylene dichloride)		
2903150000	E. 1,2-Dichloroethane(ethylene dichloride)	5	E-8
290319	F. Other		
2903191000	1,1,1-trichloroethane(methyl chloroform)	5.5	E-0
2903199000	Other	5.5	E-0
290321	A. Vinyl chloride(chloroethylene)		
2903210000	A. Vinyl chloride(chloroethylene)	5.5	E-8
290322	B. Trichloroethylene		
2903220000	B. Trichloroethylene	5.5	E-0
290323	C. Tetrachloroethylene(perchloroethylene)		
2903230000	C. Tetrachloroethylene(perchloroethylene)	5.5	E-0
290329	D. Other		

HS code (2002)	Description	Base Rate	Staging Category
2903290000	D. Other	5.5	E-0
290330	3. Fluorinated,brominated or iodinated derivatives of acyclic hydrocarbons		
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
290341	Trichlorofluoromethane(CFC-11)		
2903410000	Trichlorofluoromethane(CFC-11)	5.5	E-0
290342	Dichlorodifluoromethane(CFC-12)		
2903420000	Dichlorodifluoromethane(CFC-12)	5.5	E-0
290343	Trichlorotrifluoroethanes(CFC-113)		
2903430000	Trichlorotrifluoroethanes(CFC-113)	5.5	E-0
290344	Dichlorotetrafluoroethanes(CFC-114)and Chloropentafluoroethane(CFC-115)		
2903441000	Dichlorotetrafluoroethanes(CFC-114)	5.5	E-0
2903442000	Chloropentafluoroethane(CFC-115)	5.5	E-0
290345	Other derivatives perhalogenated only with fluorine and chlorine		
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
290346	Bromochlorodifluoromethane,bromotrifluoromethane and dibromotetrafluoroethanes		
2903461000	Bromochlorodifluoromethane(Halon-1211)	5.5	E-0
2903462000	Bromotrifluoromethane(Halon-1301)	5.5	E-0
2903463000	Dibromotetrafluoroethane(Halon-2402)	5.5	E-0
290347	Other perhalogenated derivatives		
2903471000	Hydrobromofluorocarbon	5.5	E-0
2903479000	Other	5.5	E-0
290349	Other		
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
290351	1,2,3,4,5,6 - hexachlorocyclohexane		
2903510000	1,2,3,4,5,6 - hexachlorocyclohexane	5.5	E-0
290359	Other		
2903590000	Other	5.5	E-0

HS code (2002)	Description	Base Rate	Staging Category
290361	Chlorobenzene,o-dichlorobenzene and p-dichlorobenzene		
2903611000	Chlorobenzene	5.5	E-0
2903619000	Other	5.5	E-0
290362	Hexachlorobenzene and DDT[1, 1, 1-trichloro-2,2-bis(p-chlorophenyl) ethane]		
2903621000	Hexachlorobenzene	5.5	E-0
2903622000	Ddt	5.5	E-0
290369	Other		
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
290410	1. Derivatives containing only sulpho groups,their salts and ethylesters		
2904101000	Benzene sulphonic acid	5.5	E-0
2904109000	Other	5.5	E-0
290420	2. Derivatives containing only nitro or only nitroso groups		
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
290490	3. Other		
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
290511	A. Methanol (methyl alcohol)		
2905110000	A. Methanol (methyl alcohol)	3	E-0
290512	B. Propan-1-ol(propyl alcohol) and propan-2-ol(isopropyl alcohol)		
2905121000	Propan-1-ol(propyl alcohol)	5.5	E-5
2905122010	For making semiconductor	5.5	E-5
2905122090	Other	5.5	E-0
290513	C. Butan-1-ol(n-butyl alcohol)		
2905130000	C. Butan-1-ol(n-butyl alcohol)	5	E-0
290514	D. Other butanols		
2905140000	D. Other butanols	5.5	E-0
290515	E. Pentanol(amy alcohol)and isomers thereof		
2905151000	Pentanol(amy alcohol)	5.5	E-0
2905152000	Isomers of pentanol	5.5	E-0
290516	F. Octanol(octyl alcohol)and isomers thereof		
2905161000	2-ethylhexyl alcohol	5.5	E-8
2905169000	Other	5.5	E-0
290517	G. Dodecan-1-ol(lauryl alcohol),hexadecan-1-ol(cetyl alcohol) and octadecan-1-ol(stearyl alcohol)		
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
290519	H. Other		
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
290522	Acyclic terpene alcohols		
2905221000	Geraniol,citronellol,linalool,rhodinol and nerol	5	E-0
2905229000	Other	5	E-0
290529	Other		
2905290000	Other	5	E-0
290531	A. Ethylene glycol (ethanediol)		

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

HS code (2002)	Description	Base Rate	Staging Category
290721	A. Resorcinol and its salts		
2907211000	(1) Resorcinol	5.5	E-0
2907212000	(2) Salts of resorcinol	5.5	E-0
290722	B. Hydroquinone(quinol)and its salts		
2907221000	Hydroquinone	5.5	E-0
2907222000	Salts of hydroquinone	5.5	E-0
290723	C. 4,4'- Isopropylidenediphenol(bisphenol A,diphenylolpropane) and its salts		
2907231000	4,4'-Isopropylidenediphenol(bisphenol a)	5.5	E-0
2907232000	Salts of 4,4'-isopropylidenediphenol (bisphenol a)	5.5	E-0
290729	D. Other		
2907291000	Catechol	5.5	E-0
2907299000	Other	5.5	E-0
290810	1. Derivatives containing only halogen substituents and their salts		
2908101000	Chlorophenols	5	E-0
2908102000	Tetra bromo bisphenol - a	5	E-0
2908103000	Tribromophenol	5	E-0
2908109000	Other	5	E-5
290820	2. Derivatives containing only sulpho groups,their salts and esters		
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
290890	3. Other		
2908901000	Nitrated derivatives	5.5	E-0
2908902000	Nitrosated derivatives	5.5	E-0
290911	Diethyl ether		
2909110000	Diethyl ether	5.5	E-0
290919	Other		
2909191000	Bis(chloromethyl)ether	5.5	E-0
2909192000	Methyl tertiary butyl ether	5.5	E-0
2909199000	Other	5.5	E-0
290920	Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated,nitrated or nitrosated derivatives		
2909201000	Cineole	5.5	E-0
2909209000	Other	5.5	E-0
290930	Aromatic ethers and their halogenated, sulphonated,nitrated or nitrosated derivatives		
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
290941	2,2'-Oxydiethanol (diethylene glycol,digol)		
2909410000	2,2'-Oxydiethanol (diethylene glycol,digol)	5.5	E-0
290942	Monomethyl ethers of ethylene glycol or of diethylene glycol		
2909420000	Monomethyl ethers of ethylene glycol or of diethylene glycol	5.5	E-0
290943	Monobutyl ethers of ethylene glycol or of diethylene glycol		
2909430000	Monobutyl ethers of ethylene glycol or of diethylene glycol	5.5	E-0
290944	Other monoalkylethers of ethylene glycol or of diethylene glycol		
2909440000	Other monoalkylethers of ethylene glycol or of diethylene glycol	5.5	E-0
290949	Other		
2909491000	Triethylene glycol	5.5	E-0
2909499000	Other	5.5	E-0
290950	Ether-phenols,ether-alcoholphenols and their halogenated,sulphonated,nitrated or nitrosated derivatives		
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
290960	Alcohol peroxides,ether peroxides,ketone peroxides and their halogenated,sulphonated,nitrated or nitrosated derivatives.		
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
291010	1. Oxirane(ethylene oxide)		
2910100000	1. Oxirane(ethylene oxide)	5	E-0
291020	2. Methyloxirane (propylene oxide)		
2910200000	2. Methyloxirane (propylene oxide)	5.5	E-0
291030	3. 1-Chloro-2,3-epoxypropane (epichlorohydrin)		
2910300000	3. 1-Chloro-2,3-epoxypropane (epichlorohydrin)	5.5	E-0
291090	4. Other		
2910900000	4. Other	5.5	E-0
291100	Acetals and hemiacetals,whether or not with other oxygen function,and their halogenated,sulponated,nitrated or nitrosated derivativse.		
2911001010	Acetals	5.5	E-0
2911001020	Hemiacetals	5.5	E-0
2911009000	Other	5.5	E-0
291211	Methanal (formaldehyde)		
2912110000	Methanal (formaldehyde)	5.5	E-0
291212	Ethanal (acetaldehyde)		
2912120000	Ethanal (acetaldehyde)	5.5	E-0
291213	Butanal (butyraldehyde,normal isomer)		
2912130000	Butanal (butyraldehyde,normal isomer)	5.5	E-0
291219	Other		
2912191000	Citronellaldehyde	5.5	E-0
2912192000	Citral	5.5	E-0
2912199000	Other	5.5	E-0
291221	Benzaldehyde		
2912210000	Benzaldehyde	5.5	E-0
291229	Other		
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
291230	3. Aldehyde-alcohols		
2912301000	Hydroxycitronell aldehyde	5.5	E-0
2912309000	Other	5.5	E-0
291241	A. Vanillin (4-hydroxy-3-methoxybenzaldehyde)		
2912410000	A. Vanillin (4-hydroxy-3-methoxybenzaldehyde)	5	E-0
291242	B. Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)		
2912420000	B. Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	5.5	E-0
291249	C. Other		
2912491000	(1) 3,4,5-trimethoxybenz-aldehyde	5.5	E-0
2912499000	(2) Other	5.5	E-0
291250	5. Cyclic polymers of aldehydes		
2912501000	Trioxan	5.5	E-0
2912502000	Paraldehyde	5.5	E-0
2912503000	Metaldehyde	5.5	E-0
2912509000	Other	5.5	E-0
291260	6. Paraformaldehyde		
2912600000	6. Paraformaldehyde	5.5	E-0
291300	Halogenated,sulphonated,nitrated or nitrosated derivatives of products of heading 29.12.		
2913000000	Halogenated,sulphonated,nitrated or nitrosated derivatives of products of heading 29.12.	5.5	E-0
291411	Acetone		
2914110000	Acetone	5.5	E-0
291412	Butanone(methyl ethyl ketone)		

HS code (2002)	Description	Base Rate	Staging Category
2914120000	Butanone(methyl ethyl ketone)	5.5	E-0
291413	4-Methylpentan-2-one(methyl isobutyl ketone		
2914130000	4-Methylpentan-2-one(methyl isobutyl ketone	5.5	E-0
291419	Other		
2914191000	3,3-dimethyl-2-butanone (pinacolone)	5.5	E-0
2914199000	Other	5.5	E-0
291421	Camphor		
2914210000	Camphor	5	E-0
291422	Cyclohexanone and methylcyclohexanones		
2914221000	Cyclohexanone	5	E-0
2914222000	Methylcyclohexanones	5	E-0
291423	Ionones and methylionones		
2914231000	Ionones	5	E-0
2914232000	Methyl ionones	5	E-0
291429	Other		
2914291000	Jasmone	5	E-0
2914299000	Other	5	E-0
291431	Phenylacetone(phenylpropan-2-one)		
2914310000	Phenylacetone(phenylpropan-2-one)	5.5	E-0
291439	Other		
2914390000	Other	5.5	E-0
291440	4. Ketone-alcohols and ketone-aldehydes		
2914401000	Diacetone alcohol(4-Hydroxy-4-methylpentane-2-one)	5.5	E-0
2914409000	Other	5.5	E-0
291450	5. Ketone-phenols and ketones with other oxygen funtion		
2914501000	Ketone-phenols	5.5	E-0
2914509000	Ohter	5.5	E-0
291461	Anthraquinone		
2914610000	Anthraquinone	5.5	E-0
291469	B. Other		
2914691000	(1) Derivatives of anthraquinone	5.5	E-0
2914699010	Qunione-alcohols,quinonephenols,and quinone-aldehydes	5.5	E-5
2914699090	Other	5.5	E-0
291470	7. Halogenated,sulphonated,nitrated or nitrosated derivatives		
2914701000	Ketone musk	5	E-0
2914709000	Other	5	E-0
291511	A. Formic acid		
2915110000	A. Formic acid	5.5	E-0
291512	B. Salts of formic acid		
2915121000	Calcium formate	5.5	E-0
2915122000	Ammonium formate	5.5	E-0
2915129000	Other	5.5	E-0
291513	C. Esters of formic acid		
2915131000	(1) Methyl formate	5.5	E-0
2915132000	(2) 2-ethylhexylchloroformate	5.5	E-0
2915139000	(3) Other	5.5	E-0
291521	Acetic acid		
2915210000	Acetic acid	5.5	E-0
291522	Sodium acetate		
2915220000	Sodium acetate	5.5	E-0
291523	Cobalt acetates		
2915230000	Cobalt acetates	5.5	E-0
291524	Acetic anhydride		
2915240000	Acetic anhydride	5.5	E-0
291529	Other		
2915291000	Calcium acetate	5.5	E-0
2915299000	Other	5.5	E-0
291531	A. Ethyl acetate		
2915310000	A. Ethyl acetate	5.5	E-0
291532	B. Vinyl acetate		
2915320000	B. Vinyl acetate	5.5	E-0
291533	C. n-Butyl acetate		
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
291534	D. Isobutyl acetate		
2915340000	D. Isobutyl acetate	5.5	E-0
291535	E. 2-Ethoxyethyl acetate		
2915350000	E. 2-Ethoxyethyl acetate	5.5	E-0
291539	F. Other		
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
291540	4. Mono-,di- or trichloroacetic acids,their salts and esters		
2915401000	A. Monochloroacetic acid	5.5	E-0
2915409000	B. Other	5.5	E-0
291550	5. Propionic acid,its salts and esters		
2915500000	5. Propionic acid,its salts and esters	5.5	E-0
291560	6. Butanoic acids, pentanoic acids, their salts and esters		
2915600000	6. Butanoic acids, pentanoic acids, their salts and esters	5.5	E-0
291570	7. Palmitic acid,stearic acid their salts and esters		
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
291590	8. Other		
2915901000	A. Neodecanoilchloride and pivaloylchloride	5.5	E-0
2915909010	2 - ethyl hexoic acid	5.5	E-0
2915909090	Other	5.5	E-5
291611	A. Acrylic acid and its salts		
2916111000	Acrylic acid	6.5	E-0
2916119000	Other	6.5	E-0
291612	B. Esters of acrylic acid		
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
291613	C. Methacrylic acid and its salts		
2916131000	Methacrylic acid	6.5	E-0
2916139000	Other	6.5	E-0
291614	D. Esters of methacrylic acid		
2916141000	Methyl methacrylate	6.5	E-0
2916149000	Other	6.5	E-0
291615	E. Oleic,linoleic or linolenic acids,their salts and esters		
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
291619	F. Other		
2916190000	F. Other	6.5	E-0
291620	2. Cyclanic,cyclenic or cycloterpenic monocarboxylic acids,their anhydrides,halides,peroxides,peroxyacids and their derivatives		
2916201000	Cyclohexane carboxylic acid	6.5	E-0
2916202000	Cyclopentenyl acetic acid	6.5	E-0
2916209000	Other	6.5	E-0
291631	Benzoic acid,its salts and esters		
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
291632	Benzoyl peroxide and benzoyl chloride		
2916321000	Benzoyl peroxide	6.5	E-0
2916322000	Benzoyl chloride	6.5	E-0
291634	Phenylacetic acid and its salts		
2916341000	Phenylacetic acid	6.5	E-0
2916342000	Salts of phenylacetic acid	6.5	E-0
291635	Esters of phenylacetic acid		
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
291639	Other		
2916391000	Cinnamic acid	6.5	E-0
2916399000	Other	6.5	E-5
291711	Oxalic acid,its salts and esters		
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
291712	Adipic acid,its salts and esters		
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
291713	Azelaic acid,sebacic acid,their salts and esters		
2917131000	Azelaic acid,its salts and esters	6.5	E-0
2917132000	Sebacic acid,its salts and esters	6.5	E-0
291714	Maleic anhydride		
2917140000	Maleic anhydride	6.5	E-0
291719	Other		
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
291720	2. Cyclanic,cyclenic or cycloterpenic polycarboxylic acids,their anhydrides,halides,peroxides,peroxyacids and their derivatives		
2917200000	2. Cyclanic,cyclenic or cycloterpenic polycarboxylic acids,their anhydrides,halides,peroxides,peroxyacids and their derivatives	6.5	E-0
291731	A. Dibutyl orthophthalates		
2917310000	A. Dibutyl orthophthalates	8	E-0
291732	B. Dioctyl orthophthalates		
2917321000	Di-2-ethyl hexyl orthophthalate	6.5	E-8
2917329000	Other	6.5	E-0
291733	C. Dinonyl or didecyl orthophthalates		
2917331000	Dinonyl orthophthalate	6.5	E-0
2917332000	Didecyl orthophthalates	6.5	E-0
291734	D. Other esters of orthophthalic acid		
2917341000	Diheptyl orthophthalate	6.5	E-0
2917342000	Diisodecyl orthophthalate	6.5	E-0
2917349000	Other	6.5	E-0
291735	E. Phthalic anhydride		
2917350000	E. Phthalic anhydride	6.5	E-0
291736	F. Terephthalic acid and its salts		
2917361000	(1) Terephthalic acid	6.5	E-0
2917369000	(2) Other	6.5	E-0
291737	G. Dimethyl terephthalate		
2917370000	G. Dimethyl terephthalate	6.5	E-0
291739	H. Other		
2917391000	Isophthalic acid	6.5	E-0
2917392000	Trioctyltrimellitate (t.o.t.m)	6.5	E-0
2917393000	Trimellitic anhydride	6.5	E-0

HS code (2002)	Description	Base Rate	Staging Category
2917399000	Other	6.5	E-0
291811	Lactic acid,its salts and esters		
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
291812	Tartaric acid		
2918120000	Tartaric acid	6.5	E-0
291813	Salts and esters of tartaric acid		
2918131000	Salts of tartaric acid	6.5	E-0
2918132000	Esters of tartaric acid	6.5	E-0
291814	Citric acid		
2918140000	Citric acid	8	E-0
291815	Salts and esters of citric acid		
2918151010	Calcium citrate	6.5	E-0
2918151090	Other	6.5	E-0
2918152000	Esters of citric acid	6.5	E-0
291816	Gluconic acid,its salts and esters		
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
291819	Other		
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
291821	A. Salicylic acid and its salts		
2918211000	Salicylic acid	6.5	E-0
2918212010	Sodium salicylate	6.5	E-0
2918212090	Other	6.5	E-0
291822	B. O-Acetylsalicylic acid,its salts and esters		
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
291823	C. Other esters of salicylic acid and their salts		
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
291829	D. Other		
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
291830	3. Carboxylic acids with aldehyde or ketone function but without other oxygen function,their anhydrides,halides,peroxides,peroxyacids and their derivatives		
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
291890	4. Other		
2918900000	4. Other	6.5	E-5
291900	Phosphoric esters and their salts,including lactophosphates; their halogenated,sulphonated,nitrated or nitrosated derivatives.		
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
292010	Thiophosphoric esters(phosphorothioates)and their salts;their halogenated,sulphonated,nitrosated derivatives		
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
292090	Other		
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
292111	A. Methylamine,di-or trimethylamine and their salts		
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
292112	B. Diethylamine and its salts		
2921121000	Diethylamine	6.5	E-0
2921122010	Diethylamine hydrochloride	6.5	E-0
2921122090	Other	6.5	E-5
292119	C. Other		
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
292121	A. Ethylenediamine and its salts		
2921211000	Ethylenediamine	6.5	E-0
2921212000	Salts of ethylenediamine	6.5	E-0
292122	B. Hexamethylenediamine and its salts		
2921221000	(1) Hexamethylenediamine	6.5	E-0
2921222000	(2) Hexamethylene diamine adipate	6.5	E-0
2921229000	(3) Other	6.5	E-0
292129	C. Other		
2921291000	Diethylenetriamine	5	E-0
2921292000	Triethylene tetramine	5	E-0
2921299000	Other	5	E-0
292130	3. Cyclanic,cyclenic or cycloterpenic mono- or polyamines,and their derivatives;sals thereof		
2921301000	Cyclohexylamine	6.5	E-0
2921309000	Other	6.5	E-0
292141	A. Aniline and its salts		
2921411000	Aniline	6.5	E-0
2921412000	Salts of aniline	6.5	E-0
292142	B. Aniline derivatives and their salts		
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
292143	C.Toluidines and their derivatives;salts thereof		
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
292144	D. Diphenylamine and its derivatives;salts thereof		
2921441000	Diphenylamine	6.5	E-0
2921449000	Other	6.5	E-0
292145	E. 1-Naphthylamine(alpha-naphthylamine),2-naphthylamine(beta-naphthylamine)and their derivatives;salts thereof		
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
292146	F. Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof		
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
292149	G. Other		
2921490000	G. Other	6.5	E-0
292151	A. o-,m-,p-phenylenediamine,diaminotoluenes,and their derivatives; salts thereof		
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
292159	B. Other		
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
292211	Monoethanolamine and its salts		
2922111000	Monoethanolamine	6.5	E-0
2922112000	Salts of monoethanolamine	6.5	E-0
292212	Diethanolamine and its salts		
2922121000	Diethanolamine	6.5	E-0
2922122000	Salts of diethanolamine	6.5	E-0
292213	Triethanolamine and its salts		
2922131000	Triethanolamine	6.5	E-0
2922132000	Salts of triethanolamine	6.5	E-0
292214	Dextropropoxyphene (INN) and its salts		
2922140000	Dextropropoxyphene (INN) and its salts	6.5	E-0
292219	Other		
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
292221	A. Aminohydroxynaphthalenesulphonic acids and their salts		
2922211000	(1) 7-amino-1-naphthol-3-sulphonic acid (gamma acid) and its salts	6.5	E-0
2922212000	(2) 6-amino-1-naphthol-3,8-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
292222	B. Anisidines, dianisidines, phenetidines, and their salts		
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
292229	C. Other		
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
292231	A. Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof		
2922310000	A. Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	6.5	E-0
292239	B. Other		
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
292241	A. Lysine and its esters; salts thereof		
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
292242	B. Glutamic acid and its salts		
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
292243	C. Anthranilic acid and its salts		
2922431000	Anthranilic acid	6.5	E-0
2922439000	Salts of anthranilic acid	6.5	E-0
292244	D. Tilidine (INN) and its salts		
2922440000	D. Tilidine (INN) and its salts	6.5	E-0
292249	E. Other		
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
292250	5. Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function		
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
292310	Choline and its salts		
2923101000	Choline	6.5	E-0
2923102000	Salts of choline	6.5	E-5
292320	Lecithins and other phosphoaminolipids		
2923201000	Lecithins	6.5	E-0
2923202000	Other phosphoaminolipids	6.5	E-0
292390	Other		
2923900000	Other	6.5	E-0

HS code (2002)	Description	Base Rate	Staging Category
292411	A. Meprobamate (INN)		
2924110000	A. Meprobamate (INN)	6.5	E-0
292419	B. Other		
2924191000	Dimethylformamide	6.5	E-0
2924192000	Dimethylacetamide	6.5	E-0
2924199000	Other	6.5	E-8
292421	A. Ureines and their derivatives;salts thereof		
2924210000	A. Ureines and their derivatives;salts thereof	6.5	E-5
292423	B. 2-Acetamidobenzoic acid(N-acetylanthranilic acid) and its salts		
2924230000	B. 2-Acetamidobenzoic acid(N-acetylanthranilic acid) and its salts	6.5	E-0
292424	C. Ethinamate (INN)		
2924240000	C. Ethinamate (INN)	6.5	E-0
292429	D. Other		
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
292511	Saccharin and its salts		
2925111000	Saccharin	6.5	E-0
2925112000	Salts of saccharin	6.5	E-0
292512	Glutethimide (INN)		
2925120000	Glutethimide (INN)	6.5	E-0
292519	Other		
2925191000	Phthalimide	6.5	E-0
2925199000	Other	6.5	E-0
292520	Imines and their derivatives;salts thereof		
2925201000	Guanidine	6.5	E-0
2925202000	Diphenyl guanidine	6.5	E-0
2925209000	Other	6.5	E-0
292610	1. Acrylonitrile		
2926100000	1. Acrylonitrile	6.5	E-0
292620	2. 1-Cyanoguanidine(dicyandiamide)		
2926200000	2. 1-Cyanoguanidine(dicyandiamide)	6.5	E-0
292630	3. Fenproporex(INN) and its salts; methadone (INN) intermediate(4-cyano-2-dimethylamino-4,4-diphenylbutane)		
2926300000	3. Fenproporex(INN) and its salts; methadone (INN) intermediate(4-cyano-2-dimethylamino-4,4-diphenylbutane)	6.5	E-0
292690	4. Other		
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
292700	Diazo-,azo- or azoxy-compounds.		
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
292800	Organic derivatives of hydrazine or of hydroxylamine.		
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
292910	Isocyanates		
2929101000	Toluene diisocyanate	6.5	E-0
2929102000	Diphenyl methane diisocyanate	6.5	E-0
2929109000	Other	6.5	E-0
292990	Other		
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
293010	1. Dithiocarbonates(xanthates)		
2930101000	Sodium ethylxanthate	6.5	E-0
2930102000	Potassium ethylxanthate	6.5	E-0
2930109000	Other	6.5	E-0
293020	2. Thiocarbamates and dithiocarbamates		
2930201000	Thiocarbamates	6.5	E-0
2930202000	Dithiocarbamates	6.5	E-0
293030	3. Thiuram mono-,di- or tetrasulphides		
2930301000	Thiuram mono-sulphides	6.5	E-5
2930302000	Thiuram di-sulphides	6.5	E-0
2930303000	Thiuram tetra-sulphides	6.5	E-0
293040	4. Methionine		
2930400000	4. Methionine	6.5	E-0
293090	5. Other		
2930901000	A. Sodium-2-amino-4-methylthiobutylate	6.5	E-0
2930902010	Thiourea	6.5	E-0
2930902020	Thiocarbanilide	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-Ethyl 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
293100	Other organo-inorganic compounds.		
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 hosphinyll dichloride	6.5	E-0
2931005030	Ethyl phosphinyll dichloride	6.5	E-0
2931005040	Ethyl phosphinyll 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
293211	A. Tetrahydrofuran		
2932110000	A. Tetrahydrofuran	6.5	E-0
293212	B. 2-Furaldehyde (furfuraldehyde)		
2932120000	B. 2-Furaldehyde (furfuraldehyde)	6.5	E-0
293213	C. Furfuryl alcohol and tetrahydrofurfuryl alcohol		
2932131000	Furfurylalcohol	6.5	E-0
2932132000	Tetrahydrofurfuryl alcohol	6.5	E-0
293219	D. Other		
2932190000	D. Other	6.5	E-0
293221	Coumarin,methylcoumarins and ethylcoumarins		
2932211000	Coumarin	5	E-0
2932212000	Methylcoumarins	5	E-0
2932213000	Ethylcoumarins	5	E-0
293229	Other lactones		
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
293291	Isosafrole		
2932910000	Isosafrole	6.5	E-0
293292	1-(1,3-Benzodioxol-5-yl)propane-2-one		
2932920000	1-(1,3-Benzodioxol-5-yl)propane-2-one	6.5	E-0
293293	Piperonal		
2932930000	Piperonal	6.5	E-0
293294	Safrole		
2932940000	Safrole	6.5	E-0
293295	Tetrahydrocannabinols (all isomers)		
2932950000	Tetrahydrocannabinols (all isomers)	6.5	E-0
293299	Other		
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
293311	A. Phenazone(antipyrin)and its derivatives		
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
293319	B. Other		
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
293321	Hydantoin and its derivatives		
2933211000	Hydantoin	6.5	E-0
2933212000	Derivatives of hydantoin	6.5	E-5
293329	Other		
2933291000	Lysidine	6.5	E-0
2933299000	Other	6.5	E-5
293331	Pyridine and its salts		
2933311000	Pyridine	6.5	E-0
2933312000	Salts of pyridine	6.5	E-8
293332	Piperidine and its salts		
2933321000	Piperidine	6.5	E-0
2933329000	Salts of piperidine	6.5	E-0
293333	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		
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
293339	Other		
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
293341	Levorphanol(INN) and its salts		
2933410000	Levorphanol(INN) and its salts	6.5	E-0
293349	Other		
2933491000	Pyrvinium pamoate	6.5	E-0
2933499000	Other	6.5	E-0
293352	Malonylurea(barbituric acid) and its salts		
2933520000	Malonylurea(barbituric acid) and its salts	6.5	E-0
293353	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		
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
293354	Other derivatives of malonylurea (barbituric acid); salts thereof		
2933540000	Other derivatives of malonylurea (barbituric acid); salts thereof	6.5	E-0
293355	Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof		
2933550000	Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	6.5	E-0
293359	E. Other		
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
293361	A. Melamine		
2933610000	A. Melamine	6.5	E-0
293369	B. Other		
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
293371	6-Hexanelactam (epsilon-caprolactam)		
2933710000	6-Hexanelactam (epsilon-caprolactam)	6.5	E-0
293372	Clobazam (INN) and methypylon (INN)		
2933720000	Clobazam (INN) and methypylon (INN)	6.5	E-0
293379	Other lactams		
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
293391	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		
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
293399	B. Other		
2933991000	(1) Indole and its derivatives	6.5	E-0
2933999000	(2) Other	6.5	E-8
293410	1. Compounds containing an unfused thiazole ring(whether or not hydrogenated)in the structure		
2934101000	A. Aminothiazole and its derivative	6.5	E-0
2934109000	B. Other	6.5	E-0
293420	2. Compounds containing in the structure a benzothiazole ring-system(whether or not hydrogenated),not further fused		
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
293430	3. Compounds containing in the structure a phenothiazine ring-system(whether or not hydrogenated),not further fused		

HS code (2002)	Description	Base Rate	Staging Category
2934301000	Phenothiazine (thiodiphenyl amine)	6.5	E-0
2934309000	Other	6.5	E-0
293491	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		
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
293499	B. Other		
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
293500	Sulphonamides.		
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
293610	Provitamins,unmixed		
2936101000	Provitamin A and its derivatives	6.5	E-0
2936109000	Other	6.5	E-0
293621	Vitamins A and their derivatives		
2936210000	Vitamins A and their derivatives	6.5	E-0
293622	Vitamin B₁ and its derivatives		
2936220000	Vitamin B ₁ and its derivatives	6.5	E-0
293623	Vitamin B₂ and its derivatives		
2936230000	Vitamin B ₂ and its derivatives	6.5	E-5
293624	D- or DL-pantothenic acid (Vitamin B₃ or Vitamin B5) and its derivatives		
2936240000	D- or DL-pantothenic acid (Vitamin B ₃ or Vitamin B5) and its derivatives	6.5	E-0
293625	Vitamin B6 and its derivatives		
2936250000	Vitamin B6 and its derivatives	6.5	E-0
293626	Vitamin B12 and its derivatives		
2936260000	Vitamin B12 and its derivatives	6.5	E-0
293627	Vitamin C and its derivatives		
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
293628	Vitamin E and its derivatives		
2936281000	Alpha-tocoperol acetate	6.5	E-0
2936289000	Other	6.5	E-0
293629	Other vitamins and their derivatives		
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
293690	Other,including natural concentrates		
2936900000	Other,including natural concentrates	6.5	E-0
293711	A. Somatotropin, its derivatives and structural analogues		
2937111000	Of subheading 2933.9 or 2934.9	6.5	E-0
2937119000	Other	0	E-0
293712	B. Insulin and its salts		
2937120000	B. Insulin and its salts	0	E-0
293719	C. Other		
2937191000	Of subheading 2933.9 or 2934.9	6.5	E-0
2937199000	Other	0	E-0
293721	Cortisone,hydrocortisone,prednisone(dehydrocortisone) and prednisolone(dehydrohydro cortisone)		
2937211000	Cortisone	0	E-0
2937212000	Hydrocortisone	0	E-0
2937213000	Prednisone	0	E-0
2937214000	Prednisolone	0	E-0
293722	Halogenated derivatives of corticosteroidal hormones		
2937220000	Halogenated derivatives of corticosteroidal hormones	0	E-0
293723	Oestrogens and progestogens		
2937230000	Oestrogens and progestogens	0	E-0
293729	Other		
2937292000	Of subheading 2914.50.	5.5	E-0
2937299000	Other	0	E-0
293731	Epinephrine		
2937310000	Epinephrine	0	E-0
293739	Other		
2937391000	Of subheading 2922.50.	6.5	E-0
2937399000	Other	0	E-0
293740	4. Amino-acid derivatives		
2937400000	4. Amino-acid derivatives	0	E-0
293750	5. Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues		
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
293790	6. Other		
2937901000	Of subheading 2933.9 or 2934.9	6.5	E-0
2937909000	Other	0	E-0
293810	Rutoside(rutin)and its derivatives		
2938101000	Rutoside (rutin)	6.5	E-0
2938102000	Derivatives of rutoside	6.5	E-0
293890	Other		
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
293911	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		
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
293919	Other		

HS code (2002)	Description	Base Rate	Staging Category
2939190000	Other	0	E-0
293921	Quinine and its salts		
2939210000	Quinine and its salts	0	E-0
293929	Other		
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
293930	Caffeine and its salts		
2939300000	Caffeine and its salts	0	E-0
293941	Ephedrine and its salts		
2939411000	Ephedrine	0	E-0
2939419000	Salts of ephedrine:	0	E-0
293942	Pseudoephedrine(INN) and its salts		
2939421000	Pseudo ephedrine	0	E-0
2939429000	Salts of pseudoephedrine	0	E-0
293943	Cathine (INN) and its salts		
2939430000	Cathine (INN) and its salts	0	E-0
293949	Other		
2939490000	Other	0	E-0
293951	Fenetylline (INN) and its salts		
2939510000	Fenetylline (INN) and its salts	0	E-0
293959	Other		
2939590000	Other	0	E-0
293961	Ergometrine(INN)and its salts		
2939611000	Ergometrine	0	E-0
2939619000	Salts of ergometrine	0	E-0
293962	Ergotamin(INN)and its salts		
2939621000	Ergotamin	0	E-0
2939629000	Salts of ergotamin	0	E-0
293963	Lysergic acid and its salts		
2939631000	Lysergic acid	0	E-0
2939639000	Salts of lysergic acid	0	E-0
293969	Other		
2939690000	Other	0	E-0
293991	Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof		
2939910000	Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	0	E-0
293999	Other		
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
294000	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.		
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
294110	1. Penicillins and their derivatives with a penicillanic acid structure;salts thereof		
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
294120	2. Streptomycins and their derivatives; salts thereof		
2941200000	2. Streptomycins and their derivatives; salts thereof	6.5	E-0
294130	3. Tetracyclines and their derivatives;salts thereof		
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
294140	4. Chloramphenicol and its derivatives; salts thereof		
2941400000	4. Chloramphenicol and its derivatives; salts thereof	6.5	E-0
294150	5. Erythromycin and its derivatives;salts thereof		
2941501000	A. Erythromycin thiocyanate	6.5	E-0
2941509000	B. Other	6.5	E-5
294190	6. Other		
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
294200	Other organic compounds.		
2942001000	Ketens	6.5	E-0
2942009010	Copper acetoarsenite	6.5	E-0
2942009090	Other	6.5	E-5
300110	1. Glands and other organs,dried,whether or not powdered		
3001101000	Glands	0	E-0
3001102000	Bear's gall	0	E-0
3001109000	Other	0	E-0
300120	2. Extracts of glands or other organs or of their secretions		
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
300190	3. Other		
3001901000	Skin and bone grafts	0	E-0
3001909010	Heparin and its salts	0	E-0
3001909090	Other	0	E-0
300210	1. Antisera and other blood fractions and modified immunological products,whether or not obtained by means of biotechnological processes.		
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
300220	2. Vaccines for human medicine		
3002200000	2. Vaccines for human medicine	0	E-0
300230	3. Vaccines for veterinary medicine		
3002301000	A. Vaccines against foot and mouth disease	0	E-0
3002309000	B. Other	0	E-0
300290	4. Other		
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
300310	~~Containing penicillins or derivatives thereof,with a penicillanic acid structure,or streptomycins or their derivatives~~		
3003101000	Containing penicillins or derivatives thereof,with a penicillanic acid structure	8	E-8
3003102000	Containing streptomycins or their derivatives	8	E-5
300320	Containing other antibiotics		
3003201000	Anti-tuberculosis preparations and anti-cancer preparations	8	E-5
3003209010	Preparations containing chloramphenicol	8	E-0
3003209090	Other	8	E-5
300331	Containing insulin		
3003310000	Containing insulin	8	E-5
300339	Other		
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
300340	~~Containing alkaloids or derivatives thereof but not containing hormones other products of heading 29.37 or antibiotics~~		
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
300390	Other		
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
300410	~~Containing penicillins or derivatives thereof,with a penicillanic acid structure,or streptomycins or their derivatives~~		
3004101000	Containing penicillins or derivatives thereof,with a penicillanic acid structure	8	E-5
3004102000	Containing streptomycins or their derivatives	8	E-5
300420	Containing other antibiotics		
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
300431	Containing insulin		
3004310000	Containing insulin	8	E-5
300432	Containing corticosteroid hormones, their derivatives and structural analogues		
3004320000	Containing corticosteroid hormones, their derivatives and structural analogues	8	E-5
300439	Other		
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
300440	Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics		
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
300450	Other medicaments containing vitamins or other products of heading 29.36		
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
300490	Other		
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
300510	Adhesive dressings and other articles having an adhesive layer		
3005101000	Adhesive plasters	0	E-0
3005109000	Other	0	E-0
300590	Other		
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
300610	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		
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
300620	2. Blood-grouping reagents		
3006200000	2. Blood-grouping reagents	0	E-0
300630	3. Opacifying preparations for x-ray examinations;diagnostic reagents designed to be administered to the patient		
3006301000	Opacifying preparations for x-ray examination	0	E-0
3006302000	Diagnostic reagents (designed to be administered to the patient)	0	E-0
300640	4. Dental cements and other dental fillings;bone reconstruction cements		
3006401000	Dental cements	0	E-0
3006402000	Dental fillings	0	E-0
3006403000	Bone reconstruction cements	0	E-0
300650	5. First-aid boxes and kits		
3006500000	5. First-aid boxes and kits	0	E-0
300660	6. Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides		
3006600000	6. Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	0	E-0
300670	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		
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
300680	8. Waste pharmaceuticals		
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
310100	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		
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
310210	Urea,whether or not in aqueous solution		
3102100000	Urea,whether or not in aqueous solution	6.5	E-0
310221	Ammonium sulphate		
3102210000	Ammonium sulphate	6.5	E-0
310229	Other		
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
310230	Ammonium nitrate,whether or not in aqueous solution		
3102300000	Ammonium nitrate,whether or not in aqueous solution	6.5	E-0

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

HS code (2002)	Description	Base Rate	Staging Category
310560	Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium		
3105600000	Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	6.5	E-0
310590	Other		
3105901000	Fertilisers containing nitrogen and potassium	6.5	E-0
3105909000	Other	6.5	E-8
320110	Quebracho extract		
3201100000	Quebracho extract	8	E-0
320120	Wattle extract		
3201200000	Wattle extract	8	E-0
320190	Other		
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
320210	Synthetic organic tanning substances		
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
320290	Other		
3202901000	Inorganic tanning products	6.5	E-8
3202902000	Artificial bates	6.5	E-0
3202909000	Other	6.5	E-8
320300	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		
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
320411	Disperse dyes and preparations based thereon		
3204110000	Disperse dyes and preparations based thereon	8	E-5
320412	Acid dyes,whether or not premetalsed,and preparations based thereon; mordant dyes and preparations based thereon		
3204121000	Acid dyes and preparations based thereon	8	E-5
3204122000	Mordant dyes and preparations based thereon	8	E-5
320413	Basic dyes and preparations based thereon		
3204130000	Basic dyes and preparations based thereon	8	E-5
320414	Direct dyes and preparations based thereon		
3204140000	Direct dyes and preparations based thereon	8	E-8
320415	Vat dyes (including those usable in that state as pigments) and preparations based thereon		
3204150000	Vat dyes (including those usable in that state as pigments) and preparations based thereon	8	E-5
320416	Reactive dyes and preparations based thereon		
3204160000	Reactive dyes and preparations based thereon	8	E-5
320417	Pigments and preparations based thereon		
3204170000	Pigments and preparations based thereon	8	E-5
320419	Other,including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19		

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
320420	Synthetic organic products of a kind used as fluorescent brightening agents		
3204200000	Synthetic organic products of a kind used as fluorescent brightening agents	6.5	E-5
320490	Other		
3204901000	Synthetic organic products of the kind used as luminophores	6.5	E-5
3204909000	Other	6.5	E-5
320500	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.		
3205001000	Pigment plastic colour bases	6.5	E-5
3205009000	Other	6.5	E-0
320611	Containing 80% or more by weight of titanium dioxide calculated on the dry matter		
3206110000	Containing 80% or more by weight of titanium dioxide calculated on the dry matter	6.5	E-5
320619	Other		
3206190000	Other	6.5	E-0
320620	2. Pigments and preparations based on chromium compounds		
3206200000	2. Pigments and preparations based on chromium compounds	6.5	E-5
320630	3. Pigments and preparations based on cadmium compounds		
3206300000	3. Pigments and preparations based on cadmium compounds	6.5	E-5
320641	Ultramarine and preparations based thereon		
3206411000	Ultramarine	6.5	E-8
3206419000	Other	6.5	E-8
320642	Lithopone and other pigments and preparations based on zinc sulphide		
3206421000	Lithopones	6.5	E-0
3206429000	Other	6.5	E-0
320643	Pigments and preparations based on hexacyanoferrates(ferrocyanides and ferricyanides)		
3206431000	Prussian blue	6.5	E-0
3206439000	Other	6.5	E-0
320649	Other		
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
320650	5. Inorganic products of a kind used as luminophores		
3206500000	5. Inorganic products of a kind used as luminophores	6.5	E-0
320710	Prepared pigments,prepared opacifiers,prepared colours and similar preparations		
3207100000	Prepared pigments,prepared opacifiers,prepared colours and similar preparations	6.5	E-0
320720	Vitrifiable enamels and glazes,engobes(slips) and similar preparations		
3207201000	Vitrifiable enamels and glazes	6.5	E-0
3207202000	Engobes (slips)	6.5	E-0
3207209000	Other	6.5	E-0
320730	Liquid lustres and similar preparations		
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
320740	Glass frit and other glass,in the form of powder,granules or flakes		
3207400000	Glass frit and other glass,in the form of powder,granules or flakes	6.5	E-0
320810	Based on polyesters		
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
320820	Based on acrylic or vinyl polymers		
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
320890	Other		
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
320910	Based on acrylic or vinyl polymers		
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
320990	Other		
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
321000	Other paints and varnishes(including enamels,lacquers and distempers); prepared water pigments of a kind used for finishing leather.		
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
321100	Prepared driers.		
3211000000	Prepared driers.	6.5	E-5
321210	Stamping foils		
3212100000	Stamping foils	6.5	E-0
321290	Other		
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
321310	Colours in sets		
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
321390	Other		
3213901000	Oil colours	8	E-0
3213902000	Water colours	8	E-5
3213909000	Other	8	E-0
321410	Glaziers' putty,grafting putty,resin cements,caulking compound and other mastics;painters' fillings		
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
321490	Other		
3214900000	Other	6.5	E-0
321511	Black		
3215110000	Black	6.5	E-0
321519	Other		
3215190000	Other	6.5	E-0
321590	Other		
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
330111	Of bergamot		
3301110000	Of bergamot	5	E-8
330112	Of orange		
3301120000	Of orange	5	E-8
330113	Of lemon		
3301130000	Of lemon	5	E-8
330114	Of lime		
3301140000	Of lime	5	E-8
330119	Other		
3301190000	Other	5	E-8
330121	Of geranium		
3301210000	Of geranium	5	E-8
330122	Of jasmin		
3301220000	Of jasmin	5	E-8
330123	Of lavender or of lavandin		
3301230000	Of lavender or of lavandin	5	E-8
330124	Of peppermint (mentha piperita)		
3301240000	Of peppermint (mentha piperita)	5	E-8
330125	Of other mints		
3301250000	Of other mints	5	E-8
330126	Of vetiver		
3301260000	Of vetiver	5	E-8
330129	Other		
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
330130	3. Resinoids		
3301300000	3. Resinoids	8	SEN
330190	4. Other		
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
330210	1.Of a kind used in the food or drink industries		
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
330290	2. Other		
3302900000	2. Other	8	E-5
330300	Perfumes and toilet waters.		
3303001000	Perfums and scents	8	E-5
3303002000	Toilet waters	8	E-5
330410	Lip make-up preparations		
3304101000	Lipsticks	8	E-0
3304109000	Other	8	E-0
330420	Eye make-up preparations		
3304201000	Eye shadows	8	E-0
3304209000	Other	8	E-0
330430	Manicure or pedicure preparations		
3304301000	Nail enamels	8	E-0
3304309000	Other	8	E-5
330491	Powders,whether or not compressed		
3304911000	Face powders	8	E-0
3304912000	Baby powders (including talcum powder)	8	E-0
3304919000	Other	8	E-5
330499	Other		
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
330510	Shampoos		
3305100000	Shampoos	8	E-5
330520	Preparations for permanent waving or straightening		
3305200000	Preparations for permanent waving or straightening	8	E-8
330530	Hair lacquers		
3305300000	Hair lacquers	8	E-0
330590	Other		
3305901000	Hair rinses	8	E-0
3305902000	Hair creams	8	E-5
3305909000	Other	8	E-8
330610	Dentifrices		
3306100000	Dentifrices	8	E-0
330620	Yarn used to clean between the teeth(dental floss)		
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
330690	Other		
3306901000	Preparation for oral hygiene	8	E-0
3306902000	Preparations for dental hygiene	8	E-0
330710	Pre-shave,shaving or after-shave preparations		
3307101000	After-shaving lotions	8	E-0
3307109000	Other	8	E-5
330720	Personal deodorants and antiperspirants		

HS code (2002)	Description	Base Rate	Staging Category
3307200000	Personal deodorants and antiperspirants	8	E-0
330730	Perfumed bath salts and other bath preparations		
3307301000	Perfumed bath salts	8	E-0
3307302000	Other bath preparations	8	E-5
330741	"agarbatti" and other odoriferous preparations which operate by burning		
3307410000	"agarbatti" and other odoriferous preparations which operate by burning	8	E-8
330749	Other		
3307490000	Other	8	E-5
330790	Other		
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
340111	A. For toilet use(including medicated products)		
3401111000	(1) Medicated soaps	6.5	E-0
3401119000	(2) Other	8	E-5
340119	B. Other		
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
340120	2. Soap in other forms		
3401200000	2. Soap in other forms	6.5	E-0
340130	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		
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
340211	Anionic		
3402110000	Anionic	8	E-5
340212	Cationic		
3402120000	Cationic	8	E-0
340213	Non-ionic		
3402130000	Non-ionic	8	E-8
340219	Other		
3402190000	Other	8	E-5
340220	Preparations put up for retail sale		
3402201000	Washing preparations	6.5	E-0
3402202000	Cleaning preparations	6.5	E-0
3402209000	Other	6.5	E-0
340290	Other		
3402901000	Surface-active preparations	6.5	E-0
3402902000	Washing preparations	6.5	E-0
3402903000	Cleaning preparations	6.5	E-0
340311	Preparations for the treatment of textile materials,leather,furskins or other materials		
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
340319	Other		
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
340391	Preparations for the treatment of textile materials,leather,furskins or other materials		
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
340399	Other		
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
340410	Of chemically modified lignite		
3404100000	Of chemically modified lignite	6.5	E-0
340420	Of poly(oxyethylene) (polyethylene glycol)		
3404200000	Of poly(oxyethylene) (polyethylene glycol)	6.5	E-0
340490	Other		
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
340510	Polishes,creams and similar preparations for footwear or leather		
3405100000	Polishes,creams and similar preparations for footwear or leather	6.5	E-5
340520	Polishes,creams and similar preparations for the maintenance of wooden furniture,floors or other woodwork		
3405200000	Polishes,creams and similar preparations for the maintenance of wooden furniture,floors or other woodwork	6.5	E-0
340530	Polishes and similar preparations for coachwork,other than metal polishes		
3405300000	Polishes and similar preparations for coachwork,other than metal polishes	6.5	E-0
340540	Scouring pastes and powders and other scouring preparations		
3405400000	Scouring pastes and powders and other scouring preparations	6.5	E-0
340590	Other		
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
340600	Candles,tapers and the like.		
3406000000	Candles,tapers and the like.	8	E-5
340700	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).		
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
350110	Casein		
3501100000	Casein	20	SEN
350190	Other		
3501901000	Caseinates and other casein derivatives	20	SEN
3501902000	Casein glues	20	SEN
350211	Dried		
3502110000	Dried	8	SEN
350219	Other		
3502190000	Other	8	SEN
350220	Milk albumin,including concentrates of two or more whey proteins		
3502200000	Milk albumin,including concentrates of two or more whey proteins	8	E-8
350290	Other		
3502901000	Albuminates and other albumin derivatives	8	E-8
3502909000	Other	8	E-8

HS code (2002)	Description	Base Rate	Staging Category
350300	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.		
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
350400	Peptones and their derivatives; other protein substances and their derivatives,not elsewhere specified or included; hide powder,whether or not chromed.		
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
350510	Dextrins and other modified starches		
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
350520	Glues		
3505201000	Starch glues	201.2	EXC
3505202000	Dextrin glues	201.2	EXC
3505209000	Other	201.2	EXC
350610	Products suitable for use as glues or adhesives,put up for retail sale as glues or adhesives,not exceeding a net weight of 250g		
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
350691	Adhesives based on polymers of headings 39.01 to 39.13 or on rubber		
3506910000	Adhesives based on polymers of headings 39.01 to 39.13 or on rubber	6.5	E-0
350699	Other		
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
350710	Rennet and concentrates thereof		
3507100000	Rennet and concentrates thereof	6.5	E-0
350790	Other		
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
360100	Propellent powders.		

HS code (2002)	Description	Base Rate	Staging Category
3601001000	Black powders	6.5	E-0
3601002000	Smokeless powders	6.5	E-0
360200	Prepared explosives,other than propellent powders.		
3602000000	Prepared explosives,other than propellent powders.	6.5	E-0
360300	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.		
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
360410	Fireworks		
3604100000	Fireworks	8	E-0
360490	Other		
3604901000	Signalling flares	8	E-0
3604909000	Other	8	E-0
360500	MaTVhes,other than pyrotechnic articles of heading 36.04.		
3605001000	Yellow phosphorus match	8	E-0
3605009000	Other	8	E-0
360610	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		
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 ³	8	E-0
360690	Other		
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
370110	1. For X-ray		
3701100000	1. For X-ray	6.5	E-0
370120	2. Instant print film		
3701200000	2. Instant print film	8	E-8
370130	3. Other plates and film,with any side exceeding 255mm		
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 astonomy	8	E-0
3701309920	For aerial photography	8	E-0
3701309990	Other	8	E-0
370191	A. For colour photography(polychrome)		
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 astonomy	8	E-0
3701919920	For aerial photography	8	E-0
3701919990	Other	8	E-0
370199	B. Other		
3701991000	(1) For making semiconductor	3	E-0
3701999100	For graphic art	6.5	E-0
3701999200	For printed circitit board	6.5	E-0
3701999910	For astonomy	8	E-0
3701999920	For aerial photography	8	E-0
3701999990	Other	8	E-0
370210	For X-ray		
3702100000	For X-ray	6.5	E-0
370220	Instant print film		
3702200000	Instant print film	8	E-0

HS code (2002)	Description	Base Rate	Staging Category
370231	For colour photography(polychrome)		
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
370232	Other,with silver halide emulsion		
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
370239	Other		
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
370241	Of a width exceeding 610mm and of a length exceeding 200m,for colour photography(polychrome)		
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
370242	Of a width exceeding 610mm and of a lenght exceeding 200m, other than for colour photography		
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
370243	Of a width exceeding 610mm and of a length not exceeding 200m		
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
370244	Of a width exceeding 105mm but not exceeding 610mm		
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
370251	Of a width not exceeding 16mm and of a length not exceeding 14m		
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
370252	Of a width not exceeding 16mm and of a length exceeding 14m		
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
370253	Of a width exceeding 16mm but not exceeding 35mm and of a length not exceeding 30m,for slides		
3702530000	Of a width exceeding 16mm but not exceeding 35mm and of a length not exceeding 30m,for slides	8	E-0
370254	Of a width exceeding 16mm but not exceeding 35mm and of a length not exceeding 30m,other than for sliders		
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
370255	Of a width exceeding 16mm but not exceeding 35mm and of a length exceeding 30m		
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
370256	Of a width exceeding 35mm		
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
370291	Of a width not exceeding 16mm		
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
370293	Of a width exceeding 16mm but not exceeding 35mm and of a length not exceeding 30m		
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
370294	Of a width exceeding 16mm but not exceeding 35mm and of a length exceeding 30m		
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
370295	Of a width exceeding 35mm		
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
370310	In rolls of a width exceeding 610mm		
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
370320	Other, for colour photography(polychrome)		
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
370390	Other		
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
370400	Photographic plates,film,paper,paperboard and textiles,exposed but not developed.		
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
370510	1. For offset reproduction		

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
370520	2. Microfilms		
3705200000	2. Microfilms	0	E-0
370590	3. Other		
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
370610	1. Of a width of 35mm or more		
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
370690	2. Other		
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
370710	1. Sensitising emulsions		
3707100000	1. Sensitising emulsions	6.5	E-0
370790	2. Other		
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
380110	Artificial graphite		
3801100000	Artificial graphite	6.5	E-0
380120	Colloidal or semi-colloidal graphite		
3801200000	Colloidal or semi-colloidal graphite	6.5	E-0
380130	Carbonaceous pastes for electrodes and similar pastes for furnace linings		
3801300000	Carbonaceous pastes for electrodes and similar pastes for furnace linings	6.5	E-0
380190	Other		
3801900000	Other	6.5	E-0
380210	Activated carbon		
3802100000	Activated carbon	6.5	E-0
380290	Other		
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
380300	Tall oil,whether or not refined.		
3803000000	Tall oil,whether or not refined.	5	E-0
380400	Residuals from the manufacture of wood pulp,whether or not concentrated,desugared or chemically treated,including lignin sulphonates,but excluding tall oil of heading 38.03		
3804001000	Liquid	6.5	E-0
3804009000	Other	6.5	E-0
380510	Gum,wood or sulphate turpentine oils		
3805101000	Gum spirits of turpentine.	6.5	E-0
3805102000	Wood turpentine	6.5	E-0
3805103000	Sulphate turpentine	6.5	E-0
380520	Pine oil		
3805200000	Pine oil	6.5	E-0
380590	Other		
3805900000	Other	6.5	E-0
380610	Rosin and resin acids		
3806101000	Rosin	6.5	E-5
3806102000	Resin acids	6.5	E-0
380620	Salts of rosin,of resin acids or of derivatives of rosin or resin acids,other than salts of rosin adducts.		
3806201000	Salts of rosin	6.5	E-0
3806202000	Salts of resin acids	6.5	E-0
3806209000	Other	6.5	E-0
380630	Ester gums		
3806300000	Ester gums	6.5	E-0
380690	Other		
3806902000	Resin gum	6.5	E-0
3806903000	Rosin spirit and rosin oil	6.5	E-0
3806909000	Other	6.5	E-0
380700	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.		
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
380810	Insecticides		
3808100000	Insecticides	6.5	E-5
380820	Fungicides		
3808200000	Fungicides	6.5	E-5
380830	Herbicides,anti-sprouting products and plant-growth regulators		
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
380840	Disinfectants		
3808400000	Disinfectants	6.5	E-0
380890	Other		
3808901000	Rodenticides	6.5	E-0
3808909000	Other	6.5	E-5
380910	With a basis of amylaceous substances		
3809100000	With a basis of amylaceous substances	8	E-8
380991	Of a kind used in the textile or like industries		
3809910000	Of a kind used in the textile or like industries	6.5	E-0
380992	Of a kind used in the paper or like industries		
3809920000	Of a kind used in the paper or like industries	6.5	E-0
380993	Of a kind used in the leather or like industries		
3809930000	Of a kind used in the leather or like industries	6.5	E-0
381010	Pickling preparations for metal surfaces;soldering,brazing or welding powders and pastes consisting of metal and other materials		
3810101000	Pickling preparations for metal surfaces	6.5	E-0
3810109000	Other	6.5	E-0
381090	Other		
3810901000	Fluxes and other auxiliary preparations for soldering,brazing or welding	6.5	E-0
3810909000	Other	6.5	E-0
381111	Based on lead compounds		
3811110000	Based on lead compounds	6.5	E-0
381119	Other		
3811190000	Other	6.5	E-0
381121	Containing petroleum oils or oils obtained from bituminous minerals		
3811210000	Containing petroleum oils or oils obtained from bituminous minerals	5	E-0
381129	Other		
3811290000	Other	5	E-0
381190	3. Other		
3811900000	3. Other	6.5	E-0
381210	Prepared rubber accelerators		
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
381220	Compound plasticisers for rubber or plastics		
3812200000	Compound plasticisers for rubber or plastics	6.5	E-0
381230	Anti-oxidising preparation and other compound stabilisers for rubber or plastics		
3812301000	Anti- oxidising preparations	6.5	E-0
3812302000	Other compound stabilisers	6.5	E-0
381300	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.		
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
381400	Organic composite solvents and thinners,not elsewhere specified or included; prepared paint or varnish removers.		
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
381511	A. With nickel or nickel compounds as the active substance		

HS code (2002)	Description	Base Rate	Staging Category
3815110000	A. With nickel or nickel compounds as the active substance	6.5	E-0
381512	B. With precious metal or precious metal compounds as the active substance		
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
381519	C. Other		
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
381590	2. Other		
3815901000	A. Reaction initiators	6.5	E-0
3815909000	B. Other	6.5	E-0
381600	Refractory cements,mortars,concretes and similar compositions,other than products of heading 38.01.		
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
381700	Mixed alkylbenzenes and mixed alkyl naphthalenes,other than those of heading 27.07 or 29.02.		
3817000000	Mixed alkylbenzenes and mixed alkyl naphthalenes,other than those of heading 27.07 or 29.02.	6.5	E-8
381800	Chemical elements doped for use in electronics,in the form of discs,wafers or similar forms;chemical compounds doped for use in electronics.		
3818001000	1. Chemical elements doped for use in electronics	0	E-0
3818002000	2. Chemical compounds doped for use in electronics	0	E-0
381900	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.		
3819001000	Hydraulic brake fluids	6.5	E-0
3819002000	Other prepared liquids for hydraulic transmission	6.5	E-0
382000	Anti-freezing preparations and prepared de-icing fluids.		
3820001000	Anti-freezing preparations	6.5	E-0
3820002000	Prepared de-icing fluids	6.5	E-0
382100	Prepared culture media for development of micro-organisms.		
3821000000	Prepared culture media for development of micro-organisms.	6.5	E-5
382200	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.		
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
382311	Stearic acid		
3823110000	Stearic acid	8	E-5
382312	Oleic acid		
3823120000	Oleic acid	8	E-5
382313	Tall oil fatty acids		
3823130000	Tall oil fatty acids	8	E-0
382319	Other		
3823191000	Palmitic acids	8	E-0
3823192000	Acid oils from refining	8	E-5
3823199000	Other	8	E-5
382370	2. Industrial fatty alcohols.		
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
382410	1. Prepared binders for foundry moulds or cores		
3824100000	1. Prepared binders for foundry moulds or cores	6.5	E-0
382420	2. Naphthenic acids,their water-insoluble salts and their esters		
3824200000	2. Naphthenic acids,their water-insoluble salts and their esters	6.5	E-0
382430	3. Non-agglomerated metal carbides mixed together or with metallic binders		
3824300000	3. Non-agglomerated metal carbides mixed together or with metallic binders	6.5	E-0
382440	4. Prepared additives for cements,mortars or concretes		
3824400000	4. Prepared additives for cements,mortars or concretes	6.5	E-0
382450	5. Non-refractory mortars and concretes		
3824500000	5. Non-refractory mortars and concretes	6.5	E-0
382460	6. Sorbitol other than that of subheading 2905.44		
3824600000	6. Sorbitol other than that of subheading 2905.44	8	E-8

HS code (2002)	Description	Base Rate	Staging Category
382471	Containing acyclic hydrocarbons perhalogenated only with fluorine and chlorine		
3824710000	Containing acyclic hydrocarbons perhalogenated only with fluorine and chlorine	6.5	E-0
382479	Other		
3824790000	Other	6.5	E-0
382490	8. Other		
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 proton-ated 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
382510	Municipal waste		
3825100000	Municipal waste	6.5	E-0
382520	Sewage sludge		
3825200000	Sewage sludge	6.5	E-0
382530	Clinical waste		
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
382541	Halogenated		
3825410000	Halogenated	6.5	E-0
382549	Other		
3825490000	Other	6.5	E-0
382550	Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids		
3825500000	Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	6.5	E-0
382561	Mainly containing organic constituents		
3825610000	Mainly containing organic constituents	6.5	E-0
382569	Other		
3825690000	Other	6.5	E-0
382590	Other		
3825900000	Other	6.5	E-0
390110	Polyethylene having a specific gravity of less than 0.94		
3901100000	Polyethylene having a specific gravity of less than 0.94	6.5	E-0
390120	Polyethylene having a specific gravity of 0.94 or more		
3901201000	Of pulp	6.5	E-0
3901209000	Other	6.5	E-0
390130	Ethylene-vinyl acetate copolymers		
3901300000	Ethylene-vinyl acetate copolymers	6.5	E-8
390190	Other		
3901900000	Other	6.5	E-0
390210	Polypropylene		
3902100000	Polypropylene	6.5	E-0
390220	Polyisobutylene		
3902200000	Polyisobutylene	6.5	E-0
390230	Propylene copolymers		
3902300000	Propylene copolymers	6.5	E-0
390290	Other		
3902900000	Other	6.5	E-0
390311	Expansible		
3903110000	Expansible	6.5	E-0
390319	Other		
3903190000	Other	6.5	E-0
390320	Styrene-acrylonitrile(SAN) copolymers		
3903200000	Styrene-acrylonitrile(SAN) copolymers	6.5	E-0
390330	Acrylonitrile-butadiene-styrene (ABS) copolymers		
3903300000	Acrylonitrile-butadiene-styrene (ABS) copolymers	6.5	E-0
390390	Other		
3903901000	Styrene-butadiene copolymers	6.5	E-0
3903909000	Other	6.5	E-0
390410	Poly(vinyl chloride), not mixed with any other substances		
3904100000	Poly(vinyl chloride), not mixed with any other substances	6.5	E-8

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

HS code (2002)	Description	Base Rate	Staging Category
3908900000	Other	6.5	E-0
390910	Urea resins; thiourea resins		
3909101000	Urea resins	6.5	E-0
3909102000	Thiourea resins	6.5	E-0
390920	Melamine resins		
3909200000	Melamine resins	6.5	E-0
390930	Other amino-resins		
3909300000	Other amino-resins	6.5	E-0
390940	Phenolic resins		
3909400000	Phenolic resins	6.5	E-0
390950	Polyurethanes		
3909500000	Polyurethanes	6.5	E-0
391000	Silicones in primary forms.		
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
391110	Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes		
3911101000	Petroleum resins	8	E-0
3911102000	Coumarone, indene or coumarone-indene resins	8	E-0
3911103000	Polyterpenes	8	E-0
391190	Other		
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
391211	Non-plasticised		
3912110000	Non-plasticised	5	E-0
391212	Plasticised		
3912120000	Plasticised	5	E-0
391220	2. Cellulose nitrates(including collodions)		
3912200000	2. Cellulose nitrates(including collodions)	6.5	E-0
391231	Carboxymethylcellulose and its salts		
3912311000	Sodium carboxymethyl cellulose	6.5	E-0
3912319000	Other	6.5	E-0
391239	Other		
3912391000	Methyl cellulose	6.5	E-0
3912399000	Other	6.5	E-0
391290	4. Other		
3912901000	Regenerated cellulose	6.5	E-0
3912909000	Other	6.5	E-0
391310	Alginic acid, its salts and esters		
3913101000	Sodium alginate	6.5	E-0
3913102000	Propylene glycol alginate	6.5	E-0
3913109000	Other	6.5	E-0
391390	Other		
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
391400	Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.		
3914001000	Cationic	6.5	E-0
3914009000	Other	6.5	E-0
391510	Of polymers of ethylene		
3915100000	Of polymers of ethylene	6.5	E-0
391520	Of polymers of styrene		
3915200000	Of polymers of styrene	6.5	E-0

HS code (2002)	Description	Base Rate	Staging Category
391530	Of polymers of vinyl chloride		
3915300000	Of polymers of vinyl chloride	6.5	E-0
391590	Of other plastics		
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
391610	Of polymers of ethylene		
3916100000	Of polymers of ethylene	6.5	E-0
391620	Of polymers of vinyl chloride		
3916200000	Of polymers of vinyl chloride	6.5	E-0
391690	Of other plastics		
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
391710	Artificial guts(sausage casings) of hardened protein or of cellulosic materials		
3917101000	Of hardened protein	6.5	E-0
3917102000	Of cellulosic materials	6.5	E-0
391721	Of polymers of ethylene		
3917210000	Of polymers of ethylene	6.5	E-0
391722	Of polymers of propylene		
3917220000	Of polymers of propylene	6.5	E-0
391723	Of polymers of vinyl chloride		
3917230000	Of polymers of vinyl chloride	6.5	E-0
391729	Of other plastics		
3917291000	Of polymers of styrene	6.5	E-0
3917292000	Of polyamides	6.5	E-0
3917299000	Other	6.5	E-0
391731	Flexible tubes,pipes and hoses,having a minimum burst pressure of 27.6 MPa		
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
391732	Other, not reinforced or otherwise combined with other materials,without fittings		
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
391733	Other,not reinforced or other-wise combined with other materials,with fittings		
3917331000	Of polymers of ethylene	8	E-0
3917332000	Of polymers of vinyl chloride	8	E-0
3917339000	Other	8	E-0
391739	Other		
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
391740	Fittings		
3917400000	Fittings	8	E-5
391810	Of polymers of vinyl chloride		
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
391890	Of other plastics		
3918900000	Of other plastics	6.5	E-0
391910	In rolls of a width not exceeding 20cm		
3919100000	In rolls of a width not exceeding 20cm	6.5	E-0
391990	Other		

HS code (2002)	Description	Base Rate	Staging Category
3919900000	Other	6.5	E-0
392010	Of polymers of ethylene		
3920100000	Of polymers of ethylene	6.5	E-0
392020	Of polymers of propylene		
3920200000	Of polymers of propylene	6.5	E-0
392030	Of polymers of styrene		
3920300000	Of polymers of styrene	6.5	E-0
392043	Containing by weight not less than 6% of plasticisers		
3920430000	Containing by weight not less than 6% of plasticisers	6.5	E-0
392049	Other		
3920490000	Other	6.5	E-0
392051	Of poly(methyl methacrylate)		
3920510000	Of poly(methyl methacrylate)	6.5	E-0
392059	Other		
3920590000	Other	6.5	E-0
392061	Of polycarbonates		
3920610000	Of polycarbonates	6.5	E-0
392062	Of poly(ethylene terephthalate)		
3920620000	Of poly(ethylene terephthalate)	6.5	E-0
392063	Of unsaturated polyesters		
3920630000	Of unsaturated polyesters	6.5	E-0
392069	Of other polyesters		
3920690000	Of other polyesters	6.5	E-0
392071	Of regenerated cellulose		
3920710000	Of regenerated cellulose	6.5	E-0
392072	Of vulcanised fibre		
3920720000	Of vulcanised fibre	6.5	E-0
392073	Of cellulose acetate		
3920730000	Of cellulose acetate	6.5	E-0
392079	Of other cellulose derivatives		
3920790000	Of other cellulose derivatives	6.5	E-0
392091	Of poly(vinyl butyral)		
3920910000	Of poly(vinyl butyral)	6.5	E-0
392092	Of polyamides		
3920920000	Of polyamides	6.5	E-0
392093	Of amino-resins		
3920930000	Of amino-resins	6.5	E-0
392094	Of phenolic resins		
3920940000	Of phenolic resins	6.5	E-0
392099	Of other plastics		
3920991000	For aircrafts	6.5	E-0
3920999000	Other	6.5	E-0
392111	Of polymers of styrene		
3921110000	Of polymers of styrene	6.5	E-0
392112	Of polymers of vinyl chloride		
3921120000	Of polymers of vinyl chloride	6.5	E-0
392113	Of polyurethanes		
3921130000	Of polyurethanes	6.5	E-0
392114	Of regenerated cellulose		
3921140000	Of regenerated cellulose	6.5	E-0
392119	Or other plastics		
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
392190	Other		
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
392210	Baths,shower-baths,sinks and wash-basins		
3922101000	Baths and shower baths	8	E-0
3922102000	Wash-basins	8	E-0
3922103000	Sinks	8	E-0
392220	Lavatory seats and covers		
3922200000	Lavatory seats and covers	8	E-0
392290	Other		
3922901000	Bidets	8	E-0
3922909000	Other	8	E-0
392310	Boxes,cases,crates and similar articles		
3923100000	Boxes,cases,crates and similar articles	8	E-5
392321	Of polymers of ethylene		
3923210000	Of polymers of ethylene	8	E-0
392329	Of other plastics		
3923290000	Of other plastics	8	E-5
392330	Carboys,bottles,flasks and similar articles		
3923300000	Carboys,bottles,flasks and similar articles	8	E-5
392340	Spools,cops,bobbins and similar supports		
3923400000	Spools,cops,bobbins and similar supports	6.5	E-0
392350	Stoppers,lids,caps and other closures		
3923500000	Stoppers,lids,caps and other closures	8	E-0
392390	Other		
3923900000	Other	8	E-5
392410	Tableware and kiTVhenware		
3924100000	Tableware and kitchenware	8	E-5
392490	Other		
3924901000	Soap dishes and boxes	8	E-0
3924902000	Table cloths and other similar articles	8	E-0
3924909000	Other	8	E-5
392510	Reservoirs,tanks,vats and similar containers,of a capacity exceeding 300ℓ		
3925100000	Reservoirs,tanks,vats and similar containers,of a capacity exceeding 300ℓ	8	E-0
392520	Doors,windows and their frames and thresholds for doors		
3925200000	Doors,windows and their frames and thresholds for doors	8	E-0
392530	Shutters,blinds(including Venetian blinds) and similar articles and parts thereof		

HS code (2002)	Description	Base Rate	Staging Category
3925300000	Shutters,blinds(including Venetian blinds) and similar articles and parts thereof	8	E-0
392590	Other		
3925900000	Other	8	E-0
392610	Office or school supplies		
3926101000	Pencil cases and erasers	8	E-0
3926102000	Binders and albums	8	E-0
3926109000	Other	8	E-0
392620	Articles of apparel and clothing accessories (including gloves, mittens and mitts)		
3926200000	Articles of apparel and clothing accessories (including gloves, mittens and mitts)	8	E-5
392630	Fittings for furniture,coachwork of the like		
3926300000	Fittings for furniture,coachwork of the like	8	E-0
392640	Statuettes and other ornamental articles		
3926400000	Statuettes and other ornamental articles	8	E-5
392690	Other		
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	Labels 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
400110	1. Natural rubber latex,whether or not pre-vulcanised		
4001100000	1. Natural rubber latex,whether or not pre-vulcanised	1	E-0
400121	A. Smoked sheets		
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
400122	B. Technically specified natural rubber(TSNR)		
4001220000	B. Technically specified natural rubber(TSNR)	1	E-0
400129	C. Other		
4001290000	C. Other	1	E-0
400130	3. Balata,gutta-percha,guayule,chicle and similar natural gums		
4001301000	Chicle gum	2	E-0
4001309000	Other	2	E-0
400211	Latex		
4002110000	Latex	8	E-5
400219	Other		
4002190000	Other	8	E-5
400220	2. Butadiene rubber (BR)		
4002201000	Latex	8	E-0
4002209000	Other	8	E-0
400231	Isobutene-isoprene(butyl) rubber(IIR)		
4002311000	Latex	5	E-0
4002319000	Other	5	E-0
400239	Other		
4002391000	Latex	5	E-0
4002399010	Of chlorinated-isobutene-isoprene rubber(CIIR)	5	E-0
4002399020	Of brominated-isobutene-isoprene rubber(BIIR)	5	E-0
400241	Latex		
4002410000	Latex	8	E-0
400249	Other		
4002490000	Other	8	E-0
400251	Latex		
4002510000	Latex	8	E-0
400259	Other		
4002590000	Other	8	E-0

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

HS code (2002)	Description	Base Rate	Staging Category
400921	Without fittings		
4009210000	Without fittings	8	E-0
400922	With fittings		
4009220000	With fittings	8	E-8
400931	Without fittings		
4009310000	Without fittings	8	E-0
400932	With fittings		
4009320000	With fittings	8	E-0
400941	Without fittings		
4009410000	Without fittings	8	E-0
400942	With fittings		
4009420000	With fittings	8	E-0
401011	Reinforced only with metal		
4010110000	Reinforced only with metal	8	E-0
401012	Reinforced only with textile materials		
4010120000	Reinforced only with textile materials	8	E-5
401013	Reinforced only with plastics		
4010130000	Reinforced only with plastics	8	E-0
401019	Other		
4010190000	Other	8	E-5
401031	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60cm but not exceeding 180cm		
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
401032	Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60cm but not exceeding 180cm		
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
401033	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180cm but not exceeding 240cm		
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
401034	Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180cm but not exceeding 240cm		
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
401035	Endless synchronous belts, of an outside circumference exceeding 60cm but not exceeding 150cm		
4010350000	Endless synchronous belts, of an outside circumference exceeding 60cm but not exceeding 150cm	8	E-0
401036	Endless synchronous belts, of an outside circumference exceeding 150cm but not exceeding 198cm		
4010360000	Endless synchronous belts, of an outside circumference exceeding 150cm but not exceeding 198cm	8	E-0
401039	Other		
4010390000	Other	8	E-5
401110	1. Of a kind used on motor cars(including station wagons and racing cars)		
4011101000	Of radial carcass	8	E-5
4011102000	Of biased carcass	8	E-0
4011109000	Other	8	E-8
401120	2. Of a kind used on buses or lorries		
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
401130	3. Of a kind used on aircraft		
4011300000	3. Of a kind used on aircraft	5	E-0
401140	4. Of a kind used on motorcycles		
4011400000	4. Of a kind used on motorcycles	8	E-0
401150	5. Of a kind used on bicycles		
4011500000	5. Of a kind used on bicycles	8	E-5
401161	Of a kind used on agricultural or forestry vehicles and machines		
4011610000	Of a kind used on agricultural or forestry vehicles and machines	8	E-5
401162	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61cm		
4011620000	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61cm	8	E-8
401163	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61cm		
4011630000	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61cm	8	E-0
401169	Other		
4011690000	Other	8	E-0
401192	Of a kind used on agricultural or forestry vehicles and machines		
4011920000	Of a kind used on agricultural or forestry vehicles and machines	8	E-5
401193	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61cm		
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
401194	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm		
4011940000	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	8	E-8
401199	Other		
4011990000	Other	8	E-5
401211	A. Of a kind used on motor cars (including station wagons and racing cars)		
4012110000	A. Of a kind used on motor cars (including station wagons and racing cars)	8	E-5
401212	B. Of a kind used on buses or lorries		
4012120000	B. Of a kind used on buses or lorries	8	E-0
401213	C. Of a kind used on aircraft		
4012130000	C. Of a kind used on aircraft	5	E-0
401219	D. Other		
4012190000	D. Other	8	E-0
401220	2. Used pneumatic tyres		
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
401290	3. Other		
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
401310	1. Of a kind used on motor cars(including station wagons and racing cars),buses or lorries		
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
401320	2. Of a kind used on bicycles		

HS code (2002)	Description	Base Rate	Staging Category
4013200000	2. Of a kind used on bicycles	8	E-8
401390	3. Other		
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
401410	Sheath contraceptives		
4014100000	Sheath contraceptives	8	E-0
401490	Other		
4014901000	Teats	8	E-0
4014909000	Other	8	E-5
401511	Surgical		
4015110000	Surgical	8	E-8
401519	Other		
4015190000	Other	8	E-8
401590	Other		
4015901000	Protective clothing for divers	8	E-0
4015902000	Protective clothing for radiologists	8	E-0
4015909000	Other	8	E-0
401610	Of cellular rubber		
4016100000	Of cellular rubber	8	E-5
401691	Floor coverings and mats		
4016910000	Floor coverings and mats	8	E-5
401692	Erasers		
4016920000	Erasers	8	E-0
401693	Gaskets,washers and other seals		
4016930000	Gaskets,washers and other seals	8	E-5
401694	Boat or dock fenders,whether or not inflatable		
4016940000	Boat or dock fenders,whether or not inflatable	8	E-0
401695	Other inflatable articles		
4016951000	Pneumatic mattresses	8	E-0
4016952000	Pillows	8	E-5
4016953000	Cushions	8	E-5
4016959000	Other	8	E-5
401699	Other		
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
401700	Hard rubber(for example,ebonite)in all forms,including waste and scrap; articles of hard rubber.		
4017001000	Hard rubber	8	E-0
4017002000	Articles of hard rubber	8	E-5
410120	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.		
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
410150	2. Whole hides and skins, of a weight exceeding 16 kg		
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
410190	3. Other, including butts, bends and bellies		
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
410210	1. With wool on		
4102100000	1. With wool on	2	E-0
410221	A. Pickled		
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
410229	B. Other		
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
410310	1. Of goats or kids		
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
410320	2. Of reptiles		
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
410330	3. Of swine		
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
410390	4. Other		
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
410411	Full grains, unsplit; grain splits		
4104110000	Full grains, unsplit; grain splits	5	E-8
410419	Other		
4104190000	Other	5	E-8
410441	Full grains, unsplit; grain splits		
4104410000	Full grains, unsplit; grain splits	5	E-5
410449	Other		
4104490000	Other	5	E-8
410510	In the wet state(including wet-blue)		
4105100000	In the wet state(including wet-blue)	5	E-5
410530	In the dry state (crust)		
4105300000	In the dry state (crust)	5	E-5
410621	In the wet state (including wet-blue)		
4106210000	In the wet state (including wet-blue)	5	E-5
410622	In the dry state (crust)		
4106220000	In the dry state (crust)	5	E-8
410631	In the wet state (including wet-blue)		
4106310000	In the wet state (including wet-blue)	5	E-0
410632	In the dry state (crust)		
4106320000	In the dry state (crust)	5	E-0
410640	Of reptiles		
4106400000	Of reptiles	5	E-0
410691	In the wet state (including wet-blue)		
4106910000	In the wet state (including wet-blue)	5	E-0

HS code (2002)	Description	Base Rate	Staging Category
410692	In the dry state (crust)		
4106920000	In the dry state (crust)	5	E-8
410711	Full grains, unsplit		
4107110000	Full grains, unsplit	5	E-0
410712	Grain splits		
4107120000	Grain splits	5	E-0
410719	Other		
4107190000	Other	5	E-5
410791	Full grains, unsplit		
4107910000	Full grains, unsplit	5	E-0
410792	Grain splits		
4107920000	Grain splits	5	E-5
410799	Other		
4107990000	Other	5	E-5
411200	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.		
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
411310	Of goats or kids		
4113100000	Of goats or kids	5	E-8
411320	Of swine		
4113200000	Of swine	5	E-0
411330	Of reptiles		
4113300000	Of reptiles	5	E-8
411390	Other		
4113900000	Other	5	E-5
411410	Chamois(including combination chamois) leather		
4114100000	Chamois(including combination chamois) leather	5	E-5
411420	Patent leather and patent laminated leather; metallised leather		
4114201000	Patent leather	5	E-0
4114202000	Patent laminated leather	5	E-0
4114203000	Metallised leather	5	E-0
411510	1. Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls		
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
411520	2. Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour		
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
420100	Saddlery and harness for any animal(including traces,leads,knee pads,muzzles,saddle cloths,saddle bags,dog coats and the like),of any material.		
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
420211	With outer surface of leather,of composition leather or of patent leather		
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
420212	With outer surface of plastics or of textile materials		
4202121010	Of polyvinylchloride	8	E-8
4202121020	Of polyurethane	8	E-0
4202121090	Other	8	E-8
4202122000	Of textile materials	8	E-8
420219	Other		
4202191000	Of paper board	8	E-0
4202199000	Other	8	E-8
420221	With outer surface of leather,of composition leather or of patent leather.		
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
420222	With outer surface of plastic sheeting or of textile materials		
4202221010	Of polyvinylchloride	8	E-5
4202221020	Of polyurethane	8	E-0
4202221090	Other	8	E-8
4202222000	Of textile materials	8	E-8
420229	Other		
4202291000	Of paper-board	8	E-0
4202299000	Other	8	E-8
420231	With outer surface of leather,of composition leather or of patent leather		
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
420232	With outer surface of plastic sheeting or of textile materials		
4202321010	Of polyvinylchloride	8	E-8
4202321020	Of polyurethane	8	E-5
4202321090	Other	8	E-8
4202322000	Of textile materials	8	E-8
420239	Other		
4202391000	Of paper board	8	E-0
4202399000	Other	8	E-8
420291	With outer surface of leather,of composition leather or of patent leather		
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
420292	With outer surface of plastic sheeting or of textile materials		
4202921010	Of polyvinylchloride	8	E-0
4202921020	Of polyurethane	8	E-0
4202921090	Other	8	E-5
4202922000	Of textile materials	8	E-5
420299	Other		
4202991000	Of paper board	8	E-0
4202999000	Other	8	E-8
420310	Articles of apparel		

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
420321	Specially designed for use in sports		
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
420329	Other		
4203291000	Working glove	13	E-5
4203292000	Dress glove	13	E-5
4203293000	Driver's glove	13	E-5
4203299000	Other	13	E-5
420330	Belts and bandoliers		
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
420340	Other clothing accessories		
4203400000	Other clothing accessories	13	E-5
420400	Articles of leather or of composition leather,of a kind used in machinery or mechanical appliances or for other technical uses.		
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
420500	Other articles of leather or of composition leather.		
4205001000	Of leather	8	E-5
4205002000	Of composition leather	8	E-8
420610	Catgut		

HS code (2002)	Description	Base Rate	Staging Category
4206100000	Catgut	8	E-0
420690	Other		
4206900000	Other	8	E-0
430110	1. Of mink,whole,with or without head,tail or paws		
4301100000	1. Of mink,whole,with or without head,tail or paws	3	E-5
430130	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		
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
430160	3. Of fox,whole,with or without head,tail or paws		
4301600000	3. Of fox,whole,with or without head,tail or paws	3	E-5
430170	4. Of seal,whole,with or without head tail or paws		
4301700000	4. Of seal,whole,with or without head tail or paws	3	E-0
430180	5. Other furskins,whole,with or without head,tail or paws		
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
430190	6. Heads,tails,paws and other pieces or cuttings,suitable for furriers' use		
4301900000	6. Heads,tails,paws and other pieces or cuttings,suitable for furriers' use	3	E-0
430211	Of mink		
4302110000	Of mink	5	E-0
430213	Of lamb,the following:Astrakhan,Broadtail,Caracul,Persian and similar lamb,Indian,Chinese,Mongolian or Tibetan lamb		
4302130000	Of lamb,the following:Astrakhan,Broadtail,Caracul,Persian and similar lamb,Indian,Chinese,Mongolian or Tibetan lamb	5	E-8
430219	Other		
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
430220	Heads,tails,paws and other pieces or cuttings,not assembled		
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
430230	Whole skins and pieces or cuttings thereof,assembled		
4302300000	Whole skins and pieces or cuttings thereof,assembled	5	E-5
430310	Articles of apparel and clothing accessories		
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
430390	Other		
4303900000	Other	16	E-5
430400	Artificial fur and articles thereof.		
4304001000	Artificial fur	8	E-0
4304002000	Articles of artificial fur	8	E-0
440110	1. Fuel wood,in logs,in billets,in twigs,in faggots or in similar forms		
4401100000	1. Fuel wood,in logs,in billets,in twigs,in faggots or in similar forms	2	E-5
440121	A. Coniferous		
4401210000	A. Coniferous	2	E-5
440122	B. Non-coniferous		
4401220000	B. Non-coniferous	2	E-0
440130	3. Sawdust and wood waste and scrap,whether or not agglomerated in logs,briquettes,pellets or similar forms		
4401300000	3. Sawdust and wood waste and scrap,whether or not agglomerated in logs,briquettes,pellets or similar forms	2	E-5
440200	Wood charcoal(including shell or nut charcoal),whether or not agglomerated.		
4402001000	Agglomerated wood charcoal	2	E-5
4402009000	Other	2	E-5
440310	1. Treated with paint,stains,creosote or other preservatives		
4403101000	A. Tropical woods	1	E-0
4403102000	B. Non-coniferous	2	E-0
4403109000	C. Coniferous	2	E-0
440320	2. Other, coniferous		
4403201000	Cedar	2	E-0
4403202010	Douglasfur	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
440341	A. Dark Red Meranti,Light Red Meranti and Meranti Bakau		
4403410000	A. Dark Red Meranti,Light Red Meranti and Meranti Bakau	1	E-0
440349	B. Other		
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,Iloba,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
440391	A. Of oak(Quercus spp.)		
4403910000	A. Of oak(Quercus spp.)	2	E-0
440392	B. Of beech(Fagus spp.)		
4403920000	B. Of beech(Fagus spp.)	2	E-0
440399	C. Other		
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
440410	Coniferous		
4404102000	Wooden sticks	5	E-5
4404109000	Other	5	E-5
440420	Non-coniferous		
4404202000	Wooden sticks	5	E-5
4404209000	Other	5	E-5
440500	Wood wool; wood flour.		
4405000000	Wood wool; wood flour.	5	E-5
440610	Not impregnated		
4406100000	Not impregnated	5	E-5
440690	Other		
4406900000	Other	5	E-5
440710	1. Coniferous		
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
440724	A. Virola,Mahogany(Swietenia spp.),Imbuia and Balsa		
4407241000	(1)Virola	5	SEN
4407242000	(2)Mahogany(Swietenia spp.)	5	SEN
4407243000	(3)Imbuia	5	SEN
4407244000	(4)Balsa	5	SEN
440725	B. Dark Red Meranti,Light Red Meranti,and Meranti Bakau		
4407250000	B. Dark Red Meranti,Light Red Meranti,and Meranti Bakau	5	SEN
440726	C. White Lauan,White Meranti,White Seraya,Yellow Meranti and Alan		
4407260000	C. White Lauan,White Meranti,White Seraya,Yellow Meranti and Alan	5	SEN
440729	D. Other		
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
440791	A. Of oak(Quercus spp.)		

HS code (2002)	Description	Base Rate	Staging Category
4407910000	A. Of oak(Quercus spp.)	5	SEN
440792	B. Of beech(Fagus spp.)		
4407920000	B. Of beech(Fagus spp.)	5	SEN
440799	C. Other		
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
440810	1. Coniferous		
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
440831	A. Dark Red Meranti,Light Red Meranti and Meranti Bakau		
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
440839	B. Other		
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) Mahogany(swietenia spp)	5	E-5
4408399090	(f) Other	5	E-5
440890	3. Other		
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
440910	Coniferous		
4409100000	Coniferous	8	EXC
440920	Non-coniferous		
4409200000	Non-coniferous	8	EXC
441021	Unworked or not further worked than sanded		
4410210000	Unworked or not further worked than sanded	8	EXC
441029	Other		
4410290000	Other	8	EXC
441031	Unworked or not further worked than sanded		
4410310000	Unworked or not further worked than sanded	8	EXC
441032	Surface-covered with melamine-impregnated paper		
4410320000	Surface-covered with melamine-impregnated paper	8	EXC
441033	Surface-covered with decorative laminates of plastics		
4410330000	Surface-covered with decorative laminates of plastics	8	E-8
441039	Other		
4410390000	Other	8	E-8
441090	Other		
4410900000	Other	8	EXC
441111	Not mechanically worked or surface covered		
4411110000	Not mechanically worked or surface covered	8	E-8
441119	Other		
4411191010	Floor board	8	EXC
4411191090	Other	8	E-8
4411199000	Other	8	E-8
441121	Not mech'anically worked or surface covered		
4411210000	Not mech'anically worked or surface covered	8	EXC
441129	Other		
4411291010	Floor board	8	EXC
4411291090	Other	8	EXC
4411299000	Other	8	EXC
441131	Not mechanically worked or surface covered		
4411310000	Not mechanically worked or surface covered	8	E-8
441139	Other		
4411390000	Other	8	E-8
441191	Not mechanically worked or surface covered		
4411910000	Not mechanically worked or surface covered	8	E-8
441199	Other		
4411990000	Other	8	E-8
441213	With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter		
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
441214	Other,with at least one outer ply of non-coniferous wood		
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
441219	Other		
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
441222	With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter		
4412220000	With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter	12	E-8
441223	Other,containing at least one layer of particle board		

HS code (2002)	Description	Base Rate	Staging Category
4412230000	Other,containing at least one layer of particle board	12	E-8
441229	Other		
4412291000	Plywood	12	E-8
4412292010	Floor board	12	EXC
4412292090	Other	12	E-8
441292	With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter		
4412920000	With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter	12	E-8
441293	Other,containing at least one layer of particle board		
4412930000	Other,containing at least one layer of particle board	12	E-8
441299	Other		
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
441300	Densified wood,in blocks,plates,strips or profile shapes.		
4413000000	Densified wood,in blocks,plates,strips or profile shapes.	8	E-8
441400	Wooden frames for paintings,photographs,mirrors or similar objects.		
4414000000	Wooden frames for paintings,photographs,mirrors or similar objects.	8	E-8
441510	Cases,boxes,crates,drums and similar packings; cable-drums		
4415100000	Cases,boxes,crates,drums and similar packings; cable-drums	8	E-8
441520	Pallets,box pallets and other load boards;pallet collars		
4415200000	Pallets,box pallets and other load boards;pallet collars	8	E-8
441600	Casks,barrels,vats,tubs and other coopers ' products and parts thereof,of wood, including staves.		
4416000000	Casks,barrels,vats,tubs and other coopers ' products and parts thereof,of wood, including staves.	8	E-8
441700	Tools,tool bodies,tool handles,broom or brush bodies and handles,of wood; boot or shoe lasts and trees,of wood.		
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
441810	Windows,French-windows and their frames		
4418100000	Windows,French-windows and their frames	8	E-8
441820	Doors and their frames and thresholds		
4418200000	Doors and their frames and thresholds	8	E-8
441830	Parquet panels		
4418300000	Parquet panels	8	E-8
441840	Shuttering for concrete constructional work		
4418400000	Shuttering for concrete constructional work	8	E-8
441850	Shingles and shakes		
4418500000	Shingles and shakes	8	E-8
441890	Other		
4418901000	Cellular wood panels	8	E-8
4418909000	Other	8	E-8
441900	Tableware and kiTVhenware,of wood.		
4419001000	Bowls	8	E-5
4419002010	Of bamboo	8	E-5
4419002090	Other	8	E-5
4419009000	Other	8	E-8
442010	Statuettes and other ornaments,of wood		
4420101000	Statuettes	8	E-5
4420109000	Other	8	E-5
442090	Other		
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
442110	Clothes hangers		
4421100000	Clothes hangers	8	E-5
442190	Other		
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
450110	Natural cork,raw or simply prepared		
4501100000	Natural cork,raw or simply prepared	8	E-5
450190	Other		
4501900000	Other	8	E-5
450200	Natural cork,debacked or roughly squared,or in rectangular(including square) blocks,plates,sheets or strip,(including sharp-edged blanks for corks or stoppers).		
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
450310	Corks and stoppers		
4503100000	Corks and stoppers	8	E-5
450390	Other		
4503900000	Other	8	E-5
450410	Blocks,plates,sheets and strip; tiles of any shape; solid cylinders,including discs		
4504100000	Blocks,plates,sheets and strip; tiles of any shape; solid cylinders,including discs	8	E-5
450490	Other		
4504900000	Other	8	E-5
460120	1. Mats,matting and screens of vegetable materials.		
4601201000	Mats	8	E-5
4601202000	Screens	8	E-0
460191	A. Of vegetable materials		
4601911000	(1) Eunjukbaljang(of width less than 35cm)	8	E-0
4601919000	(2) Other	8	E-0
460199	B. Other		
4601991000	Articles in sheets plaited with plastics	8	E-0
4601999000	Other	8	E-0
460210	Of vegetable materials		
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
460290	Other		
4602900000	Other	8	E-0
470100	Mechanical wood pulp.		
4701001000	1. Unbleached	0	E-0
4701002000	2. Semi-bleached or bleached	0	E-0
470200	Chemical wood pulp, dissolving grades.		
4702000000	Chemical wood pulp, dissolving grades.	0	E-0
470311	A. Coniferous		
4703110000	A. Coniferous	0	E-0
470319	B. Non-coniferous		
4703190000	B. Non-coniferous	0	E-0
470321	A. Coniferous		
4703211000	Semi-bleached	0	E-0

HS code (2002)	Description	Base Rate	Staging Category
4703212000	Bleached	0	E-0
470329	B. Non-coniferous		
4703291000	Semi-bleached	0	E-0
4703292000	Bleached	0	E-0
470411	A. Coniferous		
4704110000	A. Coniferous	0	E-0
470419	B. Non-coniferous		
4704190000	B. Non-coniferous	0	E-0
470421	A. Coniferous		
4704210000	A. Coniferous	0	E-0
470429	B. Non-coniferous		
4704290000	B. Non-coniferous	0	E-0
470500	Wood pulp obtained by a combination of mechanical and chemical pulping processes.		
4705000000	Wood pulp obtained by a combination of mechanical and chemical pulping processes.	0	E-0
470610	1. Cotton linters pulp		
4706100000	1. Cotton linters pulp	0	E-0
470620	2. Pulps of fibres derived from recovered(waste and scrap)paper or paperboard		
4706200000	2. Pulps of fibres derived from recovered(waste and scrap)paper or paperboard	2	E-0
470691	A. Mechanical		
4706911000	(1) Unbleached	0	E-0
4706912000	(2) Semi-bleached or bleached	0	E-0
470692	B. Chemical		
4706921000	(1) Unbleached	0	E-0
4706922000	(2) Semi-bleached or bleached	0	E-0
470693	C. Semi-chemical		
4706931000	(1) Unbleached	0	E-0
4706932000	(2) Semi-bleached or bleached	0	E-0
470710	1. Unbleached kraft paper or paperboard or corrugated paper or paperboard		
4707100000	1. Unbleached kraft paper or paperboard or corrugated paper or paperboard	0	E-0
470720	2. Other paper or paperboard made mainly of bleached chemical pulp,not coloured in the mass		
4707200000	2. Other paper or paperboard made mainly of bleached chemical pulp,not coloured in the mass	0	E-0
470730	3. Paper or paperboard made mainly of mechanical pulp (for example,newspapers,journals and similar printed matter)		
4707300000	3. Paper or paperboard made mainly of mechanical pulp (for example,newspapers,journals and similar printed matter)	0	E-0
470790	4. Other,including unsorted waste and scrap		
4707900000	4. Other,including unsorted waste and scrap	0	E-0
480100	Newsprint,in rolls or sheets.		
4801000000	Newsprint,in rolls or sheets.	0	E-0
480210	1. Hand-made paper and paperboard		
4802100000	1. Hand-made paper and paperboard	0	E-0
480220	2. Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard		
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
480230	3. Carbonising base paper		
4802300000	3. Carbonising base paper	0	E-0
480240	4. Wallpaper base		
4802400000	4. Wallpaper base	0	E-0
480254	A. Weighing less than 40g/m²		
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
480255	B. Weighing 40g/m² or more but not more than 150g/m², in rolls		
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
480256	C. Weighing 40g/m² or more but not more than 150g/m², in sheets with one side not exceeding 435mm and the other side not exceeding 297mm in the unfolded state		
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
480257	D. Other, weighing 40g/m² or more but not more than 150g/m²		
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
480258	E. Weighing more than 150g/m²		
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
480261	A. In rolls		
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
480262	B. In sheets with one side not exceeding 435mm and the other side not exceeding 297mm in the unfolded state		
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
480269	C. Other		
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
480300	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.		
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
480411	Unbleached		
4804110000	Unbleached	0	E-0
480419	Other		
4804190000	Other	0	E-0
480421	Unbleached		
4804210000	Unbleached	0	E-0
480429	Other		
4804290000	Other	0	E-0
480431	A. Unbleached		
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
480439	B. Other		
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
480441	Unbleached		
4804411000	Electric insulating paper and paperboard	0	E-0
4804419000	Other	0	E-0
480442	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		
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
480449	Other		
4804490000	Other	0	E-0
480451	Unbleached		
4804510000	Unbleached	0	E-0
480452	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		
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
480459	Other		
4804590000	Other	0	E-0
480511	A. Semi-chemical fluting paper		
4805110000	A. Semi-chemical fluting paper	0	E-0
480512	B. Straw fluting paper		
4805120000	B. Straw fluting paper	0	E-0
480519	C. Other		
4805190000	C. Other	0	E-0
480524	A. Weighing 150g/m² or less		
4805241000	(1) Multi-ply paper and paperboard, bleached each layer	0	E-0
4805249000	(2) Other	0	E-0
480525	B. Weighing more than 150 g/m²		
4805251000	(1) Multi-ply paper and paperboard, bleached each layer	0	E-0
4805259000	(2) Other	0	E-0
480530	3. Sulphite wrapping paper		
4805300000	3. Sulphite wrapping paper	0	E-0
480540	4. Filter paper and paperboard		
4805400000	4. Filter paper and paperboard	0	E-0
480550	5. Felt paper and paperboard		
4805500000	5. Felt paper and paperboard	0	E-0
480591	A. Weighing 150g/m² or less		
4805911000	(1) Multi-ply paper and paperboard, bleached each layer	0	E-0
4805919010	(7) Condenser paper and paperboard	0	E-0
4805919090	(-) Other	0	E-0
480592	B. Weighing more than 150g/m² but less than 225g/m²		
4805921000	(1) Multi-ply paper and paperboard, bleached each layer	0	E-0
4805929000	(2) Other	0	E-0
480593	C. Weighing 225g/m² or more		
4805931000	(1) Multi-ply paper and paperboard, bleached each layer	0	E-0
4805939000	(2) Other	0	E-0
480610	Vegetable parchment		
4806100000	Vegetable parchment	0	E-0
480620	Greaseproof papers		
4806200000	Greaseproof papers	0	E-0
480630	Tracing papers		
4806300000	Tracing papers	0	E-0
480640	Glassine and other glazed transparent or translucent papers		
4806401000	Glassine paper	0	E-0
4806409000	Other	0	E-0

HS code (2002)	Description	Base Rate	Staging Category
480700	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.		
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
480810	Corrugated paper and paperboard,whether or not perforated		
4808100000	Corrugated paper and paperboard,whether or not perforated	0	E-0
480820	Sack kraft paper,creped or crinkled,whether or not embossed or perforated		
4808200000	Sack kraft paper,creped or crinkled,whether or not embossed or perforated	0	E-0
480830	Other kraft paper,creped or crinkled,whether or not embossed or perforated		
4808300000	Other kraft paper,creped or crinkled,whether or not embossed or perforated	0	E-0
480890	Other		
4808900000	Other	0	E-0
480910	Carbon or similar copying papers		
4809100000	Carbon or similar copying papers	0	E-0
480920	Self-copy paper		
4809201000	One-ply	0	E-0
4809202000	Multi-ply	0	E-0
480990	Other		
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
481013	In rolls		
4810131000	Printing or writing paper and paperboard	0	E-0
4810139000	Other	0	E-0
481014	In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state		
4810141000	Printing or writing paper and paperboard	0	E-0
4810149000	Other	0	E-0
481019	Other		
4810191000	Printing or writing paper and paperboard	0	E-0
4810199000	Other	0	E-0
481022	Light-weight coated paper		
4810220000	Light-weight coated paper	0	E-0
481029	Other		
4810290000	Other	0	E-0
481031	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/m² or less		
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/m² or less	0	E-0
481032	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/m²		
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/m²	0	E-0
481039	Other		
4810390000	Other	0	E-0
481092	Multi-ply		
4810920000	Multi-ply	0	E-0
481099	Other		
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
481110	1. Tarred,bituminised or asphalted paper and paperboard		
4811101000	Roofing paper	0	E-0
4811109000	Other	0	E-0
481141	Self-adhesive		
4811410000	Self-adhesive	0	E-0
481149	Other		
4811490000	Other	0	E-0
481151	A. Bleached,weighing more than 150g/m²		
4811511000	(1) Weighing more than 150g/m² but not more than 265g/m²	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
481159	B. Other		
4811590000	B. Other	0	E-0
481160	4. Paper and paperboard,coated,impregnated or covered with wax,paraffin wax,stearin,oil or glycerol		
4811600000	4. Paper and paperboard,coated,impregnated or covered with wax,paraffin wax,stearin,oil or glycerol	0	E-0
481190	5. Other paper,paperboard,cellulose wadding and webs of cellulose fibres		
4811901010	Ruled,lined or squared	0	E-0
4811901090	Other	0	E-0
4811902010	Cellulose wadding	0	E-0
4811902090	Other	0	E-0
481200	Filter blocks,slabs and plates,of paper plup.		
4812000000	Filter blocks,slabs and plates,of paper plup.	0	E-0
481310	In the form of booklets or tubes		
4813100000	In the form of booklets or tubes	0	E-0
481320	In rolls of a width not exceeding 5cm		
4813200000	In rolls of a width not exceeding 5cm	0	E-0
481390	Other		
4813900000	Other	0	E-0
481410	"Ingrain" paper		
4814100000	"Ingrain" paper	0	E-0
481420	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		
4814201000	Wall paper	0	E-0
4814202000	Lincrusta	0	E-0
4814209000	Other	0	E-0
481430	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		
4814301010	Not dyed nor coloured	0	E-0
4814301020	Dyed or coloured	0	E-0
4814309000	Other	0	E-0
481490	Other		
4814900000	Other	0	E-0
481500	Floor coverings on a base of paper or of paperboard,whether or not cut to size.		
4815000000	Floor coverings on a base of paper or of paperboard,whether or not cut to size.	0	E-0
481610	Carbon or similar copying papers		
4816100000	Carbon or similar copying papers	0	E-0
481620	Self-copy paper		
4816201000	One ply	0	E-0
4816202000	Multi-ply	0	E-0
481630	Duplicator stencils		
4816300000	Duplicator stencils	0	E-0
481690	Other		

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

HS code (2002)	Description	Base Rate	Staging Category
482290	Other		
4822900000	Other	0	E-0
482312	Self-adhesive		
4823120000	Self-adhesive	0	E-0
482319	Other		
4823190000	Other	0	E-0
482320	2. Filter-paper and paperboard		
4823200000	2. Filter-paper and paperboard	0	E-0
482340	3. Rolls,sheets and dials,printed for self-recording apparatus		
4823400000	3. Rolls,sheets and dials,printed for self-recording apparatus	0	E-0
482360	4. Trays,dishes,plates,cups and the like,of paper or paperboard		
4823600000	4. Trays,dishes,plates,cups and the like,of paper or paperboard	0	E-0
482370	5. Moulded or pressed articles of paper pulp		
4823700000	5. Moulded or pressed articles of paper pulp	0	E-0
482390	6. Other		
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 ² 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 ² 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
490110	1. In single sheets,whether or not folded		
4901101000	A. Printed in korean	0	E-0
4901109000	B. Other	0	E-0
490191	A. Dictionaries and encyclopaedias,and serial instalments thereof		
4901911000	(1) Printed in korean	0	E-0
4901919000	(2) Other	0	E-0
490199	B. Other		
4901991000	(1) Printed in korean	0	E-0
4901999000	(2) Other	0	E-0
490210	1. Appearing at least four times a week		
4902101010	Newspapers	0	E-0
4902101090	Other	0	E-0
4902109000	B. Other	0	E-0
490290	2. Other		
4902901010	Journals	0	E-0
4902901090	Other	0	E-0
4902909010	Journals	0	E-0
4902909090	Other	0	E-0
490300	Children's picture,drawing or colouring books.		
4903000000	Children's picture,drawing or colouring books.	0	E-0
490400	Music,printed or in manuscript,whether or not bound or illustrated.		
4904000000	Music,printed or in manuscript,whether or not bound or illustrated.	0	E-0
490510	1. Globes		
4905100000	1. Globes	0	E-0
490591	A. In book-form		
4905911000	Maps and hydrographic chart	0	E-0
4905919000	Other	0	E-0
490599	B. Other		

HS code (2002)	Description	Base Rate	Staging Category
4905990000	B. Other	0	E-0
490600	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.		
4906001000	1. Plans	0	E-0
4906002000	2. Drawings	0	E-0
4906009000	3. Other	0	E-0
490700	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.		
4907001000	1. Unused postage stamp	0	E-0
4907002000	2. Air way bill	0	E-0
4907009000	3. Other	0	E-0
490810	Transfers(decalscomanias),vitrifiable		
4908100000	Transfers(decalscomanias),vitrifiable	5	E-0
490890	Other		
4908901000	Transfers(decalscomanias) for cushion flooring sheet	5	E-0
4908909000	Other	5	E-0
490900	Printed or illustrated postVards: printed cards bearing personal greetings,messages or announcements,whether or not illustrated,with or without envelopes or trimmings.		
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
491000	Calendars of any kind,printed,including calender blocks.		
4910001000	Of paper or paperboard	7	E-0
4910009000	Other	7	E-0
491110	1. Trade advertising material,commercial catalogues and the like		
4911100000	1. Trade advertising material,commercial catalogues and the like	0	E-0
491191	A. Pictures,designs and photographs		
4911911000	(1) Printed plans and drawings	0	E-0
4911919000	(2) Other	0	E-0
491199	B. Other		
4911990000	B. Other	0	E-0
500100	Silk-worm cocoons suitable for reeling.		
5001000000	Silk-worm cocoons suitable for reeling.	51% or 5,276/kg	E-8
500200	Raw silk(not thrown).		
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
500310	1. Not carded or combed		
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
500390	2. Other		
5003901000	A. Pegine	2	E-0
5003902000	B. Silk noil(Bourette)	2	E-0
5003909000	C. Other	2	E-0
500400	Silk yarn(other than yarn spun from silk waste) not put up for retail sale.		
5004000000	Silk yarn(other than yarn spun from silk waste) not put up for retail sale.	8	E-5
500500	Yarn spun from silk waste,not put up for retail sale.		

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
500600	Silk yarn and yarn spun from silk waste,put up for retail sale; silk-worm gut.		
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
500710	Fabrics of noil silk		
5007100000	Fabrics of noil silk	13	E-5
500720	Other fabrics,containing 85% or more by weight of silk or of silk waste other than noil silk		
5007201000	Silk fabrics,greys	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
500790	Other fabrics		
5007901000	Silk fabrics,greys	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
510111	A. Shorn wool		
5101110000	A. Shorn wool	1	E-0
510119	B. Other		
5101190000	B. Other	1	E-0
510121	A. Shorn wool		
5101210000	A. Shorn wool	1	E-0
510129	B. Other		
5101290000	B. Other	1	E-0
510130	3. Carbonised		
5101300000	3. Carbonised	1	E-0
510211	A. Of Kashmir (cashmere) goats		
5102110000	A. Of Kashmir (cashmere) goats	1	E-0
510219	B. Other		
5102190000	B. Other	1	E-0
510220	2. Coarse animal hair		
5102200000	2. Coarse animal hair	1	E-0
510310	1. Noils of wool or of fine animal hair		
5103100000	1. Noils of wool or of fine animal hair	1	E-0
510320	2. Other waste of wool or of fine animal hair		
5103200000	2. Other waste of wool or of fine animal hair	1	E-0
510330	3. Waste of coarse animal hair		
5103300000	3. Waste of coarse animal hair	1	E-0
510400	Garnetted stock of wool or of fine or coarse animal hair.		
5104000000	Garnetted stock of wool or of fine or coarse animal hair.	1	E-0
510510	1. Carded wool		
5105100000	1. Carded wool	1	E-0
510521	A. Combed wool in fragments		
5105210000	A. Combed wool in fragments	1	E-0
510529	B. Other		
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
510531	A. Of Kashmir (cashmere) goats		
5105310000	A. Of Kashmir (cashmere) goats	1	E-0
510539	B. Other		
5105390000	B. Other	1	E-0

HS code (2002)	Description	Base Rate	Staging Category
510540	4. Coarse animal hair,carded or combed		
5105400000	4. Coarse animal hair,carded or combed	1	E-0
510610	Containing 85% or more by weight of wool		
5106101000	Of all wool	8	E-8
5106109000	Other	8	E-8
510620	Containing less than 85% by weight of wool		
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
510710	Containing 85% or more by weight of wool		
5107101000	Of all wool	8	E-8
5107102000	Mixed with synthetic fiber	8	E-8
5107109000	Mixed with other fiber	8	E-8
510720	Containing less than 85% by weight of wool		
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
510810	Carded		
5108100000	Carded	8	E-8
510820	Combed		
5108200000	Combed	8	E-8
510910	Containing 85% or more by weight of wool or of fine animal hair.		
5109101000	Yarn of wool	8	E-8
5109109000	Yarn of fine animal hair	8	E-8
510990	Other		
5109901000	Yarn of wool	8	E-8
5109909000	Yarn of fine animal hair	8	E-8
511000	Yarn of coarse animal hair or of horsehair(including gimped horsehair yarn),whether or not put up for retail sale.		
5110000000	Yarn of coarse animal hair or of horsehair(including gimped horsehair yarn),whether or not put up for retail sale.	8	E-8
511111	Of a weight not exceeding 300g/m²		
5111111000	Of wool	13	E-8
5111112000	Of fine animal hair	13	E-8
511119	Other		
5111191000	Of wool	13	E-8
5111192000	Of fine animal hair	13	E-8
511120	Other,mixed mainly or solely with man-made filaments		
5111200000	Other,mixed mainly or solely with man-made filaments	13	E-8
511130	Other,mixed mainly or solely with man-made staple fibres		
5111300000	Other,mixed mainly or solely with man-made staple fibres	13	E-8
511190	Other		
5111900000	Other	13	E-8
511211	Of a weight not exceeding 200g/m²		
5112111000	Of wool	13	E-8
5112112000	Of fine animal hair	13	E-8
511219	Other		
5112191000	Of wool	13	E-8
5112192000	Of fine animal hair	13	E-8
511220	Other,mixed mainly or solely with man-made filaments		
5112200000	Other,mixed mainly or solely with man-made filaments	13	E-8
511230	Other,mixed mainly or solely with man-made staple fibres		
5112300000	Other,mixed mainly or solely with man-made staple fibres	13	E-8
511290	Other		
5112900000	Other	13	E-8
511300	Woven fabrics of coarse animal hair or of horsehair.		
5113000000	Woven fabrics of coarse animal hair or of horsehair.	13	E-8
520100	Cotton,not carded or combed.		

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

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

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

HS code (2002)	Description	Base Rate	Staging Category
5206339000	Other	8	SEN
520634	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)		
5206341000	Unbleached or not mercerized	8	SEN
5206349000	Other	8	SEN
520635	Measuring per single yarn less than 125 decitex(exceeding 80 metric number per single yarn)		
5206351000	Unbleached or not mercerized	8	SEN
5206359000	Other	8	SEN
520641	Measuring per single yarn 714.29 decitex or more(not exceeding 14 metric number per single yarn)		
5206411000	Unbleached or not mercerized	8	SEN
5206419000	Other	8	SEN
520642	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)		
5206421000	Unbleached or not mercerized	8	SEN
5206429000	Other	8	SEN
520643	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)		
5206431000	Unbleached or not mercerized	8	SEN
5206439000	Other	8	SEN
520644	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)		
5206441000	Unbleached or not mercerized	8	SEN
5206449000	Other	8	E-8
520645	Measuring per single yarn less than 125 decitex(exceeding 80 metric number per single yarn)		
5206451000	Unbleached or not mercerized	8	SEN
5206459000	Other	8	SEN
520710	Containing 85% or more by weight of cotton		
5207101000	Unbleached or not mercerized	8	E-8
5207109000	Other	8	SEN
520790	Other		
5207901000	Unbleached or not mercerized	8	E-5
5207909000	Other	8	SEN
520811	Plain weave,weighing not more than 100 g/m²		
5208110000	Plain weave,weighing not more than 100 g/m²	10	E-5
520812	Plain weave,weighing more than 100 g/m²		
5208120000	Plain weave,weighing more than 100 g/m²	10	E-5
520813	3-thread or 4-thread twill,including cross twill		
5208130000	3-thread or 4-thread twill,including cross twill	10	E-5
520819	Other fabrics		
5208190000	Other fabrics	10	E-5
520821	Plain weave,weighing not more than 100 g/m²		
5208210000	Plain weave,weighing not more than 100 g/m²	10	E-5
520822	Plain weave,weighing more than 100 g/m²		
5208220000	Plain weave,weighing more than 100 g/m²	10	E-5
520823	3-thread or 4-thread twill,including cross twill		
5208230000	3-thread or 4-thread twill,including cross twill	10	E-5
520829	Other fabrics		
5208290000	Other fabrics	10	E-5
520831	Plain weave,weighing not more than 100 g/m²		
5208310000	Plain weave,weighing not more than 100 g/m²	10	E-5
520832	Plain weave,weighing more than 100 g/m²		
5208320000	Plain weave,weighing more than 100 g/m²	10	E-5
520833	3-thread or 4-thread twill,including cross twill		
5208330000	3-thread or 4-thread twill,including cross twill	10	E-5
520839	Other fabrics		
5208390000	Other fabrics	10	E-5
520841	Plain weave,weighing not more than 100 g/m²		

HS code (2002)	Description	Base Rate	Staging Category
5208410000	Plain weave,weighing not more than 100 g/m²	10	E-5
520842	Plain weave,weighing more than 100 g/m²		
5208420000	Plain weave,weighing more than 100 g/m²	10	E-8
520843	3-thread or 4-thread twill,including cross twill		
5208430000	3-thread or 4-thread twill,including cross twill	10	E-5
520849	Other fabrics		
5208490000	Other fabrics	10	E-8
520851	Plain weave,weighing not more than 100 g/m²		
5208510000	Plain weave,weighing not more than 100 g/m²	10	E-5
520852	Plain weave,weighing more than 100 g/m²		
5208520000	Plain weave,weighing more than 100 g/m²	10	E-5
520853	3-thread or 4-thread twill,including cross twill		
5208530000	3-thread or 4-thread twill,including cross twill	10	E-5
520859	Other fabrics		
5208590000	Other fabrics	10	E-5
520911	Plain weave		
5209110000	Plain weave	10	E-5
520912	3-thread or 4-thread twill,including cross twill		
5209120000	3-thread or 4-thread twill,including cross twill	10	E-5
520919	Other fabrics		
5209190000	Other fabrics	10	E-5
520921	Plain weave		
5209210000	Plain weave	10	E-5
520922	3-thread or 4-thread twill,including cross twill		
5209220000	3-thread or 4-thread twill,including cross twill	10	E-5
520929	Other fabrics		
5209290000	Other fabrics	10	E-5
520931	Plain weave		
5209310000	Plain weave	10	E-5
520932	3-thread or 4-thread twill,including cross twill		
5209320000	3-thread or 4-thread twill,including cross twill	10	E-5
520939	Other fabrics		
5209390000	Other fabrics	10	E-5
520941	Plain weave		
5209410000	Plain weave	10	E-5
520942	Denim		
5209420000	Denim	10	E-5
520943	Other fabrics of 3-thread or 4-thread twill,including cross twill		
5209430000	Other fabrics of 3-thread or 4-thread twill,including cross twill	10	E-5
520949	Other fabrics		
5209490000	Other fabrics	10	E-5
520951	Plain weave		
5209510000	Plain weave	10	E-5
520952	3-thread or 4-thread twill,including cross twill		
5209520000	3-thread or 4-thread twill,including cross twill	10	E-5
520959	Other fabrics		
5209590000	Other fabrics	10	E-5
521011	Plain weave		
5210110000	Plain weave	10	E-5
521012	3-thread or 4-thread twill,including cross twill		
5210120000	3-thread or 4-thread twill,including cross twill	10	E-5
521019	Other fabrics		
5210190000	Other fabrics	10	E-5
521021	Plain weave		
5210210000	Plain weave	10	E-5
521022	3-thread or 4-thread twill,including cross twill		
5210220000	3-thread or 4-thread twill,including cross twill	10	E-5
521029	Other fabrics		
5210290000	Other fabrics	10	E-5
521031	Plain weave		
5210310000	Plain weave	10	E-5
521032	3-thread or 4-thread twill,including cross twill		

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

HS code (2002)	Description	Base Rate	Staging Category
5212230000	Dyed	10	E-5
521224	Of yarns of different colours		
5212240000	Of yarns of different colours	10	E-5
521225	Printed		
5212250000	Printed	10	E-5
530110	1. Flax,raw or retted		
5301100000	1. Flax,raw or retted	2	E-0
530121	A. Broken or scutched		
5301210000	A. Broken or scutched	2	E-0
530129	B. Other		
5301290000	B. Other	2	E-0
530130	3. Flax tow and waste		
5301301000	Flax tow	2	E-0
5301302000	Flax waste	2	E-0
530210	1. True hemp,raw or retted		
5302100000	1. True hemp,raw or retted	2	E-0
530290	2. Other		
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
530310	1. Jute and other textile bast fibres, raw or retted		
5303101000	A. Jute	2	E-0
5303102000	B. Other textile bast fibres	2	E-0
530390	2. Other		
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 textile bast fibres	2	E-0
530410	1. Sisal and other textile fibers of the genus Agave, raw		
5304101000	Sisal	2	E-0
5304109000	Other	2	E-0
530490	2. Other		
5304901010	Sisal	2	E-0
5304901090	Other	2	E-0
5304909010	Tow and waste of sisal	2	E-0
5304909090	Other	2	E-0
530511	A. Raw		
5305110000	A. Raw	2	E-0
530519	B. Other		
5305190000	B. Other	2	E-0
530521	A. Raw		
5305210000	A. Raw	2	E-0
530529	B. Other		
5305290000	B. Other	2	E-0
530590	3. Other:		
5305901000	A. Raw	2	E-0
5305909000	B. Other	2	E-0
530610	Single		
5306101000	Of all flax	8	E-5
5306102000	Of mixed	8	E-0
530620	Multiple(folded) or cabled		
5306201000	Of all flax	8	E-0
5306202000	Of mixed	8	E-0
530710	Single		
5307101000	Of jute	8	E-5
5307109000	Other	8	E-0
530720	Multiple(folded) of cabled		
5307201000	Of jute	8	E-5
5307209000	Other	8	E-0
530810	Coir yarn		
5308100000	Coir yarn	8	E-0
530820	True hemp yarn		

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

HS code (2002)	Description	Base Rate	Staging Category
540259	Other		
5402591000	Of acrylic polymers	8	E-0
5402599000	Other	8	E-5
540261	Of nylon or other polyamides		
5402610000	Of nylon or other polyamides	8	E-0
540262	Of polyesters		
5402620000	Of polyesters	8	E-0
540269	Other		
5402691000	Of acrylic polymers	8	E-0
5402692000	Of polyvinyl alcohol	8	E-0
5402699000	Other	8	E-0
540310	High tenacity yarn of viscose rayon		
5403100000	High tenacity yarn of viscose rayon	8	E-0
540320	Textured yarn		
5403201000	Of viscose rayon	8	E-5
5403202000	Of cellulose acetate	8	E-0
5403209000	Other	8	E-0
540331	Of viscose rayon,untwisted or with a twist not exceeding 120 turns per metre		
5403310000	Of viscose rayon,untwisted or with a twist not exceeding 120 turns per metre	8	E-5
540332	Of viscose rayon,with a twist exceeding 120 turns per metre		
5403320000	Of viscose rayon,with a twist exceeding 120 turns per metre	8	E-0
540333	Of cellulose acetate		
5403330000	Of cellulose acetate	8	E-0
540339	Other		
5403390000	Other	8	E-0
540341	Of viscose rayon		
5403410000	Of viscose rayon	8	E-5
540342	Of cellulose acetate		
5403420000	Of cellulose acetate	8	E-0
540349	Other		
5403490000	Other	8	E-0
540410	Monofilament		
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
540490	Other		
5404901000	of strip	8	E-0
5404909000	Other	8	E-0
540500	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.		
5405001000	Monofilament	8	E-0
5405009000	Other	8	E-0
540610	Synthetic filament yarn		
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
540620	Artificial filament yarn		
5406201000	Textured	8	E-0
5406202000	Non-textured	8	E-0
540710	Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters		
5407101000	Of nylon or other polyamides	8	E-5
5407102000	Of polyesters	8	E-0
540720	Woven fabrics obtained from strip or the like		
5407200000	Woven fabrics obtained from strip or the like	8	E-0

HS code (2002)	Description	Base Rate	Staging Category
540730	Fabrics specified in note 9 to section X I		
5407300000	Fabrics specified in note 9 to section X I	8	E-0
540741	Unbleached or bleached		
5407410000	Unbleached or bleached	8	E-0
540742	Dyed		
5407420000	Dyed	8	E-5
540743	Of yarns of different colours		
5407430000	Of yarns of different colours	8	E-0
540744	Printed		
5407440000	Printed	8	E-0
540751	Unbleached or bleached		
5407510000	Unbleached or bleached	8	E-5
540752	Dyed		
5407520000	Dyed	8	E-5
540753	Of yarns of different colours		
5407530000	Of yarns of different colours	8	E-0
540754	Printed		
5407540000	Printed	8	E-0
540761	Containing 85% or more by weight of non-textured polyester filaments		
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
540769	Other		
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
540771	Unbleached or bleached		
5407711000	Of acrylic polymers	8	E-0
5407719000	Other	8	E-0
540772	Dyed		
5407721000	Of acrylic polymers	8	E-0
5407729000	Other	8	E-0
540773	Of yarns of different colours		
5407731000	Of acrylic polymers	8	E-0
5407739000	Other	8	E-5
540774	Printed		
5407741000	Of acrylic polymers	8	E-0
5407749000	Other	8	E-0
540781	Unbleached or bleached		
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
540782	Dyed		
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
540783	Of yarn of different colours		
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
540784	Printed		
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
540791	Unbleached or bleached		
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
540792	Dyed		
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
540793	Of yarns of different colours		
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
540794	Printed		
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
540810	Woven fabrics obtained from high tenacity yarn of viscose rayon		
5408100000	Woven fabrics obtained from high tenacity yarn of viscose rayon	8	E-0
540821	Unbleached or bleached.		
5408210000	Unbleached or bleached.	8	E-0
540822	Dyed		
5408220000	Dyed	8	E-5
540823	Of yarns of different colours		
5408230000	Of yarns of different colours	8	E-0
540824	Printed		
5408240000	Printed	8	E-0
540831	Unbleached or bleached		
5408310000	Unbleached or bleached	8	E-0
540832	Dyed		
5408320000	Dyed	8	E-5
540833	Of yarns of different colours		
5408330000	Of yarns of different colours	8	E-5
540834	Printed		
5408340000	Printed	8	E-5
550110	Of nylon or other polyamides		
5501100000	Of nylon or other polyamides	8	E-0
550120	Of polyesters		
5501200000	Of polyesters	8	E-0
550130	Acrylic or modacrylic		
5501301000	Acrylic	8	E-0
5501302000	Modacrylic	8	E-0
550190	Other		
5501900000	Other	8	E-0
550200	Artificial filament tow.		
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
550310	Of nylon or other polyamides		
5503101000	Of special section face	8	E-0
5503109000	Other	8	E-0
550320	Of polyesters		
5503201000	Of special section face	8	E-5
5503209000	Other	8	E-5
550330	Acrylic or modacrylic		
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
550340	Of polypropylene		
5503400000	Of polypropylene	8	E-0
550390	Other		
5503900000	Other	8	E-0
550410	1. Of viscose rayon		
5504101000	Of special section face	4	E-0
5504102000	Of polynosic section face	4	E-0
5504109000	Other	4	E-0
550490	2. Other		
5504901000	A. Of cellulose acetate	8	E-0
5504902000	B. Of lyocell	4	E-0
5504909000	C. Other	8	E-0
550510	Of synthetic fibres		
5505100000	Of synthetic fibres	2	E-0
550520	Of artificial fibres		
5505200000	Of artificial fibres	2	E-0
550610	Of nylon or other polyamides		
5506101000	Of special section face	8	E-0
5506109000	Other	8	E-0
550620	Of polyesters		
5506201000	Of special section face	8	E-0
5506209000	Other	8	E-0
550630	Acrylic or modacrylic		
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
550690	Other		
5506900000	Other	8	E-0
550700	Artificial staple fibres,carded,combed or otherwise processed for spinning.		
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
550810	Of synthetic staple fibres		
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
550820	Of artificial staple fibres		
5508201000	Of viscose rayon	8	E-0
5508202000	Of cellulose acetate	8	E-0
5508209000	Other	8	E-0
550911	Single yarn		
5509111000	High tenacity yarn	8	E-0
5509119000	Other	8	E-0
550912	Multiple(folded) or cabled yarn		
5509121000	High tenacity yarn	8	E-0
5509129000	Other	8	E-0
550921	Single yarn		
5509211000	High tenacity yarn	8	E-5
5509219000	Other	8	E-0
550922	Multiple(folded) or cabled yarn		
5509221000	High tenacity yarn	8	E-5
5509229000	Other	8	E-0
550931	Single yarn		
5509311000	Acrylic	8	E-5
5509312000	Modacrylic	8	E-0

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

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
551130	Of artificial staple fibres		
5511301000	Of viscose rayon	8	E-0
5511302000	Of cellulose acetate	8	E-0
5511309000	Other	8	E-0
551211	Unbleached or bleached		
5512110000	Unbleached or bleached	10	E-5
551219	Other		
5512191000	Dyed	10	E-5
5512192000	Of yarns of different colours	10	E-5
5512193000	Printed	10	E-5
551221	Unbleached or bleached		
5512211000	Acrylic	10	E-5
5512212000	Modacrylic	10	E-5
551229	Other		
5512290000	Other	10	E-5
551291	Unbleached or bleached		
5512911000	Of nylon or other polyamides	10	E-5
5512919000	Other	10	E-5
551299	Other		
5512991000	Of nylon or other polyamides	10	E-5
5512999000	Other	10	E-5
551311	Of polyester staple fibres,plain weave		
5513110000	Of polyester staple fibres,plain weave	10	E-5
551312	3-thread or 4-thread twill,including cross twill,of polyester staple fibres		
5513120000	3-thread or 4-thread twill,including cross twill,of polyester staple fibres	10	E-5
551313	Other woven fabrics of polyester staple fibres		
5513130000	Other woven fabrics of polyester staple fibres	10	E-5
551319	Other woven fabrics		
5513191000	Of nylon or other polyamides	10	E-5
5513192010	Acrylic	10	E-5
5513192020	Modacrylic	10	E-5
5513199000	Other	10	E-5
551321	Of polyester staple fibres,plain weave		
5513210000	Of polyester staple fibres,plain weave	10	E-5
551322	3-thread or 4-thread twill,including cross twill,of polyester staple fibres.		
5513220000	3-thread or 4-thread twill,including cross twill,of polyester staple fibres.	10	E-5
551323	Other woven fabrics of polyester staple fibres		
5513230000	Other woven fabrics of polyester staple fibres	10	E-5
551329	Other woven fabrics		
5513291000	Of nylon or other polyamides	10	E-5
5513292010	Acrylic	10	E-5
5513292020	Modacrylic	10	E-5
5513299000	Other	10	E-5
551331	Of polyester staple fibres,plain weave.		
5513310000	Of polyester staple fibres,plain weave.	10	E-5
551332	3-thread or 4-thread twill,including cross twill,of polyester staple fibres.		
5513320000	3-thread or 4-thread twill,including cross twill,of polyester staple fibres.	10	E-5
551333	Other woven fabrics of polyester staple fibres		
5513330000	Other woven fabrics of polyester staple fibres	10	E-5
551339	Other woven fabrics		
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
551341	Of polyester staple fibres,plain weave		
5513410000	Of polyester staple fibres,plain weave	10	E-5
551342	3-thread or 4-thread twill,including cross twill,of polyester staple fibres.		
5513420000	3-thread or 4-thread twill,including cross twill,of polyester staple fibres.	10	E-5
551343	Other woven fabrics of polyester staple fibres		
5513430000	Other woven fabrics of polyester staple fibres	10	E-5
551349	Other woven fabrics		
5513491000	Of nylon or other polyamides	10	E-5
5513492010	Acrylic	10	E-5
5513492020	Modacrylic	10	E-5
5513499000	Other	10	E-5
551411	Of polyester staple fibres,plain weave		
5514110000	Of polyester staple fibres,plain weave	10	E-5
551412	3-thread or 4-thread twill,including cross twill,of polyester staple fibres.		
5514120000	3-thread or 4-thread twill,including cross twill,of polyester staple fibres.	10	E-5
551413	Other woven fabrics of polyester staple fibres		
5514130000	Other woven fabrics of polyester staple fibres	10	E-5
551419	Other woven fabrics		
5514191000	Of nylon or other polyamides	10	E-5
5514192010	Acrylic	10	E-5
5514192020	Modacrylic	10	E-5
5514199000	Other	10	E-5
551421	Of polyester staple fibres,plain weave		
5514210000	Of polyester staple fibres,plain weave	10	E-5
551422	3-thread or 4-thread twill,including cross twill,of polyester staple fibres		
5514220000	3-thread or 4-thread twill,including cross twill,of polyester staple fibres	10	E-5
551423	Other woven fabrics of polyester staple fibres		
5514230000	Other woven fabrics of polyester staple fibres	10	E-5
551429	Other woven fabrics		
5514291000	Of nylon or other polyamides	10	E-5
5514292010	Acrylic	10	E-5
5514292020	Modacrylic	10	E-5
5514299000	Other	10	E-5
551431	Of polyester staple fibres,plain weave		
5514310000	Of polyester staple fibres,plain weave	10	E-5
551432	3-thread or 4-thread twill,including cross twill,of polyester staple fibres		
5514320000	3-thread or 4-thread twill,including cross twill,of polyester staple fibres	10	E-5
551433	Other woven fabrics of polyester staple fibres		
5514330000	Other woven fabrics of polyester staple fibres	10	E-5
551439	Other woven fabrics		
5514391000	Of nylon or other polyamides	10	E-5
5514392010	Acrylic	10	E-5
5514392020	Modacrylic	10	E-5
5514399000	Other	10	E-5
551441	Of polyester staple fibres,plain weave		
5514410000	Of polyester staple fibres,plain weave	10	E-5
551442	3-thread or 4-thread twill,including cross twill,of polyester staple fibres		
5514420000	3-thread or 4-thread twill,including cross twill,of polyester staple fibres	10	E-5
551443	Other woven fabrics of polyester staple fibres		
5514430000	Other woven fabrics of polyester staple fibres	10	E-5
551449	Other woven fabrics		
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
551511	Mixed mainly or solely with viscose rayon staple fibres		
5515111000	Unbleached or bleached	10	E-5
5515119000	Other	10	E-5
551512	Mixed mainly or solely with man-made filaments		
5515121000	Unbleached or bleached	10	E-5
5515129000	Other	10	E-5
551513	Mixed mainly or solely with wool or fine animal hair		
5515131000	Unbleached or bleached	10	E-5
5515139000	Other	10	E-5
551519	Other		
5515191000	Unbleached or bleached	10	E-5
5515199000	Other	10	E-5
551521	Mixed mainly or solely with man-made filaments		
5515211000	Unbleached or bleached	10	E-5
5515219000	Other	10	E-5
551522	Mixed mainly or solely with wool or fine animal hair		
5515221000	Unbleached or bleached	10	E-5
5515229000	Other	10	E-5
551529	Other		
5515291000	Unbleached or bleached	10	E-5
5515299000	Other	10	E-5
551591	Mixed mainly or solely with man-made filaments		
5515911000	Unbleached or bleached	10	E-5
5515919000	Other	10	E-5
551592	Mixed mainly or solely with wool or fine animal hair		
5515921000	Unbleached or bleached	10	E-5
5515929000	Other	10	E-5
551599	Other		
5515991000	Unbleached or bleached	10	E-5
5515999000	Other	10	E-5
551611	Unbleached or bleached		
5516111000	Of viscose rayon	10	E-5
5516112000	Of cellulose acetate	10	E-5
5516119000	Other	10	E-5
551612	Dyed		
5516121000	Of viscose rayon	10	E-5
5516122000	Of cellulose acetate	10	E-5
5516129000	Other	10	E-5
551613	Of yarns of different colours		
5516131000	Of viscose rayon	10	E-5
5516132000	Of cellulose acetate	10	E-5
5516139000	Other	10	E-5
551614	Printed		
5516141000	Of viscose rayon	10	E-5
5516142000	Of cellulose acetate	10	E-5
5516149000	Other	10	E-5
551621	Unbleached or bleached		
5516211000	Of viscose rayon	10	E-5
5516212000	Of cellulose acetate	10	E-5
5516219000	Other	10	E-5
551622	Dyed		
5516221000	Of viscose rayon	10	E-5
5516222000	Of cellulose acetate	10	E-5
5516229000	Other	10	E-5
551623	Of yarns of different colours		
5516231000	Of viscose rayon	10	E-5
5516232000	Of cellulose acetate	10	E-5
5516239000	Other	10	E-5
551624	Printed		
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
551631	Unbleached or bleached		
5516311000	Of viscose rayon	10	E-5
5516312000	Of cellulose acetate	10	E-5
5516319000	Other	10	E-5
551632	Dyed		
5516321000	Of viscose rayon	10	E-5
5516322000	Of cellulose acetate	10	E-5
5516329000	Other	10	E-5
551633	Of yarns of different colours		
5516331000	Of viscose rayon	10	E-5
5516332000	Of cellulose acetate	10	E-5
5516339000	Other	10	E-5
551634	Printed		
5516341000	Of viscose rayon	10	E-5
5516342000	Of cellulose acetate	10	E-5
5516349000	Other	10	E-5
551641	Unbleached or bleached		
5516411000	Of viscose rayon	10	E-5
5516412000	Of cellulose acetate	10	E-5
5516419000	Other	10	E-5
551642	Dyed		
5516421000	Of viscose rayon	10	E-5
5516422000	Of cellulose acetate	10	E-5
5516429000	Other	10	E-5
551643	Of yarns of different colours		
5516431000	Of viscose rayon	10	E-5
5516432000	Of cellulose acetate	10	E-5
5516439000	Other	10	E-5
551644	Printed		
5516441000	Of viscose rayon	10	E-5
5516442000	Of cellulose acetate	10	E-5
5516449000	Other	10	E-5
551691	Unbleached or bleached		
5516911000	Of viscose rayon	10	E-5
5516912000	Of cellulose acetate	10	E-5
5516919000	Other	10	E-5
551692	Dyed		
5516921000	Of viscose rayon	10	E-5
5516922000	Of cellulose acetate	10	E-5
5516929000	Other	10	E-5
551693	Of yarns or different colours		
5516931000	Of viscose rayon	10	E-5
5516932000	Of cellulose acetate	10	E-5
5516939000	Other	10	E-5
551694	Printed		
5516941000	Of viscose rayon	10	E-5
5516942000	Of cellulose acetate	10	E-5
5516949000	Other	10	E-5
560110	1. Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding.		

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
560121	Of cotton		
5601210000	Of cotton	8	E-5
560122	Of man-made fibres		
5601220000	Of man-made fibres	8	E-0
560129	Other		
5601290000	Other	8	E-0
560130	3. Textile flock and dust and mill neps.		
5601301000	A. Textile flock	8	E-0
5601309000	B. Other	8	E-0
560210	Needleloom felt and stitch-bonded fibre fabrics		
5602101000	Needleloom felt	8	E-0
5602102000	Stitch-bonded fibre fabrics	8	E-0
560221	Of wool or fine animal hair		
5602211000	Piano felt	8	E-0
5602219000	Other	8	E-5
560229	Of other textile materials		
5602290000	Of other textile materials	8	E-5
560290	Other		
5602900000	Other	8	E-0
560311	Weighing not more than 25g/m²		
5603111000	Impregnated, coated, covered or laminated	8	E-0
5603119000	Other	8	E-0
560312	Weighing more than 25g/m² but not more than 70g/m²		
5603121000	Impregnated, coated, covered or laminated	8	E-0
5603129000	Other	8	E-0
560313	Weighing more than 70g/m² but not more than 150g/m²		
5603131000	Impregnated, coated, covered or laminated	8	E-0
5603139000	Other	8	E-0
560314	Weighing more than 150g/m²		
5603141000	Impregnated, coated, covered or laminated	8	E-0
5603149000	Other	8	E-0
560391	Weighing not more than 25g/m²		
5603910000	Weighing not more than 25g/m²	8	E-0
560392	Weighing more than 25g/m² but not more than 70g/m²		
5603920000	Weighing more than 25g/m² but not more than 70g/m²	8	E-5
560393	Weighing more than 70g/m² but not more than 150g/m²		
5603930000	Weighing more than 70g/m² but not more than 150g/m²	8	E-0
560394	Weighing more than 150g/m²		
5603940000	Weighing more than 150g/m²	8	E-5
560410	Rubber thread and cord, textile covered		
5604100000	Rubber thread and cord, textile covered	8	E-0
560420	High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated		
5604200000	High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated	8	E-0
560490	Other		
5604901000	Imitation catguts consisting of textile yarn	8	E-0
5604909000	Other	8	E-0
560500	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.		
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
560600	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.		
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
560710	Of jute or other textile bast fibres of heading 53.03		
5607100000	Of jute or other textile bast fibres of heading 53.03	10	E-5
560721	Binder or baler twine		
5607210000	Binder or baler twine	10	E-5
560729	Other		
5607290000	Other	10	E-5
560741	Binder or baler twine		
5607410000	Binder or baler twine	10	E-5
560749	Other		
5607490000	Other	10	E-5
560750	Of other synthetic fibres		
5607500000	Of other synthetic fibres	10	E-5
560790	Other		
5607900000	Other	10	E-5
560811	Made up fishing nets		
5608111000	Of synthetic fibres	10	E-5
5608119000	Other	10	E-5
560819	Other		
5608191000	Of synthetic fibres	10	E-5
5608199000	Other	10	E-5
560890	Other		
5608901000	Of cotton	10	E-5
5608909000	Other	10	E-5
560900	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.		
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
570110	Of wool or fine animal hair		
5701100000	Of wool or fine animal hair	10	E-5
570190	Of other textile materials		
5701900000	Of other textile materials	10	E-5
570210	"kelem", "schumacks", "karamanie" and similar hand-woven rugs		
5702100000	"kelem", "schumacks", "karamanie" and similar hand-woven rugs	10	E-5
570220	Floor coverings of coconut fibres (coir)		
5702200000	Floor coverings of coconut fibres (coir)	10	E-5
570231	Of wool or fine animal hair		
5702310000	Of wool or fine animal hair	10	E-5
570232	Of man-made textile materials		
5702320000	Of man-made textile materials	10	E-5
570239	Of other textile materials		
5702390000	Of other textile materials	10	E-5
570241	Of wool or fine animal hair		
5702410000	Of wool or fine animal hair	10	E-5
570242	Of man-made textile materials		
5702420000	Of man-made textile materials	10	E-5
570249	Of other textile materials		
5702490000	Of other textile materials	10	E-5
570251	Of wool or fine animal hair		
5702510000	Of wool or fine animal hair	10	E-5
570252	Of man-made textile materials		
5702520000	Of man-made textile materials	10	E-5
570259	Of other textile materials		
5702590000	Of other textile materials	10	E-5
570291	Of wool or fine animal hair		
5702910000	Of wool or fine animal hair	10	E-5
570292	Of man-made textile materials		
5702920000	Of man-made textile materials	10	E-5
570299	Of other textile materials		

HS code (2002)	Description	Base Rate	Staging Category
5702990000	Of other textile materials	10	E-5
570310	Of wool or fine animal hair		
5703100000	Of wool or fine animal hair	10	E-5
570320	Of nylon or other polyamides		
5703200000	Of nylon or other polyamides	10	E-5
570330	Of other man-made textile materials		
5703300000	Of other man-made textile materials	10	E-5
570390	Of other textile materials		
5703900000	Of other textile materials	10	E-5
570410	Tiles, having a maximum surface area or 0.3m²		
5704100000	Tiles, having a maximum surface area or 0.3m²	10	E-5
570490	Other		
5704900000	Other	10	E-5
570500	Other carpets and other textile floor coverings, whether or not made up.		
5705000000	Other carpets and other textile floor coverings, whether or not made up.	10	E-5
580110	Of wool or fine animal hair		
5801101000	Pile fabrics	13	E-5
5801102000	Chenille fabrics	13	E-5
580121	Uncut weft pile fabrics		
5801210000	Uncut weft pile fabrics	13	E-5
580122	Cut corduroy		
5801220000	Cut corduroy	13	E-5
580123	Other weft pile fabrics		
5801230000	Other weft pile fabrics	13	E-5
580124	Warp pile fabrics, 'pingl' (uncut)		
5801240000	Warp pile fabrics, 'pingl' (uncut)	13	E-5
580125	Warp pile fabrics, cut		
5801250000	Warp pile fabrics, cut	13	E-5
580126	Chenille fabrics		
5801260000	Chenille fabrics	13	E-5
580131	Uncut weft pile fabrics		
5801310000	Uncut weft pile fabrics	13	E-5
580132	Cut corduroy		
5801320000	Cut corduroy	13	E-5
580133	Other weft pile fabrics		
5801330000	Other weft pile fabrics	13	E-5
580134	Warp pile fabrics, 'pingl' (uncut)		
5801340000	Warp pile fabrics, 'pingl' (uncut)	13	E-5
580135	Warp pile fabrics, cut		
5801350000	Warp pile fabrics, cut	13	E-5
580136	Chenille fabrics		
5801360000	Chenille fabrics	13	E-5
580190	Of other textile materials		
5801900000	Of other textile materials	13	E-5
580211	Unbleached		
5802110000	Unbleached	8	E-0
580219	Other		
5802190000	Other	8	E-0
580220	Terry towelling and similar woven terry fabrics, of other textile materials		
5802200000	Terry towelling and similar woven terry fabrics, of other textile materials	8	E-0
580230	Tufted textile fabrics		
5802300000	Tufted textile fabrics	8	E-0
580310	Of cotton		
5803100000	Of cotton	8	E-5
580390	Of other textile materials		
5803901000	Of silk	8	E-0
5803909000	Other	8	E-0

HS code (2002)	Description	Base Rate	Staging Category
580410	Tulles and other net fabrics		
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
580421	Of man-made fibres		
5804210000	Of man-made fibres	13	E-5
580429	Of other textile materials		
5804291000	Of silk	13	E-5
5804292000	Of cotton	13	E-5
5804299000	Other	13	E-5
580430	Hand-made lace		
5804300000	Hand-made lace	13	E-5
580500	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.		
5805001010	Of wool or fine animal hair	8	E-0
5805001090	Other	8	E-0
5805002000	Needle-worked tapestries	8	E-5
580610	Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics		
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
580620	Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread		
5806200000	Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread	8	E-0
580631	Of cotton		
5806310000	Of cotton	8	E-0
580632	Of man-made fibres		
5806320000	Of man-made fibres	8	E-0
580639	Of other textile materials		
5806391000	Of wool or fine animal hair	8	E-0
5806392000	Of vegetable fibres, except cotton	8	E-5
5806399000	Other	8	E-5
580640	Fabrics consisting of warp without weft assembled by means of an adhesive (bolduc)		
5806400000	Fabrics consisting of warp without weft assembled by means of an adhesive (bolduc)	8	E-0
580710	Woven		
5807101000	Labels	8	E-5
5807109000	Other	8	E-0
580790	Other		
5807901000	Labels	8	E-0
5807909000	Other	8	E-5
580810	Braids in the piece		
5808100000	Braids in the piece	8	E-0
580890	Other		
5808901000	Ornamental trimmings	8	E-5
5808909000	Other	8	E-5
580900	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.		
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
581010	Embroidery without visible ground		
5810100000	Embroidery without visible ground	13	E-5
581091	Of cotton		

HS code (2002)	Description	Base Rate	Staging Category
5810910000	Of cotton	13	E-5
581092	Of man-made fibres		
5810920000	Of man-made fibres	13	E-5
581099	Of other textile materials		
5810990000	Of other textile materials	13	E-5
581100	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.		
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
590110	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like		
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
590190	Other		
5901901000	Tracing cloth	8	E-0
5901902000	Prepared painting canvas	8	E-0
5901903000	Buckram and similar stiffened textile fabrics	8	E-0
590210	Of nylon or other polyamides		
5902100000	Of nylon or other polyamides	8	E-0
590220	Of polyesters		
5902200000	Of polyesters	8	E-5
590290	Other		
5902900000	Other	8	E-0
590310	With poly(vinyl chloride)		
5903100000	With poly(vinyl chloride)	10	E-5
590320	With polyurethane		
5903200000	With polyurethane	10	E-5
590390	Other		
5903900000	Other	10	E-5
590410	Linoleum		
5904100000	Linoleum	8	E-0
590490	Other		
5904900000	Other	8	E-5
590500	Textile wall coverings.		
5905000000	Textile wall coverings.	8	E-5
590610	Adhesive tape of a width not exceeding 20cm		
5906100000	Adhesive tape of a width not exceeding 20cm	8	E-0
590691	Knitted or crocheted		
5906910000	Knitted or crocheted	8	E-0
590699	Other		
5906990000	Other	8	E-5
590700	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.		
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
590800	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		
5908001000	Wicks	8	E-5
5908009000	Other	8	E-0
590900	Textile hose-piping and similar textile tubing, with or without lining, armour or accessories of other materials.		
5909000000	Textile hose-piping 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
591000	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		
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
591110	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)		
5911101000	Of narrow fabrics	8	E-0
5911109000	Other	8	E-5
591120	Bolting cloth, whether or not made up		
5911200000	Bolting cloth, whether or not made up	8	E-0
591131	Weighing less than 650g/m²		
5911310000	Weighing less than 650g/m²	8	E-5
591132	Weighing 650g/m² or more		
5911320000	Weighing 650g/m² or more	8	E-5
591140	Straining cloth of a kind used in oil presses or the like, including that of human hair		
5911400000	Straining cloth of a kind used in oil presses or the like, including that of human hair	8	E-0
591190	Other		
5911900000	Other	8	E-5
600110	"Long pile" fabrics		
6001101000	Of cotton	10	E-5
6001102000	Of man-made fibres	10	E-5
6001109000	Other	10	E-5
600121	Of cotton		
6001210000	Of cotton	10	E-5
600122	Of man-made fibres		
6001220000	Of man-made fibres	10	E-5
600129	Of other textile materials		
6001290000	Of other textile materials	10	E-5
600191	Of cotton		
6001910000	Of cotton	10	E-5
600192	Of man-made fibres		
6001920000	Of man-made fibres	10	E-5
600199	Of other textile materials		
6001990000	Of other textile materials	10	E-5
600240	Containing by weight 5% or more of elastomeric yarn but not containing rubber thread		
6002400000	Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	10	E-5
600290	Other		
6002900000	Other	10	E-5
600310	Of wool or fine animal hair		
6003100000	Of wool or fine animal hair	10	E-5
600320	Of cotton		
6003200000	Of cotton	10	E-5
600330	Of synthetic fibres		
6003300000	Of synthetic fibres	10	E-5
600340	Of artificial fibres		
6003400000	Of artificial fibres	10	E-5
600390	Other		
6003900000	Other	10	E-5
600410	Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread		
6004100000	Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread	10	E-5
600490	Other		
6004900000	Other	10	E-5

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

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

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

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

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

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

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

HS code (2002)	Description	Base Rate	Staging Category
6204491000	Of silk	13	E-5
6204499000	Other	13	E-5
620451	Of wool or fine animal hair		
6204510000	Of wool or fine animal hair	13	E-5
620452	Of cotton		
6204520000	Of cotton	13	E-8
620453	Of synthetic fibres		
6204530000	Of synthetic fibres	13	E-5
620459	Of other textile materials		
6204591000	Of silk	13	E-5
6204599000	Other	13	E-5
620461	Of wool or fine animal hair		
6204610000	Of wool or fine animal hair	13	E-5
620462	Of cotton		
6204621000	Of denim, including blue jeans	13	E-5
6204629000	Other	13	E-8
620463	Of synthetic fibres		
6204630000	Of synthetic fibres	13	E-8
620469	Of other textile materials		
6204691000	Of silk	13	E-5
6204699000	Other	13	E-5
620510	Of wool or fine animal hair		
6205100000	Of wool or fine animal hair	13	E-8
620520	Of cotton		
6205200000	Of cotton	13	E-8
620530	0		
6205301000	Of synthetic fibres	13	E-5
6205302000	Of artificial fibres	13	E-5
620590	Of other textile materials		
6205901000	Of silk	13	E-5
6205909000	Other	13	E-5
620610	Of silk or silk waste		
6206100000	Of silk or silk waste	13	E-5
620620	Of wool or fine animal hair		
6206200000	Of wool or fine animal hair	13	E-5
620630	Of cotton		
6206300000	Of cotton	13	E-8
620640	Of man-made fibres		
6206401000	Of synthetic fibres	13	E-5
6206402000	Of artificial fibres	13	E-5
620690	Of other textile materials		
6206900000	Of other textile materials	13	E-5
620711	Of cotton		
6207110000	Of cotton	13	E-8
620719	Of other textile materials		
6207191000	Of man-made fibres	13	E-5
6207199000	Other	13	E-5
620721	Of cotton		
6207210000	Of cotton	13	E-5
620722	Of man-made fibres		
6207221000	Of synthetic fibres	13	E-5
6207222000	Of artificial fibres	13	E-5
620729	Of other textile materials		
6207290000	Of other textile materials	13	E-8
620791	Of cotton		
6207910000	Of cotton	13	E-8
620792	Of man-made fibres		
6207921000	Of synthetic fibres	13	E-5
6207922000	Of artificial fibres	13	E-5
620799	Of other textile materials		
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
620811	Of man-made fibres		
6208111000	Of synthetic fibres	13	E-5
6208112000	Of artificial fibres	13	E-5
620819	Of other textile materials		
6208191000	Of silk	13	E-5
6208192000	Of cotton	13	E-5
6208199000	Other	13	E-8
620821	Of cotton		
6208210000	Of cotton	13	E-5
620822	Of man-made fibres		
6208221000	Of synthetic fibres	13	E-5
6208222000	Of artificial fibres	13	E-5
620829	Of other textile materials		
6208290000	Of other textile materials	13	E-5
620891	Of cotton		
6208910000	Of cotton	13	E-8
620892	Of man-made fibres		
6208921000	Of synthetic fibres	13	E-5
6208922000	Of artificial fibres	13	E-5
620899	Of other textile materials		
6208991000	Of silk	13	E-5
6208992000	Of wool or fine animal hair	13	E-5
6208999000	Other	13	E-5
620910	Of wool or fine animal hair		
6209101000	Garments	13	E-5
6209102000	Accessories	13	E-5
620920	Of cotton		
6209201000	Garments	13	E-5
6209202000	Accessories	13	E-5
620930	Of synthetic fibres		
6209301000	Garments	13	E-5
6209302000	Accessories	13	E-5
620990	Of other textile materials		
6209901000	Garments	13	E-5
6209902000	Accessories	13	E-5
621010	Of fabrics of heading 56.02 or 56.03		
6210101000	Of fabrics of heading 56.02	13	E-5
6210102000	Of fabrics of heading 56.03	13	E-5
621020	Other garments, of the type described in subheadings 6201.11 to 6201.19		
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
621030	Other garments, of the type described in subheading 6202.11 to 6202.19		
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
621040	Other men's or boys' garments		
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
621050	Other women's or girls' garments		
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
621111	Men's or boys'		
6211111000	Of man-made fibres	13	E-5
6211119000	Other	13	E-5
621112	Women's or girls'		
6211121000	Of man-made fibres	13	E-5
6211129000	Other	13	E-5
621120	Ski suits		

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

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

HS code (2002)	Description	Base Rate	Staging Category
630411	Knitted or crocheted		
6304110000	Knitted or crocheted	13	E-5
630419	Other		
6304190000	Other	13	E-5
630491	Knitted or crocheted		
6304910000	Knitted or crocheted	13	E-5
630492	Not knitted or crocheted, of cotton		
6304920000	Not knitted or crocheted, of cotton	13	E-5
630493	Not knitted or crocheted, of synthetic fibres		
6304930000	Not knitted or crocheted, of synthetic fibres	13	E-5
630499	Not knitted or crocheted, of other textile materials		
6304990000	Not knitted or crocheted, of other textile materials	13	E-5
630510	Of jute or of other textile bast fibres of heading 53.03		
6305100000	Of jute or of other textile bast fibres of heading 53.03	8	E-5
630520	Of cotton		
6305200000	Of cotton	8	E-5
630532	Flexible intermediate bulk containers		
6305320000	Flexible intermediate bulk containers	8	E-0
630533	Other, of polyethylene or polypropylene strip or the like		
6305330000	Other, of polyethylene or polypropylene strip or the like	8	E-5
630539	Other		
6305390000	Other	8	E-0
630590	Of other textile materials		
6305900000	Of other textile materials	8	E-5
630611	Of cotton		
6306110000	Of cotton	13	E-5
630612	Of synthetic fibres		
6306120000	Of synthetic fibres	13	E-5
630619	Of other textile materials		
6306190000	Of other textile materials	13	E-5
630621	Of cotton		
6306210000	Of cotton	13	E-5
630622	Of synthetic fibres		
6306220000	Of synthetic fibres	13	E-5
630629	Of other textile materials		
6306290000	Of other textile materials	13	E-5
630631	Of synthetic fibres		
6306310000	Of synthetic fibres	13	E-5
630639	Of other textile materials		
6306391000	Of cotton	13	E-5
6306399000	Other	13	E-5
630641	Of cotton		
6306410000	Of cotton	13	E-5
630649	Of other textile materials		
6306491000	Of synthetic fibres	13	E-5
6306499000	Other	13	E-5
630691	Of cotton		
6306910000	Of cotton	13	E-5
630699	Of other textile materials		
6306991000	Of synthetic fibres	13	E-5
6306999000	Other	13	E-5
630710	Floor-cloths, dish-cloths, dusters and similar cleaning cloths		
6307100000	Floor-cloths, dish-cloths, dusters and similar cleaning cloths	10	E-5
630720	Life-jackets and life-belts		
6307200000	Life-jackets and life-belts	10	E-5
630790	Other		
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
630800	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.		
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	E-5
630900	Worn clothing and other worn articles.		
6309000000	Worn clothing and other worn articles.	8	E-5
631010	Sorted		
6310100000	Sorted	8	E-0
631090	Other		
6310900000	Other	8	E-0
640110	Footwear incorporating a protective metal toe-cap		
6401100000	Footwear incorporating a protective metal toe-cap	8	E-0
640191	Covering the knee		
6401911000	Of rubber	8	E-0
6401919000	Other	8	E-0
640192	Covering the ankle but not covering the knee		
6401921000	Ski - boots	8	E-0
6401929010	Of rubber	8	E-0
6401929090	Other	8	E-0
640199	Other		
6401990000	Other	8	E-0
640212	Ski-boots, cross-country ski footwear and snowboard boots		
6402120000	Ski-boots, cross-country ski footwear and snowboard boots	13	E-5
640219	Other		
6402190000	Other	13	E-5
640220	Footwear with upper straps or thongs assembled to the sole by means of plugs		
6402200000	Footwear with upper straps or thongs assembled to the sole by means of plugs	13	E-5
640230	Other footwear,incorporating a protective metal toe-cap		
6402301000	Of rubber	13	E-5
6402309000	Other	13	E-5
640291	Covering the ankle		
6402911000	Footwear,protective against cold	13	E-5
6402912000	Tennis shoes, basketball shoes,gym shoes,training shoes and the like	13	E-5
6402919000	Other	13	E-5
640299	Other		
6402991000	Sandals or similar footwear,produced in one piece by moulding	13	E-8
6402992000	Tennis shoes,basketball shoes,gym shoes,training shoes and the like	13	E-5
6402999000	Other	13	E-5
640312	Ski-boots,cross-country ski footwear and snowboard boots		
6403120000	Ski-boots,cross-country ski footwear and snowboard boots	13	E-5
640319	Other		
6403190000	Other	13	E-5
640320	Footwear with outer soles of leather,and uppers which consist of leather straps across the instep and around the big toe		
6403200000	Footwear with outer soles of leather,and uppers which consist of leather straps across the instep and around the big toe	13	E-8
640330	Footwear made on a base or platform of wood,not having an inner sole or a protective metal toe-cap		
6403300000	Footwear made on a base or platform of wood,not having an inner sole or a protective metal toe-cap	13	E-5
640340	Other footwear,incorporating a protective metal toe-cap		
6403400000	Other footwear,incorporating a protective metal toe-cap	13	E-5
640351	Covering the ankle		
6403511000	Dress shoes	13	E-5
6403519000	Other	13	E-5

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

HS code (2002)	Description	Base Rate	Staging Category
6503000000	Felt hats and other felt headgear, made from the hair of animals, whether or not lined or trimmed.	8	E-0
650400	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.		
6504000000	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	8	E-0
650510	Hair-nets		
6505100000	Hair-nets	8	E-0
650590	Other		
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
650610	Safety headgear		
6506100000	Safety headgear	8	E-0
650691	Of rubber or of plastics		
6506910000	Of rubber or of plastics	8	E-0
650692	Of furskin		
6506920000	Of furskin	8	E-0
650699	Of other materials		
6506991000	Of leather	8	E-5
6506992000	Of metal	8	E-0
6506999000	Other	8	E-0
650700	Head-bands, lining, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.		
6507000000	Head-bands, lining, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	8	E-5
660110	Garden or similar umbrellas		
6601100000	Garden or similar umbrellas	13	E-5
660191	Having a telescopic shaft		
6601910000	Having a telescopic shaft	13	E-5
660199	Other		
6601991000	Walking-stick umbrellas	13	E-5
6601992000	Sun umbrellas	13	E-5
6601999000	Other	13	E-5
660200	Walking-sticks, seat-sticks, whips, riding-crops and the like.		
6602001000	Walking-sticks	8	E-0
6602002000	Seat-sticks	8	E-0
6602003000	Whips, riding crops	8	E-5
6602009000	Other	8	E-0
660310	Handles and knobs		
6603100000	Handles and knobs	13	E-5
660320	Umbrella frames, including frames mounted on shafts (sticks)		
6603200000	Umbrella frames, including frames mounted on shafts (sticks)	13	E-5
660390	Other		
6603900000	Other	13	E-5
670100	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).		
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
670210	Of plastics		
6702100000	Of plastics	8	E-5
670290	Of other materials		
6702901000	Of woven fabrics	8	E-0
6702902000	Of paper	8	E-0
6702909000	Other	8	E-5
670300	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.		

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
670411	Complete wigs		
6704110000	Complete wigs	8	E-0
670419	Other		
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
670420	Of human hair		
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
670490	Of other materials		
6704900000	Of other materials	8	E-0
680100	Setts,curbstones and flagstones,of natural stone(ex. slate).		
6801000000	Setts,curbstones and flagstones,of natural stone(except slate).	8	E-5
680210	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.		
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
680221	Marble, travertine and alabaster		
6802211000	Marble	8	E-5
6802212000	Travertine	8	E-0
6802213000	Alabaster	8	E-0
680222	Other calcareous stone		
6802220000	Other calcareous stone	8	E-5
680223	Granite		
6802230000	Granite	8	RED
680229	Other stone		
6802290000	Other stone	8	SEN
680291	Marble, travertine and alabaster		
6802911000	Marble	8	E-5
6802912000	Travertine	8	E-0
6802913000	Alabaster	8	E-0
680292	Other calcareous stone		
6802920000	Other calcareous stone	8	E-5
680293	Granite		
6802930000	Granite	8	RED
680299	Other stone		
6802990000	Other stone	8	SEN
680300	Worked slate and articles of slate or of agglomerated slate.		
6803001000	Inkstone	8	SEN
6803009000	Other	8	SEN
680410	Millstones and grindstones for milling,grinding or pulping		
6804100000	Millstones and grindstones for milling,grinding or pulping	8	E-5
680421	Of agglomerated synthetic or natural diamond		
6804210000	Of agglomerated synthetic or natural diamond	8	E-5
680422	Of other agglomerated abrasives or of ceramics		
6804220000	Of other agglomerated abrasives or of ceramics	8	E-8
680423	Of natural stone		
6804230000	Of natural stone	8	E-8
680430	Hand sharpening or polishing stones		

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

HS code (2002)	Description	Base Rate	Staging Category
6811200000	Other sheets,panels,tiles and similar articles	8	E-0
681130	Tubes,pipes and tube or pipe fittings		
6811300000	Tubes,pipes and tube or pipe fittings	8	E-0
681190	Other articles		
6811900000	Other articles	8	E-0
681250	Clothing,clothing accessories,footwear and headgear		
6812500000	Clothing,clothing accessories,footwear and headgear	8	E-0
681260	Paper,millboard and felt		
6812600000	Paper,millboard and felt	8	E-0
681270	Compressed asbestos fibre jointing,in sheets or rolls		
6812700000	Compressed asbestos fibre jointing,in sheets or rolls	8	E-8
681290	Other		
6812900000	Other	8	E-8
681310	Brake linings and pads		
6813100000	Brake linings and pads	8	E-5
681390	Other		
6813901000	Clutch facing	8	E-0
6813909000	Other	8	E-5
681410	Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support.		
6814100000	Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support.	8	E-5
681490	Other		
6814900000	Other	8	E-5
681510	Non-electrical articles of graphite or other carbon		
6815101000	Non-electrical articles of graphite	8	E-5
6815102000	Carbon fibre	8	E-5
6815109000	Other	8	E-8
681520	Articles of peat		
6815200000	Articles of peat	8	E-0
681591	Containing magnesite,dolomite or chromite		
6815910000	Containing magnesite,dolomite or chromite	8	E-0
681599	Other		
6815990000	Other	8	SEN
690100	Bricks,blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr,tripolite or diatomite) or of similar siliceous earths.		
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
690210	Containing by weight,singly or together,more than 50% of the elements Mg,Ca or Cr,expressed as MgO, CaO or Cr₂ O		
6902100000	Containing by weight,singly or together,more than 50% of the elements Mg,Ca or Cr,expressed as MgO, CaO or Cr ₂ O ₃	8	E-5
690220	Containing by weight more than 50% of alumina (Al₂ O₃),of silica(SiO₂) or of a mixture or compound of these products		
6902200000	Containing by weight more than 50% of alumina (Al ₂ O ₃),of silica(SiO ₂) or of a mixture or compound of these products	8	E-8
690290	Other		
6902901000	Based upon silicon carbide or zircon	8	E-0
6902909000	Other	8	E-8
690310	1. Containing by weight more than 50% of graphite or other carbon or of a mixture of these products		
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	I. Others	8	E-0
690320	2. Containing by weight more than 50% of alumina(Al_2O_3) or of a mixture or compound of alumina and of silica(SiO_2)		
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
690390	3. Other		
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
690410	Building bricks		
6904100000	Building bricks	8	E-0
690490	Other		
6904900000	Other	8	E-0
690510	Roofing tiles		
6905100000	Roofing tiles	8	E-0
690590	Other		
6905901000	Chimney pots,cowls and chimney liners	8	E-0
6905902000	Architectural ornaments	8	E-0
6905909000	Other	8	E-5
690600	Ceramic pipes,conduits,guttering and pipe fittings.		
6906001000	Pipes,conduits and guttering	8	E-8
6906002000	Pipe fittings	8	E-0
690710	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		
6907101000	Of porcelain or china	8	E-0
6907109000	Other	8	E-5
690790	Other		
6907901000	Of porcelain or china	8	E-5
6907909000	Other	8	E-0
690810	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		
6908101000	Of porcelain or china	8	E-0
6908109000	Other	8	E-8
690890	Other		
6908901000	Of porcelain or china	8	E-8
6908909000	Other	8	E-5
690911	Of porcelain or china		
6909110000	Of porcelain or china	8	E-0
690912	Articles having a hardness equivalent to 9 or more on the Mohs scale		
6909120000	Articles having a hardness equivalent to 9 or more on the Mohs scale	8	E-0
690919	Other		
6909190000	Other	8	E-8
690990	Other		
6909900000	Other	8	E-8
691010	Of porcelain or china		

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
691090	Other		
6910900000	Other	8	E-0
691110	Tableware and kitchenware		
6911101000	Coffee sets or tea sets	8	E-8
6911102000	Bowls and dishes	8	E-8
6911109000	Other	8	E-5
691190	Other		
6911901000	Household articles	8	E-0
6911902000	Toilet articles	8	E-0
6911909000	Other	8	E-5
691200	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.		
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
691310	Of porcelain or china		
6913101000	Statues, statuettes and busts	8	E-0
6913109020	Ornamental tablewares	8	E-0
6913109090	Other	8	E-8
691390	Other		
6913901000	Statues, statuettes and busts	8	E-8
6913909020	Ornamental tablewares	8	E-0
6913909090	Other	8	E-8
691410	Of porcelain or china		
6914101000	Flower - pots	8	E-5
6914109000	Other	8	E-0
691490	Other		
6914901000	Flower - pots	8	E-0
6914909000	Other	8	E-5
700100	Cullet and other waste and scrap of glass, glass in the mass		
7001001000	1. Mass	5	E-0
7001002000	2. Waste and scrap, cullet	3	E-0
700210	Balls		
7002100000	Balls	8	E-0
700220	Rods		
7002200000	Rods	8	E-0
700231	Of fused quartz or other fused silica		
7002310000	Of fused quartz or other fused silica	8	E-8
700232	Of other glass having a linear coefficient of expansion not exceeding 5×10⁻⁶ per Kelvin within a temperature range of 0°C to 300°C		
7002320000	Of other glass having a linear coefficient of expansion not exceeding 5×10 ⁻⁶ per Kelvin within a temperature range of 0°C to 300°C	8	E-0
700239	Other		
7002390000	Other	8	E-5
700312	Coloured-out the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer		
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
700319	Other		
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
700320	Wired sheets		
7003200000	Wired sheets	8	E-0
700330	Profiles		
7003300000	Profiles	8	E-0
700420	Glass, coloured-out the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer		
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
700490	Other glass		
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
700510	Non-wired glass, having an absorbent, reflecting or non-reflecting layer		
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
700521	Coloured-out the mass (body tinted), opacified, flashed or merely surface ground		
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
700529	Other		
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
700530	Wired glass		
7005300000	Wired glass	8	E-0
700600	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.		
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
700711	Of size and shape suitable for incorporation in vehicles,aircraft, spacecraft or vessels		
7007110000	Of size and shape suitable for incorporation in vehicles,aircraft, spacecraft or vessels	8	E-5
700719	Other		
7007190000	Other	8	E-0
700721	Of size and shape suitable for incorporation in vehicles,aircraft, spacecraft or vessels		
7007210000	Of size and shape suitable for incorporation in vehicles,aircraft, spacecraft or vessels	8	E-0
700729	Other		
7007290000	Other	8	E-0
700800	Multiple-walled insulating units of glass.		
7008000000	Multiple-walled insulating units of glass.	8	E-0
700910	Rear-view mirrors for vehicles		
7009100000	Rear-view mirrors for vehicles	8	E-0
700991	Unframed		
7009910000	Unframed	8	E-0
700992	Framed		
7009920000	Framed	8	E-5
701010	Ampoules		
7010100000	Ampoules	8	E-0
701020	Stoppers, lids and other closures		
7010200000	Stoppers, lids and other closures	8	E-0
701090	Other		
7010900000	Other	8	E-5
701110	For electric lighting		
7011100000	For electric lighting	8	E-5
701120	For cathode-ray tubes		
7011201000	Color	8	E-0
7011209000	Other	8	E-0
701190	Other		
7011900000	Other	8	E-0
701200	Glass inners for vacuum flasks or for other vacuum vessels.		
7012000000	Glass inners for vacuum flasks or for other vacuum vessels.	8	E-0
701310	Of glass-ceramics		
7013100000	Of glass-ceramics	8	E-0
701321	Of lead crystal		
7013210000	Of lead crystal	8	E-0
701329	Other		
7013290000	Other	8	E-5
701331	Of lead crystal		
7013310000	Of lead crystal	8	E-5
701332	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		
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
701339	Other		
7013390000	Other	8	E-8
701391	Of lead crystal		
7013910000	Of lead crystal	8	E-0
701399	Other		
7013990000	Other	8	E-8
701400	Signalling glassware and optical elements of glass(other than those of heading 70.15),not optically worked.		
7014001000	1. Of sealed beam lamp	8	E-0
7014009010	Signalling glassware	8	E-0
7014009020	Optical elements of glass	8	E-0
701510	1. Glasses for corrective spectacles		
7015100000	1. Glasses for corrective spectacles	8	E-8
701590	2. Other		
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
701610	1. Glass cubes and other glass smallwares,whether or not on a backing,for mosaics or similar decorative purposes		
7016100000	1. Glass cubes and other glass smallwares,whether or not on a backing,for mosaics or similar decorative purposes	8	E-0
701690	2. Other		
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
701710	Of fused quartz or other fused silica		
7017100000	Of fused quartz or other fused silica	8	E-0
701720	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		
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
701790	Other		
7017900000	Other	8	E-5
701810	Glass beads,imitation pearls,imitation precious or semi-precious stones and similar glass smallwares		
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
701820	Glass microspheres not exceeding 1mm in diameter		
7018200000	Glass microspheres not exceeding 1mm in diameter	8	E-0
701890	Other		
7018901000	Glass eyes other than prosthetic articles	8	E-0
7018909000	Other	8	E-5
701911	Chopped strands, of a length of not more than 50mm		
7019110000	Chopped strands, of a length of not more than 50mm	8	E-0
701912	Rovings		
7019120000	Rovings	8	E-5
701919	Other		
7019190000	Other	8	E-0
701931	Mats		
7019310000	Mats	8	E-0
701932	Thin sheets (voiles)		
7019320000	Thin sheets (voiles)	8	E-0
701939	Other		
7019390000	Other	8	E-0
701940	Woven fabrics of rovings		
7019400000	Woven fabrics of rovings	8	E-5
701951	Of a width not exceeding 30cm		
7019510000	Of a width not exceeding 30cm	8	E-0
701952	Of a width exceeding 30cm, plain weave, weighing less than 250g/m², of filaments measuring per single yarn not more than 136 tex		
7019520000	Of a width exceeding 30cm, plain weave, weighing less than 250g/m², of filaments measuring per single yarn not more than	8	E-0
701959	Other		
7019590000	Other	8	E-5
701990	Other		
7019901000	Glass wool	8	E-0
7019909000	Other	8	E-8
702000	Other articles of glass.		

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
710110	Natural pearls		
7101101000	Unworked	8	E-0
7101102000	Worked	8	E-0
710121	Unworked		
7101210000	Unworked	8	E-0
710122	Worked		
7101220000	Worked	8	E-0
710210	1. unsorted		
7102100000	1. unsorted	1	E-0
710221	A. Unworked or simply sawn,cleaved or bruted		
7102210000	A. Unworked or simply sawn,cleaved or bruted	1	E-0
710229	B. Other		
7102290000	B. Other	5	E-8
710231	A. Unworked or simply sawn,cleaved or bruted		
7102310000	A. Unworked or simply sawn,cleaved or bruted	1	E-0
710239	B. Other		
7102390000	B. Other	5	E-8
710310	1. Unworked or simply sawn or roughly shaped		
7103100000	1. Unworked or simply sawn or roughly shaped	1	E-0
710391	A. Rubies,sapphires and emeralds		
7103911000	(1) Industrial	5	E-5
7103919010	Rubies	5	E-5
7103919020	Sapphires	5	E-5
7103919030	Emeralds	5	E-5
710399	B. Other		
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
710410	1. piezo-electric quartz		
7104100000	1. piezo-electric quartz	5	E-0
710420	2. Other,unworked or simply sawn or roughly shaped		
7104201000	A. Diamonds	5	E-0
7104209000	B. Other	5	E-0
710490	3. Other		
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
710510	1. Of diamonds		
7105101000	A. Natural	5	E-5
7105102000	B. Synthetic	5	E-0
710590	2. Other		
7105901000	A. Of garnet	5	E-0
7105909000	B. other	5	E-5
710610	Powder		
7106100000	Powder	3	E-0
710691	Unwrought		
7106911000	Containing by weight 99.99% or more of silver	3	E-0
7106919000	Other	3	E-8
710692	Semi-manufactured		
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
710700	Base metals clad with silver,not further worked than semi-manufactured.		
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
710811	A. Powder		
7108110000	A. Powder	3	E-0
710812	B. Other unwrought forms		
7108121000	(1) Lumps,billets and grains	3	E-5
7108129000	(2) Other	3	E-0
710813	C. Other semi-manufactured forms		
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
710820	2. Monetary		
7108200000	2. Monetary	0	E-0
710900	Base metals or silver,clad with gold,not further worked than semi-manufactured.		
7109000000	Base metals or silver,clad with gold,not further worked than semi-manufactured.	3	E-0
711011	Unwrought or in powder form		
7110110000	Unwrought or in powder form	3	E-0
711019	Other		
7110190000	Other	3	E-0
711021	Unwrought or in powder form		
7110210000	Unwrought or in powder form	3	E-0
711029	Other		
7110290000	Other	3	E-0
711031	Unwrought or in powder form		
7110310000	Unwrought or in powder form	3	E-0
711039	Other		
7110390000	Other	3	E-0
711041	Unwrought or in powder form		
7110410000	Unwrought or in powder form	3	E-0
711049	Other		
7110490000	Other	3	E-0
711100	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.		
7111000000	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.	3	E-0
711230	1. Ash containing precious metal or precious metal compounds		
7112300000	1. Ash containing precious metal or precious metal compounds	2	E-0
711291	A. Of gold,including metal clad with gold but excluding sweepings containing other precious metals		
7112911000	(1) Of residues	2	E-0
7112919000	(2) Other	3	E-0
711292	B. Of platinum,including metal clad with platinum but excluding sweepings containing other precious metals		
7112921000	(1) Of residues	2	E-0
7112929000	(2) Other	3	E-0
711299	C. Other		
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
711311	Of silver,whether or not plated or clad with other precious metal		
7113110000	Of silver,whether or not plated or clad with other precious metal	8	E-5

HS code (2002)	Description	Base Rate	Staging Category
711319	Of other precious metal,whether or not plated or clad with precious metal		
7113191000	Of platinum	8	E-0
7113192000	Of gold	8	E-5
7113199000	Other	8	E-5
711320	Of base metal clad with precious metal		
7113201000	Platinum-clad	8	E-0
7113202000	Gold-clad	8	E-0
7113203000	Silver-clad	8	E-8
7113209000	Other	8	E-8
711411	Of silver,whether or not plated or clad with other precious metal		
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
711419	Of other precious metal,whether or not plated or clad with precious metal		
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
711420	Of base metal clad with precious metal		
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
711510	Catalysts in the form of wire cloth or grill,of platinum		
7115100000	Catalysts in the form of wire cloth or grill,of platinum	8	E-0
711590	Other		
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
711610	Of natural or cultured pearls		
7116101000	Of natural pearls	8	E-0
7116102000	Of cultured pearls	8	E-0
711620	Of precious or semi-precious stones(natural,synthetic or reconstructed)		
7116201000	Industrial	8	E-0
7116209010	For personal adornment	8	E-5
7116209090	Other	8	E-8
711711	Cuff-links and studs		
7117110000	Cuff-links and studs	8	E-5
711719	Other		
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
711790	Other		
7117900000	Other	8	E-5
711810	1. Coin (other than gold coin),not being legal tender		
7118100000	1. Coin (other than gold coin),not being legal tender	0	E-0
711890	2. Other		
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
720110	1. Non-alloy pig iron containing by weight 0.5% or less of phosphorus		
7201101000	A. For casting	2	E-0
7201102000	B. For steel manufacture	2	E-0
7201109000	C. Other	2	E-0
720120	2. Non-alloy pig iron containing by weight more than 0.5% of phosphorus		
7201200000	2. Non-alloy pig iron containing by weight more than 0.5% of phosphorus	2	E-0
720150	3. Alloy pig iron;spiegeleisen		
7201501000	A. Alloy pig iron	2	E-0
7201502000	B. Spiegeleisen	2	E-0
720211	Containing by weight more than 2% of carbon.		
7202110000	Containing by weight more than 2% of carbon.	8	E-8
720219	Other		
7202190000	Other	8	E-0
720221	Containing by weight more than 55% of silicon		
7202210000	Containing by weight more than 55% of silicon	3	E-0
720229	Other		
7202291000	Containing by weight 2% or more of magnesium	3	E-0
7202299000	Other	3	E-0
720230	3. Ferro-silico-manganese		
7202300000	3. Ferro-silico-manganese	8	E-8
720241	A. Containing by weight more than 4% of carbon		
7202410000	A. Containing by weight more than 4% of carbon	3	E-0
720249	B. Other		
7202490000	B. Other	3	E-0
720250	5. Ferro-silico-chromium		
7202500000	5. Ferro-silico-chromium	3	E-0
720260	6. Ferro-nickel		
7202600000	6. Ferro-nickel	3	E-0
720270	7. Ferro-molybdenum		
7202700000	7. Ferro-molybdenum	5	E-0
720280	8. Ferro-tungsten and ferro-silico-tungsten		
7202800000	8. Ferro-tungsten and ferro-silico-tungsten	5	E-0
720291	A. Ferro-titanium and ferro-silico-titanium		
7202910000	A. Ferro-titanium and ferro-silico-titanium	5	E-0
720292	B. Ferro-vanadium		
7202920000	B. Ferro-vanadium	5	E-0
720293	C. Ferro-niobium		
7202930000	C. Ferro-niobium	5	E-0
720299	D. Other		
7202991000	(1) Ferro-phosphorus(iron phosphide),containing by weight 15% or more of phosphorus	5	E-0
7202999000	(2) Other	5	E-0
720310	1. Ferrous products obtained by direct reduction of iron ore		
7203100000	1. Ferrous products obtained by direct reduction of iron ore	1	E-0
720390	2. Other		
7203900000	2. Other	1	E-0
720410	1. Waste and scrap of cast iron		
7204100000	1. Waste and scrap of cast iron	1	E-0
720421	Of stainless steel		
7204210000	Of stainless steel	1	E-0
720429	Other		
7204290000	Other	1	E-0
720430	3. Waste and scrap of tinned iron or steel		
7204300000	3. Waste and scrap of tinned iron or steel	1	E-0
720441	A. Turnings,shavings,chips,milling waste,sawdust,filings,trimmings and stampings whether or not in bundles		
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
720449	B. Other		
7204490000	B. Other	1	E-0
720450	5. Remelting scrap ingots		
7204500000	5. Remelting scrap ingots	1	E-0
720510	1. Granules		
7205101000	Shot	5	E-0
7205102000	Grit	5	E-0
7205109000	Other	5	E-0
720521	Of alloy steel		
7205210000	Of alloy steel	5	E-0
720529	Other		
7205290000	Other	5	E-0
720610	1. Ingots		
7206100000	1. Ingots	0	E-0
720690	2. Other		
7206900000	2. Other	3	E-0
720711	Of rectangular(including square) cross-section, the width measuring less than twice the thickness		
7207111000	Blooms	0	E-0
7207112000	Billets	0	E-0
720712	Other, of rectangular(other than square)cross-section		
7207121000	Slabs	0	E-0
7207122000	Sheet bars	0	E-0
720719	Other		
7207190000	Other	0	E-0
720720	2. Containing by weight 0.25% or more of carbon		
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
720810	In coils, not further worked than hot-rolled, with patterns in relief		
7208101000	Of a thickness of 4.75mm or more	0	E-0
7208109000	Of a thickness of less than 4.75mm	0	E-0
720825	Of a thickness of 4.75mm or more		
7208250000	Of a thickness of 4.75mm or more	0	E-0
720826	Of a thickness of 3mm or more but less than 4.75mm		
7208260000	Of a thickness of 3mm or more but less than 4.75mm	0	E-0
720827	Of thickness of less than 3mm		
7208270000	Of thickness of less than 3mm	0	E-0
720836	Of a thickness exceeding 10mm		
7208360000	Of a thickness exceeding 10mm	0	E-0
720837	Of a thickness of 4.75mm or more but not exceeding 10mm		
7208370000	Of a thickness of 4.75mm or more but not exceeding 10mm	0	E-0
720838	Of a thickness of 3mm or more but less than 4.75mm		
7208380000	Of a thickness of 3mm or more but less than 4.75mm	0	E-0
720839	Of a thickness of less than 3mm		
7208390000	Of a thickness of less than 3mm	0	E-0
720840	Not in coils, not further worked than hot-rolled, with patterns in relief		
7208400000	Not in coils, not further worked than hot-rolled, with patterns in relief	0	E-0
720851	Of a thickness exceeding 10mm		
7208510000	Of a thickness exceeding 10mm	0	E-0
720852	Of a thickness of 4.75mm or more but not exceeding 10mm		
7208520000	Of a thickness of 4.75mm or more but not exceeding 10mm	0	E-0
720853	Of a thickness of 3mm or more but less than 4.75mm		
7208530000	Of a thickness of 3mm or more but less than 4.75mm	0	E-0
720854	Of a thickness of less than 3mm		
7208540000	Of a thickness of less than 3mm	0	E-0
720890	Other		
7208900000	Other	0	E-0

HS code (2002)	Description	Base Rate	Staging Category
720915	Of thickness of 3mm or more		
7209150000	Of thickness of 3mm or more	0	E-0
720916	Of a thickness exceeding 1mm but less than 3mm		
7209160000	Of a thickness exceeding 1mm but less than 3mm	0	E-0
720917	Of a thickness of 0.5mm or more but not exceeding 1mm		
7209170000	Of a thickness of 0.5mm or more but not exceeding 1mm	0	E-0
720918	Of a thickness of less than 0.5mm		
7209180000	Of a thickness of less than 0.5mm	0	E-0
720925	Of a thickness of 3mm or more		
7209250000	Of a thickness of 3mm or more	0	E-0
720926	Of a thickness exceeding 1mm but less than 3mm		
7209260000	Of a thickness exceeding 1mm but less than 3mm	0	E-0
720927	Of a thickness of 0.5mm or more but not exceeding 1mm		
7209270000	Of a thickness of 0.5mm or more but not exceeding 1mm	0	E-0
720928	Of a thickness of less than 0.5mm		
7209280000	Of a thickness of less than 0.5mm	0	E-0
720990	Other		
7209900000	Other	0	E-0
721011	Of a thickness of 0.5mm or more		
7210110000	Of a thickness of 0.5mm or more	0	E-0
721012	Of a thickness of less than 0.5mm		
7210120000	Of a thickness of less than 0.5mm	0	E-0
721020	Plated or coated with lead,including terneplate		
7210200000	Plated or coated with lead,including terneplate	0	E-0
721030	Electrolytically plated or coated with zinc		
7210300000	Electrolytically plated or coated with zinc	0	E-0
721041	Corrugated		
7210410000	Corrugated	0	E-0
721049	Other		
7210490000	Other	0	E-0
721050	Plated or coated with chromium oxides or with chromium and chromium oxides		
7210500000	Plated or coated with chromium oxides or with chromium and chromium oxides	0	E-0
721061	Plated or coated with aluminium-zinc alloys		
7210610000	Plated or coated with aluminium-zinc alloys	0	E-0
721069	Other		
7210690000	Other	0	E-0
721070	Painted, varnished or coated with plastics		
7210700000	Painted, varnished or coated with plastics	0	E-0
721090	Other		
7210901000	Plated or coated with nickel	0	E-0
7210902000	Plated or coated with copper	0	E-0
7210909000	Other	0	E-0
721113	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		
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
721114	Other, of a thickness of 4.75mm or more		
7211140000	Other, of a thickness of 4.75mm or more	0	E-0
721119	Other		
7211190000	Other	0	E-0
721123	Containing by weight less than 0.25% of carbon		
7211230000	Containing by weight less than 0.25% of carbon	0	E-0
721129	Other		
7211290000	Other	0	E-0
721190	Other		
7211900000	Other	0	E-0
721210	Plated or coated with tin		
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
721220	Electrolytically plated or coated with zinc		
7212200000	Electrolytically plated or coated with zinc	0	E-0
721230	Otherwise plated or coated with zinc		
7212300000	Otherwise plated or coated with zinc	0	E-0
721240	Painted, varnished or coated with plastics		
7212400000	Painted, varnished or coated with plastics	0	E-0
721250	Otherwise plated or coated		
7212501000	Plated or coated with nickel	0	E-0
7212502000	Plated or coated with copper	0	E-0
7212509000	Other	0	E-0
721260	Clad		
7212600000	Clad	0	E-0
721310	Containing indentations, ribs, grooves or other deformations produced during the rolling process		
7213100000	Containing indentations, ribs, grooves or other deformations produced during the rolling process	0	E-0
721320	Other, of free-cutting steel		
7213200000	Other, of free-cutting steel	0	E-0
721391	Of circular cross-section measuring less than 14mm in diameter		
7213911000	Containing by weight less than 0.6% of carbon	0	E-0
7213919000	Other	0	E-0
721399	Other		
7213991000	Containing by weight less than 0.6% of carbon	0	E-0
7213999000	Other	0	E-0
721410	Forged		
7214100000	Forged	0	E-0
721420	Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling		
7214201000	Concrete reinforcing bar	0	E-0
7214209000	Other	0	E-0
721430	Other, of free-cutting steel		
7214300000	Other, of free-cutting steel	0	E-0
721491	Of rectangular (other than square) cross-section		
7214910000	Of rectangular (other than square) cross-section	0	E-0
721499	Other		
7214991000	Containing by weight less than 0.6% of carbon	0	E-0
7214999000	Other	0	E-0
721510	Of free-cutting steel, not further worked than cold-formed or cold-finished		
7215100000	Of free-cutting steel, not further worked than cold-formed or cold-finished	0	E-0
721550	Other, not further worked than cold-formed or cold-finished		
7215500000	Other, not further worked than cold-formed or cold-finished	0	E-0
721590	Other		
7215900000	Other	0	E-0
721610	U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80mm		
7216101000	U section	0	E-0
7216102000	I sections	0	E-0
7216103000	H section	0	E-0
721621	L sections		
7216210000	L sections	0	E-0
721622	T sections		
7216220000	T sections	0	E-0
721631	U sections		
7216310000	U sections	0	E-0
721632	I sections		
7216320000	I sections	0	E-0
721633	H sections		
7216331000	Not more than 400mm in height	0	E-0
7216332000	More than 400mm in height	0	E-0
721640	L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80mm or more		

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

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

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

HS code (2002)	Description	Base Rate	Staging Category
730300	Tubes, pipes and hollow profiles, of cast iron.		
7303001010	Of ductile cast iron	8	E-8
7303001090	Other	8	E-5
7303002000	Hollow profiles	8	E-0
730410	Line pipe of a kind used for oil or gas pipelines		
7304100000	Line pipe of a kind used for oil or gas pipelines	0	E-0
730421	Drill pipe		
7304210000	Drill pipe	0	E-0
730429	Other		
7304290000	Other	0	E-0
730431	Cold-drawn or cold-rolled (cold-reduced)		
7304310000	Cold-drawn or cold-rolled (cold-reduced)	0	E-0
730439	Other		
7304390000	Other	0	E-0
730441	Cold-drawn or cold-rolled (cold-reduced)		
7304410000	Cold-drawn or cold-rolled (cold-reduced)	0	E-0
730449	Other		
7304490000	Other	0	E-0
730451	Cold-drawn or cold-rolled (cold-reduced)		
7304510000	Cold-drawn or cold-rolled (cold-reduced)	0	E-0
730459	Other		
7304590000	Other	0	E-0
730490	Other		
7304900000	Other	0	E-0
730511	Longitudinally submerged arc welded		
7305110000	Longitudinally submerged arc welded	0	E-0
730512	Other, longitudinally welded		
7305120000	Other, longitudinally welded	0	E-0
730519	Other		
7305190000	Other	0	E-0
730520	Casing of a kind used in drilling for oil or gas		
7305200000	Casing of a kind used in drilling for oil or gas	0	E-0
730531	Longitudinally welded		
7305310000	Longitudinally welded	0	E-0
730539	Other		
7305390000	Other	0	E-0
730590	Other		
7305900000	Other	0	E-0
730610	Line pipe of a kind used for oil or gas pipe-lines		
7306100000	Line pipe of a kind used for oil or gas pipe-lines	0	E-0
730620	Casing and tubing of a kind used in drilling for oil or gas		
7306201000	Casing	0	E-0
7306202000	Tubing	0	E-0
730630	Other, welded, of circular cross-section, of iron or non-alloy steel		
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
730640	Other, welded, of circular cross-section, of stainless steel		
7306401000	More than 114.3mm in external diameter	0	E-0
7306402000	Not more than 114.3mm in external diameter	0	E-0
730650	Other, welded, of circular cross-section, of other alloy steel		
7306500000	Other, welded, of circular cross-section, of other alloy steel	0	E-0
730660	Other, welded, of non-circular cross-section		
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
730690	Other		
7306901000	Double wall steel tube	0	E-0
7306909000	Other	0	E-0
730711	Of non-malleable cast iron		
7307110000	Of non-malleable cast iron	8	E-0
730719	Other		
7307190000	Other	8	E-5
730721	Flanges		
7307210000	Flanges	8	E-5
730722	Threaded elbows,bends and sleeves		
7307221000	Threaded sleeves, of stainless steel	0	E-0
7307229000	Other	8	E-0
730723	Butt welding fittings		
7307230000	Butt welding fittings	8	E-0
730729	Other		
7307290000	Other	8	E-5
730791	Flanges		
7307910000	Flanges	8	E-5
730792	Threaded elbows,bends and sleeves		
7307921000	Threaded sleeves, of iron or steel	0	E-0
7307929000	Other	8	E-5
730793	Butt welding fittings		
7307930000	Butt welding fittings	8	E-0
730799	Other		
7307990000	Other	8	E-0
730810	Bridges and bridge-sections		
7308100000	Bridges and bridge-sections	0	E-0
730820	Towers and lattice masts		
7308200000	Towers and lattice masts	8	E-5
730830	Doors, windows and their frames and thresholds for doors		
7308300000	Doors, windows and their frames and thresholds for doors	8	E-5
730840	Equipment for scaffolding, shuttering, propping or pitpropping		
7308400000	Equipment for scaffolding, shuttering, propping or pitpropping	8	E-0
730890	Other		
7308901000	Lock-gates	0	E-0
7308909000	Other	0	E-0
730900	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.		
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
731010	Of a capacity of 50ℓ or more		
7310100000	Of a capacity of 50ℓ or more	8	E-5
731021	Cans which are to be closed by soldering or crimping		
7310210000	Cans which are to be closed by soldering or crimping	8	E-0
731029	Other		
7310290000	Other	8	E-5
731100	Containers for compressed or liquefied gas, of iron or steel.		
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
731210	Stranded wire, ropes and cables		
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
731290	Other		
7312900000	Other	0	E-0
731300	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.		
7313001000	Barbed iron or steel wire	0	E-0
7313009000	Other	0	E-0
731412	Endless bands for machinery, of stainless steel		
7314120000	Endless bands for machinery, of stainless steel	0	E-0
731413	Other endless bands for machinery		
7314130000	Other endless bands for machinery	0	E-0
731414	Other woven cloth, of stainless steel		
7314140000	Other woven cloth, of stainless steel	0	E-0
731419	Other		
7314190000	Other	0	E-0
731420	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 100cm² or more		
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 ² or more	0	E-0
731431	Plated or coated with zinc		
7314310000	Plated or coated with zinc	0	E-0
731439	Other		
7314390000	Other	0	E-0
731441	Plated or coated with zinc		
7314410000	Plated or coated with zinc	0	E-0
731442	Coated with plastics		
7314420000	Coated with plastics	0	E-0
731449	Other		
7314490000	Other	0	E-0
731450	Expanded metal		
7314500000	Expanded metal	0	E-0
731511	Roller chain		
7315110000	Roller chain	8	E-5
731512	Other chain		
7315120000	Other chain	8	E-8
731519	Parts		
7315190000	Parts	8	E-0
731520	Skid chain		
7315200000	Skid chain	8	E-0
731581	Stud-link		
7315810000	Stud-link	8	E-0
731582	Other, welded link		
7315820000	Other, welded link	8	E-0
731589	Other		
7315890000	Other	8	E-5
731590	Other parts		
7315900000	Other parts	8	E-0
731600	Anchors, grapnels and parts thereof, of iron or steel.		
7316001000	Anchors and grapnels	8	E-0
7316002000	Parts	8	E-0
731700	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.		
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
731811	Coach screws		
7318110000	Coach screws	8	E-5
731812	Other wood screws		
7318120000	Other wood screws	8	E-0
731813	Screw hooks and screw rings		
7318130000	Screw hooks and screw rings	8	E-0
731814	Self-tapping screws		
7318140000	Self-tapping screws	8	E-0
731815	Other screws and bolts,whether or not with their nuts of washers		
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
731816	Nuts		
7318160000	Nuts	8	E-5
731819	Other		
7318190000	Other	8	E-5
731821	Spring washers and other lock washers		
7318210000	Spring washers and other lock washers	8	E-0
731822	Other washers		
7318220000	Other washers	8	E-5
731823	Rivets		
7318230000	Rivets	8	E-0
731824	Cotters and cotter-pins		
7318240000	Cotters and cotter-pins	8	E-5
731829	Other		
7318290000	Other	8	E-5
731910	Sewing, darning or embroidery needles		
7319101000	Hand sewing needles	8	E-5
7319102000	Hand knitting needles	8	E-5
7319109000	Other	8	E-5
731920	Safety pins		
7319200000	Safety pins	8	E-0
731930	Other pins		
7319300000	Other pins	8	E-5
731990	Other		
7319900000	Other	8	E-0
732010	Leaf-springs and leaves thereof		
7320101000	Leaf-springs for automobiles	8	E-5
7320102000	Leaf-springs for railway locomotives and rollingstocks	8	E-0
7320109000	Other	8	E-0
732020	Helical springs		
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
732090	Other		
7320901000	Flat spiral springs	8	E-0
7320909000	Other springs	8	E-5
732111	For gas fuel or for both gas and other fuels		
7321110000	For gas fuel or for both gas and other fuels	8	E-0
732112	For liquid fuel		
7321120000	For liquid fuel	8	E-0
732113	For solid fuel		
7321130000	For solid fuel	8	E-8

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

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

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

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

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

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
760810	Of aluminium,not alloyed		
7608100000	Of aluminium,not alloyed	8	E-0
760820	Of aluminium alloys		
7608200000	Of aluminium alloys	8	E-0
760900	Aluminium tube or pipe fittings (for example,couplings,elbows, sleeves).		
7609000000	Aluminium tube or pipe fittings (for example,couplings,elbows, sleeves).	8	E-5
761010	Doors,windows and their frames and thresholds for doors		
7610100000	Doors,windows and their frames and thresholds for doors	8	E-0
761090	Other		
7610901000	Structures	8	E-5
7610908000	Other	8	E-0
7610909000	Parts	8	E-5
761100	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		
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
761210	Collapsible tubular containers		
7612100000	Collapsible tubular containers	8	E-0
761290	Other		
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
761300	Aluminium containers for compressed or liquefied gas.		
7613001000	For compressed gas	8	E-0
7613002000	For liquefied gas	8	E-0
761410	With steel core		
7614100000	With steel core	8	E-0
761490	Other		
7614900000	Other	8	E-0
761511	A. pot scourers and scouring or polishing pads, gloves and the like		
7615110000	A. pot scourers and scouring or polishing pads, gloves and the like	8	E-0
761519	B. Other		
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
761520	2. Sanitary ware and parts thereof		
7615201000	Sanitary ware	8	E-0
7615202000	Parts	8	E-0
761610	Nails,tacks,staples(other than those of heading 83.05),screws, bolts,nuts, screw hooks, rivets,cotters, cotter-pins washers and similar articles		
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
761691	Cloth, grill, netting and fencing, of aluminium wire		
7616910000	Cloth, grill, netting and fencing, of aluminium wire	8	E-0
761699	Other		
7616991000	Bobbins	8	E-0
7616999010	Aluminium pouch	8	E-0
7616999020	Aluminium knob	8	E-0
7616999090	Other	8	E-5
780110	1. Refined lead		

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
780191	A. Containing by weight antimony as the principal other element		
7801910000	A. Containing by weight antimony as the principal other element	5	E-0
780199	B. Other		
7801991000	(1) Unrefined lead	2	E-0
7801992010	Lead-tin alloys	5	E-0
7801992090	Other	5	E-0
780200	Lead waste and scrap.		
7802000000	Lead waste and scrap.	1	E-0
780300	Lead bars,rods,profiles and wire.		
7803001000	Bars and rods	8	E-0
7803002000	Profiles	8	E-0
7803003000	Wire	8	E-5
780411	Sheets,strip and foil of a thickness(excluding any backing) not exceeding 0.2mm		
7804111000	Sheets and strip	8	E-0
7804112000	Foil	8	E-0
780419	Other		
7804190000	Other	8	E-0
780420	Powders and flakes		
7804201000	Powders	8	E-0
7804202000	Flakes	8	E-0
780500	Lead tubes,pipes and tube or pipe fittings(for example,couplings,elbows,sleeves).		
7805001000	Tubes and pipes	8	E-0
7805002000	Tubes and pipe fittings	8	E-0
780600	Other articles of lead.		
7806001000	Lead containers	8	E-0
7806002000	Electro-plating anodes	8	E-0
7806009000	Other	8	E-0
790111	Containing by weight 99.99% or more of zinc		
7901110000	Containing by weight 99.99% or more of zinc	5	E-0
790112	Containing by weight less than 99.99% of zinc		
7901120000	Containing by weight less than 99.99% of zinc	5	E-0
790120	Zinc alloys:		
7901201000	Zinc-aluminium alloy	5	E-0
7901202000	Zinc-copper alloy	5	E-0
7901209000	Other	5	E-0
790200	Zinc waste and scrap.		
7902000000	Zinc waste and scrap.	1	E-0
790310	Zinc dust		
7903100000	Zinc dust	8	E-0
790390	Other		
7903901000	Powders	8	E-0
7903902000	Flakes	8	E-0
790400	Zinc bars,rods,profiles and wire.		
7904001000	Bars and rods	8	E-0
7904002000	Profiles	8	E-0
7904003000	Wire	8	E-5
790500	Zinc plates,sheets,strip and foil.		
7905001000	Plates,sheets and strip	8	E-0
7905002000	Foil	8	E-0
790600	Zinc tubes,pipes and tube or pipe fittings (for example,couplings, elbows,sleeves).		
7906001000	Tubes and pipes	8	E-0
7906002000	Tube and pipe fittings	8	E-0
790700	Other articles of zinc.		
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
800110	Tin,not alloyed		
8001100000	Tin,not alloyed	3	E-0
800120	Tin alloys		
8001200000	Tin alloys	3	E-0
800200	Tin waste and scrap.		
8002000000	Tin waste and scrap.	1	E-0
800300	Tin bars,rods,profiles and wire.		
8003001010	Unalloyed	8	E-0
8003001090	Other	8	E-0
8003002010	Unalloyed	8	E-0
8003002090	Other	8	E-0
800400	Tin plates,sheets and strip,of a thickness exceeding 0.2mm.		
8004000000	Tin plates,sheets and strip,of a thickness exceeding 0.2mm.	8	E-0
800500	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.		
8005001000	Foil	8	E-0
8005002010	Powders	8	E-0
8005002020	Flakes	8	E-0
800600	Tin tubes,pipes and tube or pipe fittings (for example,couplings, elbows,sleeves).		
8006000000	Tin tubes,pipes and tube or pipe fittings (for example,couplings, elbows,sleeves).	8	E-0
800700	Other articles of tin.		
8007001000	Electro-plating anodes	8	E-0
8007009000	Other	8	E-0
810110	1. Powders		
8101100000	1. Powders	5	E-0
810194	A. Unwrought tungsten, including bars and rods obtained simply by sintering		
8101940000	A. Unwrought tungsten, including bars and rods obtained simply by sintering	5	E-0
810195	B. Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil		
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
810196	C. Wire		
8101961000	Spiral filament for electric bulbs or electronic bulbs	8	E-5
8101969000	Other	8	E-5
810197	D. Waste and scrap		
8101970000	D. Waste and scrap	1	E-0
810199	E. Other		
8101990000	E. Other	8	E-0
810210	1. Powders		
8102100000	1. Powders	5	E-0
810294	A. Unwrought molybdenum, including bars and rods obtained simply by sintering		
8102940000	A. Unwrought molybdenum, including bars and rods obtained simply by sintering	5	E-0
810295	B. Bars and rods, other than those obtained simply by sintering, profiles,plates,sheets,strip and foil		
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
810296	C. Wire		
8102961000	Spiral filament for electric bulbs or electronic bulbs	8	E-5
8102969000	Other	8	E-5
810297	D. Waste and scrap		
8102970000	D. Waste and scrap	1	E-0
810299	E. Other		

HS code (2002)	Description	Base Rate	Staging Category
8102990000	E. Other	8	E-0
810320	1. Unwrought tantalum,including bars and rods obtained simply by sintering; powders		
8103201000	Unwrought	3	E-0
8103202000	Powders	3	E-0
810330	2. Waste and scrap		
8103300000	2. Waste and scrap	1	E-0
810390	3. Other		
8103900000	3. Other	8	E-0
810411	Containing at least 99.8% by weight of magnesium		
8104110000	Containing at least 99.8% by weight of magnesium	5	E-0
810419	Other		
8104190000	Other	5	E-0
810420	2. Waste and scrap		
8104200000	2. Waste and scrap	1	E-0
810430	3. Rasplings, turnings and granules,graded according to size; powders		
8104301000	Raspings,turnings and granules	8	E-0
8104302000	Powders	8	E-0
810490	4. Other		
8104901000	Bars and rods	8	E-0
8104909000	Other	8	E-0
810520	Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders		
8105201000	Unwrought cobalt	3	E-0
8105202000	Cobalt mattes and other intermediate products of cobalt metallurgy	3	E-0
8105203000	Powders	3	E-0
810530	Waste and scrap		
8105300000	Waste and scrap	3	E-0
810590	Other		
8105900000	Other	3	E-0
810600	Bismuth and articles thereof,including waste and scrap.		
8106001010	Unwrought bismuth	5	E-0
8106001020	Waste and scrap	5	E-0
8106001030	Powders	5	E-0
8106009000	Other	5	E-0
810720	Unwrought cadmium; powders		
8107201000	Unwrought cadmium	5	E-0
8107202000	Powders	5	E-0
810730	Waste and scrap		
8107300000	Waste and scrap	5	E-0
810790	Other		
8107900000	Other	5	E-0
810820	1. Unwrought titanium; powders		
8108201000	Unwrought	5	E-0
8108202000	Powders	5	E-0
810830	2.Waste and scrap		
8108300000	2.Waste and scrap	5	E-0
810890	3. Other		
8108901000	Plates and strips	8	E-0
8108902000	Tubes and pipes	8	E-0
8108909000	Other	8	E-0
810920	1. Unwrought zirconium; powders		
8109201000	Unwrought	5	E-0
8109202000	Powders	5	E-0
810930	2.Waste and scrap		
8109300000	2.Waste and scrap	5	E-0
810990	3. Other		
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
811010	Unwrought antimony; powders		
8110100000	Unwrought antimony; powders	3	E-0
811020	Waste and scrap		
8110200000	Waste and scrap	3	E-0
811090	Other		
8110900000	Other	3	E-0
811100	Manganese and articles thereof,including waste and scrap.		
8111000000	Manganese and articles thereof,including waste and scrap.	5	E-0
811212	Unwrought; powders		
8112120000	Unwrought; powders	5	E-0
811213	Waste and scrap		
8112130000	Waste and scrap	5	E-0
811219	Other		
8112190000	Other	5	E-0
811221	Unwrought; powders		
8112210000	Unwrought; powders	5	E-0
811222	Waste and scrap		
8112220000	Waste and scrap	5	E-0
811229	Other		
8112290000	Other	5	E-0
811230	3. Germanium		
8112300000	3. Germanium	5	E-0
811240	4. Vanadium		
8112400000	4. Vanadium	5	E-0
811251	Unwrought; powders		
8112510000	Unwrought; powders	5	E-0
811252	Waste and scrap		
8112520000	Waste and scrap	5	E-0
811259	Other		
8112590000	Other	5	E-0
811292	Unwrought; waste and scrap; powders		
8112920000	Unwrought; waste and scrap; powders	5	E-0
811299	Other		
8112990000	Other	5	E-0
811300	Cermets and articles thereof,including waste and scrap.		
8113000000	Cermets and articles thereof,including waste and scrap.	5	E-0
820110	Spades and shovels		
8201100000	Spades and shovels	8	E-0
820120	Forks		
8201200000	Forks	8	E-0
820130	Mattocks,picks,hoes and rakes		
8201300000	Mattocks,picks,hoes and rakes	8	E-0
820140	Axes,bill hooks and similar hewing tools		
8201400000	Axes,bill hooks and similar hewing tools	8	E-0
820150	Secateurs and similar one-handed pruners and shears(including poultry shears)		
8201500000	Secateurs and similar one-handed pruners and shears(including poultry shears)	8	E-0
820160	Hedge shears,two-handed pruning shears and similar two-handed shears		
8201600000	Hedge shears,two-handed pruning shears and similar two-handed shears	8	E-0
820190	Other hand tools of a kind used in agriculture,horticulture or forestry		
8201901000	Scythes and sickls	8	E-0
8201902000	Hay knives	8	E-0
8201903000	Timber wedges	8	E-0
8201909000	Other	8	E-0
820210	Hand saws		
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
820220	Band saw blades		
8202200000	Band saw blades	8	E-5
820231	With working part of steel		
8202310000	With working part of steel	8	E-0
820239	Other, including parts		
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
820240	Chain saw blades		
8202400000	Chain saw blades	8	E-0
820291	Straight saw blades, for working metal		
8202911000	Hack-saw blades	8	E-0
8202919000	Other	8	E-0
820299	Other		
8202990000	Other	8	E-0
820310	Files, rasps and similar tools		
8203101000	For saw blades	8	E-5
8203109000	Other	8	E-5
820320	Pliers(including cutting pliers),pincers,tweezers and similar tools		
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
820330	Metal cutting shears and similar tools		
8203300000	Metal cutting shears and similar tools	8	E-0
820340	Pipe-cutters,bolt croppers,perforating punches and similar tools		
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
820411	Non-adjustable		
8204110000	Non-adjustable	8	E-5
820412	Adjustable		
8204120000	Adjustable	8	E-8
820420	Interchangeable spanner sockets,with or without handles		
8204200000	Interchangeable spanner sockets,with or without handles	8	E-8
820510	Drilling, threading or tapping tools		
8205101000	For drilling	8	E-0
8205102000	For threading	8	E-0
8205103000	For tapping	8	E-0
8205109000	Other	8	E-8
820520	Hammers and sledge hammers		
8205200000	Hammers and sledge hammers	8	E-8
820530	Planes,chisels,gouges and similar cutting tools for working wood		
8205300000	Planes,chisels,gouges and similar cutting tools for working wood	8	E-0
820540	Screwdrivers		
8205400000	Screwdrivers	8	E-0
820551	Household tools		
8205510000	Household tools	8	E-0
820559	Other		
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
820560	Blow lamps		

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

HS code (2002)	Description	Base Rate	Staging Category
820840	For agricultural,horticultural or forestry machines		
8208400000	For agricultural,horticultural or forestry machines	8	E-0
820890	Other		
8208900000	Other	8	E-5
820900	Plates,sticks,tips and the like for tools,unmounted,of cermets.		
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
821000	Hand-operated mechanical appliances,weighing 10kg or less,used in the preparation,conditioning or serving of food or drink.		
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
821110	Sets of assorted articles		
8211100000	Sets of assorted articles	8	E-0
821191	Table knives having fixed blades		
8211910000	Table knives having fixed blades	8	E-0
821192	Other knives having fixed blades		
8211920000	Other knives having fixed blades	8	E-0
821193	Knives having other than fixed blades		
8211930000	Knives having other than fixed blades	8	E-0
821194	Blades		
8211940000	Blades	8	E-0
821195	Handles of base metal		
8211950000	Handles of base metal	8	E-0
821210	Razors		
8212100000	Razors	8	E-0
821220	Safety razor blades,including razor blade blanks in strips		
8212200000	Safety razor blades,including razor blade blanks in strips	8	E-0
821290	Other parts		
8212900000	Other parts	8	E-0
821300	Scissors,tailors' shears and similar shears,and blades therefor.		
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
821410	Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor		
8214101000	Pencil sharpeners	8	E-0
8214109000	Other	8	E-5
821420	Manicure or pedicure sets and instruments (including nail files)		
8214200000	Manicure or pedicure sets and instruments (including nail files)	8	E-5
821490	Other		
8214901000	Hair clippers	8	E-0
8214902000	Butchers' or kitchen cleavers,choppers and mincing knives	8	E-0
8214909000	Other	8	E-0
821510	Sets of assorted articles containing at least one article plated with precious metal		

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
821520	Other sets of assorted articles		
8215200000	Other sets of assorted articles	8	E-5
821591	Plated with precious metal		
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
821599	Other		
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
830110	Padlocks		
8301100000	Padlocks	8	E-0
830120	Locks of a kind used for motor vehicles		
8301200000	Locks of a kind used for motor vehicles	8	E-5
830130	Locks of a kind used for furniture		
8301300000	Locks of a kind used for furniture	8	E-8
830140	Other locks		
8301401000	Door locks	8	E-0
8301409000	Other	8	E-0
830150	Clasps and frames with clasps,incorporating locks		
8301500000	Clasps and frames with clasps,incorporating locks	8	E-0
830160	Parts		
8301600000	Parts	8	E-0
830170	Keys presented separately		
8301700000	Keys presented separately	8	E-0
830210	Hinges		
8302100000	Hinges	8	E-0
830220	Castors		
8302200000	Castors	8	E-0
830230	Other mountings,fittings and similar articles suitable for motor vehicles		
8302300000	Other mountings,fittings and similar articles suitable for motor vehicles	8	E-0
830241	Suitable for buildings		
8302411000	Suitable for doors or windows	8	E-0
8302419000	Other	8	E-0
830242	Other,suitable for furniture		
8302420000	Other,suitable for furniture	8	E-0
830249	Other		
8302491000	Suitable for trunks,suitcases,or similar travel goods.	8	E-5
8302499000	Other	8	E-5
830250	Hat-racks,hat-pegs,brackets and similar fixtures		
8302500000	Hat-racks,hat-pegs,brackets and similar fixtures	8	E-5
830260	Automatic door closers		
8302600000	Automatic door closers	8	E-0
830300	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.		
8303001000	Safes	8	E-0
8303009000	Other	8	E-0
830400	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.		

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
830510	Fittings for loose-leaf binders of files		
8305100000	Fittings for loose-leaf binders of files	8	E-0
830520	Staples in strips		
8305200000	Staples in strips	8	E-5
830590	Other,including parts		
8305900000	Other,including parts	8	E-5
830610	1. Bells,gongs and the like		
8306100000	1. Bells,gongs and the like	8	E-0
830621	Plated with precious metal		
8306210000	Plated with precious metal	8	E-0
830629	Other		
8306290000	Other	8	E-5
830630	3. Photograph, picture or similar frames; mirrors		
8306301000	Photograph,picture or similar frames	8	E-5
8306302000	Mirrors of base metal	8	E-0
830710	Of iron or steel		
8307100000	Of iron or steel	8	E-0
830790	Of other base metal		
8307900000	Of other base metal	8	E-0
830810	Hooks, eyes and eyelets		
8308101000	Hooks	8	E-0
8308102000	Eyes and eyelets	8	E-0
830820	Tubular or bifurcated rivets		
8308200000	Tubular or bifurcated rivets	8	E-0
830890	Other,including parts		
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
830910	Crown corks		
8309100000	Crown corks	8	E-0
830990	Other		
8309901000	Easy opener end	8	E-0
8309909000	Other	8	E-5
831000	Sign-plates,name-plates,address-plates and similar plates,numbers, letters and other symbols,of base metal,excluding those of heading 94.05.		
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
831110	1. Coated electrodes of base metal, for electric arc-welding		
8311101000	A. For use in manufacturing semiconductor	8	E-0
8311109000	B. Other	8	E-5
831120	2. Cored wire of base metal, for electric arc-welding		
8311201000	A. For use in manufacturing semiconductor	8	E-0
8311209000	B. Other	8	E-0
831130	3. Coated rods and cored wire,of base metal, for soldering, brazing or welding by flame		
8311301000	A. For use in manufacturing semiconductor	8	E-0
8311309010	Lead-tin alloy solders	8	E-0
8311309090	Other	8	E-0
831190	4. Other, including parts		
8311901000	A.For use in manufacturing semiconductor	8	E-0
8311909000	B. Other	8	E-0
840110	1. Nuclear reactors		
8401100000	1. Nuclear reactors	0	E-0
840120	2. Machinery and apparatus for isotopic separation,and parts thereof		

HS code (2002)	Description	Base Rate	Staging Category
8401200000	2. Machinery and apparatus for isotopic separation, and parts thereof	0	E-0
840130	3. Fuel elements (cartridges), non-irradiated		
8401300000	3. Fuel elements (cartridges), non-irradiated	0	E-0
840140	4. Parts of nuclear reactors		
8401400000	4. Parts of nuclear reactors	0	E-0
840211	Watertube boilers with a steam production exceeding 45t per hour		
8402110000	Watertube boilers with a steam production exceeding 45t per hour	8	E-0
840212	Watertube boilers with a steam production not exceeding 45t per hour		
8402120000	Watertube boilers with a steam production not exceeding 45t per hour	8	E-0
840219	Other vapour generating boilers, including hybrid boilers		
8402191000	Heating medium boiler	8	E-0
8402199000	Other	8	E-0
840220	Super-heated water boilers		
8402200000	Super-heated water boilers	8	E-0
840290	Parts		
8402901000	Of steam and other vapour generating boilers	8	E-5
8402902000	Of super-heated water boilers	8	E-0
840310	Boilers		
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
840390	Parts		
8403900000	Parts	8	E-0
840410	Auxiliary plant for use with boilers of heading 84.02 or 84.03		
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
840420	Condensers for steam of other vapour power units		
8404200000	Condensers for steam of other vapour power units	8	E-0
840490	Parts		
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
840510	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		
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
840590	Parts		
8405901000	Of producer gas generators	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
840610	Turbines for marine propulsion		
8406103000	Of an output exceeding 2MW	5	E-0
8406109000	Other	5	E-0
840681	Of an output exceeding 40MW		
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
840682	Of an output not exceeding 40MW		
8406820000	Of an output not exceeding 40MW	5	E-0

HS code (2002)	Description	Base Rate	Staging Category
840690	Parts		
8406901000	Of steam turbines for marine propulsion	8	E-0
8406909000	Other	8	E-0
840710	1. Aircraft engines		
8407100000	1. Aircraft engines	0	E-0
840721	Outboard motors		
8407210000	Outboard motors	8	E-0
840729	Other		
8407290000	Other	8	E-0
840731	Of a cylinder capacity not exceeding 50cc		
8407311000	For moter-cycles	8	E-0
8407319000	Other	8	E-0
840732	Of a cylinder capacity exceeding 50cc but not exceeding 250cc		
8407321000	For motor-cycles	8	E-0
8407329000	Other	8	E-0
840733	Of a cylinder capacity exceeding 250cc but not exceeding 1,000cc		
8407331000	For motor-cycles	8	E-0
8407339000	Other	8	E-5
840734	Of a cylinder capacity exceeding 1,000cc		
8407341000	For motor-cycles	8	E-0
8407349000	Other	8	E-8
840790	4. Other engines		
8407901000	For railway locomotives	0	E-0
8407909000	Other	8	E-5
840810	1. Marine propulsion engines		
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
840820	2. Engines of a kind used for the propulsion of vehicles of Chapter 87		
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
840890	3. Other engines		
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
840910	1. For aircraft engines		
8409100000	1. For aircraft engines	5	E-0
840991	A. Suitable for use solely or principally with spark-ignition internal combustion piston engines		
8409911000	For vehicles of Chapter 87	8	E-5
8409912000	For outboat motors	8	E-0
8409919000	Other	8	E-5
840999	B. Other		
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
841011	Of a power not exceeding 1,000kw		
8410111000	Hydraulic turbines	0	E-0
8410119000	Other	8	E-0
841012	Of a power exceeding 1,000kw but not exceeding 10,000kw		
8410120000	Of a power exceeding 1,000kw but not exceeding 10,000kw	0	E-0
841013	Of a power exceeding 10,000kw		
8410130000	Of a power exceeding 10,000kw	0	E-0
841090	Parts,including regulators		
8410901010	For water turbines	0	E-0
8410901090	Other	8	E-0
8410909010	For water turbines	0	E-0
8410909090	Other	8	E-0
841111	A. Of a thrust not exceeding 25KN		
8411111000	(1) For aircraft	3	E-0
8411119010	For marine	8	E-0
8411119090	Other	8	E-0
841112	B. Of a thrust exceeding 25KN		
8411121000	(1) For aircraft	3	E-8
8411129010	For marine	8	E-0
8411129090	Other	8	E-0
841121	A. Of a power not exceeding 1,100kw		
8411211000	(1) For aircraft	3	E-0
8411219010	For marine	8	E-0
8411219090	Other	8	E-0
841122	B. Of a power exceeding 1,100kw		
8411221000	(1) For aircraft	3	E-0
8411229010	For marine	8	E-0
8411229090	Other	8	E-0
841181	A. Of a power not exceeding 5,000kw		
8411811000	(1) For aircraft	3	E-0
8411819010	For marine	8	E-0
8411819090	Other	8	E-0
841182	B. Of a power exceeding 5,000kw		
8411821000	(1) For aircraft	3	E-0
8411829010	For marine	8	E-0
8411829090	Other	8	E-5
841191	A. Of turbo-jets or turbo-propellers		
8411911000	(1) For air-craft	3	E-0
8411919000	(2) Other	8	E-0
841199	B. Other		
8411991000	(1) For air-craft	3	E-0
8411999000	(2) Other	8	E-5
841210	1. Reaction engines other than turbo-jets		
8412101010	Ram-jet or pulsejet engines	5	E-0
8412101090	Other	5	E-0
8412109000	B. Other	8	E-0
841221	Linear action(cylinders)		
8412211000	Hydraulic cylinder	8	E-0
8412219000	Other	8	E-0
841229	Other		
8412290000	Other	8	E-5
841231	Linear acting (cylinders)		
8412310000	Linear acting (cylinders)	8	E-0
841239	Other		
8412390000	Other	8	E-0
841280	4. Other		
8412800000	4. Other	8	E-5
841290	5. Parts		
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
841311	Pumps for dispensing fuel or lubricants,of the type used in filling-stations of in garages		
8413110000	Pumps for dispensing fuel or lubricants,of the type used in filling-stations of in garages	8	E-5
841319	Other		
8413190000	Other	8	E-5
841320	Hand pumps,other than those of subheading 8413.11 or 8413. 19		
8413200000	Hand pumps,other than those of subheading 8413.11 or 8413. 19	8	E-0
841330	Fuel,lubricating or cooling medium pumps for internal combustion piston engines		
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
841340	Concrete pumps		
8413400000	Concrete pumps	8	E-0
841350	Other reciprocating positive displacement pumps		
8413504000	Pumps to be used with swimming pools	8	E-0
8413509010	Plunger pumps	8	E-5
8413509020	Piston pumps	8	E-5
8413509030	Diaphram pumps	8	E-0
8413509090	Other	8	E-5
841360	Other rotary positive displacement pumps		
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
841370	Other centrifugal pumps		
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
841381	Pumps		
8413811000	Pumps to be used with swimming pools	8	E-0
8413819000	Other	8	E-5
841382	Liquid elevators		
8413820000	Liquid elevators	8	E-0
841391	Of pumps		
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 contrifugal pumps	8	E-5
8413915000	Of rotary pumps	8	E-0
8413919000	Other	8	E-5
841392	Of liquid elevators		
8413920000	Of liquid elevators	8	E-0
841410	1. Vacuum pumps		
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 9×10^{-3} Torr]	3	E-0
8414109090	(2) Other	8	E-5
841420	2. Hand- or foot-operated air pumps		
8414200000	2. Hand- or foot-operated air pumps	8	E-0
841430	3. Compressors of a kind used in refrigerating equipment		
8414301000	Of a power requirement less than 11kw	8	E-8
8414302000	Of a power requirement not less than 11kw	8	E-5
841440	4. Air compressors mounted on a wheeled chassis for towing		

HS code (2002)	Description	Base Rate	Staging Category
8414400000	4. Air compressors mounted on a wheeled chassis for towing	8	E-5
841451	A. Table,floor,wall,window,ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125W		
8414511000	For aircrafts	8	E-0
8414519000	Other	8	E-5
841459	B. Other		
8414591000	For aircrafts	8	E-0
8414599000	Other	8	E-5
841460	6. Hoods having a maximum horizontal side not exceeding 120cm		
8414601000	For aircrafts	8	E-0
8414609000	Other	8	E-0
841480	7. Other		
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
841490	8. Parts		
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
841510	1. Window or wall types, self-contained or "split-system"		
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
841520	2. Of a kind used for persons, in motor vehicles		
8415200000	2. Of a kind used for persons, in motor vehicles	8	E-0
841581	Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)		
8415810000	Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	8	E-0
841582	Other,incorporating a refrigerating unit		
8415820000	Other,incorporating a refrigerating unit	8	E-0
841583	Not incorporating a refrigerating unit		
8415830000	Not incorporating a refrigerating unit	8	E-0
841590	4.Parts		
8415900000	4.Parts	8	E-5
841610	Furnace burners for liquid fuel		
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
841620	Other furnace burners,including combination burners		
8416201000	Furnace burners for pulverised solid fuel	8	E-0
8416202000	Furnace burners for gas	8	E-0
8416209000	Other	8	E-0
841630	Mechanical stokers,including their mechanical grates,mechanical ash dischargers and similar appliances		
8416300000	Mechanical stokers,including their mechanical grates,mechanical ash dischargers and similar appliances	8	E-0
841690	Parts		
8416901000	Of furnace burners.	8	E-0
8416909000	Other	8	E-0
841710	Furnaces and ovens for the roasting,melting or other heattreatment of ores,pyrites or of metals		

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
841720	Bakery ovens,including biscuit ovens		
8417200000	Bakery ovens,including biscuit ovens	8	E-0
841780	Other		
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
841790	Parts		
8417900000	Parts	8	E-0
841810	1. Combind refrigerator-freezers,fitted with separate external doors		
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
841821	Compression-type		
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
841822	Absorption-type,electrical		
8418220000	Absorption-type,electrical	8	E-0
841829	Other		
8418290000	Other	8	E-5
841830	3. Freezers of the chest type,not exceeding 800ℓ capacity		
8418300000	3. Freezers of the chest type,not exceeding 800ℓ capacity	8	E-0
841840	4. Freezers of the upright type,not exceeding 900ℓ capacity		
8418400000	4. Freezers of the upright type,not exceeding 900ℓ capacity	8	E-0
841850	5. Other refrigerating or freezing chests,cabinets,display counters,show-cases and similar refrigerating or freezing furniture		
8418501000	Show-cases	8	E-0
8418509000	Other	8	E-0
841861	Compression type units whose condensers are heat exchangers		
8418610000	Compression type units whose condensers are heat exchangers	8	E-0
841869	Other		
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
841891	Furniture designed to receive refrigerating or freezing equipment		
8418910000	Furniture designed to receive refrigerating or freezing equipment	8	E-0
841899	Other		
8418991000	Of house hold type refrigerators	8	E-0
8418999000	Other	8	E-5
841911	Instantaneous gas water heaters		
8419110000	Instantaneous gas water heaters	8	E-0
841919	Other		
8419190000	Other	8	E-0
841920	2. Medical,surgical or laboratory sterilisers		
8419200000	2. Medical,surgical or laboratory sterilisers	0	E-0
841931	A. For agricultural products		
8419310000	A. For agricultural products	8	E-0
841932	B. For wood,paper pulp,paper or paperboard		

HS code (2002)	Description	Base Rate	Staging Category
8419320000	B. For wood,paper pulp,paper or paperboard	8	E-0
841939	C. Other		
8419391000	(1) Spin dryers for machines and mechanical appliances for making semiconductor devices	3	E-0
8419399000	(2) Other	8	E-5
841940	4. Distilling or rectifying plant		
8419400000	4. Distilling or rectifying plant	8	E-5
841950	5. Heat exchange units		
8419501000	For aircrafts	8	E-0
8419509000	Other	8	E-5
841960	6. Machinery for liquefying air or other gases		
8419600000	6. Machinery for liquefying air or other gases	8	E-0
841981	A. For making hot drinks or for cooking or heating food		
8419810000	A. For making hot drinks or for cooking or heating food	8	E-0
841989	B. Other		
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
841990	8. Parts		
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
842010	Calendering or other rolling machines		
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
842091	Cylinders		
8420910000	Cylinders	8	E-0
842099	Other		
8420990000	Other	8	E-0
842111	Cream separators		
8421110000	Cream separators	8	E-0
842112	Clothes-dryers		
8421120000	Clothes-dryers	8	E-0
842119	Other		
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
842121	A. For filtering or purifying water		
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
842122	B. For filtering or purifying beverages other than water		
8421220000	B. For filtering or purifying beverages other than water	8	E-0
842123	C. Oil or petrol-filters for internal combustion engines		

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
842129	D. Other		
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
842131	A. Intake air filters for internal combustion engines		
8421311000	For internal combustion engines for vehicles of Chapter 87	8	E-5
8421312000	For aircrafts	8	E-0
8421319000	Other	8	E-5
842139	B. Other		
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
842191	A. Of centrifuges,including centrifugal dryers		
8421911000	Of subheading 8421.19.4000	0	E-0
8421919000	Other	8	E-5
842199	B. Other		
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
842211	A. Of the household type		
8422110000	A. Of the household type	8	E-0
842219	B. Other		
8422190000	B. Other	8	E-0
842220	2. Machinery for cleaning or drying bottles or other containers		
8422200000	2. Machinery for cleaning or drying bottles or other containers	8	E-0
842230	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		
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
842240	4. Other packing or wrapping machinery(including heat-shrink wrapping machinery)		
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
842290	5. Parts		
8422901000	Of dish washing machines	8	E-0
8422902000	Of other packing or wrapping machinery	8	E-5
8422909000	Other	8	E-5
842310	Personal weighing machines,including baby scales; household scales		
8423100000	Personal weighing machines,including baby scales; household scales	8	E-0
842320	Scales for continuous weighing of goods on conveyors		

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
842330	Constant weight scales and scales for discharging a predetermined weight of material into a bag or container,including hopper scales		
8423300000	Constant weight scales and scales for discharging a predetermined weight of material into a bag or container,including hopper scales	8	E-0
842381	Having a maximum weighing capacity not exceeding 30kg		
8423810000	Having a maximum weighing capacity not exceeding 30kg	8	E-5
842382	Having a maximum weighing capacity exceeding 30kg but not exceeding 5,000kg		
8423820000	Having a maximum weighing capacity exceeding 30kg but not exceeding 5,000kg	8	E-0
842389	Other		
8423891000	Truck scale	8	E-0
8423899000	Other	8	E-0
842390	Weighing machine weights of all kinds;parts of weighing machinery		
8423901010	Weights in the accuracy class	8	E-0
8423901090	Other	8	E-5
8423909000	Parts of weighing machinery	8	E-0
842410	Fire extinguishers,whether or not charged		
8424100000	Fire extinguishers,whether or not charged	8	E-0
842420	Spray guns and similar appliances		
8424201000	Spray guns	8	E-5
8424202010	Of robot type	8	E-0
8424202090	Other	8	E-0
8424209000	Other	8	E-5
842430	Steam or sand blasting machines and similar jet projecting machines		
8424301000	Steam or sand blasting machines	8	E-0
8424302000	High-pressure steam cleaners	8	E-0
8424309000	Other	8	E-5
842481	Agricultural or horticultural		
8424811000	Self-propelled sprayers	8	E-0
8424812000	Other sprayers	8	E-0
8424819000	Other	8	E-0
842489	Other		
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
842490	Parts		
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
842511	Powered by electric moter		
8425111010	Chain blocks	0	E-0
8425111090	Other	0	E-0
8425112010	Chain blocks	0	E-0
8425112090	Other	0	E-0
842519	Other		
8425190000	Other	0	E-0
842520	Pit-head winding gear;winches specially designed for use underground		

HS code (2002)	Description	Base Rate	Staging Category
8425200000	Pit-head winding gear;winches specially designed for use underground	0	E-0
842531	Powered by electric motor		
8425310000	Powered by electric motor	0	E-0
842539	Other		
8425390000	Other	0	E-0
842541	Built-in jacking systems of a type used in garages		
8425410000	Built-in jacking systems of a type used in garages	0	E-0
842542	Other jacks and hoists,hydraulic		
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
842549	Other		
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
842611	Overhead travelling cranes on fixed support		
8426110000	Overhead travelling cranes on fixed support	0	E-0
842612	Mobile lifting frames on tyres and straddle carriers		
8426121000	Mobile lifting frames on tyres	0	E-0
8426122000	Straddle carriers	0	E-0
842619	Other		
8426190000	Other	0	E-0
842620	Tower cranes		
8426200000	Tower cranes	0	E-0
842630	Portal or pedestal jib cranes		
8426301000	Portal cranes	0	E-0
8426302000	Pedestal jib cranes	0	E-0
842641	On tyres		
8426410000	On tyres	0	E-0
842649	Other		
8426491000	Of telescopic boom type	0	E-0
8426492000	Of latticed boom type	0	E-0
8426499000	Other	0	E-0
842691	Designed for mounting on road vehicles		
8426910000	Designed for mounting on road vehicles	0	E-0
842699	Other		
8426991000	Ships' derricks	0	E-0
8426999000	Other	0	E-0
842710	Self-propelled trucks powered by an electric motor		
8427101000	Of counter balance type	8	E-0
8427102000	Of non counter balance type	8	E-0
8427109000	Other	8	E-0
842720	Other self-propelled trucks		
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
842790	Other trucks		
8427901000	Hand pallet trucks	8	E-0
8427909000	Other	8	E-0
842810	Lifts and skip hoists		
8428101000	Lifts	0	E-0
8428102000	Skip hoists	0	E-0
842820	Pneumatic elevators and conveyors		
8428201000	Pneumatic elevators	0	E-0
8428202000	Pneumatic conveyors	0	E-0
842831	Specially designed for underground use		
8428310000	Specially designed for underground use	0	E-0
842832	Other,bucket type		
8428320000	Other,bucket type	0	E-0
842833	Other,belt type		
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
842839	Other		

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
842840	Escalators and moving walkways		
8428401000	Escalators	0	E-0
8428402000	Moving walkways	0	E-0
842850	Mine wagon pushers,locomotive or wagon traversers,wagon tippers and similar railway wagon handling equipment		
8428500000	Mine wagon pushers,locomotive or wagon traversers,wagon tippers and similar railway wagon handling equipment	0	E-0
842860	Teleferics,chair-lifts,ski-draglines; traction mechanisms for funiculars		
8428600000	Teleferics,chair-lifts,ski-draglines; traction mechanisms for funiculars	0	E-0
842890	Other machinery		
8428900000	Other machinery	0	E-0
842911	Track laying		
8429111000	Bulldozers	0	E-0
8429112000	Angledozer	0	E-0
842919	Other		
8429190000	Other	0	E-0
842920	Graders and levellers		
8429200000	Graders and levellers	0	E-0
842930	Scrapers		
8429300000	Scrapers	0	E-0
842940	Tamping machines and road rollers		
8429401000	Tamping machines	0	E-0
8429402000	Road rollers	0	E-0
842951	Front-end shovel loaders		
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
842952	Machinery with a 360°revolving superstructure		
8429521010	Wheel type	0	E-0
8429521020	Track type	0	E-0
8429521090	Other	0	E-0
8429529000	Other	0	E-0
842959	Other		
8429591000	Mechanical shovel	0	E-0
8429599000	Other	0	E-0
843010	Pile-drivers and pile-extractors		
8430100000	Pile-drivers and pile-extractors	0	E-0
843020	Snow-ploughs and snow-blowers		
8430200000	Snow-ploughs and snow-blowers	0	E-0
843031	Self-propelled		
8430310000	Self-propelled	0	E-0
843039	Other		
8430390000	Other	0	E-0
843041	Self-propelled		
8430411000	Boring machines	0	E-0
8430412000	Sinking machines	0	E-0
843049	Other		
8430491000	Test boring machines	0	E-0
8430499000	Other	0	E-0
843050	Other machinery,self-propelled		
8430500000	Other machinery,self-propelled	0	E-0
843061	Tamping or compacting machinery		
8430610000	Tamping or compacting machinery	0	E-0
843069	Other		

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

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

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

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
844230	Other machinery, apparatus and equipment		
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
844240	Parts of the foregoing machinery, apparatus or equipment		
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
844250	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)		
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
844311	Reel fed		
8443110000	Reel fed	8	E-0
844312	Sheet fed,office type (sheet size not exceeding 22×36cm)		
8443120000	Sheet fed,office type (sheet size not exceeding 22×36cm)	8	E-0
844319	Other		
8443190000	Other	8	E-5
844321	Reel fed		
8443210000	Reel fed	8	E-0
844329	Other		
8443290000	Other	8	E-0
844330	Flexographic printing machinery		
8443300000	Flexographic printing machinery	8	E-0
844340	Gravure printing machinery		
8443400000	Gravure printing machinery	8	E-0
844351	Ink-jet printing machines		
8443511000	For the purpose of semiconductor manufacturing	0	E-0
8443519000	Other	8	E-5
844359	Other		
8443591000	Textile printing machines	8	E-0
8443592000	Other printing machines of a type used for printing a repetitive design,repitive words or overall colour on textiles,leather,wallpaper,wrapping paper,linoleum or other materials	8	E-0
8443599000	Other	8	E-5
844360	Machines for uses ancillary to printing		
8443601000	Automatic feeders	8	E-0
8443602000	Folders,gummers,preforators and staplers	8	E-0
8443603000	Serial numbering machines	8	E-0
8443609000	Other	8	E-0
844390	Parts		
8443900000	Parts	8	E-5
844400	Machines for extruding,drawing,texturing or cutting man-made textile materials.		
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
844511	Carding machines		
8445110000	Carding machines	5	E-0
844512	Combing machines		
8445120000	Combing machines	5	E-0
844513	Drawing or roving machines		

HS code (2002)	Description	Base Rate	Staging Category
8445130000	Drawing or roving machines	5	E-0
844519	Other		
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
844520	Textile spinning machines		
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
844530	Textile doubling or twisting machines		
8445301000	For filament yarns	5	E-0
8445302000	For spun yarns	5	E-0
8445309000	Other	5	E-0
844540	Textile winding(including weftwinding) or reeling machines		
8445401000	Cones winders	5	E-0
8445402000	Cheeses winders	5	E-0
8445409000	Other	5	E-0
844590	Other		
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
844610	1. For weaving fabrics of a width not exceeding 30cm		
8446100000	1. For weaving fabrics of a width not exceeding 30cm	8	E-0
844621	Power looms		
8446211000	For cotton	8	E-0
8446212000	For wool	8	E-0
8446213000	For silk	8	E-0
8446219000	Other	8	E-0
844629	Other		
8446290000	Other	8	E-0
844630	3. For weaving fabrics of a width exceeding 30cm, Shuttleless type		
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
844711	With cylinder diameter not exceeding 165mm		
8447111000	Stocking knitting machines	8	E-0
8447119000	Other	8	E-0
844712	With cylinder diameter exceeding 165mm		
8447120000	With cylinder diameter exceeding 165mm	8	E-5
844720	Flat knitting machines;stitch bonding machines		
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
844790	Other		
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
844811	Dobbies and jacquards; card reducing, copying, punching or assembling machines for use therewith		
8448111000	Dobbies	8	E-0
8448112000	Jacquards	8	E-0
8448113000	Card punching machines	8	E-0
8448119000	Other	8	E-5
844819	Other		
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
844820	2. Parts and accessories of machines of heading 84.44 or of their auxiliary machinery		
8448201000	Extruding nipples	5	E-0
8448209000	Other	5	E-0
844831	A. Card clothing		
8448310000	A. Card clothing	8	E-5
844832	B. Of machines for preparing textile fibres, other than card clothing		
8448321000	(1) For carding machine(excluding garnet wires)	5	E-0
8448329000	(2) Other	8	E-5
844833	C. Spindles, spindle flyers, spinning rings and ring travellers		
8448331000	(1) Spindle flyers	5	E-0
8448339010	Spindle	8	E-0
8448339020	Spinning ring	8	E-0
8448339030	Ring travellers	8	E-0
844839	D. Other		
8448391000	Warp beams	8	E-0
8448399000	Other	8	E-5
844841	Shuttles		
8448410000	Shuttles	8	E-0
844842	Reeds for looms, healds and heald-frames		
8448420000	Reeds for looms, healds and heald-frames	8	E-5
844849	Other		
8448490000	Other	8	E-5
844851	Sinkers, needles and other articles used in forming stitches		
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
844859	Other		
8448590000	Other	8	E-5
844900	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.		
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
845011	Fully-automatic machines		
8450110000	Fully-automatic machines	8	E-5

HS code (2002)	Description	Base Rate	Staging Category
845012	Other machines,with built-in centrifugal drier		
8450120000	Other machines,with built-in centrifugal drier	8	E-0
845019	Other		
8450190000	Other	8	E-0
845020	2. Machines,each of a dry linen capacity exceeding 10kg		
8450200000	2. Machines,each of a dry linen capacity exceeding 10kg	8	E-0
845090	3. Parts		
8450900000	3. Parts	8	E-5
845110	1. Dry-cleaning machines		
8451100000	1. Dry-cleaning machines	8	E-0
845121	Each of a dry linen capacity not exceeding 10kg		
8451210000	Each of a dry linen capacity not exceeding 10kg	8	E-0
845129	Other		
8451290000	Other	8	E-5
845130	3. Ironing machines and presses(including fusing presses)		
8451301000	Steam presses	8	E-0
8451309000	Other	8	E-0
845140	4. Washing,bleaching or dyeing machines		
8451401000	Washing machines	8	E-0
8451402000	Bleaching machines	8	E-0
8451403000	Dyeing machines	8	E-0
845150	5. Machines for reeling,unreeling,folding,cutting or pinking textile fabrics		
8451501000	Reeling unreeling machines	8	E-0
8451502000	Cutting machines	8	E-5
8451509000	Other	8	E-0
845180	6. Other machinery		
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
845190	7. Parts		
8451901000	Of dry cleaning machines	8	E-0
8451902000	Of drying machines	8	E-0
8451909000	Other	8	E-5
845210	Sewing machines of the household type		
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
845221	Automatic units		
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
845229	Other		
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
845230	Sewing machine needles		
8452300000	Sewing machine needles	8	E-0
845240	Furniture,bases and covers for sewing machines and parts thereof		
8452400000	Furniture,bases and covers for sewing machines and parts thereof	8	E-0

HS code (2002)	Description	Base Rate	Staging Category
845290	Other parts of sewing machines		
8452900000	Other parts of sewing machines	8	E-0
845310	Machinery for preparing,tanning or working hides,skins or leather		
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
845320	Machinery for making or repairing footwear		
8453201000	Machinery for making footwear	8	E-0
8453202000	Machinery for repairing footwear	8	E-0
845380	Other machinery		
8453800000	Other machinery	8	E-0
845390	Parts		
8453900000	Parts	8	E-0
845410	Converters		
8454100000	Converters	8	E-0
845420	Ingot moulds and ladles		
8454200000	Ingot moulds and ladles	8	E-0
845430	Casting machines		
8454301010	Die-casting machines	8	E-0
8454301090	Other	8	E-0
8454309000	Other	8	E-0
845490	Parts		
8454901000	Of converters	8	E-0
8454909000	Other	8	E-0
845510	Tube mills		
8455100000	Tube mills	8	E-0
845521	Hot or combination hot and cold		
8455210000	Hot or combination hot and cold	8	E-0
845522	Cold		
8455220000	Cold	8	E-0
845530	Rolls for rolling mills		
8455301000	Of casting	8	E-5
8455302000	Of forging	8	E-0
8455309000	Other	8	E-5
845590	Other parts		
8455900000	Other parts	8	E-5
845610	Operated by laser or other light or photon beam processes		
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
845620	Operated by ultrasonic processes		
8456200000	Operated by ultrasonic processes	8	E-0
845630	Operated by electro-discharge processes		
8456301000	Numerically controlled	8	E-0
8456309000	Other	8	E-0
845691	For dry-etching patterns on semiconductor materials		
8456910000	For dry-etching patterns on semiconductor materials	0	E-0
845699	Other		
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
845710	Machining centres		
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
845720	Unit construction machines (single station)		
8457200000	Unit construction machines (single station)	8	E-0
845730	Multi-station transfer machines		

HS code (2002)	Description	Base Rate	Staging Category
8457300000	Multi-station transfer machines	8	E-0
845811	Numerically controlled		
8458110000	Numerically controlled	8	E-0
845819	Other		
8458190000	Other	8	E-5
845891	Numerically controlled		
8458910000	Numerically controlled	8	E-0
845899	Other		
8458990000	Other	8	E-5
845910	Way-type unit head machines		
8459100000	Way-type unit head machines	8	E-0
845921	Numerically controlled		
8459210000	Numerically controlled	8	E-0
845929	Other		
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
845931	Numerically controlled		
8459310000	Numerically controlled	8	E-0
845939	Other		
8459390000	Other	8	E-0
845940	Other boring machines		
8459401000	Jig boring machines	8	E-0
8459402000	Horizontal boring machines	8	E-0
8459409000	Other	8	E-0
845951	Numerically controlled		
8459510000	Numerically controlled	8	E-0
845959	Other		
8459590000	Other	8	E-0
845961	Numerically controlled		
8459611000	Bed type milling machines	8	E-0
8459612000	Planing milling machines	8	E-0
8459619000	Other	8	E-0
845969	Other		
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
845970	Other threading or tapping machines		
8459701000	Tapping machines	8	E-0
8459709000	Other threading machines	8	E-0
846011	Numerically controlled		
8460110000	Numerically controlled	8	E-0
846019	Other		
8460190000	Other	8	E-0
846021	Numerically controlled		
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
846029	Other		
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
846031	Numerically controlled		
8460310000	Numerically controlled	8	E-5
846039	Other		
8460390000	Other	8	E-0

HS code (2002)	Description	Base Rate	Staging Category
846040	Honing or lapping machines		
8460401000	Honing machines	8	E-0
8460402000	Lapping machines	8	E-0
846090	Other		
8460900000	Other	8	E-0
846120	Shaping or slotting machines		
8461200000	Shaping or slotting machines	8	E-0
846130	Broaching machines		
8461300000	Broaching machines	8	E-0
846140	Gear cutting,gear grinding or gear finishing machines		
8461401010	Numerically controlled	8	E-0
8461401090	Other	8	E-5
8461402000	Gear grinding or gear finishing machines	8	E-0
846150	Sawing or cutting-off machines		
8461500000	Sawing or cutting-off machines	8	E-0
846190	Other		
8461900000	Other	8	E-0
846210	Forging or die-stamping machines(including presses) and hammers		
8462101000	Air hammer	8	E-5
8462109000	Other	8	E-0
846221	Numerically controlled		
8462211010	For semiconductor leads	0	E-0
8462211090	Other	8	E-0
8462219000	Other	8	E-0
846229	Other		
8462291010	For semiconductor leads	0	E-0
8462291090	Other	8	E-0
8462299000	Other	8	E-0
846231	Numerically controlled		
8462310000	Numerically controlled	8	E-0
846239	Other		
8462390000	Other	8	E-0
846241	Numerically controlled		
8462411000	Punching machines (including combined shearing machines)	8	E-0
8462412000	Notching machines	8	E-0
846249	Other		
8462491000	Punching machines (including combined shearing machines)	8	E-5
8462492000	Notching machines	8	E-0
846291	Hydraulic presses		
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
846299	Other		
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
846310	Draw-benches for bars,tubes,profiles,wire or the like		
8463100000	Draw-benches for bars,tubes,profiles,wire or the like	8	E-0
846320	Thread rolling machines		
8463200000	Thread rolling machines	8	E-0
846330	Machines for working wire		
8463300000	Machines for working wire	8	E-0

HS code (2002)	Description	Base Rate	Staging Category
846390	Other		
8463900000	Other	8	E-0
846410	Sawing machines		
8464101000	Machines for sawing monocrystal semiconductor boules into slices, or wafer into chips	0	E-0
8464109000	Other	8	E-0
846420	Grinding or polishing machines		
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
846490	Other		
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
846510	Machines which can carry out different types of machining operations without tool change between such operations		
8465101000	For working wood	8	E-0
8465109000	Other	8	E-0
846591	Sawing machines		
8465911000	For working wood	8	E-0
8465919000	Other	8	E-0
846592	Planing, milling or moulding(by cutting) machines		
8465921000	For working wood	8	E-0
8465929000	Other	8	E-0
846593	Grinding,sanding or polishing machines		
8465931000	For working wood	8	E-0
8465939000	Other	8	E-5
846594	Bending or assembling machines		
8465941000	For working wood	8	E-0
8465949000	Other	8	E-0
846595	Drilling or morticing machine		
8465951000	For working wood	8	E-0
8465959000	Other	8	E-0
846596	Splitting,slicing or paring machines		
8465961000	For working wood	8	E-0
8465969000	Other	8	E-0
846599	Other		
8465991000	For working wood	8	E-0
8465999000	Other	8	E-0
846610	Tool holders and self-opening dieheads		
8466100000	Tool holders and self-opening dieheads	8	E-5
846620	Work holders		
8466201000	For aircrafts	8	E-0
8466209000	Other	8	E-5
846630	Dividing heads and other special attachments for machine-tools		
8466300000	Dividing heads and other special attachments for machine-tools	8	E-5
846691	For machines of heading 84.64		
8466911000	Of subheadings 8464.10.1000, 8464.20.3000, 8464.90.4000	0	E-0
8466919000	Other	8	E-0
846692	For machines of heading 84.65		
8466920000	For machines of heading 84.65	8	E-0
846693	For machines of headings 84.56 to 84.61		
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
846694	For machines of heading 84.62 or 84.63		
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
846711	Rotary type(including combined rotary-percussion)		
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
846719	Other		
8467191000	Rock drillers	8	E-0
8467199000	Other	8	E-5
846721	Drills of all kinds		
8467210000	Drills of all kinds	8	E-0
846722	Saws		
8467220000	Saws	8	E-0
846729	Other		
8467290000	Other	8	E-5
846781	Chain saws		
8467810000	Chain saws	8	E-0
846789	Other		
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
846791	Of chain saws		
8467910000	Of chain saws	8	E-5
846792	Of pneumatic tools		
8467920000	Of pneumatic tools	8	E-5
846799	Other		
8467990000	Other	8	E-5
846810	Hand-held blow pipes		
8468100000	Hand-held blow pipes	8	E-0
846820	Other gas-operated machinery and apparatus		
8468201000	Gas welding machines	8	E-5
8468202000	Gas automatic cutting machines	8	E-0
8468209000	Other	8	E-5
846880	Other machinery and apparatus		
8468800000	Other machinery and apparatus	8	E-0
846890	Parts		
8468900000	Parts	8	E-5
846911	Word-processing machines		
8469110000	Word-processing machines	0	E-0
846912	Automatic typewriters		
8469120000	Automatic typewriters	8	E-0
846920	Other typewriters,electric		
8469200000	Other typewriters,electric	8	E-0
846930	Other typewriters, non-electric		
8469300000	Other typewriters, non-electric	8	E-0
847010	Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions		
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
847021	Incorporating a printing device		
8470211000	Less than 17 digits	0	E-0
8470212000	Not less than 17 digits	0	E-0
847029	Other		
8470290000	Other	0	E-0
847030	Other calculating machines		
8470300000	Other calculating machines	0	E-0

HS code (2002)	Description	Base Rate	Staging Category
847040	Accounting machines		
8470401000	Electrically operated type	0	E-0
8470409000	Other	0	E-0
847050	Cash registers		
8470500000	Cash registers	0	E-0
847090	Other		
8470901000	Postage-franking machines	0	E-0
8470902000	Ticket-issuing machines	0	E-0
8470909000	Other	0	E-0
847110	Analogue or hybrid automatic data processing machines		
8471101000	Analogue automatic data processing machines	0	E-0
8471102000	Hybrid automatic data processing machines	0	E-0
847130	Portable digital automatic data processing machines, weighing not more than 10kg, consisting of at least a central processing unit, a keyboard and a display		
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
847141	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		
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
847149	Other, presented in the form of systems		
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
847150	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		
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
847160	Input or output units, whether or not containing storage units in the same housing		
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
847170	Storage units		
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
847180	Other units of automatic data processing machines		
8471800000	Other units of automatic data processing machines	0	E-0
847190	Other		
8471900000	Other	0	E-0
847210	Duplicating machines		
8472100000	Duplicating machines	8	E-0
847220	Addressing machines and address plate embossing machines		
8472200000	Addressing machines and address plate embossing machines	8	E-0
847230	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		
8472301000	Letters sorting machines	8	E-0
8472302000	Machines for cancelling postage stamps	8	E-0
8472309000	Other	8	E-8
847290	Other		
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
847310	Parts and accessories of the machines of heading 84.69		
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
847321	Of the electronic calculating machines of subheading 8470.10,8470.21 or 8470.29		
8473210000	Of the electronic calculating machines of subheading 8470.10,8470.21 or 8470.29	0	E-0
847329	Other		
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
847330	Parts and accessories of the machines of heading 84.71		
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
847340	Parts and accessories of the machines of heading 84.72		
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
847350	Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72		
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
847410	Sorting,screening,separating or washing machines		
8474100000	Sorting,screening,separating or washing machines	0	E-0
847420	Crushing or grinding machines		
8474201000	Of crushing or grinding capacity not exceeding 20 tons per hour	0	E-0
8474209000	Other	0	E-0
847431	Concrete or mortar mixers		
8474311000	Batcher plants	0	E-0
8474319000	Other	0	E-0
847432	Machines for mixing mineral substances with bitumen		
8474321000	Asphalt plants	0	E-0
8474329000	Other	0	E-0
847439	Other		
8474390000	Other	0	E-0
847480	Other machinery		
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
847490	Parts		
8474900000	Parts	0	E-0
847510	Machines for assembling electric or electronic lamps,tubes or valves or flashbulbs,in glass envelopes		
8475100000	Machines for assembling electric or electronic lamps,tubes or valves or flashbulbs,in glass envelopes	8	E-0
847521	Machines for making optical fibres and preforms thereof		
8475210000	Machines for making optical fibres and preforms thereof	8	E-0
847529	Other		
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
847590	Parts		
8475901000	Of machines for the manufacture of plate glass	8	E-0
8475909000	Other	8	E-5
847621	Incorporating heating or refrigerating devices		
8476210000	Incorporating heating or refrigerating devices	8	E-0
847629	Other		
8476290000	Other	8	E-0
847681	Incorporating heating or refrigerating devices		
8476811000	For selling foods	8	E-0
8476819000	Other	8	E-0
847689	Other		
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
847690	Parts		
8476900000	Parts	8	E-5
847710	Injection-moulding machines		
8477101000	For rubber-industry	8	E-0
8477102000	For plastic-industry	8	E-5
847720	Extruders		
8477201000	For rubber-industry	8	E-0
8477202000	For plastic-industry	8	E-0
847730	Blow moulding machines		
8477300000	Blow moulding machines	8	E-5

HS code (2002)	Description	Base Rate	Staging Category
847740	Vacuum moulding machines and other thermoforming machines		
8477400000	Vacuum moulding machines and other thermoforming machines	8	E-0
847751	For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes		
8477510000	For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	8	E-0
847759	Other		
8477590000	Other	8	E-0
847780	Other machinery		
8477800000	Other machinery	8	E-0
847790	Parts		
8477900000	Parts	8	E-5
847810	Machinery		
8478100000	Machinery	8	E-0
847890	Parts		
8478900000	Parts	8	E-0
847910	1. Machinery for public works, building or the like		
8479101000	Mortar or concrete spreading machines	0	E-0
8479102000	Others road making machines	0	E-0
8479109000	Others	0	E-0
847920	2. Machinery for the extraction or preparation of animal or fixed vegetable fats or oils		
8479200000	2. Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	8	E-0
847930	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		
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
847940	4. Rope or cable-making machines		
8479400000	4. Rope or cable-making machines	8	E-0
847950	5. Industrial robots, not elsewhere specified or included		
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
847960	6. Evaporative air coolers		
8479600000	6. Evaporative air coolers	8	E-0
847981	A. For treating metal, including electric wire coil-winders		
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
847982	B. Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines		
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
847989	C. Other		
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
847990	8. Parts		
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
848010	Moulding boxes for metal foundry		
8480100000	Moulding boxes for metal foundry	8	E-0
848020	Mould bases		
8480200000	Mould bases	8	E-5
848030	Moulding patterns		
8480300000	Moulding patterns	8	E-0
848041	Injection or compression types		
8480410000	Injection or compression types	8	E-0
848049	Other		
8480490000	Other	8	E-5
848050	Moulds for glass		
8480500000	Moulds for glass	8	E-0
848060	Moulds for mineral materials		
8480600000	Moulds for mineral materials	8	E-0
848071	Injection or compression types		
8480711000	For the manufacture of semiconductor devices	0	E-0

HS code (2002)	Description	Base Rate	Staging Category
8480719000	Other	8	E-5
848079	Other		
8480790000	Other	8	E-5
848110	Pressure-reducing valves		
8481100000	Pressure-reducing valves	8	E-8
848120	Valves for oleohydraulic or pneumatic transmissions		
8481201000	Valves for oleohydraulic transmissions	8	E-8
8481202000	Valves for pneumatic transmissions	8	E-8
848130	Check (nonreturn) valves		
8481300000	Check (nonreturn) valves	8	E-8
848140	Safety or relief valves		
8481400000	Safety or relief valves	8	E-8
848180	Other appliances		
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
848190	Parts		
8481901000	Actuators	8	E-5
8481909000	Other	8	E-5
848210	1. Ball bearings		
8482100000	1. Ball bearings	13	E-5
848220	2. Tapered roller bearings,including cone and tapered roller assemblies		
8482200000	2. Tapered roller bearings,including cone and tapered roller assemblies	8	E-8
848230	3. Spherical roller bearings		
8482300000	3. Spherical roller bearings	8	E-5
848240	4. Needle roller bearings		
8482400000	4. Needle roller bearings	8	E-5
848250	5. Other cylindrical roller bearings		
8482500000	5. Other cylindrical roller bearings	8	E-5
848280	6. Other,including combined ball/roller bearings		
8482800000	6. Other,including combined ball/roller bearings	8	E-5
848291	Balls,needles and rollers		
8482910000	Balls,needles and rollers	8	E-5
848299	Other		
8482990000	Other	8	E-5
848310	1. Transmission shafts(including cam shafts and crank shafts) and cranks		
8483101000	A. For air-crafts	3	E-0
8483109010	For vehicles of Chapter 87	8	E-5
8483109090	Other	8	E-5
848320	2. Bearing housings,incorporating ball or roller bearings		
8483201000	A. For air-crafts	3	E-0
8483209000	B. Other	8	E-0
848330	3. Bearing housings, not incorporating ball or roller bearings; plain shaft bearings		
8483301000	A. For aircrafts	3	E-0
8483309000	B. Other	8	E-8
848340	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		
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
848350	5. Flywheels and pulleys,including pulley blocks		
8483501000	For aircrafts	8	E-0
8483509000	Other	8	E-5
848360	6. Clutches and shaft couplings(including universal joints)		
8483601000	A. For air-crafts	3	E-0
8483609000	B. Other	8	E-5
848390	7. Toothed wheels, chain sprockets and other transmission elements presented separately; parts		
8483901000	A. For air-crafts	3	E-0
8483909000	B. Other	8	E-5
848410	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers metal		
8484101000	For vehicles of Chapter 87	8	E-5
8484109000	Other	8	E-5
848420	Mechanical seals		
8484200000	Mechanical seals	8	E-5
848490	Other		
8484900000	Other	8	E-5
848510	Ships' or boats' propellers and blades therefor		
8485100000	Ships' or boats' propellers and blades therefor	8	E-0
848590	Other		
8485901000	For vehicles of Chapter 87	8	E-5
8485909010	Oil seal rings	8	E-5
8485909090	Other	8	E-5
850110	Motors of an output not exceeding 37.5W		
8501101000	Dc motors	8	E-5
8501102000	Ac motors	8	E-0
8501103000	Universal AC/DC motors	8	E-0
850120	Universal AC/DC motors of an output exceeding 37.5W		
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
850131	Of an output not exceeding 750W		
8501311010	Of an output not exceeding 100W	8	E-0
8501311090	Other	8	E-0
8501312000	DC generators	8	E-0
850132	Of an output exceeding 750W but not exceeding 75kW		
8501321000	DC motors	8	E-0
8501322000	DC generators	8	E-0
850133	Of an output exceeding 75kW but not exceeding 375kW		
8501331000	DC motors	8	E-0
8501332000	DC generatrors	8	E-0
850134	Of an output exceeding 375kW		
8501341000	DC motors	8	E-0
8501342000	DC generators	8	E-0
850140	Other AC motors, single-phase		
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
850151	Of an output not exceeding 750W		
8501510000	Of an output not exceeding 750W	8	E-5
850152	Of an output exceeding 750W but not exceeding 75kW		
8501520000	Of an output exceeding 750W but not exceeding 75kW	8	E-5
850153	Of an output exceeding 75kW		
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
850161	Of an output not exceeding 75 kVA		
8501611000	Of an output not exceeding 750VA	8	E-5
8501612000	Of an output exceeding 750VA but not exceeding 75kVA	8	E-0
850162	Of an output exceeding 75kVA but not exceeding 375kVA		

HS code (2002)	Description	Base Rate	Staging Category
8501620000	Of an output exceeding 75kVA but not exceeding 375kVA	8	E-0
850163	Of an output exceeding 375kVA but not exceeding 750kVA		
8501631000	Not less than an output equivalent to 400kW	0	E-0
8501639000	Other	8	E-0
850164	Of an output exceeding 750kVA		
8501640000	Of an output exceeding 750kVA	0	E-0
850211	Of an output not exceeding 75kVA		
8502111000	Of an output not exceeding 750VA	8	E-0
8502112000	Of an output exceeding 750VA but not exceeding 75kVA	8	E-5
850212	Of an output exceeding 75kVA but not exceeding 375kVA		
8502120000	Of an output exceeding 75kVA but not exceeding 375kVA	8	E-5
850213	Of an output exceeding 375 kVA		
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
850220	Generating sets with spark-ignition internal combustion piston engines		
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
850231	Wind-powered		
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
850239	Other		
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
850240	Electric rotary converters		
8502400000	Electric rotary converters	8	E-0
850300	Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.		
8503001000	Of motors	8	E-0
8503002000	Of generators and of generating sets	8	E-5
8503003000	Of rotary converters	8	E-5
850410	Ballasts for discharge lamps or tubes		
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
850421	Having a power handling capacity not exceeding 650 kVA		
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
850422	Having a power handling capacity exceeding 650kVA but not exceeding 10,000kVA		
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
850423	Having a power handling capacity exceeding 10,000kVA		
8504230000	Having a power handling capacity exceeding 10,000kVA	8	E-5
850431	Having a power handling capacity not exceeding 1kVA		
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
850432	Having a power handling capacity exceeding 1kVA but not exceeding 16kVA		
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
850433	Having a power handling capacity exceeding 16kVA but not exceeding 500kVA		
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
850434	Having a power handling capacity exceeding 500kVA		
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
850440	Static converters		
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
850450	Other inductors		
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
850490	Parts		

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
850511	Of metal		
8505111000	Of alnico	8	E-0
8505119000	Other	8	E-0
850519	Other		
8505191000	Of iron oxide	8	E-0
8505199000	Other	8	E-5
850520	Electro-magnetic couplings,clutches and brakes		
8505200000	Electro-magnetic couplings,clutches and brakes	8	E-0
850530	Electro-magnetic lifting heads		
8505300000	Electro-magnetic lifting heads	8	E-0
850590	Other,including parts		
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
850610	1. Manganese dioxide		
8506101000	A. Manganese batteries	13	E-0
8506102000	B. Alkali manganese batteries	13	E-0
8506109000	C. Other	8	E-0
850630	2. Of mercuric oxide		
8506300000	2. Of mercuric oxide	8	E-0
850640	3. Of silver oxide		
8506400000	3. Of silver oxide	8	E-0
850650	4. Lithium		
8506500000	4. Lithium	8	E-0
850660	6. Air-Zinc		
8506600000	6. Air-Zinc	8	E-0
850680	6. Other primary cells and primary batteries		
8506801000	Zinc oxide	8	E-0
8506809000	Other	8	E-0
850690	7. Parts		
8506900000	7. Parts	8	E-0
850710	Lead-acid,of a kind used for starting piston engines		
8507100000	Lead-acid,of a kind used for starting piston engines	8	E-0
850720	Other lead-acid accumulators		
8507200000	Other lead-acid accumulators	8	E-5
850730	Nickel-cadmium		
8507300000	Nickel-cadmium	8	E-0
850740	Nickel-iron		
8507400000	Nickel-iron	8	E-0
850780	Other accumulators		
8507801000	Nikel metal hydride	8	E-0
8507802000	Lithium Ion	8	E-5
8507803000	Lithium polymer	8	E-5
8507809000	Other	8	E-0
850790	Parts		
8507901000	Seperators	8	E-0
8507909000	Other	8	E-5
850910	1. Vacuum cleaners, including dry and wet vacuum cleaners		
8509100000	1. Vacuum cleaners, including dry and wet vacuum cleaners	8	E-0
850920	2. Floor polishers		
8509200000	2. Floor polishers	8	E-0
850930	3. Kitchen waste disposers		
8509300000	3. Kitchen waste disposers	8	E-0
850940	4. Food grinders and mixers; fruit or vegetable juice extractors		
8509400000	4. Food grinders and mixers; fruit or vegetable juice extractors	8	E-0

HS code (2002)	Description	Base Rate	Staging Category
850980	5. Other appliances		
8509801000	Coffee grinders	8	E-0
8509802000	Ice grinders	8	E-0
8509809000	Other	8	E-0
850990	6. Parts		
8509900000	6. Parts	8	E-5
851010	1. Shavers		
8510100000	1. Shavers	8	E-0
851020	2. Hair clippers		
8510200000	2. Hair clippers	8	E-0
851030	3. Hair-removing appliances		
8510300000	3. Hair-removing appliances	8	E-0
851090	4. Parts		
8510901000	A. Of shavers	8	E-0
8510902000	B. Of hair clippers	8	E-0
8510903000	C. Of hair-removing appliances	8	E-0
851110	1. Sparking plugs		
8511101000	A. For air-crafts	3	E-0
8511109000	B. Other	8	E-8
851120	2. Ignition Magnetos;magneto-dynamos;magnetic flywheels		
8511201000	A. For air-crafts	3	E-0
8511209000	B. Other	8	E-0
851130	3. Distributors;ignition coils		
8511301000	A. For air-crafts	3	E-0
8511309000	B. Other	8	E-0
851140	4. Starter motors and dual purpose starter-generators		
8511401000	A. For air-crafts	3	E-0
8511409000	B. Other	8	E-5
851150	5. Other generators		
8511501000	A. For air-crafts	3	E-0
8511509000	B. Other	8	E-5
851180	6. Other equipment		
8511801000	A. For air-craft	3	E-0
8511809000	B. Other	8	E-5
851190	7. Parts		
8511901000	A. For air-craft	3	E-0
8511909000	B. Other	8	E-5
851210	Lighting or visual signalling equipment of a kind used on bicycles		
8512100000	Lighting or visual signalling equipment of a kind used on bicycles	8	E-0
851220	Other lighting or visual signalling equipment		
8512201000	Lighting equipment	8	E-5
8512202000	Signalling equipment	8	E-5
851230	Sound signalling equipment		
8512300000	Sound signalling equipment	8	E-8
851240	Windscreen wipers,defrosters and demisters		
8512400000	Windscreen wipers,defrosters and demisters	8	E-5
851290	Parts		
8512900000	Parts	8	E-5
851310	Lamps		
8513101000	Safety lamps of a kind used in mining	8	E-0
8513102000	Flashlights	8	E-5
8513109000	Other	8	E-0
851390	Parts		
8513900000	Parts	8	E-5
851410	Resistance heated furnaces and ovens		
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
851420	Furnaces and ovens functioning by induction or dielectric loss		
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
851430	Other furnaces and ovens		
8514301010	Apparatus for rapid heating of semiconductor wafers	0	E-0
8514301090	Other	0	E-0
8514309000	Other	8	E-5
851440	Other equipment for the heat treatment of materials by induction or dielectric loss		
8514401000	For the purpose of semiconductor manufacturing	0	E-0
8514409000	Other	8	E-5
851490	Parts		
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
851511	Soldering irons and guns		
8515110000	Soldering irons and guns	8	E-0
851519	Other		
8515190000	Other	8	E-0
851521	Fully or partly automatic		
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
851529	Other		
8515291000	Spot welders	8	E-5
8515292000	Seam welders	8	E-0
8515293000	Butt welders	8	E-0
8515299000	Other	8	E-0
851531	Fully or partly automatic		
8515311010	Of robot type	8	E-0
8515311090	Other	8	E-0
8515319010	Of robot type	8	E-0
8515319090	Other	8	E-0
851539	Other		
8515391000	Ac arc welding machines and apparatus	8	E-0
8515399000	Other	8	E-0
851580	Other machines and apparatus		
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
851590	Parts		
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
851610	1. electric instantaneous or storage water heaters and immersion heaters		
8516100000	1. electric instantaneous or storage water heaters and immersion heaters	8	E-0
851621	Storage heating radiators		

HS code (2002)	Description	Base Rate	Staging Category
8516210000	Storage heating radiators	8	E-0
851629	Other		
8516290000	Other	8	E-0
851631	Hair dryers		
8516310000	Hair dryers	8	E-0
851632	Other hair-dressing apparatus		
8516320000	Other hair-dressing apparatus	8	E-0
851633	Hand-drying apparatus		
8516330000	Hand-drying apparatus	8	E-0
851640	4. Electric smoothing irons		
8516400000	4. Electric smoothing irons	8	E-0
851650	5. Microwave ovens		
8516500000	5. Microwave ovens	8	E-0
851660	6. Other ovens; cookers,cooking plates,boiling rings,grillers and roasters		
8516601000	Electrical ovens	8	E-0
8516602000	Electric rice cookers(including with constant warming function)	8	E-0
8516609000	Other	8	E-0
851671	Coffee or tea makers		
8516710000	Coffee or tea makers	8	E-0
851672	Toasters		
8516720000	Toasters	8	E-0
851679	Other		
8516791000	Electric jar	8	E-0
8516799000	Other	8	E-5
851680	8. Electric heating resistors		
8516800000	8. Electric heating resistors	8	E-0
851690	9. Parts		
8516900000	9. Parts	8	E-5
851711	Line telephone sets with cordless handsets		
8517110000	Line telephone sets with cordless handsets	0	E-0
851719	Other		
8517191000	Videophones	0	E-0
8517199020	Of push button type	0	E-0
8517199090	Other	0	E-0
851721	Facsimile machines		
8517210000	Facsimile machines	0	E-0
851722	Teleprinters		
8517220000	Teleprinters	0	E-0
851730	Telephonic or telegraphic switching apparatus		
8517301000	For public exchange	0	E-0
8517302000	For private	0	E-0
8517309000	Other	0	E-0
851750	Other apparatus, for carrier-current line systems or for digital line systems		
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
851780	Other apparatus		

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
851790	Parts		
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
851810	Microphones and stands therefor		
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
851821	Single loudspeakers, mounted in their enclosures		
8518210000	Single loudspeakers, mounted in their enclosures	8	E-0
851822	Multiple loudspeakers, mounted in the same enclosure		
8518220000	Multiple loudspeakers, mounted in the same enclosure	8	E-0
851829	Other		
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
851830	Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers		
8518304000	Line telephone handsets	0	E-0
8518309000	Other	8	E-8
851840	Audio-frequency electric amplifiers		
8518400000	Audio-frequency electric amplifiers	8	E-5
851850	Electric sound amplifier sets		
8518500000	Electric sound amplifier sets	8	E-5
851890	Parts		
8518901000	Printed Circuit Assemblies of subheadings 8518.10.1000, 8518.29.1000	0	E-0
8518909000	Other	8	E-0
851910	Coin- or disc-operated record-players		
8519100000	Coin- or disc-operated record-players	8	E-0
851921	Without loudspeaker		
8519210000	Without loudspeaker	8	E-0
851929	Other		
8519290000	Other	8	E-0
851931	With automatic record changing mechanism		
8519310000	With automatic record changing mechanism	8	E-0
851939	Other		
8519390000	Other	8	E-0
851940	Transcribing machines		
8519400000	Transcribing machines	8	E-0
851992	Pocket-size cassette-players		
8519920000	Pocket-size cassette-players	8	E-0
851993	Other, cassett-type		
8519931000	For vehicles	8	E-0
8519932000	Of portable type, other than pocket-size	8	E-0
8519939000	Other	8	E-0
851999	Other		
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
852010	Dictating machines not capable of operating without an external source of power		
8520100000	Dictating machines not capable of operating without an external source of power	8	E-0
852020	Telephone answering machine		
8520200000	Telephone answering machine	0	E-0
852032	Digital audio type		
8520321010	For vehicles	8	E-5
8520321020	Of portable type	8	E-0
8520321090	Other	8	E-0
8520329000	Other	8	E-0
852033	Other, cassette-type		
8520331000	For vehicles	8	E-0
8520332000	Of portable type	8	E-0
8520339000	Other	8	E-0
852039	Other		
8520391000	Of reel type	8	E-0
8520399000	Other	8	E-0
852090	Other		
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
852110	Magnetic tape-type		
8521101000	Of a width exceeding 12.7mm	8	E-0
8521102000	Of a width not exceeding 12.7mm	8	E-5
852190	Other		
8521901000	Of disc type	8	E-0
8521909000	Other	8	E-0
852210	Pick-up cartridges		
8522100000	Pick-up cartridges	8	E-0
852290	Other		
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
852311	Of a width not exceeding 4mm		
8523110000	Of a width not exceeding 4mm	0	E-0
852312	Of a width exceeding 4mm but not exceeding 6.5mm		
8523120000	Of a width exceeding 4mm but not exceeding 6.5mm	0	E-0
852313	Of a width exceeding 6.5mm		
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
852320	Magnetic discs		
8523201000	Floppy discs	0	E-0
8523209000	Other	0	E-0
852330	Cards incorporating a magnetic stripe		
8523300000	Cards incorporating a magnetic stripe	8	E-0
852390	Other		
8523900000	Other	0	E-0
852410	1. Gramophone records		
8524100000	1. Gramophone records	8	E-0

HS code (2002)	Description	Base Rate	Staging Category
852431	A. For reproducing phenomena other than sound or image		
8524311000	(1) Bearing data or instructions for use in automatic data processing equipment	0	E-0
8524319000	(2) Other	0	E-0
852432	B. For reproducing sound only		
8524320000	B. For reproducing sound only	8	E-5
852439	C. Other		
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
852440	3. Magnetic tapes for reproducing phenomena other than sound or image		
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
852451	A. Of a width not exceeding 4mm		
8524511000	Recorded video tapes	8	E-0
8524519000	Other	8	E-0
852452	B. Of a width exceeding 4mm but not exceeding 6.5mm		
8524521000	Recorded video tapes	8	E-0
8524529000	Other	8	E-0
852453	C. Of a width exceeding 6.5mm		
8524531000	(1) Recorded video tape	20won/min	E-5
8524539000	(2) Other	8	E-0
852460	5. Cards incorporating a magnetic stripe		
8524600000	5. Cards incorporating a magnetic stripe	8	E-0
852491	A. For reproducing Phenomena other than sound or image		
8524911000	(1) Bearing data or instructions for use in automatic data processing equipment	0	E-0
8524919000	(2) Other	0	E-0
852499	B. Other		
8524991000	Those recorded video	8	E-0
8524999010	For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary from, 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
852510	Transmission apparatus		
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
852520	Transmission apparatus incorporating reception apparatus		
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
852530	Television cameras		
8525301000	For video tape recorder	8	E-0
8525302000	For monitor television	8	E-5
8525309000	Other	8	E-5
852540	Still image video cameras and other video camera recorders; digital cameras		
8525401010	For digital type	0	E-0
8525401090	Other	8	E-0
8525409000	Other	0	E-0
852610	1. Radar apparatus		
8526101000	For aircrafts	8	E-0
8526109000	Other	8	E-8
852691	Radio navigational aid apparatus		
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
852692	Radio remote control apparatus		
8526920000	Radio remote control apparatus	8	E-5
852712	Pocket-size radio cassette-players		
8527120000	Pocket-size radio cassette-players	8	E-0
852713	Other apparatus, combined with sound recording or reproducing apparatus		
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
852719	Other		
8527190000	Other	8	E-0
852721	Combined with sound recording or reproducing apparatus		
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
852729	Other		
8527290000	Other	8	E-0
852731	Combined with sound recording or reproducing apparatus		
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
852732	Not combined with sound recording or reproducing apparatus but combined with a clock		
8527320000	Not combined with sound recording or reproducing apparatus but combined with a clock	8	E-0
852739	Other		
8527390000	Other	8	E-0
852790	4. Other apparatus		
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
852812	Colour		
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
852813	Black and white or other monochrome		
8528131000	Video tuner	8	E-0
8528139010	Of the length of fluorescent screen of braun tube under 37cm in diagonal line	8	E-0
8528139020	Of the length of fluorescent screen of braun tube not less than 37cm but under 45.72cm in diagonal line	8	E-0
8528139030	Of the length of fluorescent screen of braun tube not less than 45.72cm in diagonal line	8	E-0
8528139090	Other	8	E-0
852821	Colour		
8528211000	Television monitors specially manufactured for medical purpose	8	E-5
8528219000	Of other closed circuit type	8	E-5
852822	Black and white or other monochrome		
8528221000	Television monitors specially manufactured for medical purpose	8	E-5
8528229000	Of other closed circuit type	8	E-0
852830	3. Video projectors		
8528300000	3. Video projectors	8	E-8
852910	1. Aerials and aerial reflectors of all kinds; parts suitable for use therewith		
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
852990	2. Other		
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 or television	8	E-0
8529909300	Of reception 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
853010	Equipment for railways or tramways		
8530101010	For ground equipment	8	E-0
8530101090	Other	8	E-0
8530109000	Other	8	E-5
853080	Other equipment		
8530800000	Other equipment	8	E-0
853090	Parts		
8530900000	Parts	8	E-5

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

HS code (2002)	Description	Base Rate	Staging Category
853400	Printed circuits.		
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
853510	Fuses		
8535100000	Fuses	8	E-0
853521	For a voltage of less than 72.5kV		
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
853529	Other		
8535291000	Rated at less than 200kV	8	E-0
8535292000	Rated at 200kV and more	8	E-0
853530	Isolating switches and make-and-break switches		
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
853540	Lightning arresters, voltage limiters and surge suppressors		
8535400000	Lightning arresters, voltage limiters and surge suppressors	8	E-5
853590	Other		
8535901000	Connector	8	E-5
8535902000	Electrical terminal	8	E-0
8535909000	Other	8	E-5
853610	Fuses		
8536101000	Of tube-type	8	E-0
8536109000	Other	8	E-5
853620	Automatic circuit breakers		
8536200000	Automatic circuit breakers	8	E-5
853630	Other apparatus for protecting electrical circuits		
8536300000	Other apparatus for protecting electrical circuits	8	E-5
853641	For a voltage not exceeding 60V		
8536410000	For a voltage not exceeding 60V	8	E-5
853649	Other		
8536490000	Other	8	E-5
853650	Other switches		
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
853661	Lamp-holders		
8536610000	Lamp-holders	8	E-0
853669	Other		
8536691000	For co-axial cables and printed circuits	0	E-0
8536699000	Other	8	E-5
853690	Other apparatus		
8536901000	Junction boxes	0	E-0
8536909010	Connection and contact elements for wires and cables	0	E-0
8536909090	Other	8	E-8
853710	For a voltage not exceeding 1,000V		
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
853720	For a voltage exceeding 1,000V		
8537201000	Switch boards	8	E-0
8537202000	Automatic control panels	8	E-0
8537209000	Other	8	E-0
853810	Boards,panels,consoles,desks,cabinets and other bases for the goods of heading 85.37,not equipped with their apparatus		
8538100000	Boards,panels,consoles,desks,cabinets and other bases for the goods of heading 85.37,not equipped with their apparatus	8	E-0
853890	Other		
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
853910	1. Sealed beam lamp units		
8539100000	1. Sealed beam lamp units	8	E-0
853921	Tungsten halogen		
8539210000	Tungsten halogen	8	E-5
853922	Other, of a power not exceeding 200W and for a voltage exceeding 100V		
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
853929	Other		
8539290000	Other	8	E-5
853931	Fluorescent,hot cathode		
8539310000	Fluorescent,hot cathode	8	E-0
853932	Mercury or sodium vapour lamps;metal halide lamps		
8539321000	Mercury lamps	8	E-0
8539322000	Sodium vapour lamps	8	E-0
8539323000	Metal halide lamps	8	E-0
853939	Other		
8539390000	Other	8	E-5
853941	A. Arc lamps		
8539410000	A. Arc lamps	8	E-0
853949	B. Other		
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
853990	5. Parts		
8539901000	Of filament lamps	8	E-5
8539902000	Of discharge lamps	8	E-0
8539909000	Other	8	E-5
854011	Colour		
8540110000	Colour	8	E-5
854012	Black and white or other monochrome		
8540120000	Black and white or other monochrome	8	E-5
854020	Television camera tubes;image converters and intensifiers; other photo-cathode tubes		
8540201000	Television camera tubes.	8	E-0
8540209000	Other	8	E-0
854040	Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4mm		
8540400000	Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4mm	8	E-0
854050	Data/graphic display tubes, black and white or other monochrome		
8540500000	Data/graphic display tubes, black and white or other monochrome	8	E-0
854060	Other cathode-ray tubes		

HS code (2002)	Description	Base Rate	Staging Category
8540601000	Colour	8	E-0
8540609000	Other	8	E-0
854071	Magnetrons		
8540710000	Magnetrons	8	E-0
854072	Klystrons		
8540720000	Klystrons	8	E-0
854079	Other		
8540790000	Other	8	E-0
854081	Receiver or amplifier valves and tubes		
8540810000	Receiver or amplifier valves and tubes	8	E-0
854089	Other		
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
854091	Of cathode-ray tubes		
8540911000	Deflection coils	8	E-0
8540912000	Electronic guns	8	E-0
8540913000	Shadow mask	8	E-0
8540919000	Other	8	E-0
854099	Other		
8540990000	Other	8	E-0
854110	1. Diodes, other than photosensitive or light emitting diodes		
8541101000	Chips,dice and wafers not yet cut into chips	0	E-0
8541109000	Other	0	E-0
854121	With a dissipation rate of less than 1W		
8541211000	Chips,dice and wafers not yet cut into chips	0	E-0
8541219000	Other	0	E-0
854129	Other		
8541291000	Chips,dice and wafers not yet cut into chips	0	E-0
8541299000	Other	0	E-0
854130	3. Thyristors,diacs and triacs,other than photosensitive devices		
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
854140	4. Photosensitive semiconductor devices,including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes		
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
854150	5. Other semiconductor devices		
8541501000	Chips,dice and wafers not yet cut into chips	0	E-0
8541502000	Rectifier devices	0	E-0
8541509000	Other	0	E-0
854160	6. Mounted piezo-electric crystals		
8541601000	Crystal vibrator	0	E-0
8541609000	Other	0	E-0
854190	7. Parts		
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
854210	1. Cards incorporating an electronic integrated circuit ("smart" cards)		

HS code (2002)	Description	Base Rate	Staging Category
8542100000	1. Cards incorporating an electronic integrated circuit ("smart" cards)	0	E-0
854221	Digital		
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
854229	Other		
8542291000	Chips,dice and wafers not yet cut into chips	0	E-0
8542299000	Other	0	E-0
854260	3. Hybrid integrated circuits		
8542600000	3. Hybrid integrated circuits	0	E-0
854270	4. Electronic microassemblies		
8542700000	4. Electronic microassemblies	0	E-0
854290	5. Parts		
8542901000	Lead frames	0	E-0
8542909000	Other	0	E-0
854311	Ion implanters for doping semiconductor materials		
8543110000	Ion implanters for doping semiconductor materials	0	E-0
854319	Other		
8543190000	Other	8	E-0
854320	2. Signal generators		
8543200000	2. Signal generators	8	E-5
854330	3. Machines and apparatus for electroplating,electrolysis or electrophoresis		
8543300000	3. Machines and apparatus for electroplating,electrolysis or electrophoresis	8	E-0
854340	4. Electric fence energisers		
8543400000	4. Electric fence energisers	8	E-0
854381	Proximity cards and tags		
8543810000	Proximity cards and tags	0	E-0
854389	Other		
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
854390	6. Parts		
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
854411	Of copper		
8544111000	Insulating lacquer or enamel insulated	8	E-0
8544119000	Other	8	E-5
854419	Other		
8544190000	Other	8	E-5
854420	Co-axial cable and other co-axial electric conductors		
8544200000	Co-axial cable and other co-axial electric conductors	8	E-0

HS code (2002)	Description	Base Rate	Staging Category
854430	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships		
8544300000	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	8	E-5
854441	Fitted with connectors		
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
854449	Other		
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
854451	Fitted with connectors		
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
854459	Other		
8544591000	Rubber insulated wire	8	E-0
8544592000	Plastic insulated wire	8	E-5
8544599000	Other	8	E-5
854460	Other electric conductors, for a voltage exceeding 1,000V		
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
854470	Optical fibre cables		
8544700000	Optical fibre cables	0	E-0
854511	A. Of a kind used for furnaces		
8545110000	A. Of a kind used for furnaces	5	E-0
854519	B. Other		
8545190000	B. Other	5	E-0
854520	2. Brushes		
8545200000	2. Brushes	8	E-0
854590	3. Other		
8545901000	Carbons rod	8	E-0
8545909000	Other	8	E-0
854610	Of glass		
8546101000	Rated at not more than 1,000V	8	E-0
8546102000	Rated at more than 1,000V	8	E-0
854620	Of ceramics		
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
854690	Other		
8546901000	Artificial plastic insulators	8	E-0
8546909000	Other	8	E-5
854710	Insulating fittings of ceramics		
8547100000	Insulating fittings of ceramics	8	E-0
854720	Insulating fittings of plastics		
8547200000	Insulating fittings of plastics	8	E-5

HS code (2002)	Description	Base Rate	Staging Category
854790	Other		
8547900000	Other	8	E-5
854810	1. Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators		
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
854890	2. Other		
8548900000	2. Other	8	E-5
860110	1. Powered from an external source of electricity		
8601100000	1. Powered from an external source of electricity	5	E-0
860120	2. Powered by electric accumulators		
8601200000	2. Powered by electric accumulators	5	E-0
860210	1. Diesel-electric locomotives		
8602100000	1. Diesel-electric locomotives	0	E-0
860290	2. Other		
8602900000	2. Other	0	E-0
860310	1. Powered from an external source of electricity		
8603101000	Coaches	5	E-0
8603102000	Vans and trucks	5	E-0
860390	2. Other		
8603901000	Coaches	5	E-0
8603902000	Vans and trucks	5	E-0
860400	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)		
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
860500	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).		
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
860610	1. Tank wagons and the like		
8606100000	1. Tank wagons and the like	0	E-0
860620	2. Insulated or refrigerated vans and wagons, other than those of subheading 8606.10		
8606200000	2. Insulated or refrigerated vans and wagons, other than those of subheading 8606.10	0	E-0
860630	3. Self-discharging vans and wagons, other than those of subheading 8606.10 or 8606.20		
8606300000	3. Self-discharging vans and wagons, other than those of subheading 8606.10 or 8606.20	0	E-0
860691	A. Covered and closed		
8606910000	A. Covered and closed	0	E-0
860692	B. Open, with non-removable sides of a height exceeding 60cm		
8606920000	B. Open, with non-removable sides of a height exceeding 60cm	0	E-0
860699	C. Other		

HS code (2002)	Description	Base Rate	Staging Category
8606990000	C. Other	0	E-0
860711	A. Driving bogies and bissel-bogies		
8607110000	A. Driving bogies and bissel-bogies	5	E-0
860712	B. Other bogies and bissel-bogies		
8607120000	B. Other bogies and bissel-bogies	5	E-0
860719	C. Other,including parts		
8607191000	Axles	5	E-5
8607192000	Wheels	5	E-8
8607193000	Pair of axle and wheel	5	E-0
8607199000	Other	5	E-0
860721	A. Air brakes and parts thereof		
8607210000	A. Air brakes and parts thereof	5	E-0
860729	B. Other		
8607290000	B. Other	5	E-8
860730	3. Hooks and other coupling devices,buffers,and parts thereof.		
8607301000	Hooks	5	E-0
8607302000	Coupling device	5	E-0
8607303000	Buffers	5	E-0
8607309000	Other	5	E-0
860791	A. Of locomotives		
8607910000	A. Of locomotives	5	E-0
860799	B. Other		
8607990000	B. Other	5	E-0
860800	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.		
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
860900	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.		
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
870110	1. Pedestrian controlled tractors		
8701100000	1. Pedestrian controlled tractors	8	E-0
870120	2. Road tractors for semi-trailers		
8701200000	2. Road tractors for semi-trailers	8	E-0
870130	3. Track-laying tractors		
8701300000	3. Track-laying tractors	0	E-0
870190	4. Other		
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
870210	With compression-ignition internal combustion piston engine(diesel or semi-diesel)		
8702101000	Micro-buses	10	E-5
8702109000	Other	10	E-5
870290	Other		
8702900000	Other	10	E-5
870310	Vehicles specially designed for travelling on snow;golf cars and similar vehicles		
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
870321	Of a cylinder capacity not exceeding 1,000cc		
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
870322	Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc		
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
870323	Of a cylinder capacity exceeding 1,500cc but not exceeding 3,000cc		
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
870324	Of a cylinder capacity exceeding 3,000cc		
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
870331	Of a cylinder capacity not exceeding 1,500cc		
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
870332	Of a cylinder capacity exceeding 1,500cc but not exceeding 2,500cc		
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
870333	Of a cylinder capacity exceeding 2,500cc		
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
870390	Other		
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
870410	Dumpers designed for off-highway use		
8704100000	Dumpers designed for off-highway use	0	E-0
870421	g.v.w.not exceeding 5 tonnes		
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
870422	g.v.w.exceeding 5 tonnes but not exceeding 20 tonnes		
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
870423	g.v.w.exceeding 20 tonnes:		
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
870431	g.v.w.not exceeding 5 tonnes		
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
870432	g.v.w.exceeding 5 tonnes		
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
870490	Other		
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
870510	Crane lorries		
8705101000	Of telescopic boom type	8	E-0
8705102000	Of latticed boom type	8	E-0
8705109000	Other	8	E-0
870520	Mobile drilling derricks		
8705200000	Mobile drilling derricks	8	E-0
870530	Fire fighting vehicles		
8705300000	Fire fighting vehicles	8	E-0
870540	Concrete-mixer lorries		
8705400000	Concrete-mixer lorries	8	E-0
870590	Other		
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
870600	Chassis fitted with engines,for the motor vehicles of headings 87.01 to 87.05.		
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
870710	1. For the vehicles of heading 87.03		
8707100000	1. For the vehicles of heading 87.03	8	E-5
870790	2. Other		
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
870810	Bumpers and parts thereof		
8708100000	Bumpers and parts thereof	8	E-5
870821	Safety seat belts		
8708210000	Safety seat belts	8	E-5
870829	Other		
8708291000	Air bags	8	E-5
8708299000	Other	8	E-5
870831	Mounted brake linings		
8708310000	Mounted brake linings	8	E-5
870839	Other		
8708391000	Brake boosters	8	E-5
8708392000	Electronic control brakes	8	E-5
8708399000	Other	8	E-5
870840	Gear boxes		
8708400000	Gear boxes	8	E-5
870850	Drive-axles with differential,whether or not provided with other transmission components		
8708500000	Drive-axles with differential,whether or not provided with other transmission components	8	E-5
870860	Non-driving axles and parts thereof		
8708600000	Non-driving axles and parts thereof	8	E-5
870870	Road wheels and parts and accessories thereof		
8708700000	Road wheels and parts and accessories thereof	8	E-8
870880	Suspension shock-absorbers		
8708800000	Suspension shock-absorbers	8	E-5
870891	Radiators		
8708910000	Radiators	8	E-5
870892	Silencers and exhaust pipes		
8708920000	Silencers and exhaust pipes	8	E-5
870893	Clutches and parts thereof		
8708930000	Clutches and parts thereof	8	E-5
870894	Steering wheels,steering columns and steering boxes		
8708940000	Steering wheels,steering columns and steering boxes	8	E-5
870899	Other		
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
870911	Electrical		
8709110000	Electrical	8	E-0
870919	Other		
8709190000	Other	8	E-0
870990	Parts		
8709900000	Parts	8	E-5
871000	Tanks and other armoured fighting vehicles,motorised,whether or not fitted with weapons,and parts of such vehicles.		
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
871110	With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50cc		
8711101000	Motor cycles	8	E-5
8711102000	Mopeds	8	E-5
8711103000	Side-cars	8	E-5
8711109000	Other	8	E-5
871120	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50cc but not exceeding 250cc		
8711201000	Motor cycles	8	E-8
8711202000	Side-cars	8	E-5
8711209000	Other	8	E-5
871130	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250cc but not exceeding 500cc		
8711301000	Motor cycles	8	E-5
8711302000	Side-cars	8	E-5
8711309000	Other	8	E-5
871140	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500cc but not exceeding 800cc		
8711401000	Motor cycles	8	E-5
8711402000	Side-cars	8	E-5
8711409000	Other	8	E-5
871150	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800cc		
8711501000	Motor cycles	8	E-0
8711502000	Side-cars	8	E-0
8711509000	Other	8	E-0
871190	Other		
8711901000	Motor cycles	8	E-0
8711902000	Side-cars	8	E-0
8711909000	Other	8	E-0
871200	Bicycles and other cycles (including delivery tricycles),not motorised.		
8712001000	Racing bicycles	8	E-0
8712009010	For transportation of goods	8	E-0
8712009020	Tricycles	8	E-0
8712009090	Other	8	E-0
871310	Not mechanically propelled		
8713100000	Not mechanically propelled	0	E-0
871390	Other		
8713900000	Other	0	E-0
871411	Saddles		
8714110000	Saddles	8	E-5
871419	Other		
8714190000	Other	8	E-5
871420	Of carriages for disabled persons		
8714200000	Of carriages for disabled persons	0	E-0
871491	Frames and forks,and parts thereof		
8714911000	Frames	8	E-5
8714912000	Forks	8	E-5
8714919000	Other parts	8	E-0
871492	Wheel rims and spokes		
8714921000	Wheel Rims	8	E-0
8714922000	Spokes	8	E-0
871493	Hubs,other than coaster braking hubs and hub brakes,and free-wheel sprocket-wheels		
8714931000	Hubs, other than coaster braking hubs and hub brakes	8	E-0
8714932000	Free-wheel sprocket-wheels	8	E-0
871494	Brakes,including coaster braking hubs and hub brakes,and parts thereof		
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
871495	Saddles		
8714950000	Saddles	8	E-0
871496	Pedals and crankgear, and parts thereof		
8714961000	Pedals	8	E-0
8714962000	Crankgear	8	E-0
8714969000	Parts thereof	8	E-0
871499	Other		
8714990000	Other	8	E-5
871500	Baby carriages and parts thereof.		
8715000000	Baby carriages and parts thereof.	8	E-0
871610	Trailers and semi-trailers of the caravan type, for housing or camping		
8716100000	Trailers and semi-trailers of the caravan type, for housing or camping	8	E-0
871620	Self-loading or self-unloading trailers and the transport of goods:		
8716200000	Self-loading or self-unloading trailers and the transport of goods:	8	E-0
871631	Tanker trailers and tanker semi-trailers		
8716310000	Tanker trailers and tanker semi-trailers	8	E-0
871639	Other		
8716390000	Other	8	E-0
871640	Other trailers and semi-trailers		
8716400000	Other trailers and semi-trailers	8	E-5
871680	Other vehicles		
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
871690	Parts		
8716901000	Of trailers and semi-trailers	8	E-5
8716909000	Other	8	E-5
880110	1. Gliders and hang gliders		
8801101000	A. Gliders	0	E-0
8801102000	B. Hang gliders	0	E-0
880190	2. Other		
8801901000	A. Balloons and dirigibles	8	E-0
8801909000	B. Other	0	E-0
880211	A. Of an unladen weight not exceeding 2,000kg		
8802111000	For military use	0	E-0
8802119000	Other	0	E-0
880212	B. Of an unladen weight exceeding 2,000kg		
8802121000	For military use	0	E-0
8802129000	Other	0	E-0
880220	2. Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000kg		
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
880230	3. Aeroplanes and other aircraft, of an unladen weight exceeding 2,000kg but not exceeding 15,000kg		
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
880240	4. Aeroplanes and other aircraft, of an unladen weight exceeding 15,000kg		
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
880260	5. Spacecraft (including satellites) and suborbital and spacecraft launch vehicles		

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
880310	1. Propellers and rotors and parts thereof		
8803100000	1. Propellers and rotors and parts thereof	0	E-0
880320	2. Under-carriages and parts thereof		
8803200000	2. Under-carriages and parts thereof	0	E-0
880330	3. Other parts of aeroplanes or helicopters		
8803301000	A. Of aeroplanes	0	E-0
8803302000	B. Of helicopters	0	E-0
880390	4. Other		
8803901000	A. Of gliders and hang gliders	0	E-0
8803902000	B. Spacecraft(including satelliters)	0	E-0
8803909000	C. Other	0	E-0
880400	Parachutes(including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.		
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
880510	1. Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof		
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
880521	A. Air combat simulators and parts thereof		
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
880529	B. Other		
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
890110	1. Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds		
8901100000	1. Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds	0	E-0
890120	2. Tankers		
8901200000	2. Tankers	0	E-0
890130	3. Refrigerated vessels,other than those of subheading 8901.20		
8901300000	3. Refrigerated vessels,other than those of subheading 8901.20	0	E-0
890190	4. Other vessels for the transport of goods and other vessels for the transport of both persons and goods		
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
890200	Fishing vessels; factory ships and other vessels for processing or preserving fishery products.		
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
890310	Inflatable		
8903100000	Inflatable	8	E-0
890391	Sailboats,with or without auxiliary motor		

HS code (2002)	Description	Base Rate	Staging Category
8903910000	Sailboats,with or without auxiliary motor	8	E-0
890392	Motorboats,other than outboard motorboats		
8903920000	Motorboats,other than outboard motorboats	8	E-0
890399	Other		
8903991000	Outboard motorboats	8	E-0
8903999000	Other	8	E-0
890400	Tugs and pusher craft.		
8904001000	1. Tugs	5	E-0
8904002000	2. Pusher craft	5	E-0
8904009000	3. Other	5	E-0
890510	1. Dredgers		
8905100000	1. Dredgers	5	E-0
890520	2. Floating or submersible drilling or production platforms		
8905201000	Drilling ships platforms	5	E-0
8905202000	Production plat forms	5	E-0
8905209000	Other	5	E-0
890590	3. Other		
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
890610	1. War ships		
8906100000	1. War ships	0	E-0
890690	2. Other		
8906900000	2. Other	0	E-0
890710	1. Inflatable rafts		
8907100000	1. Inflatable rafts	5	E-0
890790	2. Other		
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
890800	Vessels and other floating structures for breaking up.		
8908001000	1. Ship,bots and other vessels for breaking up	1	E-0
8908009000	2. Other	1	E-0
900110	Optical fibres, optical fibre bundles and cables		
9001101000	Optical fibres	8	E-0
9001102000	Optical fibre bundles	8	E-0
9001103000	Optical fibre cables	8	E-0
900120	Sheets and plates of polarising material		
9001200000	Sheets and plates of polarising material	8	E-0
900130	Contact lenses		
9001300000	Contact lenses	8	E-0
900140	Spectacle lenses of glass		
9001401000	For correcting visions	8	E-0
9001409000	Other	8	E-0
900150	Spectacle lenses of other materials		
9001501000	For correcting visions	8	E-5
9001509000	Other	8	E-5
900190	Other		
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
900211	For cameras,projectors or photographic enlargers or reducers		
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
900219	Other		
9002191000	For microscopes	8	E-0
9002192000	For astronomical telescopes	8	E-0
9002199000	Other	8	E-0
900220	2. Filters		
9002201000	For photographic cameras	8	E-0
9002209000	Other	8	E-0
900290	3. Other		
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
900311	Of plastics		
9003110000	Of plastics	8	E-0
900319	Of other materials		
9003191000	Made of or combined with precious metals	8	E-0
9003199000	Other	8	E-5
900390	Parts		
9003900000	Parts	8	E-5
900410	Sun-glasses		
9004101000	Made of or combined with precious metals	8	E-0
9004109000	Other	8	E-0
900490	Other		
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
900510	Binoculars		
9005100000	Binoculars	8	E-0
900580	Other instruments		
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
900590	Parts and accessories (including mountings)		
9005900000	Parts and accessories (including mountings)	8	E-0
900610	1. Cameras of a kind used for preparing printing plates or cylinders		
9006100000	1. Cameras of a kind used for preparing printing plates or cylinders	8	E-0
900620	2. Cameras of a kind used for recording documents on microfilm,microfiche or other microforms		
9006200000	2. Cameras of a kind used for recording documents on microfilm,microfiche or other microforms	8	E-0
900630	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		
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
900640	4. Instant print cameras		
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
900651	A. With a through-the-lens viewfinder(single lens reflex(SLR)),for roll film of a width not exceeding 35mm		
9006511000	(1) Cameras designed for specially purpose	8	E-0
9006519000	(2) Other	8	E-0
900652	B. Other,for roll film of a width less than 35mm		
9006521000	(1) Cameras designed for specially purpose	8	E-0
9006529000	(2) Other	8	E-0
900653	C. Other,for roll film of a width of 35mm		
9006531000	(1) Cameras designed for specially purpose	8	E-0
9006539010	Single use/disposable cameras	8	E-0
9006539090	Other	8	E-8
900659	D. Other		
9006591000	(1) Cameras designed for specially purpose	8	E-0
9006599000	(2) Other	8	E-5
900661	Discharge lamp("electronic") flashlight apparatus		
9006610000	Discharge lamp("electronic") flashlight apparatus	8	E-0
900662	Flashbulbs,flashcubes and the like		
9006620000	Flashbulbs,flashcubes and the like	8	E-0
900669	Other		
9006690000	Other	8	E-0
900691	For cameras		
9006910000	For cameras	8	E-5
900699	Other		
9006990000	Other	8	E-5
900711	For film of less than 16mm width or for double-8mm film		
9007110000	For film of less than 16mm width or for double-8mm film	8	E-0
900719	Other		
9007190000	Other	8	E-0
900720	Projectors		
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
900791	For cameras		
9007910000	For cameras	8	E-0
900792	For projectors		
9007920000	For projectors	8	E-0
900810	Slide projectors		
9008100000	Slide projectors	8	E-0
900820	Microfilm,microfiche or other microform readers,whether or not capable of producing copies		
9008200000	Microfilm,microfiche or other microform readers,whether or not capable of producing copies	8	E-0
900830	Other image projectors		
9008300000	Other image projectors	8	E-0
900840	Photographic(other than cinematographic) enlargers and reducers		
9008401000	For the preparation of printing plates	8	E-0
9008402000	For microfilm	8	E-0
9008409000	Other	8	E-0
900890	Parts and accessories		
9008900000	Parts and accessories	8	E-0
900911	Operating by reproducing the original image directly onto the copy (direct process)		
9009110000	Operating by reproducing the original image directly onto the copy (direct process)	0	E-0
900912	Operating by reproducing the original image via an intermediate onto the copy (indirect process)		
9009120000	Operating by reproducing the original image via an intermediate onto the copy (indirect process)	8	E-0
900921	Incorporating an optical system		
9009210000	Incorporating an optical system	0	E-0
900922	Of the contact type		

HS code (2002)	Description	Base Rate	Staging Category
9009220000	Of the contact type	8	E-0
900930	Thermo-copying apparatus		
9009300000	Thermo-copying apparatus	8	E-0
900991	Automatic document feeders		
9009910000	Automatic document feeders	0	E-0
900992	Paper feeders		
9009920000	Paper feeders	0	E-0
900993	Sorters		
9009930000	Sorters	0	E-0
900999	Other		
9009990000	Other	0	E-0
901010	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		
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
901041	Direct write-on-wafer apparatus		
9010410000	Direct write-on-wafer apparatus	0	E-0
901042	Step and repeat aligners		
9010420000	Step and repeat aligners	0	E-0
901049	Other		
9010490000	Other	0	E-0
901050	Other apparatus and equipment for photographic(including cinematographic) laboratories;negatoscopes		
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
901060	Projection screens		
9010600000	Projection screens	8	E-0
901090	Parts and accessories		
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
901110	Stereoscopic microscopes		
9011101000	Fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	0	E-0
9011109000	Other	8	E-0
901120	Other microscopes, for photomicrography, cinephotomicrography or microprojection		
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
901180	Other microscopes		
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
901190	Parts and accessories		
9011901000	Of subheadings 9011.10.1000, 9011.20.1010	0	E-0
9011909000	Other	8	E-8
901210	Microscopes other than optical microscopes; diffraction apparatus		
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
901290	Parts and accessories		
9012901000	Of subheading 9012.10.1010	0	E-0
9012909000	Other	8	E-0
901310	Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this ch or Section XVI		
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
901320	Lasers, other than laser diodes		
9013200000	Lasers, other than laser diodes	8	E-0
901380	Other devices, appliances and instruments		
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
901390	Parts and accessories		
9013901000	Of subheading 9013.80.1020	0	E-0
9013909000	Other	8	E-8
901410	Direction finding compasses		
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
901420	Instruments and appliances for aeronautical or space navigation (other than compasses)		
9014200000	Instruments and appliances for aeronautical or space navigation (other than compasses)	8	E-0
901480	Other instruments and appliances		
9014800000	Other instruments and appliances	8	E-0
901490	Parts and accessories		
9014901000	For aircrafts	8	E-0
9014909000	Other	8	E-0
901510	Rangefinders		
9015100000	Rangefinders	8	E-0
901520	Theodolites and tachymeters (tacheometers)		
9015200000	Theodolites and tachymeters (tacheometers)	8	E-0
901530	Levels		
9015300000	Levels	8	E-0
901540	Photogrammetrical surveying instruments and appliances		
9015400000	Photogrammetrical surveying instruments and appliances	8	E-0
901580	Other instruments and appliances		
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
901590	Parts and accessories		
9015900000	Parts and accessories	8	E-0
901600	Balances of a sensitivity of 5cg or better, with or without weights.		
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
901710	Drafting tables and machines, whether or not automatic		

HS code (2002)	Description	Base Rate	Staging Category
9017101000	Plotters	0	E-0
9017109000	Other	8	E-0
901720	Other drawing,marking-out or mathematical calculating instruments		
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
901730	Micrometers,callipers and gauges		
9017301000	Micrometers	8	E-5
9017302000	Dialgauges	8	E-0
9017303000	Vernier callipers	8	E-0
9017309000	Other	8	E-5
901780	Other instruments		
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
901790	Parts and accessories		
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
901811	Electro-cardiographs		
9018111000	Electro-cardiographs	8	E-5
9018119000	Parts and accessories	8	E-0
901812	Ultrasonic scanning apparatus		
9018120000	Ultrasonic scanning apparatus	8	E-5
901813	Magnetic resonance imaging apparatus		
9018130000	Magnetic resonance imaging apparatus	8	E-8
901814	Scintigraphic apparatus		
9018140000	Scintigraphic apparatus	8	E-0
901819	Other		
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
901820	2. Ultra-violet or infra-red ray apparatus		
9018201000	Ultra-violet or infra-red ray apparatus	8	E-5
9018209000	Parts and accessories	8	E-0
901831	Syringes,with or without needles		
9018310000	Syringes,with or without needles	8	E-5
901832	Tubular metal needles and needles for sutures		
9018321000	Needles for injections	8	E-0
9018322000	Needles for sutures	8	E-0
9018329000	Other	8	E-8
901839	Other		
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
901841	Dental drill engines, whether or not combined on a single base with other dental equipment		
9018411000	Dental drill engines	8	E-0
9018419000	Parts and accessories	8	E-0

HS code (2002)	Description	Base Rate	Staging Category
901849	Other		
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
901850	5. Other ophthalmic instruments and appliances		
9018501000	Ophthalmic instruments and appliances	8	E-0
9018509000	Parts and accessories	8	E-5
901890	6. Other instruments and appliances		
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
901910	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus		
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
901920	Ozone therapy,oxygen therapy,aerosol therapy,artificial respiration or other therapeutic respiration apparatus		
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
902000	Other breathing appliances and gas masks,excluding protective masks having neither mechanical parts nor replaceable filters.		
9020001000	Gas masks	8	E-0
9020008000	Other breathing appliances	8	E-0
9020009000	Parts and accessories	8	E-0
902110	Orthopaedic or fracture appliances		
9021100000	Orthopaedic or fracture appliances	0	E-0
902121	Artificial teeth		
9021210000	Artificial teeth	0	E-0
902129	Other		
9021290000	Other	0	E-0
902131	Artificial joints		
9021310000	Artificial joints	0	E-0
902139	Other		
9021390000	Other	0	E-0
902140	Hearing aids,excluding parts and accessories		
9021400000	Hearing aids,excluding parts and accessories	0	E-0
902150	Pacemakers for stimulating heart muscles,excluding parts and accessories		
9021500000	Pacemakers for stimulating heart muscles,excluding parts and accessories	0	E-0
902190	Other		
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
902212	Computed tomography apparatus		
9022120000	Computed tomography apparatus	8	E-8

HS code (2002)	Description	Base Rate	Staging Category
902213	Other, for dental uses		
9022130000	Other, for dental uses	8	E-8
902214	Other, for medical,surgical or veterinary uses		
9022141020	Angiography units	8	E-5
9022141030	Bone densimeter	8	E-0
9022141090	Other	8	E-5
9022142000	For verterinary use	8	E-0
902219	For other uses		
9022191000	For physical or chemical testing	8	E-0
9022192000	For industrial use	8	E-0
9022199000	Other	8	E-0
902221	For medical,surgical,dental or veterinary uses		
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
902229	For other uses		
9022291000	For physical or chemical testing	8	E-0
9022292000	For industrial use	8	E-0
9022299000	Other	8	E-0
902230	X-ray tubes		
9022300000	X-ray tubes	8	E-8
902290	Other,including parts and accessories		
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
902300	Instruments,apparatus and models,designed for demonstrational purposes(for example,in education or exhibitions),unsuitable for other uses.		
9023001000	Models of human or animal anatomies	8	E-0
9023009000	Other	8	E-5
902410	Machines and appliances for testing metals		
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
902480	Other machines and appliances		
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
902490	Parts and accessories		
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
902511	Liquid-filled,for direct reading		
9025111000	Clinical or veterinary thermometers	0	E-0
9025119000	Other	8	E-0
902519	Other		
9025191000	Thermometers	8	E-5
9025192010	Optical pyrometers	8	E-0
9025192090	Other	8	E-0
902580	Other instruments		
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
902590	Parts and accessories		
9025901100	Temperature sensor	8	E-8
9025901200	Humidity sensor	8	E-5
9025901900	Other sensor	8	E-0
9025909000	Other	8	E-8
902610	For measuring or checking the flow or level of liquids		
9026101000	Flow meters	0	E-0
9026102000	Level gauges	0	E-0
9026109000	Other	0	E-0
902620	For measuring or checking pressure		
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
902680	Other instruments or apparatus		
9026801000	Heat meters	0	E-0
9026802000	Anemometers	0	E-0
9026809000	Other	0	E-0
902690	Parts and accessories		
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 calorimeter sensor	0	E-0
9026901900	Other sensor	0	E-0
9026909000	Other	0	E-0
902710	Gas or smoke analysis apparatus		
9027100000	Gas or smoke analysis apparatus	8	E-5
902720	Chromatographs and electrophoresis instruments		
9027200000	Chromatographs and electrophoresis instruments	0	E-0
902730	Spectrometers spectrophotometers and spectrographs using optical radiations(UV,visible,IR)		
9027301000	Spectrometers	0	E-0
9027302000	Spectrophotometers	0	E-0
9027303000	Spectrograph	0	E-0
902740	Exposure meters		
9027400000	Exposure meters	8	E-0
902750	Other instruments and apparatus using optical radiations(UV,visible,IR)		
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
902780	Other instruments and apparatus		
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
902790	Microtomes;parts and accessories		
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
902810	Gas meters		
9028101010	Of digital type	8	E-0
9028101090	Other	8	E-5
9028102000	Calibrating meters	8	E-0
902820	Liquid meters		
9028201010	Of digital type	8	E-0
9028201090	Other	8	E-8
9028202000	Calibrating meters	8	E-0
902830	Electricity meters		
9028301010	Not less than 50A	8	E-8
9028301020	Less than 50A	8	E-8
9028302000	Calibrating meters	8	E-0
902890	Parts and accessories		
9028900000	Parts and accessories	8	E-0
902910	Revolution counters,production counters,taximeters,mileometers pedometers and the like		
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
902920	Speed indicators and tachometers; stroboscopes		
9029201010	Chronometric system	8	E-0
9029201090	Other	8	E-0
9029202000	Stroboscopes	8	E-0
902990	Parts and accessories		
9029901100	Speed sensor	8	E-5
9029901200	Rotation sensor	8	E-0
9029901900	Other sensor	8	E-0
9029909000	Other	8	E-8
903010	Instruments and apparatus for measuring or detecting ionising radiations		
9030100000	Instruments and apparatus for measuring or detecting ionising radiations	0	E-0
903020	Cathode-ray oscilloscopes and cathode-ray oscillographs		
9030201000	Cathode-ray oscilloscopes	8	E-5
9030202000	Cathode-ray oscillographs	8	E-0
903031	Multimeters		
9030310000	Multimeters	8	E-5
903039	Other		
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
903040	Other instruments and apparatus specially designed for telecommunications(for example,crosstalk meters,gain measuring instruments,distortion factor meters,noise meters)		
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
903082	For measuring or checking semiconductor wafers or devices		
9030820000	For measuring or checking semiconductor wafers or devices	0	E-0
903083	Other, with a recording device		
9030830000	Other, with a recording device	8	E-8

HS code (2002)	Description	Base Rate	Staging Category
903089	Other		
9030890000	Other	8	E-5
903090	Parts and accessories		
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
903110	1. Machines for balancing mechanical parts		
9031100000	1. Machines for balancing mechanical parts	8	E-5
903120	2. Test benches		
9031200000	2. Test benches	8	E-5
903130	3. Profile projectors		
9031301000	For the purpose of semiconductor manufacturing	0	E-0
9031309000	Other	8	E-0
903141	For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices		
9031411000	Focimeters	0	E-0
9031419000	Other	0	E-0
903149	Other		
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
903180	5. Other instruments, appliances and machines		
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
903190	6. Parts and accessories		
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
903210	1. Thermostats		
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
903220	2. Manostats		
9032200000	2. Manostats	8	E-0
903281	A. Hydraulic or pneumatic		

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
903289	B. Other		
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
903290	4. Parts and accessories		
9032901000	A. For aircraft	5	E-8
9032909000	B. Other	8	E-8
903300	Parts and accessories(not specified or included elsewhere in this ch) for machines,appliances,instruments or apparatus of ch 90.		
9033000000	Parts and accessories(not specified or included elsewhere in this Chapter) for machines,appliances,instruments or apparatus of Chapter 90.	8	E-5
910111	With mechanical display only		
9101110000	With mechanical display only	8	E-0
910112	With opto-electronic display only		
9101120000	With opto-electronic display only	8	E-0
910119	Other		
9101190000	Other	8	E-5
910121	With automatic winding		
9101210000	With automatic winding	8	E-0
910129	Other		
9101290000	Other	8	E-0
910191	Electrically operated		
9101910000	Electrically operated	8	E-0
910199	Other		
9101990000	Other	8	E-0
910211	A. With mechanical display only		
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
910212	B. With opto-electronic display only		
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
910219	C. Other		
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
910221	A. With automatic winding		
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
910229	B. Other		

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

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

HS code (2002)	Description	Base Rate	Staging Category
9202109000	Other	8	E-0
920290	Other		
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
920300	Keyboard pipe organs; harmoniums and similar keyboard instrument with free metal reeds.		
9203001000	Pipe organs	8	E-0
9203002000	Reed organs	8	E-0
9203009000	Other	8	E-0
920410	Accordions and similar instruments.		
9204101000	Accordions	8	E-0
9204102000	Melodicas	8	E-0
9204109000	Other	8	E-0
920420	Mouth organs		
9204200000	Mouth organs	8	E-0
920510	Brass-wind instruments		
9205101000	Trumpets	8	E-5
9205102000	Trombones	8	E-0
9205109000	Other	8	E-5
920590	Other		
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
920600	Percussion musical instruments(for example,drums,xylophones,cymbals,castanets,maracas).		
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
920710	Keyboard instruments,other than accordions		
9207101000	Organs(including synthesizers)	8	E-0
9207103000	Pianos	8	E-0
9207109000	Other	8	E-0
920790	Other		
9207901000	Guitars	8	E-0
9207902000	Accordions	8	E-0
9207903000	Rythm box	8	E-0
9207909000	Other	8	E-0
920810	Musical boxes		
9208100000	Musical boxes	8	E-0
920890	Other		
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
920910	Metronomes,tuning forks and piTVh pipes		
9209100000	Metronomes,tuning forks and pitch pipes	8	E-0
920920	Mechanisms for musical boxes		
9209200000	Mechanisms for musical boxes	8	E-0
920930	Musical instrument strings		
9209301000	Of metal wire	8	E-0
9209309000	Other	8	E-5
920991	Parts and accessories for pianos		

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

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

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

HS code (2002)	Description	Base Rate	Staging Category
9405929000	Other	8	E-0
940599	Other		
9405991000	Of chandeliers	8	E-5
9405999000	Other	8	E-5
940600	Prefabricated buildings.		
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
950100	Wheeled toys designed to be ridden by children(for example,tricycles,scooters,pedal cars); dolls' carriages.		
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
950210	Dolls,whether or not dressed		
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
950291	Garments and accessories therefor,footwear and headgear		
9502910000	Garments and accessories therefor,footwear and headgear	8	E-0
950299	Other		
9502990000	Other	0	E-0
950310	Electric trains,including tracks,signals and other accessories therefor		
9503101000	Electric trains	0	E-0
9503109000	Accessories	0	E-0
950320	Reduced-size ("scale") model assembly kits,whether or not working models,excluding those of subheading 9503.10		
9503200000	Reduced-size ("scale") model assembly kits,whether or not working models,excluding those of subheading 9503.10	0	E-0
950330	Other construction sets and constructional toys		
9503300000	Other construction sets and constructional toys	0	E-0
950341	Stuffed		
9503411000	Of textile materials	8	E-8
9503419000	Other	8	E-5
950349	Other		
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
950350	Toy musical instruments and apparatus		
9503500000	Toy musical instruments and apparatus	8	E-0
950360	Puzzles		
9503600000	Puzzles	0	E-0
950370	Other toys,put up in sets or outfits		
9503700000	Other toys,put up in sets or outfits	8	E-8
950380	Other toys and models,incorporating a motor		
9503800000	Other toys and models,incorporating a motor	8	E-0
950390	Other		
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
950410	Video games of a kind used with a television receiver.		
9504100000	Video games of a kind used with a television receiver.	0	E-0
950420	Articles and accessories for billiards		
9504201000	Billiard tables	0	E-0
9504202000	Billiard balls	0	E-0
9504209000	Other	0	E-0
950430	Other games, operated by coins, banknotes (paper currency), discs or other similar articles, other than bowling alley equipment		
9504300000	Other games, operated by coins, banknotes (paper currency), discs or other similar articles, other than bowling alley equipment	0	E-0
950440	Playing cards		
9504400000	Playing cards	0	E-0
950490	Other		
9504901010	Pin tables	0	E-0
9504901020	Pin seters	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
950510	Articles for Christmas festivities		
9505100000	Articles for Christmas festivities	8	E-5
950590	Other		
9505900000	Other	8	E-5
950611	Skis		
9506110000	Skis	8	E-0
950612	Ski-fastenings (ski-bindings)		
9506120000	Ski-fastenings (ski-bindings)	8	E-0
950619	Other		
9506190000	Other	8	E-0
950621	Sailboards		
9506210000	Sailboards	8	E-0
950629	Other		
9506290000	Other	8	E-0
950631	Clubs,complete		
9506310000	Clubs,complete	8	E-0
950632	Balls		
9506320000	Balls	8	E-5
950639	Other		
9506391000	Parts of clubs	8	E-0
9506399000	Other	8	E-0
950640	Articles and equipment for table-tennis		
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
950651	Lawn-tennis rackets,whether or not strung		
9506510000	Lawn-tennis rackets,whether or not strung	8	E-0
950659	Other		
9506591000	Badminton rackets	8	E-0
9506599000	Other	8	E-0
950661	Lawn-tennis balls		
9506610000	Lawn-tennis balls	8	E-0
950662	Inflatable		
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
950669	Other		
9506691000	Badminton shuttlecock	8	E-0
9506692000	Baseballs	8	E-0
9506699000	Other	8	E-0
950670	Ice skates and roller skates,including skating boots with skates attached		
9506700000	Ice skates and roller skates,including skating boots with skates attached	8	E-0
950691	Articles and equipment for general physical exercise,gymnastics or athletics		
9506910000	Articles and equipment for general physical exercise,gymnastics or athletics	8	E-5
950699	Other		
9506990000	Other	8	E-5
950710	Fishing rods		
9507101000	Of glass fibre	8	E-0
9507102000	Of carbon	8	E-0
9507109000	Other	8	E-0
950720	Fish-hooks,whether or not snelled		
9507200000	Fish-hooks,whether or not snelled	8	E-0
950730	Fishing reels		
9507300000	Fishing reels	8	E-0
950790	Other		
9507901000	Fish landing nets and other fishing tackles	8	E-0
9507909000	Other	8	E-5
950810	Travelling circuses and travelling menageries		
9508100000	Travelling circuses and travelling menageries	8	E-0
950890	Other		
9508900000	Other	8	E-8
960110	Worked ivory and articles of ivory		
9601100000	Worked ivory and articles of ivory	8	E-0
960190	Other		
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
960200	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.		
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
960310	Brooms and brushes,consisting of twigs or other vegetable materials bound together,with or without handles		
9603100000	Brooms and brushes,consisting of twigs or other vegetable materials bound together,with or without handles	8	E-8
960321	Tooth brushes,including dental-plate brushes		
9603210000	Tooth brushes,including dental-plate brushes	8	E-8
960329	Other		
9603290000	Other	8	E-0

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

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

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

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

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

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
02081000	-- Of rabbits or hares	30	RED
020820	FROGS' LEGS		
02082000	-- Frogs' legs	30	RED
020830	Of primates		
02083000	-- Of primates	30	RED
020840	Of whaes, dolphins and propoises (mammals of the order catacea); of manatees and dugongs (mammals of the order sirenia)		
02084000	-- Of whales, dolphins and porpoises (mammals of the order catacea); of manatees and dugongs (mammals of the order sirenia)	30	RED
020850	Of reptiles (including snakes and turtles)		
02085000	-- Of reptiles (including snakes and turtles)	30	RED
020890	OTHER		
02089010	---- Of wild animals	30	RED
02089090	---- Other	30	RED
020900	PIG AND POULTRY FAT		
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
021011	HAMS,CUTS+BONE		
02101100	- Meat of swine: --- Hams, shoulders and cuts thereof, with bone in	30	RED
021012	Bellies (streaky) and cuts thereof		
02101200	- Meat of swine: --- Bellies (streaky) and cuts thereof	30	RED
021019	OTHER, SWINE MEAT		
02101900	- Meat of swine: --- Other	30	RED
021020	MEAT, BOVINE		
02102000	-- Meat of bovine animals	30	RED
021091	Othr inclndg edbl flours & meals of meat/ meat ofl of primates		
02109100	- Other, including edible flours and meals of meat and meat offal: --- Of primates	30	RED
021092	Of whales, dolphins and porpoises (mamals of the order catecea); of manatees and dugongs (mammals of the order sirenia)		
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
021093	Of reptiles (including snakes and turtles)		
02109300	- Other, including edible flours and meals of meat and meat offal: --- Of reptiles (including snakes and turtles)	30	RED
021099	MEAT&OFFAL,SALT,IN BRINE,DRD,SMK,INCL FLR ETC,NES		
02109900	- Other, including edible flours and meals of meat and meat offal: --- Other	30	RED
030110	ORNAMENTAL		
03011000	-- Ornamental Fish	30	RED
030191	TROUT		
03019100	- Other Live Fish: --- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	30	RED
030192	EELS (ANGUILLA SPP)		
03019200	- Other Live Fish: --- Eels (Anguilla spp.)	30	RED
030193	CARP		
03019300	- Other Live Fish: --- Carp	30	RED
030199	OTHER 0301		
03019900	- Other Live Fish: --- Other	30	RED
030211	O TROUT,FRESH,CHILL		
03021100	- Salmonidae, excluding livers and roes: --- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	30	RED
030212	Pacfc slmn (oncrhncs nrka,grbscha etc) atIntc slmn (slmo slr) & dnub slmn(hco hco		
03021200	- Salmonidae, excluding livers and roes: --- Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	30	RED
030219	OTHER SALMON		
03021900	- Salmonidae, excluding livers and roes: --- Other	30	RED
030221	HALIBUT/GREENLAND		
03022100	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes: --- Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)	30	RED
030222	PLAICE		
03022200	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes: --- Plaice (Pleuronectes platessa)	30	RED
030223	SOLE		
03022300	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes: --- Sole (Solea spp.)	30	RED
030229	OTHER FLATFISH		

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03022900	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes: --- Other	30	RED
030231	LONGFINNED TUNAS		
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
030232	YELLOWFIN TUNAS		
03023200	- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito [Euthynnus (Katsuwonus) pelamis], excluding livers and roes: --- Yellowfin tunas (Thunnus albacares)	30	RED
030233	SKIPJACK TUNAS		
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
030234	Bigeye tunas(thunnus obesus)excl livers & roes, fresh/chld		
03023400	- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito [Euthynnus (Katsuwonus) pelamis], excluding livers and roes: --- Bigeye tunas (Thunnus obesus)	30	RED
030235	BLUEFIN TUNAS, EXCP FILLET, LIVER, ROE; FRSH/CHIL		
03023500	- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito [Euthynnus (Katsuwonus) pelamis], excluding livers and roes: --- Bluefin tunas (Thunnus thynnus)	30	RED
030236	OTHER TUNAS		
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
030239	Othr tunas excl livers & roes frsh/chld		
03023900	- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito [Euthynnus (Katsuwonus) pelamis], excluding livers and roes: --- Other	30	RED
030240	HERRINGS,N LIVR/ROE		
03024000	-- Herrings (Clupea harengus, Clupea pallasii) excluding livers and	30	RED
030250	COD,NOT LIVERS/ROES		
03025000	-- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus), excluding livers and roes	30	RED
030261	SARDINES,N LIVR/ROE		
03026100	- Other fish, excluding livers and roes: --- Sardines (Sardina pilchardus, Sardinops spp.),Sardinella (Sardinella spp.) brisling or sprats (Sprattus sprattus)	30	RED
030262	Haddock (Melanogrammus aeglefinus)		
03026200	- Other fish, excluding livers and roes: --- Haddock (Melanogrammus aeglefinus)	30	RED
030263	Coalfish (Pollachius virens)		
03026300	- Other fish, excluding livers and roes: --- Coalfish (Pollachius virens)	30	RED
030264	MACKEREL		
03026400	- Other fish, excluding livers and roes: --- Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)	30	RED
030265	SHARK		
03026500	- Other fish, excluding livers and roes: --- Dogfish and other sharks	30	RED
030266	EELS		
03026600	- Other fish, excluding livers and roes: --- Eels (Anguilla spp.)	30	RED
030269	OTHER 0302		
03026910	---- Hilsa	30	RED
03026920	---- Dara	30	RED
03026930	---- Pomfret	30	RED
03026990	---- Other	30	RED
030270	FISH LIVERS,ROES		
03027000	-- Livers and roes	30	RED
030311	SOCKEYE SALMON, EXCL FILLET, LIVERS & ROES, FROZE		
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
030319	PACIFIC SALMON, NESOI, EXCL FILET, LIVER,ROE, FRO		
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
030321	OTHER TROUT,FROZEN		
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
030322	SALMON ATLT,C,DANUBE		
03032200	- Other salmonidae, excluding livers and roes: --- Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	30	RED
030329	OTHER SALMON		
03032900	- Other salmonidae, excluding livers and roes: --- Other	30	RED
030331	HALIBT/GRNLD TURBOT		
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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030332	PLAICE		
03033200	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes: --- Plaice (Pleuronectes platessa)	30	RED
030333	SOLE		
03033300	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes: --- Sole (Solea spp.)	30	RED
030339	OTHER FLAT FISH		
03033900	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes: --- Other	30	RED
030341	LONGFINNED TUNAS		
03034100	- 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
030342	YELLOWFIN TUNA		
03034200	- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito [Euthynnus (Katsuwonus) pelamis], excluding livers and roes: --- Yellowfin tunas (Thunnus albacares)	30	RED
030343	SKIPJACK TUNAS		
03034300	- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito [Euthynnus (Katsuwonus) pelamis], excluding livers and roes: --- Skipjack or stripe-bellied bonito	30	RED
030344	BIGEYE TUNAS EXCLUD FILLETS, LIVERS & ROES, FROZE		
03034400	- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito [Euthynnus (Katsuwonus) pelamis], excluding livers and roes: --- Bigeye tunas (thunnus obesus)	30	RED
030345	BLUEFIN TUNAS, EXCL FILETS, LIVERS & ROES; FROZEN		
03034500	- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito [Euthynnus (Katsuwonus) pelamis], excluding livers and roes: --- Bluefin tunas (thunnus thynnus)	30	RED
030346	FROZEN SOUTHERN BLUEFIN TUNA,NT FILLT,LIVR,ROE,		
03034600	- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito [Euthynnus (Katsuwonus) pelamis], excluding livers and roes: --- Southern bluefin tunas (thunnus maccoyii)	30	RED
030349	OTHER TUNAS		
03034900	- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito [Euthynnus (Katsuwonus) pelamis], excluding livers and roes: --- Other	30	RED
030350	HERRINGS		
03035000	-- Herrings (Clupea harengus, Clupea pallasii), excluding livers and roes	30	RED
030360	COD		
03036000	-- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus), excluding livers and roes	30	RED
030371	SARDINES		
03037100	- Other fish, excluding livers and roes: --- Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus)	30	RED
030372	Haddock (Melanogrammus aeglefinus)		
03037200	- Other fish, excluding livers and roes: --- Haddock (Melanogrammus aeglefinus)	30	RED
030373	ATLANTIC POLLOCK		
03037300	- Other fish, excluding livers and roes: --- Coalfish (Pollachius virens)	30	RED
030374	MACKEREL		
03037400	- Other fish, excluding livers and roes: --- Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)	30	RED
030375	DOGFISH,OTHER SHARK		
03037500	- Other fish, excluding livers and roes: --- Dogfish and other sharks	30	RED
030376	EELS		
03037600	- Other fish, excluding livers and roes: --- Eels (Anguilla spp.)	30	RED
030377	SEA BASS		
03037700	- Other fish, excluding livers and roes: --- Sea bass (Dicentrarchus labrax, Dicentrarchus punctatus)	30	RED
030378	WHITING & HAKE		
03037800	- Other fish, excluding livers and roes: --- Hake (Merluccius spp., Urophycis spp.)	30	RED
030379	OTHER 0303		
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
030380	FISH LIVERS, ROES		
03038010	---- Egg or egg yolk of fish including shrimps	30	RED
03038090	---- Other	30	RED
030410	FRESH NOT STEAKS		

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

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

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040640	Blue Veined Cheese		
04064000	-- Blue-veined cheese	30	RED
040690	OTHER CHEESE		
04069000	-- Other cheese	40	EXC
040700	BIRD EGG+SHELL		
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
040811	YOLKS, DRIED		
04081100	- Egg yolks: --- Dried	30	RED
040819	YOLKS,FRSH,FRZN,CKD		
04081900	- Egg yolks: --- Other	30	RED
040891	DRIED		
04089100	- Other: --- Dried	30	RED
040899	FRESH,FROZEN,COOKED		
04089900	- Other: --- Other	30	RED
040900	HONEY, NATURAL		
04090000	-NATURAL HONEY	60	EXC
041000	OTHER EDIBLE ORIGIN		
04100010	---- Of wild animals	30	RED
04100020	---- Turtle eggs and Salanganes' nests ("birds' nests")	30	RED
04100090	---- Other	30	RED
050100	HUMAN HAIR		
05010010	---- Human hair, unworked, whether or not washed or scoured	30	RED
05010020	---- Waste of human hair	30	RED
050210	BRISTLES		
05021010	---- Pigs', hogs' or boars' bristles and hair	30	RED
05021020	---- Waste of pigs', hogs' or boars' bristles and hair	30	RED
050290	BRUSHMAKING		
05029010	---- Badger hair and other brush making hair	30	RED
05029020	---- Yak tail hair	30	RED
05029090	---- Other	30	RED
050300	HORSEHAIR		
05030000	-HORSEHAIR AND HORSEHAIR WASTE, WHETHER OR NOT PUT UP AS A LAYER WITH OR WITHOUT SUPPORTING MATERIAL	30	RED
050400	GUTS,ETC,NOT FISH		
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
050510	DOWN,STUFFING,CLEAN		
05051010	---- Of wild birds	30	RED
05051090	---- Other	30	RED
050590	OTHER		
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
050610	OSSEIN & ACID TREAT		
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
050690	OT POWDER AND WASTE		
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
050710	Ivory; ivory powder and waste		
05071010	---- Ivory	30	RED
05071020	---- Ivory powder and waste	30	RED
050790	TORTOISE-SHELL,ETC		
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

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
050800	CORAL,MOLLUSC SHELL		
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
050900	NATURAL SPONGES		
05090010	---- Of wild life	30	RED
05090090	---- Other	30	RED
051000	AMBERGRI,PHARM GLND		
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
051110	BOVINE SEMEN		
05111000	-- Bovine semen	30	RED
051191	PRODS,DEAD FISH,ETC		
05119110	---- Fish nails	30	RED
05119120	---- Fish tails	30	RED
05119130	---- Other fish waste	30	RED
05119190	---- Other	30	RED
051199	DEAD ANIMAL,N EDIBL		
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
060110	DORMANT		
06011000	-- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes,	5	EXC
060120	IN GROWTH OR FLOWER		
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
060210	UNROOTED CUTTINGS		
06021000	-- Unrooted cuttings and slips	5	EXC
060220	EDBL FRUIT/NUT TREE		
06022010	---- Edible fruit or nut trees, grafted or not	5	EXC
06022020	---- Cactus	5	EXC
06022090	---- Other	5	EXC
060230	RHODODENDRON,AZALEA		
06023000	-- Rhododendrons and azaleas, grafted or not	5	EXC
060240	ROSES		
06024000	-- Roses, grafted or not	5	EXC
060290	O LVE PLANT,CUT+SLP		
06029010	---- Mushroom spawn	5	EXC
06029020	---- Flowering plants (excluding roses and rhododendrons)	5	EXC
06029030	---- Tissue culture plant	5	EXC
06029090	---- Other	5	EXC
060310	FRESH		
06031000	-- Fresh	60	EXC
060390	PREPARED,DRIED,ETC		
06039000	-- Other	60	EXC
060410	MOSESSES, LICHENS		
06041000	-- Mosses and lichens	30	EXC
060491	FOLIAGE, BRNCH FRSH		
06049100	- Other: --- Fresh	30	EXC
060499	FOLIAG,BRNCH,N FRSH		
06049900	- Other: --- Other	30	EXC
070110	POTATOES,SEED,FR/CH		
07011000	-- Seed	30	EXC
070190	OTHR,NOT SEED,FR/CH		
07019000	-- Other	30	EXC
070200	TOMATO,FRESH/CHLLD		
07020000	-TOMATOES, FRESH OR CHILLED	30	EXC
070310	ONION+SHALLOT,FR/CH		
07031010	---- Onions	5	EXC
07031020	---- Shallots	30	EXC
070320	GARLIC,FRSH/CHILLED		
07032000	-- Garlic	100	EXC
070390	LEEK,OT ALLIACE VEG		
07039000	-- Leeks and other alliaceous vegetables	30	EXC
070410	CAULIFLOWER,BROCCOL		
07041000	-- Cauliflowers and headed broccoli	30	EXC
070420	Brussels sprouts fresh or chilled		
07042000	-- Brussels sprouts	30	EXC
070490	OT CABBGE ETC,FR/CH		
07049000	-- Other	30	EXC

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
070511	HEAD LETTUCE,FR/CHL		
07051100	- Lettuce: --- Cabbage lettuce (head lettuce)	30	EXC
070519	LETTUCE,N HEAD,FR/CH		
07051900	- Lettuce: --- Other	30	EXC
070521	WITLOOF CHICOR,FR/C		
07052100	- Chicory: --- Witloof chicory (Cichorium intybus var. foliosum)	30	EXC
070529	CHICORY,N WIT,FR/CH		
07052900	- Chicory: --- Other	30	EXC
070610	CARROT+TURNIP,FR/CH		
07061000	-- Carrots and turnips	30	EXC
070690	OT SALAD BT,RAD,F/C		
07069010	---- Horse radish	30	EXC
07069020	---- Other Radish	30	EXC
07069030	---- Salad beetroot	30	EXC
07069090	---- Other	30	EXC
070700	CUCUMBERS,GHERKINS		
07070000	-CUCUMBERS OR GHERKINS, FRESH OR CHILLED	30	EXC
070810	PEAS,FRESH/CHILLED		
07081000	-- Peas (Pisum sativum)	30	EXC
070820	BEANS,FRESH/CHILLED		
07082000	-- Beans (Vigna spp., Phaseolus spp.)	30	EXC
070890	OT LEGUMINOUS,FR/CH		
07089000	-- Other leguminous vegetables	30	EXC
070910	Globe artichokes fresh or chilled		
07091000	-- Globe artichokes	30	EXC
070920	ASPARAGUS		
07092000	-- Asparagus	30	EXC
070930	EGGPLANTS		
07093000	-- Aubergines (egg-plants)	30	EXC
070940	CELERY,NOT CELERIAC		
07094000	-- Celery other than celeriac	30	EXC
070951	MUSHROOMS OF THE GENUS AGARICUS, FRESH OR CHILLED		
07095100	- Mushrooms and truffles: --- Mushrooms of the genus agaricus	30	EXC
070952	Truffles fresh or chilled		
07095200	- Mushrooms and truffles: --- Truffles	30	EXC
070959	MUSHROOMS, FRESH OR CHILLED, NESOI		
07095900	- Mushrooms and truffles: --- Other	30	EXC
070960	CAPSICUM/PIMENT FRT		
07096010	---- Green chilly	30	EXC
07096090	---- Other	30	EXC
070970	SPINACH,NWZLD+ORACH		
07097000	-- Spinach, New Zealand spinach and orache spinach (garden spinach)	30	SEN
070990	OTHR FRSH VEGETABLE		
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
071010	POTATOES		
07101000	-- Potatoes	30	EXC
071021	PEAS,RAW,BOILED,FRZ		
07102100	- Leguminous vegetables, shelled or unshelled: --- Peas (Pisum sativum)	30	EXC
071022	BEAN,RAW,BOILED,FRZ		
07102200	- Leguminous vegetables, shelled or unshelled: --- Beans (Vigna spp., Phaseolus spp.)	30	EXC
071029	LEGUM VEG,RAW/BOILD		
07102900	- Leguminous vegetables, shelled or unshelled: --- Other	30	EXC
071030	SPINACH,RAW/BOILED		
07103000	-- Spinach, New Zealand spinach and orache spinach (garden)	30	EXC
071040	Sweet corn frzn		
07104000	-- Sweet corn	30	EXC
071080	OT VEGET,RAW/BOILED		
07108010	---- Tarragon	30	EXC
07108090	---- Other	30	EXC
071090	VEG MIXT,RAW/BOILED		
07109000	-- Mixtures of vegetables	30	EXC
071120	Olives provisionally preserved		
07112000	-- Olives	30	EXC
071130	Capers provisionally preserved		
07113000	-- Capers	30	EXC
071140	CUCUMB,N NOW EDIBLE		
07114000	-- Cucumbers and gherkins	30	EXC
071151	MUSHROOMS/TRUFFLES,PROV. PRESERVED, INEDIBLE,NESO		
07115100	- Mushrooms and truffles: --- Mushrooms of the genus agaricus	30	EXC
071159	OTHER 0711		
07115900	- Mushrooms and truffles: --- Other	30	EXC
071190	ONIONS,DRIED		
07119010	---- Green pepper in brine	30	EXC
07119020	---- Assorted canned vegetables	30	EXC

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
07119090	---- Other	30	EXC
071220	MUSHROOMS & TRUFFLE		
07122000	-- Onions	30	EXC
071231	DRIED MUSHROOMS OF GENUS AGARICUS, WHL/CT/SLC/PWD		
07123100	- Mushrooms, wood ears (Auricularia spp.), jelly fungi (Tremella spp.) and truffles: --- Mushrooms of the genus lgaricus	30	EXC
071232	WOOD EARS, DRIED, WHL/CT/SLC/BK/PWD,NT FURT PREPE		
07123200	- Mushrooms, wood ears (Auricularia spp.), jelly fungi (Tremella spp.) and truffles: --- Wood ears (Auricularia spp.)	30	EXC
071233	Jelly fung dried		
07123300	- Mushrooms, wood ears (Auricularia spp.), jelly fungi (Tremella spp.) and truffles: --- Jelly fungi (Tremella spp.)	30	EXC
071239	MUSHROOMS&TRUFFLES, DRIED,WL/CT/SLC/BK/PWD, NESOI		
07123900	- Mushrooms, wood ears (Auricularia spp.), jelly fungi (Tremella spp.) and truffles: --- Other	30	EXC
071290	OTHER 0712		
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
071310	PEAS,INCLUDING SEED		
07131000	-- Peas (Pisum sativum)	5	EXC
071320	CHICKPEA,INCLD SEED		
07132000	-- Chickpeas (garbanzos)	5	SEN
071331	BEANS		
07133100	- Beans (Vigna spp., Phaseolus spp.): --- Beans of the species Vigna mungo (L.) Hepper or Vigna radiata (L.) Wilczek	5	SEN
071332	BEAN,SMALL,RED+SEED		
07133200	- Beans (Vigna spp., Phaseolus spp.): --- Small red (Adzuki) beans (Phaseolus or Vigna angularis)	5	SEN
071333	BEAN,KIDNEY,WHITE+S		
07133300	- Beans (Vigna spp., Phaseolus spp.): --- Kidney beans, including white pea beans (Phaseolus vulgaris)	5	SEN
071339	OTHER BEAN,INC SEED		
07133910	---- Guar seeds	5	SEN
07133990	---- Other	5	SEN
071340	LENTILS,INCLUD SEED		
07134000	-- Lentils	5	EXC
071350	BROAD,HORSE BEAN+S		
07135000	-- Broad beans (Vicia faba var major) and horse beans (Vicia faba var equina, Vicia faba var minor)	5	SEN
071390	OTHER 0713		
07139010	---- Tur (arhar)	5	EXC
07139091	--- Other: ----- Split	5	EXC
07139099	--- Other: ----- Other	5	EXC
071410	CASSAVA (MANIOC)		
07141000	-- Manioc (cassava)	30	EXC
071420	SWEET POTATOES		
07142000	-- Sweet potatoes	30	EXC
071490	OTHER 0714		
07149010	---- Sago pith	30	EXC
07149090	---- Other	30	EXC
080111	Coconut desiccated		
08011100	- Coconuts: --- Desiccated	70	EXC
080119	COCONUTS, OTHER THAN DESSICATED		
08011910	---- Fresh	70	EXC
08011920	---- Dried	70	EXC
08011990	---- Other	70	EXC
080121	Brazil nuts frsh/dred in shell		
08012100	- Brazil nuts: --- In shell	30	EXC
080122	Brazil nuts frsh/dred shelled		
08012200	- Brazil nuts: --- Shelled	30	EXC
080131	Cashen nuts fresh/dried in shell		
08013100	- Cashew nuts: --- In shell	0	EXC
080132	CASH,FRSH/DRY,SHELD		
08013210	---- Cashew kernel, broken	30	EXC
08013220	---- Cashew kernel, whole	30	EXC
08013290	---- Other	30	EXC
080211	Almonds frsh or driedin shell		
08021100	- Almonds: --- In shell	Rs. 35 per kg	EXC
080212	ALMONDS,SHELLED		
08021200	- Almonds: --- Shelled	Rs. 65 per kg	EXC
080221	Hazelnuts in shell,frsh or dried		
08022100	- Hazelnuts or filberts (Corylus spp.): --- In shell	30	EXC
080222	Shelled hazelnuts, frsh or dried		
08022200	- Hazelnuts or filberts (Corylus spp.): --- Shelled	30	EXC
080231	WALNUTS,IN SHELL		
08023100	- Walnuts: --- In shell	30	EXC
080232	WALNUTS,SHELLED		

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
08023200	- Walnuts: --- Shelled	30	EXC
080240	CHESTNUTS		
08024000	-- Chestnuts (Castanea spp.)	30	EXC
080250	Pistachios fresh or dried		
08025000	-- Pistachios	30	EXC
080290	OTHER 0802		
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
080300	BANANAS, PLANTAINS		
08030000	-BANANAS, INCLUDING PLANTAINS, FRESH OR DRIED	30	EXC
080410	DATES, FRESH OR DRY		
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
080420	FIGS, FRESH OR DRIED		
08042010	---- Fresh	30	EXC
08042090	---- Other	30	EXC
080430	PINEAPPLE, FR, DRIED		
08043000	-- Pineapples	30	EXC
080440	Avocados fresh or dried		
08044000	-- Avocados	30	EXC
080450	GUAVA, MANGO, MANGOS		
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
080510	ORANGES		
08051000	-- Oranges	30	EXC
080520	MANDARINS		
08052000	-- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	30	EXC
080540	GRAPEFRUIT		
08054000	-- Grape fruit	25	SEN
080550	Lemons(citrus limon citrus limonum) & limes(citrus aurantifolia) frsh or dried		
08055000	-- Lemon (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia)	30	EXC
080590	OTHER CITRUS FRUIT		
08059000	-- Other	30	SEN
080610	GRAPES, FRESH		
08061000	-- Fresh	30	EXC
080620	GRAPES, DRIED, RAISIN		
08062010	---- Raisins	100	EXC
08062090	---- Other	100	EXC
080711	WATERMELONS, FRESH		
08071100	- Melons (including watermelons): --- Water melons	30	EXC
080719	MELON(N WTR)+PAP,FR		
08071900	- Melons (including watermelons): --- Other	30	EXC
080720	PAPAYAS (PAPAW)		
08072000	-- Papaws (papayas)	30	SEN
080810	APPLES		
08081000	-- Apples	50	EXC
080820	PEARS AND QUINCES		
08082000	-- Pears and quinces	30	EXC
080910	APRICOTS		
08091000	-- Apricots	30	SEN
080920	CHERRIES		
08092000	-- Cherries	30	SEN
080930	PEACH, INCL NECTARIN		
08093000	-- Peaches, including nectarine	30	EXC
080940	PLUMS AND SLOES		
08094000	-- Plums and sloes	25	EXC
081010	STRAWBERRIES		
08101000	-- Strawberries	30	SEN
081020	VARIOUS BERRIES		
08102000	-- Raspberries, blackberries, mulberries and loganberries	30	SEN
081030	Black, white/red currants & gooseberries, frsh		
08103000	-- Black, white or red currants and gooseberries	30	SEN
081040	Cranberry bilberries & other of genus Vaccinium, frsh		
08104000	-- Cranberries, bilberries and other fruits of the genus Vaccinium	30	SEN
081050	KIWI FRUIT, FRESH		
08105000	-- Kiwi fruit	30	SEN
081060	DURIANS		
08106000	-- Durians	15	SEN
081090	OTHER FRESH FRUIT		
08109010	---- Pomegranates	15	SEN
08109020	---- Tamarind, fresh	15	SEN

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08109030	---- Sapota (chico)	15	SEN
08109040	---- Custard-apple (Ata)	15	SEN
08109050	---- Bore	15	SEN
08109060	---- Lichi	15	SEN
08109090	---- Other	15	SEN
081110	STRAWBERRIES		
08111010	---- Containing added sugar	30	SEN
08111020	---- Not containing added sugar	30	SEN
08111090	---- Other	30	SEN
081120	BLACK-RASPBERRY,ETC		
08112010	---- Containing added sugar	30	SEN
08112020	---- Not containing added sugar	30	SEN
08112090	---- Other	30	SEN
081190	OTHER 0811		
08119010	---- Containing added sugar	30	SEN
08119090	---- Other	30	SEN
081210	STRAWBERRIES		
08121000	-- Cherries	30	SEN
081290	OTHER 0812		
08129010	---- Mango slices in brine	30	SEN
08129090	---- Other	30	SEN
081310	APRICOTS		
08131000	-- Apricots	30	SEN
081320	Prunes dried		
08132000	-- Prunes	25	EXC
081330	APPLES		
08133000	-- Apples	30	EXC
081340	O FRUIT,N 0801-0806		
08134010	---- Tamarind, dried	30	SEN
08134020	---- Singoda whole (water nut)	30	SEN
08134090	---- Other	30	SEN
081350	MIXTURES		
08135010	---- Mixtures of nuts	30	EXC
08135020	---- Mixtures of dried fruits	30	EXC
081400	PEEL,CITRUS/MELON		
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
090111	NOT ROAST,NT DECAFF		
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
090112	NOT ROASTED,DECAFFE		
09011200	--- Decaffeinated	100	SEN
090121	ROASTED,NOT DECAFFE		
09012110	---- In bulk packing	100	SEN
09012190	---- Other	100	SEN
090122	ROASTED,DECAFFEINAT		
09012210	---- In bulk packing	100	SEN
09012290	---- Other	100	SEN
090190	SUB W COFF;HSK,SKIN		
09019010	---- Coffee husks and skins	100	SEN
09019020	---- Coffee substitutes containing coffee	100	SEN
09019090	---- Other	100	SEN
090210	GREEN TEA,N FERMTD		
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
090220	O GREEN TEA,N FERMT		
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

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09022040	---- Green tea waste	100	SEN
09022090	---- Other	100	SEN
090230	BLACK TEA,FERMENTED		
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
090240	O BLACK TEA,FERMNTD		
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
090300	Mate		
09030000	-MATE	30	SEN
090411	PIPER,NT CRSHD/GRND		
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
090412	PIPER, CRUSHED/GRND		
09041200	- Pepper: --- Crushed or ground	70	EXC
090420	CAPSICUM OR PIMENTA		
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
090500	VANILLA BEANS		
09050010	---- Bean	30	SEN
09050020	---- Powder	30	SEN
09050090	---- Other	30	SEN
090610	NOT CRUSHED/GROUND		
09061010	---- Cassia	30	EXC
09061020	---- Cinnamon bark	30	EXC
09061030	---- Cinnamon tree flowers	30	EXC
09061090	---- Other	30	EXC
090620	CRUSHED OR GROUND		
09062000	-- Crushed or ground	30	EXC
090700	CLOVES		
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
090810	NUTMEG		
09081010	---- In shell	30	EXC
09081020	---- Shelled	30	EXC
090820	MACE		
09082000	-- Mace	30	EXC
090830	CARDAMOMS		
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
090910	ANISE OR BADIAN		
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
090920	CORIANDER		
09092010	---- Of seed quality	30	EXC
09092090	---- Other	30	EXC
090930	CUMIN		
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
090940	CARAWAY		
09094010	---- Of seed quality	30	SEN

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
09094090	---- Other	30	SEN
090950	FENNEL OR JUNIPER		
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
091010	GINGER		
09101010	---- Fresh	30	EXC
09101020	---- Dried, unbleached	30	EXC
09101030	---- Dried, bleached	30	EXC
09101040	---- Powder	30	EXC
09101090	---- Other	30	EXC
091020	Saffron		
09102010	---- Saffron stigma	30	EXC
09102020	---- Saffron stamen	30	EXC
09102090	---- Other	30	EXC
091030	TUMERIC (CURCUMA)		
09103010	---- Fresh	30	EXC
09103020	---- Dried	30	EXC
09103030	---- Powder	30	EXC
09103090	---- Other	30	EXC
091040	THYME; BAY LEAVES		
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
091050	CURRY		
09105000	-- Curry	30	SEN
091091	MIXTURES OF SPICES		
09109100	- Other spices: --- Mixtures referred to in Note 1(b) to this Chapter	30	EXC
091099	OTHER SPICES		
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
100110	DURUM WHEAT		
10011010	---- Of seed quality	50	EXC
10011090	---- Other	50	EXC
100190	MESLIN,NONDURUM WHT		
10019010	---- Wheat of seed quality	50	EXC
10019020	---- Other wheat	50	EXC
10019031	--- Meslin: ----- Of seed quality	0	EXC
10019039	--- Meslin: ----- Other	0	EXC
100200	RYE IN THE GRAIN		
10020010	---- Of seed quality	0	SEN
10020090	---- Other	0	SEN
100300	BARLEY		
10030010	---- Of seed quality	0	SEN
10030090	---- Other	0	SEN
100400	OATS		
10040010	---- Of seed quality	0	SEN
10040090	---- Other	0	SEN
100510	SEED NOT SWEET CORN		
10051000	-- Seed	50	EXC
100590	NOT SEED		
10059000	-- Other	50	EXC
100610	IN HUSK,PADDY/ROUGH		
10061010	---- Of seed quality	80	EXC
10061090	---- Other	80	EXC
100620	BROWN,HUSKED		
10062000	-- Husked (brown) rice	80	EXC
100630	SEMI/WHOLLY MILLED		
10063010	---- Rice, parboiled	70	EXC
10063020	---- Basmati rice	70	EXC
10063090	---- Other	70	EXC
100640	Broken rice		
10064000	-- Broken rice	80	EXC
100700	GRAIN SORGHUM		
10070010	---- Of seed quality	50	EXC
10070090	---- Other	50	EXC

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

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

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
12099150	---- Of Radish	5	SEN
12099160	---- Of Tomato	5	SEN
12099190	---- Other	5	SEN
120999	OTHER 1209		
12099910	---- Fruit seeds for planting or sowing	5	SEN
12099990	---- Other	5	SEN
121010	Hop cones,fresh/dried,neither groundnor powdered nor in the form of pellets		
12101000	-- Hop cones, neither ground nor powdered nor in the form of pellets	30	EXC
121020	OTHER 1210		
12102000	-- Hop cones, ground, powdered or in the form of pellets; lupulin	30	SEN
121110	LICORICE ROOTS		
12111000	-- Liquorice roots	30	SEN
121120	GINSENG ROOTS		
12112000	-- Ginseng roots	30	SEN
121130	Coca leaf fresh/dried w/n cut crushed/powdered		
12113000	-- Coca leaf	15	RED
121140	Poppy straw		
12114000	-- Poppy straw	15	RED
121190	OTHER 1211		
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: ---- Belladona 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: ---- Belladona 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
121210	LOCUST BEANS,SEEDS		
12121010	---- Of seed quality	30	SEN
12121090	---- Other	30	SEN
121220	SEAWEED,OTHER ALGAE		
12122010	---- Seaweeds	30	RED
12122090	---- Other algae	30	RED
121230	VARIOUS FRUIT STONE		
12123010	---- Apricot kernels	30	SEN
12123090	---- Other	30	SEN
121291	SUGAR BEET		
12129100	- Other: --- Sugar beet	30	SEN
121299	VEGETABLE PRODCTS		
12129910	---- Kokam (cocum) flowers	30	RED
12129920	---- Mohua flowers	30	RED
12129990	---- Other	30	RED
121300	CEREAL STRAW,HUSKS		
12130000	-CEREAL STRAW AND HUSKS, UNPREPARED, WHETHER OR NOT CHOPPED, GROUND, PRESSED OR IN THE FORM OF PELLETS	30	RED
121410	ALFALFA MEAL,PELLET		
12141000	-- Lucerne (alfalfa) meal and pellets	30	SEN
121490	NOT ALFALFA		
12149000	-- Other	30	SEN
130110	LACS		

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
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
130120	GUM ARABIC		
13012000	-- Gum Arabic	30	RED
130190	OTHER 1301		
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
130211	OPIUM		
13021100	- Vegetable saps and extracts: --- Opium	30	RED
130212	OF LICORICE		
13021200	- Vegetable saps and extracts: --- Of liquorice	30	RED
130213	OF HOPS		
13021300	- Vegetable saps and extracts: --- Of hops	30	RED
130214	Sap/extracts of pyrethrum or of the roots of plants containing rotenone		
13021400	- Vegetable saps and extracts: --- Of pyrethrum or of the roots of plants containing rotenone	30	RED
130219	OTHER VEG SAPS, EXTR		
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
130220	PECTIC SUBSTANCES		
13022000	-- Pectic substances, pectinates and pectates	15	RED
130231	AGAR-AGAR		
13023100	- Mucilages and thickeners, whether or not modified, derived from vegetable products: --- Agar-agar	30	RED
130232	MUCILAGES/THICKNERS		
13023210	---- Guar meal	30	RED
13023220	---- Guar gum refined split	30	RED
13023230	---- Guar gum treated and pulverised	30	RED
13023240	---- Kappa carrageenan	30	RED
13023290	---- Other	30	RED
130239	MUCILAGE, THICKNER		
13023900	- Mucilages and thickeners, whether or not modified, derived from vegetable products: --- Other	30	RED
140110	PLAITING BAMBOOS		
14011000	-- Bamboos	30	SEN
140120	PLAITING RATTANS		
14012000	-- Rattans	30	SEN
140190	OTHER 1401		
14019010	---- Canes	30	SEN
14019090	---- Other	30	SEN
140200	VEG. MAT. USED PRIMARILY AS STUFFING OR PADDING		

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
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
140300	VEG. MATERIAL USED PRIMARILY IN BROOMS OR BRUSHE		
14030010	---- Palm fibres for brushes	30	RED
14030090	---- Other	30	RED
140410	RAW IN DYE,TANNING		
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
140420	COTTON LINTERS		
14042000	-- Cotton linters	30	SEN
140490	OTHER 1409		
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
150100	PIG,POULTRY FAT,RND		
15010000	-PIG FATS (INCLUDING LARD) AND POULTRY FAT, OTHER THAN THAT OF HEADING 0209 OR 1503	30	EXC
150200	BOVINE,SHEEP,GOAT F		
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
150300	LARD STEARIN/OIL		
15030000	-LARD STEARIN, LARD OIL, OLEOSTEARIN, OLEO-OIL AND TALLOW OIL, NOT EMULSIFIED OR MIXED OR OTHERWISE PREPARED	30	EXC
150410	FISH-LIVER OILS		
15041010	---- Cod liver oil	30	EXC
15041091	--- Other: ---- Squid liver oil	30	EXC
15041099	--- Other: ---- Other	30	EXC
150420	NOT FISH LIVER		
15042010	---- Fish body oil	30	EXC
15042020	---- Fish lipid oil	30	EXC
15042030	---- Sperm oil	30	EXC
15042090	---- Other	30	EXC
150430	MARINE MAMMALS		
15043000	-- Fats and oils and their fractions, of marine mammals	30	EXC
150500	WOOL GREASE & FATTY SUBSTANCES DERIVED THEREFROMD		
15050010	---- Wool alcohol (including lanolin alcohol)	15	EXC
15050020	---- Wool grease, crude	15	EXC
15050090	---- Other	15	EXC
150600	OTHER,N CHEM MODIFD		
15060010	---- Neats Foot oil and fats from bone or waste	30	EXC
15060090	---- Other	30	EXC
150710	CRUDE,N CHEM MODIFD		
15071000	-- Crude oil, whether or not degummed	45	EXC
150790	REFINED,N CHEM MODI		
15079010	---- Edible grade	45	EXC
15079090	---- Other	45	EXC
150810	CRUDE,N CHEM MODIFD		
15081000	-- Crude oil	85	EXC
150890	REFINED,N CHEM MODI		
15089010	---- Deodorized (Salad Oil)	85	EXC
15089091	--- Other: ---- Edible grade	85	EXC
15089099	--- Other: ---- Other	100	EXC
150910	VIRGIN,N CHEM MODIF		
15091000	-- Virgin	45	SEN
150990	REFINED,N CHEM MODI		
15099010	---- Edible grade	40	SEN
15099090	---- Other	40	SEN
151000	OLIVE-RESIDUE OIL,B		
15100010	---- Crude oil	45	EXC
15100091	--- Other: ---- Edible grade	45	EXC
15100099	--- Other: ---- Other	45	EXC
151110	Crude palm oil & its fractions		

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
15111000	-- Crude oil	80	EXC
151190	PALM OIL, NT CHEM M		
15119010	---- Refined bleached deodorised palm oil	90	EXC
15119020	---- Refined bleached deodorised palmolein	90	EXC
15119090	---- Other	90	EXC
151211	SUN/SAFFLOWER CRUDE		
15121110	---- Sunflower seed oil	75	EXC
15121120	---- Safflower seed oil (kardi seed oil)	75	EXC
151219	SUN/SAFFLOWER REFIN		
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
151221	Crude oil, whether or not gossypol has been removed		
15122100	- Cotton-seed oil and its fractions: --- Crude oil, whether or not gossypol has been removed	85	EXC
151229	COTTONSEED, REFINED		
15122910	---- Edible grade	85	EXC
15122990	---- Other	100	EXC
151311	Coconut (copra) crude oil & fractions		
15131100	- Coconut (copra) oil and its fractions: --- Crude oil	85	EXC
151319	REFINED COCONUT OIL		
15131900	- Coconut (copra) oil and its fractions: --- Other	100	EXC
151321	PALM, BABASSU CRUDE		
15132110	---- Palm kernel oil	85	EXC
15132120	---- Babassu oil	85	EXC
151329	PALM, BABASSU REFIN		
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
151411	Crude oil		
15141110	---- Colza oil	75	EXC
15141120	---- Rape oil	75	EXC
15141190	---- Other	75	EXC
151419	Low eruc acid rape colza oil & its fractions other than crude		
15141910	---- Refined colza oil of edible grade	75	EXC
15141920	---- Refined rapeseed oil of edible grade	75	EXC
15141990	---- Other	75	EXC
151491	RAPESED, COLZA, MSTRD OIL & FRAC THEREOF, CRUDE, NESO		
15149110	---- Colza oil	75	EXC
15149120	---- Mustard oil	75	EXC
15149190	---- Rapeseed oil	75	EXC
151499	RAPESED, COLZA, MSTRD OIL & FRAC THEREOF, NESOI		
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
151511	LINSEED OIL, CRUDE		
15151100	- Linseed oil and its fractions: --- Crude oil	100	EXC
151519	LINSEED OIL, REFINED		
15151910	---- Edible grade	85	EXC
15151990	---- Other	100	EXC
151521	CORN OIL, CRUDE		
15152100	- Maize (Corn) oil and its fractions: --- Crude oil	100	EXC
151529	CORN OIL, REFINED		
15152910	---- Edible grade	85	EXC
15152990	---- Other	100	EXC
151530	CASTOR OIL		
15153010	---- Edible grade	85	EXC
15153090	---- Other	100	EXC
151540	TUNG OIL		
15154000	-- Tung oil and its fractions	100	EXC
151550	SESAME OIL		
15155010	---- Crude oil	100	EXC
15155091	--- Other: ----- Edible grade	85	EXC
15155099	--- Other: ----- Other	100	EXC
151590	FIXED VEG OIL		
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
151610	ANIMAL, NOT PREPARED		
15161000	-- Animal fats and oils and their fractions	30	EXC

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151620	VEGETB,NOT PREPARED		
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
151710	MARGARINE,NT LIQUID		
15171010	---- Of animal origin	30	EXC
15171021	--- Of vegetable origin: ----- Edible grade	80	EXC
15171022	--- Of vegetable origin: ----- Linosyn	30	EXC
15171029	--- Of vegetable origin: ----- Other	30	EXC
151790	OTHER 1517		
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
151800	CHEM MODIF;INEDIBLE		
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
152000	CRUDE; WATER & LYES		
15200000	-GLYCEROL, CRUDE; GLYCEROL WATERS AND GLYCEROL	12.5	EXC
152110	VEG,NT TRIGLYCERIDE		
15211011	--- Carnauba Waxes: ----- Edible wax for waxing fresh fruits and vegetables	30	EXC
15211019	--- Carnauba Waxes: ----- Other	30	EXC
15211090	---- Other	30	EXC
152190	BEEWAX,INSECT WAX		
15219010	---- Beewax whether or not coloured	30	EXC
15219020	---- Shellac wax whether or not coloured	30	EXC
15219090	---- Other	30	EXC
152200	DEGRAS;RESIDUES		
15220010	---- Degras	30	EXC
15220020	---- Soap stocks	30	EXC
15220090	---- Other	30	EXC
160100	SAUSAGE,SIMILAR MEA		
16010000	-SAUSAGES AND SIMILAR PRODUCTS, OF MEAT, MEAT OFFAL OR BLOOD; FOOD PREPARATIONS BASED ON THESE	100	EXC
160210	Homogenised preparations		
16021000	-- Homogenised preparations	30	EXC
160220	ANIMAL LIVERS,OTHER		
16022000	-- Of liver of any animal	30	RED
160231	TURKEY MEAT,OTHER		
16023100	- Of poultry of heading 0105: --- Of turkeys	30	RED
160232	O CHICK,PREPAR/PRES		
16023200	- Of poultry of heading 0105: --- Of fowls of the species Gallus domesticus	100	EXC
160239	POULTRY,NOT TURKEY		
16023900	- Of poultry of heading 0105: --- Other	30	RED
160241	OF SWINE,HAMS,ETC		
16024100	- Of swine: --- Hams and cuts thereof	30	EXC
160242	OF SWINE,SHOULDR,ET		
16024200	- Of swine: --- Shoulders and cuts thereof	30	EXC
160249	OF SWINE,OTHER		
16024900	- Of swine: --- Other, including mixtures	30	RED
160250	OTH BOVINE MEAT,ETC		
16025000	-- Of bovine animals	30	RED
160290	OTHER		
16029000	-- Other, including preparations of blood of any animal	30	RED
160300	EXTRACT MEAT,FISH,E		
16030010	---- Extracts and juices of meat	30	RED
16030020	---- Extracts of fish	30	RED
16030090	---- Other	30	RED
160411	SALMON, WHOLE,PIECE		
16041100	- Fish, whole or in pieces, but not minced: --- Salmon	30	RED
160412	HERRING,WHOLE,PIECE		
16041210	---- Pickled	30	RED
16041290	---- Other	30	RED
160413	SARDINE,ETC,N MINCE		
16041310	---- Sardines, sardinella and brisling	30	RED
16041320	---- Sprats	30	RED
160414	TUNA,ETC,NOT MINCED		
16041410	---- Tunas	30	EXC
16041490	---- Other	30	EXC

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

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
180310	NOT DEFATTED		
18031000	-- Not defatted	30	EXC
180320	Wholly or partly defatted cocoa paste		
18032000	-- Wholly or partly defatted	30	EXC
180400	BUTTER, FAT AND OIL		
18040000	-COCOA BUTTER, FAT AND OIL	30	EXC
180500	POWDER,NOT SWEETEND		
18050000	-COCOA POWDER, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER	30	EXC
180610	POWDER + SWEETENING		
18061000	-- Cocoa powder, containing added sugar or other sweetening matter	30	EXC
180620	OTHER BLOCK>2 KG		
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
180631	NOT BULK, FILLED		
18063100	- Other, in blocks, slabs or bars: --- Filled	30	RED
180632	NOT BULK,NOT FILLED		
18063200	- Other, in blocks, slabs or bars: --- Not filled	30	RED
180690	OTHER 1806		
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
190110	O FOOD PREP,INFANTS		
19011010	---- Malted milk (including powder)	30	SEN
19011090	---- Other	30	SEN
190120	MIXES & DOUGHS		
19012000	-- Mixes and doughs for the preparation of bakers' wares of heading 1905	30	RED
190190	MALT EXTRACT;OTHER		
19019010	---- Malt extract	30	RED
19019090	---- Other	30	RED
190211	PST,UNCOOK,NT STUFF		
19021100	- Uncooked pasta, not stuffed or otherwise prepared: --- Containing eggs	30	RED
190219	PST,UNCOOK,NT STUFF		
19021900	- Uncooked pasta, not stuffed or otherwise prepared: --- Other	30	RED
190220	STUFFED PASTA		
19022010	---- Cooked	30	RED
19022090	---- Other	30	RED
190230	OTHER PREPARED PASTA		
19023010	---- Dried	30	RED
19023090	---- Other	30	RED
190240	COUSCOUS		
19024010	---- Unprepared	30	RED
19024090	---- Other	30	RED
190300	TAPIOCA AND SUBSTIT		
19030000	-TAPIOCA AND SUBSTITUTES THEREFOR PREPARED FROM STARCH, IN THE FORM OF FLAKES, GRAINS, PEARLS, SIFTINGS OR IN SIMILAR FORMS	30	EXC
190410	SWELLING/ROASTING		
19041010	---- Corn flakes	30	RED
19041020	---- Paws, Mudi and the like	30	RED
19041030	---- Bulgur wheat	30	RED
19041090	---- Other	30	RED
190420	FRM UNROAST CER FLK		
19042000	-- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	30	EXC
190430	Bulgur wheat		
19043000	-- Bulgur wheat	30	RED
190490	O CER,N CORN,GRN,PR		
19049000	-- Other	30	EXC
190510	CRISPBREAD		
19051000	-- Crispbread	30	RED
190520	Gingerbread & the like		
19052000	-- Gingerbread and the like	30	RED
190531	COOKIES (SWEET BISCUITS)		
19053100	--- Sweet biscuits	30	SEN
190532	WAFFLES AND WAFERS		
19053211	--- Communion wafers: ----- Coated with chocolate or containing chocolate	30	SEN
19053219	--- Communion wafers: ----- Other	30	SEN
19053290	---- Other	30	SEN
190540	TOASTED BREAD,ETC		
19054000	-- Rusks, toasted bread and similar toasted products	30	RED
190590	OTHER 1905		
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
200110	CUCUMBER		
20011000	-- Cucumbers and gherkins	30	RED
200190	OTHR VEGT/FRUIT/NUT		
20019000	-- Other	30	RED
200210	WHOLE/PIECES		
20021000	-- Tomatoes, whole or in pieces	30	RED
200290	TOMATO PASTE		
20029000	-- Other	30	RED
200310	MUSHROOM,NO VINEGAR		
20031000	-- Mushrooms of the genus Agaricus	30	EXC
200320	Truffles		
20032000	-- Truffles	30	EXC
200390	MUSHROOMS,NESOI,PREP/PRES OTHER THAN BY VINEGAR		
20039000	-- Other	30	RED
200410	POTATOES		
20041000	-- Potatoes	30	EXC
200490	OTHER 2004		
20049000	-- Other vegetables and mixtures of vegetables	30	RED
200510	HOMOGENIZ VEG(BABY F		
20051000	-- Homogenised vegetables	30	EXC
200520	POTATOES		
20052000	-- Potatoes	30	EXC
200540	PEAS(PISUM SATIVUM)		
20054000	-- Peas (pisum, sativum)	30	RED
200551	BEAN,SHELLED,N FROZ		
20055100	- Beans (Vigna spp. Phaseolus spp.): --- Beans, shelled	30	RED
200559	BEANS, NOT SHELLED		
20055900	- Beans (Vigna spp. Phaseolus spp.): --- Other	30	RED
200560	ASPARAGUS		
20056000	-- Asparagus	30	RED
200570	OLIVES		
20057000	-- Olives	30	RED
200580	SWEET CORN		
20058000	-- Sweet corn (Zea mays var. saccharata)	30	RED
200590	OTHER 2005		
20059000	-- Other vegetables and mixtures of vegetables	30	EXC
200600	VEG,FRT,ET,P BY SUG		
20060000	-VEGETABLES, FRUITS, NUTS, FRUIT-PEEL AND OTHER PARTS OF PLANTS, PRESERVED BY SUGAR (DRAINED, GLACE OR CRYSTALLISED)	30	EXC
200710	BABY FOOD		
20071000	-- Homogenised preparations	30	RED
200791	CITRUS JAM,JELLE,MR		
20079100	- Other: --- Citrus fruit	30	RED
200799	OTHER 2007		
20079910	---- Mango	30	RED
20079920	---- Guava	30	RED
20079930	---- Pine apple	30	RED
20079940	---- Apple	30	RED
20079990	---- Other	30	RED
200811	PEANUTS		
20081100	- Nuts, ground-nuts and other seeds, whether or not mixed together: -- - Ground-nuts	30	RED
200819	O NUT,SEED,N PEANUT		
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
200820	PINEAPPLES		
20082000	-- Pineapples	30	RED
200830	O CIT FRUIT,INC MIX		
20083010	---- Orange	30	EXC
20083090	---- Other	30	EXC
200840	PEARS		
20084000	-- Pears	30	SEN
200850	APRICOTS		
20085000	-- Apricots	30	SEN
200860	CHERRIES		
20086000	-- Cherries	30	SEN
200870	PEACHES		
20087000	-- Peaches, including nectarines	30	RED
200880	STRAWBERRIES		
20088000	-- Strawberries	30	RED
200891	Palm Hearts Prepared or Preserved		
20089100	- Other, including mixtures other than those of sub-heading 2008 19: - -- Palm hearts	30	SEN
200892	FRUIT MIXTURES		
20089200	- Other, including mixtures other than those of sub-heading 2008 19: - -- Mixtures	30	SEN

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
200899	OTHER 2008		
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
200911	FROZEN ORANGE		
20091100	- Orange juice: --- Frozen	30	SEN
200912	ORANGE JUICE, NOT FROZEN, OF A BRIX VALUE NOT OV 2		
20091200	- Orange juice: --- Not frozen, of a Brix value not exceeding 20	30	SEN
200919	ORANGE, NOT FROZEN		
20091900	- Orange juice: --- Other	30	EXC
200921	GRAPEFRUIT		
20092100	- Grapefruit juice: --- Of a Brix value not exceeding 20	30	RED
200929	GRAPEFRUIT JUICE, NESOI, NT FORTIFIED W VITAMINS		
20092900	- Grapefruit juice: --- Other	30	RED
200931	JUICE OF 1 CITRUS FRUIT, BRIX VALUE <=20, NT FORT		
20093100	- Juice of any other single citrus fruit: --- Of a Brix value not exceeding 20	30	RED
200939	JUICE OF OTHER SINGLE CIRTUS FRUIT, NT FROT, NESOI		
20093900	- Juice of any other single citrus fruit: --- Other	30	RED
200941	PINEAPPLE		
20094100	- Pineapple juice: --- Of a Brix value not exceeding 20	30	RED
200949	PINEAPPLE JUICE, NT FORT., UNFERMNT, NESOI		
20094900	- Pineapple juice: --- Other	30	RED
200950	TOMATO JUICE, DW<7%		
20095000	-- Tomato juice	30	EXC
200961	GRAPE JUICE OF A BRIX VALUE <= 20, NT FORT W/VITA		
20096100	- Grape juice (including grape must): --- Of a Brix value not exceeding 30	30	RED
200969	GRAPE JUICE, NESOI, NT FORTIFIED WITH VITAMINS/MIN		
20096900	- Grape juice (including grape must): --- Other	30	RED
200971	APPLE JUICE OF A BIRX VALUE <=20, NT FORT W VITAMI		
20097100	- Apple juice: --- Of a Brix value not exceeding 20	30	RED
200979	APPLE JUICE, NESOI, NT FORTIFIED W VITAMINS, UNFER		
20097900	- Apple juice: --- Other	30	RED
200980	OTHER, NOT MIXED		
20098010	---- Mango juice	30	RED
20098090	---- Other	30	RED
200990	MIXTURES		
20099000	-- Mixtures of juices	30	RED
210111	EXTRACT, ET+THERFROM		
21011110	---- Instant coffee, flavoured	30	SEN
21011120	---- Instant coffee, not flowered	30	SEN
21011130	---- Coffee aroma	30	SEN
21011190	---- Other	30	SEN
210112	EXTRACT/ESSENCE/ETC		
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
210120	TEA/MATE EXTRACT, ET		
21012010	---- Instant tea	30	EXC
21012020	---- Quick brewing black tea	30	EXC
21012030	---- Tea aroma	30	EXC
21012090	---- Other	30	EXC
210130	ROASTED COFFEE SUBS		
21013010	---- Roasted chicory	30	EXC
21013020	---- Roasted coffee substitutes	30	EXC
21013090	---- Other	30	EXC
210210	YEASTS, ACTIVE		
21021010	---- Culture yeast	30	RED
21021020	---- Baker's yeast	30	RED
21021090	---- Other	30	RED
210220	YEASTS, INACTIVE; ETC		
21022000	-- Inactive yeasts, other single-cell micro-organisms, dead	30	RED
210230	BAKING POWDER, PREPD		
21023000	-- Prepared baking powders	30	RED
210310	SOY SAUCE		
21031000	-- Soya sauce	30	RED
210320	TOMATO KETCHP, SAUCE		
21032000	-- Tomato ketchup and other tomato sauces	30	RED
210330	MUSTARD FLOUR, MEAL		
21033000	-- Mustard flour and meal and prepared mustard	30	RED
210390	SAUCE, CONDIMENT, ETC		
21039010	---- Curry paste	30	RED
21039020	---- Chilli sauce	30	RED

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
21039030	---- Majonnaise and salad dressings	30	RED
21039040	---- Mixed, condiments and mixed seasoning	30	RED
21039090	---- Other	30	RED
210410	SOUPS,BROTHS,PREPAR		
21041010	---- Dried	30	RED
21041090	---- Other	30	RED
210420	BABY FOOD		
21042000	-- Homogenised composite food preparations	30	RED
210500	ICE CREAM,EDIBL ICE		
21050000	-ICECREAM AND OTHER EDIBLE ICE, WHETHER OR NOT CONTAINING COCOA	30	RED
210610	PROTEIN CONCENTRATE		
21061000	-- Protein concentrates and textured protein substances	30	RED
210690	OTHER 2106		
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
220110	MINERAL,AERATED		
22011010	---- Mineral waters	30	RED
22011020	---- Aerated waters	30	RED
220190	O WATR,N SWT,ICE+SN		
22019010	---- Ice and snow	30	RED
22019090	---- Other	30	RED
220210	WATER,SWEETND/FLAVR		
22021010	---- Aerated waters	30	RED
22021020	---- Lemonade	30	RED
22021090	---- Other	30	RED
220290	OTHER 2202		
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
220300	BEER MADE FROM MALT		
22030000	-BEER MADE FROM MALT	100	EXC
220410	SPARKLING		
22041000	-- Sparkling wine	100	EXC
220421	NOT SPARKNG <2LITER		
22042110	---- Port and other red wines	100	EXC
22042120	---- Sherry and other white wines	100	EXC
22042190	---- Other	100	EXC
220429	OTHER WINE		
22042910	---- Port and other red wines	100	EXC
22042920	---- Sherry and other white wines	100	EXC
22042990	---- Other	100	EXC
220430	GRAPE MUST >.5% ALC		
22043000	-- Other grape must	100	EXC
220510	PLANT FLAVORED < 2L		
22051000	-- In containers holding 2 l or less	100	EXC
220590	PLANT FLAVORED >2LS		
22059000	-- Other	100	EXC
220600	CIDER,PERRY,MEAD,ET		
22060000	-OTHER FERMENTED BEVERAGES (FOR EXAMPLE, CIDER, PERRY, MEAD); MIXTURES OF FERMENTED BEVERAGES AND NON-ALCOHOLIC BEVERAGES, NOT ELSEWHERE SPECIFIED OR INCLUDED	100	EXC
220710	UNDENATURED		
22071011	--- Rectified spirit: ----- Concentrates of alcoholic beverages	150	EXC
22071019	--- Rectified spirit: ----- Other	150	EXC
22071090	---- Other	150	EXC
220720	DENATURED		
22072000	-- Ethyl alcohol and other spirits, denatured, of any strength	10	EXC
220820	GRAPE BRANDY		
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
220830	WHISKIES		
22083011	--- In containers holding 2 l or less: ----- Bourbon whiskey	150	EXC
22083012	--- In containers holding 2 l or less: ----- Scotch	150	EXC

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
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
220840	RUM AND TAFIA		
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
220850	GIN AND GENEVA		
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
220860	VODKA		
22086093	--- Other: ----- Vodka	150	EXC
220870	LIQUEURS+CORDIALS		
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
220890	OTHER 2208		
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
220900	VINEGAR F ACTC ACID		
22090010	---- Brewed vinegar	30	RED
22090020	---- Synthetic vinegar	30	RED
22090090	---- Other	30	RED
230110	PELLET,OFFAL;GREAVE		
23011010	---- Meat meals and pellets (including tankage)	30	RED
23011090	---- Other (including greaves)	30	RED
230120	OF FISH,CRUSTACN,ET		
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
230210	FROM MILLNG CORN		
23021010	---- Maize bran	30	EXC
23021090	---- Other	30	EXC
230220	FROM MILLNG RICE		
23022010	---- De-oiled rice bran	15	EXC
23022020	---- Rice bran, raw	15	EXC
23022090	---- Other	15	EXC
230230	FROM MILLNG WHEAT		
23023000	-- Of wheat	30	EXC
230240	FROM MILLNG CEREAL		
23024000	-- Of other cereals	30	EXC
230250	MILLING LEGUM PLNTS		
23025000	-- Of leguminous plants	30	SEN
230310	STARCH AND SIMILAR		
23031000	-- Residues of starch manufacture and similar residues	30	EXC
230320	Beet-Pulp Bgsse & other Wast of Sugr Mnfctr		
23032000	-- Beet-pulp, bagasse and other waste of sugar manufacture	30	SEN
230330	BREWING OR DISTILNG		
23033000	-- Brewing or distilling dregs and waste	30	SEN
230400	SOYBEAN RESIDUES		
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
230500	OILCAKE,O SOLID RES		
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
230610	Oil cake & other residues of cotton seeds		
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
230620	Oil cake & other residues of linseed		
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
230630	Oil cake & residues of sunflower seeds		
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
230641	Low erucic acid of rape or colza seeds		
23064100	- Of rape or colza seeds: --- Of low erucic acid rape or colza seeds	15	EXC
230649	Other residues of rape or colza seeds		
23064900	- Of rape or colza seeds: --- Other	15	SEN
230650	Oil cake & other residues of coconut/copra		
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
230660	Oil-Cake & other Residue of Palm Nut/Kernel		
23066000	-- Of palm nuts or kernels	15	SEN
230670	Oil Cake/Solid Resdus of Maize(Corn)Germs		
23067000	-- Of maize (corn) germ	15	SEN
230690	OTHER 2306		
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
230700	Wine lees argol		
23070000	-WINE LEES; ARGOL	30	SEN
230800	VEG MATERIALS, WASTES ETC FOR ANIMAL FEED NESOI		
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
230910	DOG,CAT,RETAIL SALE		
23091000	-- Dog or cat food, put up for retail sale	30	SEN
230990	OTHER 2309		
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
240110	NT STEMMED/STRIPPED		
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
240120	STEMMED/STRIPPED		
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

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
24012080	---- Tobacco for manufacture of hookah tobacco	30	EXC
24012090	---- Other	30	EXC
240130	REFUSE (WASTE)		
24013000	-- Tobacco refuse	30	EXC
240210	CIGAR, CHEROOT, RILOS		
24021010	---- Cigar and cheroots	30	EXC
24021020	---- Cigarillos	30	EXC
240220	CIGARETTES		
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
240290	OF SUBSTITUTES		
24029010	---- Cigarettes of tobacco substitutes	30	EXC
24029020	---- Cigarillos of tobacco substitutes	30	EXC
24029090	---- Other	30	EXC
240310	SMOKING TOBACCO		
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
240391	HOMOGENIZED/RECONST		
24039100	- Other: --- "Homogenised" or "reconstituted" tobacco	30	EXC
240399	OTHER 2403		
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
250100	PURE SODIUM CHLORID		
25010010	---- Common salt (including iodised salt)	5	E-8
25010020	---- Rock salt	5	E-8
25010090	---- Other	5	E-8
250200	Unroasted iron pyrites		
25020000	-UNROASTED IRON PYRITES	5	E-8
250300	N SUBLME,PREC,COLLO		
25030010	---- Sulphur recovered as by-product in refining of crude oil	5	E-8
25030090	---- Other	5	E-8
250410	IN POWDER OR FLAKES		
25041010	---- Graphite, crystalline	5	E-8
25041020	---- Graphite, amorphous	5	E-8
25041090	---- Other	5	E-8
250490	NOT POWDER/FLAKES		
25049010	---- Graphite, micronised	5	E-8
25049090	---- Other	5	E-8
250510	SILICA QUARTZ		
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
250590	OTHER 2505		
25059000	-- Other	5	E-8
250610	QUARTZ,N NATUR SAND		
25061010	---- In lumps	5	E-8
25061020	---- In powder	5	E-8
250621	QUARTZITE,CRUDE/RGH		
25062110	---- In lumps	5	E-8
25062120	---- In powder	5	E-8
25062190	---- Other	5	E-8
250629	QUARTZITE,N CRD/RGH		
25062900	- Quartzite: --- Other	5	E-8
250700	KAOLINIC CLAYS		
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
250810	BENTONITE		
25081010	---- Crude	5	E-8

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25081090	---- Other (includes processed, activated and ground)	5	E-8
250820	DECOLOR,FULLR EARTH		
25082010	---- Processed (including activated)	5	E-8
25082090	---- Other	5	E-8
250830	FIRE CLAY		
25083010	---- Non-plastic	5	E-8
25083020	---- Semi-plastic	5	E-8
25083030	---- Plastic	5	E-8
25083090	---- Other	5	E-8
250840	OTHER 2508		
25084010	---- Ball clay	5	E-8
25084020	---- Earth clay	5	E-8
25084090	---- Other	5	E-8
250850	ANDALUS,KYAN,SILLMA		
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
250860	MULLITE		
25086000	-- Mullite	5	E-8
250870	CHAMOTTE,DINAS EART		
25087000	-- Chamotte or dinas earths	5	E-8
250900	CHALK		
25090000	-CHALK	5	E-8
251010	UNGROUND		
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
251020	GROUND		
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
251110	SULFATE (BARYTES)		
25111010	---- Lumps	5	E-8
25111020	---- Powder	5	E-8
25111090	---- Other	5	E-8
251120	Natural barium carbonate (witherite)		
25112000	-- Natural barium carbonate (witherite)	5	E-8
251200	SILICEOUS FSSL MLS		
25120010	---- Kieselguhr	5	E-8
25120020	---- Tripolite	5	E-8
25120030	---- Diatomite	5	E-8
25120090	---- Other	5	E-8
251311	PUMICE,CRUDE/CRUSHD		
25131100	- Pumice stone: --- Crude or in irregular pieces, including crushed pumice ("bimskies")	5	E-8
251319	PUMICE, OTHER		
25131900	- Pumice stone: --- Other	5	E-8
251320	EMERY,NAT CORUND,OT		
25132010	---- Emery	5	E-8
25132020	---- Natural corundum	5	E-8
25132030	---- Natural garnet	5	E-8
25132090	---- Other	5	E-8
251400	SLATE,CRUDE/RGH TRM		
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
251511	MARB,TRAV,CRUDE/RGH		
25151100	- Marble and travertine: --- Crude or roughly trimmed	12.5	E-8
251512	MARB,TRA IN BLK/SLB		
25151210	---- Blocks	12.5	E-8
25151220	---- Slabs	12.5	E-8
25151290	---- Other	12.5	E-8
251520	OTHR 2515;ALABASTER		
25152010	---- Alabaster	12.5	E-8
25152090	---- Other	12.5	E-8
251611	GRANITE,CRUDE/ROUGH		
25161100	- Granite: --- Crude or roughly trimmed	12.5	E-8
251612	GRANITE,BLOCKS/SLAB		
25161200	- Granite: --- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	12.5	E-8
251621	SANDSTONE,CRUDE/RGH		
25162100	- Sandstone: --- Crude or roughly trimmed	12.5	E-8
251622	SANDSTONE,BLCK/SLAB		
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
251690	OTHER 2516		
25169010	---- Pakur stone	12.5	E-8
25169020	---- Stone boulders	12.5	E-8
25169090	---- Other	12.5	E-8
251710	FOR CONCRETE AGGREG		
25171010	---- Pakur stone, crushed or broken	5	E-8
25171020	---- Flint	5	E-8
25171090	---- Other	5	E-8
251720	SLAG MACADAM,ETC		
25172000	-- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in sub-heading 2517 10	5	E-8
251730	Tarred macadam		
25173000	-- Tarred macadam	5	E-8
251741	MARBLE GRANULE,CHIP		
25174100	- Granules, chippings and powder, of stone of heading 2515 or 2516, whether or not heat treated: --- Of marble	5	E-8
251749	OTHR STONE GRANULES		
25174900	- Granules, chippings and powder, of stone of heading 2515 or 2516, whether or not heat treated: --- Other	5	E-8
251810	NOT CALCINED		
25181000	-- Dolomite not calcined or sintered	5	E-8
251820	CALCINED		
25182000	-- Calcined or sintered dolomite	5	E-8
251830	AGGLOMERATED		
25183000	-- Dolomite ramming mix	5	E-8
251910	NAT MAGNESIUM CARBO		
25191000	-- Natural magnesium carbonate (magnesite)	5	E-8
251990	FUSED,DEAD-BURN,OTH		
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
252010	GYP SUM; ANHYDRITE		
25201010	---- Natural	5	E-8
25201020	---- Marine	5	E-8
25201090	---- Other	5	E-8
252020	PLASTER OF CALC,ETC		
25202010	---- Calcined	5	E-8
25202090	---- Other	5	E-8
252100	LIME MANU RELATED		
25210010	---- Limestone flux (L.D., below 1% SiO2)	5	E-8
25210090	---- Other	5	E-8
252210	QUICKLIME		
25221000	-- Quicklime	5	E-8
252220	SLAKED LIME		
25222000	-- Slaked lime	5	E-8
252230	HYDRAULIC LIME		
25223000	-- Hydraulic lime	12.5	E-8
252310	CLINKERS		
25231000	-- Cement clinkers	12.5	E-8
252321	WHITE PORTLAND		
25232100	- Portland cement: --- White cement, whether or not artificially	12.5	E-8
252329	PORTLAND,NOT WHITE		
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
252330	ALUMINOUS		
25233000	-- Aluminous cement	12.5	E-8
252390	OTHER 2523		
25239010	---- Sagol; ashmoh	12.5	E-8
25239020	---- High alumina refractory cement	12.5	E-8
25239090	---- Other	12.5	E-8
252400	ASBESTOS		
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
252510	CRUDE,RIFTD SHT/SPL		
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
252520	MICA POWDER		
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
252530	MICA WASTE		
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
252610	NOT CRSHD,NOT PWDRD		
25261010	---- Steatite (soap stone, etc.) block	5	E-8
25261020	---- Steatite (soap stone, etc.) lumps	5	E-8
25261090	---- Other	5	E-8
252620	CRUSHED OR POWDERED		
25262000	-- Crushed or powdered	5	E-8
252810	SODIUM BORATES		
25281000	-- Natural sodium borates and concentrates thereof (whether or not calcined)	5	E-8
252890	NATURAL BORATES>85%		
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
252910	FELDSPAR		
25291010	---- Lumps	5	E-8
25291020	---- Powder	5	E-8
252921	FLUORSPAR=<97%CA FL		
25292100	- Fluorspar: --- Containing by weight 97% or less of calcium fluoride	5	E-8
252922	FLUORSPAR>97%CA FLD		
25292200	- Fluorspar: --- Containing by weight more than 97% of calcium	5	E-8
252930	LEUCITE;NEPHELINE		
25293000	-- Leucite; nepheline and nepheline syenite	5	E-8
253010	VARIOUS UNEXPANDED		
25301010	---- Vermiculite	5	E-8
25301020	---- Perlite	5	E-8
25301090	---- Others (including powder)	5	E-8
253020	Kieserite epsomite (natural magnesium sulphates)		
25302000	-- Kieserite, epsomite (natural magnesium sulphates)	5	E-8
253090	OTHER 2530		
25309010	---- Meerschaum (whether or not in polished pieces) and amber agglomerated; meerachaum 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
260111	OTHER 2601		
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
260112	AGGLOMERATED		
26011210	---- Iron ore pellets	2	E-5
26011290	---- Other	2	E-5
260120	ROASTED IRON PYRITE		
26012000	-- Roasted iron pyrites	2	E-8
260200	MANGANE ORES+CONCNT		
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
260300	COPPER ORES+CONCENT		
26030000	-COPPER ORES AND CONCENTRATES	2	E-5
260400	NICKEL ORES+CONCENT		
26040000	-NICKEL ORES AND CONCENTRATES	2	E-5
260500	COBALT ORES+CONCENT		
26050000	-COBALT ORES AND CONCENTRATES	2	E-5

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
260600	ALUMINUM ORES+CONCE		
26060010	---- Bauxite (natural), not calcined	2	E-5
26060020	---- Bauxite (natural), calcined	2	E-5
26060090	---- Other aluminium ores and concentrates	2	E-5
260700	LEAD ORES+CONCENTRA		
26070000	-LEAD ORES AND CONCENTRATES	2	E-5
260800	ZINC ORES+CONCENTRA		
26080000	-ZINC ORES AND CONCENTRATES	2	E-5
260900	TIN ORES+CONCENTRAT		
26090000	-TIN ORES AND CONCENTRATES	2	E-5
261000	CHROMIUM ORE+CONCEN		
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
261100	TUNGSTEN ORE+CONCEN		
26110000	-TUNGSTEN ORES AND CONCENTRATES	2	E-8
261210	Uranium ores & concentrates		
26121000	-- Uranium ores and concentrates	2	E-8
261220	Thorium ores & concentrates		
26122000	-- Thorium ores and concentrates	2	E-8
261310	ROASTED		
26131000	-- Roasted	2	E-5
261390	NOT ROASTED		
26139000	-- Other	2	E-5
261400	TITANIUM ORE+CONCEN		
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
261510	ZIRCONIUM ORES+CONC		
26151000	-- Zirconium ores and concentrates	2	E-5
261590	OTHER 2615		
26159010	---- Vanadium ores and concentrates	2	E-5
26159020	---- Niobium or tantalum ores and concentrates	2	E-5
261610	Silver ores & concentrates		
26161000	-- Silver ores and concentrates	2	E-8
261690	NOT SILVER		
26169010	---- Gold ores and concentrates	2	E-5
26169090	---- Other	2	E-5
261710	Antimony ores & concnrt		
26171000	-- Antimony ores and concentrates	2	E-5
261790	OTHER 2617		
26179000	-- Other	2	E-8
261800	GRANULATED IRON/STL		
26180000	-GRANULATED SLAG (SLAG SAND) FROM THE MANUFACTURE OF IRON OR STEEL	12.5	E-5
261900	OT IRON+STEEL WASTE		
26190010	---- Converted slag (scull) of blast furnace	12.5	E-5
26190090	---- Other	12.5	E-5
262011	HARD ZINC SPELTER		
26201100	- Containing mainly zinc: --- Hard zinc spelter	7.5	E-8
262019	ZINC,N HARD SPELTER		
26201900	- Containing mainly zinc: --- Other	7.5	E-8
262021	Leaded gasoline sludges & anti knock comp.sludges		
26202100	- Containing mainly lead: --- Leaded gasoline sludges and leaded anti-knock compound sludges	12.5	E-8
262029	ASH AND RESIDUES CONTAINING MAINLY LEAD, NESOI		
26202900	- Containing mainly lead: --- Other	12.5	E-5
262030	MAINLY CONTA COPPER		
26203010	---- Brass dross	7.5	E-8
26203090	---- Other	7.5	E-8
262040	MAINLY CONT ALUMINM		
26204010	---- Aluminium dross	12.5	E-8
26204090	---- Other	12.5	E-8
262060	Contng arsenic,mercury,thallium mix. used for extrn arsenic,etc and their chemicalcomp.		
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
262091	Contng antimony,reryllium,cadmium,chromiumor theirmixtures		
26209100	- Other: --- Containing antimony , beryllium, cadmium, chromium or their mixtures	12.5	E-8
262099	ASH AND RESIDUES NESOI, CONTAINING METALS NESOI		
26209900	- Other: --- Other	12.5	E-5
262110	ASH & RSDUS FROM INCINERATION OF MUNICIPAL WASTE		
26211000	-- Ash and residues from the incineration of municipal waste	12.5	E-8
262190	ASH AND SLAG, INCLUDING SEAWEED ASH (KELP), NESOI		

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
26219000	-- Other	12.5	E-8
270111	ANTHRACIT COAL,N AG		
27011100	- Coal, whether or not pulverised, but not agglomerated: --- Anthracite	5	E-8
270112	BITUMINOUS COAL,N AG		
27011200	- Coal, whether or not pulverised, but not agglomerated: --- Bituminous coal	5	SEN
270119	OTHER COAL,NT AGGLM		
27011910	---- Coking coal	5	E-8
27011920	---- Steam coal	5	E-8
27011990	---- Other	5	E-8
270120	OTHER 2701		
27012010	---- Anthracite agglomerated	12.5	E-8
27012090	---- Other	12.5	E-8
270210	NOT AGGLOMERATED		
27021000	-- Lignite, whether or not pulverised, but not agglomerated	12.5	E-8
270220	AGGLOMERATED		
27022000	-- Agglomerated lignite	12.5	E-8
270300	PEAT		
27030010	---- Peat whether or not compressed into bales, but not agglomerated	12.5	E-8
27030090	---- Other	12.5	E-8
270400	COKE;RETORT CARBON		
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
270500	COAL GAS,VARIOUS GS		
27050000	-COAL GAS, WATER GAS, PRODUCER GAS AND SIMILAR GASES, OTHER THAN PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS	12.5	E-8
270600	MINERAL TARS		
27060010	---- Coal tar	12.5	E-8
27060090	---- Other	12.5	E-8
270710	BENZENE		
27071000	-- Benzol (benzene)	12.5	E-8
270720	TOLUENE		
27072000	-- Toluol (toluene)	12.5	E-8
270730	XYLENES		
27073000	-- Xylol (xylenes)	12.5	E-8
270740	NAPHTHALENE		
27074000	-- Naphthelene	12.5	E-8
270750	OTHER		
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
270760	PHENOLS		
27076000	-- Phenols	12.5	E-8
270791	CREOSOTE OILS		
27079100	- Other: --- Creosote oils	12.5	E-8
270799	OTHER 2707		
27079900	- Other: --- Other	12.5	E-8
270810	PITCH FRM MINERAL T		
27081010	---- Obtained by blending with creosote oil or other coal tar distillates	12.5	E-8
27081090	---- Other	12.5	E-8
270820	P COKE FRM MINERL T		
27082000	-- Pitch coke	12.5	E-8
270900	CRUDE OIL		
27090000	-PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, CRUDE	5	E-8
271011	LIGHT OILS& PREP (NOT CRUDE) FROM PETROL & BITUM		
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
271019	OIL (NOT CRUDE) FROM PETROL & BITUM MINERAL ETC.		
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
271091	WASTE OIL CONT.POLYCHLORINA.BIPHENYL (PCB)/PCT/PB		
27109100	- Waste oil: --- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	10	EXC
271099	WASTE OILS, NESOI		

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

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
280480	ARSENIC		
28048000	-- Arsenic	10	E-8
280490	SELENIUM		
28049000	-- Selenium	10	E-8
280511	SODIUM		
28051100	- Alkali or alkaline-earth metals: --- Sodium	10	E-8
280512	CALCIUM		
28051200	- Alkali or alkaline-earth metals: --- Calcium	10	E-8
280519	ALKALI METAL,NT SOD		
28051900	- Alkali or alkaline-earth metals: --- Other	10	E-8
280530	OT RARE-EARTH METAL		
28053000	-- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	10	E-8
280540	MERCURY		
28054000	-- Mercury	10	E-8
280610	HYDROCHLORIC ACID		
28061000	-- Hydrogen chloride (hydrochloric acid)	12.5	E-8
280620	CHLOROSULFURIC ACID		
28062000	-- Chlorosulphuric acid	12.5	E-8
280700	SULFURIC ACID;OLEUM		
28070010	---- Sulphuric acid	12.5	E-8
28070020	---- Oleum	12.5	E-8
280800	NITRC,SULFONITRC AC		
28080010	---- Nitric acid	12.5	E-8
28080020	---- Sulphonitric acids	12.5	E-8
280910	DIPHOSPHO PENTAOXID		
28091000	-- Diphosphorus pentaoxide	12.5	E-8
280920	PHOSPHORC+POLY ACID		
28092010	---- Phosphoric acid	12.5	E-8
28092020	---- Polyphosphoric acids	12.5	E-8
281000	BORON OXIDE,ACID		
28100010	- Oxides of boron; boric acids: ---- Oxides of boron	12.5	E-8
28100020	- Oxides of boron; boric acids: ---- Boric acids	10	E-8
281111	HYDROGEN FLUORIDE		
28111100	- Other inorganic acids: --- Hydrogen fluoride (hydrofluoric acid)	12.5	E-8
281119	OTHER 2811 ACID		
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
281121	CARBON DIOXIDE		
28112110	---- Dry ice	12.5	E-8
28112190	---- Other	12.5	E-8
281122	SILICON DIOXIDE		
28112200	- Other inorganic oxygen compounds of non-metals: --- Silicon dioxide	12.5	E-8
281123	SULFUR DIOXIDE		
28112300	- Other inorganic oxygen compounds of non-metals: --- Sulphur	12.5	E-8
281129	OT 2811 OXYG COMPND		
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
281210	CHLORIDES+OXIDES		
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
281290	HALIDES+OXIDES		
28129000	-- Other	12.5	E-8
281310	Carbon disulphide		
28131000	-- Carbon disulphide	12.5	E-8
281390	OTHER NONM SULFIDES		

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

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28258000	-- Antimony oxides	12.5	E-8
282590	OTHER 2852		
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
282611	AMMONIUM/SODIUM FLUORIDES		
28261110	---- Ammonium fluorides	12.5	E-8
28261120	---- Sodium fluorides	12.5	E-8
282612	FLUORIDES OF ALUMINIUM		
28261200	- Fluorides: --- Of aluminium	12.5	E-8
282619	OTHER FLUORIDES		
28261910	---- Magnesium fluoride	12.5	E-8
28261990	---- Other	12.5	E-8
282620	SODIUM/POTASSIUM F-SILICATE		
28262010	---- Fluorosilicates of sodium	12.5	E-8
28262020	---- Fluorosilicates of potassium	12.5	E-8
282630	SYNTHETIC CRYOLITE		
28263000	-- Sodium hexafluoroaluminate (synthetic cryolite)	12.5	E-8
282690	FLUOROALUMINATE ETC		
28269000	-- Other	12.5	E-8
282710	AMMONIUM CHLORIDE		
28271000	-- Ammonium chloride	12.5	E-8
282720	CALCIUM CHLORIDE		
28272000	-- Calcium chloride	12.5	E-8
282731	MAGNESIUM CHLORIDE		
28273100	- Other chlorides: --- Of magnesium	12.5	E-8
282732	ALUMINIUM CHLORIDE		
28273200	- Other chlorides: --- Of aluminium	12.5	E-8
282733	IRON CHLORIDE		
28273300	- Other chlorides: --- Of iron	12.5	E-8
282734	COBALT CHLORIDE		
28273400	- Other chlorides: --- Of cobalt	12.5	E-8
282735	NICKEL CHLORIDE		
28273500	- Other chlorides: --- Of nickel	12.5	E-8
282736	ZINC CHLORIDE		
28273600	- Other chlorides: --- Of zinc	12.5	E-8
282739	CHLORIDES, NESOI		
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
282741	CHLORIDES OXIDE, ETC		
28274110	---- Copper oxychloride	12.5	E-8
28274190	---- Other	12.5	E-8
282749	CHLORIDE OXIDE, ETC		
28274900	- Chloride oxides and chloride hydroxides: --- Other	12.5	E-8
282751	SODIUM/POTASSIUM BROMIDES		
28275110	---- Bromides of sodium	12.5	E-8
28275120	---- Bromides of potassium	12.5	E-8
282759	BROMIDES, BROMIDE OXIDES		
28275910	---- Magnesium bromide	12.5	E-8
28275990	---- Other	12.5	E-8
282760	IODIDES, IODIDE OXIDES		
28276010	---- Potassium iodide	12.5	E-8
28276020	---- Sodium iodide	12.5	E-8
28276090	---- Other	12.5	E-8
282810	CALCIUM HYPOCHLORITE		
28281010	---- Commercial calcium hypochlorite (bleaching paste or powder)	12.5	E-8
28281090	---- Other	12.5	E-8
282890	OTHER		
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
282911	SODIUM CHLORATE		
28291100	- Chlorates: --- Of sodium	12.5	E-8
282919	Other chlorates		
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
282990	OTHER		
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
283010	SODIUM SULFIDES		
28301000	-- Sodium sulphides	12.5	E-8
283020	ZINC SULFIDE		
28302000	-- Zinc sulphide	12.5	E-8
283030	Cadmium sulphide		
28303000	-- Cadmium sulphide	12.5	E-8
283090	OT SULFIDE,POLYSULF		
28309010	---- Sulphides	12.5	E-8
28309020	---- Polysulphides	12.5	E-8
283110	SODIUM		
28311010	---- Sodium dithionites (sodium hydrosulphite)	12.5	E-8
28311020	---- Sodium sulphonylates (including sodium formaldehyde sulphonylate)	12.5	E-8
283190	NOT OF SODIUM		
28319010	---- Dithionites	12.5	E-8
28319020	---- Sulphonylates	12.5	E-8
283210	SODIUM SULFITES		
28321010	---- Sodium bisulphite	12.5	EXC
28321020	---- Sodium hydrosulphite	12.5	EXC
28321090	---- Other	12.5	EXC
283220	SULFITES,NT SODIUM		
28322010	---- Potassium metabisulphite	12.5	E-8
28322020	---- Magnesium sulphite	12.5	E-8
28322090	---- Other	12.5	E-8
283230	THIOSULFATES		
28323010	---- Sodium thiosulphate (hypo)	12.5	E-8
28323020	---- Magnesium thiosulphate	12.5	E-8
28323090	---- Other	12.5	E-8
283311	DISODIUM SULFATE		
28331100	- Sodium sulphates: --- Disodium sulphate	12.5	E-8
283319	OT SODIUM SULFATES		
28331910	---- Sodium hydrogen sulphate (acid sulphate)	12.5	E-8
28331920	---- Sodium pyrosulphate	12.5	E-8
28331990	---- Other	12.5	E-8
283321	MAGNESIUM SULFATE		
28332100	- Other sulphates: --- Of magnesium	12.5	E-8
283322	ALUMINUM SULFATE		
28332210	---- Aluminium sulphate (iron free)	12.5	E-8
28332290	---- Other	12.5	E-8
283323	CHROMIUM SULFATE		
28332300	- Other sulphates: --- Of chromium	12.5	E-8
283324	NICKEL SULFATE		
28332400	- Other sulphates: --- Of nickel	12.5	E-8
283325	COPPER SULFATE		
28332500	- Other sulphates: --- Of copper	12.5	E-8
283326	ZINC SULFATE		
28332610	---- Agricultural grade zinc sulphate ordinarily used as micronutrient	12.5	E-8
28332690	---- Other	12.5	E-8
283327	BARIUM SULFATE		
28332700	- Other sulphates: --- Of barium	12.5	E-8
283329	SULFATES, NESOI		
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
283330	ALUMS		
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
283340	PEROXOSULFATES		
28334000	-- Peroxosulphates (persulphates)	12.5	E-8
283410	NITRITES		
28341010	---- Sodium nitrite	12.5	E-8
28341090	---- Other	12.5	E-8
283421	POTASSIUM NITRATE		
28342100	- Nitrates: --- Of potassium	12.5	E-8
283429	NITRATES, NESOI		
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
283510	PHOSPHINATS,PHOSHON		
28351010	---- Calcium hypophosphite	12.5	E-8
28351020	---- Magnesium hypophosphite	12.5	E-8
28351090	---- Other	12.5	E-8
283522	MONO,DISODIUM PHOSP		
28352200	- Phosphates: --- Of mono-or disodium	12.5	E-8
283523	TRISODIUM PHOSPHATE		

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

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28411090	---- Other	12.5	E-8
284120	ZINC/LEAD CHROMATES		
28412010	---- Chromates of zinc	12.5	E-8
28412020	---- Chromates of lead	12.5	E-8
284130	SODIUM DICHROMATE		
28413000	-- Sodium dichromate	12.5	E-8
284150	OT CHROMATES		
28415010	---- Sodium chromate	12.5	E-8
28415090	---- Other	12.5	E-8
284161	Potassium permanganate		
28416100	- Manganites, manganates and permanganates: --- Potassium permanganate	12.5	E-8
284169	0 M-ITE,M-ATE+PERMA		
28416900	- Manganites, manganates and permanganates: --- Other	12.5	E-8
284170	MOLYBDATES		
28417010	---- Aluminium molybdate	12.5	E-8
28417020	---- Sodium molybdate	12.5	E-8
28417090	---- Other	12.5	E-8
284180	TUNGSTATES		
28418010	---- Sodium tungstate	12.5	E-8
28418020	---- Magnesium tungstate	12.5	E-8
28418090	---- Other	12.5	E-8
284190	OTHER 2841		
28419000	-- Other	12.5	E-8
284210	DBLE/CMPLX SILICATE		
28421000	-- Double or complex silicates, including aluminosilicates, whether or not chemically defined	12.5	E-8
284290	OTHER 2842,NT AZIDE		
28429010	---- Arsenites and arsenates	12.5	E-8
28429020	---- Bichromates and dichromates	12.5	E-8
28429090	---- Other	12.5	E-8
284310	COLLOIDAL PREC METL		
28431010	---- Of gold	12.5	E-8
28431020	---- Of silver	12.5	E-8
28431090	---- Other	12.5	E-8
284321	SILVER NITRATE		
28432100	- Silver compounds: --- Silver nitrate	12.5	E-8
284329	SILVER NT NITRATE		
28432900	- Silver compounds: --- Other	12.5	E-8
284330	GOLD COMPOUNDS		
28433000	-- Gold compounds	12.5	E-8
284390	OTHER 2834		
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
284410	NATURAL URANIUM		
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
284420	URANIUM ENRICHED		
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
284430	URANIUM DEPLETED		
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
284440	OTHER 2844		
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
284450	SPENT FUEL NUKE RCT		
28445000	-- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	12.5	E-8
284510	Heavy water (deuterium oxide)		
28451000	-- Heavy water (deuterium oxide)	12.5	E-8
284590	Other isotopes etc		
28459010	---- Nuclear fuels not elsewhere included or specified	12.5	E-8
28459090	---- Other	12.5	E-8
284610	CERIUM COMPOUNDS		
28461010	---- Cerium oxides	12.5	E-8

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
28461090	---- Other	12.5	E-8
284690	OTHER 2846		
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
284700	HYDROGN PERODE W/U		
28470000	VI. — MISCELLANEOUS -HYDROGEN PEROXIDE, WHETHER OR NOT SOLIDIFIED WITH UREA	12.5	E-8
284800	PHOSPHE,N FERROPHO		
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
284910	OF CALCIUM		
28491000	-- Of calcium	12.5	E-8
284920	OF SILICON		
28492010	---- Carborundum	12.5	E-8
28492090	---- Other	12.5	E-8
284990	OF OTHER CARBIDES		
28499010	---- Boron carbide	12.5	E-8
28499020	---- Tungsten carbide	12.5	E-8
28499090	---- Other	12.5	E-8
285000	HYDRIDE,NITRIDE,ETC		
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
285100	OTHER 28		
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
290110	SATURATED		
29011000	--- saturated	5	E-8
290121	ETHYLENE (ETHENE)		
29012100	- Unsaturated: --- Ethylene	5	E-8
290122	PROPENE (PROPYLENE)		
29012200	- Unsaturated: --- Propene (propylene)	5	E-8
290123	BUTENE+ITS ISOMERS		
29012300	- Unsaturated: --- Butene (butylene) and isomers thereof	5	E-8
290124	BUTA-1,3-DIENE,ISOP		
29012400	- Unsaturated: --- Buta-1,3-diene and isoprene	5	E-8
290129	OTHER 2901		
29012910	---- Acetylene, whether or not in dissolved condition	10	E-8
29012920	---- Heptene (Heptylene)	10	E-8
29012990	---- Other	10	E-8
290211	CYCLOHEXANE		
29021100	- Cyclanes, cyclenes and cycloterpenes: --- Cyclohexane	10	E-8
290219	OTHER CYCOTERPENES		
29021900	- Cyclanes, cyclenes and cycloterpenes: --- Other	10	E-8
290220	BENZENE		
29022000	-- Benzene	5	EXC
290230	TOLUENE		
29023000	-- Toluene	5	E-8
290241	ORTHO-XYLENE		
29024100	- Xylenes: --- o-Xylene	5	E-8
290242	META-XYLENE		
29024200	- Xylenes: --- m-Xylene	10	E-8
290243	PARA-XYLENE		
29024300	- Xylenes: --- p-Xylene	2	RED
290244	MIXED XYLENE ISOMER		
29024400	- Xylenes: --- Mixed xylene isomers	10	E-8
290250	STYRENE		
29025000	-- Styrene	2	E-8
290260	ETHYLBENZENE		
29026000	-- Ethylbenzene	5	E-8
290270	Cumene		
29027000	-- Cumene	5	E-8
290290	OTHER 2902		
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
290311	CLRO METHANE/ETHANE		

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29031110	---- Chloromethane (methyl chloride)	10	E-8
29031120	---- Chloroethane (ethyl chloride)	5	E-8
290312	DICHLOROMETHANE		
29031200	- Saturated chlorinated derivatives of acyclic hydrocarbons: --- Dichloromethane (methylene chloride)	10	EXC
290313	CHLOROFORM		
29031300	- Saturated chlorinated derivatives of acyclic hydrocarbons: --- Chloroform (trichloro methane)	10	SEN
290314	CARBON TETRACHLORIDE		
29031400	- Saturated chlorinated derivatives of acyclic hydrocarbons: --- Carbon tetrachloride	5	E-8
290315	1,2-DICHLOROETHANE		
29031500	- Saturated chlorinated derivatives of acyclic hydrocarbons: --- 1,2- Dichloroethane (ethylene dichloride)	2	E-8
290319	OTHER ACYCLIC		
29031910	---- Tetrachloroethane	5	E-8
29031920	---- Trichloroethane	5	E-8
29031990	---- Other	5	E-8
290321	VINYL CHLORIDE		
29032100	- Unsaturated chlorinated derivatives of acyclic hydrocarbons: --- Vinyl chloride (chloroethylene)	2	E-8
290322	TRICHLOROETHYLENE		
29032200	- Unsaturated chlorinated derivatives of acyclic hydrocarbons: --- Trichloroethylene	10	E-8
290323	TETRACHLOROETHYLENE		
29032300	- Unsaturated chlorinated derivatives of acyclic hydrocarbons: --- Tetrachloroethylene (perchloroethylene)	5	E-8
290329	OTHER ACYCLIC		
29032900	- Unsaturated chlorinated derivatives of acyclic hydrocarbons: ---	5	SEN
290330	FLUORINATED ACYCLIC		
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
290341	TRICHLOROFLUOROMETHANE		
29034100	- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens: --- Trichlorofluoromethane	5	E-8
290342	DICHLORODIFLUOROMETHANE		
29034200	- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens: --- Dichlorodifluoromethane	5	E-8
290343	TRICHLOROTRIFLUOROMETHANE		
29034300	- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens: --- Trichlorotrifluoroethanes	5	E-8
290344	DICHLOROTETRFLUOROETHANE		
29034410	---- 1,2 -Dichlorotetra-fluoroethane	5	E-8
29034420	---- Chloropentafluoroethane	5	E-8
29034490	---- Other	5	E-8
290345	DERIV, PRHAL W FL+CH		
29034511	--- Chlorotrifluoro methane, Pentachlorofluoroethane, Tetrachlorodi- fluoroethane: ----- Chlorotrifluoromethane	5	E-8
29034512	--- Chlorotrifluoro methane, Pentachlorofluoroethane, Tetrachlorodi- fluoroethane: ----- Pentachlorofluoroethane	5	E-8
29034513	--- Chlorotrifluoro methane, Pentachlorofluoroethane, Tetrachlorodi- fluoroethane: ----- 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
290346	BRMCHLORODFLFROMTHNE		
29034610	---- Bromochlorodifluoromethane	5	E-8
29034620	---- Bromotrifluoromethane	5	E-8
29034630	---- Dibromotetrafluoroethanes	5	E-8
290347	OT PERHAL DERIVATIVE		
29034700	--- Other perhalogenated derivatives	5	E-8
290349	O OF ACYL HYDR>1HAL		
29034910	---- Halogenated derivatives of methane, ethane or propane halogenated only with fluorine and chlorine (HCFCs)	5	E-8
29034990	---- Other	5	E-8
290351	1,2,3,4,5,6-hexachlorocyclohexane		
29035100	- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons: --- 1,2,3,4,5,6-Hexachlorocyclohexane	5	E-8
290359	OTHER 2903		
29035900	- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons: --- Other	5	SEN
290361	OTHER 2903		
29036110	---- Chlorobenzene (monochloro)	5	E-8
29036120	---- Ortho dichlorobenzene	5	E-8
29036130	---- Para dichlorobenzene	5	E-8
290362	Hexachlorobenzene & D.D.T. (1,1,1-trichloro-2,2-bis (p-chlorophenyl) ethane)		
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
290369	OTHER 2903		
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
290410	ONLY SULFO GROUPS		
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
290420	ONLY NITRO,NITROSO		
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
290490	SULFONATED,NITRATED		
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
290511	METHANOL		
29051100	- Saturated monohydric alcohols: --- Methanol (methyl alcohol)	10	EXC
290512	PROPYL-ISOPR ALCOHL		
29051210	---- Propyl alcohol	12.5	EXC
29051220	---- Isopropyl alcohol	12.5	EXC
290513	BUTAN-1-OL		
29051300	- Saturated monohydric alcohols: --- Butan-1-ol (n-butyl alcohol)	12.5	EXC
290514	BUTANOLS, NESOI		
29051410	---- Ethambutol, ethambutol Hcl	12.5	EXC
29051420	---- Salbutamol sulphate	12.5	EXC
29051430	---- Amino butanol	12.5	EXC
29051490	---- Other	12.5	EXC
290515	Saturated pentanol (amyl alcohol) & isomers thereof		
29051500	- Saturated monohydric alcohols: --- Pentanol (amyl alcohol) and isomers thereof	12.5	EXC
290516	OCTANOL + ISOMERS		
29051610	---- Dimethyl octanol	12.5	EXC
29051620	---- 2-ethyl hexanol	12.5	EXC
29051690	---- Other	12.5	EXC

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

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29071940	---- Para tertiary butyl phenol	12.5	EXC
29071950	---- Alkyl phenols	12.5	EXC
29071990	---- Other	12.5	EXC
290721	RESORCINOL+ITS SALT		
29072100	- Polyphenols ; phenol-alcohols: --- Resorcinol and its salts	12.5	E-8
290722	HYDROQUINONE		
29072200	- Polyphenols ; phenol-alcohols: --- Hydroquinone (quinol) and its salts	12.5	E-8
290723	BISPHENOL A,DIPHENY		
29072300	- Polyphenols ; phenol-alcohols: --- 4,4 -isopropylidenediphenol (bis-phenol A, diphenylolpropane) and its salts	12.5	E-8
290729	POLYPHENOLS, NESOI		
29072910	---- 1,5- Dihydroxy naphthalene	12.5	SEN
29072990	---- Other	12.5	SEN
290810	PHENOL,PHENOL-ALCOH		
29081000	-- Derivatives containing only halogen substituents and their salts	12.5	E-8
290820	DERIV OF PHENOL/ALC		
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
290890	OTHER 2908		
29089010	---- Para nitrophenol	12.5	SEN
29089020	---- Musk xylol	12.5	SEN
29089090	---- Other	12.5	SEN
290911	DIETHYL ETHER		
29091100	- Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives: --- Diethyl ether	12.5	E-8
290919	OT ACYCLIC ETHERS		
29091900	- Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives: --- Other	12.5	SEN
290920	CYCLANIC		
29092000	-- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	12.5	E-8
290930	AROMATIC		
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
290941	2,2'-OXYDIETHANOL		
29094100	- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives: --- 2,2-Oxydiethanol (diethylene glycol, digol)	12.5	E-8
290942	MONOMETHYL		
29094200	- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives: --- Monomethyl ethers of ethylene glycol or of diethylene glycol	12.5	E-8
290943	MONOBUTYL		
29094300	- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives: --- Monobutyl ethers of ethylene glycol or of diethylene glycol	12.5	E-8
290944	MONOALKYLEETHERS		
29094400	- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives: --- Other monoalkylethers of ethylene glycol or of diethylene glycol	12.5	E-8
290949	OT ETHER-ALCOHOL		
29094900	- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives: --- Other	12.5	SEN
290950	ETHER-PHENOLS		
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
290960	OTHER 2909		
29096000	-- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	12.5	E-8
291010	OXIRANE		
29101000	-- Oxirane (ethylene oxide)	12.5	E-8
291020	METHYLOXIRANE		
29102000	-- Methyloxirane (propylene oxide)	12.5	E-8
291030	1-CHLORO-2,3-EPOXY		
29103000	-- 1-chloro-2,3-epoxypropane (epichlorohydrin)	12.5	E-8

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

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29145000	-- Ketone-phenols and ketones with other oxygen function	12.5	E-8
291461	ANTHRAQUINONE		
29146100	- Quinones: --- Anthraquinone	12.5	E-8
291469	QUINONES, NESOI		
29146910	---- 1,4- dihydroxy anthraquinone (quinizarin)	12.5	SEN
29146920	---- Methyl anthraquinone	12.5	SEN
29146990	---- Other	12.5	SEN
291470	KETONE,QUINON DERIV		
29147010	---- 1-chloro anthra quinone	12.5	E-8
29147020	---- Musk ketone	12.5	E-8
29147090	---- Other	12.5	E-8
291511	FORMIC ACID		
29151100	- Formic acid, its salts and esters: --- Formic acid	12.5	E-8
291512	SALTS OF FORMC ACID		
29151210	---- Sodium formate	12.5	E-8
29151290	---- Other	12.5	E-8
291513	ESTER OF FORMC ACID		
29151300	- Formic acid, its salts and esters: --- Esters of formic acid	12.5	E-8
291521	ACETIC ACID		
29152100	- Acetic acid and its salts; acetic anhydride: --- Acetic acid	12.5	EXC
291522	SODIUM ACETATE		
29152200	- Acetic acid and its salts; acetic anhydride: --- Sodium acetate	12.5	E-8
291523	COBALT ACETATES		
29152300	- Acetic acid and its salts; acetic anhydride: --- Cobalt acetates	12.5	E-8
291524	ACETIC ANHYDRIDE		
29152400	- Acetic acid and its salts; acetic anhydride: --- Acetic anhydride	12.5	E-8
291529	O ACETIC ACID SALTS		
29152910	---- Calcium acetate	12.5	SEN
29152920	---- Magnesium acetate	12.5	SEN
29152930	---- Manganese acetate	12.5	SEN
29152990	---- Other	12.5	SEN
291531	ETHYL ACETATE		
29153100	- Esters of acetic acid: --- Ethyl acetate	12.5	E-8
291532	VINYL ACETATE		
29153200	- Esters of acetic acid: --- Vinyl acetate	10	EXC
291533	N-BUTYL ACETATE		
29153300	- Esters of acetic acid: --- n-Butyl acetate	12.5	E-8
291534	ISOBUTYL ACETATE		
29153400	- Esters of acetic acid: --- Isobutyl acetate	12.5	E-8
291535	2-ETHOXYETHL ACETAT		
29153500	- Esters of acetic acid: --- 2-Ethoxyethyl acetate	12.5	E-8
291539	O ACETIC ACID ESTER		
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
291540	CHLOROACETIC ACIDS		
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
291550	PROPIONIC ACID		
29155000	-- Propionic acid, its salts and esters	12.5	E-8
291560	BUTYRIC,VALERIC ACD		
29156010	---- Butanoic acids, their salts and esters	12.5	E-8
29156020	---- Pentanoic acids, their salts and esters	12.5	E-8
291570	PALMITC,STEARC ACID		
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
291590	OTHER 2915		
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
291611	ACRYLIC ACID		
29161100	- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids - their derivatives: --- Acrylic acid and its salts	12.5	SEN
291612	ACRYLIC ACID ESTERS		
29161210	---- Butyl acrylate	12.5	RED
29161290	---- Other	12.5	RED
291613	METHACRYLIC ACID		
29161310	---- Methacrylic acid	12.5	EXC
29161320	---- Salts of methacrylic acid	12.5	EXC
291614	ESTER OF METHACRYLC		
29161400	- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids - their derivatives: --- Esters of methacrylic acid	12.5	EXC

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291615	OLEIC,LINOLEIC,LINO		
29161510	---- Oleic acid	12.5	E-8
29161590	---- Other	12.5	E-8
291619	O UNSAT ACYCLC MONO		
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
291620	CYCLANIC,MONOCARBOX		
29162000	-- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	12.5	E-8
291631	BENZOIC ACID		
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
291632	BENZOYL PEROXDE,CHL		
29163200	- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: --- Benzoyl peroxide and benzoyl chloride	12.5	E-8
291634	PHNYL ACID+ITS SALT		
29163400	- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: --- Phenylacetic acid and its salts	12.5	SEN
291635	ESTR OF PHENYL ACID		
29163500	- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: --- Esters of phenylacetic acid	12.5	E-8
291639	OTHER 2916		
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
291711	OXALIC SALT,ESTERS		
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
291712	ADIPIC SALTS,ESTERS		
29171200	- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: --- Adipic acid, its salts and esters	12.5	E-8
291713	AZELAIC,SEBACIC,S+E		
29171300	- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: --- Azelaic acid, sebacic acid, their salts and esters	12.5	E-8
291714	MALEIC ANHYDRIDE		
29171400	- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: --- Maleic anhydride	12.5	E-8
291719	ACYCLIC POLYCARBOXY		
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
291720	CYCLANIC,ETC		
29172000	-- Cyclanic, cyclenic or cycloterpenic, polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	12.5	E-8
291731	DIBUTYL ORTHOPHTHAL		
29173100	- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: --- Dibutyl orthophthalates	12.5	E-8
291732	DIOCTYL ORTHOPHTHAL		
29173200	- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: --- Dioctyl orthophthalates	12.5	SEN
291733	DINONYL/DIDECYL ORT		
29173300	- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: --- Dinonyl or didecyl	12.5	E-8
291734	ESTER OF ORTHOPHTHA		
29173400	- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: --- Other esters of orthophthalic acid	12.5	E-8
291735	PTHALIC ANHYDRIDE		
29173500	- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: --- Phthalic anhydride	12.5	E-8

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291736	TEREPHTHALIC		
29173600	- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: --- Terephthalic acid and its salts	12.5	SEN
291737	DIMETHYL TEREPHTHAL		
29173700	- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: --- Dimethyl terephthalate	10	SEN
291739	OTHER 2917		
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
291811	LACTIC ACID,SALT+ES		
29181110	---- Lactic acid	12.5	E-8
29181120	---- Calcium lactate	12.5	E-8
29181190	---- Other	12.5	E-8
291812	TARTARIC ACID		
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
291813	TARTARIC SALT+ESTER		
29181310	---- Potassium bitartrate	12.5	EXC
29181320	---- Metoprolol tartrate	12.5	EXC
29181390	---- Other	12.5	EXC
291814	CITRIC ACID		
29181400	- Carboxylic acids with alcohol function, but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: --- Citric acid	12.5	EXC
291815	CITRIC ACID SALT+ES		
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
291816	GLUCONIC ACID,SLT+ES		
29181610	---- Calcium gluconate	12.5	EXC
29181620	---- Ferrous gluconate	12.5	EXC
29181690	---- Other	12.5	EXC
291819	OT CARBOX ALCOHOL F		
29181910	---- Benzeneacetic acid, alpha-hydroxy-alpha-phenyl-	12.5	E-8
29181990	---- Other	12.5	E-8
291821	SALICYLIC ACID+SALT		
29182110	---- Salicylic acid	12.5	SEN
29182120	---- Sodium salicylate	12.5	SEN
29182190	---- Other	12.5	SEN
291822	ASPRIN SALTS,ESTERS		
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
291823	O SALICYLIC SALT+ES		
29182310	---- Methyl salicylate	12.5	SEN
29182320	---- Amino salicylate	12.5	SEN
29182330	---- Salicylamide	12.5	SEN
29182390	---- Other	12.5	SEN
291829	O CARBOXYLIC W PHENL		
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
291830	CARBOXYLIC,ALDE/KET		
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
291890	OTHER 2918		
29189000	-- Other	12.5	E-8
291900	PHOSPHORIC SALT+EST		
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
292010	THIOPHOSPHORIC ESTR		
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
292090	OT 2920		
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
292111	METHYLAMINE/DI/TRI		
29211110	---- Dimethyl formide	12.5	RED
29211190	---- Other	12.5	RED
292112	DIETHYLAMNE+ITS SLT		
29211200	- Acyclic monoamines and their derivatives; salts thereof: --- Diethylamine and its salts	12.5	E-8
292119	ACYCLIC MONOAMINES		
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
292121	ETHYLENEDIAMINE		
29212100	- Acyclic polyamines and their derivatives; salts thereof: --- Ethylenediamine and its salts	12.5	E-8
292122	HEXAMETHYLENEDIAMIN		
29212200	- Acyclic polyamines and their derivatives; salts thereof: --- Hexamethylenediamine and its salts	12.5	E-8
292129	OT ACYCLIC POLYAMIN		
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
292130	CYCLANIC,CYCLENC,ET		
29213010	---- Cyclohexylamine	12.5	E-8
29213090	---- Other	12.5	E-8
292141	ANILINE		
29214110	---- Aniline	12.5	E-8
29214120	---- Aniline hydrochloride	12.5	E-8
29214190	---- Other	12.5	E-8
292142	ANILINE		
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
292143	TOLUIDINES		
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
292144	DIPHENYLAMINE		
29214410	---- Diphenylamine	12.5	E-8
29214490	---- Other	12.5	E-8
292145	1,2 NAPHTHYLAMINE		
29214511	--- Alpha naphthylamine, Phenyl alpha naphthylamine, Phenyl beta naphthylamine, Amino F-acid, Aminolinel-R-acid, Sodium naphthionate: ----- Alpha naphthylamine	12.5	E-8
29214512	--- Alpha naphthylamine, Phenyl alpha naphthylamine, Phenyl beta naphthylamine, Amino F-acid, Aminolinel-R-acid, Sodium naphthionate: ----- Phenyl alpha naphthylamine	12.5	E-8
29214513	--- Alpha naphthylamine, Phenyl alpha naphthylamine, Phenyl beta naphthylamine, Amino F-acid, Aminolinel-R-acid, Sodium naphthionate: ----- Phenyl beta naphthylamine	12.5	E-8
29214514	--- Alpha naphthylamine, Phenyl alpha naphthylamine, Phenyl beta naphthylamine, Amino F-acid, Aminolinel-R-acid, Sodium naphthionate: ----- Amino F-acid	12.5	E-8
29214515	--- Alpha naphthylamine, Phenyl alpha naphthylamine, Phenyl beta naphthylamine, Amino F-acid, Aminolinel-R-acid, Sodium naphthionate: ----- Aminolinel-R-acid	12.5	E-8
29214516	--- Alpha naphthylamine, Phenyl alpha naphthylamine, Phenyl beta naphthylamine, Amino F-acid, Aminolinel-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
292146	Amfetamine benzfetamine etc their salts		
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
292149	OT AROMATC MONOAMIN		
29214910	----- Xylidines	12.5	E-8
29214990	----- Other	12.5	E-8
292151	O-,M-,P-PHENYLEN,ET		
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
292159	OT AROMATIC POLYAMI		
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
292211	MONOETHANOLAMINE		
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
292212	DIETHANOLAMINE		
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
292213	TRIETHANOLAMINE		
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
292214	Dextropropoxyphene (inn) and its salts		
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
292219	AMINO-ALCOHOLS,ETHR		
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
292221	AMINOHYDROXYNAPHTHA		
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
292222	ANISIDINES AND OTHR		
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
292229	AMINO-NAPHTHOL;OTHR		
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
292231	Amfeprona none(inn), methdone & mormethadonesalts		
29223100	- Amino-aldehydes , amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof: --- Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	12.5	E-8
292239	AMINO-ALDEHYDES,AMINO-KETONES&AMINO-QUIN ETC,NESO		
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
292241	LYSINE+ES;SALT T-OF		
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
292242	GLUTAMIC ACID		
29224210	---- Glutamic acid	12.5	E-8
29224220	---- Monosodium glutamate	12.5	E-8
29224290	---- Other	12.5	E-8
292243	ANTHRN ACID+ITS SLT		
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
292244	Tilidine (INN) and its salts		
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
292249	O AMINO-ACIDS+ESTER		
29224910	---- Amino acetic acid (glycine)	12.5	E-5
29224920	---- N-methyl taurine	12.5	E-5
29224990	---- Other	12.5	E-5
292250	OTHER 2922		
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

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
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
292310	CHOLINE		
29231000	-- Choline and its salts	12.5	E-8
292320	PHOSPHOAMINOLIPIDS		
29232010	---- Lecithins	12.5	E-8
29232090	---- Other	12.5	E-8
292390	QUATERNARY AMMONIUM		
29239000	-- Other	12.5	E-8
292411	Meprobamate (inn)		
29241100	- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof: --- Meprobamate (INN)	12.5	E-8
292419	ACYCLIC AMIDES AND THEIR DERIV ETC, NESOI		
29241900	- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof: --- Other	12.5	E-8
292421	UREINES		
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
292423	2-acetamidobenzoic acid (n-acetyl anthranilic acid) and its salts		
29242300	- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof: --- 2-Acetamidobenzoic acid (N-acetyl anthranilic acid) and its salts	12.5	E-8
292424	Ethinamate (inn)		
29242400	- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof: --- Ethinamate (INN)	12.5	E-8
292429	OTHER 2924		
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
292511	SACCHARIN		
29251100	- Imides and their derivatives; salts thereof: --- Saccharin and its salts	12.5	E-8
292512	Glutethimide (INN)		
29251200	- Imides and their derivatives; salts thereof: --- Glutethimide (INN)	12.5	E-8
292519	IMIDES, NT SACCHARIN		
29251900	- Imides and their derivatives; salts thereof: --- Other	12.5	E-8
292520	IMINES		
29252010	---- Guanidine nitrate	12.5	E-8
29252090	---- Other	12.5	E-8
292610	ACRYLONITRILE		
29261000	-- Acrylonitrile	5	E-5
292620	1-CYANO GUANIDINE		
29262000	-- 1-Cyanoguanidine (dicyandiamide)	12.5	E-8
292630	Fenproporex (inn) & its salts		
29263000	-- Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-Dimethylamino-4, 4-diphenylbutane)	12.5	E-8
292690	OT NITRILE FUNCTION		
29269000	-- Other	12.5	E-8
292700	DIAZO-, AZO-, AZOXY-		
29270010	---- Para amino-azo-benzene	12.5	E-8
29270090	---- Other	12.5	E-8
292800	ORG HYDRAZ/HYDROXYL		
29280010	---- Isoniazid	12.5	E-8
29280090	---- Other	12.5	E-8
292910	ISOCYANATES		
29291010	---- Phenyl isocyanate	12.5	E-8
29291020	---- Toluene di-isocyanate	12.5	E-8
29291090	---- Other	12.5	E-8
292990	OTHER 2929		
29299000	-- Other	12.5	E-8
293010	DITHIOCARBONATES		
29301000	-- Dithiocarbonates (xanthates)	12.5	E-8
293020	THIOCARBAMAT, DITHIO		
29302000	-- Thiocarbamates and dithiocarbamates	12.5	E-8

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
293030	THIURAM MONO/DI/TET		
29303000	-- Thiuram mono-, di or tetrasulphides	12.5	E-8
293040	METHIONINE		
29304000	-- Methionine	12.5	E-8
293090	OT ORGANO-SULFUR		
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
293100	OT ORGANO-INORGANIC		
29310010	---- Organo-mercury compounds	12.5	SEN
29310020	---- Organo-arsenic compounds	12.5	SEN
29310030	---- Tetraethyllead	12.5	SEN
29310090	---- Other	12.5	SEN
293211	TETRAHYDROFURAN		
29321100	- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure: --- Tetrahydrofuran	12.5	E-8
293212	2-FURALDEHYDE		
29321200	- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure: --- 2-Furaldehyde (furfuraldehyde)	12.5	E-8
293213	ALCOHOL FURFURYL,TE		
29321300	- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure: --- Furfuryl alcohol and tetrahydrofurfuryl alcohol	12.5	E-8
293219	OT UNFUSED FURAN RN		
29321910	---- Hydroxy dibenzfuran carboxylic acid	12.5	E-8
29321990	---- Other	12.5	E-8
293221	COUMARIN METHY,ETHY		
29322100	- Lactones: --- Coumarin, methylcoumarins and ethylcoumarins	12.5	E-8
293229	LACTONES NESOI		
29322910	---- Phenolphthalein	12.5	E-8
29322990	---- Other	12.5	E-8
293291	Isosafrole		
29329100	- Other: --- Isosafrole	12.5	E-8
293292	1-(1,3-benzodioxol-5-yl) propan-2-one		
29329200	- Other: --- 1-(1,3-Benzodioxol-5-yl) propan-2-one	12.5	E-8
293293	Piperanol		
29329300	- Other: --- Piperonal	12.5	E-8
293294	Safrole		
29329400	- Other: --- Safrole	12.5	E-8
293295	Tetrahydrocannabinols (all isomers)		
29329500	- Other: --- Tetrahydrocannabinols (all isomers)	12.5	E-8
293299	HETEROCYCLIC CMPND,ONLY OXYGEN HETERO-ASTOMS,NESO		
29329900	- Other: --- Other	12.5	E-8
293311	PHENAZONE		
29331100	- Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure: --- Phenazone (antipyrin) and its derivatives	12.5	E-8
293319	O HETEROCYCLC,UNFSD		
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
293321	HYDANTOIN		
29332100	- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure: --- Hydantoin and its derivatives	12.5	E-8
293329	O HETERCYCL,UNFUSED		
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
293331	PYRIDINE		
29333100	- Compounds containg an unfused pyridine ring (whether or not hydrogenated) in the structure: --- Pyridine and its salts	12.5	E-8
293332	PIPERIDINE+ITS SALT		
29333200	- Compounds containg an unfused pyridine ring (whether or not hydrogenated) in the structure: --- Piperidine and its salts	12.5	E-8

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
293333	Alfentanil,anileridine,propiram and trimepe ridine etc salts thereof		
29333300	- Compounds containing 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
293339	OT UNFUSD PYRIDINE		
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
293341	LEVORPHANOL (INN) AND ITS SALTS		
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
293349	HETEROCYCLIC COMP W/ QUINOLINE ETC RING-SYSTEM,NE		
29334900	- Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused: --- Other	12.5	E-8
293352	Malonylurea (barbituric acid)&its salts thereof		
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
293353	Allobarbitol and othr barbitol compnds andits salts		
29335300	- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure: --- Allobarbitol (INN), amobarbital (INN), barbitol (INN), butalbital (INN), butobarbital (INN), cyclobarbitol (INN), methylphenobarbital (INN), pentobarbital (INN), secbutobarbital (INN), phenobarbital (INN),] secobarbital (INN), and vinylbital (INN): salts thereof	12.5	E-8
293354	Other derivatives of malonylurea(barbituric acid), salts thereof		
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
293355	Loprazolam (INN), mecloqualone (INN), meth		
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
293359	O W/PYRIM/PIPER RNG		
29335910	---- Aminophylline (cordophyllin)	12.5	E-8
29335920	---- Trimethoprim	12.5	E-8
29335930	---- Diethyl carbamazepine citrate	12.5	E-8
29335940	---- 1-Amino-4-Methyl piperazine	12.5	E-8
29335990	---- Other	12.5	E-8
293361	MELAMINE		
29336100	- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure: --- Melamine	12.5	E-8
293369	UNFUSED TRIAZINE RN		
29336910	---- Cyanuric acid and its salts	12.5	E-8
29336990	---- Other	12.5	E-8
293371	6-HEXANELACTAM		
29337100	- Lactams: --- 6-Hexanelactam (epsilon-caprolactam)	10	E-8
293372	Clobazam (inn) and methypryldn (inn)		
29337200	- Lactams: --- Clobazam (INN) and methyprylon (INN)	12.5	E-8
293379	O LACTAMS,N 6-HEXAN		
29337900	- Lactams: --- Other lactams	12.5	E-8
293391	Alpra zolam, camazepam & other compounds of zepam, salts thereof		
29339100	- Other: --- Alprazolam (INN), camazepam (INN) clonidiazepoxide (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
293399	HETEROCYCLIC COMP W NITROGEN HETERO-ATM ONLY NESO		
29339900	- Other: --- Other	12.5	E-8
293410	UNFUSED THIAZOLE		

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
29341000	-- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	12.5	E-8
293420	BENZOTHAZOLE RING		
29342000	-- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated) not further fused	12.5	E-8
293430	PHENOTHIAZINE RING		
29343000	-- Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated) not further fused	12.5	E-8
293491	Aminorex, brotizolam and other like compounds, salts thereof		
29349100	- Other: --- Aminorex (INN), brotizolam (INN), clonazepam (INN), clazazolam (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
293499	NUCLEIC ACIDS & SALTS; OTHER HETEROCYCLIC CMP, NE		
29349900	- Other: --- Other	12.5	E-8
293500	SULFONAMIDES		
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	--- Sulphamethoxypyridarine, Sulphamethiazole, sulphamoxole, sulphamide: ----- Sulphamethoxypyridarine	12.5	E-8
29350022	--- Sulphamethoxypyridarine, Sulphamethiazole, sulphamoxole, sulphamide: ----- Sulphamethiazole	12.5	E-8
29350023	--- Sulphamethoxypyridarine, Sulphamethiazole, sulphamoxole, sulphamide: ----- Sulphamoxole	12.5	E-8
29350024	--- Sulphamethoxypyridarine, Sulphamethiazole, sulphamoxole, sulphamide: ----- Sulphamide	12.5	E-8
29350090	---- Other	12.5	E-8
293610	PROVITAMINS, UNMIXED		
29361000	-- Provitamins, unmixed	12.5	E-8
293621	VITAMIN A+DERIV, UNMX		
29362100	- Vitamins and their derivatives, unmixed: --- Vitamin A and their derivatives	12.5	E-8
293622	VITAMIN B1+DER, UNMIX		
29362210	---- Vitamin B1 [Thiamine (INN), aneurine] and its salts	12.5	E-8
29362290	---- Other	12.5	E-8
293623	VITAMIN B2+DER, UNMIX		
29362310	---- Vitamin B2 [Riboflavin (INN), lactoflavin] and its salts	12.5	E-8
29362390	---- Other	12.5	E-8
293624	VITAMIN B3, B5, UNMIX		
29362400	- Vitamins and their derivatives, unmixed: --- D- or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives	12.5	E-8
293625	VITAMIN B6		
29362500	- Vitamins and their derivatives, unmixed: --- Vitamin B6 and its derivatives	12.5	E-8
293626	VITAMIN B12		
29362610	---- Vitamin B12 (Cyanocobalamin (INN))	12.5	E-8
29362690	---- Other	12.5	E-8
293627	VITAMIN C+DER, UNMIX		
29362700	- Vitamins and their derivatives, unmixed: --- Vitamin C (Ascorbic acid) and its derivatives	12.5	E-8
293628	VITAMIN E+DER, UNMIX		
29362800	- Vitamins and their derivatives, unmixed: --- Vitamin E and its derivatives	12.5	E-8
293629	O VITAMIN+DER, UNMIX		
29362910	---- Folic acid (Vitamin B9)	12.5	E-8
29362920	---- Nicotinic acid and nicotinamide (niacinamide or niacin)	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
293690	OTHER 2936		
29369000	-- Other, including natural concentrates	12.5	E-8
293711	SOMATOTROPIN, ITS DERIVATIVES & STRUCTURAL ANALOGUE		
29371100	- Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues: --- Somatotropin, its derivatives and structural analogues	12.5	E-8
293712	Insulin and its salts		
29371200	- Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues: --- Insulin and its	12.5	E-8
293719	POLYPEPTIDE PROTEIN & GLYCOPROTEIN HORMONES & DERIV		
29371900	- Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues: --- Other	12.5	E-8
293721	CORTISONE, HYDR, PRED		

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
29372100	- Steroidal hormones, their derivatives and structural analogues: --- Cortisone, hydrocortisone, prednisone, (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	12.5	E-8
293722	ADRENAL CORTICAL HALO		
29372200	- Steroidal hormones, their derivatives and structural analogues: --- Halogenated derivatives of corticosteroidal hormones	12.5	E-8
293723	ESTROGENS AND PROGESTINS		
29372300	- Steroidal hormones, their derivatives and structural analogues: --- Oestrogens and progestogens	12.5	E-8
293729	OTHER ADRENAL CORTICAL		
29372900	- Steroidal hormones, their derivatives and structural analogues: --- Other	12.5	E-8
293731	Epinephrine		
29373100	- Catecholamine hormones, their derivatives and structural analogues: --- Epinephrine	12.5	E-8
293739	Other catecholamine hormones and their derivatives and structural analogues		
29373900	- Catecholamine hormones, their derivatives and structural analogues: --- Other	12.5	E-8
293740	Amino-acid derivatives		
29374000	-- Amino-acid derivatives	12.5	E-8
293750	PROSTAGLANDINS, THROMBOXANES & LEUKOTRIENES & DERIV		
29375000	-- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	12.5	E-8
293790	HORMONES, PROSTAGLANDINS, ETC. & DERIV, NESOI		
29379000	-- Other	12.5	E-8
293810	Rutoside (rutin) and its derivatives		
29381000	-- Rutoside (rutin) and its derivatives	12.5	E-8
293890	GLYCOSIDES		
29389010	---- Digoxin	12.5	E-8
29389020	---- Digitalis glycosides	12.5	E-8
29389090	---- Other	12.5	E-8
293911	Concentrates of poppy straw compounds of morphine, codeine, thebaine, salts thereof		
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
293919	ALKALOIDS OF OPIUM & DERIVS, SALTS THEREOF, NESOI		
29391900	-- Other	12.5	E-8
293921	QUININE		
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
293929	CINCHONA ALKALOIDS		
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
293930	CAFFEINE+ITS SALTS		
29393000	-- Caffeine and its salts	12.5	E-8
293941	EPHEDRINE+ITS SALTS		
29394110	---- Ephedrine alkaloids	12.5	E-8
29394120	---- Ephedrine hydrochloride	12.5	E-8
29394190	---- Other	12.5	E-8
293942	PSEUDEPHEDRINE+ITS SALT		
29394200	- Ephedrine and its salts: --- Pseudoephedrine (INN) and its salts	12.5	E-8
293943	Cathine (INN) and its salts		
29394300	- Ephedrine and its salts: --- Cathine (INN) and its salts	12.5	E-8
293949	OTHER EPHEDRINE+THEIR SALT		
29394900	- Ephedrine and its salts: --- Other	12.5	E-8
293951	THEOPHYLLINE, AMINOPH		
29395100	- Theophylline and aminophylline(theophyllineethylenediamine) and their derivatives; salts thereof: --- Fenethylamine (INN) and its salts	12.5	E-8
293959	THEOPHYLLINE AND AMINOPHYLLINE & DERIV & SALTS, NESOI		
29395900	- Theophylline and aminophylline(theophyllineethylenediamine) and their derivatives; salts thereof: --- Other	12.5	E-8
293961	Ergometrine (INN) and its salts		
29396110	---- Ergometrine (INN)	12.5	E-8
29396190	---- Other	12.5	E-8
293962	Ergotamine (INN) and its salts		
29396210	---- Ergotamine tartrate	12.5	E-8
29396290	---- Other	12.5	E-8
293963	Lysergic acid and its salts		
29396300	- Alkaloids of rye ergot and their derivatives; salts thereof: --- Lysergic acid and its salts	12.5	E-8
293969	OTHER 293960		
29396900	- Alkaloids of rye ergot and their derivatives; salts thereof: --- Other	12.5	E-8
293991	Cocaine, ecgonine etc salts esters & derivatives thereof		

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
29399100	- Other: --- Cocaine, ecgonine, levometamfetamine, metamfetamine(INN), metamfetamine racemate; salts, esters and other derivatives thereof	12.5	E-8
293999	VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED NESOI		
29399900	- Other: --- Other	12.5	E-8
294000	SUGARS, CHEM PURE		
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
294110	PENICILLINS		
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	---- Cioxacilline and its salts	12.5	E-8
29411050	---- 6-APA	12.5	E-8
29411090	---- Other	12.5	E-8
294120	STREPTOMYCINS		
29412010	---- Streptomycin	12.5	E-8
29412090	---- Other	12.5	E-8
294130	TETRACYCLINES		
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
294140	CHLORAMPHENICOL		
29414000	-- Chloramphenicol and its derivatives; salts thereof	12.5	E-8
294150	ERYTHROMYCIN		
29415000	-- Erythromycin and its derivatives; salts thereof	12.5	E-8
294190	ANTIBIOTICS, NESOI		
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
294200	OT ORGANIC COMPOUND		
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, propranalol: ----- Timolo maleate	12.5	E-8
29420022	--- Timolo maleate, terbutoline sulphate, D(-)phenyl glycin chloride HCL (DPGCH), imipramine HCl, amitriptyline HCl, cysteanune HCl, atenolol, propranalol: ----- Terbutoline sulphate	12.5	E-8
29420023	--- Timolo maleate, terbutoline sulphate, D(-)phenyl glycin chloride HCL (DPGCH), imipramine HCl, amitriptyline HCl, cysteanune HCl, atenolol, propranalol: ----- 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, propranalol: ----- Imipramine HCl	12.5	E-8
29420025	--- Timolo maleate, terbutoline sulphate, D(-)phenyl glycin chloride HCL (DPGCH), imipramine HCl, amitriptyline HCl, cysteanune HCl, atenolol, propranalol: ----- Amitriptyline HCl	12.5	E-8
29420026	--- Timolo maleate, terbutoline sulphate, D(-)phenyl glycin chloride HCL (DPGCH), imipramine HCl, amitriptyline HCl, cysteanune HCl, atenolol, propranalol: ----- Cysteanune HCl	12.5	E-8
29420027	--- Timolo maleate, terbutoline sulphate, D(-)phenyl glycin chloride HCL (DPGCH), imipramine HCl, amitriptyline HCl, cysteanune HCl, atenolol, propranalol: ----- Atenolol, propranalol	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
300110	DRIED ORGANS		
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
300120	EXTRACTS OF ORGANS		
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
300190	HEPARIN;OTHER ANIML		
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
300210	ANT+BLD FRAC,IMM PR		
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
300220	VACCINES FOR HUMANS		
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 whooping cough (pertusis)	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
300230	VACCINE F VETER MED		
30023000	-- Vaccines for veterinary medicine	12.5	E-8
300290	HUMAN,ANIMAL BLOOD		
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
300310	PENICILLINS		
30031000	-- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	12.5	E-8
300320	ANTIBIOTICS		
30032000	-- Containing other antibiotics	12.5	E-8
300331	Containing insulin		
30033100	- Containing hormones or other products of heading 2937 but not containing antibiotics: -- Containing insulin	12.5	E-8
300339	HORMONE,NO ANTIBIOT		
30033900	- Containing hormones or other products of heading 2937 but not containing antibiotics: -- Other	12.5	E-8
300340	ALKALOIDS		
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
300390	OTHER 3003		
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
300410	PENICILLIN,STREPTOMY		
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
300420	ANTIBIOTICS		
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
300431	INSULIN,NO ANTIBIOT		
30043110	--- Insulin injection	12.5	E-8
30043190	--- Other	12.5	E-8
300432	MEDICAMENTS CONT CORTEX HORMONES ETC DOSES		
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
300439	HORMONE ETC,N ANTIB		
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
300440	ALKALD,N HORM/ANTIB		
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
300450	VITAMINS		
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
300490	OTHER 3004		
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; antiamoebic and other antiprotozal drugs; antifungal drugs: ----- Anthelmintics and preparations thereof	12.5	E-8
30049022	--- Anthelmintics drugs; antiamoebic and other antiprotozal drugs; antifungal drugs: ----- Metronidazole	12.5	E-8
30049023	--- Anthelmintics drugs; antiamoebic and other antiprotozal drugs; antifungal drugs: ----- Tinidazole	12.5	E-8
30049024	--- Anthelmintics drugs; antiamoebic and other antiprotozal drugs; antifungal drugs: ----- Secnidazole	12.5	E-8
30049025	--- Anthelmintics drugs; antiamoebic and other antiprotozal drugs; antifungal drugs: ----- Diluxamide furoate	12.5	E-8
30049026	--- Anthelmintics drugs; antiamoebic and other antiprotozal drugs; antifungal drugs: ----- Sodium stibogluconate	12.5	E-8
30049027	--- Anthelmintics drugs; antiamoebic and other antiprotozal drugs; antifungal drugs: ----- Pentamidine	12.5	E-8
30049029	--- Anthelmintics drugs; antiamoebic 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, magalدارate 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, chloroquamide, 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, valporic 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
300510	ADHESIVE DRESSINGS		
30051010	---- Adhesive guaze	12.5	E-8
30051020	---- Adhesive tape	12.5	E-8
30051090	---- Other	12.5	E-8
300590	WADDING,GAUZE+SIM		
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
300610	SURGICAL CATGUT,ETC		
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
300620	BLOOD-GROUPING REAG		
30062000	-- Blood grouping reagents	12.5	E-8
300630	OPACIFYING FOR XRAY		
30063000	-- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	12.5	E-8
300640	DENTL CEMENT,FILLIN		
30064000	-- Dental cements and other dental fillings; bone reconstruction cements	12.5	E-8
300650	FIRST-AID BOX,KITS		
30065000	-- First-aid boxes and kits	12.5	E-8
300660	BIRTH CONTROL PILLS		
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
300670	GEL PREPS FOR MEIDCAL USE, LUBRICANT FOR OPS/EXAM		
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
300680	WASTE PHARMACEUTICALS		
30068000	-- Waste pharmaceuticals	12.5	E-8
310100	ANIMAL/VEG FERTILIZ		
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
310210	UREA		
31021000	-- Urea, whether or not in aqueous solution	12.5	E-8
310221	AMMONIUM SULFATE		
31022100	- Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate: --- Ammonium sulphate	5	E-5
310229	DOUBLE SALTS ETC		
31022910	---- Ammonium sulphonitrate	12.5	E-8
31022990	---- Other	12.5	E-8
310230	AMMONIUM NITRATE		
31023000	-- Ammonium nitrate, whether or not in aqueous solution	12.5	E-8
310240	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution		

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31024000	-- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	12.5	E-8
310250	SODIUM NITRATE		
31025000	-- Sodium nitrate	0	E-0
310260	DOUBLE SALTS & MIXT		
31026000	-- Double salts and mixtures of calcium nitrate and ammonium nitrate	12.5	E-8
310270	CALCIUM CYANAMIDE		
31027000	-- Calcium cyanamide	12.5	E-8
310280	Mixtures of urea & ammonium nitrate in aqueous or ammoniacal solution		
31028000	-- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	12.5	E-8
310290	OTHER 3102		
31029010	---- Double salts or mixtures of calcium nitrate and magnesium nitrate	12.5	E-8
31029090	---- Other	12.5	E-8
310310	Superphosphates		
31031000	-- Superphosphates	12.5	E-8
310320	BASIC SLAG		
31032000	-- Basic slag	12.5	E-8
310390	OTHER 3103		
31039000	-- Other	12.5	E-8
310410	Carnallite, sylvite and other crude natural potassium salts		
31041000	-- Carnallite, sylvite and other crude natural potassium salts	12.5	E-8
310420	POTASSIUM CHLORIDE		
31042000	-- Potassium chloride	10	E-8
310430	POTASSIUM SULFATE		
31043000	-- Potassium sulphate	5	E-8
310490	OTHER 3104		
31049000	-- Other	12.5	E-8
310510	TABLETS,ETC =<10 KG		
31051000	-- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10	12.5	E-8
310520	W/NITRO,PHOSP,POTAS		
31052000	-- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	5	E-8
310530	DIAMMONIUM HYDROGEN		
31053000	-- Diammonium hydrogen ortho phosphate (diammonium phosphate)	5	E-8
310540	AMMONIUM DIHYDROGEN		
31054000	-- Ammonium dihydrogen ortho phosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogen orthophosphate (diammonium phosphate)	5	E-8
310551	W/ NITRATE,PHOSPHAT		
31055100	- Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus: --- Containing nitrates and phosphates	5	E-8
310559	OT W/NITRO,PHOSPHOR		
31055900	- Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus: --- Other	5	E-8
310560	OT W/PHOSPHOR,POTAS		
31056000	-- Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	5	E-8
310590	FERTILIZERS, NESOI		
31059010	---- Mineral or chemical fertilisers containing two fertilising elements namely nitrogen and potassium	5	E-8
31059090	---- Other	5	E-8
320110	QUEBRACHO EXTRACT		
32011000	-- Quebracho extract	12.5	E-8
320120	WATTLE EXTRACT		
32012000	-- Wattle extract	12.5	E-8
320190	OTHER 3201		
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
320210	SYNTHETIC ORGANIC		
32021000	-- Synthetic organic tanning substances	12.5	SEN
320290	INORGANIC		
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
320300	COLORING,VEG/ANIMAL		
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
320411	DISPERSE DYES,PREPS		
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
320412	ACID,MORADNT DYE,PR		
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
320413	BASIC DYES,PREPERAT		
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
320414	DIRECT DYES,PREPS		
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
320415	VAT DYE,PREPARATION		
32041511	--- Vat yellow: ----- Vat yellow 2 (GC)	12.5	E-8
32041512	--- Vat yellow: ----- Vat yellow 4 (indanthrene 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
320416	REACTIVE DYES,PREPS		
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
320417	PIGMENTS & PREPARAT		
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
320419	OTHER SYNTH ORGANIC		
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
320420	FLUORESCNT BRIGHTNG		
32042010	---- Optical whitening agents	12.5	E-8
32042090	---- Other	12.5	E-8
320490	OTHER 3204		
32049000	-- Other	12.5	SEN
320500	COLOR LAKES		
32050000	-COLOUR LAKES; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON COLOUR LAKES	12.5	E-8
320611	PIG/PREP=>80%T DIOX		
32061110	---- Pearlsent pigment (titanium dioxide, coated micaceous and lustres pearl pigment)	12.5	E-8
32061190	---- Other	12.5	E-8
320619	O TIT DIOX PREP+PIG		
32061900	- Pigments and preparations based on titanium dioxide: --- Other	12.5	E-8
320620	CHROMIUM COMPOUND		
32062000	-- Pigments and preparations based on chromium compounds	12.5	E-8
320630	PIGMNT,PREP CADMIUM		
32063000	-- Pigments and preparations based on cadmium compounds	12.5	E-8
320641	ULTRAMARINE PREPS		
32064100	- Other colouring matter and other preparations: --- Ultramarine and preparations based thereon	12.5	SEN
320642	PIGMT,PREP ZINC SUL		
32064200	- Other colouring matter and other preparations: --- Lithopone and other pigments and preparations based on zinc sulphide	12.5	E-8
320643	PIGM,PREP HEXACYANO		
32064300	- Other colouring matter and other preparations: --- Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides)	12.5	E-8
320649	OTHER COLORNG,PREPS		
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
320650	INORGANIC LUMINOPHO		
32065000	-- Inorganic products of a kind used as luminophores	12.5	E-8
320710	PIGM,OPACIFIER,COLR		
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
320720	VITR ENAML,GLAZES,E		
32072010	---- Vitriifiable enamels and glazes	12.5	E-8
32072020	---- Engobes (slips) and similar preparations	12.5	E-8
320730	LIQUID LUSTRES,ETC		
32073000	-- Liquid lustres and similar preparations	12.5	E-8
320740	GLASS FRIT,OT GLASS		
32074000	-- Glass frit and other glass, in the form of powder, granules or flakes	10	E-8
320810	POLYESTR		
32081010	---- Enamels	12.5	E-8
32081020	---- Lacquers	12.5	E-8
32081030	---- Varnishes	12.5	E-8
32081090	---- Other	12.5	E-8
320820	ACRYLC,VINYL		
32082010	---- Enamels	12.5	E-8
32082020	---- Lacquers	12.5	E-8
32082030	---- Varnishes	12.5	E-8
32082090	---- Other	12.5	E-8
320890	OTHER 3208		
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
320910	ACRYLIC,VINYL		
32091010	---- Acrylic emulsion	12.5	E-8
32091090	---- Other	12.5	E-8
320990	OTHER 3209		
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
321000	OT PAINT,ET;WTR PGM		
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
321100	PREPARED DRIERS		
32110000	--PREPARED DRIERS	12.5	E-8
321210	STAMPING FOILS		
32121000	-- Stamping foils	12.5	E-8
321290	NONAQ PIGMENTS		
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
321310	ARTISTS COLOR SET		
32131000	-- Colours in sets	12.5	E-8
321390	ARTIST COLOR,NT SET		
32139000	-- Other	12.5	E-8
321410	MASTIC;PAINTER FILL		
32141000	-- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	12.5	E-8
321490	NONREFRACTORY SURFC		
32149010	---- Non-refractory surfacing preparations	12.5	SEN
32149020	---- Resin cement	12.5	SEN
32149090	---- Other	12.5	SEN
321511	PRINTING INK, BLACK		
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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321519	PRINTING INK,NT BLK		
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
321590	INKS, NOT PRINTING		
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
330111	OILS OF BERGAMOT		
33011100	- Essential oils of citrus fruit: --- Of bergamot	20	RED
330112	OILS OF ORANGE		
33011200	- Essential oils of citrus fruit: --- Of orange	20	RED
330113	OILS OF LEMON		
33011300	- Essential oils of citrus fruit: --- Of lemon	20	RED
330114	Essential oils of lime		
33011400	- Essential oils of citrus fruit: --- Of lime	20	RED
330119	OILS OTH CITRUS FRT		
33011910	---- Citronella oil	20	EXC
33011990	---- Other	20	EXC
330121	OILS OF GERANIUM		
33012100	- Essential oils other than those of citrus fruit: --- Of geranium	20	SEN
330122	Essential oils of jasmin		
33012210	---- Jasmin concentrate	20	SEN
33012290	---- Other	20	SEN
330123	OILS LAVENDER,LAVAN		
33012300	- Essential oils other than those of citrus fruit: --- Of lavender or of lavandin	20	SEN
330124	OILS OF PEPPERMINT		
33012400	- Essential oils other than those of citrus fruit: --- Of peppermint (Mentha piperita)	20	SEN
330125	OILS OF OTHER MINTS		
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
330126	Essential oil of vetiver		
33012600	- Essential oils other than those of citrus fruit: --- Of vetiver	20	SEN
330129	OTHER OILS		
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; cumint 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; cumint 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; cumint 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; cumint 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; cumint 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; cumint 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; cumint 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; cumint 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; cumint 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
330130	RESINOIDS		
33013010	----- Agar oil	12.5	RED
33013091	-- Other: ----- Flavouring essences, all types, including those for	20	RED
33013099	-- Other: ----- Other	20	RED
330190	O ESSNTL OIL CONCNT		
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
330210	FOOD,DRINK INDUSTRY		
33021010	----- Synthetic flavouring essences	100	EXC
33021090	----- Other	100	EXC
330290	OTHER		
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
330300	PERFUME,TOILET WATR		
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
330410	LIP MAKE-UP PREPAR.		
33041000	-- Lip make-up preparations	12.5	E-8
330420	EYE MAKE-UP PREPAR.		
33042000	-- Eye make-up preparations	12.5	E-8
330430	NAIL PREPARATIONS		
33043000	-- Manicure or pedicure preparations	12.5	E-8
330491	MAKE-UP,POWDER,ETC		
33049110	----- Face powders	12.5	E-8
33049120	----- Talcum powders	12.5	E-8
33049190	----- Other	12.5	E-8
330499	OTHER BEAUTY PREPAR		
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
330510	SHAMPOOS		
33051010	----- Containing spirit	12.5	E-8
33051090	----- Other	12.5	E-8
330520	PERMANENTS		
33052000	-- Preparations for permanent waving or straightening	12.5	E-8
330530	HAIR LACQUERS		
33053000	-- Hair lacquers	12.5	E-8
330590	OTHER HAIR PREP		
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
330610	DENTIFRICES		
33061010	----- In powder	12.5	E-8
33061020	----- In paste	12.5	E-8
33061090	----- Other	12.5	E-8
330620	YRN CLN BETWN TEETH		
33062000	-- Yarn used to clean between the teeth (dental floss)	12.5	E-8
330690	OTHER ORAL/DENTAL P		
33069000	-- Other	12.5	E-8
330710	SHAVING PRODUCTS		
33071010	----- Shaving cream	12.5	E-8
33071090	----- Other	12.5	E-8
330720	PERSNL DEODOR/ANTIP		
33072000	-- Personal deodorants and anti-perspirants	12.5	E-8

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
330730	BATH PREPARATIONS		
33073010	---- Bath oil (thailam)	12.5	E-8
33073090	---- Other	12.5	E-8
330741	BURNING ORDORIFROUS		
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
330749	PERFUM/DEODOR ROOMS		
33074900	- Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites: --- Other	12.5	E-8
330790	OTHER BEAUTY PROD		
33079010	---- Depilatories	12.5	E-8
33079020	---- Sterile contact lens care solution	12.5	E-8
33079090	---- Other	12.5	E-8
340111	TOILET USE BARS		
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
340119	NOT TOILET USE BARS		
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
340120	SOAP, NOT IN BARS		
34012000	-- Soap in other forms	12.5	E-8
340130	ORG. SUFOACT PROD FOR WASHING SKIN, LIQ/CRM, RETA		
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
340211	ANIONIC CLEANING		
34021110	---- Silicone surfactant	12.5	E-8
34021190	---- Other	12.5	E-8
340212	CATIONIC CLEANING		
34021200	- Organic surface-active agents, whether or not put up for retail sale: - -- Cationinc	12.5	SEN
340213	NONIONIC CLEANING		
34021300	- Organic surface-active agents, whether or not put up for retail sale: - -- Non-ionic	12.5	SEN
340219	OTHER ORGANIC		
34021900	- Organic surface-active agents, whether or not put up for retail sale: - -- Other	12.5	SEN
340220	RETAIL SALE WASHING		
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
340290	NON RETAIL WASHING		
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

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
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
340311	FOR TEXTILES,N OILS		
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
340319	FOR TEX BITUMINOUS		
34031900	- Containing petroleum oils or oils obtained from bituminous minerals: --- Other	12.5	E-8
340391	FOR TEXTILES,ETC		
34039100	- Other: --- Preparations for the treatment of textile materials, leather, furskins or other materials	12.5	E-8
340399	NOT CONT PETRO OILS		
34039900	- Other: --- Other	12.5	E-5
340410	OF CHEM MOD LIGNITE		
34041000	-- Of chemically modified lignite	12.5	E-8
340420	POLYETHYLENE GLYCOL		
34042000	-- Of poly (oxyethylene) (polyethylene glycol)	12.5	E-8
340490	OF OTHER		
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
340510	FOR FOOTWEAR,ETC		
34051000	-- Polishes, creams and similar preparations for footwear or leather	12.5	E-8
340520	FOR WOOD		
34052000	-- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other wood work	12.5	E-8
340530	COACHWORK,NT METAL		
34053000	-- Polishes and similar preparations for coach-work, other than metal polishes	12.5	E-8
340540	SCOURING PASTE,POWD		
34054000	-- Scouring pastes and powders and other scouring preparations	12.5	E-8
340590	OT POLISH,CREAM,ETC		
34059010	----- Polishes and compositions for application to metal including diamond polishing powder or paste	12.5	E-8
34059090	----- Other	12.5	E-8
340600	CANDLES,TAPERS,ETC		
34060010	----- Candles	12.5	E-8
34060090	----- Other	12.5	E-8
340700	CHILD MODELNG PASTES		
34070010	----- Modelling pastes, including those put up for children's	12.5	E-8
34070090	----- Other	12.5	E-8
350110	CASEIN		
35011000	-- Casein	20	RED
350190	CASEINATE+O CAS DER		
35019000	-- Other	20	RED
350211	EGG ALBUMIN, DRIED		
35021100	- Egg albumin: --- Dried	20	RED
350219	O EGG ALBMN,N DRIED		
35021900	- Egg albumin: --- Other	20	RED
350220	Milk albumin incldng concentrates of twoor more whey proteins		
35022000	-- Milk albumin, including concentrates of two or more whey proteins	20	RED
350290	OTHER ALBUMIN		
35029000	-- Other	20	RED
350300	GELATIN;ISINGLASS;		
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
350400	PEPTONE,O PROTN+DER		
35040010	----- Peptones	20	RED
35040091	--- Other: ----- Isolated soya protein	12.5	RED
35040099	--- Other: ----- Others	20	RED
350510	DEXTRIN,O MOD STRCH		
35051010	----- Esterified starches	20	SEN
35051090	----- Other	20	SEN
350520	STARCH GLUE		
35052000	-- Glues	20	RED

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
350610	WEIGHT ≤< 1 KG		
35061000	-- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of	12.5	E-8
350691	ADHESIVES BASED ON RUBBER,POLMR OF HD3901-3913,NE		
35069110	---- Based on latex, phenol formaldehyde (PF), urea formaldehyde (UF) and polyvinyl alcohol (PVA)	12.5	SEN
35069190	---- Other	12.5	SEN
350699	OTHER 3506		
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
350710	RENNET		
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
350790	OTHER 3507		
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
360100	PROPELLANT POWDERS		
36010010	---- Blasting powder	12.5	E-8
36010020	---- Gun powder	12.5	E-8
36010090	---- Other	12.5	E-8
360200	PREP,N PROPEL POWDR		
36020010	---- Industrial explosives	12.5	E-8
36020090	---- Other	12.5	E-8
360300	FUSES;PERCUSSION CAPS		
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
360410	FIREWORKS		
36041000	-- Fireworks	12.5	E-8
360490	OT PYROTECHNIC ARTC		
36049010	---- Ship signals	12.5	E-8
36049090	---- Other	12.5	E-8
360500	MATCHES		
36050010	---- Safety matches	12.5	EXC
36050090	---- Other	12.5	EXC
360610	LIGHTR FLUID<300CM3		
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
360690	FERROCERIUM;OTHER		
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
370110	X-RAY		
37011010	---- Medical	12.5	E-8
37011090	---- Other	12.5	E-8
370120	INSTANT PRINT FILM		
37012000	-- Instant print film	5	E-8
370130	OTHER > 255MM		
37013000	-- Other plates and film, with any side exceeding 255 mm	12.5	E-8
370191	COLOR PHOTOGRAPHY		
37019110	---- Cinematographic film	12.5	E-8
37019190	---- Other	12.5	E-8
370199	OTHER 3701		

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
370210	X-RAY		
37021000	-- For X-ray	12.5	E-8
370220	INSTANT PRINT FILM		
37022000	-- Instant print film	5	E-8
370231	NO SPR H<105 COLOR		
37023110	---- Cinematographic film	12.5	E-8
37023190	---- Other	12.5	E-8
370232	NO SPR H<105 MICRO		
37023210	---- Cinematographic film	12.5	E-8
37023290	---- Other	12.5	E-8
370239	NO SPR H<105 OTHER		
37023910	---- Cinematographic film	12.5	E-8
37023990	---- Other	12.5	E-8
370241	NO SPR>610L>200W CL		
37024110	---- Cinematographic film	12.5	E-8
37024190	---- Other	12.5	E-8
370242	NO SPR>610W>200L BW		
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
370243	NO SPR>105W<200L		
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
370244	NO SPR>105W<610L		
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
370251	COLR=<16MM=<14M LNG		
37025110	---- Finished rolls of cinematographic positive	12.5	E-8
37025120	---- Other cinematographic film	12.5	E-8
37025190	---- Other	12.5	E-8
370252	O,COL=<16MM=<14M LG		
37025210	---- Finished rolls of cinematographic positive	12.5	E-8
37025220	---- Other cinematographic film	12.5	E-8
37025290	---- Other	12.5	E-8
370253	CL>16=<35MM=<30M,SL		
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
370254	PHOT FLM CLR PHOT OV 16MM,NT OV 35MM&<=30MM,EX,SL		
37025410	---- Finished rolls of cinematographic positive	12.5	E-8
37025420	---- Other cinematographic film	12.5	E-8
37025490	---- Other	12.5	E-8
370255	O,CL>16=<35MM>30M L		
37025510	---- Finished rolls of cinematographic positive	12.5	E-8
37025520	---- Other cinematographic film	12.5	E-8
37025590	---- Other	12.5	E-8
370256	OTH,COLOR >35MM WDE		
37025610	---- Finished rolls of cinematographic positive	12.5	E-8
37025620	---- Other cinematographic film	12.5	E-8
37025690	---- Other	12.5	E-8
370291	PHOT FLM NESOI,WIDTH NOT OVER 16MM , SENSITIZED		
37029100	- Other: --- Of a width not exceeding 16 mm	12.5	E-8
370293	O>16MM=<35MM=<30M L		
37029310	---- Cinematographic films	12.5	E-8
37029390	---- Other	12.5	E-8
370294	OT>16MM=<35MM>30M L		
37029410	---- Cinematographic films	12.5	E-8
37029490	---- Other	12.5	E-8
370295	PHOTO FILM IN ROLLS NESOI, OF A WIDTH OVER 35M		
37029510	---- Cinematographic films	12.5	E-8
37029590	---- Other	12.5	E-8
370310	ROLLS,SENS>610 WIDE		
37031010	---- Photographic paper or paperboard	12.5	E-8
37031020	---- Textiles	12.5	E-8
370320	OTH,FOR COLOR PHOTO		
37032010	---- Photographic paper or paperboard	12.5	E-8
37032020	---- Textiles	12.5	E-8
370390	PHOTO PAPER NT COLR		
37039010	---- Photographic paper or paperboard	12.5	E-8
37039020	---- Textiles	12.5	E-8
370400	FILM,PAPER		
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
370510	FOR OFFSET REPRO		
37051000	-- For offset reproduction	12.5	E-8
370520	FOR MICROFILM		

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
37052000	-- Microfilms	12.5	E-8
370590	OTHER 3705		
37059010	---- Microfiches	12.5	E-8
37059090	---- Other	12.5	E-8
370610	WIDTH =>35 MM		
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
370690	WIDTH =< 35MM		
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
370710	SENSITIZED EMULSION		
37071000	-- Sensitizing emulsions	12.5	E-8
370790	OTHER 3707		
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
380110	ARTIFICIAL GRAPHITE		
38011000	-- Artificial graphite	12.5	E-8

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
380120	COLLOIDAL/SEMI GRPH		
38012000	-- Colloidal or semi-colloidal graphite	12.5	E-8
380130	CARBONAC PASTE F ELEC		
38013000	-- Carbonaceous pastes for electrodes and similar pastes for furnace linings	12.5	E-8
380190	OT GRPH-BASED PREPS		
38019000	-- Other	12.5	E-8
380210	ACTIVATED CARBON		
38021000	-- Activated carbon	12.5	E-8
380290	NATURAL MINERL PROD		
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
380300	TALL OIL,REFIN/UNRF		
38030000	-TALL OIL, WHETHER OR NOT REFINED	12.5	E-8
380400	RESID LY,N TALL OIL		
38040010	---- Lignin sulphonates	12.5	E-8
38040020	---- Concentrated sulphate lye	12.5	E-8
38040090	---- Other	12.5	E-8
380510	GUM/WD/SULFT TP OIL		
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
380520	PINE OIL		
38052000	-- Pine oil	12.5	E-8
380590	OTHER 3805		
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	---- Sulphate turpentine	12.5	E-8
38059090	---- Other	12.5	E-8
380610	ROSIN+RESIN ACIDS		
38061010	---- Gum rosin	12.5	E-8
38061090	---- Other	12.5	E-8
380620	ROSN/RESN ACID SALT		
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
380630	ESTER GUMS		
38063000	-- Ester gums	12.5	E-8
380690	OTHER 3806		
38069010	---- Run gums	12.5	E-8
38069090	---- Other	12.5	E-8
380700	WD TAR,VEG PITCH,ET		
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
380810	INSECTICIDES,RETAIL		
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
380820	FUNGICIDES, RETAIL		
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
380830	HERBICID,ANTISPRT PR		
38083010	---- Chloromethyl phenozy acetic acid (M.C.P.A.)	12.5	E-8
38083020	---- 2:4 Dichlorophenozy 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
380840	DISINFECTANT,RETAIL		
38084000	-- Disinfectants	12.5	E-8
380890	RODENTCID ET,RETAIL		
38089010	---- Pesticides, not elsewhere specified or included	12.5	E-8
38089090	---- Other	12.5	E-8
380910	OF AMYLACEOUS SUBST		
38091000	-- With a basis of amylaceous substances	20	RED
380991	O USED IN TEXTL IND		
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
380992	USED IN PAPER INDST		
38099200	- Other: --- Of a kind used in the paper or like industries	12.5	E-8
380993	O IN LEATHR+SIM IND		
38099310	---- Fatty oil or pull up oil	12.5	SEN
38099390	---- Other	12.5	SEN
381010	SLD,WLD,BRZ PWD+PST		
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
381090	OTHER 3810		
38109010	---- Preparations of a kind used as cores or coatings for welding electrodes and rods	12.5	RED
38109090	---- Other	12.5	RED
381111	BASE ON LEAD COMPND		
38111100	- Anti-knock preparations: --- Based on lead compounds	12.5	E-8
381119	OTH ANTIKNOCK PREPS		
38111900	- Anti-knock preparations: --- Other	12.5	E-8
381121	ADD W PET/BIT MNOIL		
38112100	- Additives for lubricating oils: --- Containing petroleum oils or oils obtained from bituminous minerals	12.5	E-8
381129	O ADD FOR LUB OILS		
38112900	- Additives for lubricating oils: --- Other	12.5	E-8
381190	O ADD FOR MINER OIL		
38119000	-- Other	12.5	E-8
381210	PREP RUB ACCELERATR		
38121000	-- Prepared rubber accelerators	12.5	E-8
381220	COM PLSTZR F RUB/PL		
38122010	---- Phthalate plasticisers	12.5	EXC

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
38122090	---- Other	12.5	EXC
381230	ANTIOX PRP ET RB/PL		
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
381300	PRP+CH F FIRE-EX,ET		
38130000	-PREPARATIONS AND CHARGES FOR FIRE-EXTINGUISHERS; CHARGED FIRE-EXTINGUISHING GRENADES	12.5	E-8
381400	O ORG COM SLV+THINR		
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
381511	SUPPRT CATAL W NCKL		
38151100	- Supported catalysts: --- With nickel or nickel compounds as the active substance	7.5	E-8
381512	SUPPT CATAL W P MET		
38151210	---- Platinum or palladium catalysts with a base of activated carbon	7.5	E-8
38151290	---- Other	7.5	E-8
381519	O SUPPRTED CATALYST		
38151900	- Supported catalysts: --- Other	7.5	E-8
381590	O REACT INIT+ACCELR		
38159000	-- Other	7.5	E-8
381600	O REFRFC CEM,MOR,CON		
38160000	-REFRACTORY CEMENTS, MORTARS, CONCRETES AND SIMILAR COMPOSITIONS, OTHER THAN PRODUCTS OF HEADING	12.5	E-8
381700	MIXED ALKYL BENZENES & MIXED ALKYL NAPHTHALENES, NES		
38170011	--- Mixed alkylbenzenes: ----- Linear alkylbenzenes	12.5	EXC
38170019	--- Mixed alkylbenzenes: ----- Other	12.5	EXC
38170020	---- Mixed alkyl naphthalenes	12.5	EXC
381800	CHEM ELEMENTS DOPED		
38180010	---- Undoped silicon wafers	0	E-0
38180090	---- Other	0	E-0
381900	HYD BRKE FL/TRAN LQ		
38190010	---- Hydraulic brake fluids	12.5	E-8
38190090	---- Other	12.5	E-8
382000	A-FRZ PREP+DEICE FL		
38200000	-ANTI-FREEZING PREPARATIONS AND PREPARED DE-ICING FLUIDS	12.5	E-8
382100	PREP CULTURE MEDIA		
38210000	-PREPARED CULTURE MEDIA FOR DEVELOPMENT OF MICRO-ORGANISMS	12.5	E-8
382200	CM DIAG REAGNT N PH		
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
382311	STEARIC ACID		
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
382312	OLEIC ACID		
38231200	- Industrial monocarboxylic fatty acids; acid oils from refining: --- Oleic acid	20	RED
382313	TALL OIL FATTY ACID		
38231300	- Industrial monocarboxylic fatty acids; acid oils from refining: --- Tall oil fatty acids	20	RED
382319	O IND M-CRB FAT ACD		
38231900	- Industrial monocarboxylic fatty acids; acid oils from refining: --- Other	20	SEN
382370	INDUS FATTY ALCOHOL		
38237010	---- Cetyl alcohol	20	SEN
38237020	---- Lauryl alcohol	20	SEN
38237030	---- Oleyl alcohol	20	SEN
38237040	---- Stearyl alcohol	20	SEN
38237090	---- Other	20	SEN
382410	PREPARD F MOLD/CORE		
38241000	-- Prepared binders for foundry moulds or cores	12.5	E-8
382420	NAPH ACD,WTR-IN SLT		
38242010	---- Copper naphthenate	12.5	E-8
38242020	---- Naphthenic acids	12.5	E-8
38242090	---- Other	12.5	E-8
382430	N-AGGLM MET CARB MX		
38243000	-- Non-agglomerated metal carbides mixed together or with metallic binders	12.5	E-8
382440	PREP ADD CEM/MOR/CO		
38244010	---- Damp proof or water proof compounds	12.5	E-8
38244090	---- Other	12.5	E-8
382450	N-REFRAC MORT+CONCR		
38245010	---- Concretes ready to use known as "Ready- mix Concrete (RMC)"	12.5	E-8
38245090	---- Other	12.5	E-8
382460	SORBT N OF 2905.44		

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
38246010	---- In aqueous solution	20	RED
38246090	---- Other	20	RED
382471	PERHALGNTD ACYC DER		
38247110	---- Containing ozone depleting substances	12.5	E-8
38247190	---- Other	12.5	E-8
382479	O ACYC PERHAL DERIV		
38247910	---- Containing ozone depleting substances	12.5	E-8
38247990	---- Other	12.5	E-8
382490	O CHEM IND PROD+RES		
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 permutits, 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
382510	MUNICIPAL WASTE		
38251000	-- Municipal waste	12.5	E-8
382520	Sewage sludge		
38252000	-- Sewage sludge	12.5	E-8
382530	Clinical waste		
38253000	-- Clinical waste	12.5	E-8
382541	Halogenated		
38254100	- Waste organic solvents: --- Halogenated	12.5	E-8
382549	Other waste organic solvents		
38254900	- Waste organic solvents: --- Other	12.5	E-8
382550	WASTE OF HYDRAULIC, BRAKE & ANTI-FREEZE FLUIDS		
38255000	-- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	12.5	E-8
382561	WASTE MAINLY CONTAINING ORGANIC CONSTITUENTS		
38256100	- Other wastes from chemical or allied industries: --- Mainly containing organic constituents	12.5	E-8
382569	WASTE FROM THE CHEMICAL/ ALLIED INDUSTRIES, NESOI		
38256900	- Other wastes from chemical or allied industries: --- Other	12.5	E-8
382590	WASTE AS SPECIFIED IN CHAPTER 38 NOTES, NESOI		
38259000	-- Other	12.5	E-8
390110	POLYETHYLENE GR<.94		
39011010	---- Linear low density polyethylene (LLDPE)	5	EXC
39011090	---- Other	5	EXC
390120	POLYETHYLENE G>=.94		
39012000	-- Polyethylene having a specific gravity of 0.94 or more	5	EXC
390130	VINYL ACETATE COPLY		
39013000	-- Ethylene-vinyl acetate copolymers	5	E-5
390190	OTHER 3901		
39019010	---- Linear medium density polyethylene (LMDPE)	5	RED
39019090	---- Other	5	RED
390210	POLYPROPYLENE		
39021000	-- Polypropylene	5	EXC
390220	POLYISOBUTYLENE		
39022000	-- Poly iso butylene	12.5	EXC
390230	PROPYLENE COPOLYMERS		
39023000	-- Propylene copolymers	5	EXC
390290	OTHER 3902		
39029000	-- Other	5	EXC
390311	POLYSTYRENE,EXPNDL		
39031100	- Polystyrene: --- Expansible	5	EXC
390319	OTHER POLYSTYRENE		
39031910	---- Moulding Powder	5	EXC
39031990	---- Other	5	EXC
390320	ACRYLONITRILE COPLY		
39032000	-- Styrene-acrylonitrile (SAN) copolymers	5	EXC
390330	ACRYLONITRILE-BUTADI		

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
39033000	-- Acrylonitrile-butadiene-styrene (ABS) copolymers	5	EXC
390390	OTHER 3903		
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
390410	PVC NOT MIXED		
39041010	---- Binders for pigments	5	EXC
39041090	---- Other	5	EXC
390421	OT PVC NONPLASTIZID		
39042110	---- Poly (vinyl chloride) resins	5	EXC
39042190	---- Other	5	EXC
390422	OT PVC PLASTICIZED		
39042210	---- Poly (vinyl chloride) (PVC) Resins (emulsion grade)	5	EXC
39042290	---- Other	5	EXC
390430	VINYL ACETATE COPLY		
39043010	---- Poly (vinyl derivatives)	5	RED
39043090	---- Other	5	RED
390440	OTHER COPOLYMERS		
39044000	-- Other Vinyl chloride copolymers	12.5	E-8
390450	VINYLDENE CHLORIDE		
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
390461	POLYTETRAFLUOROETHY		
39046100	- Fluro-polymers: --- Polytetrafluoroethylene	12.5	E-8
390469	OTHR FLUORO-POLYMER		
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
390490	OTHER 3904		
39049000	-- Other	12.5	EXC
390512	POLYMR IN AQ DISPER		
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
390519	VINYL ACETATE NT AQ		
39051910	---- Poly (vinyl acetate) (PVA) moulding material	12.5	EXC
39051920	---- Poly (vinyl acetate) and resins	12.5	EXC
39051990	---- Other	12.5	EXC
390521	COPOLYM IN AQ DISPR		
39052100	- Vinyl acetate copolymers: --- In aqueous dispersion	12.5	E-8
390529	OTHER COPOLYMERS		
39052900	- Vinyl acetate copolymers: --- Other	12.5	E-8
390530	POLYVINYL ALCOHOLS		
39053000	- Vinyl acetate copolymers: --- Poly (vinyl alcohol), whether or not containing unhydrolysed acetate groups	12.5	E-8
390591	O COPOLYMR,PRM FORM		
39059100	- Other: --- Copolymers	12.5	E-8
390599	O VIN POLYMR,PRM FM		
39059910	---- Poly (vinyl pirolidone) (p alcohol)	12.5	E-8
39059990	---- Other	12.5	E-8
390610	POLYMETHYL METHACRY		
39061010	---- Binders for pigments or inks	12.5	RED
39061090	---- Other	12.5	RED
390690	OTHER 3906		
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
390710	POLYACETALS,		
39071000	-- Polyacetals	12.5	E-8
390720	OTHER POLYETHERS		
39072010	---- Poly (ether alcohols)	12.5	EXC
39072090	---- Other	12.5	EXC
390730	EPOXIDE RESINS		
39073010	---- Epoxy resins	12.5	E-8
39073090	---- Other	12.5	E-8
390740	POLYCARBONATES		
39074000	-- Polycarbonates	12.5	E-5
390750	ALKYD RESINS		
39075000	-- Alkyd resins	12.5	E-8
390760	POLYETHYLENE TEREPH		
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
390791	O POLYESTER,UNSATUR		
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
390799	POLYESTERS NESOI, UNSATURATED, PR FMS		
39079910	---- Diallyl phthalate resins	12.5	E-5
39079920	---- Poly(butylene terephthalate)	12.5	E-5
39079990	---- Other	12.5	E-5
390810	POLYAMIDE-6,12;OTHR		
39081010	---- Nylon moulding powder	12.5	E-8
39081090	---- Other	12.5	E-8
390890	OTHER POLYAMIDES		
39089010	---- Nylon moulding powder	12.5	E-8
39089020	---- Nylon in other primary forms	12.5	E-8
39089090	---- Other	12.5	E-8
390910	UREA,THIOUREA RESIN		
39091010	---- Urea formaldehyde resins	12.5	E-8
39091090	---- Other	12.5	E-8
390920	MELAMINE RESIN		
39092010	---- Melamine formaldehyde resins	12.5	E-8
39092090	---- Other	12.5	E-8
390930	OTHER AMINO RESIN		
39093010	---- Poly (phenylene oxide)	12.5	E-8
39093090	---- Other	12.5	E-8
390940	PHENOLIC RESINS		
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
390950	POLYURETHANES		
39095000	-- Polyurethanes	12.5	E-8
391000	SILICONE,PRIM FORMS		
39100010	---- Silicone resins	12.5	E-8
39100020	---- Silicone oil	12.5	E-8
39100090	---- Other	12.5	E-8
391110	PETROLEUM RESIN,ETC		
39111010	---- Coumarone-indene resins	12.5	E-8
39111090	---- Other	12.5	E-8
391190	POLYSULFIDES,ETC		
39119010	---- Polysulphones	12.5	E-8
39119090	---- Other	12.5	E-8
391211	CELLULOS ACET,N PLS		
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
391212	CELLULOS ACETAT,PLS		
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
391220	CELLULOSE NITRATES		
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
391231	CARBOXYMETHYLCELLUL		
39123100	- Cellulose ethers: --- Carboxymethyl cellulose and its salts	12.5	E-8
391239	OT CELLULOSE ETHERS		
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
391290	O CELLULOS+CHEM DER		
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
391310	ALGINIC ACID		
39131010	---- Sodium alginate	12.5	E-8
39131090	---- Other	12.5	E-8
391390	OTHER 3913		
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
391400	ION-EXCHANGERS		
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
391510	ETHYLENE		
39151000	-- Of polymers of ethylene	12.5	EXC
391520	STYRENE		
39152000	-- Of polymers of styrene	12.5	EXC
391530	VINYL CHLORIDE		
39153010	---- Of copolymers of vinyl chloride	12.5	EXC
39153090	---- Other	12.5	EXC
391590	OTHER 3915		
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
391610	> 1MM, ETHYLENE		
39161010	---- Rods of polyethylene	12.5	EXC
39161020	---- Canes	12.5	EXC
39161090	---- Other	12.5	EXC
391620	> 1MM VINYL CHLORIDE		
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
391690	OTHER > 1MM		
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

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
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
391710	ART GUTS, SAUSAGE CASING, HARDEN PROTEIN/CELLULOS		
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
391721	RIGID ETHYLENE		
39172110	---- Tubes of polyethylene	12.5	SEN
39172190	---- Other	12.5	SEN
391722	RIGID PROPYLENE		
39172200	- Tubes, pipes and hoses, rigid: --- Of polymers of propylene	12.5	SEN
391723	RIGID VINYL CHLORID		
39172310	---- Seamless tubes	12.5	SEN
39172390	---- Other	12.5	SEN
391729	RIGID, OF OTHER		
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
391731	FLEX MIN BURST=27.6		
39173100	- Other tubes, pipes and hoses: --- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	12.5	SEN
391732	N REINFORC,N FITTNG		
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
391733	N REINFORCED,FITTNG		
39173300	--- Other, not reinforced or otherwise combined with other materials, with fittings	12.5	SEN
391739	OTHER TUBE,PIPE,ETC		
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
391740	FITTINGS FOR 3917		
39174000	-- Fittings	12.5	SEN
391810	VINYL CHLORIDE		
39181010	---- Wall or ceiling coverings combined with knitted or woven fabrics, nonwovens or felts	12.5	EXC
39181090	---- Other	12.5	EXC
391890	OTHER 3918		
39189010	---- Floor coverings of linotype	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
391910	NOT OVER 20 CM WIDE		
39191000	-- In rolls of width not exceeding 20 cm	12.5	EXC
391990	OTHER 3919		
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
392010	POLYMER		
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
392020	PROPYLENE		
39202010	---- Rigid, plain	12.5	EXC
39202020	---- Flexible, plain	12.5	EXC

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
39202090	---- Other	12.5	EXC
392030	STYRENE		
39203010	---- Rigid, plain	12.5	EXC
39203020	---- Flexible, plain	12.5	EXC
39203090	---- Other	12.5	EXC
392043	POLYMERS OF VINYL CHLORIDE,WT GT 6% PLASTICIZERS		
39204300	- Of polymers of vinyl chloride: --- Containing by weight not less than 6% of plasticizers	12.5	EXC
392049	POLYMERS OF VINYL CHLORIDE, NESOI		
39204900	- Of polymers of vinyl chloride: --- Other	12.5	EXC
392051	POLYMETH METHACRYL		
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
392059	OTH ACRYLIC,NO REIN		
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
392061	NO REIN,POLYCARBONT		
39206110	---- Rigid, plain	12.5	EXC
39206120	---- Flexible, plain	12.5	EXC
39206190	---- Other	12.5	EXC
392062	POLYETHYLENE TEREPH		
39206210	---- Rigid, plain	12.5	EXC
39206220	---- Flexible, plain	12.5	EXC
39206290	---- Other	12.5	EXC
392063	N REIN,UNSAT POLYES		
39206310	---- Rigid, plain	12.5	SEN
39206320	---- Flexible, plain	12.5	SEN
39206390	---- Other	12.5	SEN
392069	NO REIN,O POLYESTER		
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
392071	REGEN CELLULOSE,N RN		
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
392072	VULCANIZD FIBR,N RN		
39207210	---- Rigid, plain	12.5	EXC
39207220	---- Flexible, plain	12.5	EXC
39207290	---- Other	12.5	EXC
392073	CELLULOSE,NO REIN		
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
392079	O CELLULOSE,NO REIN		
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
392091	PLYVNYL BUTYRL,N RN		
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
392092	POLYAMIDES,NO REIN		
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
392093	AMINO-RESIN,NO REIN		
39209310	---- Rigid, plain	12.5	E-8
39209320	---- Flexible, plain	12.5	E-8
39209390	---- Other	12.5	E-8
392094	PHENOLIC RESIN,N RN		
39209410	---- Rigid, plain	12.5	E-8
39209420	---- Flexible, plain	12.5	E-8
39209490	---- Other	12.5	E-8
392099	OTHER 3920		
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
392111	CELL STYRENE		
39211100	- Cellular: --- Of polymers of styrene	12.5	EXC
392112	CELL PVC		
39211200	- Cellular: --- Of polymers of vinyl chloride	12.5	EXC
392113	CELLULR POLYURETHAN		
39211310	---- Flexible	12.5	EXC
39211390	---- Other	12.5	EXC
392114	CELL REGENR CELLULS		
39211400	--- Of regenerated cellulose	12.5	E-8
392119	OTHER CELLULAR		
39211900	--- Of other plastics	12.5	EXC
392190	OTHER 3921		
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
392210	BATHS, SHOWER BATHS,SINKS & WASHBASINS, OF PLASTI		
39221000	-- Baths, shower-baths, sinks and wash basins	12.5	SEN
392220	LAVATORY SEAT,COVER		

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39222000	-- Lavatory seats and covers	12.5	SEN
392290	BIDET,LAVATORY PANS		
39229000	-- Other	12.5	SEN
392310	BOX,CASE,CRATE,ETC		
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
392321	SACK,BAG ETHYLENE		
39232100	- Sacks and bags (including cones): --- Of polymers of ethylene	12.5	EXC
392329	OTHER SACKS,BAGS		
39232910	---- Of poly (vinyl chloride)	12.5	EXC
39232990	---- Other	12.5	EXC
392330	CARBOY,BOTTLE,FLASK		
39233010	---- Insulated ware	12.5	SEN
39233090	---- Other	12.5	SEN
392340	SPOOL,COP,BOBBIN		
39234000	-- Spools, cops, bobbins and similar supports	12.5	SEN
392350	STOPPER,LID,CAP		
39235010	---- Caps and closures for bottles	12.5	SEN
39235090	---- Other	12.5	SEN
392390	O,FOR PACKING GOODS		
39239010	---- Insulated ware	12.5	SEN
39239020	---- Aseptic bags	12.5	SEN
39239090	---- Other	12.5	SEN
392410	TABLEWARE,KITCHENWARE		
39241010	---- Insulated ware	12.5	SEN
39241090	---- Other	12.5	SEN
392490	OTHER 3924		
39249010	---- Toilet articles	12.5	SEN
39249020	---- Insulated ware	12.5	SEN
39249090	---- Other	12.5	SEN
392510	RESERVOIR,TANK>300L		
39251000	-- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	12.5	SEN
392520	DOOR,WINDOW,FRAME,E		
39252000	-- Doors, windows and their frames and thresholds for doors	12.5	SEN
392530	SHUTTERS,BLINDS,ETC		
39253000	-- Shutters, blinds (including venetian blinds) and similar articles and parts thereof	12.5	SEN
392590	OT BUILDERS' WARES		
39259010	---- Of polyurethane	12.5	SEN
39259090	---- Other	12.5	SEN
392610	OFFICE,SCHOOL SUPPL		
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
392620	OTHER,APPAREL RELAT		
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
392630	FURNITURE FITTNG,ET		
39263010	---- Of polyurethane foam	12.5	EXC
39263090	---- Other	12.5	EXC
392640	ORNAMENTAL ARTICLES		
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
392690	OTHER 3926		
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
400110	LATEX		
40011010	---- Prevulcanised	70	EXC
40011020	---- Other than prevulcanised	70	EXC
400121	IN SMOKED SHEETS		
40012100	- Natural rubber in other forms: --- Smoked sheets	20	EXC
400122	TECH SPECIFD(TSNR)		
40012200	- Natural rubber in other forms: --- Technically specified natural rubber (TSNR)	20	EXC
400129	OTHER RUBBER		
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
400130	BALATA,GUTTA-PER,ET		
40013000	-- Balata, gutta-percha, guayule, chicle and similar natural gums	15	E-8
400211	LATEX OF SBR/XSBR		
40021100	- Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR): --- Latex	12.5	E-8
400219	OT SBR/XSBR,N LATEX		
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
400220	BUTADIENE (BR)		
40022000	-- Butadiene rubber (BR)	12.5	E-8
400231	BUTYL (IIR)		
40023100	- Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR): --- Isobutene-isoprene (butyl) rubber (IIR)	10	E-5
400239	HALO-ISOBUTENE-ISOP		
40023900	- Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR): --- Other	12.5	E-8
400241	LATEX CHLOROPRENE		
40024100	- Chlorprene (Chlorobutadiene) rubber (CR): --- Latex	12.5	E-8
400249	CHLOROPREN,NT LATEX		
40024900	- Chlorprene (Chlorobutadiene) rubber (CR): --- Other	12.5	E-8
400251	LATEX (NBR)		
40025100	- Acrylonitrile-butadiene rubber (NBR): --- Latex	12.5	E-8
400259	NBR NT LATEX		
40025900	- Acrylonitrile-butadiene rubber (NBR): --- Other	12.5	EXC
400260	ISOPRENE (IR)		
40026000	-- Isoprene rubber (IR)	12.5	E-8
400270	ETHYLENE-PROPYLENE		
40027000	-- Ethylene-propylene-non-conjugated diene rubber (EPDM)	12.5	EXC
400280	MIX NATURL/SYNTHETC		
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
400291	OT SYNTHETIC LATEX		
40029100	- Other: --- Latex	12.5	E-8

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400299	OTHER 4002		
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
400300	RCLAIM,IN PRIM FORM		
40030000	-RECLAIMED RUBBER IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP	12.5	EXC
400400	WASTE,N HRD;ITS PWD		
40040000	-WASTE, PARINGS AND SCRAP OF RUBBER (OTHER THAN HARD RUBBER) AND POWDERS AND GRANULES OBTAINED THEREFROM	12.5	E-8
400510	W CARBON BLK/SILICA		
40051000	-- Compounded with carbon black or silica	12.5	E-5
400520	IN SOLUTION;DISPERS		
40052010	---- Can sealing compound	12.5	E-8
40052090	---- Other	12.5	E-8
400591	O IN PLTE,SHEET,ETC		
40059110	---- Hospital sheeting	12.5	E-8
40059190	---- Other	12.5	E-8
400599	OTHER 4005		
40059910	---- Granules of unvulcanised natural or synthetic rubber, compounded, ready for vulcanisation	12.5	E-8
40059990	---- Other	12.5	E-8
400610	CAML-BK STP F RETRD		
40061000	-- "Camel-back" strips for retreading rubber tyres	12.5	E-8
400690	OTHR RODS,TUBES,ETC		
40069010	---- Thread, not covered	12.5	E-8
40069090	---- Other	12.5	E-8
400700	VLCNZ RUB THRD+CORD		
40070010	---- Thread, not covered	12.5	E-8
40070020	---- Cord, not covered	12.5	E-8
40070090	---- Other	12.5	E-8
400811	PL,SHT+STRP,CELLULR		
40081110	---- Of micro-cellular rubber	12.5	E-8
40081190	---- Other	12.5	E-8
400819	ROD+PRFL SHPE,CELLU		
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
400821	PLATES, NONCELLULAR		
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
400829	OTH ROD,NONCELLULAR		
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
400911	PIPE, NT REINFORCED/COMBINE W/MATERIAL, W/O FITTI		
40091100	- Not reinforced or otherwise combined with other materials: --- Without fittings	12.5	E-8
400912	PIPE, NT REINFORCED/COMB. W/ MATERIALS W/ FITTING		
40091200	- Not reinforced or otherwise combined with other materials: --- With fittings	12.5	E-8
400921	PIPE, REINFORCED/COMBINE W/METAL ONLY, W/O FITTIN		
40092100	- Reinforced or otherwise combined only with metal: --- Without fittings	12.5	EXC
400922	PIPES, VULC RUB, REINF/COMBO WITH METAL,W/ FITTIN		
40092200	- Reinforced or otherwise combined only with metal: --- With fittings	12.5	E-8
400931	PIPE, REINFORCED/COMBINE W/ TEXTILES, W/O FITTING		
40093100	- Reinforced or otherwise combined only with textile materials: --- Without fittings	12.5	EXC
400932	PIPE OF VUL RUB,REINF W/ TEXT ONLY MAT,W/FITTINGS		
40093200	- Reinforced or otherwise combined only with textile materials: --- With fittings	12.5	E-8
400941	PIPE, REINFORCED/COMBINE W/ MATERIAL, W/O FITTING		
40094100	- Reinforced or otherwise combined with other materials: --- Without fittings	12.5	EXC
400942	PIPE, REINFRCD/COMB W/OTHER TEXTILE MAT,W/FITTING		
40094200	- Reinforced or otherwise combined with other materials: --- With fittings	12.5	SEN
401011	REINFORCED WI METAL		
40101110	---- Where the rubber compound content is less than 25% by weight	12.5	E-8
40101190	---- Other	12.5	E-8
401012	REINFRCE W TEXT MAT		
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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401013	REINFRCE ONL W PLST		
40101310	---- Where the rubber compound content is less than 25% by weight	12.5	E-8
40101390	---- Other	12.5	E-8
401019	OTHER CONVEYOR		
40101910	---- Where the rubber compound content is less than 25% by weight	12.5	E-8
40101990	---- Other	12.5	E-8
401031	ENDLESS TRANS. BELTS V-BLET/V-RIBBED/CIRC 60-180C		
40103110	---- Where the rubber compound content is less than 25% by weight	12.5	EXC
40103190	---- Other	12.5	EXC
401032	ENDLESS TRANS. BELTS V-BLET, CIRC 60-180CM, NESOI		
40103210	---- Where the rubber compound content is less than 25% by weight	12.5	EXC
40103290	---- Other	12.5	EXC
401033	ENDLESS TRANS BELTS V-BLET/V-RIBBED/CIRC 180-240C		
40103310	---- Where the rubber compound content is less than 25% by weight	12.5	E-8
40103390	---- Other	12.5	E-8
401034	ENDLESS TRANS. BELTS V-BLET, CIRC 180-240CM, NESO		
40103410	---- Where the rubber compound content is less than 25% by weight	12.5	E-8
40103490	---- Other	12.5	E-8
401035	ENDLESS SYNCHRON BLT, CIRCUMFERENCE >60CM <150CM		
40103510	---- Where the rubber compound content is less than 25% by weight	12.5	E-8
40103590	---- Other	12.5	E-8
401036	ENDLESS SYNCHRON BLT, CIRCUMFERENCE >150CM <198CM		
40103610	---- Where the rubber compound content is less than 25% by weight	12.5	E-8
40103690	---- Other	12.5	E-8
401039	TRANSMISSION BELT/BELTING, OF VULCANIZE RUB, NESO		
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
401110	MOTOR CARS		
40111010	---- Radials	12.5	EXC
40111090	---- Other	12.5	EXC
401120	BUSES OR TRUCKS		
40112010	---- Radials	12.5	EXC
40112090	---- Other	12.5	EXC
401130	AIRCRAFT		
40113000	-- Of a kind used on aircraft	12.5	RED
401140	MOTORCYCLE		
40114010	---- For motor cycles	12.5	EXC
40114020	---- For motor scooters	12.5	EXC
40114090	---- Other	12.5	EXC
401150	BICYCLES		
40115010	---- Multi-cellular polyurethane (MCP) tubeless tyres	12.5	EXC
40115090	---- Other, having a "herring-bone" or similar tread	12.5	EXC
401161	NEW PNEUMATIC TIRES.HER.-BONE TRD, FOR AG/FRST MACH		
40116100	- Other, having a "herring-bone" or similar tread: --- Of a kind used on agricultural or forestry vehicles and machines	12.5	E-8
401162	NEW PNEU. RUB. TIRES,HER.-BNE TRD, CNSTC,RIM<61CM		
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
401163	NEW PNEU. RUB. TIRES,HER.-BNE TRD, CNSTC,RIM>61CM		
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
401169	NEW PNEUMATIC TIRES OF RUB.,HER.-BONE TRD, NESOI		
40116900	- Other, having a "herring-bone" or similar tread: --- Other	12.5	E-8
401192	NEW PNEUMATIC RUBR TIRES,USED ON AG/FORST VEH/MAC		
40119200	- Other: --- Of a kind used on agricultural or forestry vehicles and machines	12.5	E-8
401193	NEW PNMTIC RUB TIRES,CONST/INDUS VEH/MAC,RIM<61CM		
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
401194	NEW PNUMAT RUB TIRE, CONST/INDUST VEH/MAC,RIM>61C		
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
401199	OTHER 4011		
40119900	- Other: --- Other	12.5	E-8
401211	RETREADED TIRES OF RUBBER, FOR USE ON MOTOR CARS		
40121100	- Retreaded tyres: --- Of a kind used on motor cars (including station wagons and racing cars)	12.5	E-8
401212	RETREADED TIRES OF RUBBER, FOR USE ON BUSES/TRUCK		
40121200	- Retreaded tyres: --- Of a kind used on buses or lorries	12.5	E-8
401213	RETREADED TIRES OF RUBBER, FOR USE ON AIRCRAFT		
40121300	- Retreaded tyres: --- Of a kind used on aircraft	3	E-8
401219	RETREADED TIRES OF RUBBER, NESOI		
40121910	---- For two wheelers	12.5	E-8

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
40121990	---- Other	12.5	E-8
401220	USED		
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
401290	SOLID/CUSH TIRE,ETC		
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
401310	CARS,TRUCKS,BUSES		
40131010	---- For motor cars	12.5	E-8
40131020	---- For lorries and buses	12.5	E-8
401320	BICYCLES		
40132000	-- Of a kind used on bicycles	12.5	E-8
401390	OTHER 4013		
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
401410	SHTH CONTRACPTV,VUL		
40141010	---- Rubber contraceptives, male (condoms)	0	E-8
40141020	---- Rubber contraceptives, female (diaphragms), such as cervical	0	E-8
401490	O HYG ET ART,SFT VL		
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
401511	SURG+MED GLOVE,VULC		
40151100	- Gloves, mittens and mitts: --- Surgical	12.5	E-8
401519	O GLOVE,N SURG,VULC		
40151900	- Gloves, mittens and mitts: --- Other	12.5	E-8
401590	O APPARL,N GLVE,VUL		
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
401610	O ART OF VUL,CELLUL		
40161000	-- Of cellular rubber	12.5	E-8
401691	FLOOR COVR+MAT,VULC		
40169100	- Other: --- Floor coverings and mats	12.5	E-8
401692	ERASERS,VULCANIZED		
40169200	- Other: --- Erasers	12.5	E-8
401693	GSKT,WASHR,ETC,VULC		
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
401694	BOAT/DOCK FENDR,VUL		
40169400	- Other: --- Boat or dock fenders, whether or not inflatable	12.5	E-8
401695	O INFL ART,N 401694		
40169510	---- Air mattresses	12.5	E-8
40169590	---- Other	12.5	E-8
401699	OTHER 4016		
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
401700	HARD RUBBER		
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

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
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
410120	WL HIDES&SKIN, WT/SKI<=8KG DRD/10 DRY-SALT/16 FRH		
41012010	---- Of cow, including cow calf	0	E-0
41012020	---- Of buffalo, including buffalo calf	0	E-0
41012090	---- Other	0	E-0
410150	WHOLE HIDES & SKINS, OF A WT >16KG BOVINE/EQUINE		
41015010	---- Of cow, including cow calf	0	E-0
41015020	---- Of buffalo, including buffalo calf	0	E-0
41015090	---- Other	0	E-0
410190	BUTTS/BENDS/BELLIES OF BOVINE/EQUINE ANIMALS		
41019010	---- Of cow, including cow calf	0	E-0
41019020	---- Of buffalo, including buffalo calf	0	E-0
41019090	---- Other	0	E-0
410210	WL-ON,FRSH ET,N TAN		
41021010	---- Sheep skins	0	E-0
41021020	---- Pelts of baby lambs	0	E-0
41021030	---- Lamb skins, other than pelts	0	E-0
410221	NO WOOL ON,PICKLED		
41022110	---- Sheep skins	0	E-0
41022120	---- Lamb skins	0	E-0
41022130	---- Lamb pelt	0	E-0
410229	NO WOOL,OTHRWS PREP		
41022910	---- Sheep skins	0	E-0
41022920	---- Lamb skins	0	E-0
410310	GOAT, KID		
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
410320	REPTILE		
41032000	-- Of reptiles	0	E-0
410330	SWINE RAW HIDE/SKINS,NT PRETAN,FRH OR SALTED, ET		
41033000	-- Of swine	0	E-0
410390	OTHER 4103		
41039000	-- Other	0	E-0
410411	BOV/EQ HIDE/SKIN,FUL GRN,UNSPLIT;GRN SPL, WET STA		
41041100	- In the wet state (including wet-blue): --- Full grains, unsplit; grain	12.5	E-8
410419	BOV/EQ HID/SKIN. W/O HR, WET-STATE, NESOI		
41041900	- In the wet state (including wet-blue): --- Other	12.5	E-8
410441	TAN/CRUS HID/SKN BOV/EQ,FUL GRN UNSP;GRN SP,DRY S		
41044100	- In the dry state (crust): --- Full grains, unsplit; grain splits	12.5	E-8
410449	TAN/CRUST HIDES/SKIN, BOV/EQ, IN DRY STATE, NESOI		
41044900	- In the dry state (crust): --- Other	12.5	E-5
410510	SHEEP/LAMB SKIN,TANNED,WET STATE, W/O WOOL		
41051000	-- In the wet state (including wet-blue)	12.5	E-8
410530	SHEEP/LAMB CRUST SKIN, W/O WOOL,DRY STATE		
41053000	-- In the dry state (crust)	12.5	E-8
410621	GOAT/KID TANNED SKIN,WET STATE, W/O WOOL		
41062100	- Of goats or kids: --- In the wet state (including wet-blue)	12.5	E-8
410622	GOAT OR KID CRUSTED SKINS, W/O WOOL, DRY STATE		
41062200	- Of goats or kids: --- In the dry state (crust)	12.5	E-8
410631	SWINE TANNED SKIN,WET STATE, W/O WOOL		
41063100	- Of swine: --- In the wet state (including wet-blue)	12.5	E-8
410632	SWINE CRUSTED SKINS, W/O WOOL, DRY STATE		
41063200	- Of swine: --- In the dry state (crust)	12.5	E-8
410640	REPTILE SKINS, TANNED OR CRUSTS, NT FURT PREPARED		
41064000	-- Of reptiles	12.5	E-8
410691	TANNED SKINS OF ANIMALS, WET STATE,W/O WOOL/HR,NE		
41069100	- Other: --- In the wet state (including wet-blue)	12.5	E-8
410692	CRUST SKINS OF ANIMALS,DRY STATE, W/O WOOL/HR,NES		
41069200	- Other: --- In the dry state (crust)	12.5	E-8
410711	WHOLE HIDE/SKIN OF LTR,FULL GRAIN,UNSPLIT,BOV/EQU		
41071100	- Whole hides and skins: --- Full grains, unsplit	0	E-5
410712	WHOL HIDE/SKIN OF LTR,FUL GRN,SPLIT,FUR PREP,BV/E		
41071200	- Whole hides and skins: --- Grain splits	0	E-8
410719	WHOL HIDE/SKIN,FULL GRN,NESOI,FRT PREP TAN,BV/EQ		
41071900	-- Other	0	E-5
410791	LTR,NESOI,INC SIDES FULL GRAIN,UNSPLIT,BOV/EQU		
41079100	-- Other, including sides: --- Full grains, unsplit	0	E-5
410792	LTR,NESOI,INC SIDES FUL GRN,SPLIT,FUR PREP,BV/EQ		
41079200	-- Other, including sides: --- Grain splits	0	E-5
410799	LTR,NESOI,INC SIDES,FUR PREP,BV/EQ, NESOI		
41079900	-- Other, including sides: --- Other	0	E-5
411200	LTH FRT PRP TAN/CRUST, SHEEP/LAMB W/O WOOL NT 411		
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
411310	LTR FRT PREP TAN/CRUST OF GOAT/KIDS W/O HR,NT 411		
41131000	-- Of goats or kids	0	E-8
411320	SWINE LEATHER FURT PREPR AFT TAN/CRUST,W/O HR,NES		
41132000	-- Of swine	0	E-8
411330	REPTILE LEATHER FURT PREPR AFT TAN/CRUST,W/O HR,N		
41133000	-- Of reptiles	0	E-8
411390	LTHR OF ANIMALS,FURT PREP TAN/CRST,W/O WL/HR,NES		
41139000	-- Other	0	E-8
411410	CHAMOIS (INCLUDING COMBINATION CHAMOIS) LEATHER		
41141000	-- Chamois (including combination chamois) leather	12.5	E-8
411420	PATENT LTHR&PATENT LAMINATED LTHR; METALLIZED LT		
41142010	---- Patent leather and patent laminated leather	12.5	E-8
41142020	---- Metallised leather	12.5	E-8
411510	COMPOSITION LEA, LEA FIBER IN SLABS/SHEETS/STRIPS		
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
411520	LEATHER WASTE; LEATHER DUST, POWDER & FLOUR		
41152010	---- Cuttings of leather	12.5	E-8
41152090	---- Other	12.5	E-8
420100	SADDLERY,HARNESS,ET		
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
420211	LTHR TRUNK,SUITCASE		
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
420212	TEXT TRUNK,SUITCASE		
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
420219	OT TRUNK,SUITCASE		
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
420221	LEATHER HANDBAGS		
42022110	---- Hand-bags for ladies	12.5	E-8
42022120	---- Vanity-bags	12.5	E-8
42022190	---- Other	12.5	E-8
420222	PLASTIC/TEX HANDBAG		
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
420229	HANDBAG,OT MATERIAL		
42022910	---- Hand bags of other materials excluding wicker-work or basket	12.5	E-8
42022990	---- Other	12.5	E-8
420231	POCKET ARTCL,PATENT		
42023110	---- Jewellery box	12.5	E-8
42023120	---- Wallets and purses, of leather	12.5	E-8
42023190	---- Other	12.5	E-8
420232	POCKT ARTCL,PLAS/TX		
42023210	---- Jewellery box	12.5	E-8
42023290	---- Other	12.5	E-8
420239	POCKET ARTCL,OT MAT		
42023910	---- Jewellery box	12.5	E-8
42023990	---- Other	12.5	E-8
420291	OT LEATHER BAG,ETC.		
42029100	- Other: --- With outer surface of leather, of composition leather or of patent leather	12.5	E-8
420292	OT PLASTC/TEXT BAGS		
42029200	- Other: --- With outer surface of plastic sheeting or of textile materials	12.5	E-8
420299	O CONTNR BG,CASE,ET		
42029900	- Other: --- Other	12.5	E-8

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
420310	ARTICLES OF APPAREL		
42031010	---- Jackets and jerseys	12.5	E-8
42031090	---- Other	12.5	E-8
420321	GLVE,MITTN,SPRT MIT		
42032110	---- Gloves	12.5	E-8
42032120	---- Mittens and mitts	12.5	E-8
420329	GLVE,MITTN,N-SP MIT		
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
420330	BELTS,BANDOLIERS		
42033000	-- Belts and bandoliers	12.5	E-8
420340	OTHER 4203		
42034010	---- Aprons	12.5	E-8
42034020	---- Semi-chrome grain garments	12.5	E-8
42034090	---- Other	12.5	E-8
420400	ART F MAC/MEC APPLI		
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
420500	O ARTICL OF LEATHER		
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
420610	ARTICLES OF CATGUT		
42061010	---- For rackets	12.5	E-8
42061090	---- Other	12.5	E-8
420690	OTHER 4206		
42069000	-- Other	12.5	E-8
430110	MINK, RAW, WHOLE		
43011000	-- Of mink, whole, with or without head, tail or paws	0	E-0
430130	LAMB,RAW,WHLE		
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
430160	FOX, RAW, WHOLE		
43016000	-- Of fox, whole, with or without head, tail or paws	0	E-0
430170	Raw furskin of seal whole with or without head,tail or paws		
43017000	-- Of seal, whole, with or without head, tail or paws	0	E-0
430180	OTHER, RAW, WHOLE		
43018000	-- Other furskins, whole, with or without head, tail or paws	0	E-0
430190	HEADS/PCS,CUTTNG,ET		
43019000	-- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	0	E-0
430211	MINK,WHLE,N ASSEMBL		
43021100	- Whole skins, with or without head, tail or paws, not assembled: --- Of mink	0	E-8
430213	LAMB,WHLE,UNASSEMBL		
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
430219	O,WHOLE,NOT ASSEMBL		
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
430220	PCS/CUTTNG,N ASSEMB		
43022000	-- Heads, tails, paws and other pieces or cuttings, not assembled	0	E-8
430230	WHOLE,PIECES,ASSEMB		
43023000	-- Whole skins and pieces or cuttings thereof, assembled	0	E-8
430310	AND CLOTHNG ACCESSR		
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
430390	OTHER 4303		
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
430400	ARTIFCL+ART THEREOF		

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
440110	LOG,BILLET,TWIG,ETC		
44011010	-- In logs	5	E-8
44011090	----- Other	5	E-8
440121	CHIPS,CONIFEROUS		
44012100	- Wood in chips or particles: --- Coniferous	5	E-8
440122	CHIPS,NONCONIFEROUS		
44012200	- Wood in chips or particles: --- Non-coniferous	5	E-8
440130	SAWDUST,WASTE,SCRAP		
44013000	-- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	5	E-8
440200	WOOD CHARCOAL		
44020010	----- Of coconut shell	5	E-8
44020090	----- Other	5	E-8
440310	TREATD PAINT,PRESRV		
44031000	-- Treated with paint, stains, creosote or other preservatives	5	E-8
440320	CONIFEROUS NT TREAT		
44032010	----- Sawlogs and veneerlogs	5	E-5
44032020	----- Poles, pilling and posts	5	E-5
44032090	----- Other	5	E-5
440341	Dark red/light red meranti & meranti bakau		
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
440349	OT TROPCL,N TREATED		
44034910	----- Teak wood in rough	5	E-5
44034990	----- Other	5	E-5
440391	OAK (QUERCUS)		
44039100	- Other: ----- Of oak (Quercus Spp.)	5	E-5
440392	BEECH (FAGUS)		
44039200	- Other: ----- Of beech (Fagus Spp.)	5	E-5
440399	NONCONIFEROUS,OTHER		
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 (Dalbergia Latifolia): ----- 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 (Dalbergia Latifolia): ----- 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 (Dalbergia Latifolia): ----- 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 (Dalbergia Latifolia): ----- 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 (Dalbergia Latifolia): ----- 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 (Dalbergia Latifolia): ----- 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 (Dalbergia Latifolia): ----- 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 (Dalbergia Latifolia): ----- 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 (Dalbergia Latifolia): ----- Rose Wood (Dalbergia	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
440410	CONIFEROUS		
44041000	-- Coniferous	12.5	E-8
440420	NONCONIFEROUS		
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
440500	WOOD WOOL,FLOUR		
44050000	-WOOD WOOL; WOOD FLOUR	12.5	E-8
440610	Not impregnated		
44061000	-- Not impregnated	12.5	E-8
440690	OTHER 4406		
44069000	-- Other	12.5	E-8
440710	CONIFEROUS		
44071010	----- Doglas fir (Pseudotsuga Menziesie)	12.5	E-8
44071020	----- Pine (Pinus Spp.)	12.5	E-8
44071090	----- Other	12.5	E-8
440724	VIROLA/MOHOG/IMBUIA		
44072400	- Of tropical wood specified in Sub-heading Note 1 to this Chapter: ---- - Virola, Mahogany (Swietenia Spp.) Imbuia and Balsa	12.5	E-8
440725	DK/LGHT RED MER,LUM		
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
440726	WHITE LAUAN/MERANTI		
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
440729	O TROPCL,SW/CHP LNG		
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
440791	OAK		
44079100	- Other: ----- Of oak (Quercus Spp.)	12.5	E-8
440792	BEECH		
44079200	- Other: ----- Of beech (Fagus Spp.)	12.5	E-8
440799	OTHER NONCONIFEROUS		
44079910	- Other: ----- Of Birch (Betula Spp.)	12.5	E-8
44079920	- Other: ----- Willow	12.5	E-8
44079990	- Other: ----- Other	12.5	E-8
440810	CONIFEROUS		
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
440831	VEN/PLY,SW LGNT,TRP		

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
440839	OT TROPCL VEN/PLYWD		
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
440890	OTHER NONCONIFEROUS		
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
440910	CONIFEROUS		
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
440920	NONCONIFEROUS		
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
441021	ORIENTED STRAND/WAFERBRD OF WOOD,		
44102100	- Oriented strand-board and wafer board, of wood: ----- Unworked or not further worked than sanded	12.5	E-8
441029	ORIENTED STAND BOARD & WAFERBOARD, OF WOOD, NESOI		
44102900	- Oriented strand-board and wafer board, of wood: ----- Other	12.5	E-8
441031	PART&SIM BRD OF WOOD,UNWORK/NT FUTH WRK THN SAND		
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
441032	PART&SIM BRD OF WOOD,SURF CVD W/MELAMINE IMRG PP		
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
441033	PART&SIM BRD OF WOOD,SURF CVD W/ DEC. PLAST LAMIN		
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
441039	PARTICLE & SIMILAR BOARD OF WOOD, NESOI		
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
441090	OTHER LIGNEOUS MATL		
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
441111	LIG>.8G/CM3,N MC WK		
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
441119	O W/LIG MAT>.8G/CM3		
44111910	- Fibreboard of a density exceeding 0.8 g/cm3: ----- Hardboard	12.5	E-5
44111990	----- Other	12.5	E-5
441121	LIGN >.5 =<.8G/CM3		
44112110	- Fibreboard of a density exceeding 0.5 g/ cm3 but not exceeding 0.8 g/cm3: ----- Insulation board	12.5	E-5

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
44112190	- Fibreboard of a density exceeding 0.5 g/ cm3 but not exceeding 0.8 g/cm3: ----- Other	12.5	E-5
441129	O WD/LIG.5-8 G/CM3		
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
441131	LIGN >.35 =<.5G/CM3		
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
441139	OT LIG>.35=<.5G/CM3		
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
441191	LIG=<35G/CM3,N M WK		
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
441199	FIBERBOARD, LIGNEOUS, NOV 35 B/CM3, NESOI		
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
441213	PLY,1/+OUTR=TROPICL		
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
441214	PLY,1/+OUTR=N-CONIF		
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
441219	<=6MM,OUTER CONIFER		
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
441222	Othr plydwd wth at lst one outr ply ofnon-coniferous wd		
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
441223	O VEN,1 LAYR PRT BD		
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
441229	OT 1 OUT HRDWOOD		
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
441292	VENERED PANELS,ETC.,AT LEAST 1 PLY TROPICAL,NESO		
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
441293	O P-WD,V PN,LAM 1PB		
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
441299	OTHER 4412		
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
441300	DENSFD BL/PL/ST/PRO		
44130000	-DENSIFIED WOOD, IN BLOCKS, PLATES, STRIPS, OR PROFILE SHAPES	12.5	E-8
441400	FRAME F PNT,PHOT,ET		
44140000	-WOODEN FRAMES FOR PAINTINGS, PHOTOGRAPHS, MIRRORS OR SIMILAR OBJECTS	12.5	E-8
441510	CASES,BOX,CRATE,ETC		
44151000	-- Cases, boxes, crates, drums and similar packings; cable-drums	12.5	E-8
441520	PALL+O LOAD BRD+COL		
44152000	-- Pallets, box pallets and other load boards; pallet collars	12.5	E-8
441600	CSK,BARR,VAT,ET+PTS,		
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
441700	TOOL/TL+BROOM BODY		
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
441810	WNDOWS+THEIR FRAMES		
44181000	-- Windows, french-windows and their frames	12.5	E-8
441820	DOOR+FRAME+THRESHLD		
44182010	----- Flush doors	12.5	E-8
44182020	----- Frames and thresholds of flush doors	12.5	E-8
44182090	----- Other	12.5	E-8
441830	PARQUET PANELS		
44183000	-- Parquet panels	12.5	E-8
441840	FORMWRK F CON CONST		
44184000	-- Shuttering for concrete constructional work	12.5	E-8
441850	SHINGLES AND SHAKES		
44185000	-- Shingles and shakes	12.5	E-8
441890	OT BLDERS'JOIN+CARP		
44189000	-- Other	12.5	E-8
441900	TABLEWRE+KITCHENWRE		
44190010	----- Tableware	12.5	E-8
44190020	----- Kitchenware	12.5	E-8
442010	STATUETTE+O ORNAMNT		
44201000	-- Statuettes and other ornaments, of wood	12.5	E-8
442090	OTHER 4420		
44209010	----- Wood marquetry and inlaid wood	12.5	E-8
44209090	----- Other	12.5	E-8
442110	CLOTHES HANGERS		
44211000	-- Clothes hangers	12.5	E-8

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
442190	OT ARTICLES OF WOOD		
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
450110	NAT,RAW/SIMPLY PREP		
45011000	----- Natural cork, raw or simply prepared	12.5	E-8
450190	WSTE;CRUSH/GRAN/GRD		
45019000	----- Other	12.5	E-8
450200	NAT DEBACK/RGH SQRD		
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
450310	CORKS AND STOPPERS		
45031000	----- Corks and stoppers	12.5	E-8
450390	OTHER 4503		
45039010	----- Shuttlecock cork bottom	12.5	E-8
45039090	----- Other	12.5	E-8
450410	BLK/PLT/SHT/TLE/DSK		
45041010	----- Sheets	12.5	E-8
45041020	----- Slabs	12.5	E-8
45041090	----- Other	12.5	E-8
450490	OTHER 4504		
45049000	----- Other	12.5	E-8
460120	MAT,MATT+SCRN VEG M		
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
460191	O PLAIT+SIMILR PROD		
46019100	- Other: --- Of vegetable materials	12.5	EXC
460199	PL MAT,N VEG,STR/SH		
46019900	- Other: --- Other	12.5	EXC
460210	BSKT/WCKRWRK,VEG MT		
46021011	--- Of palm leaves: ----- Baskets	12.5	EXC
46021019	--- Of palm leaves: ----- Other	12.5	EXC
46021090	---- Other	12.5	EXC
460290	OTHER 4602		
46029000	-- Other	12.5	EXC
470100	MECHANICAL WOODPULP		
47010000	-MECHANICAL WOOD PULP	5	E-5
470200	CHEM PULP,DISSOLV G		
47020000	-CHEMICAL WOOD PULP, DISSOLVING GRADES	5	E-5
470311	SULF,CONIF,UNBLEACH		
47031100	- Unbleached: --- Coniferous	5	E-5
470319	Chemical wood pulp unbleached non-coniferous		
47031900	- Unbleached: --- Non-coniferous	5	E-5
470321	SDA ET,S-BLCH/B,CON		
47032100	- Semi-bleached or bleached: --- Coniferous	5	E-5
470329	SDA ET,S-BLCH/B,N-C		
47032900	- Semi-bleached or bleached: --- Non-coniferous	5	E-5
470411	CONIFERS,UNBLEACHED		
47041100	- Unbleached: --- Coniferous	5	E-8
470419	NONCONIF,UNBLEACHED		
47041900	- Unbleached: --- Non-coniferous	5	E-8
470421	CONIFER,SEMI-BLEACH		
47042100	- Semi-bleached or bleached: --- Coniferous	5	E-8
470429	NONCONIF,SEMI-BLCHD		
47042900	- Semi-bleached or bleached: --- Non-coniferous	5	E-5

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
470500	SEMICHEMICAL WOODPULP		
47050000	--WOOD PULP OBTAINED BY A COMBINATION OF MECHANICAL AND CHEMICAL PULPING PROCESSES	5	E-5
470610	COTTON LINTERS PULP		
47061000	-- Cotton linters pulp	5	E-8
470620	FRM RCVD PAPR/PPBRD		
47062000	-- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	5	E-5
470691	OTHER MECHANICAL		
47069100	- Other: --- Mechanical	5	E-5
470692	OTHER CHEMICAL		
47069200	- Other: --- Chemical	5	E-8
470693	S-CHEM OF O FIB CEL		
47069300	- Other: --- Semi-chemical	5	E-8
470710	UNBL KRFT,CORR P/PB		
47071000	-- Unbleached kraft paper or paperboard or corrugated paper or paperboard	12.5	E-8
470720	RCV PPR+PPRBD,BL CH		
47072000	-- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	12.5	E-8
470730	RCV PPR+PPRBD,MEC P		
47073000	-- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	12.5	E-8
470790	OTHER 4707		
47079000	-- Other, including unsorted waste and scrap	12.5	E-8
480100	NEWSPRINT,ROLL/SHTS		
48010010	---- Glazed	12.5	E-5
48010090	---- Other	12.5	E-5
480210	HANDMADE		
48021010	---- Paper	12.5	E-8
48021020	---- Paperboard	12.5	E-8
480220	TO BE SENSITIZD		
48022010	---- Photographic base paper, uncoated	12.5	E-8
48022090	---- Other	12.5	E-8
480230	CARBONIZING,ROLL/SH		
48023000	-- Carbonising base paper	12.5	E-8
480240	WALLPAPER,ROLL/SHTS		
48024000	-- Wall paper base	12.5	E-8
480254	PAPER NESOI, NOV 10% FIBER BY MECH PR, UN40G/M2 U		
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
480255	PAPER NESOI, NOV 10% FIB MECH PR, 40G/M2NOV150G/M		
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
480256	PAPER,UNCOAT,NT OV 10% WT MEC PRC;40-150G/M2,SHET		
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
480257	PAPER&PPB,<10% FBR FM MECH.PRCs, WT 40-150G/M2,NE		
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
480258	PAPER NESOI, NOV 10% FIBER BY MECH PR, OV150G/M2		
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
480261	PAPER & PAPERBOARD, UNCOATED, >10% MECH.FIB.,ROLL		
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
480262	PPR/BORD,UNCT,,NESOI,NT>435MMX297MM,UNFD,SHEETS		
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
480269	PPR/BRD,UNCT,NESOI,>10% BY WT MECH. FIBERS, NESOI		
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
480300	TOILT,ET,HSOLD/SANT		
48030010	---- In commercial sizeroles of a width 36 cm and above	12.5	E-8
48030090	---- Other	12.5	E-8
480411	KRAFTLINER,UNBLEACH		
48041100	- Kraftliner: --- Unbleached	12.5	E-8
480419	KRAFTLINER,BLEACHED		
48041900	- Kraftliner: --- Other	12.5	E-8
480421	SACK KRAFT,UNBLEACH		
48042100	- Sack kraft paper: --- Unbleached	12.5	E-8
480429	SACK KRAFT,BLEACHED		
48042900	- Sack kraft paper: --- Other	12.5	E-8
480431	OT KRAFT<150G/M2,UB		
48043100	- Other kraft paper and paperboard weighing 150 g/m2 or less: --- Unbleached	12.5	E-8
480439	OT KRAFT<150G/M2,BL		
48043900	- Other kraft paper and paperboard weighing 150 g/m2 or less: ---	12.5	E-8
480441	OT KRAFT>150<225,UB		
48044100	- Other kraft paper and paperboard weighing more than 150 g/m2 but less than 225 g/m2: --- Unbleached	12.5	E-8
480442	OT KRAFT>150<225,BL		
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
480449	O BLCHD,151-224G/M2		
48044900	- Other kraft paper and paperboard weighing more than 150 g/m2 but less than 225 g/m2: --- Other	12.5	E-8
480451	UNBLCH=>225G/M2 R/S		
48045100	- Other kraft paper and paperboard weighing 225 g/m2 or more: --- Unbleached	12.5	E-8
480452	O=>225G/M2,BL,95%CF		
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
480459	OTHER 4804		
48045900	- Other kraft paper and paperboard weighing 225 g/m2 or more: ---	12.5	E-8
480511	SEMICHEMICAL FLUTNG PPR (CORRUGATNG MED) UNCTD RL		
48051100	- Fluting paper: --- Semi-chemical fluting paper	12.5	E-8
480512	Straw fluting paper		
48051200	- Fluting paper: --- Straw fluting paper	12.5	E-8
480519	FLUTING PPR,UNCT,ROL/SH,NT FRT WK CH48-NOTE3,NESO		
48051900	- Fluting paper: --- Other	12.5	E-8
480524	TESTLINER,UNCT,RL/ST,WT<150G/M2,NT FT WK CH48-NTE		
48052400	- Testliner (recycled liner board): --- Weighing 150 g/m2 or less	12.5	E-8
480525	TESTLINER,UNCT,RL/ST,WT>150G/M2,NT FT WK CH48-NTE		
48052500	- Testliner (recycled liner board): --- Weighing more than 150 g/m2	12.5	E-8
480530	SULFITE WRAPPING		
48053000	-- Sulphite wrapping paper	12.5	E-8
480540	FILTER		
48054000	-- Filter paper and paperboard	12.5	E-8
480550	FELT		
48055000	-- Felt paper and paperboard	12.5	E-8
480591	PPR/PBRD,UNCT, WT<=150G/M2, ROLLS/SHEETT, NESOI		
48059100	- Other: --- Weighing 150 g/m2 or less	12.5	E-8
480592	PPR/PBRS,UNCT,RL/ST,WT 150-225 G/M2, NESOI		
48059200	- Other: --- Weighing more than 150 g/m2 but less than 225 g/m2	12.5	E-8
480593	PPR/PBRD,UNCT,RL/ST, WT 225 G/M2 OR MORE, NESOI		
48059300	- Other: --- Weighing 225 g/m2 or more	12.5	E-8
480610	VEG PRCH,ROLL/SHEET		
48061000	-- Vegetable parchment	12.5	E-8

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
480620	GRSPROOF,ROLL/SHEET		
48062000	-- Greaseproof papers	12.5	E-8
480630	TRACING,ROLLS/SHEET		
48063000	-- Tracing papers	12.5	E-8
480640	GLSS,ET,TRNSPAR/LUC		
48064010	---- Glassine papers	12.5	E-8
48064090	---- Other	12.5	E-8
480700	COMPOSITE PPR/PBRD,NT SURF CTD/IMPG,ROLLS/SHEETS		
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
480810	O CORRUGTD,ROLL/SHT		
48081000	-- Corrugated paper and paperboard, whether or not perforated	12.5	E-8
480820	O SCK KRFT,CRPE/CRN		
48082000	-- Sack kraft paper, creped or crinkled, whether or not embossed or perforated	12.5	E-8
480830	O KRFT,N SCK,CRP/CR		
48083000	-- Other kraft paper, creped or crinkled, whether or not embossed or perforated	12.5	E-8
480890	OTHER 4808		
48089000	-- Other	12.5	E-8
480910	ROLLS/SHEETS >36CM		
48091010	---- Manifold paper	12.5	EXC
48091090	---- Other	12.5	EXC
480920	S-COPY,RL/SHT>36CM		
48092000	-- Self-copy paper	12.5	E-8
480990	CPY/TRNS,CT/IM>36CM		
48099000	-- Other	12.5	E-8
481013	PPR/PBRD FOR WRIT/PRING,CLAY CTD,<=10%MEC FBR,RLS		
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
481014	PPR/PBRD,WRT/PNT,CLAY CTD,STS, SIDE 435x297MM,UNF		
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
481019	PPR/PBRD,WRIT/PRINT, CLAY CTD, <10%MECH FBS, NESO		
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
481022	PAPER, LIGHT-WGH COATED WRITING ETC OVER 10% MECH		
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
481029	N L-WG,WR,C-C>10%MF		
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
481031	K<150G/M2,BL,95%MF		
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
481032	K>150G/M2,BL,95%MF		
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
481039	K,N GRPH,C-C,UNBLCH		
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
481092	PPR/PBRD EX KRFT/GRPHC CLAY COATD MULTI-PLY RL/SH		
48109200	- Other paper and paperboard: --- Multi-ply	12.5	E-8
481099	O,N K/GRPH,C-CT,R/S		
48109900	- Other paper and paperboard: --- Other	12.5	E-8
481110	O,CT/IMPR TAR/BT/AS		
48111000	-- Tared, bituminised or asphalted paper and paperboard	12.5	E-8
481141	GUMMED/ADHESIVE PPR & PPBOARD,PRESSURE-SENSITIVE		
48114100	- Gummed or adhesive paper and paperboard: --- Self-adhesive	12.5	E-8
481149	GUMMED/ADHESIVE PAPER & PAPERBOARD, NESOI		
48114900	- Gummed or adhesive paper and paperboard: --- Other	12.5	E-8
481151	PPR/PBRD,CTD/IMPG/CVR W/PLAST,BLEACH,WT>150G/M2		

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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
481159	PPR/PBRD COAT/IMP/CVR W/ PLASTIC, NESOI		
48115900	- Paper and paperboard, coated, impregnated or covered with plastics (excluding adhesives): --- Other	12.5	E-8
481160	PPR/PBRD CTD/IMP/CVR WITH WAX/STEATIN/OIL/GLYCERO		
48116000	-- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearine, oil or glycerol	12.5	E-8
481190	O,CELL WAD,ET,CT,ET		
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: ----- Asceptic 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
481200	FLTR BLCK,SLAB+PLTE		
48120000	-FILTER BLOCKS, SLABS AND PLATES, OF PAPER PULP	12.5	E-8
481310	CGRTTE IN BKLT/TUBE		
48131000	-- In the form of booklets or tubes	12.5	E-8
481320	CIGRTTE IN RLL=<5CM		
48132000	-- In rolls of a width not exceeding 5 cm	12.5	E-8
481390	O CGRTTE CT/N TO SZ		
48139010	---- Cigarette paper in bulk, or in sheets	12.5	E-8
48139090	---- Other	12.5	E-8
481410	INGRAIN WALLCOVERNG		
48141000	-- "Ingrain" paper	12.5	E-8
481420	WALL,ET,CT,ET W PLS		
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
481430	WALL,ET,COV W PLAIT		
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
481490	O WALL ET;WNDW TRAN		
48149000	-- Other	12.5	E-8
481500	FLR COV,CUT/N TO SZ		

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
481610	CUT TO SIZE/SHAPE		
48161000	-- Carbon or similar copying papers	12.5	E-8
481620	S-CPY,CUT TO SZ/SHP		
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
481630	DUPLICATOR STENCILS		
48163000	-- Duplicator stencils	12.5	E-8
481690	TRNSFR,CT TO SZ/SHP		
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
481710	ENVELOP F CORRESPON		
48171000	-- Envelopes	12.5	EXC
481720	O LTT CRD/PLN P-CRD		
48172000	-- Letter cards, plain postcards and correspondence cards	12.5	E-8
481730	BX/POUCH W ASSRT ST		
48173010	---- Writing blocks	12.5	EXC
48173090	---- Other	12.5	EXC
481810	TOILET PAPER		
48181000	-- Toilet paper	12.5	E-8
481820	HNDKRCHF,TISSU+TOWL		
48182000	-- Handkerchiefs, cleaning or facial tissues and towels	12.5	E-8
481830	TBLECLTH+TBLE NAPKN		
48183000	-- Tablecloths and serviettes	12.5	E-8
481840	SANIT NAPKN,DIAP,ET		
48184010	---- Baby and clinical diapers	12.5	E-8
48184090	---- Other	12.5	E-8
481850	APPARL/CLOTHING ACC		
48185000	-- Articles of apparel and clothing accessories	12.5	E-8
481890	O BED SHT+HSHLD/HOS		
48189000	-- Other	12.5	E-8
481910	CORRUGATED		
48191010	---- Boxes	12.5	E-8
48191090	---- Other	12.5	E-8
481920	FOLDING,NONCORRUGAT		
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
481930	SACK+BAG,BASE=>40CM		
48193000	-- Sacks and bags, having a base of a width of 40 cm or more	12.5	E-8
481940	O SACK+BAG,INC CONE		
48194000	-- Other sacks and bags, including cones	12.5	E-8
481950	O PCK CONT,REC SLVE		
48195010	---- Made of corrugated paper or paperboard	12.5	E-8
48195090	---- Other	12.5	E-8
481960	BX FLE/LTT TRAY/STO		
48196000	-- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	12.5	E-8
482010	REG,ACCT BK,N-BK,ET		
48201010	---- Registers, account books	12.5	E-8
48201020	---- Letter pads	12.5	E-8
48201090	---- Other	12.5	E-8
482020	EXERCISE BOOKS		
48202000	-- Exercise books	12.5	E-8
482030	BINDR,FOLDR+FLE COV		
48203000	-- Binders (other than book covers), folders and file covers	12.5	E-8
482040	BUS FORM/CARBON SET		
48204000	-- Manifold business forms and interleaved carbon sets	12.5	E-8
482050	ALBM F SAMPL/COLLCT		
48205000	-- Albums for samples or for collections	12.5	E-8
482090	O BLOT/BK COV/STATN		
48209010	---- Blotting papers cut to size	12.5	E-8
48209090	---- Other	12.5	E-8
482110	LABL,ALL KIND,PRINT		
48211010	---- Paper tags	12.5	EXC
48211020	---- Labels	12.5	EXC
48211090	---- Other	12.5	EXC
482190	LABL,ALL KND,N PRNT		
48219010	---- Labels	12.5	EXC
48219090	---- Other	12.5	EXC
482210	F WIND TEXTILE YARN		
48221000	-- Of a kind used for winding textile yarn	12.5	E-8
482290	OTHER 4822		
48229010	---- Paper tubes	12.5	E-8
48229090	---- Other	12.5	E-8
482312	SELF-ADHESIVE PAPER,EXCEPT LABELS, IN STRIPS/ROLL		
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
482319	GUM/ADH,N P-SEN/LAB		
48231900	- Gummed or adhesive paper, in strips or rolls: --- Other	12.5	E-8
482320	FILTR,CT TO SZE/SHP		
48232000	-- Filter paper and paperboard	12.5	E-8
482340	ROLL/SHT/DIAL,PRINT		
48234000	-- Rolls, sheets and dials, printed for self- recording apparatus	12.5	E-8
482360	TRAY,DISH,PLATE,ETC		
48236000	-- Trays, dishes, plates, cups and the like, of paper and paperboard	12.5	EXC
482370	MOLDED/PRESSED ARTC		
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
482390	OTHER 4823		
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
490110	SINGLE SHEETS		
49011010	----- Printed books	0	E-8
49011020	----- Pamphlets, booklets, brochures, leaflets and similar printed	12.5	E-8
490191	DICTIONARY+ENCYCLOP		
49019100	- Other: --- Dictionaries and encyclopaedias, and serial instalments thereof	12.5	E-8
490199	OTHER 4901		
49019900	- Other: --- Other	12.5	E-8
490210	4 TIMES A WEEK		
49021010	----- Newspapers	0	E-0
49021020	----- Journals and periodicals	0	E-0
490290	< 4 TIMES PER WK		
49029010	----- Newspapers	0	E-0
49029020	----- Journals and periodicals	0	E-0
490300	CHILDREN'S BOOKS		
49030010	----- Picture books	12.5	E-8
49030020	----- Drawing or colouring books	12.5	E-8
490400	MUSIC		
49040000	-MUSIC, PRINTED OR IN MANUSCRIPT, WHETHER OR NOT BOUND OR ILLUSTRATED	0	E-0
490510	GLOBES, PRINTED		
49051000	-- Globes	0	E-0
490591	OTHER IN BOOK FORM		
49059100	- Other: --- In book form	0	E-0
490599	OTHER 4905		
49059910	----- Geographical, hydrological, astronomical maps or charts	0	E-0
49059990	----- Other	0	E-0
490600	ARCHITCHRL PLANS,ET		
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
490700	UNUSED POSTAGE,CHCK		

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
490810	VITRIFIABLE		
49081000	-- Transfers (decalcomanias), vitrifiable	12.5	E-8
490890	OTHER 4908		
49089000	-- Other	12.5	E-8
490900	PRINTED CARDS,ETC		
49090010	---- GREETING OR WEDDING CARDS	12.5	E-8
49090090	---- Other	12.5	E-8
491000	CALENDARS		
49100010	---- Advertising calendar	12.5	E-8
49100090	---- Other	12.5	E-8
491110	TRADE ADVERTISING		
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
491191	PICTURE,DESIGN,ETC		
49119100	- Other: --- Pictures, designs and photographs	12.5	E-8
491199	OTHER 4911		
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
500100	COCOONS FOR REELING		
50010000	-SILK-WORM COCOONS SUITABLE FOR REELING	30	RED
500200	RAW SILK(NOT THROWN)		
50020010	---- Mulberry raw silk	30	EXC
50020020	---- Mulberry dupion silk	30	EXC
50020030	---- Non-mulberry silk	12.5	EXC
500310	NOT CARDED/COMBED		
50031010	---- Mulberry silk waste	12.5	E-8
50031020	---- Tussar waste	12.5	E-8
50031090	---- Other	12.5	E-8
500390	OTHER SILK WASTE		
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
500400	YARN,NOT FROM WASTE		
50040010	---- 100% mulberry dupion silk yarn	12.5	E-8
50040090	---- Other	12.5	E-8
500500	YARN,FROM WASTE		
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
500600	YARN,RETAIL PCK;GUT		
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
500710	OF NOIL SILK		
50071000	-- Fabrics of noil silk	12.5	E-8
500720	>85%SLK,NT NOIL SLK		
50072010	---- Sarees	12.5	E-8
50072090	---- Other	12.5	E-8
500790	OTHER 5007		
50079000	-- Other fabrics	12.5	EXC
510111	SHORN,GREASY		
51011100	- Greasy, including fleece-washed wool: --- Shorn wool	5	E-8
510119	OTHER,GREASY		
51011900	- Greasy, including fleece-washed wool: --- Other	5	E-8
510121	SHORN,DEGRSD,N CRBN		

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
51012100	- Degreased, not carbonised: --- Shorn wool	5	RED
510129	OT,DEGRSED,N CARBNZ		
51012900	- Degreased, not carbonised: --- Other	5	E-8
510130	CARBONIZED		
51013000	-- Carbonised	5	RED
510211	FINE ANIMAL HARI OF KASHMIR GOATS, NOT CARDED/COM		
51021110	---- Marine Angora	5	E-8
51021190	---- Other	5	E-8
510219	FINE ANIMAL HAIR NOT CARDED OR COMBED, NESOI		
51021910	---- Marine Angora	5	E-8
51021990	---- Other	5	E-8
510220	COARSE,NT CARD/COMB		
51022010	---- Goat hair (other than Angora)	5	E-8
51022090	---- Other (excluding pig and boar bristles)	5	E-8
510310	NOILS		
51031010	---- Noils of wool	12.5	E-8
51031090	---- Other	12.5	E-8
510320	OTHER WASTE		
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
510330	O COARSE ANIML HAIR		
51033000	-- Waste of coarse animal hair	12.5	E-8
510400	GARNETTED STOCK OF		
51040010	---- Shoddy wool	12.5	E-8
51040090	---- Other	12.5	E-8
510510	WOOL, CARDED		
51051000	-- Carded wool	12.5	E-8
510521	WOOL,COMBD,IN FRAGM		
51052100	- Wool tops and other combed wool: --- Combed wool in fragments	12.5	E-8
510529	O WL TOP+O COMBD WL		
51052910	---- Wool tops	12.5	E-8
51052990	---- Other	12.5	E-8
510531	FNE AN HR,CARD/CMBD		
51053100	- Fine animal hair, carded or combed: --- Of Kashmir (cashmere)	12.5	E-8
510539	FINE ANIMAL HAIR, CARDED OR COMBED, NESOI		
51053900	- Fine animal hair, carded or combed: --- Other	12.5	E-8
510540	CRSE AN HR,CARD/CMB		
51054000	-- Coarse animal hair, carded or combed	12.5	E-8
510610	=>85% WEIGHT WOOL		
51061010	---- Shoddy woollen yarn	12.5	E-8
51061020	---- Munga woollen yarn	12.5	E-8
51061090	---- Other	12.5	E-8
510620	UNDER 85% WGHT WOOL		
51062010	---- Shoddy woollen yarn	12.5	E-8
51062020	---- Munga woollen yarn	12.5	E-8
51062090	---- Other	12.5	E-8
510710	=>85% WEIGHT WOOL		
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
510720	UNDER 85% WGHT WOOL		
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
510810	CARDED		
51081000	-- Carded	12.5	E-8
510820	COMBED		
51082000	-- Combed	12.5	E-8
510910	=>85% WOOL/HAIR		
51091010	---- Hosiery wool	12.5	E-8
51091090	---- Other	12.5	E-8
510990	<85% WOOL/HAIR		
51099000	-- Other	12.5	E-8
511000	YRN OF CRSE AN HAIR		
51100010	---- Put up for retail sale	12.5	E-8
51100020	---- Other	12.5	E-8
511111	=>85%W/FAH<=300G/M2		
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
511119	OTHER =>85%WOOL/FAH		
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
511120	O MXD M/S M-MDE FLT		
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
511130	O MXD M/S M-MDE FIB		
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
511190	OTHER 5111		
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
511211	=>85%W/FAH=<200G/M2		
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
511219	O>=85% WL/FNE AN HR		
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
511220	MXD M-MDE FILAMENTS		
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
511230	MXD M-MDE STAPL FIB		
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
511290	OTHER 5112		
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
511300	WV CRSE AN HR/HRS-H		
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
520100	NOT CARDED/COMBED		
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
520210	YARN,WASTE+THREAD		
52021000	-- Yarn waste (including thread waste)	12.5	EXC
520291	GARNETTED STOCK		
52029100	- Other: --- Garnetted stock	12.5	EXC
520299	OTHER 5202		
52029900	- Other: --- Other	12.5	EXC
520300	CARDED/COMBED		
52030000	-COTTON, CARDED OR COMBED	30	EXC
520411	NT RETAIL=>85%COTTN		
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

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
520419	NT RETAIL<85%COTTON		
52041900	---- Other	12.5	E-8
520420	RETAIL SALE		
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
520511	=<14 NM		
52051110	---- Grey	12.5	E-8
52051120	---- Bleached	12.5	E-8
52051130	---- Dyed	12.5	E-8
52051190	---- Other	12.5	E-8
520512	>14NM=<43NM		
52051210	---- Grey	12.5	E-8
52051220	---- Bleached	12.5	E-8
52051230	---- Dyed	12.5	E-8
52051290	---- Other	12.5	E-8
520513	>43NM=<52NM		
52051310	---- Grey	12.5	E-8
52051320	---- Bleached	12.5	E-8
52051330	---- Dyed	12.5	E-8
52051390	---- Other	12.5	E-8
520514	>52NM=<80NM		
52051410	---- Grey	12.5	E-8
52051420	---- Bleached	12.5	E-8
52051430	---- Dyed	12.5	E-8
52051490	---- Other	12.5	E-8
520515	>80NM		
52051510	---- Grey	12.5	E-8
52051520	---- Bleached	12.5	E-8
52051530	---- Dyed	12.5	E-8
52051590	---- Other	12.5	E-8
520521	SINGL YARN,CMBD<14N		
52052110	---- Grey	12.5	E-8
52052120	---- Bleached	12.5	E-8
52052130	---- Dyed	12.5	E-8
52052190	---- Other	12.5	E-8
520522	SNG YRN,CMB,14-43NM		
52052210	---- Grey	12.5	E-8
52052220	---- Bleached	12.5	E-8
52052290	---- Other	12.5	E-8
520523	SNG YRN,CMB,43-52NM		
52052310	---- Grey	12.5	E-8
52052320	---- Bleached	12.5	E-8
52052390	---- Other	12.5	E-8
520524	SNG YRN,CMB,52-80NM		
52052410	---- Grey	12.5	E-8
52052420	---- Bleached	12.5	E-8
52052490	---- Other	12.5	E-8
520526	SNG YRN,CMB,80-94NM		
52052610	---- Dyed	12.5	E-8
52052620	---- Bleached	12.5	E-8
52052690	---- Other	12.5	E-8
520527	SNG YN,CMB,94-120NM		
52052710	---- Dyed	12.5	E-8
52052720	---- Bleached	12.5	E-8
52052790	---- Other	12.5	E-8
520528	SNGL YRN,CMBD>120NM		
52052810	---- Dyed	12.5	E-8
52052820	---- Bleached	12.5	E-8
52052890	---- Other	12.5	E-8
520531	MLTIPL/CABLED=<14NM		
52053110	---- Grey	12.5	E-8
52053120	---- Bleached	12.5	E-8
52053130	---- Dyed	12.5	E-8
52053190	---- Other	12.5	E-8
520532	MLTPL/CABLD,14-52NM		
52053210	---- Grey	12.5	E-8
52053220	---- Bleached	12.5	E-8
52053290	---- Other	12.5	E-8
520533	MLTPL/CABLD,43-52NM		
52053310	---- Grey	12.5	E-8
52053320	---- Bleached	12.5	E-8
52053330	---- Dyed	12.5	E-8
52053390	---- Other	12.5	E-8
520534	MLTPL/CABLD,52-80NM		
52053410	---- Grey	12.5	E-8
52053420	---- Bleached	12.5	E-8
52053430	---- Dyed	12.5	E-8
52053490	---- Other	12.5	E-8
520535	MULTIPL/CABLED>80NM		

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

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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
520634	MLT YN,UC F,52-80NM		
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
520635	MLT YRN,UCM FB>80NM		
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
520641	MLT YN,C F<14NM/S Y		
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
520642	MLT YN,C F>14NM/S Y		
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
520643	MLT YN,CM F,43-52NM		
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
520644	MLT YN,CM F,52-80NM		
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
520645	MLT YRN,CMB FB>80NM		
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
520710	85% OR > WGHT COTTN		
52071000	-- Containing 85% or more by weight of cotton	12.5	E-8
520790	OTH 85%OR>WGT COTTN		
52079000	-- Other	12.5	E-8
520811	UNBL,PL WV=<100G/M2		
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
520812	UB,P WV,100-200G/M2		
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
520813	<200G/M2,3-4TWL,UNB		
52081310	---- Shirting fabrics	12.5	E-8
52081320	---- Dobby fabrics	12.5	E-8
52081390	---- Other	12.5	E-8
520819	OT WV,UNBL=<200G/M2		
52081910	---- Dedsuti, dosuti fabrics	12.5	E-8
52081990	---- Other	12.5	E-8
520821	BL,PLN WV=<100 G/M2		
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
520822	BL,PLN,100G-200G/M2		
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
520823	BLCH<200G/M2,3/4TWL		

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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
520829	OT WV,BLCH=<200G/M2		
52082910	---- Dhoti and saree, zari bordered	12.5	EXC
52082920	---- Dedsuti, dosuti fabrics, ceretonnnes and osamburge	12.5	EXC
52082990	---- Other	12.5	EXC
520831	DYE,PLN WV=<100G/M2		
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
520832	DYE,PLN,100-200G/M2		
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
520833	DYED>100G/M2,3/4TWL		
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
520839	OT WV,DYED=<200G/M2		
52083910	---- Zari bordered sarees	12.5	EXC
52083990	---- Other	12.5	EXC
520841	D COL Y,PL=<100G/M2		
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
520842	DC Y,PL,100-200G/M2		
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
520843	D CL Y=<200G/M2 TWL		
52084310	---- Bleeding 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
520849	OT WV,DCY=<200 G/M2		
52084910	---- Zari bordered sarees	12.5	E-8
52084920	---- Real Madras handkerchiefs	12.5	E-8
52084990	---- Other	12.5	E-8
520851	PRNT,PL WV=<100G/M2		
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
520852	PRN,PLN,100-200G/M2		
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
520853	PRNT<200G/M2,3/4TWL		
52085310	---- Shirting fabrics	12.5	EXC
52085320	---- Bedticking	12.5	EXC
52085390	---- Other	12.5	EXC
520859	OT WV,PRNT=<200G/M2		
52085910	---- Zari bordered sarees	12.5	E-8
52085990	---- Other	12.5	E-8
520911	UNBLCHD,PLAIN WEAVE		
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
520912	UNBL 3/4-THRD TWILL		
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
520919	OTHER WEAVE,UNBLCHD		
52091900	- Unbleached: --- Other fabrics	12.5	E-8
520921	BLEACHD,PLAIN WEAVE		
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
520922	BLCHD,3/4-THRD TWLL		
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
520929	OTHER WEAVE,BLEACHD		
52092910	---- Dhoti and saree, zari bordered	12.5	E-8
52092920	---- Dedsuti, dosuti fabrics, ceretonnies and osamburge	12.5	E-8
52092990	---- Other	12.5	E-8
520931	DYED,PLAIN WEAVE		
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
520932	DYED,3/4-THRD TWILL		
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
520939	OTHER WEAVE,DYED		
52093910	---- Zari bordered sarees	12.5	EXC
52093990	---- Other	12.5	EXC
520941	DF COL YN,PLN WEAVE		
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
520942	DENIM >200 G/M2		
52094200	- Of yarns of different colours: --- Denim	12.5	EXC
520943	YN,DYE,3/4-THR TWLL		
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
520949	YRN,DYE,OTH FABRICS		
52094910	---- Zari bordered sari	12.5	EXC
52094990	---- Other	12.5	EXC
520951	PRINTED,PLAIN WEAVE		
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
520952	PRNT,3/4-THRD TWILL		
52095210	---- Shirting fabrics	12.5	EXC
52095220	---- Furnishing fabrics (excluding pile and chenille fabrics)	12.5	EXC
52095290	---- Other	12.5	EXC
520959	OTHER WEAVE,PRINTED		
52095910	---- Zari bordered saree	12.5	EXC
52095990	---- Other	12.5	EXC
521011	FAB,UNBLCH,PLN WEAV		
52101110	---- Shirting fabrics	12.5	E-8
52101120	---- Saree	12.5	E-8
52101190	---- Other	12.5	E-8
521012	FAB,UBL,3/4-TH TWILL		
52101210	---- Shirting fabrics	12.5	E-8
52101290	---- Other	12.5	E-8
521019	FAB,OTH WVE,UNBLCHD		
52101900	- Unbleached: --- Other fabrics	12.5	E-8
521021	FAB,BLCHD,PLN WEAVE		
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
521022	FAB,BLCH,3/4-TH TWL		
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
521029	FAB,OTH WEAVE,BLCHD		
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
521031	FAB,DYED,PLAIN WEAV		
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
521032	FAB,DYE,3/4-TH TWILL		
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
521039	FAB,OTHR WEAVE,DYED		
52103910	---- Zari bordered saree	12.5	EXC
52103990	---- Other	12.5	EXC
521041	FAB,YN,DYED,PLN WVE		
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
521042	FAB,D CL Y,3/4TH TW		
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
521049	FAB,OTH WEAVE,DF CL		
52104910	---- Zari bordered saree	12.5	EXC

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52104990	---- Other	12.5	EXC
521051	FAB,PRNTD,PLN WEAVE		
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
521052	FAB,PRNT,3/4-TH TWL		
52105210	---- Crepe fabrics including crepe checks	12.5	EXC
52105220	---- Shirting fabrics	12.5	EXC
52105290	---- Other	12.5	EXC
521059	FAB,OTHR WEAVE,PRNT		
52105910	---- Zari bordered saree	12.5	EXC
52105990	---- Other	12.5	EXC
521111	FAB,UNBLCH,PLN WEAV		
52111110	---- Shirting fabrics	12.5	E-8
52111120	---- Saree	12.5	E-8
52111190	---- Other	12.5	E-8
521112	FAB,UNBL,3/4-TH TWL		
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
521119	FAB,OT WEAVE,UNBLCH		
52111900	- Unbleached: --- Other fabrics	12.5	E-8
521121	FAB,BLCHD,PLN WEAVE		
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
521122	FAB,BLCH,3/4-TH TWL		
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
521129	FAB,OTH WEAVE,BLCHD		
52112910	---- Zari bordered sari	12.5	E-8
52112920	---- Dedsuti, dosuti, ceretonnos and osamburge	12.5	E-8
52112990	---- Other	12.5	E-8
521131	FAB,DYED,PLAIN WEAV		
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
521132	FAB,DYED,3/4-TH TWL		
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
521139	FAB,OTHR WEAVE,DYED		
52113910	---- Zari bordered sarees	12.5	EXC
52113990	---- Other	12.5	EXC
521141	FAB,YN,DYE,PLN WEAV		
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
521142	DENIM >200G/M2		
52114200	- Of yarns of different colours: --- Denim	12.5	EXC
521143	FAB,Y,DY,3/4-TH TWL		
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
521149	FAB,Y,DF COL,O FABS		
52114910	---- Zari bordered sarees	12.5	EXC
52114990	---- Other	12.5	EXC
521151	FAB,PRINT,PLN WEAVE		
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
521152	FAB,PRNT,3/4-TH TWL		
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
521159	FAB,OTHR WEAVE,PRNT		
52115910	---- Zari bordered saree	12.5	EXC
52115990	---- Other	12.5	EXC
521211	<85%C,UNBL=<200G/M2		
52121100	- Weighing not more than 200 g/m2: --- Unbleached	12.5	E-8
521212	<85%C,BLCH=<200G/M2		
52121200	- Weighing not more than 200 g/m2: --- Bleached	12.5	E-8
521213	<85%C,DYED=<200G/M2		
52121300	- Weighing not more than 200 g/m2: --- Dyed	12.5	E-8
521214	<85%C,Y,DY=<200G/M2		
52121400	- Weighing not more than 200 g/m2: --- Of yarns of different colours	12.5	E-8
521215	85%CT,PRNT=<200G/M2		
52121500	- Weighing not more than 200 g/m2: --- Printed	12.5	EXC
521221	85%C,UNBLCH>200G/M2		
52122100	- Weighing more than 200 g/m2: --- Unbleached	12.5	E-8
521222	<85%CT,BLCH>200G/M2		
52122200	- Weighing more than 200 g/m2: --- Bleached	12.5	E-8
521223	85%COT,DYED>200G/M2		
52122300	- Weighing more than 200 g/m2: --- Dyed	12.5	E-8
521224	<85%C,Y,DYE>200G/M2		
52122400	- Weighing more than 200 g/m2: --- Of yarns of different colours	12.5	EXC
521225	<85%CT,PRNT>200G/M2		
52122500	- Weighing more than 200 g/m2: --- Printed	12.5	EXC
530110	FLAX, RAW/RETTED		
53011000	-- Flax, raw or retted	5	RED
530121	FLAX,BROKN/SCUTCHED		
53012100	- Flax, broken, scutched, hackled or otherwise processed, but not spun: --- Broken or scutched	5	RED
530129	FLAX,HACKL,ET,N SPN		
53012900	- Flax, broken, scutched, hackled or otherwise processed, but not spun: --- Other	5	RED
530130	FLAX TOW AND WASTE		
53013000	-- Flax tow and waste	5	RED
530210	TRUE HEMP,RAW/RETTD		
53021000	-- True hemp, raw or retted	30	RED
530290	TRU HMP,PROC,N SPUN		
53029000	-- Other	30	RED
530310	N FLX/HEMP,RW RETTD		
53031010	---- Jute, raw or retted	5	E-8
53031090	---- Other	12.5	E-8
530390	OTHER 5303		
53039010	---- Jute cutting	12.5	E-8
53039090	---- Other	12.5	E-8
530410	RAW		
53041010	---- Sisal fibre	12.5	E-8
53041020	---- Aloe fibre	12.5	E-8
53041090	---- Other	12.5	E-8
530490	OTHER 5304		
53049000	-- Other	12.5	E-8
530511	Coconut(coir)raw		
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
530519	COCNT TXT,PRC,TW,ET		
53051900	- Of coconut (coir): --- Other:	0	E-8
530521	Abaca,raw		
53052100	- Of Abaca: --- Raw	12.5	E-8
530529	Other(excl raw)abaca fibre		
53052900	- Of Abaca: --- Other	12.5	E-8
530590	OTH VEG FIB RAW/PROCESSED TOW YN WAST,NESOI		
53059010	---- Ramie or China grass	12.5	E-8
53059090	---- Other	12.5	E-8
530610	FLAX YARN, SINGLE		
53061010	---- Put up for retail sale	12.5	E-8
53061090	---- Other	12.5	E-8
530620	MULTIPLE OR CABLED		
53062010	---- Put up for retail sale	12.5	E-8
53062090	---- Other	12.5	E-8
530710	N FLX HMP RAM,SINGL		
53071010	---- Of jute	12.5	E-8
53071090	---- Other	12.5	E-8
530720	MULTIPLE/CABLED		

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53072000	-- Multiple (folded) or cabled	12.5	E-8
530810	COIR YARN		
53081010	---- Baled	12.5	E-8
53081090	---- Other	12.5	E-8
530820	YARN OF TRUE HEMP		
53082000	-- True hemp yarn	12.5	E-8
530890	OTHER 5308		
53089010	---- Ramie yarn	12.5	E-8
53089090	---- Other	12.5	E-8
530911	=>85%FLX,BLCH/UBLCH		
53091110	---- Unbleached	12.5	E-8
53091120	---- Bleached	12.5	E-8
530919	OTHER =>85% FLAX		
53091910	---- Dyed	12.5	E-8
53091920	---- Printed	12.5	E-8
53091990	---- Other	12.5	E-8
530921	<85%FLAX,BLCH/UBLCH		
53092110	---- Unbleached	12.5	E-8
53092120	---- Bleached	12.5	E-8
530929	OTHER <85% FLAX		
53092910	---- Dyed	12.5	E-8
53092920	---- Printed	12.5	E-8
53092990	---- Other	12.5	E-8
531010	N FLX/TR HMP/RM,UBL		
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
531090	OTHER,NOT UNBLEACHD		
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
531100	W FAB OT VEG TX FIB		
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
540110	SYNTHETIC FILAMENTS		
54011000	-- Of synthetic filaments	10	E-8
540120	ARTIFICIAL FILAMENT		
54012000	-- Of artificial filaments	10	E-8
540210	NYLON, ETC		
54021010	---- Nylon tyre yarn	10	EXC
54021090	---- Other	10	EXC
540220	POLYESTER		
54022010	---- Of terylene dacron	10	EXC
54022090	---- Other	10	EXC
540231	TX NYL YN=<500DECTX		
54023100	- Textured yarn: --- Of nylon or other polyamides, measuring per single yarn not more than 50 tex	10	EXC
540232	TX NYL YN>500 DECTX		
54023200	- Textured yarn: --- Of nylon or other polyamides, measuring per single yarn more than 50 tex	10	E-8
540233	TEXTURED POLYESTER		
54023300	- Textured yarn: --- Of polyesters	10	EXC
540239	OTHER TEXTURED		
54023910	---- Polypropylene filament yarn	10	EXC
54023920	---- Acrylic filament yarn	10	EXC
54023990	---- Other	10	EXC
540241	O SING=<50T NYLN,ET		
54024100	- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre: --- Of nylon or other polyamides	10	EXC
540242	POL,UTW/TW Y=<50T/M		
54024200	- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre: --- Of polyesters, partially oriented	10	EXC
540243	O,SING=<50T POLY,ET		

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54024300	- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre: --- Of polyesters, other	10	EXC
540249	OTHR,SING=<50T YARN		
54024900	- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre: --- Other	10	EXC
540251	NYLON,TWST>50 TRN/M		
54025100	- Other yarn, single, with a twist exceeding 50 turns per metre: --- Of nylon or other polyamides	10	E-8
540252	POLY,TWST>50 TURN/M		
54025200	- Other yarn, single, with a twist exceeding 50 turns per metre: --- Of polyesters	10	E-8
540259	N NYL/POL,TWS>50T/M		
54025910	---- Polypropylene filament yarn	10	E-8
54025990	---- Other	10	E-8
540261	NYLN,MULTIPL/CABLED		
54026100	- Other yarn, multiple (folded) or cabled: --- Of nylon or other polyamides	10	E-8
540262	POLY,MULTIPL/CABLED		
54026200	- Other yarn, multiple (folded) or cabled: --- Of polyesters	10	EXC
540269	N NYL/POL,MULT/CABL		
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
540310	HI TEN VISCOS RAYON		
54031010	---- Viscose rayon tyre yarn – 1,233 decitex	10	EXC
54031020	---- Viscose rayon tyre yarn – 1,833 decitex	10	EXC
54031090	---- Other	10	EXC
540320	TEXT YARN		
54032000	-- Textured yarn	10	EXC
540331	SINGL VISCOSE RAYON		
54033100	- Other yarn, single: --- Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	10	EXC
540332	VIS RAY,TW>120TRN/M		
54033200	- Other yarn, single: --- Of viscose rayon, with a twist exceeding 120 turns per metre	10	EXC
540333	SINGLE CELL ACETATE		
54033300	- Other yarn, single: --- Of cellulose acetate	10	E-8
540339	OTHER SINGLE YARN		
54033910	---- Cuprammonium rayon	10	E-8
54033990	---- Other	10	E-8
540341	VISC RAYON,MULTIPLE		
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
540342	CELL ACETATE,MULTPL		
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
540349	N VIS RAY/ACET/MULT		
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
540410	SYN MON=>67DEC=<1MM		
54041000	-- Monofilament	10	E-8
540490	STRIP, WIDTH =<5MM		
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
540500	STRIP,ETC=<5MM WIDE		
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
540610	SYNTHETIC FIL YARN		
54061000	-- Synthetic filament yarn	10	E-8

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540620	ARTIFICIAL FIL YARN		
54062000	-- Artificial filament yarn	10	E-8
540710	HI TEN NYL ETC+POLY		
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
540720	FROM THE STRIP		
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
540730	SPEC BONDED IN LAYR		
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
540741	O 85%NYL,BLCH+UBLCH		
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
540742	O 85%NYLON ETC,DYED		
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
540743	85%NYL,ETC,YRN,DYED		
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
540744	O 85% NYL ETC,PRINT		
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
540751	O 85%TEX POLY,BL+UB		
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
540752	OT 85%TEX POLY,DYED		

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
540753	O 85%TEX POLY YN,DY		
54075300	- Other woven fabrics, containing 85% or more by weight of textured polyester filaments: --- Of yarns of different colours	12.5	E-8
540754	O 85%TEX POLY,PRINT		
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
540761	85% OR>N-TXT POLY F		
54076110	---- Polyester shirtings	12.5	EXC
54076120	---- Polyester suitings	12.5	EXC
54076190	---- Other	12.5	EXC
540769	O 85% OR> POLYESTER		
54076900	- Other woven fabrics, containing 85% or more by weight of polyester filaments: --- Other	12.5	EXC
540771	O 85%SYN FIL,BL+UBL		
54077110	---- Unbleached	12.5	E-8
54077120	---- Bleached	12.5	E-8
540772	OT 85% SYN FIL,DYED		
54077200	- Other woven fabrics, containing 85% or more by weight of synthetic filaments: --- Dyed	12.5	E-8
540773	O 85%SYN FIL YN,DYE		
54077300	- Other woven fabrics, containing 85% or more by weight of synthetic filaments: --- Of yarns of different colours	12.5	E-8
540774	O 85% SYN FIL,PRINT		
54077400	- Other woven fabrics, containing 85% or more by weight of synthetic filaments: --- Printed	12.5	E-8
540781	O<85%SYN FIL CT,B+U		
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
540782	O<85%SYN FIL COT,DY		
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
540783	<85%SYN FIL CT Y,DY		
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
540784	85%SYN FIL CT,PRINT		
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
540791	OTHER BLEACH/UNBLCH		
54079110	---- Unbleached	12.5	E-8
54079120	---- Bleached	12.5	E-8
540792	OTHER DYED		
54079200	- Other woven fabrics: --- Dyed	12.5	E-8
540793	OTHER YARN,DYED		
54079300	- Other woven fabrics: --- Of yarns of different colours	12.5	E-8
540794	OTHER PRINTED		
54079400	- Other woven fabrics: --- Printed	12.5	E-8
540810	VIS RAYON,HI TEN YN		
54081000	-- Woven fabrics obtained from high tenacity yarn of viscose rayon	12.5	E-8
540821	N RA,85%ART FIL,B+U		
54082110	---- Unbleached	12.5	E-8
54082120	---- Bleached	12.5	E-8

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
540822	N RA,85%ART FIL,DYE		
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
540823	N RA,85%ART FL YN,D		
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
540824	N RA,85%ART FL,PRNT		
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
540831	OT,N RA,BLCH+UNBLCH		
54083110	---- Unbleached	12.5	EXC
54083120	---- Bleached	12.5	EXC
540832	OTHR,NOT RAYON,DYED		
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
540833	OT,NT RAYON YN,DYED		
54083300	- Other woven fabrics: --- Of yarns of different colours	12.5	EXC
540834	OTH,NOT RAYON,PRINT		
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
550110	NYLON,OT POLYAMIDE		
55011000	-- Of nylon or other polyamides	10	E-8
550120	POLYESTERS		
55012000	-- Of polyesters	10	E-8
550130	ACRYLIC,MODACRYLIC		
55013000	-- Acrylic or modacrylic	10	EXC
550190	OTHER 550190		
55019010	---- Of polypropylene	10	E-8
55019090	---- Other	10	E-8
550200	ARTIFICL FILMNT TOW		
55020010	---- Acetate rayon tow	10	E-8
55020020	---- Viscose rayon tow	10	E-8
55020090	---- Other	10	E-8
550310	NYLON, OT POLYAMIDE		
55031000	-- Of nylon or other polyamides	10	E-8
550320	POLYESTER		
55032000	-- Of polyesters	10	EXC
550330	ACRYLIC/MODACRYLIC		
55033000	-- Acrylic or modacrylic	10	EXC
550340	POLYPROPLENE		
55034000	-- Of polypropylene	10	E-8
550390	OTHER 5503		
55039010	---- Polyvinyl staple fibre	10	E-8
55039020	---- Polyvinyl chloride staple fibre	10	E-8
55039090	---- Other	10	E-8
550410	RAYON		
55041000	-- Of viscose rayon	10	EXC
550490	NOT RAYON		
55049010	---- Acetate rayon staple fibre	10	E-8
55049020	---- Polynosic staple fibre	10	E-8
55049030	---- High wet modulus staple fibre	10	E-8

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
55049090	----- Other	10	E-8
550510	SYNTHETIC FIBERS		
55051010	----- Of acrylic	10	E-8
55051090	----- Other	10	E-8
550520	ARTIFICIAL FIBERS		
55052000	-- Of artificial fibres	10	E-8
550610	NYLON,OTHR POLYAMID		
55061000	-- Of nylon or other polyamides	10	E-8
550620	POLYESTER		
55062000	-- Of polyesters	10	E-8
550630	ACRYLIC/MDACRYLC		
55063000	-- Acrylic or modacrylic	10	E-8
550690	OTHER 5506		
55069010	----- Polypropylene tops	10	E-8
55069090	----- Other	10	E-8
550700	CD/CM/O-W PRC F SPG		
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
550810	SYN STPL FIB,RETL/N		
55081000	-- Of synthetic staple fibres	10	E-8
550820	ART STPL FIB,RETL/N		
55082000	-- Of artificial staple fibres	10	E-8
550911	=>85%ST F N/P SG YN		
55091100	- Containing 85% or more by weight of staple fibres of nylon or other polyamides: --- Single yarn	10	E-8
550912	=>85%ST F N/P M/C Y		
55091200	- Containing 85% or more by weight of staple fibres of nylon or other polyamides: --- Multiple (folded) or cabled yarn	10	E-8
550921	>85%POLY S FIB S YN		
55092100	- Containing 85% or more by weight of polyester staple fibres: --- Single yarn	10	E-8
550922	=>85%P ST FB M/C YN		
55092200	- Containing 85% or more by weight of polyester staple fibres: --- Multiple (folded) or cabled yarn	10	E-8
550931	=>85%AC/MAC S F,S Y		
55093100	- Containing 85% or more by weight of acrylic or modacrylic staple fibres: --- Single yarn	10	E-8
550932	=>85%AC/MAC S F,M/C		
55093200	- Containing 85% or more by weight of acrylic or modacrylic staple fibres: --- Multiple (folded) or cabled yarn	10	E-8
550941	O=>85%SY ST FB,S YN		
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
550942	O=85%SY ST F,M/C YN		
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
550951	PLY S F,MIX M/S ART		
55095100	- Other yarn, of polyester staple fibres: --- Mixed mainly or solely with artificial staple fibres	10	E-8
550952	MX M/S WL/FNE AN HR		
55095200	- Other yarn, of polyester staple fibres: --- Mixed mainly or solely with wool or fine animal hair	10	E-8
550953	PLY S F MX M/S COTN		
55095300	- Other yarn, of polyester staple fibres: --- Mixed mainly or solely with cotton	10	E-8
550959	OT YN OF POLY ST FB		
55095900	- Other yarn, of polyester staple fibres: --- Other	10	E-8
550961	O Y AC/MAC M WL/FAH		
55096100	- Other yarn, of acrylic or modacrylic staple fibres: --- Mixed mainly or solely with wool or fine animal hair	10	E-8
550962	O Y AC/MAC MX COTTN		
55096200	- Other yarn, of acrylic or modacrylic staple fibres: --- Mixed mainly or solely with cotton	10	E-8
550969	OTHR AC/MAC STP FIB		
55096900	- Other yarn, of acrylic or modacrylic staple fibres: --- Other	10	E-8
550991	O YRN MX WL/F AN HR		
55099100	- Other yarn: --- Mixed mainly or solely with wool or fine animal hair	10	E-8
550992	OTHR YARN MX COTTON		
55099200	- Other yarn: --- Mixed mainly or solely with cotton	10	E-8
550999	OTHER YARNS NESOI		
55099900	- Other yarn: --- Other	10	E-8
551011	=>85%ART ST FB SN Y		
55101110	----- Viscose rayon spun yarn	10	EXC
55101120	----- Acetate rayon spun yarn	10	EXC
55101190	----- Other	10	EXC

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

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
551343	<85%PSF,CT MX,PRN,O		
55134300	- Printed: --- Other woven fabrics of polyester staple fibres	12.5	E-8
551349	<85%SS,CT MX,PRT,OT		
55134900	- Printed: --- Other woven fabrics	12.5	E-8
551411	<85%PSF,C MX,B/U,PW		
55141110	---- Unbleached	12.5	E-8
55141120	---- Bleached	12.5	E-8
551412	<85%P,C MX,B/U3/4TT		
55141210	---- Unbleached	12.5	E-8
55141220	---- Bleached	12.5	E-8
551413	<85%PSF,CT MX,B/U,O		
55141310	---- Unbleached	12.5	E-8
55141320	---- Bleached	12.5	E-8
551419	<85%SS,CT MX,B/U,OT		
55141910	---- Unbleached	12.5	E-8
55141920	---- Bleached	12.5	E-8
551421	<85%PSF,CT MX,DY,PW		
55142100	- Dyed: --- Of polyester staple fibres, plain weave	12.5	SEN
551422	<85%PSF,C MX,DY3/4T		
55142200	- Dyed: --- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	12.5	E-8
551423	<85%PS,CT MX,DYE,OT		
55142300	- Dyed: --- Other woven fabrics of polyester staple fibres	12.5	E-8
551429	<85%SSF,CT MX,DY,OT		
55142900	- Dyed: --- Other woven fabrics	12.5	E-8
551431	<85%PSF,CT MX,DC,PW		
55143100	- Of yarns of different colours: --- Of polyester staple fibres, plain	12.5	E-8
551432	<85%PSF,C MX,DC3/4T		
55143200	- Of yarns of different colours: --- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	12.5	E-8
551433	<85%PSF,CT MX,DC,OT		
55143300	- Of yarns of different colours: --- Other woven fabrics of polyester staple fibres	12.5	E-8
551439	<85%SSF,CT MX,DC,OT		
55143900	- Of yarns of different colours: --- Other woven fabrics	12.5	E-8
551441	<85%PSF,COT MX,PRNT		
55144100	- Printed: --- Of polyester staple fibres, plain weave	12.5	E-8
551442	<85%P,C MX,PRN3/4TT		
55144200	- Printed: --- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	12.5	E-8
551443	<85%PSF,CT MX,PR,OT		
55144300	- Printed: --- Other woven fabrics of polyester staple fibres	12.5	E-8
551449	<85%SSF,CT MX,PRN,O		
55144900	- Printed: --- Other woven fabrics	12.5	E-0
551511	PLY,MX M/S VIS RAYN		
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
551512	POLY,MX M/S MNM FIL		
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
551513	POLY,MIX M/S WL/FAH		
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
551519	O PLY STP FIB NESOI		
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
551521	AC/MAC MX M/S MM FL		
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
551522	AC/MAC,MX M/S W/FAH		
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
551529	O AC/MAC ST FB NESO		
55152910	---- Unbleached	12.5	E-8

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
55152920	---- Bleached	12.5	E-8
55152930	---- Dyed	12.5	E-8
55152940	---- Printed	12.5	E-8
55152990	---- Other	12.5	E-8
551591	OTH,MIX M/S MNM FIL		
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
551592	OTHR,MIX M/S WL/FAH		
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
551599	OTHER,NESOI		
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
551611	BLCH/UNBLCH=>85%ASF		
55161110	---- Unbleached	12.5	E-8
55161120	---- Bleached	12.5	E-8
551612	DYED=>85%ART ST FIB		
55161200	- Containing 85% or more by weight of artificial staple fibres: --- Dyed	12.5	E-0
551613	YRN,DIF COL=>85%ASF		
55161300	- Containing 85% or more by weight of artificial staple fibres: --- Of yarns of different colours	12.5	E-8
551614	PRINTED=>85%ART S F		
55161410	---- Spun rayon printed shantung	12.5	E-8
55161420	---- Spun rayon printed linen	12.5	E-8
55161490	---- Other	12.5	E-8
551621	BL/UB<85%ASF;MX MMF		
55162110	---- Unbleached	12.5	E-8
55162120	---- Bleached	12.5	E-8
551622	DYED<85%ASF;MIX MMF		
55162200	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments: --- Dyed	12.5	SEN
551623	Y,D C<85%ASF;MX MMF		
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
551624	PRNT<85%ASF;MIX MMF		
55162400	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments: --- Printed	12.5	E-8
551631	B/U<85%ASF;MX W/FAH		
55163110	---- Unbleached	12.5	E-8
55163120	---- Bleached	12.5	E-8
551632	DYE<85%ASF;MX W/FAH		
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
551633	Y,D C<85%ASF;WL/FAH		
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
551634	PRN<85%ASF;MX W/FAH		
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
551641	BL/UB<85%ASF;MX COT		
55164110	---- Unbleached	12.5	E-8
55164120	---- Bleached	12.5	E-8
551642	DYE<85%ASF;MX COTTN		
55164200	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton: --- Dyed	12.5	E-8
551643	Y,D C<85%ASF;MX COT		
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
551644	PRNT<85%ASF;MX COTN		
55164400	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton: --- Printed	12.5	E-8
551691	OTH BLCH/UNBL,NESOI		
55169110	---- Unbleached	12.5	E-8
55169120	---- Bleached	12.5	E-8
551692	OTHER,DYED,NESOI		
55169200	- Other: --- Dyed	12.5	E-8
551693	OT YRN DF COL,NESOI		
55169300	- Other: --- Of yarns of different colours	12.5	E-8
551694	OTHER PRINTED NESOI		
55169400	- Other: --- Printed	12.5	E-8
560110	SANITARY NAP,TAMP,ETC		

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56011000	----- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding	12.5	E-8
560121	OF COTTON		
56012110	----- Absorbent cotton wool	12.5	E-8
56012190	----- Other	12.5	E-8
560122	OF MANMADE FIBERS		
56012200	----- Wadding; other articles of wadding: ----- Of man-made fibres	12.5	E-8
560129	OF OTHER FIBERS		
56012900	----- Wadding; other articles of wadding: ----- Other	12.5	E-8
560130	OTHER 5601		
56013000	----- Textile flock and dust and mill neps	12.5	E-8
560210	NEEDLELOOM,STITCHBD		
56021000	----- Needleloom felt and stitch-bonded fibre fabrics	12.5	E-0
560221	OF LAMB WOOL,ETC		
56022100	----- Other felt, not impregnated, coated, covered or laminated: ----- Of wool or fine animal hair	12.5	E-8
560229	OTHER		
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
560290	OTHER 5602		
56029000	-- Other	12.5	E-8
560311	MANMDE FLMNT<25G/M2		
56031100	- Of man-made filaments: --- Weighing not more than 25 g/m2	12.5	E-8
560312	MMF >25G/M2 <70G/M2		
56031200	- Of man-made filaments: --- Weighing more than 25 g/m2 but not more than 70 g/m2	12.5	E-8
560313	MMF>70G/M2 <150G/M2		
56031300	- Of man-made filaments: --- Weighing more than 70 g/m2 but not more than 150 g/m2	12.5	EXC
560314	MMF WEIGH >150G/M2		
56031400	- Of man-made filaments: --- Weighing more than 150 g/m2	12.5	E-8
560391	NOT OF MMF <25 G/M2		
56039100	- Other: --- Weighing not more than 25 g/m2	12.5	E-8
560392	NOT MMF>25 =<70G/M2		
56039200	- Other: --- Weighing more than 25 g/m2 but not more than 70 g/m2	12.5	E-0
560393	NOT MMF>70=<150G/M2		
56039300	- Other: --- Weighing more than 70 g/m2 but not more than 150 g/m2	12.5	E-8
560394	N M-MDE FLM>150G/M2		
56039400	- Other: --- Weighing more than 150 g/m2	12.5	E-0
560410	TEXTILE-COVERED		
56041000	-- Rubber thread and cord, textile covered	12.5	E-8
560420	HIGH TENACITY,COATD		
56042010	----- Imitation gut (nylon) for rackets	12.5	E-8
56042090	----- Other	12.5	E-8
560490	OTHER 5604		
56049000	-- Other	12.5	E-8
560500	MET Y,TX/STRP,W/MET		
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
560600	GMP Y+STP,5404/5405		
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
560710	OF JUTE/OTH TX BAST		
56071010	----- Cordage, cable, rope and twine of jute	12.5	E-8
56071090	----- Other	12.5	E-8
560721	OF SISL;BND/BLR TWN		
56072100	- Of sisal or other textile fibres of the genus Agave: --- Binder or baler twine	12.5	E-8
560729	OTH OF SISAL FIBERS		
56072900	- Of sisal or other textile fibres of the genus Agave: --- Other	12.5	E-8
560741	BND/BLR TW,PLYET/PR		
56074100	- Of polyethylene or polypropylene: --- Binder or baler twine	12.5	E-8
560749	PLYET/PRO,N B/B TWN		
56074900	- Of polyethylene or polypropylene: --- Other	12.5	E-8
560750	O SYN FIB,PLTD,ET/N		
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
560790	OTHER 5607		
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
560811	FSH NET,MNM TXT MAT		
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
560819	OT OF M-MDE TXT MAT		
56081900	- Of man-made textile materials: --- Other	12.5	E-8
560890	OTHER 5608		
56089010	---- Of cotton	12.5	E-8
56089020	---- Of jute	12.5	E-8
56089090	---- Other	12.5	E-8
560900	O ARTC Y,5404/5 TWN		
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
570110	WOOL/FINE ANML HAIR		
57011000	-- Of wool or fine animal hair	12.5	E-8
570190	OTHER(NON WOOL)5701		
57019010	---- Of cotton	12.5	E-8
57019090	---- Other	12.5	E-8
570210	KELEM,SCHUMACKS,ETC		
57021000	-- "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	12.5	E-8
570220	Floor coverings of coconut fibres (coir)		
57022010	---- Coir matting, woven	12.5	E-8
57022020	---- Coir carpets and other rugs	12.5	E-8
57022090	---- Other	12.5	E-8
570231	WOOL PILE,NT MADEUP		
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
570232	MMF PILE,NT MADE-UP		
57023210	---- Carpets, carpeting and rugs and the like	12.5	SEN
57023220	---- Mats and matting	12.5	SEN
57023290	---- Other	12.5	SEN
570239	OT TX PILE,NT MD-UP		
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
570241	WOOL PILE,MADE-UP		
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
570242	MMF PILE,MADE-UP		
57024210	---- Carpets, carpeting and rugs	12.5	EXC
57024220	---- Mats and mattings	12.5	EXC
57024290	---- Other	12.5	EXC
570249	OT TEX PILE,MADE UP		
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
570251	WOOL,NT PILE/MADEUP		
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
570252	MMF,NOT PILE/MADEUP		
57025210	---- Carpets, carpeting and rugs	12.5	SEN
57025220	---- Mats and mattings	12.5	SEN
57025290	---- Other	12.5	SEN
570259	O TEX,N PILE/MADEUP		
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
570291	WOOL,MADEUP,NT PILE		
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
570292	MMF,MADEUP,NOT PILE		
57029210	---- Carpets, carpeting and rugs	12.5	SEN
57029220	---- Mats and mattings	12.5	SEN
57029290	---- Other	12.5	SEN
570299	O TEX,MADEUP,N PILE		
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
570310	OF WOOL		
57031010	---- Carpets	12.5	E-8
57031020	---- Mats and matting	12.5	E-8
57031090	---- Other	12.5	E-8
570320	NYLON/OTHR POLYAMID		
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
570330	MMF,NOT POLYAMID		
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
570390	OTHER 5703		
57039010	---- Carpets and other floor coverings, of cotton, other than durries	12.5	E-8
57039090	---- Other	12.5	E-8
570410	TILES SURFACE =<.3M2		
57041000	-- Tiles, having a maximum surface area of 0.3 m2	12.5	E-8
570490	OTHER 5704		
57049010	---- Cotton	12.5	E-8
57049020	---- woollen, other than artware	12.5	E-8
57049090	---- Other	12.5	E-8
570500	O CARP+O TFC,M-UP/N		
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 matings: ----- knitted	12.5	E-8
57050049	--- Carpets, carpeting, rugs, mats and matings: ----- Other	12.5	E-8
57050090	---- Other	12.5	E-8
580110	OF WOOL/FNE AN HAIR		
58011000	-- Of wool or fine animal hair	12.5	E-8
580121	OF COT UCUT WFT PLE		
58012100	- Of cotton: --- Uncut weft pile fabrics	12.5	E-8
580122	OF COT,CUT CORDUROY		
58012210	---- Solely of cotton	12.5	E-8
58012290	---- Other	12.5	E-8
580123	CUT OTHER WEFT PILE		
58012300	- Of cotton: --- Other weft pile fabrics	12.5	E-8
580124	CT WP PLE,EPNG,UCUT		
58012400	- Of cotton: --- Warp pile fabrics, 'epingle' (uncut)	12.5	E-8
580125	CT WARP PLE FAB,CUT		
58012500	- Of cotton: --- Warp pile fabrics, cut	12.5	E-8
580126	COT CHENILLE FABRIC		
58012600	- Of cotton: --- Chenille fabrics	12.5	E-8
580131	M-MDE FIB UCUT PILE		
58013100	- Of man-made fibres: --- Uncut weft pile fabrics	12.5	E-8
580132	M-MDE FB CUT CORDUR		
58013200	- Of man-made fibres: --- Cut corduroy	12.5	E-8
580133	M-MDE FIB,O WFT PLE		
58013300	- Of man-made fibres: --- Other weft pile fabrics	12.5	E-8
580134	MNM FB,W PLE,EP,UCT		
58013410	---- Velvet	12.5	E-8
58013490	---- Other	12.5	E-8
580135	M-MDE FB,CUT WP PLE		
58013500	- Of man-made fibres: --- Warp pile fabrics, cut	12.5	E-8
580136	OF MANMADE CHENILLE		
58013610	---- Carduroys	12.5	E-8
58013690	---- Other	12.5	E-8
580190	OF OT TXTLE MTERIAL		
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
580211	TWL,ET,N NRW COT,UB		
58021100	- Terry towelling and similar woven terry fabrics, of cotton: --- Unbleached	12.5	E-8
580219	TWL,ET,COT>30CM WDE		
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
580220	TWL,ET,OF O TX>30CM		
58022000	-- Terry towelling and similar woven terry fabrics, of other textile materials	12.5	E-8
580230	TFT TX FAB,N FL COV		
58023000	-- Tufted textile fabrics	12.5	E-8
580310	>30CM WDE,OF COTTON		
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

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
58031050	----- Printed	12.5	E-8
58031090	----- Other	12.5	E-8
580390	O>30CM WDE,TX MATER		
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
580410	TULLES & OTH NET FAB NT INC WOV, KNT OR CROHET FA		
58041010	----- Of cotton	12.5	E-8
58041090	----- Other	12.5	E-8
580421	MECH-MDE LCE,MNM FB		
58042100	- Mechanically made lace: --- Of man-made fibres	12.5	E-8
580429	MCH-MDE LCE,O TX MT		
58042910	----- Of cotton	12.5	E-8
58042990	----- Other	12.5	E-8
580430	HND-MDE LCE,PCE,ETC		
58043000	-- Hand-made lace	12.5	E-8
580500	HND-WV TPSTRY(WALL)		
58050010	----- Tapestry hand made or needle worked by hand, of cotton	12.5	E-8
58050020	----- Tapestry of jute	12.5	E-8
58050090	----- Other	12.5	E-8
580610	PLE,INC TRRY,CHEN F		
58061000	-- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	12.5	E-8
580620	O>5%ELSTMR Y/RUB TH		
58062000	-- Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread	12.5	E-8
580631	OTHER OF COTTON		
58063110	----- Typewriter ribbon cloth	12.5	E-8
58063120	----- Newar cotton	12.5	E-8
58063190	----- Other	12.5	E-8
580632	OTH OF M-MADE FIBER		
58063200	- Other woven fabrics: --- Of man-made fibres	12.5	EXC
580639	OTHR OF OTH TEX MAT		
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
580640	WP W/O WT,ASS W ADH		
58064000	-- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	12.5	E-8
580710	N EMBROIDERED,WOVEN		
58071010	----- Of cotton	12.5	E-5
58071020	----- Of man-made fibre	12.5	E-5
58071090	----- Other	12.5	E-5
580790	NOT EMBROID,NOT WOV		
58079010	----- Felt or non-woven	12.5	E-8
58079090	----- Other	12.5	E-8
580810	BRAIDS IN THE PIECE		
58081010	----- Of cotton	12.5	E-8
58081090	----- Other	12.5	E-8
580890	ORN TRIM,PC,W/O EMB		
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
580900	O W FAB MT THR+MT Y		
58090010	----- Zari border	12.5	E-8
58090090	----- Other	12.5	E-8
581010	WTHOUT VISBL GROUND		
58101000	-- Embroidery without visible ground	12.5	E-8
581091	PC/STRP/MOTF,OF COT		
58109100	- Other embroidery: --- Of cotton	12.5	E-8
581092	PC/STRP/MOTF,OF MMF		
58109210	----- Embroidered badges, motifs and the like	12.5	E-8
58109290	----- Other	12.5	E-8
581099	O PC/ST/MTF,TEX MAT		
58109900	--- Of other textile materials	12.5	E-8
581100	QLT TX PD,P,1+L T M		
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
590110	COAT W GUM/AMYL SUB		
59011010	----- Of cotton	12.5	E-8
59011020	----- Prepared painting canvas	12.5	E-8
59011090	----- Other	12.5	E-8
590190	TRACING CLTH;CANVAS		
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
590210	TRE CRD FAB HI TN Y		
59021010	---- Impregnated with rubber	12.5	SEN
59021090	---- Other	12.5	SEN
590220	POLYESTERS		
59022010	---- Impregnated with rubber	12.5	E-5
59022090	---- Other	12.5	E-5
590290	VISCOSE RAYON		
59029010	---- Impregnated with rubber	12.5	E-8
59029090	---- Other	12.5	E-8
590310	OTHER WITH PVC		
59031010	---- Imitation leather fabrics of cotton	12.5	E-8
59031090	---- Other	12.5	E-8
590320	O WITH POLYURETHANE		
59032010	---- Imitation leather fabrics, of cotton	12.5	EXC
59032090	---- Other	12.5	EXC
590390	O WTH PLASTIC,NESOI		
59039010	---- Of cotton	12.5	EXC
59039020	---- Polyethylene laminated jute fabrics	12.5	EXC
59039090	---- Other	12.5	EXC
590410	LINOLEUM		
59041000	-- Linoleum	12.5	E-8
590490	FLOOR COVERINGS, W/ COAT ON TEX BACK,NESOI		
59049010	---- Floor coverings with jute base	12.5	E-8
59049090	---- Other	12.5	E-8
590500	TEXTLE WALL COVERNG		
59050010	---- Fixed on the backing of any material	12.5	E-8
59050090	---- Other	12.5	E-8
590610	ADHSV TPE=<20CM WDE		
59061000	-- Adhesive tape of a width not exceeding 20 cm	12.5	E-8
590691	OTHER KNIT/CROCHET		
59069110	---- Of cotton	12.5	E-8
59069190	---- Of other textile materials	12.5	E-8
590699	OT NOT KNIT/CROCHET		
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
590700	TEXT FABR,COATD,ETC		
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
590800	TX WCK F LMP+GS MNT		
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
590900	TX HSEPPE+SIM TX TB		
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
591000	TRNS/CON BLT,TX MAT		
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
591110	FAB F CRD CLOTH+OTU		
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
591120	BOLTNG CLTH,MD-UP/N		
59112000	-- Bolting cloth, whether or not made up	12.5	E-8
591131	FAB,ET,PPRM<650G/M2		
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
591132	FAB,ET,PPR=>650G/M2		
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
591140	STRAIN CLTH,OIL PRS		
59114000	-- Straining cloth of a kind used in oil presses or the like, including that of human hair	12.5	E-8
591190	OTHER 5911		
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
600110	LONG PILE FABRICS		
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
600121	LOOPED OF COTTON		
60012100	---- Looped pile fabrics: ----- Of cotton	12.5	E-8
600122	LOOPED,MAN-MADE FIB		
60012200	---- Looped pile fabrics: ----- Of man-made fibres	12.5	E-8
600129	LOOPED,OTHR TEX MAT		
60012900	---- Looped pile fabrics: ----- Of other textile materials	12.5	E-8
600191	OTHER OF COTTON		
60019100	---- Other: ----- Of cotton	12.5	E-8
600192	OTHER MAN-MADE FIBE		
60019200	---- Other: ----- Of man-made fibres	12.5	EXC
600199	OTHER OTHER TEXTILE		
60019910	----- Of wool or fine animal hair	12.5	E-8
60019990	----- Other	12.5	E-8
600240	KT/CD FAB,WD<30CM,WT>5% ELA YRN,NT RUB THD,NT 600		
60024000	----- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	12.5	E-8
600290	KT/CT FAB,WD<30CM,WT>5%ELT YN/RB TD,NT HD 6001,NE		
60029000	----- Other	12.5	E-8
600310	KT/CD FAB,WD<30CM,NT HDS6001/2,OF WOOL/FINE AML H		
60031000	----- Of wool or fine animal hair	12.5	E-8
600320	KT/CD FAB,WD<30CM,OF COTTON, OTHER TN HDS 6001/2		
60032000	----- Of cotton	12.5	E-8
600330	KT/CD FAB,WD<30CM,SYNTH. FBR, NT HDS 6001 OR 6002		
60033000	----- Of synthetic fibres	12.5	E-8
600340	KT/CD FAB,WD<30CM, OF ARTIFIC. FBR, NT HDS 6001/2		
60034000	----- Of artificial fibres	12.5	E-8
600390	KT/CD FAB, WD<30CM, NTOF HD 6001 OR /6002, NESOI		
60039000	----- Other	12.5	E-8
600410	KNIT/CROC FAB,WD>30 CM, CONT 5%OR MORE ELASTO YAR		
60041000	----- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	12.5	E-8
600490	KNT/CD FAB,WD>30CM,>5%ELAST YARN,NT HD 6001, NESO		
60049000	----- Other	12.5	E-8
600510	WARP KNIT FABRIC,NESOI, OF WOOL OR FINE ANIMAL HA		
60051000	----- Of wool or fine animal hair	12.5	E-8
600521	WARP KNIT FAB OF UNBLEACHED/BLEACHED COTTON		
60052100	---- Of cotton: ----- Unbleached or bleached	12.5	E-8
600522	WARP KNIT FABRICS OF DYED COTTON		
60052200	---- Of cotton: ----- Dyed	12.5	E-8
600523	WARP KNIT FABRICS OF COTTON YARNS OF DIF. COLORS		
60052300	---- Of cotton: ----- Of yarns of different colours	12.5	E-8
600524	WARP KNIT FABRICS OF PRINTED COTTON		
60052400	---- Of cotton: ----- Printed	12.5	E-8
600531	WARP KNIT FAB OF UNBLEACHED/BLEACHED SYNTH. FIBER		
60053100	--- Of synthetic fibres: ----- Unbleached or bleached	12.5	E-8
600532	WARP KNIT FABRICS OF DYED SYNTHETIC FIBERS		
60053200	--- Of synthetic fibres: ----- Dyed	12.5	EXC
600533	WARP KNIT FABRICS OF SYNTH FBRS YARN OF DIF. COLO		
60053300	--- Of synthetic fibres: ----- Of yarns of different colours	12.5	E-8
600534	WARP KNIT FABRICS OF PRINTED SYNTHETIC FIBERS		
60053400	--- Of synthetic fibres: ----- Printed	12.5	E-8
600541	WARP KNIT FAB OF UNBLEACHED/BLEACHED ARTIFIC. FBR		
60054100	---- Of artificial fibres: ----- Unbleached or bleached	12.5	E-8
600542	WARP KNIT FABRICS OF DYED ARTIFICIAL FIBERS		
60054200	---- Of artificial fibres: ----- Dyed	12.5	E-8
600543	WARP KNIT FABRICS OF ARTIF. FBRS YARN OF DIF.COLO		
60054300	---- Of artificial fibres: ----- Of yarns of different colours	12.5	E-8

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600544	WARP KNIT FABRICS OF PRINTED ARTIFICIAL FIBERS		
60054400	---- Of artificial fibres: ---- Printed	12.5	E-8
600590	OTHER WARP KNIT FABRICS (INCLUDING GALLOON), NESO		
60059000	----- Other	12.5	EXC
600610	OTH KNIT/CROCHET FABRC,WOOL/FINE ANIMAL HAIR NESO		
60061000	----- Of wool or fine animal hair	12.5	E-8
600621	KNIT/CROCT FABS, COTTON, UNBLEACHED/BLEACHED, NES		
60062100	---- Of Cotton: ---- Unbleached or bleached	12.5	E-8
600622	KNITTED OR CORCHETED FABRICS, COTTON, DYED, NESOI		
60062200	---- Of Cotton: ---- Dyed	12.5	E-8
600623	KNIT/CROC FABS, COTTON, YARN OF DIF. COLORS, NESO		
60062300	---- Of Cotton: ---- Of yarns of different colours	12.5	E-8
600624	KNITTED/ CROCHET FABRICS OF COTTON, PRINTED, NESO		
60062400	---- Of Cotton: ---- Printed	12.5	E-8
600631	KNIT/CROCT FABS,SYNTH FBRs, UNBLEACH/BLEACHED, NE		
60063100	---- Of synthetic fibres: ---- Unbleached or bleached	12.5	E-8
600632	KNITTED OR CORCHETED FABRICS,SYNTH FBRs, DYED, NE		
60063200	---- Of synthetic fibres: ---- Dyed	12.5	E-5
600633	KNIT/CROC FABS,SYNT FBRs, YARN OF DIF. COLORS, NE		
60063300	---- Of synthetic fibres: ---- Of yarns of different colours	12.5	E-8
600634	KNITTED/ CROCHET FABRICS OF SYNTH FBR, PRINTED,NE		
60063400	---- Of synthetic fibres: ---- Printed	12.5	E-8
600641	KNIT/CROCT FABS,ARTIF. FBRs, UNBLEACH/BLEACHED, N		
60064100	---- Of artificial fibres: ---- Unbleached or bleached	12.5	E-8
600642	KNITTED OR CORCHETED FABRICS,ARTIF. FBRs, DYED, N		
60064200	---- Of artificial fibres: ---- Dyed	12.5	E-8
600643	KNIT/CROC FABS,ARTF FBRs, YARN OF DIF. COLORS, NE		
60064300	---- Of artificial fibres: ---- Of yarns of different colours	12.5	E-8
600644	KNITTED/ CROCHET FABRICS OF ARTIF FBR.PRINTED,NE		
60064400	---- Of artificial fibres: ---- Printed	12.5	E-8
600690	OTH KNT/CROCHET FABRIC NESOI, TEXTILE MATLS, NESO		
60069000	----- Other	12.5	EXC
610110	OF WOOL		
61011010	----- Of wool	12.5	E-8
61011020	----- Of Kashmir (cashmere) goats	12.5	E-8
61011090	----- Other	12.5	E-8
610120	OF COTTON		
61012000	----- Of cotton	12.5	E-8
610130	OF MAN-MADE FIBER		
61013010	----- Of synthetic fibres	12.5	E-8
61013020	----- Of artificial fibres	12.5	E-8
610190	OF OTHER TEX MATER.		
61019010	----- Of silk	12.5	E-8
61019090	----- Other	12.5	E-8
610210	OF WOOL		
61021000	----- Of wool or fine animal hair	12.5	SEN
610220	OF COTTON		
61022000	----- Of cotton	12.5	E-8
610230	OF MAN MADE FIBER		
61023010	----- Of synthetic fibres	12.5	E-8
61023020	----- Of artificial fibres	12.5	E-8
610290	OF OTHER TEX MATERL		
61029010	----- Of silk	12.5	E-8
61029090	----- Other	12.5	E-8
610311	SUITS OF WOOL		
61031100	---- Suits: ---- Of wool or fine animal hair	12.5	E-8
610312	SUIT SYNTHETIC FIBE		
61031200	---- Suits: ---- Of synthetic fibres	12.5	E-8
610319	SUIT OF OTH TEX MAT		
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
610321	ENSEMBLES OF WOOL		
61032100	---- Ensembles: ---- Of wool or fine animal hair	12.5	E-8
610322	ENSEMBLES OF COTTON		
61032200	---- Ensembles: ---- Of cotton	12.5	E-8
610323	ENSEMBLE SYNTHET F		
61032300	---- Ensembles: ---- Of synthetic fibres	12.5	E-8
610329	ENSEMBLE OT TEX MAT		
61032910	----- Of silk	12.5	E-8
61032920	----- Of artificial fibres	12.5	E-8
61032990	----- Other	12.5	E-8
610331	SUITTYPE JACKT,WOOL		
61033100	---- Jackets and blazers: ---- Of wool or fine animal hair	12.5	E-8
610332	SUITTYPE JACKT,COTT		
61033200	---- Jackets and blazers: ---- Of cotton	12.5	E-8
610333	SUITTYPE JACKT,SYNT		
61033300	---- Jackets and blazers: ---- Of synthetic fibres	12.5	E-8
610339	SUITTYPE JACKT,O TX		
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
610341	OTHER 6103 OF WOOL		
61034100	---- Trousers, bib and brace overalls, breeches and shorts: ----- Of wool or fine animal hair	12.5	E-8
610342	OTHER 6103 OF COTTN		
61034200	---- Trousers, bib and brace overalls, breeches and shorts: ----- Of	12.5	E-8
610343	OTHER OF SYTHETIC F		
61034300	---- Trousers, bib and brace overalls, breeches and shorts: ----- Of synthetic fibres	12.5	E-8
610349	OTHER OF OTHER TEXT		
61034910	----- Of silk	12.5	E-8
61034920	----- Of artificial fibres	12.5	E-8
61034990	----- Other	12.5	E-8
610411	SUITS OF WOOL		
61041100	---- Suits: ----- Of wool or fine animal hair	12.5	E-8
610412	SUITS OF COTTON		
61041200	---- Suits: ----- Of cotton	12.5	E-8
610413	SUIT SYNTHETIC FIBR		
61041300	---- Suits: ----- Of synthetic fibres	12.5	E-8
610419	SUITS OTH TEXTL MAT		
61041910	----- Of silk	12.5	E-8
61041920	----- Of artificial fibres	12.5	E-8
61041990	----- Other	12.5	E-8
610421	ENSEMBLES OF WOOL		
61042100	---- Ensembles: ----- Of wool or fine animal hair	12.5	E-8
610422	ENSEMBLES OF COTTON		
61042200	---- Ensembles: ----- Of cotton	12.5	E-8
610423	ENSEMBLES SYNTHETIC		
61042300	---- Ensembles: ----- Of synthetic fibres	12.5	E-8
610429	ENSEMBLES OTHR TEXT		
61042910	----- Of silk	12.5	E-8
61042920	----- Of artificial fibres	12.5	E-8
61042990	----- Other	12.5	E-8
610431	SUITTYPE JACKT,WOOL		
61043100	---- Jackets and blazers: ----- Of wool or fine animal hair	12.5	E-8
610432	SUITTYPE JACKT,COTT		
61043200	---- Jackets and blazers: ----- Of cotton	12.5	E-8
610433	SUITTYP JACKT,SYNTH		
61043300	---- Jackets and blazers: ----- Of synthetic fibres	12.5	E-8
610439	SUITTYP JACKT,OT TX		
61043910	----- Of silk	12.5	E-8
61043920	----- Of artificial fibres	12.5	E-8
61043990	----- Other	12.5	E-8
610441	DRESSES OF WOOL		
61044100	---- Dresses: ----- Of wool or fine animal hair	12.5	E-8
610442	DRESSES OF COTTON		
61044200	---- Dresses: ----- Of cotton	12.5	E-8
610443	DRESS SYNTHETIC FIB		
61044300	---- Dresses: ----- Of synthetic fibres	12.5	EXC
610444	DRESS ARTIFIC FIBER		
61044400	---- Dresses: ----- Of artificial fibres	12.5	E-8
610449	DRESS OTHR TXT MTRL		
61044910	----- Of silk	12.5	E-8
61044990	----- Of other fibres	12.5	E-8
610451	SKIRTS OF WOOL		
61045100	---- Skirts and divided skirts: ----- Of wool or fine animal hair	12.5	E-8
610452	SKIRTS OF COTTON		
61045200	---- Skirts and divided skirts: ----- Of cotton	12.5	EXC
610453	SKIRT OF SYNTHT FIB		
61045300	---- Skirts and divided skirts: ----- Of synthetic fibres	12.5	EXC
610459	SKIRTS OF OTHR TEXT		
61045910	----- Of silk	12.5	E-8
61045920	----- Of artificial fibres	12.5	E-8
61045990	----- Of other fibres	12.5	E-8
610461	OTHER 6104 OF WOOL		
61046100	---- Trousers, bib and brace overalls, breeches and shorts: ----- Of wool or fine animal hair	12.5	E-8
610462	OTHER 6104 OF COTTN		
61046200	---- Trousers, bib and brace overalls, breeches and shorts: ----- Of	12.5	EXC
610463	OTHER 6104 OF SYNTH		
61046300	---- Trousers, bib and brace overalls, breeches and shorts: ----- Of synthetic fibres	12.5	EXC
610469	OT 6104 OTHR TEXTIL		
61046910	----- Of silk	12.5	E-8
61046920	----- Of artificial fibres	12.5	E-8
61046990	----- Other	12.5	E-8
610510	OF COTTON		
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
610520	OF MANMADE FIBERS		

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

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

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
61159200	---- Other: ---- Of cotton	12.5	E-8
611593	O SCK,ET,SYN FB,K/C		
61159300	---- Other: ---- Of synthetic fibres	12.5	E-8
611599	O SCK,ET,XT MT,K/C		
61159910	----- Of artificial fibres	12.5	E-8
61159990	----- Other	12.5	E-8
611610	IMPREG,COV W PLAS/R		
61161000	----- Impregnated, coated or covered with plastics or rubber	12.5	E-8
611691	OF WOOL		
61169100	---- Other: ---- Of wool or fine animal hair	12.5	E-8
611692	OF COTTON		
61169200	---- Other: ---- Of cotton	12.5	E-8
611693	OF SYNTHETIC FIBERS		
61169300	---- Other: ---- Of synthetic fibres	12.5	E-8
611699	OF OTHR TEXTILE MTR		
61169910	----- Of artificial fibres	12.5	E-8
61169990	----- Other	12.5	E-8
611710	SHAWLS,SCARVES,ETC		
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
611720	TIES,CRAVATS		
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
611780	OTHER 6117 CLOTHING		
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
611790	PARTS & ACCESORIES		
61179000	----- Parts	12.5	E-8
620111	WOOL OVERCOATS		
62011100	---- Overcoats, raincoats, car-coats, capes, cloaks and similar articles: ----- Of wool and fine animal hair	12.5	E-8
620112	COTTON OVERCOATS		
62011210	----- Raincoats	12.5	E-8
62011290	----- Other	12.5	E-8
620113	OVERCOAT,M-MADE FIB		
62011310	----- Raincoats	12.5	E-8
62011390	----- Other	12.5	E-8
620119	OVERCOAT,OT TEX MAT		
62011910	----- Of silk	12.5	E-8
62011990	----- Of other textile fibres	12.5	E-8
620191	WOOL ANORAKS,ETC		
62019100	---- Other: ---- Of wool or fine animal hair	12.5	E-8
620192	COTTON ANORAKS,ETC		
62019200	---- Other: ---- Of cotton	12.5	E-8
620193	ANORAKS,ETC,M-M FIB		
62019300	---- Other: ---- Of man-made fibres	12.5	E-8
620199	ANORAK,ET,OT TX MAT		
62019910	----- Of silk	12.5	E-8
62019990	----- Other	12.5	E-8
620211	WOOL RAINCOATS,ETC		
62021110	----- Coats	12.5	E-8
62021190	----- Other	12.5	E-8
620212	COTTON OVERCOAT,ETC		
62021200	--- Overcoats, raincoats, car-coats, capes, cloaks and similar articles: ----- Of cotton	12.5	E-8
620213	OVERCOAT,ET,M-M FIB		
62021300	--- Overcoats, raincoats, car-coats, capes, cloaks and similar articles: ----- Of man-made fibres	12.5	E-8
620219	OVERCOAT,O TEX MTRL		
62021910	----- Coats of silk	12.5	E-8
62021920	----- Coats of all other fibres	12.5	E-8
62021990	----- Other	12.5	E-8
620291	ANRAK,SKI JKT,ET,WL		
62029110	----- Wind and ski-jackets, wind- cheaters	12.5	E-8
62029190	----- Other	12.5	E-8
620292	ANRAK,SKI JKT,ET,CT		
62029210	----- Wind and ski-jackets, wind-cheaters	12.5	E-8
62029290	----- Other	12.5	E-8
620293	ANRK,SKI JKT,ET,MMF		
62029310	----- Wind and ski-jackets, wind-cheaters	12.5	E-8
62029390	----- Other	12.5	E-8
620299	ANRK,SK JT,ET,O T M		
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
620311	SUITS OF WOOL		
62031100	---- Suits: ----- Of wool or fine animal hair	12.5	EXC
620312	SYNTHETIC FIBERS		
62031200	---- Suits: ----- Of synthetic fibres	12.5	E-8
620319	TEXTILE MATRL,NESOI		
62031910	----- Of cotton	12.5	E-8
62031990	----- Other	12.5	E-8
620321	ENSEMBLES OF WOOL		
62032100	---- Ensembles: ----- Of wool or fine animal hair	12.5	E-8
620322	ENSEMBLES OF COTTON		
62032200	---- Ensembles: ----- Of cotton	12.5	E-8
620323	ENSMBL SYNTHTIC FBR		
62032300	---- Ensembles: ----- Of synthetic fibres	12.5	E-8
620329	ENSEMBL TEXTILES		
62032900	---- Ensembles: ----- Of other textile materials	12.5	E-8
620331	JACKET+BLAZERS,WOOL		
62033100	---- Jackets and blazers: ----- Of wool or fine animal hair	12.5	EXC
620332	JACKET+BLAZER,COTTN		
62033200	---- Jackets and blazers: ----- Of cotton	12.5	EXC
620333	JACKT+BLAZR,SYN FIB		
62033300	---- Jackets and blazers: ----- Of synthetic fibres	12.5	EXC
620339	SUIT-TY JACK,O TEXT		
62033910	----- Of silk	12.5	E-8
62033990	----- Other	12.5	E-8
620341	TROUS,OVERALL,ET,WL		
62034100	---- Trousers, bib and brace overalls, breeches and shorts: ----- Of wool or fine animal hair	12.5	EXC
620342	TROUSERS,ETC,COTTON		
62034200	---- Trousers, bib and brace overalls, breeches and shorts: ----- Of	12.5	EXC
620343	TROUSR,ETC,SYN FIBR		
62034300	---- Trousers, bib and brace overalls, breeches and shorts: ----- Of synthetic fibres	12.5	E-8
620349	TROUSER,ETC,OT TEXT		
62034910	----- Of silk	12.5	E-8
62034990	----- Other	12.5	E-8
620411	WOOL		
62041100	---- Suits: ----- Of wool of fine animal hair	12.5	EXC
620412	COTTON		
62041200	---- Suits: ----- Of cotton	12.5	E-8
620413	SYNTHETIC FIBERS,		
62041300	---- Suits: ----- Of synthetic fibres	12.5	EXC
620419	TEXTILES,NESOI		
62041911	---- Of silk: ----- Sequinned 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
620421	ENSEMBLES OF WOOL		
62042100	---- Ensembles: ----- Of wool or fine animal hair	12.5	E-8
620422	ENSEMBLES OF COTTON		
62042210	----- Blouses combined with skirts, trousers or shorts	12.5	E-8
62042290	----- Other	12.5	E-8
620423	ENSMBL,SYNTH FIBERS		
62042300	---- Ensembles: ----- Of synthetic fibres	12.5	E-8
620429	ENSEMBLES,OTHR TEXT		
62042911	---- Of silk: ----- Sequinned or beaded	12.5	E-8
62042919	---- Of silk: ----- Other	12.5	E-8
62042990	----- Other	12.5	E-8
620431	JACKET+BLAZERS,WOOL		
62043100	---- Jackets and blazers: ----- Of wool or fine animal hair	12.5	E-8
620432	JACKET+BLAZER,COTTN		
62043200	---- Jackets and blazers: ----- Of cotton	12.5	E-8
620433	JACKT+BLAZR,SYN FIB		
62043300	---- Jackets and blazers: ----- Of synthetic fibres	12.5	EXC
620439	JACKET,OT TEXTL MAT		
62043911	---- Of silk: ----- Sequinned or beaded with chattons or embroidered	12.5	E-8
62043919	---- Of silk: ----- Other	12.5	E-8
62043990	----- Other	12.5	E-8
620441	DRESSES OF WOOL		
62044110	---- House coats and like dresses	12.5	E-8
62044120	---- Blazers	12.5	E-8
62044190	---- Other	12.5	E-8
620442	DRESSES OF COTTON		
62044210	---- House coats and the like dresses	12.5	EXC
62044220	----- Dresses	12.5	EXC
62044290	---- Other	12.5	EXC
620443	DRESSES,SYNTH FIBER		
62044310	---- House coats and the like	12.5	EXC
62044390	---- Other	12.5	EXC
620444	DRESSES,ARTIF FIBER		
62044400	---- Dresses: --- Of artificial fibres	12.5	E-8
620449	DRESSES,O TEXT MTRL		

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
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
620451	SKRT+DIVID SKRT, WL		
62045100	---- Skirts and divided skirts: --- Of wool or fine animal hair	12.5	E-8
620452	SKRT+DIVID SKRT,COT		
62045200	---- Skirts and divided skirts: --- Of cotton	12.5	E-8
620453	SKIRTS,SYNTH FIBERS		
62045300	---- Skirts and divided skirts: --- Of synthetic fibres	12.5	E-8
620459	SKIRTS,ETC,OTH TEXT		
62045910	---- Of silk	12.5	E-8
62045990	---- Other	12.5	E-8
620461	TROUS,OVERALL,ET,WL		
62046110	---- Trousers and shorts	12.5	EXC
62046190	---- Other	12.5	EXC
620462	TROUSERS,ETC,COTTON		
62046200	---- Trousers, bib and brace overalls, breeches and shorts: --- Of	12.5	EXC
620463	TROUSERS,ET,SYN FIB		
62046300	---- Trousers, bib and brace overalls, breeches and shorts: --- Of synthetic fibres	12.5	E-8
620469	TROUSER,ETC,OTH TEX		
62046911	---- Of silk: ----- Sequinned or beaded or embroidered	12.5	E-8
62046919	---- Of silk: ----- Other	12.5	E-8
62046990	---- Other	12.5	E-8
620510	WOOL		
62051000	-- Of wool or fine animal hair	12.5	E-8
620520	COTTON		
62052000	----- Of cotton	12.5	E-8
620530	MANMADE FIBERS		
62053000	----- Of man-made fibres	12.5	EXC
620590	OT TEXTLE MAT NESOI		
62059010	----- Of silk	12.5	E-8
62059090	----- Other	12.5	E-8
620610	SILK		
62061010	Of silk	12.5	E-8
62061090	----- Other	12.5	E-8
620620	WOOL		
62062000	----- Of wool or fine animal hair	12.5	E-8
620630	COTTON		
62063000	----- Of cotton	12.5	EXC
620640	BLOUSE,ETC,M-M FIBR		
62064000	----- Of man-made fibres	12.5	EXC
620690	OT TEXTILE MATERIAL		
62069000	----- Of other textile materials	12.5	E-8
620711	UNDRPANT,BRIEF,COTN		
62071100	---- Underpants and brifs: ----- Of cotton	12.5	EXC
620719	U-PANT,BRF,O TX MAT		
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
620721	NGHTSHRT,PJMA,COTTN		
62072110	---- Night shirts and pyjamas: ----- Of cotton	12.5	E-8
62072190	---- Night shirts and pyjamas: ----- Other	12.5	E-8
620722	NGHTSHRT,PJMA,MM FB		
62072200	---- Night shirts and pyjamas: ----- Of man-made fibres	12.5	E-8
620729	NGHTSHRT,PJM,O TX M		
62072900	---- Night shirts and pyjamas: ----- Of other textile materials	12.5	E-8
620791	SINGLET,ET,MNMD FIB		
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
620792	SINGLET,ET,MNMD FIB		
62079200	---- Other: ----- Of man-made fibres	12.5	E-8
620799	SINGLT,ETC,O TX MAT		
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
620811	SLP+PETTICT,MMDE FB		
62081100	---- Slips and petticoats: ----- Of man-made fibres	12.5	E-8
620819	SLP+PETTICT,O TX MT		
62081910	----- Of cotton other than hand printed	12.5	E-8
62081990	----- Other	12.5	E-8
620821	NGHTDRSS+PJMAS,COTN		
62082100	---- Nightdresses and pyjamas: ----- Of cotton	12.5	E-8
620822	NGHTDRSS+PJMA,MM FB		
62082200	---- Nightdresses and pyjamas: ----- Of man-made fibres	12.5	E-8
620829	NGHTDRSS+PJM,O TX M		
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
620891	UNDSHIRT,ETC,COTTON		
62089110	----- Dressing gowns and bathrobes	12.5	E-8
62089190	----- Other	12.5	E-8
620892	UNDSHRT,ETC,MM FIBR		
62089210	----- Dressing gowns and bathrobes	12.5	EXC
62089290	----- Other	12.5	EXC
620899	UNDSHRT,ETC,O TX MT		
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
620910	WOOL		
62091000	----- Of wool or fine animal hair	12.5	E-8
620920	COTTON		
62092000	----- Of cotton	12.5	E-8
620930	SYNTHETIC FIBERS		
62093000	----- Of synthetic fibres	12.5	E-8
620990	OTH TEXTLE MATERIAL		
62099010	----- Of silk	12.5	E-8
62099090	----- Other	12.5	E-8
621010	FAB OF FELT/NONWOVN		
62101000	----- Of fabrics of heading 5602 or 5603	12.5	E-8
621020	M/B OVRCT,ET,IMP,ET		
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
621030	W/G OVRCT,ET,IMP,ET		
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
621040	MEN/BOY,COATED,ETC		
62104010	----- Bullet proof jacket, bomb disposal jacket and the like	12.5	E-8
62104090	----- Other	12.5	E-8
621050	WOM/GIRL,COATED,ETC		
62105000	----- Other women's or girls' garments	12.5	E-8
621111	MEN/BOYS' SWIMWEAR		
62111100	---- Swimwear: ----- Men's or boys'	12.5	E-8
621112	WOMEN/GIRL SWIMWEAR		
62111200	---- Swimwear: ----- Women's or girls'	12.5	E-8
621120	SKI-SUITS		
62112000	---- Swimwear: ----- Ski suits	12.5	E-8
621131	MEN/BOY,OT GRMNT,WL		
62113100	---- Other garments, men's or boys': ----- Of wool or fine animal hair	12.5	E-8
621132	MEN/BOY,O GRMNT,COT		
62113200	---- Other garments, men's or boys': ----- Of cotton	12.5	E-8
621133	MN/BOY,O GRMNT,MNMF		
62113300	---- Other garments, men's or boys': ----- Of man-made fibres	12.5	E-8
621139	M/B,O GRMNT,O TX MT		
62113900	---- Other garments, men's or boys': ----- Of other textile materials	12.5	E-8
621141	O W/G,W/AH,N T/S/SW		
62114100	---- Other garments, women's or girls': ----- Of wool or fine animal hair	12.5	E-8
621142	O W/G,COT,N T/S/SWM		
62114210	----- Kurta and salwar with or without duppatta	12.5	E-8
62114290	----- Other	12.5	E-8
621143	O W/G,MNMF,N T/S/SW		
62114300	---- Other garments, women's or girls': ----- Of man-made fibres	12.5	E-8
621149	O,OTM,N WL/AH/C/MMF		
62114900	---- Other garments, women's or girls': ----- Of Other textile materials	12.5	E-8
621210	BRA,KNT/CROCHET/NOT		
62121000	----- Brassieres	12.5	E-8
621220	GRDL+PNTY GRD,K/C/N		
62122000	----- Girdles and panty-girdles	12.5	E-8
621230	CORSET,KNT/CROCH/NT		
62123000	----- Corselettes	12.5	E-8
621290	OTHER 6212		
62129010	----- Suspender belts, braces, suspender garters	12.5	E-8
62129090	----- Other	12.5	E-8
621310	SILK/SILK WASTE		
62131000	----- Of silk or silk waste	12.5	E-8
621320	COTTON		
62132000	----- Of cotton	12.5	E-8
621390	OTHER TEXTILE MATER		
62139010	----- Of man-made fibres	12.5	E-8
62139090	----- Of other textile materials	12.5	E-8
621410	OF SILK/SILK WASTE		
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
621420	OF WOOL+THE LIKE		
62142010	---- Shawls	12.5	E-8
62142020	----- Scarves	12.5	E-8
62142030	----- Mufflers	12.5	E-8
62142090	----- Other	12.5	E-8
621430	OF SYNTHETIC FIBER		
62143000	----- Of synthetic fibres	12.5	E-8
621440	OF ARTIFICIAL FIBER		
62144000	----- Of artificial fibres	12.5	E-8
621490	OF OT TEXTILE MATRL		
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
621510	OF SILK,ETC,		
62151000	----- Of silk or silk waste	12.5	E-8
621520	OF MANMADE FIBERS		
62152000	----- Of man-made fibres	12.5	E-8
621590	OTH TEXTLE MATERIAL		
62159010	----- Of cotton	12.5	E-8
62159090	----- Other	12.5	E-8
621600	GLOVE,MITTENS,MITTS		
62160010	----- Of cotton	12.5	E-8
62160090	----- Other	12.5	E-8
621710	O M-UP CL ACC NESOI		
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
621790	O PTS OF GAR+CL ACC		
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
630110	BLANKETS, ELECTRIC		
63011000	-- Electric blankets	12.5	E-8
630120	WOOL (NT ELEC)		
63012000	-- Blankets (other than electric blankets) and travelling rugs, of wool or fine animal hair	12.5	E-8
630130	COTTON(NT ELEC)		
63013000	-- Blankets (other than electric blankets) and travelling rugs, of cotton	12.5	E-8
630140	SYNTH FIBR(NT ELEC)		
63014000	-- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	12.5	E-8
630190	OTHER 6301		
63019010	---- Jute blankets including blankets of blended jute	12.5	E-8
63019090	---- Other	12.5	E-8
630210	BED LINEN,KNT/CROCHT		
63021010	---- Of cotton	12.5	E-8
63021090	---- Other	12.5	E-8
630221	COTTN,BED,WOVN,PRIN		
63022100	- Other bed linen, printed: --- Of cotton	12.5	EXC
630222	MMF,BED,WOVN,PRINTD		
63022200	- Other bed linen, printed: --- Of man-made fibres	12.5	E-8
630229	OT TEX,BED,WOV,PRIN		
63022900	- Other bed linen, printed: --- Of other textile materials	12.5	E-8
630231	BED,OT,WOVEN,COTTON		
63023100	- Other bed linen: --- Of cotton	12.5	SEN
630232	BED,OTHER,MMF,WOVEN		
63023200	- Other bed linen: --- Of man-made fibres	12.5	E-8
630239	BED,OT,TEX MATERIAL		
63023900	- Other bed linen: --- Of other textile materials	12.5	E-8
630240	TABLE,KNITTED		
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
630251	TABLE,COTTON,NT KNT		
63025100	- Other table linen: --- Of cotton	12.5	E-8
630252	TABLE,FLAX,NOT KNIT		
63025200	- Other table linen: --- Of flax	12.5	E-8
630253	TBLE,MNM FB,N KN,ET		
63025300	- Other table linen: --- Of man-made fibres	12.5	E-8
630259	O TBLE,O TEXT MATRL		
63025900	- Other table linen: --- Of other textile materials	12.5	E-8
630260	TOIL+KIT,CT TRY FAB		
63026000	-- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	12.5	E-8
630291	TOIL+KIT,CT FAB,N T		
63029100	- Other: --- Of cotton	12.5	E-8
630292	TOILET+KITCHEN,FLAX		
63029200	- Other: --- Of flax	12.5	E-8
630293	TOIL+KITC,M-MDE FIB		
63029300	- Other: --- Of man-made fibres	12.5	E-8
630299	TOIL+KITCH,O TEXTLE		
63029900	- Other: --- Of other textile materials	12.5	E-8
630311	COTTON,KNIT/CROCHET		
63031100	- Knitted or crocheted: --- Of cotton	12.5	E-8
630312	SYNTHET FIBER,KN/CR		
63031200	- Knitted or crocheted: --- Of synthetic fibres	12.5	E-8
630319	OTH TEX MAT,KNT/CRO		
63031900	- Knitted or crocheted: --- Of other textile materials	12.5	E-8
630391	COTTON, NOT KNIT		
63039100	- Other: --- Of cotton	12.5	E-8
630392	SYNTH FIBER,NT KNIT		
63039200	- Other: --- Of synthetic fibres	12.5	E-8
630399	OTHR TEX MAT,NT KNT		
63039910	---- Silk shower curtains	12.5	E-8
63039990	---- Other	12.5	E-8
630411	BEDSPRD,KNT/CRO TEX		
63041100	- Bedspreads: --- Knitted or crocheted	12.5	E-8
630419	BEDSPRD,N KN/CR TEX		
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
630491	OTHER 6304,KNT/CRCH		
63049110	---- Silk belt	12.5	E-8
63049120	---- Woollen cushion cover	12.5	E-8
63049190	---- Other	12.5	E-8
630492	OT 6304,N KT/CR,COT		
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
630493	O 6304,N KN/C,SYN F		
63049300	- Other: --- Not knitted or crocheted, of synthetic fibres	12.5	E-8
630499	OTH,N KT/CR,OTH MAT		
63049910	---- Silk cushion covers	12.5	E-8
63049990	---- Other	12.5	E-8
630510	JUTE/BAST OF HS5303		
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
630520	COTTON		
63052000	-- Of cotton	12.5	E-8
630532	OF MMADE TEXTLE MAT		
63053200	- Of man-made textile materials: --- Flexible intermediate bulk containers	12.5	E-8
630533	MMADE MAT,POLYETHYL		
63053300	- Of man-made textile materials: --- Other, of polyethylene or polypropylene strip or the like	12.5	E-8
630539	MMF,NOT POLYETHLENE		
63053900	- Of man-made textile materials: --- Other	12.5	E-8
630590	OTHER TEX MATERIAL		
63059000	-- Of other textile materials	12.5	E-8
630611	TARP,AWN,SUNBLND,CT		
63061100	- Tarpaulins, awnings and sunblinds: --- Of cotton	12.5	E-8

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

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
64023010	---- Of rubber	12.5	EXC
64023090	---- Other	12.5	EXC
640291	OTHER OVER ANKEL		
64029110	---- Of rubber	12.5	EXC
64029190	---- Other	12.5	EXC
640299	OTHER 6402		
64029910	---- Of rubber	12.5	E-8
64029990	---- Other	12.5	E-8
640312	SKI,CRSS-CTY+SNWBRD		
64031200	- Sports footwear: --- Ski-boots, cross-country ski footwear and snowboard boots	12.5	EXC
640319	SPORT,NOT SKI-BOOTS		
64031910	---- With outer soles of leather	12.5	EXC
64031920	---- With outer soles of rubber	12.5	EXC
64031990	---- Other	12.5	EXC
640320	LEATHER STRAP B/TOE		
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
640330	WOODBASE,N METL TOE		
64033000	-- Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap	12.5	EXC
640340	WITH METAL TOE-CAP		
64034000	-- Other footwear, incorporating a protective metal toe-cap	12.5	EXC
640351	OT,OUTR SOLE LEATHR		
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
640359	OT,OUTR SOLE LEATHR		
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
640391	OTHER ANK COVERED		
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
640399	OTHER 6403		
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
640411	SPORT SHOES		
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
640419	OT WITH RUB,P UPPER		
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
640420	OT WITH OUTSOLE LEA		
64042000	-- Footwear with outer soles of leather or composition leather	12.5	E-8
640510	UPPERS OF LEATHER		
64051000	-- With uppers of leather or composition leather	12.5	E-8
640520	UPPERS OF TEXTILE M		
64052000	-- With uppers of textile materials	12.5	EXC
640590	OTHER 6405		
64059000	-- Other	12.5	EXC
640610	UPPER,NOT STIFFENER		
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
640620	OUTER SOLE,HEEL R/P		
64062000	-- Outer soles and heels, of rubber or plastics	12.5	E-8
640691	PARTS OF WOOD		
64069100	- Other: --- Of wood	12.5	E-8
640699	OTHER 6406		
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
650100	FELT FORMS/BODIE,ETC		
65010010	---- Of cotton	12.5	E-8
65010020	---- Of wool and fur felt	12.5	E-8
65010090	---- Other	12.5	E-8
650200	HAT SHAPES,PLAIED		
65020010	---- Of cotton	12.5	E-8
65020020	---- Of wool	12.5	E-8
65020090	---- Other	12.5	E-8
650300	FELT		
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
650400	PLAIED/ASSEM STRIP		
65040000	-HATS AND OTHER HEADGEAR, PLAIED OR MADE BY ASSEMBLING STRIPS OF ANY MATERIAL, WHETHER OR NOT LINED OR TRIMMED	12.5	E-8
650510	HAIR NETS		
65051000	-- Hair-nets	12.5	E-8
650590	NOT HAIR NETS		
65059000	-- Other	12.5	E-8
650610	SAFETY		
65061010	---- Speed glass welding helmets or other helmets meant for industrial use	12.5	E-8
65061090	---- Other	12.5	E-8
650691	RUBBER/PLASTIC		
65069100	- Other: --- Of rubber or of plastics	12.5	E-8
650692	FURSKIN		
65069200	- Other: --- Of furskin	12.5	E-8
650699	OF OTHER MATERIALS		
65069900	- Other: --- Of other materials	12.5	E-8
650700	HDBND,LINING,COV,ET		
65070000	-HEAD-BANDS, LININGS, COVERS, HAT FOUNDATIONS, HAT FRAMES, PEAKS AND CHINSTRAPS, FOR HEADGEAR	12.5	E-8
660110	GARDEN/SIMILAR		
66011000	-- Garden or similar umbrellas	12.5	E-8
660191	W/ TELESCOPIC SHAFT		
66019100	-Other: --- Having a telescopic shaft	12.5	E-8
660199	OTHER 6601		
66019900	-Other: --- Other	12.5	E-8
660200	WALKING-STICK,ETC		
66020000	-WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING CROPS AND THE LIKE	12.5	E-8
660310	UMBRELLA HANDLE,KNOB		
66031010	---- Umbrella handles with or without stems, plastic	12.5	E-8
66031090	---- Other	12.5	E-8
660320	UMBRELLA FRAME,STICK		
66032000	-- Umbrella frames, including frames mounted on shafts (sticks)	12.5	E-8
660390	OTHER 6603		
66039010	---- Umbrella ribs	12.5	E-8
66039090	---- Other	12.5	E-8
670100	BIRD+FEATHER PARTS		
67010010	---- Feather dusters	12.5	E-8
67010090	---- Other	12.5	E-8
670210	PLASTIC		
67021010	---- Decorative plants	12.5	E-8
67021090	---- Other	12.5	E-8
670290	NOT PLASTIC		
67029010	---- Of jute	12.5	E-8
67029090	---- Other	12.5	E-8
670300	HAIR FOR WIGS		
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
670411	COMPLETE WIG,SYTHTC		
67041100	- Of synthetic textile materials : --- Complete wigs	12.5	E-8
670419	OTHER SYNTHETIC		
67041910	---- Hair nets	12.5	E-8
67041990	---- Other	12.5	E-8
670420	OF HUMAN HAIR		
67042010	---- Wigs	12.5	E-8
67042020	---- Hair nets	12.5	E-8
67042090	---- Other	12.5	E-8
670490	OF OTHER MATERIAL		
67049000	-- Of other materials	12.5	E-8
680100	SET,CRB,FLG,NT,N SL		
68010000	-SETTS, CURBSTONES AND FLAGSTONES, OF NATURAL STONE (EXCEPT SLATE)	12.5	E-8
680210	TILE,ET<7CM;GR,CH,P		

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
680221	MRBLE,TRVRTIN,ALABS		
68022110	---- Marble blocks or tiles	12.5	E-8
68022120	---- Marble monumental stone	12.5	E-8
68022190	---- Other	12.5	E-8
680222	OTHER CALCEOUS		
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
680223	GRANITE		
68022310	---- Granite blocks or tiles	12.5	E-8
68022390	---- Other	12.5	E-8
680229	OTHER STONE		
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
680291	O MRBL,TRAV,ALAB,WK		
68029100	- Other : --- Marble, travertine and alabaster	12.5	E-8
680292	OT CALCAREOUS,NESOI		
68029200	- Other : --- Other calcareous stone	12.5	E-8
680293	OTHER GRANITE		
68029300	- Other : --- Granite	12.5	E-8
680299	OTHER 6802		
68029900	- Other : --- Other stone	12.5	E-8
680300	SLTE,WK+ART;AGG SLT		
68030000	-WORKED SLATE AND ARTICLES OF SLATE OR OF AGGLOMERATED SLATE	12.5	E-8
680410	MLLSTONE+GRINDSTONE		
68041000	-- Millstones and grindstones for milling, grinding or pulping	12.5	E-8
680421	O AGG/SYN/NAT DIAMD		
68042110	---- Diamond impregnated wheels	12.5	E-8
68042190	---- Other	12.5	E-8
680422	O OF OT AGGL ABRVS		
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
680423	OT OF NATURAL STONE		
68042310	---- Grinding wheels made of natural stone	12.5	E-8
68042390	---- Other	12.5	E-8
680430	HND SHARP/POLSH STN		
68043010	---- Polishing stones	12.5	E-8
68043020	---- Sharpening stones	12.5	E-8
680510	ON WOVN FABRIC ONLY		
68051010	---- Abrasive cloth	12.5	E-8
68051090	---- Other	12.5	E-8
680520	ON PAPR/PAPRBD ONLY		
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
680530	NOT ON FABRIC/PAPER		
68053000	-- On a base of other materials	12.5	E-8
680610	SLAG WL,ROCK WL,ETC		
68061000	-- Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	12.5	E-8
680620	EXFL VERMC,EXP CLAY		
68062000	-- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	12.5	E-8
680690	OTHER 6806		
68069000	-- Other	12.5	E-8
680710	IN ROLLS		
68071010	---- Tarfelt roofing	12.5	E-8
68071090	---- Other	12.5	E-8
680790	OTHER 6807		
68079010	---- Tarfelt roofing	12.5	E-8
68079090	---- Other	12.5	E-8
680800	PNL,BRD,ET,OF VG FB		
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
680911	BRD,ETC,NT ORNAMNTL		
68091100	- Boards, sheets, panels, tiles and similar articles, not ornamented : --- Faced or reinforced with paper or paperboard only	12.5	E-8
680919	O BRDS,ETC,N ORNAMT		
68091900	- Boards, sheets, panels, tiles and similar articles, not ornamented : --- Other	12.5	E-8
680990	OTHER 6809,NESOI		
68099000	-- Other articles	12.5	E-8

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
681011	BUILDG BLCKS+BRICKS		
68101110	---- Cement bricks	12.5	E-8
68101190	---- Other	12.5	E-8
681019	TILE,FLAGSTONES,ETC		
68101910	---- Cement tiles for mosaic	12.5	E-8
68101990	---- Other	12.5	E-8
681091	PREFB STRCTRL CMPNT		
68109100	- Other articles : --- Prefabricated structural components for building or civil engineering	12.5	E-8
681099	OTHER 6810,NESOI		
68109910	---- Concrete boulder	12.5	E-8
68109990	---- Other	12.5	E-8
681110	CORRG SHT OF ASB,ET		
68111000	-- Corrugated sheets	12.5	E-8
681120	O SHT,TLE,ETC,NESOI		
68112010	---- Asbestos-cement sheets	12.5	E-8
68112020	---- Asbestos-cement tiles	12.5	E-8
68112090	---- Other	12.5	E-8
681130	TBE,PIPE+FTTG,AS-CM		
68113010	---- Asbestos-cement pipes	12.5	E-8
68113090	---- Other	12.5	E-8
681190	OTHER 6811		
68119000	-- Other articles	12.5	E-8
681250	CLTHG,ACC,FTWR+HDGR		
68125000	-- Clothing, clothing accessories, footwear and headgear	12.5	E-8
681260	PAPER,MLLBOARD,FELT		
68126011	--- Millboard : ---- Asbestos	12.5	E-8
68126019	--- Millboard : ---- Other	12.5	E-8
68126090	---- Other	12.5	E-8
681270	COMPRESSD FIB JNTNG		
68127000	-- Compressed asbestos fibre jointing, in sheets or rolls	12.5	E-8
681290	OTHER 6812		
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
681310	BRKE LINE+PAD,O MIN		
68131000	-- Brake linings and pads	12.5	EXC
681390	OTHER 6813		
68139010	---- Asbestos friction materials	12.5	EXC
68139090	---- Other	12.5	EXC
681410	PL,SH,STR,AGGL/RCON		
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
681490	OTHER 6814		
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
681510	O N-EL ART GRPH/CRB		
68151010	---- Graphite filter candle	12.5	E-8
68151020	---- Non-electrical articles of graphite	12.5	E-8
68151090	---- Other	12.5	E-8
681520	OTH ARTICLE OF PEAT		
68152000	-- Articles of peat	12.5	E-8
681591	O W MAGN/DOLM/CHROM		
68159100	- Other articles : --- Containing magnesite, dolomite or chromite	12.5	E-8
681599	OTHER 6815,NESOI		
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
690100	BR,BL,ET,OF SL ERTH		
69010010	---- Bricks	12.5	E-8
69010020	---- Blocks	12.5	E-8
69010030	---- Tiles	12.5	E-8
69010090	---- Other	12.5	E-8
690210	O >50%MGO/CAO/CR203		
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
690220	OTH >50% AL2O3/SIO2		
69022010	---- Silica bricks and shapes	7.5	E-8
69022020	---- High alumina bricks and shapes	7.5	E-8

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
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
690290	OTHER 6902		
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
690310	O W GRAPH/CARBON>50%		
69031010	---- Magnesia carbon bricks, shapes and graphitised alumina	7.5	E-8
69031090	---- Other	7.5	E-8
690320	OT W ALUM/SILIC>50%		
69032010	---- Silicon carbide crucibles	7.5	E-8
69032090	---- Other	7.5	E-8
690390	OTHER 6903		
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
690410	BUILDING BRICKS		
69041000	-- Building bricks T	7.5	E-8
690490	FLOORING BLOCKS		
69049000	-- Other	7.5	E-8
690510	ROOFING TILES		
69051000	-- Roofing tiles	7.5	E-8
690590	O CONSTR+ARCH ORNMT		
69059000	-- Other	7.5	E-8
690600	PIPE,COND,GUT+P FIT		
69060000	II.—OTHER CERAMIC PRODUCTS -CERAMIC PIPES, CONDUITS, GUTTERING AND PIPE FITTINGS	7.5	E-8
690710	TLE,CUBE,ET,SDE<7CM		
69071010	---- Vitrified tiles, whether polished or not	7.5	E-8
69071090	---- Other	7.5	E-8
690790	OTHER 6907		
69079010	---- Vitrified tiles, whether polished or not	7.5	E-8
69079090	---- Other	7.5	E-8
690810	FITTING IN SQR < 7CM		
69081010	---- Ceramic mosaic cubes	7.5	E-8
69081020	---- Ceramic mosaic tiles	7.5	E-8
69081090	---- Other	7.5	E-8
690890	OTHER 6908		
69089010	---- Ceramic mosaic cubes	7.5	E-8
69089020	---- Ceramic mosaic tiles	7.5	E-8
69089090	---- Other	7.5	E-8
690911	PORC/CHINA WRE,LB,ET		
69091100	- Ceramic wares for laboratory, chemical or other technical uses : --- Of porcelain or china	7.5	E-8
690912	HARDNESS =>9 MOHS		
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
690919	O WRE F LAB,ETC USE		
69091910	---- Ceramic filter candle	7.5	E-8
69091990	---- Other	7.5	E-8
690990	OTHER 6909		
69099000	-- Other	7.5	E-8
691010	SANT FIX,PORC/CHINA		
69101000	-- Of porcelain or china	7.5	E-8
691090	SAN FIX,N PORC/CHINA		
69109000	-- Other	7.5	E-8
691110	TBL+KTCHWR,POR/CHINA		
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
691190	OTHER 6911		
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
691200	TBL,K-WR,ET,N PR/CH		
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
691310	PORCELAIN/CHINA		
69131000	-- Of porcelain or china	7.5	E-8
691390	NOT PORCELAIN/CHINA		
69139000	-- Other	7.5	E-8

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
691410	O ART OF PORC/CHINA		
69141000	-- Of porcelain or china	7.5	E-8
691490	CERAMC ARTICL,NESOI		
69149000	-- Other	7.5	E-8
700100	WASTE,SCRAP;IN MASS		
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
700210	BAL,NOT MICRO-7018		
70021000	-- Balls	7.5	E-8
700220	RODS		
70022010	---- Enamel glass rods	7.5	E-8
70022090	---- Other	7.5	E-8
700231	TUBE FUSED SILICA		
70023100	- Tubes : --- Of fused quartz or other fused silica	7.5	E-8
700232	OT TUBE>5X10-6/KLVN		
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
700239	OTHER 7002		
70023900	- Tubes : --- Other	7.5	E-8
700312	N-WRD,COL,OPAC,LAYR		
70031210	---- Tinted	7.5	E-8
70031290	---- Other	7.5	E-8
700319	OT NONWIRED SHEETS		
70031910	---- Tinted	7.5	E-8
70031990	---- Other	7.5	E-8
700320	WIRED SHEET,UNWORKD		
70032010	---- Tinted	7.5	E-8
70032090	---- Other	7.5	E-8
700330	Profiles		
70033010	---- Tinted	7.5	E-8
70033090	---- Other	7.5	E-8
700420	COLR OPAC SPEC LAYR		
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
700490	OTHER 7004		
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
700510	FLOAT NONWRD+ABS/RF		
70051010	---- Tinted	7.5	E-8
70051090	---- Other	7.5	E-8
700521	NO ABSORB/FLTV LAYR		
70052110	---- Tinted	7.5	E-8
70052190	---- Other	7.5	E-8
700529	OTHER NONWIRED		
70052910	---- Tinted	7.5	E-8
70052990	---- Other	7.5	E-8
700530	OTHER WIRED		
70053010	---- Tinted	7.5	E-8
70053090	---- Other	7.5	E-8
700600	7003-5 BENT,EDG WKD		
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
700711	TOUGHND,F VEHCL,ETC		
70071100	- Toughened (tempered) safety glass : --- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	7.5	EXC
700719	TOUGHND,N VEHICULAR		
70071900	- Toughened (tempered) safety glass : --- Other	7.5	EXC
700721	LAM,VHCL,AIRCRAFT,ET		
70072110	---- Bullet proof glass	7.5	EXC
70072190	---- Other	7.5	EXC
700729	LAMIN,NOT VEHICULAR		
70072900	- Laminated safety glass : --- Other	7.5	SEN
700800	MLTP-WALL INSUL UNT		
70080010	---- Glazed glass, double walled	7.5	E-8
70080020	---- Glazed glass, multiple walled	7.5	E-8
70080090	---- Other	7.5	E-8
700910	VEHICLES' REAR-VIEW		
70091010	---- Prismatic rear-view mirror for vehicles	7.5	EXC
70091090	---- Other	7.5	EXC
700991	NOT REARVIEW,UNFRMD		
70099100	- Other : --- Unframed	7.5	E-8
700992	NOT REARVIEW,FRAMED		
70099200	- Other : --- Framed	7.5	SEN
701010	GLASS AMPOULES		
70101000	-- Ampoules	7.5	E-8

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
701020	STOPPR,LID+O CLOSUR		
70102000	-- Stoppers, lids and other closures	7.5	E-8
701090	GLASS ARTICL. FOR CONVEYANCE/PACKING OF GOODS,NES		
70109000	-- Other	7.5	E-8
701110	W/O FTNG F ELEC LGT		
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
701120	FR CATHODE-RAY TUBE		
70112000	-- For cathode-ray tubes	7.5	EXC
701190	OTH 7011 W/O FITNG		
70119010	---- Glass envelopes for electronic valves	7.5	E-8
70119090	---- Other	7.5	E-8
701200	INNER F VAC FLSK+OTH		
70120000	-GLASS INNERS FOR VACUUM FLASKS OR FOR OTHER VACUUM VESSELS	7.5	E-8
701310	GLASS-CERAMICS		
70131000	-- Of glass-ceramics	7.5	E-8
701321	LEAD CRYSTAL DRINKG		
70132100	- Drinking glasses other than of glass-ceramics : --- Of lead crystal	7.5	E-8
701329	OTHER DRINKING		
70132900	- Drinking glasses other than of glass-ceramics : --- Other	7.5	E-8
701331	OTHER LEAD CRYSTAL		
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
701332	N DRNK,=<5X10-6/KLV		
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 x 10-6 per Kelvin within a temperature range of 00C to 3000C	7.5	E-8
701339	OTHER TABLE/KITCHEN		
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
701391	O LEAD CRYSTL,NESOI		
70139110	---- Glass statues	7.5	E-8
70139190	---- Other	7.5	E-8
701399	O,N LEAD CRYST,NESOI		
70139910	---- Glass statues	7.5	E-8
70139990	---- Other	7.5	E-8
701400	SGN+O OPT ELEM,N WK		
70140010	---- Signalling glassware	7.5	E-8
70140020	---- Optical elements	7.5	E-8
701510	CORRECTIVE SPECTCLE		
70151010	---- Ophthalmic rough blanks	7.5	E-8
70151020	---- Flint button	7.5	E-8
70151090	---- Other	7.5	E-8
701590	OTHER 7015		
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
701610	CUB+SMLLWRS,F MSAIC		
70161000	-- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	7.5	E-8
701690	OTHER 7016		
70169000	-- Other	7.5	E-8
701710	Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of Semiconductor wafers		
70171000	-- Of fused quartz or other fused silica	7.5	E-0
701720	O LN COEF=<5X10-6/K		
70172000	-- Of other glass having a linear coefficient of expansion not exceeding 5 x 10-6 per Kelvin within a temperature range of 00C to	7.5	E-8
701790	OTHER 7017		
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
701810	BEAD,IMIT PRL,N JEW		
70181010	---- Bangles	7.5	E-8
70181020	---- Beads	7.5	E-8
70181090	---- Other	7.5	E-8
701820	MCROSPHRE=<1MM DIAM		
70182000	-- Glass microspheres not exceeding 1 mm in diameter	7.5	E-8
701890	OTHER 7018		
70189010	---- Glass statues	7.5	E-8
70189090	---- Other	7.5	E-8
701911	CHOPPD STRAND=<50MM		
70191100	- Slivers, rovings, yarn and chopped strands : --- Chopped strands, of a length of not more than 50 mm	7.5	E-8
701912	GLASS FIBER ROVINGS		

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
70191200	- Slivers, rovings, yarn and chopped strands : --- Rovings	7.5	E-8
701919	OTHER 7019		
70191900	- Slivers, rovings, yarn and chopped strands : --- Other	7.5	E-8
701931	MAT,N-WOV,OF GLS FB		
70193100	- Thin sheets (voiles), webs, mats, mattresses, boards and similar non-woven products : --- Mats	7.5	E-8
701932	THN SHT,N-WOV,GL FB		
70193200	- Thin sheets (voiles), webs, mats, mattresses, boards and similar non-woven products : --- Thin sheets (voiles)	7.5	E-8
701939	O N-WOV MATT,BRD,ET		
70193900	- Thin sheets (voiles), webs, mats, mattresses, boards and similar non-woven products : --- Other	7.5	E-8
701940	NARROW FABRIC,WOVEN		
70194000	-- Woven fabrics of rovings	7.5	E-8
701951	OT WOVN NARRW FABRC		
70195100	- Other woven fabrics : --- Of a width not exceeding 30 cm	7.5	E-8
701952	O WOV NRRW FBR>30CM		
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
701959	OTHER WOVEN FABRICS		
70195900	- Other woven fabrics : --- Other	7.5	E-8
701990	OTHER 7019		
70199010	---- Glass wool or glass fibre	7.5	E-8
70199090	---- Other	7.5	E-8
702000	Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of Semiconductor wafers		
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
710110	NATURL,NT MOUNT/SET		
71011010	---- Unworked	5	E-8
71011020	---- Worked	7.5	E-8
710121	CULTURED, UNWORKED		
71012100	- Cultured pearls : --- Unworked	5	E-8
710122	CULTURD,WRKD,NT SET		
71012200	- Cultured pearls : --- Worked	7.5	E-8
710210	UNSORTED		
71021000	-- Unsorted	7.5	E-8
710221	INDUSTRIAL,UNWORKED		
71022110	---- Sorted	0	E-8
71022120	---- Unsorted	0	E-8
710229	INDUSTRIAL,WORKED		
71022910	---- Crushed	7.5	E-8
71022990	---- Other	7.5	E-8
710231	NONINDUSTR,UNWORKED		
71023100	- Non-industrial : --- Unworked or simply sawn, cleaved or bruted	0	E-8
710239	NONINDUSTRIAL,WORKD		
71023910	---- Diamond, cut or otherwise worked but not mounted or set	5	E-8
71023990	---- Other	5	E-8
710310	UNWORKED		
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
710391	RUBY,SAPPHIRE,EMRD		
71039100	- Otherwise worked : --- Ruby, sapphire and emeralds	5	E-8
710399	SEMIPREC STONE,WRKD		
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
710410	PIEZO-ELEC QUARTZ		
71041000	-- Piezo-electric quartz	7.5	E-8
710420	OTHER UNWORKED 7104		
71042000	-- Other, unworked or simply sawn or roughly shaped	7.5	E-8
710490	OTHER WORKED 7104		
71049000	-- Other	7.5	E-5
710510	DIAMOND,NAT,SYNTHET		
71051000	-- Of diamond	7.5	E-8
710590	OTHER 710590		

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
71059000	-- Other	7.5	E-8
710610	POWDER		
71061000	-- Powder	7.5	E-8
710691	UNWROUGHT,OTHER		
71069100	- Other : --- Unwrought	7.5	E-8
710692	SEMIMANUFACTURED		
71069210	---- Sheets, plates, strips, tubes and pipes	7.5	E-8
71069290	---- Other	7.5	E-8
710700	BASE MTLs W SILVR		
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
710811	POWDER,NONMONETARY		
71081100	- Non-monetary : --- Powder	7.5	E-8
710812	OT,NONMON,UNWROUGHT		
71081200	- Non-monetary : --- Other unwrought forms	7.5	E-8
710813	NONMON,SEMIMANUFACT		
71081300	- Non-monetary : --- Other semi-manufactured forms	7.5	E-8
710820	Monetary		
71082000	-- Monetary	7.5	E-8
710900	BASE METAL WTH GOLD		
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
711011	UNWROUGHT/POWDER		
71101110	---- Unwrought form	Rs.200/- per 10 grams	E-8
71101120	---- In powder form	Rs.200/- per 10 grams	E-8
711019	SEMIMANUFACTURED		
71101900	- Platinum : --- Other	Rs.200/- per 10 grams	E-8
711021	PALLADIUM,UNWROUGHT		
71102100	- Palladium: --- Unwrought or in powder form	7.5	E-8
711029	PALLADIUM,SEMIMANUF		
71102900	- Palladium: --- Other	7.5	E-8
711031	RHODIUM,UNWRGHT,POW		
71103100	- Rhodium : --- Unwrought or in powder form	7.5	E-8
711039	RHODIUM,SEMIMANUFAC		
71103900	- Rhodium : --- Other	7.5	E-8
711041	IRIDIUM,OSMIUM,RUTH		
71104100	- Iridium, osmium and ruthenium : --- Unwrought or in powder form	7.5	E-8
711049	SEMIMANUFACT 711041		
71104900	- Iridium, osmium and ruthenium : --- Other	7.5	E-8
711100	BASE METAL WT PLAT		
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
711230	ASH CONT.PRECIOUS METALS/PRECIOUS METAL COMPOUNDS		
71123000	-- Ash containing precious metal or precious metal compounds	7.5	E-8
711291	WASTE & SCRAP GOLD EXCL SWPNGS CNTNG OTH PREC MTL		
71129100	- Other : --- Of gold, including metal clad with gold but excluding sweepings containing other precious metals	7.5	E-8
711292	PLAT WST A SCRP NT CNTNG OTH PREC MTLs		
71129200	- Other : --- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	7.5	E-8
711299	WASTE AND SCRAP OF PRECIOUS METAL NESOI		
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
711311	JEWELRY OF SILVER		
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
711319	JEWELRY OT PREC META		
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
711320	METAL JEWELRY		
71132000	-- Of base metal clad with precious metal	7.5	E-8
711411	SILVER(NOT JEWELRY)		
71141110	---- Articles	7.5	E-8
71141120	---- Parts	7.5	E-8
711419	OT ART OF GLD/PLATD		
71141910	---- Articles of gold	7.5	E-8
71141920	---- Articles of platinum	7.5	E-8

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
71141930	---- Parts	7.5	E-8
711420	BS MET CL W PRC MET		
71142010	---- Articles clad with gold	7.5	E-8
71142020	---- Other articles	7.5	E-8
71142030	---- Parts	7.5	E-8
711510	PLATINUM CATALYST		
71151000	-- Catalysts in the form of wire cloth or grill, of platinum	7.5	E-8
711590	OTHER 7115,NESOI		
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
711610	OF NAT/CULTUR PEARL		
71161000	-- Of natural or cultured pearls	7.5	E-8
711620	PREC/SM-PREC STONES		
71162000	-- Of precious or semi-precious stones (natural, synthetic or reconstructed)	7.5	E-8
711711	CFF LNK+STDS,BS MET		
71171100	- Of base metal, whether or not plated with precious metal : --- Cuff-links and studs	7.5	E-8
711719	O IMIT JWLRY,BS MET		
71171910	---- Bangles	7.5	E-8
71171920	---- German silver jewellery	7.5	E-8
71171990	---- Other	7.5	E-8
711790	IMIT JWLRY,N BS MET		
71179010	---- Jewellery studded with imitation pearls or imitation or synthetic stones	7.5	E-8
71179090	---- Other	7.5	E-8
711810	COIN,NOT GOLD		
71181000	-- Coin (other than gold coin), not being legal tender	7.5	E-8
711890	COIN, NESOI		
71189000	-- Other	7.5	E-8
720110	NONALLOY PIG IRON		
72011000	-- Non-alloy pig iron containing by weight 0.5% or less of phosphorus	5	E-8
720120	NONALLOY PIG IRON		
72012000	-- Non-alloy pig iron containing by weight more than 0.5% of phosphorus	5	E-8
720150	Alloy pig iron; spiegeleisen		
72015010	---- Cast iron	5	E-8
72015090	---- Other	5	E-8
720211	MANGANESE>2% CARBON		
72021100	- Ferro-manganese : --- Containing by weight more than 2% of carbon	10	E-8
720219	MANGANESE<2% CARBON		
72021900	- Ferro-manganese : --- Other	10	E-8
720221	SILICON>55% SILICON		
72022100	- Ferro-silicon : --- Containing by weight more than 55% of silicon	10	E-8
720229	SILICON=<55%SILICON		
72022900	- Ferro-silicon : --- Other	10	E-8
720230	SILICON MANGANESE		
72023000	-- Ferro-silico-manganese	10	E-8
720241	CHROMIUM>4% CARBON		
72024100	- Ferro-chromium : --- Containing by weight more than 4% of carbon	10	E-8
720249	CHROMIUM=<4% CARBON		
72024900	- Ferro-chromium : --- Other	10	E-8
720250	Ferro-silico-chromium		
72025000	-- Ferro-silico-chromium	10	E-8
720260	NICKEL		
72026000	-- Ferro-nickel	5	RED
720270	MOLYBDENUM		
72027000	-- Ferro-molybdenum	10	E-8
720280	TUNGSTEN,SLCN TUNGS		
72028000	-- Ferro tungsten and ferro-silico-tungsten	10	E-8
720291	TITANIUM,SLCN TITAN		
72029100	- Other : --- Ferro-titanium and Ferro-silico-titanium	10	E-8
720292	VANADIUM		
72029200	- Other : --- Ferro-vanadium	10	E-8
720293	NIOBIUM		
72029300	- Other : --- Ferro-niobium	10	E-8
720299	OTHER 7202		
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
720310	REDCTION IRON ORE		
72031000	-- Ferrous products obtained by direct reduction of iron ore	5	E-8
720390	OTHER 7203		
72039000	-- Other	5	E-8
720410	CAST IRON		
72041000	-- Waste and scrap of cast iron	5	E-8
720421	STAINLESS STEEL		
72042110	---- Empty or discharged cartridges of all bores and sizes	5	RED
72042190	---- Other	5	RED
720429	ALLOY STEEL,NT STNL		
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
720430	TINNED IRON,STEEL		
72043000	-- Waste and scrap of tinned iron or steel	5	E-8
720441	OT FERROUS TURN,CHP		
72044100	- Other waste and scrap : --- Turnings, shavings, chips, milling waste, saw dust, fillings, trimmings and stampings, whether or not in bundles	5	E-8
720449	OTHER FERROUS		
72044900	- Other waste and scrap : --- Other	5	E-8
720450	REMLT INGT IRON,STL		
72045000	-- Remelting scrap ingots	5	E-8
720510	GRANULE IRON/STEEL		
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
720521	ALLOY STEEL POWDERS		
72052100	- Powders : --- Of alloy steel	5	E-8
720529	PWDR IRN,NONALLY ST		
72052910	---- Of iron	5	E-8
72052990	---- Other	5	E-8
720610	STEEL INGOTS		
72061010	---- Of iron	5	E-8
72061020	---- Of high carbon steel	5	E-8
72061090	---- Other	5	E-8
720690	PRIMARY FORM,N INGT		
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
720711	<.25%CAR,WD<2XTHKNS		
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
720712	O<.25%CB,W<2XTHK,RC		
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
720719	O<.25%CAR,N REC/SQR		
72071910	---- Forged blanks of non-alloy steel	5	E-8
72071920	---- Mild steel billets	5	E-8
72071990	---- Other	5	E-8
720720	=>.25% CARBON		
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
720810	O,IN COIL,W PATTERN		
72081000	-- In coils, not further worked than hot-rolled, with patterns in relief	5	E-8
720825	O COIL,PKLD=>4.75MM		
72082510	---- Plates	5	RED
72082520	---- Universal plates	5	RED
72082530	---- Sheets	5	RED
72082540	---- Strip	5	RED
72082590	---- Other	5	RED
720826	O CL,PKLD=>3<4.75MM		
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
720827	OTHR,COIL,PCKLD<3MM		
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
720836	OTHER, COIL >10MM		
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
720837	O COIL=>4.75MM<10MM		
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
720838	O COIL=>3MM <4.75MM		
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
720839	FLAT-HOT-ROLL IRN,NONALY STL,COIL,>3MM THICK,NESO		
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
720840	N COIL,PTRN IN REL		
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
720851	OTHR,NOT COIL >10MM		
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
720852	NOT COIL=>4.75<10MM		
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
720853	NOT COIL=>3 <4.75MM		
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
720854	NOT COIL < 3MM THCK		
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
720890	OTHER 7208		
72089000	-- Other	5	RED
720915	COIL => 3MM THICK		
72091510	---- Plates	5	E-8
72091520	---- Sheets	5	E-8
72091530	---- Strip	5	E-8
72091590	---- Other	5	E-8
720916	COIL >1MM <3MM THCK		
72091610	---- Plates	5	E-8
72091620	---- Sheets	5	E-8
72091630	---- Strip	5	E-8
72091690	---- Other	5	E-8
720917	=>0.5MM =<1MM THICK		
72091710	---- Plates	5	E-5
72091720	---- Sheets	5	E-5
72091730	---- Strip	5	E-5
72091790	---- Other	5	E-5
720918	COILS <0.5MM THICK		
72091810	---- Plates	5	E-8
72091820	---- Sheets	5	E-8

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72091830	---- Strip	5	E-8
72091890	---- Other	5	E-8
720925	NOT COIL => 3MM THK		
72092510	---- Plates	5	E-8
72092520	---- Sheets	5	E-8
72092530	---- Strip	5	E-8
72092590	---- Other	5	E-8
720926	NOT COIL >1MM <3MM		
72092610	---- Plates	5	E-8
72092620	---- Sheets	5	E-8
72092630	---- Strip	5	E-8
72092690	---- Other	5	E-8
720927	NOT COIL=>0.5MM<1MM		
72092710	---- Plates	5	E-5
72092720	---- Sheets	5	E-5
72092730	---- Strip	5	E-5
72092790	---- Other	5	E-5
720928	FLT-CLD-RLD IR,NONAL,NOTCOIL,600MM WIDE,>0.5MM TH		
72092810	---- Plates	5	E-8
72092820	---- Sheets	5	E-8
72092830	---- Strip	5	E-8
72092890	---- Other	5	E-8
720990	OTHER 7209		
72099000	-- Other	5	EXC
721011	TIN COAT=>.5MM THCK		
72101110	---- OTS/MR Type	5	E-8
72101190	---- Other	5	E-8
721012	TIN COAT<.5MM THICK		
72101210	---- OTS/MR Type	5	E-8
72101290	---- Other	5	E-8
721020	LEAD COAT(TERNPLATE		
72102000	-- Plated or coated with lead, including terne-plate	5	E-8
721030	ELECTR PLATD W ZINC		
72103010	---- Corrugated	5	E-5
72103090	---- Other	5	E-5
721041	OT ZINC,COAT,CORREG		
72104100	- Otherwise plated or coated with zinc : --- Corrugated	5	E-8
721049	OT ZINC,COAT,N CORR		
72104900	- Otherwise plated or coated with zinc : --- Other	5	E-5
721050	CT/PLT CRO/CR+CR OX		
72105000	-- Plated or coated with chromium oxides or with chromium and chromium oxides	5	E-8
721061	PLTD/CTD W ALUM-ZNC		
72106100	- Plated or coated with aluminium : --- Plated or coated with aluminium-zinc alloys	5	E-8
721069	PLTD/CTD W OTH ALUM		
72106900	- Plated or coated with aluminium : --- Other	5	E-8
721070	PNTD/VARN/CT W PLST		
72107000	-- Painted, varnished or coated with plastics	5	E-5
721090	OTHER 7210		
72109010	---- Lacquered	5	EXC
72109090	---- Other	5	EXC
721113	UNIVERSAL MILLPLATE		
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
721114	OTHR =>4.75MM THICK		
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
721119	OT.HSS<4.75MM THICK		
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
721123	FLAT-HOT-ROLLED IRON,NONALYSTL, <600MM WIDE, NESO		
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
721129	OTH,HR,N HSS<4.75MM		
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
721190	OTHER 7211		
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
721210	PLATED/COATED W TIN		
72121010	---- OTS or MR type	5	E-8
72121090	---- Other	5	E-8
721220	ELECTR CT/PLT W ZNC		
72122010	---- Corrugated	5	E-8
72122090	---- Other	5	E-8
721230	O-WSE CT/PLT W ZINC		
72123010	---- Corrugated	5	E-5
72123090	---- Other	5	E-5
721240	PNTD/VAR/CTD W PLST		
72124000	-- Painted, varnished or coated with plastics	5	E-5
721250	O-WISE PLATED/COATD		
72125010	---- Plated or coated with lead	5	E-5
72125020	---- Lacquered	5	E-5
72125090	---- Other	5	E-5
721260	OTHER CLAD		
72126000	-- Clad	5	E-8
721310	CONCRETE REINFORCNG		
72131010	---- Of free cutting steel	5	E-8
72131090	---- Other	5	E-8
721320	FREE-CUTTING STEEL		
72132010	---- Electrode quality	5	E-8
72132020	---- Cold heading quality	5	E-8
72132090	---- Other	5	E-8
721391	OTH,COIL,CIRC <14MM		
72139110	---- Electrode quality	5	E-8
72139120	---- Cold heading quality	5	E-8
72139190	---- Other	5	E-8
721399	OTHER 7213		
72139910	---- Electrode quality	5	E-8
72139920	---- Cold heading quality	5	E-8
72139990	---- Other	5	E-8
721410	OTHER, FORGED		
72141010	---- Spring steel quality	5	E-8
72141090	---- Other	5	E-8
721420	O,HOT-WKD,CON REINF		
72142010	---- Spring steel quality	5	E-8
72142090	---- Other	5	E-8
721430	OT,FR-CUT STL,H-WKD		
72143000	-- Other, of free cutting steel	5	E-8
721491	OTHER RECTANGULAR		
72149110	---- Mild steel bright bar	5	E-8
72149190	---- Other	5	E-8
721499	OTHER 7214		
72149910	---- Of spring steel quality	5	E-8
72149990	---- Other	5	E-8
721510	FR-CUT ST,C-FMD/FIN		
72151000	-- Of free-cutting steel, not further worked than cold-formed or cold-finished	5	E-8
721550	OT COLD-FORMD/FINSH		
72155010	---- Mild steel bright bar	5	E-8
72155090	---- Other	5	E-8
721590	OTHER 7215		
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
721610	U/I/H SECT,H-W<80MM		
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
721621	L SECT,HOT-WKD<80MM		
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
721622	T SECT,HOT-WKD<80MM		
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
721631	U SECT,HT-WKD=>80MM		
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
721632	I SECT,HT-WKD=>80MM		
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
721633	H SECT,HT-WKD=>80MM		

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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
721640	L/T SECT,H-WK=>80MM		
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
721650	OTHER,HOT-WORKED		
72165000	-- Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	5	RED
721661	FROM F-RLD PRODUCT		
72166100	- Angles, shapes and sections, not further worked than cold-formed or cold-finished : --- Obtained from flat-rolled products	5	E-8
721669	NT FRM F-RLD PRODCT		
72166900	- Angles, shapes and sections, not further worked than cold-formed or cold-finished : --- Other	5	RED
721691	O CD-WK FRM FR PROD		
72169100	- Other: --- Cold-formed or cold-finished from flat rolled products	5	E-8
721699	OTHER 7216		
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
721710	NOT PLATED/COATED		
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
721720	PLATED/COATD W ZINC		
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
721730	O PLTD/CTD W BS MET		
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
721790	OTHR < 0.25% CARBON		
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
721810	STNLSS ING+O PR FRM		
72181000	-- Ingots and other primary forms	7.5	E-8
721891	RECTANGULR (NT SQR)		
72189100	- Other : --- Of rectangular (other than square) cross-section	7.5	E-8
721899	OTHER 7218		
72189910	---- Billets	7.5	E-8
72189990	---- Other	7.5	E-8
721911	H-RL,COIL>10MM THCK		
72191111	----- Not exceeding 14 mm	7.5	RED
72191112	----- Exceeding 14 mm	7.5	RED
72191190	---- Other	7.5	RED
721912	H-RL,COIL4.75-<10MM		
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
721913	H-RL,COIL 3-<4.75MM		
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
721914	H-RL,COIL <3MM THCK		
72191400	- Not further worked than hot-rolled, in coils : --- Of a thickness of less than 3 mm	7.5	E-8
721921	HR,N COIL>10MM THCK		
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
721922	HR,N COIL 4.75-10MM		
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
721923	HR,N COIL 3-<4.75MM		
72192310	---- Chromium type	7.5	E-8
72192320	---- Nickel chromium austenitic type	7.5	E-8
72192390	---- Other	7.5	E-8
721924	HR,N COIL <3MM THCK		
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
721931	COLD-RLL=>4.75MM TH		
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
721932	COLD-RLLD 3-<4.75MM		
72193210	---- Chromium type	7.5	E-8
72193220	---- Nickel chromium austenitic type	7.5	E-8
72193290	---- Other	7.5	E-8
721933	COLD-RLL>1<3MM THCK		
72193310	---- Chromium type	7.5	RED
72193320	---- Nickel chromium austenitic type	7.5	RED
72193390	---- Other	7.5	RED
721934	COLD-RLLD .5-1MM TH		
72193410	---- Chromium type	7.5	E-8
72193420	---- Nickel chromium austenitic type	7.5	E-8
72193490	---- Other	7.5	E-8
721935	COLD-RLL<.5MM THICK		
72193510	---- Chromium type	7.5	E-8
72193520	---- Nickel chromium austenitic type	7.5	E-8
72193590	---- Other	7.5	E-8
721990	OTHER 7219		
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
722011	H-RLL =>4.75MM THCK		
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
722012	HT-RLL <4.75MM THCK		
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
722020	COLD-ROLLED STNLESS		
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
722090	OTHER 7220		
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
722100	BR+RD,HR,STNLS,COIL		
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
722211	OT,H-W,CIRC C-SECTN		
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
722219	OT,NT CIRC CRSS-SEC		
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
722220	OTH,COLD-FORM/FINSH		
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
722230	OTHER BARS AND RODS		
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
722240	ANGLE,SHAPE,SECTION		
72224010	---- Of thickness of 80 mm and above	7.5	E-8
72224020	---- Of below 80 mm	7.5	E-8
722300	STAINLSS STEEL WIRE		
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
722410	INGOT+OTH PRIM FORM		
72241000	-- Ingots and other primary forms	7.5	E-8
722490	S-FIN PROD,N STNLSS		
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
722511	GRN-ORIENT SIL ELEC		
72251100	- Of silicon-electrical steel : --- Grain-oriented	7.5	E-8
722519	SIL EL,NT GRN-ORIEN		
72251900	- Of silicon-electrical steel : --- Other	7.5	E-8
722520	OF HIGH-SPEED STEEL		
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
722530	OTH,HT-RLLD,IN COIL		
72253010	---- Of spring steel quality	7.5	E-8
72253090	---- Other	7.5	E-8
722540	OTH HT-RLLD,NT COIL		
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
722550	OTHER COLD-ROLLED		
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
722591	O ELEC PLT/CTD ZINC		
72259100	- Other : --- Electrolytically plated or coated with zinc	7.5	E-8
722592	O PLT/CTD ZNC,NT EL		
72259200	- Other : --- Otherwise plated or coated with zinc	7.5	E-8
722599	OTHER 7225		
72259900	- Other : --- Other	7.5	E-8
722611	SIL EL STL,GRAIN-OR		
72261100	- Of silicon-electrical steel : --- Grain-oriented	7.5	E-8
722619	SIL EL STL,N GRN-OR		
72261900	- Of silicon-electrical steel : --- Other	7.5	E-8

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722620	OF HIGH-SPEED STEEL		
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
722691	OTHER HOT-ROLLED		
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
722692	OTHER COLD-ROLLED		
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
722693	O ELEC PLTD/CTD ZNC		
72269300	- Other: --- Electrolytically plated or coated with zinc	7.5	E-8
722694	O PLT/CTD ZINC,N EL		
72269400	- Other: --- Otherwise plated or coated with zinc	7.5	E-8
722699	OTHER 7226		
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
722710	OF HIGH-SPEED STEEL		
72271000	-- Of high speed steel	7.5	E-8
722720	SILICO-MANGNESE STL		
72272000	-- Of silico-manganese steel	7.5	E-8
722790	OTHER 7227		
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
722810	OF HIGH-SPEED STEEL		
72281010	---- Bright bars	7.5	E-8
72281090	---- Other	7.5	E-8
722820	SILICO-MANGNESE STL		
72282000	-- Bars and rods, of silico-manganese steel	7.5	RED
722830	OTHER HOT-WORKED		
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
722840	OTHER FORGED		
72284000	-- Other bars and rods, not further worked than forged	7.5	E-8
722850	OTH COLD-FORM/FINSH		
72285010	---- Of engine valves and cold heading steel	7.5	E-8
72285090	---- Other	7.5	E-8
722860	OTHER BARS AND RODS		
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
722870	ANGLE,SHAPE,SECTION		
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
722880	O HOLLOW DRLL BR+RD		
72288010	---- Of alloy steel	7.5	E-8
72288020	---- Of non alloy steel, forged	7.5	E-8
72288090	---- Other	7.5	E-8
722910	OF HIGH-SPEED STEEL		
72291000	-- Of high speed steel	7.5	E-8

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722920	SILICO-MANGNESE STL		
72292000	-- Of silico-manganese steel	7.5	E-8
722990	OTHER 7229		
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
730110	SHEET PILING		
73011000	-- Sheet piling	12.5	E-8
730120	WELDED ANGLES,SHAPES		
73012010	---- Steel slotted angles	12.5	E-8
73012090	---- Other	12.5	E-8
730210	RAILWAY,TRMWAY RAIL		
73021010	---- For railways	12.5	E-8
73021020	---- For tramways	12.5	E-8
73021090	---- Other	12.5	E-8
730230	SWTCHBLDS,X-ING FRG		
73023000	-- Switch blades, crossing frogs, point rods and other crossing pieces	12.5	E-8
730240	FISH,SOLE PLATES		
73024000	-- Fish-plates and sole plates	12.5	E-8
730290	OTHER 7302		
73029010	---- Material for jointing or fixing rails	12.5	E-8
73029090	---- Other	12.5	E-8
730300	CAST IRON TUBE,ETC		
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
730410	OIL/GAS PIPELINE		
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
730421	OIL,GAS DRILLING		
73042110	---- Of iron	12.5	E-8
73042190	---- Other	12.5	E-8
730429	CAS+TUB OIL,GS DRLL		
73042910	---- Of iron	12.5	E-8
73042990	---- Other	12.5	E-8
730431	O,COLD-WRKD,CIR C-S		
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
730439	O CIR CS,N CLD-WRKD		
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
730441	O CIR CS,SS,CLD-WKD		
73044100	- Other, of circular cross-section, of stainless steel : --- Cold-drawn or cold-rolled (cold-reduced)	12.5	E-8
730449	O CIR CS,SS,N CLD-W		
73044900	- Other, of circular cross-section, of stainless steel : --- Other	12.5	E-8
730451	O,CIR CS,AL ST,C-WK		
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
730459	O,CIR CS,A S,N C-WK		
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
730490	OTHER 7304		
73049000	-- Other	12.5	E-8
730511	OIL/G P,L SB ARC WD		
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
730512	O OIL/GS P, LONG WLD		
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
730519	OTHER OIL/GAS PIPE		
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
730520	CASING F OIL/GS DRL		
73052010	---- Of iron	12.5	E-8
73052090	---- Other	12.5	E-8
730531	OT PIPE, LONGIT WELD		
73053110	---- Of iron	12.5	E-8
73053190	---- Other	12.5	E-8
730539	OTH,N LONGIT WELDED		
73053910	---- Of iron	12.5	E-8
73053990	---- Other	12.5	E-8
730590	OTHER 7305		
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
730610	OT PIPE FOR OIL/GAS		
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
730620	O CASE+TB F O/GS DR		
73062010	---- Of iron	12.5	E-8
73062090	---- Other	12.5	E-8
730630	O,WELD,CIR CR-SECTN		
73063010	---- Of iron	12.5	E-8
73063090	---- Other	12.5	E-8
730640	O,WLD,CIR CS,ST STL		
73064000	-- Other, welded, of circular cross-section, of stainless steel	12.5	E-8
730650	O,WLD,C CS,O AL STL		
73065000	-- Other, welded, of circular cross-section, of other alloy steel	12.5	E-8
730660	O,WELD,N CIR C-SECT		
73066010	---- Of iron	12.5	E-8
73066090	---- Other	12.5	E-8
730690	OTHER 7306		
73069011	--- ERW precision tubes : ----- Of iron	12.5	SEN
73069019	--- ERW precision tubes : ----- Other	12.5	SEN
73069090	---- Other	12.5	SEN
730711	CAST,N-MALL CAST IR		
73071110	---- Sponge iron cast fittings	12.5	E-8
73071120	---- SG iron cast fittings	12.5	E-8
73071190	---- Other	12.5	E-8
730719	OTHER CAST FITTINGS		
73071900	- Cast fittings : --- Other	12.5	E-8
730721	STNLSS STEEL FLANGE		
73072100	- Other, of stainless steel : --- Flanges	12.5	E-8
730722	ST STL THR ELBW,ETC		
73072200	- Other, of stainless steel : --- Threaded elbows, bends and sleeves	12.5	E-8

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730723	ST STL BUTT WELDING		
73072300	- Other, of stainless steel : --- Butt welding fittings	12.5	E-8
730729	OTH STAINLESS STEEL		
73072900	- Other, of stainless steel : --- Other	12.5	E-8
730791	OTHER FLANGES		
73079110	---- Galvanised	12.5	E-5
73079190	---- Other	12.5	E-5
730792	O THR ELBW,BEND,ETC		
73079210	---- Galvanised	12.5	E-8
73079290	---- Other	12.5	E-8
730793	OTHER BUTT WELDING		
73079310	---- Galvanised	12.5	E-8
73079390	---- Other	12.5	E-8
730799	OTHER 7307		
73079910	---- Galvanised	12.5	E-8
73079990	---- Other	12.5	E-8
730810	BRIDGE+BRIDGE SECTN		
73081000	-- Bridges and bridge-sections	12.5	E-8
730820	TOWER+LATTICE MASTS		
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
730830	DOOR,WNDW,FRM,THRSH		
73083000	-- Doors, windows and their frames and thresholds for doors	12.5	E-8
730840	PROP EQP F SCAFF,ET		
73084000	-- Equipment for scaffolding, shuttering, propping or pit-propping	12.5	E-8
730890	OTHER 7308		
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
730900	TANK,ET>300LT CAPAC		
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
731010	TANK,ET 50-300LITER		
73101010	---- Tin plate containers	12.5	E-8
73101020	---- Trunks and cases	12.5	E-8
73101090	---- Other	12.5	E-8
731021	CAN,CLS BY SLDR<50L		
73102110	---- Tin plate containers	12.5	E-8
73102190	---- Other	12.5	E-8
731029	O TANK,ETC<50LT CAP		
73102910	---- Tin plate containers	12.5	E-8
73102920	---- Trunks and cases	12.5	E-8
73102990	---- Other	12.5	E-8
731100	CONT F COMP/LQFD GS		
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
731210	STRND WRE,ROPE,CABL		
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
731290	OTHER 7312		
73129000	-- Other	12.5	E-8
731300	BARB,TWST WRE F FNC		
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
731412	NDLSS BND,STNLSS ST		
73141200	- Woven cloth : --- Endless bands for machinery, of stainless steel	12.5	E-8
731413	NDLSS BND,N STNL ST		
73141300	- Woven cloth : --- Other endless bands for machinery	12.5	E-8
731414	OT WV,STNLESS STEEL		
73141410	---- Wire gauze (wire cloth, wire mesh)	12.5	E-8
73141490	---- Other	12.5	E-8
731419	OTH WV,N STNLSS STL		
73141910	---- Wire gauze (wire cloth, wire mesh)	12.5	E-8
73141990	---- Other	12.5	E-8
731420	GRLL,ET3MMCS,100CM2		
73142010	---- Wire netting	12.5	E-8

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

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

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73261100	- Forged or stamped, but not further worked : --- Grinding balls and similar articles for mills	12.5	E-8
732619	O FRGD/STMPD ARTCLE		
73261910	---- For automobiles and earth moving equipments	12.5	E-5
73261990	---- Other	12.5	E-5
732620	O ARTCL OF IOS WIRE		
73262010	---- Tyre bead wire rings intended for use in the manufacture of tyres for cycles and cyclickshaws	12.5	E-8
73262090	---- Other	12.5	E-8
732690	OTHER 7326		
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 cylpebs	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
740110	COPPER MATTES		
74011000	-- Copper mattes	7.5	E-8
740120	CEMENT COPPER		
74012000	-- Cement copper (precipitated copper)	7.5	E-8
740200	UNRFND;ANOD F EL RF		
74020010	---- Blister copper	7.5	E-8
74020090	---- Other	7.5	E-8
740311	REF CATH+SEC THEROF		
74031100	- Refined copper : --- Cathodes and sections of cathodes	7.5	EXC
740312	REFINED WIRE BARS		
74031200	- Refined copper : --- Wire-bars	7.5	E-8
740313	REFINED BILLETS		
74031300	- Refined copper : --- Billets	7.5	E-8
740319	O UNWROUGHT REFINED		
74031900	- Refined copper : --- Other	7.5	E-8
740321	COP-ZINC BASE ALLOY		
74032100	- Copper alloys : --- Copper-zinc base alloys (brass)	7.5	E-8
740322	COP-TIN BASED ALLOY		
74032210	---- Phosphor bronze	7.5	E-8
74032290	---- Other	7.5	E-8
740323	CP-NCKL/CP-NK-ZN AL		
74032310	---- Copper-nickel base alloys (cupro-nickel)	7.5	E-8
74032320	---- Copper-nickel-zinc base alloys(nickel silver)	7.5	E-8
740329	OTHER COPPER ALLOYS		
74032900	--- Other copper alloys (other than master alloys of heading 7405)	7.5	E-8
740400	COPPER WASTE+SCRAP		
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
740500	MASTR ALLOY OF COPP		
74050000	-MASTER ALLOYS OF COPPER	7.5	E-8

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
740610	PWDR,N-LAMELLR STRC		
74061000	-- Powders of non-lamellar structure	7.5	E-8
740620	PWDR,LAMLLR STR;FLK		
74062000	-- Powders of lamellar structure; flakes	7.5	E-8
740710	OF REFINED COPPER		
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
740721	OF BRASS		
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
740722	CPRO-NCKL/NCKL-SILV		
74072210	---- Hollow bars	7.5	E-8
74072220	---- Bars and rods	7.5	E-8
740729	OTHER 7407		
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
740811	REFIND>6MM MAX CR-S		
74081110	---- Copper weld wire	7.5	EXC
74081190	---- Other	7.5	EXC
740819	REFIND,MAX CR-S<6MM		
74081910	---- Copper weld wire	7.5	EXC
74081920	---- Welding wire	7.5	EXC
74081990	---- Other	7.5	EXC
740821	COPPER-ZINC BASE AL		
74082110	---- Of which the maximum cross-sectional dimension exceeds 6 mm	7.5	E-8
74082190	---- Other	7.5	E-8
740822	CPRO-NCKL/NCKL-SILV		
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
740829	OT COPP ALLOY,NESOI		
74082910	---- Wire of bronze and similar alloys	7.5	E-8
74082990	---- Other	7.5	E-8
740911	REFINED COPPER COIL		
74091100	- Of refined copper : --- In coils	7.5	EXC
740919	REFIND COPPR,N COIL		
74091900	- Of refined copper : --- Other	7.5	E-8
740921	OF BRASS,IN COILS		
74092100	- Of copper-zinc base alloys (brass) : --- In coils	7.5	E-8
740929	OF BRASS,NOT COILS		
74092900	- Of copper-zinc base alloys (brass) : --- Other	7.5	E-8
740931	OF BRONZE,IN COILS		
74093100	- Of copper-tin base alloys (bronze) : --- In coils	7.5	E-8
740939	OF BRONZE,NOT COILS		
74093900	- Of copper-tin base alloys (bronze) : --- Other	7.5	E-8
740940	CPRO-NCKL/NCKL SILV		
74094000	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	7.5	E-8
740990	OTHER 7409		
74099000	-- Of other copper alloys	7.5	E-8
741011	REFINED,NOT BACKED		
74101100	- Not backed : --- Of refined copper	7.5	EXC
741012	COPP ALLOY,N BACKED		
74101200	- Not backed : --- Of copper alloys	7.5	EXC
741021	REFINED COPP,BACKED		
74102100	- Backed : --- Of refined copper	7.5	E-8
741022	COPPER ALLOY,BACKED		
74102200	- Backed : --- Of copper alloys	7.5	EXC
741110	OF REFINED COPPER		
74111000	-- Of refined copper	12.5	E-5
741121	OF BRASS		
74112100	- Of copper alloys : --- Of copper-zinc base alloys (brass)	12.5	E-8
741122	CPRO-NCKL/NCKL-SILV		
74112200	- Of copper alloys : --- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	12.5	E-8
741129	OTHER 7411		
74112900	- Of copper alloys : --- Other	12.5	E-8
741210	OF REFINED COPPER		
74121000	-- Of refined copper	12.5	E-8
741220	OF COPPER ALLOY		
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
741300	STRD WRE,ET,N EL IN		
74130000	-STRANDED WIRE, CABLES, PLATED BANDS AND THE LIKE, OF COPPER, NOT ELECTRICALLY INSULATED	12.5	E-8
741420	CLOTH OF COPPER WRE		
74142010	----- Endless bands, for machinery	12.5	E-8
74142090	----- Other	12.5	E-8
741490	OTHER 7414		
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
741510	NLS,TCKS,DRW PNS,ET		
74151000	-- Nails and tacks, drawing pins, staples and similar articles	12.5	E-8
741521	WASHERS,NT THREADED		
74152100	- Other articles, not threaded : --- Washers (including spring washers)	12.5	E-8
741529	RIVET,ETC,NT THREAD		
74152900	- Other articles, not threaded : --- Other	12.5	E-8
741533	THREAD SCREW,BOLT,NUT OF COPPER/IRN/STL W/ COPR H		
74153310	----- Screws for wood	12.5	E-8
74153390	----- Other	12.5	E-8
741539	OTHR THREADED,NESOI		
74153910	----- Rivets (excluding tubular or bifurcated)	12.5	E-8
74153990	----- Other	12.5	E-8
741600	COPPER SPRINGS		
74160000	-COPPER SPRINGS	12.5	E-8
741700	COOK APP,DOM,N-EL,P		
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
741811	SCOUR,SCOUR/POL PAD		
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
741819	OTHER 7418		
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
741820	SANITARY WARE+PARTS		
74182010	----- Sanitary ware	12.5	E-8
74182020	----- Parts of sanitary ware	12.5	E-8
741910	CHAIN+PARTS THEREOF		
74191010	----- Chain	12.5	E-8
74191021	--- Parts : ----- Of copper chains	12.5	E-8
74191029	--- Parts : ----- Other	12.5	E-8
741991	O ARTC,CAST,MOLD,ET		
74199100	- Other : --- Cast, moulded, stamped or forged, but not further worked	12.5	E-8
741999	OTHER 7419		
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
750110	NICKEL MATTES		
75011000	-- Nickel mattes	5	E-8
750120	N-OX SNTR+O INT PRD		
75012000	-- Nickel oxide sinters and other intermediate products of nickel metallurgy	5	E-8
750210	UNWROUGHT,N ALLOYED		
75021000	-- Nickel, not alloyed	5	E-8
750220	UNWROUGHT ALLOYS		
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
750300	WASTE AND SCRAP		

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 word '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
750400	POWDERS AND FLAKES		
75040000	-NICKEL POWDERS AND FLAKES	5	E-8
750511	NOT ALLOYED		
75051110	---- Hollow bars	5	E-8
75051120	---- Other bars; rods and profiles	5	E-8
750512	OF NICKEL ALLOYS		
75051210	---- Hollow bars	5	E-8
75051220	---- Other bars; rods and profiles	5	E-8
750521	WIRE, NOT ALLOYED		
75052100	- Wire : --- Of nickel, not alloyed	5	E-8
750522	WIRE OF NICKEL ALLOY		
75052200	- Wire : --- Of nickel alloys	5	E-8
750610	NOT ALLOYED		
75061000	-- Of nickel, not alloyed	5	E-8
750620	ALLOYED		
75062000	-- Of nickel alloys	5	E-8
750711	TUBE+PIPE,N ALLOYED		
75071100	- Tubes and pipes : --- Of nickel, not alloyed	5	E-8
750712	TUBE+PIPE OF ALLOYS		
75071200	- Tubes and pipes : --- Of nickel alloys	5	E-8
750720	TUBE/PIPE FITTINGS		
75072000	-- Tube or pipe fittings	5	E-8
750810	CLOTH,GRILL+NET,WIRE		
75081000	-- Cloth, grill and netting, of nickel wire	5	E-8
750890	OTHER 7508,NESOI		
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
760110	NOT ALLOY		
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
760120	ALLOYS		
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
760200	WASTE AND SCRAP		
	---- 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 'Talcord'; 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
760310	POWDER, NON-LAMELLAR		
76031010	---- Aluminium powder for thermit process	7.5	E-8
76031090	---- Other	7.5	E-8
760320	POWDER, FLKS LAMELLAR		
76032000	-- Powders of lamellar structure; flakes	7.5	E-8
760410	NOT ALLOYED		
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
760421	ALLOY HOLLOW		
76042100	- Of aluminium alloys : --- Hollow profiles	7.5	E-8
760429	ALLOY NONHOLLOW		
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
760511	NONALLOY > 7MM MAX D		
76051100	- Of aluminium, not alloyed : --- Of which the maximum cross-sectional dimension exceeds 7 mm	7.5	E-8
760519	NONALLOY ≤ 7MM MAX D		
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
760521	ALLOY > 7MM MAX DIM		
76052100	- Of aluminium alloys : --- Of which the maximum cross-sectional dimension exceeds 7 mm	7.5	E-8
760529	ALLOY ≤ 7MM MAX DIM		
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
760611	NONALLOY, RECTANGULAR		
76061110	---- Electrolytic plates or sheets	7.5	EXC
76061190	---- Other	7.5	EXC
760612	ALLOY, RECTANGULAR		
76061200	- Rectangular (including square) : --- Of aluminium alloys	7.5	E-5
760691	NONALLOY, NT RECTANGULAR		
76069110	---- Circles	7.5	E-8
76069120	---- Electrolytic plates or sheets	7.5	E-8
76069190	---- Other	7.5	E-8
760692	ALLOY NT RECTANGULAR		
76069210	---- Circles	7.5	E-8
76069290	---- Other	7.5	E-8
760711	NO BACK, ROLLED ONLY		
76071110	---- Ordinarily used for tea chest lining	7.5	E-5
76071190	---- Other	7.5	E-5
760719	NO BACK NOT ROLLED		
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
760720	BACKED		
76072010	---- Ordinarily used for tea chest lining	7.5	E-5
76072090	---- Other	7.5	E-5
760810	NONALLOY		
76081000	-- Of aluminium, not alloyed	12.5	E-8
760820	ALLOY		

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
76082000	-- Of aluminium alloys	12.5	E-8
760900	TUBE/PIPE FITTINGS		
76090000	-ALUMINIUM TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES)	12.5	E-8
761010	DOOR, WINDOW, FRAME		
76101000	-- Doors, windows and their frames and thresholds for doors	12.5	E-8
761090	OTHER STRUCTURES		
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
761100	TANKS>300 LITER		
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
761210	COLLAPSIBLE		
76121010	---- Plain	12.5	E-8
76121020	---- Lacquered	12.5	E-8
76121030	---- Printed	12.5	E-8
76121090	---- Other	12.5	E-8
761290	NONCOLLAPSIBLE		
76129010	---- Plain	12.5	E-8
76129020	---- Lacquered	12.5	E-8
76129030	---- Printed	12.5	E-8
76129090	---- Other	12.5	E-8
761300	F COMPRESS/LIQD GAS		
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
761410	WITH STEEL CORE		
76141000	-- With steel core	12.5	E-8
761490	NOT WITH STEEL CORE		
76149000	-- Other	12.5	E-8
761511	POT SCR,SCR/POL PAD		
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
761519	TBLE,KTCN+O HSEHOLD		
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
761520	SANITARY WARE		
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
761610	NAIL,TACK,SCREW,NUT,E		
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
761691	CLTH,GRLL,NET+FENCE		
76169100	- Other : --- Cloth, grill, netting and fencing, of aluminium wire	12.5	E-8
761699	OT ARTCL OF ALUMINM		
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
780110	REFINED, UNWROUGHT		
78011000	-- Refined lead	5	E-5
780191	ANTMNY MAIN O ELEMT		
78019100	- Other : --- Containing by weight antimony as the principal other element	5	E-5
780199	OTHER NONREFINED		
78019910	---- Pig lead	5	E-5
78019920	---- Unrefined lead	5	E-5
78019930	---- Unrefined lead alloys	5	E-5
78019990	---- Other	5	E-5
780200	LEAD WASTE + SCRAP		

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
780300	BAR, ROD, PROFILE, WRE		
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
780411	SHT, STRP, FOIL =<.2MM		
78041110	---- Sheets and strip	5	E-8
78041120	---- Foil	5	E-8
780419	PL, SH, STR, FOIL >.2MM		
78041910	---- Plates	5	E-8
78041990	---- Other	5	E-8
780420	POWDERS AND FLAKES		
78042000	-- Powders and flakes	5	E-8
780500	PIPE, TUBE, FIT THROF		
78050010	---- Tubes and pipes	10	E-8
78050020	---- Tube or pipe fittings	10	E-8
780600	OTH ARTICLE OF LEAD		
78060010	---- Sanitary fixtures	10	E-8
78060020	---- Indian lead seals	10	E-8
78060030	---- Blanks	10	E-8
78060090	---- Other	10	E-8
790111	N AL=>99.99%ZNC WGT		
79011100	- Zinc, not alloyed : --- Containing by weight 99.99% or more of zinc	7.5	E-5
790112	N AL<99.99%ZNC WGHT		
79011200	- Zinc, not alloyed : --- Containing by weight less than 99.99% of zinc	7.5	E-5
790120	ZNC ALLOY, UNWROUGHT		
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
790200	ZNC WASTE AND SCRAP		
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 'Scull'; 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
790310	ZINC DUST		
79031000	-- Zinc dust	7.5	E-8
790390	ZINC POWDERS+FLAKES		
79039000	-- Other	7.5	E-8
790400	BAR, ROD, PROFILE, WRE		
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
790500	PLT, SHEET, STRP, FOIL		
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
790600	TUBE, PIPE, TBE/P FIT		
79060010	---- Tubes and pipes	12.5	E-8
79060020	---- Tube or pipe fittings	12.5	E-8
790700	OTH ARTICAL OF ZINC		
79070010	---- Sanitary fixtures	12.5	E-8
79070090	Other	12.5	E-8
800110	NOT ALLOYED		
80011010	---- Blocks	7.5	E-8
80011090	---- Ingots, pigs, slabs and other primary forms of tin	7.5	E-8
800120	ALLOYS		
80012000	-- Tin alloys	7.5	E-8

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
800200	WASTE AND SCRAP		
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
800300	BAR,ROD,PROFILE,WRE		
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
800400	PLT,SHEET,STRP>.2MM		
80040010	---- Electrolytic plates and sheets	7.5	E-8
80040090	---- Other	7.5	E-8
800500	FOIL=<.2MM;PWD+FLKE		
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
800600	TUBE,PIPE,TBE+P FIT		
80060010	---- Tubes and pipes	12.5	E-8
80060020	---- Tube or pipe fittings	12.5	E-8
800700	OTHER 8007		
80070010	---- Blanks	12.5	E-8
80070090	---- Other	12.5	E-8
810110	TUNGSTEN POWDERS		
81011000	-- Powders	7.5	E-8
810194	TUNGSTEN, UNWROUGHT, OBTAINED SIMPLY BY SINTERING		
81019400	- Other : --- Unwrought tungsten, including bars and rods obtained simply by sintering	7.5	E-8
810195	TUNGSTN BRS, RDS (EXC SINTRD),PROFL PLT SHT STP F		
81019510	---- Hollow bars and rods	7.5	E-8
81019590	---- Other	7.5	E-8
810196	TUNGSTEN WIRE		
81019600	- Other : --- Wire	7.5	E-8
810197	TUNGSTEN WASTE AND SCRAP		
81019700	- Other : --- Waste and scrap	7.5	E-8
810199	OTHER 8101		
81019910	---- Tungsten filament	10	E-8
81019990	---- Other	10	E-8
810210	MOLYBDENUM POWDERS		
81021000	-- Powders	7.5	E-8
810294	MOLYBDENUM, UNWROUGHT, OBTAIN BY SIMPLY SINTERING		
81029400	- Other : --- Unwrought molybdenum, including bars and rods obtained simply by sintering	7.5	E-8
810295	MOLYBDM BRS, RDS EXC SINTRED, PROFL PLT SHT STP F		
81029510	---- Hollow bars	7.5	E-8
81029590	---- Other	7.5	E-8
810296	MOLYBDENUM WIRE		
81029600	- Other : --- Wire	7.5	E-8
810297	MOLYBDENUM WASTE AND SCRAP		
81029700	- Other : --- Waste and scrap	7.5	E-8
810299	OTHER 8102		
81029900	- Other : --- Other	7.5	E-8
810320	UNWROUGHT TANTALUM (BARS&RODS OBT BY SINTER.); PW		
81032010	---- Hollow bars	7.5	E-8
81032090	---- Other	7.5	E-8
810330	TANTALUM WASTE AND SCRAP		
81033000	-- Waste and scrap	7.5	E-8
810390	OTHER 8103		
81039000	-- Other	7.5	E-8
810411	UNWRGT=>99.8%MAGNSM		
81041100	- Unwrought magnesium : --- Containing at least 99.8% by weight of magnesium	7.5	E-8
810419	OTHER UNWROUGHT		
81041900	- Unwrought magnesium : --- Other	7.5	E-8
810420	WASTE AND SCRAP		
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
810430	RASPG,ET,GRDE TO SZ		
81043010	---- Rasplings, turnings and granules, graded according to size	7.5	E-8
81043020	---- Powders	7.5	E-8
810490	OTHER 8104		
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
810520	COBALT, UNWROUGHT, PWDRS, MATTES ETC		
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
810530	COBALT WASTE AND SCRAP		
81053000	-- Waste and scrap	7.5	E-8
810590	OTHER 8105		
81059000	-- Other	10	E-8
810600	BISMUTH+ART;WST+SCR		
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
810720	UNWROUGHT CADMIUM, POWDERS		
81072000	-- Unwrought cadmium; powders	7.5	E-8
810730	Waste and scrap of cadmium		
81073000	-- Waste and scrap	7.5	E-8
810790	OTHER 8107		
81079010	---- Cadmium, wrought	7.5	E-8
81079090	---- Other	10	E-8
810820	UNWROUGHT TITANIUM; POWDERS		
81082000	-- Unwrought titanium; powders	7.5	E-8
810830	TITANIUM WASTE AND SCRAP		
81083000	-- Waste and scrap	7.5	E-8
810890	OTHER 8108		
81089010	---- Titanium, wrought	7.5	E-8
81089090	---- Other	10	E-8
810920	UNWROUGHT ZIRCONIUM; POWDERS		
81092000	-- Unwrought zirconium; powders	7.5	E-8
810930	ZIRCONIUM WASTE AND SCRAP		
81093000	-- Waste and scrap	7.5	E-8
810990	OTHER 8109		
81099000	-- Other	7.5	E-8
811010	UNWROUGHT ANTIMONY; POWDERS		
81101000	-- Unwrought antimony; powders	7.5	E-8
811020	Waste and scrap of antimony		
81102000	-- Waste and scrap	7.5	E-8
811090	ANTIMONY AND ARTCLS THEREOF, NESOI		
81109000	-- Other	7.5	E-8
811100	MANGNESE+ART;WST+SC		
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
811212	Beryllium unwrought; powders		
81121200	- Beryllium : --- Unwrought; powders	7.5	E-8
811213	BERYLLIUM WASTE AND SCRAP		
81121300	- Beryllium : --- Waste and scrap	7.5	E-8
811219	O BERYLLIUM+ARTICLE		
81121900	- Beryllium : --- Other	7.5	E-8
811221	UNWROUGHT CHROMIUM; POWDERS		
81122100	- Chromium : --- Unwrought; powders	7.5	E-8
811222	CHROMIUM WASTE AND SCRAP		
81122200	- Chromium : --- Waste and scrap	7.5	E-8
811229	CHROMIUM AND ARTICLES THEREOF, NESOI		
81122900	- Chromium : --- Other	7.5	E-8
811230	GERMANIUM+ART;WST+S		
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
811240	VANADIUM+ART;WST+SC		
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
811251	UNWROUGHT THALLIUM; POWDERS		
81125100	- Thallium : --- Unwrought; powders	7.5	E-8
811252	Waste and scrap of thallium		
81125200	- Thallium : --- Waste and scrap	7.5	E-8
811259	Other articles of thallium		
81125900	- Thallium : --- Other	7.5	E-8
811292	GA, HF, INDIUM, NIOBIUM, RHENIUM & ARTI,WAST/SCRIP		
81129200	- Other : --- Unwrought; waste and scrap; powders	7.5	E-8
811299	OTHER 8112		
81129900	- Other : --- Other	7.5	E-8
811300	CERMET+ART;WST+SCRIP		
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
820110	SPADES, SHOVELS, PART		
82011000	-- Spades and shovels	12.5	E-8
820120	FORKS AND PARTS		

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

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
820720	DIES,DRAW/EXTRD MET		
82072000	-- Dies for drawing or extruding metal	12.5	E-8
820730	PRESS/STAMP/PUNCHNG		
82073000	-- Tools for pressing, stamping or punching	12.5	E-5
820740	FOR TAPPNG/THREADNG		
82074010	----Chasers	12.5	E-8
82074090	----Other	12.5	E-8
820750	FOR DRILLING,N ROCK		
82075000	-- Tools for drilling, other than for rock drilling	12.5	E-8
820760	FOR BORING/BROACHNG		
82076010	----Reamers	12.5	E-8
82076090	----Other	12.5	E-8
820770	FOR MILLING		
82077010	----Cutters	12.5	E-8
82077090	----Other	12.5	E-8
820780	F TURNING BASE METL		
82078000	-- Tools for turning	12.5	E-8
820790	OTHER 8207		
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
820810	FOR METAL WORKING		
82081000	-- For metal working	12.5	E-8
820820	FOR WOOD WORKING		
82082000	-- For wood working	12.5	E-8
820830	KTCHN APP/FD IND MA		
82083000	-- For kitchen appliances or for machines used by the food industry	12.5	E-8
820840	AGRICLT/FRSTRY MACH		
82084000	-- For agricultural, horticultural or forestry machines	12.5	E-8
820890	OTHER 8208		
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
820900	PLT,STK,ET,UNMT,CRM		
82090010	----Tungsten carbide tips	12.5	E-8
82090090	----Other	12.5	E-8
821000	H-OP MEC APPL=<10KG		
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
821110	SET ASST KNF,N 8208		
82111000	-- Sets of assorted articles	12.5	E-8
821191	TABLE,W FIXED BLADES		
82119100	- Other : --- Table knives having fixed blades	12.5	E-8
821192	FIXED BLADE,N TABLE		
82119200	- Other : --- Other knives having fixed blades	12.5	E-8
821193	NOT W FIXED BLADES		
82119310	----Pocket knives	12.5	E-8
82119390	----Other	12.5	E-8
821194	OTH BLADES F KNIVES		
82119400	- Other : --- Blades	12.5	E-8
821195	HANDL,B MET,NT 8208		
82119500	- Other : --- Handles of base metal	12.5	E-8
821210	RAZORS		
82121010	----Twin type shaving	12.5	E-8
82121090	----Other	12.5	E-8
821220	SAFTY BLDE+BLNK,STR		
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
821290	PTS F RAZOR,N BLADE		
82129000	-- Other parts	12.5	E-8
821300	SCSSR,TLRS'+SIM SHR		
82130000	-SCISSORS, TAILORS' SHEARS AND SIMILAR SHEARS, AND BLADES THEREFOR	12.5	E-8
821410	PPR KNF,LTTR OPN,ET		
82141010	----Paper knives, letter openers, erasing knives, pencil sharpeners	12.5	E-8
82141090	----Blades	12.5	E-8
821420	MANCR/PDCR ST+INSTR		
82142010	----Nail cutters	12.5	E-8
82142090	----Other	12.5	E-8
821490	OTHER 8214		
82149010	----Handles of cutlery of base metal	12.5	E-8
82149090	----Other	12.5	E-8
821510	ST ASSD=>1 PR MT PL		
82151000	-- Sets of assorted articles containing at least one article plated with precious metal	12.5	E-8
821520	O ST ASSTD,N PR MET		

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

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
830910	CRWN CORK,INC SL+CP		
83091000	-- Crown corks	12.5	E-8
830990	OTHER 8309		
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
831000	SIGN,ETC PLT,N 9405		
83100010	---- Enamel iron signboard	12.5	E-8
83100090	---- Other	12.5	E-8
831110	CT ELCTR F EL A-WLD		
83111000	-- Coated electrodes of base metal, for electric arc-welding	12.5	E-8
831120	CORE WRE F EL A-WLD		
83112000	-- Cored wire of base metal, for electric arc-welding	12.5	E-8
831130	CT RD+COR WRE,SLD,E		
83113010	---- Wire and rods of agglomerated base metal	12.5	E-8
83113090	---- Other	12.5	E-8
831190	OTHER 8311		
83119000	-- Other, including parts	12.5	E-8
840110	NUCLEAR REACTORS		
84011000	-- Nuclear reactors	12.5	E-8
840120	ISOTOPIC SEPARATION		
84012000	-- Machinery and apparatus for isotopic separation, and parts thereof	12.5	E-8
840130	FUEL ELEMENTS		
84013000	-- Fuel elements (cartridges), non-irradiated	12.5	E-8
840140	PARTS		
84014000	-- Parts of nuclear reactors	12.5	E-8
840211	WATERTUBE >45 PER H		
84021100	- Steam or other vapour generating boilers: --- Watertube boilers with a steam production exceeding 45 t per hour	12.5	E-8
840212	WATERTUBE <45 PER H		
84021200	- Steam or other vapour generating boilers: --- Water tube boilers with a steam production not exceeding 45 t per hour	12.5	E-8
840219	VAPOR BOILERS		
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
840220	SUPER-HEATED		
84022000	-- Super-heated water boilers	12.5	E-8
840290	PTS F SUP-HEAT BOIL		
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
840310	CENTRAL HEATING		
84031000	-- Boilers	12.5	E-8
840390	CENTRAL HEAT PARTS		
84039000	-- Parts	12.5	E-8
840410	STEAM,WATER,CENTRAL		
84041000	-- Auxiliary plants for use with boilers of heading 8402 or 8403	12.5	E-8
840420	CONDENSERS FOR VAP		
84042000	-- Condensers for steam or other vapour power units	12.5	E-8
840490	PARTS FOR AUX PLANT		
84049000	-- Parts	12.5	E-8
840510	GENERATORS		
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
840590	PARTS		
84059000	-- Parts	12.5	E-8
840610	FOR MARINE PROPULSN		
84061000	-- Turbines for marine propulsion	12.5	E-8
840681	OTHER,OVER 40 MW		
84068100	- Other turbines: --- Of an output exceeding 40 MW	12.5	E-8
840682	OTHR,NOT OVER 40 MW		
84068200	- Other turbines: --- Of an output not exceeding 40 MW	12.5	E-8
840690	PARTS		
84069000	-- Parts	12.5	E-8
840710	AIRCRAFT,SPARK-IGN		
84071000	-- Aircraft engines	0	E-8
840721	OUTBOARD,FOR MARINE		
84072100	- Marine propulsion engines: --- Outboard motors	5	E-8

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
840729	INBOARD,FOR MARINE		
84072900	- Marine propulsion engines: --- Other	12.5	E-8
840731	SPARK-IGNTN < 50CC		
84073110	---- For motor cycles	12.5	E-8
84073190	---- Other	12.5	E-8
840732	SPARK-IGNTN =<250CC		
84073210	---- For motor cycles	12.5	EXC
84073290	---- Other	12.5	EXC
840733	SPARK-IGNTN >250CC		
84073310	---- For motor cars	12.5	EXC
84073320	---- For motor cycles	12.5	EXC
84073390	---- Other	12.5	EXC
840734	SPARK-IGNTN>1000 CC		
84073410	---- For motor cars	12.5	EXC
84073490	---- Other	12.5	EXC
840790	SPARK-IGNITION,OTHER		
84079010	---- Petrol engines	12.5	E-8
84079020	---- Kerosene engines	12.5	E-8
84079090	---- Other	12.5	E-8
840810	MARINE PISTON		
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
840820	COMPRESSION-IGNTN		
84082010	---- Of cylinder capacity not exceeding 250 cc	12.5	RED
84082020	---- Engines of cylinder capacity exceeding 250 cc	12.5	RED
840890	COMPRESSION-IGNTN,O		
84089010	---- Stationary engines of cylinder capacity exceeding 50 cc	12.5	EXC
84089090	---- Other	12.5	EXC
840910	AIRCRAFT ENGINES		
84091000	-- For aircraft engines	0	E-8
840991	O SPARK-IGNITN PRTS		
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
840999	SPARK-IGNITION PRTS		
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
841011	TURBNE,WHLS=<1000KW		
84101100	- Hydraulic turbines and water wheels : --- Of a power not exceeding 1,000 kW	12.5	E-8
841012	Hydraulic turbines and water wheels of a power>1000 kw but not exceeding 10000 kw		
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
841013	Hydraulic turbines and water wheels of a power> 10000 kw		
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
841090	PARTS, INC REGULATORS		
84109000	-- Parts, including regulators	12.5	E-8
841111	JET THRUST =< 25 KN		
84111100	- Turbo-jets : --- Of a thrust not exceeding 25kN	12.5	E-8
841112	JET THRUST > 25 KN		
84111200	- Turbo-jets : --- Of a thrust exceeding 25 kN	12.5	RED
841121	PROPELLER =<1100 KW		
84112100	- Turbo-propellers: --- Of a power not exceeding 1,100 kW	12.5	E-8

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841122	PROPELLER > 1100 KW		
84112200	- Turbo-propellers: --- Of a power exceeding 1,100 kW	12.5	E-8
841181	OTHER =< 5000 KW		
84118100	- Other gas turbines: --- Of a power not exceeding 5,000 kW	12.5	E-8
841182	OTHER > 5000 KW		
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
841191	PARTS,JET,PROPELLER		
84119100	- Parts : --- Of turbo-jets or turbo-propellers	12.5	E-8
841199	PARTS,NOT JET,PROP		
84119900	- Parts : --- Other	12.5	E-8
841210	REACTION,NT TURBJET		
84121000	-- Reaction engines other than turbo-jets	12.5	E-8
841221	HYDRO ENGIN,LIN ACT		
84122100	- Hydraulic power engines and motors: --- Linear acting (cylinders)	12.5	E-8
841229	HYDRO ENG,N LIN ACT		
84122910	---- Hydrojet (hydraulic jet engines)	12.5	E-8
84122990	---- Other	12.5	E-8
841231	PNEUMAT ENG,LIN ACT		
84123100	- Pneumatic power engines and motors: --- Linear acting (cylinders)	12.5	E-8
841239	PNEUMA ENG,N LIN AC		
84123900	- Pneumatic power engines and motors: --- Other	12.5	E-8
841280	OTHER ENGINES,MOTOR		
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
841290	ENGINE,MOTOR PART O		
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
841311	PUMP,FUEL/LUB,GARAG		
84131110	---- Hand pumps	12.5	E-8
84131191	--- Other : ----- Pumps for dispensing fuel	12.5	E-8
84131199	--- Other : ----- Other	12.5	E-8
841319	PUMP+MEASUR DEVICE		
84131910	---- Hand pumps	12.5	E-8
84131990	---- Other	12.5	E-8
841320	HAND PUMP,NO MEASUR		
84132000	-- Hand pumps, other than those of sub-heading 8413 11 or 8413 19	12.5	E-8
841330	COOLING INT COMB EN		
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
841340	CONCRETE PUMPS		
84134000	-- Concrete pumps	12.5	E-8
841350	OTHER RECIPROCATING		
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
841360	O ROTAR DISPLC PUMP		
84136010	---- Gear type pumps	12.5	E-8
84136020	---- Screw type pumps	12.5	E-8
84136090	---- Other	12.5	E-8
841370	O CENTRIFUGAL PUMPS		
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
841381	OTHER PUMP LIQUIDS		
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
841382	LIQUID ELEVATORS		
84138200	- Other pumps-liquid elevators: --- Liquid elevators	12.5	E-8

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841391	PRTS OF PUMP LIQUID		
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
841392	PART OF LIQUID ELEV		
84139200	-- Parts : --- Of liquid elevators	12.5	E-8
841410	VACUUM PUMPS		
84141000	-- Vacuum pumps	12.5	RED
841420	HAND/FOOT AIR PUMPS		
84142010	---- Bicycle pumps	12.5	E-8
84142020	---- Other hand pumps	12.5	E-8
84142090	---- Other	12.5	E-8
841430	COMPRESSOR REFR EQP		
84143000	-- Compressors of a kind used in refrigerating equipment	12.5	EXC
841440	AIR COMPRESSR,TOWNG		
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
841451	ELECTRC FANS=<125 W		
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
841459	FANS, OTHER		
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
841460	HOODS SIDE < 120 CM		
84146000	-- Hoods having a maximum horizontal side not exceeding 120 cm	12.5	E-8
841480	OT AIR/GAS PUMP,ETC		
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
841490	O PTS F COMPRSS,ETC		
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
841510	AIR CONDITION MACH, WINDOW/ WALL TYPE, SELF CONT		
84151010	---- Split system	12.5	EXC
84151090	---- Other	12.5	EXC
841520	AUTMTV AIR CONDITNR		
84152010	---- For buses	12.5	EXC
84152090	---- Other	12.5	EXC
841581	REFRIGERATR-RELATED		
84158110	---- Split air-conditioner two tonnes and above	12.5	EXC
84158190	---- Other	12.5	EXC
841582	O,INCOR REFRIG UNIT		
84158210	---- Split air-conditioner two tonnes and above	12.5	SEN
84158290	---- Other	12.5	SEN
841583	NOT INCL REFRIG		
84158310	---- Split air-conditioner two tonnes and above	12.5	EXC
84158390	---- Other	12.5	EXC
841590	PARTS		
84159000	-- Parts	12.5	RED
841610	FURNACE LIQUID FUEL		
84161000	-- Furnace burners for liquid fuel	12.5	E-8
841620	FURN PULVERIZ SOLID		
84162000	-- Other furnace burners, including combination burners	12.5	RED
841630	MECH STOKES,GRATE,ET		
84163000	-- Mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances	12.5	E-8
841690	PRTS FURNACE BURNER		
84169000	-- Parts	12.5	RED
841710	HEAT TREAT ORE		
84171000	-- Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	12.5	RED
841720	BAKERY OVEN		
84172000	-- Bakery ovens, including biscuit ovens	12.5	E-8
841780	OT,N ELEC,INDUS/LAB		

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84178010	---- For cement industry	12.5	EXC
84178090	---- Other	12.5	EXC
841790	PARTS FOR 8417		
84179000	-- Parts	12.5	E-8
841810	CMB FRIG/FREEZ,S DR		
84181010	---- Commercial type	12.5	SEN
84181090	---- Other	12.5	SEN
841821	FRIG,HOUSEHLD,COMPR		
84182100	- Refrigerators, household type: --- Compression-type	12.5	E-8
841822	FRG,HOUSEHLD,ABSORP		
84182200	- Refrigerators, household type: --- Absorption -type, electrical	12.5	EXC
841829	OTHR FRIG,HOUSEHOLD		
84182900	- Refrigerators, household type: --- Other	12.5	EXC
841830	FREEZR,CHEST=<800LT		
84183010	---- Commercial type electrical	12.5	EXC
84183090	---- Other	12.5	EXC
841840	FREEZR,UPRIGHT=<900		
84184010	---- Electrical	12.5	EXC
84184090	---- Other	12.5	EXC
841850	FRIG DSPLAY COUNTER		
84185000	-- Other refrigerating or freezing chests, cabinets, display counters, show-cases and similar refrigerating or freezing furniture	12.5	EXC
841861	O COMPRSS HEAT PUMP		
84186100	- Other refrigerating or freezing equipment; heat pumps : --- Compression type units whose condensers are heat exchangers	12.5	EXC
841869	OTH REFRIGER EQUIPM		
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
841891	FURNITURE FOR REFRI		
84189100	- Parts: --- Furniture designed to receive refrigerating or freezing equipment	12.5	EXC
841899	OTHER PARTS		
84189900	- Parts: --- Other	12.5	EXC
841911	WTR HEAT,INSTANT GAS		
84191110	---- Domestic type	12.5	E-8
84191190	---- Other	12.5	E-8
841919	OT WTR HEAT NT IN G		
84191910	---- Domestic type	12.5	E-8
84191920	---- Other	12.5	E-8
841920	MED/LAB STERILIZERS		
84192010	---- Auto claves	12.5	E-8
84192090	---- Other	12.5	E-8
841931	DRYERS,AGRICULTURAL		
84193100	- Dryers : --- For agricultural products	12.5	E-8
841932	DRYER,WOOD/PAPER		
84193200	- Dryers : --- For wood, paper pulp, paper or paper, board	12.5	E-8
841939	OTHER DRYERS		
84193900	- Dryers : --- Other	12.5	EXC
841940	DISTILLING/RECTIFIN		
84194010	---- For petroleum refining	12.5	E-8
84194020	---- Other distilling equipment	12.5	E-8
84194090	---- Other	12.5	E-8
841950	HEAT EXCHANGE UNITS		
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
841960	LIQUEFY AIR/GAS		
84196000	-- Machinery for liquefying air or other gases	12.5	E-8
841981	HEATING FOOD/DRINK		
84198110	---- Friers	12.5	E-8
84198120	---- Other kitchen machines	12.5	E-8
84198190	---- Other	12.5	E-8
841989	Chemical vapor deposition apparatus for semi-conductor production		
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
841990	Parts of Chemical vapor deposition apparatus for semi-conductor production		
84199010	---- Parts of instantaneous or storage water heaters (domestic type)	12.5	E-0
84199090	---- Other	12.5	E-0
842010	CALENDER,ROLLING		
84201000	-- Calendering or other rolling machines	12.5	E-8
842091	CYLINDERS F ROLLING		
84209100	-- Parts : -- Cylinders	12.5	E-8
842099	PARTS FOR 8420		
84209900	-- Parts : -- Other	12.5	E-8
842111	CREAM SEPAR,CENTRFG		
84211100	- Centrifuges, including centrifugal dryers: --- Cream separators	12.5	E-8
842112	CLOTHS-DRYER,CENTRF		
84211200	- Centrifuges, including centrifugal dryers: --- Clothes-dryers	12.5	E-8
842119	Spin dryers for semiconductor wafer processing		
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
842121	WATER FILTER/PURIFY		
84212110	---- Ion exchanger plant or apparatus	12.5	RED
84212120	---- Household type filters	12.5	RED
84212190	---- Other	12.5	RED
842122	BEVERAGE FILTERS/P		
84212200	- Filtering or purifying machinery and apparatus for liquids: --- For filtering or purifying beverages other than water	12.5	E-8
842123	OIL/FUEL FILTERS		
84212300	- Filtering or purifying machinery and apparatus for liquids: --- Oil or petrol-filters for internal combustion engines	12.5	EXC
842129	FILTER/PURIFY,OTHER		
84212900	- Filtering or purifying machinery and apparatus for liquids: --- Other	12.5	RED
842131	INTAKE AIR FILTER		
84213100	- Filtering or purifying machinery and apparatus for gases: --- Intake air filters for internal combustion engines	12.5	EXC
842139	OT GAS FILTR/PURIFY		
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
842191	Parts of spin dryers for semiconductor wafer processing		
84219100	- Parts : --- Of centrifuges, including centrifugal dryers	12.5	E-0
842199	PARTS		
84219900	- Parts : --- Other	12.5	E-5
842211	DISHWASHING,HOUSEHO		
84221100	- Dish washing machines : --- Of the household type	12.5	E-8
842219	DISHWASHING,N HOUSE		
84221900	- Dish washing machines : --- Other	12.5	E-8
842220	CLEAN/DRY CONTAINER		
84222000	-- Machinery for cleaning or drying bottles or other containers	12.5	E-8
842230	FILLING,CLOSE BOTTL		
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
842240	O PACKING/WRAPP MAT		
84224000	-- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	5	E-8
842290	PARTS FOR 8422		
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
842310	PERSONAL;HOUSEHOLD		
84231000	-- Personal weighing machines, including baby scales; household scales	12.5	E-8
842320	CONTINUOUS ON CONVE		
84232000	-- Scales for continuous weighing of goods on conveyors	12.5	E-8
842330	CONST-WGHT SCALES		
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
842381	OTHER CAPACITY<30KG		
84238110	---- Beam scale	12.5	E-8
84238190	---- Other	12.5	E-8
842382	OTHR >30KG <5000 KG		
84238210	---- Beam scale	12.5	E-8

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
84238290	---- Other	12.5	E-8
842389	OTHER CAPAC>5000 KG		
84238900	- Other weighing machinery: --- Other	12.5	E-8
842390	WEIGHTS AND PARTS		
84239010	---- Weighing machine weights of all kinds	12.5	E-8
84239020	---- Parts of weighing machinery	12.5	E-8
842410	FIRE EXTINGUISHERS		
84241000	-- Fire extinguishers, whether or not charged	12.5	E-8
842420	SPRAY GUNS,ETC		
84242000	-- Spray guns and similar appliances	12.5	RED
842430	STEAM/SAND BLAST,ET		
84243000	-- Steam or sand blasting machines and similar jet projecting machines	12.5	E-8
842481	AGRICULT,HORTICULT		
84248100	- Other appliances : --- Agricultural or horticultural	12.5	E-8
842489	Deflesh machines for cleaning and removing contaminants from the metal leads of semiconductor packages prior to the electroplating process		
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
842490	Parts of spraying appliances for etching, stripping or cleaning semiconductor wafers		
84249000	-- Parts	12.5	E-0
842511	FOR RAISING VEHICAL		
84251110	---- Hoists	12.5	E-8
84251120	---- Pulley tackle	12.5	E-8
842519	FOR RAISING VEHICAL		
84251910	---- Hoists machine	12.5	E-8
84251920	---- Pulley tackle	12.5	E-8
842520	PIT-HEAD WIND GEAR;		
84252000	-- Pit-head winding gear; winches specially designed for use underground	12.5	E-8
842531	OTH WINCHES,ELECTRC		
84253100	- Other winches; capstans: --- Powered by electric motor	12.5	E-8
842539	OTH WINCHES,N ELECT		
84253900	- Other winches; capstans: --- Other	12.5	RED
842541	GARAGE JACKING SYS		
84254100	- Jacks; hoists of a kind used for raising vehicles : --- Built-in jacking system of a type used in garages	12.5	E-8
842542	JACKS AND HOISTS		
84254200	- Jacks; hoists of a kind used for raising vehicles : --- Other jacks and hoists, hydraulic	12.5	EXC
842549	OTHER JACKS,HOSTS		
84254900	- Jacks; hoists of a kind used for raising vehicles : --- Other	12.5	E-8
842611	OVERHEAD CRANES,FIX		
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
842612	LIFT FRAME ON TIRES		
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
842619	OTHER LIFTING		
84261900	- Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers : --- Other	12.5	RED
842620	TOWER CRANES		
84262000	-- Tower cranes	12.5	E-8
842630	JIB CRANES PORT/PED		
84263000	-- Portal or pedestal jib cranes	12.5	RED
842641	O DERRICKS ON TIRES		
84264100	- Other machinery, self-propelled : --- On tyres	12.5	E-8
842649	O DERRICK,NOT TIRES		
84264900	- Other machinery, self-propelled : --- Other	12.5	RED
842691	LIFTING FOR ROAD VE		
84269100	- Other machinery : --- Designed for mounting on road vehicles	12.5	E-8
842699	OTHER LIFTING		
84269910	---- Ropeway and telfers	12.5	E-8
84269990	---- Other	12.5	E-8
842710	WITH ELEC,SELF PROP		
84271000	-- Self-propelled trucks powered by an electric motor	12.5	E-8
842720	OTHR SELF PROPELLED		
84272000	-- Other self-propelled trucks	12.5	RED
842790	OTHER LIFTING TRUCK		
84279000	-- Other trucks	12.5	E-8
842810	ELEVATOR,N CONT ACT		
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
842820	PNEUMATIC ELEVATORS		
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
842831	CONT-ACT ELEVATORS		
84283100	- Other continuous-action elevators and conveyors, for goods or materials : --- Specially designed for underground use	12.5	E-8
842832	CONT-ACT ELEVATORS		
84283200	- Other continuous-action elevators and conveyors, for goods or materials : --- Other, bucket type	12.5	E-8
842833	CONT-ACT ELEVATORS		
84283300	- Other continuous-action elevators and conveyors, for goods or materials : --- Other, belt type	12.5	E-5
842839	CONT-ACT ELEVATORS		
84283900	- Other continuous-action elevators and conveyors, for goods or materials : --- Other	12.5	RED
842840	ESCALATORS		
84284000	-- Escalators and moving walkways	12.5	E-8
842850	WAG PUSH, LOCO WAG		
84285010	---- Wagon marshalling equipment	12.5	E-8
84285020	---- Wagon tippers	12.5	E-8
84285090	---- Other	12.5	E-8
842860	TELEFRS, CHAIR LFTS		
84286000	-- Teleferics, chair-lifts, ski-raglines, traction mechanisms for	12.5	E-8
842890	OTHER LIFTING MACHI		
84289010	---- For coal handling	12.5	E-5
84289020	---- For ash handling	12.5	E-5
84289090	---- Other	12.5	E-5
842911	BULL, ANGEL TRACK LA		
84291110	---- Angledozer	12.5	E-8
84291120	---- Bulldozers	12.5	E-8
842919	BULL, ANGLE OTHER		
84291910	---- Angledozer	12.5	E-8
84291920	---- Bulldozers	12.5	E-8
842920	GRADERS, LEVELERS		
84292000	-- Graders and levellers	12.5	E-8
842930	SCRAPERS		
84293000	-- Scrappers	12.5	E-8
842940	TAMPING, ROAD ROLLER		
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
842951	FRONT-END SHOVEL LO		
84295100	- Mechanical shovels, excavators and shovel loaders : --- Front-end shovel loaders	12.5	E-8
842952	MECH SHOVELS 360 D		
84295200	- Mechanical shovels, excavators and shovel loaders : --- Machinery with a 360 degrees revolving superstructure	12.5	E-8
842959	OTHER MECH SHOVELS		
84295900	- Mechanical shovels, excavators and shovel loaders : --- Other	12.5	E-8
843010	PILE-DRIVER, EXTRACT		
84301010	---- Pile-drivers	12.5	E-8
84301020	---- Pile-extractors	12.5	E-8
843020	SNOWPLOWS, BLOWERS		
84302000	-- Snow-ploughs and snow-blowers	12.5	E-8
843031	COAL/ROCK CUTTERS		
84303110	---- Coal cutters	12.5	E-8
84303120	---- Tunneling machinery	12.5	E-8
84303190	---- Other	12.5	E-8
843039	O COAL/ROCK CUTTERS		
84303900	- Coal or rock cutters and tunneling machinery: --- Other	12.5	E-8
843041	O BORE/SINK, S-PROPL		
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
843049	O BORE/SINK, N S-PRP		
84304900	- Other boring or sinking machinery: --- Other	12.5	E-8
843050	O MOVE, GRADE, S-PROP		
84305010	---- Mining machinery (excluding coal mining)	12.5	E-8
84305090	---- Other	12.5	E-8
843061	COMPACTNG, NT S-PROP		
84306100	- Other machinery, not self-propelled: --- Tamping or compacting machinery	12.5	E-8
843069	OTHR MOVING, GRADING		
84306900	- Other machinery, not self-propelled: --- Other	12.5	E-8
843110	PULLEY, TACKLE, ETC		
84311010	---- Of pulley tackle and hoists, other than ship hoists, winches or capstans	12.5	E-8
84311090	---- Other	12.5	E-8
843120	FORK LIFTS, ETC		
84312010	---- Of fork lift trucks	12.5	RED
84312090	---- Other	12.5	RED
843131	ELEVATOR, N CONT ACT		

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

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
843621	POULTRY INCUB+BROOD		
84362100	- Poultry-keeping machinery; poultry incubators and brooders : --- Poultry incubators and brooders	12.5	E-8
843629	POULTRY-KEEPING		
84362900	- Poultry-keeping machinery; poultry incubators and brooders : ---	12.5	E-8
843680	OTHER 8436		
84368010	---- Germination plant fitted with mechanical and thermal equipment	12.5	E-8
84368090	---- Other	12.5	E-8
843691	PARTS 843621,843629		
84369100	- Parts : --- Of poultry-keeping machinery or poultry incubators and brooders	12.5	E-8
843699	PARTS 843610,843680		
84369900	- Parts : --- Other	12.5	E-8
843710	SEED,GRAIN,DR LEG V		
84371000	-- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	12.5	E-8
843780	MILLING,WORKING CER		
84378010	---- Flour mill machinery	12.5	E-8
84378020	---- Rice mill machinery	12.5	E-8
84378090	---- Other	12.5	E-8
843790	PARTS OF 8437		
84379010	---- Of flour mill machinery	12.5	E-8
84379020	---- Of rice mill machinery	12.5	E-8
84379090	---- Other	12.5	E-8
843810	BAKERY,MACARONI,SPA		
84381010	---- Bakery machinery	12.5	E-8
84381020	---- Machinery for manufacture of macaroni or spaghetti or similar products	12.5	E-8
843820	CONFECTIONERY,COCOA		
84382000	-- Machinery for the manufacture of confectionery, cocoa or chocolate	12.5	E-8
843830	SUGAR MANUFACTURE		
84383010	---- Sugar cane crushers	12.5	E-8
84383090	---- Other	12.5	E-8
843840	BREWERY MACHINERY		
84384000	-- Brewery machinery	12.5	E-8
843850	MEAT/POULTRY PREPAR		
84385000	-- Machinery for the preparation of meat or poultry	12.5	E-8
843860	FRUIT,NUT,VEG PREP		
84386000	-- Machinery for the preparation of fruits, nuts or vegetables	12.5	E-8
843880	OTHER 8438		
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
843890	PARTS FOR 8438		
84389010	---- Of sugar manufacturing machinery	12.5	E-8
84389090	---- Of other machinery	12.5	E-8
843910	PULP FIBROUS CELL M		
84391000	-- Machinery for making pulp of fibrous cellulosic material	12.5	E-8
843920	PAPER/PAPERBOARD		
84392000	-- Machinery for making paper or paperboard	12.5	E-8
843930	FINISHNG PAPER/PBRD		
84393010	---- Paper laminating machine	12.5	E-8
84393090	---- Other	12.5	E-8
843991	PARTS 843910		
84399100	- Parts : --- Of machinery for making pulp of fibrous cellulosic material	12.5	E-8
843999	PARTS 843920,843930		
84399900	- Parts : --- Other	12.5	E-8
844010	BOOKBINDING MACHINE		
84401010	---- Wire stitching machinery, single headed	12.5	E-8
84401090	---- Other	12.5	E-8
844090	PARTS FOR 8440		
84409000	-- Parts	12.5	E-8
844110	CUTTING FOR PAPER		
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
844120	PAPER BAG,ENVELOPES		
84412000	-- Machines for making bags, sacks or envelopes	12.5	E-8
844130	CART,BOX,CASE,ETC		
84413000	-- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	12.5	E-8
844140	MOLDING ART		
84414000	-- Machines for moulding articles in paper pulp, paper or paperboard	12.5	E-8
844180	OTHER 8441		
84418000	-- Other machinery	12.5	E-8
844190	PART 8441		
84419000	-- Parts	12.5	E-8
844210	PHOTOTYPE,COMPOSING		
84421000	-- Phototype-setting and composing machines	12.5	E-8

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
844220	TYPESETTING-RELATED		
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
844230	MAKING BLOCKS,PLATE		
84423010	---- Brass rules	12.5	E-8
84423020	---- Chases	12.5	E-8
84423090	---- Other	12.5	E-8
844240	PARTS FOR 8442		
84424000	-- Parts of the foregoing machinery, apparatus or equipment	12.5	E-8
844250	PRINT,TYPE,ETC		
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
844311	REEL-FED OFFSET		
84431100	- Offset printing machinery : --- Reel fed	12.5	E-8
844312	SHEET-FED, OFFICE		
84431200	- Offset printing machinery : --- Sheet fed, office type (sheet size not exceeding 22 x 36 cm)	12.5	E-8
844319	OTHER OFFSETTING		
84431900	- Offset printing machinery : --- Other	12.5	RED
844321	REEL-FED LETTERPRES		
84432100	- Letterpress printing machinery, excluding flexographic printing : --- Reel fed	12.5	E-8
844329	OTHER LETTERPRESS		
84432900	- Letterpress printing machinery, excluding flexographic printing : --- Other	12.5	E-8
844330	FLEXOGRAPHIC		
84433000	-- Flexographic printing machinery	12.5	E-8
844340	GRAVURE		
84434000	-- Gravure printing machinery	12.5	E-8
844351	INK-JET,NOT OF 8471		
84435100	- Other printing machinery: --- Ink-jet printing machines	12.5	E-8
844359	OT,NOT UNIT OF 8471		
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
844360	ANCILLARY TO PRINTG		
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
844390	PARTS FOR 844360		
84439010	---- Parts of printing presses	10	E-8
84439090	---- Other	12.5	E-8
844400	EXTR,DRAW MMF TEXTL		
84440010	---- Machines for extruding man-made textile materials	10	E-8
84440090	---- Other	10	E-8
844511	CARDING		
84451110	---- Cotton carding machines	10	E-8
84451190	---- Other	10	E-8
844512	COMBING MACHINES		
84451210	---- Cotton combing machines	10	E-8
84451290	---- Other	10	E-8
844513	DRAWING,ROVING		
84451300	- Machines for preparing textile fibres : --- Drawing or roving machines	10	E-8
844519	OTHER FOR TEX MATER		
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
844520	SPINNING MACHINES		
84452011	--- Cotton spinning machines : ----- Drawing frames	10	E-8
84452012	--- Cotton spinning machines : ----- Intermediate frames	10	E-8

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
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
844530	DOUBLING,TWISTING		
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
844540	WINDING,REELING		
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
844590	HEAD USE 8446,8447		
84459000	-- Other	10	RED
844610	NOT OVER 30 CM WIDE		
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
844621	POWER >30CM,SHUTTLE		
84462110	---- Cotton weaving machines, automatic	10	E-8
84462190	---- Other	10	E-8
844629	OTHER >30CM SHUTTLE		
84462910	---- Cotton weaving machines	10	E-8
84462990	---- Other	10	E-8
844630	>30CM,SHUTTLELESS		
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
844711	CIRCULR DIAM <165MM		
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
844712	CIRCULR DIAM>165 MM		
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
844720	FLAT;STITCH-BONDING		
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
844790	OTHER 8447		
84479010	---- Machines for making of tulle and lace	10	E-5
84479020	---- Machines for making embroidery	10	E-5
84479030	---- Other	10	E-5
844811	DOB,JAC;CARD-RELATD		
84481110	---- Jacquards and harness liner cards for cotton textile machinery	10	E-8
84481190	---- Other	10	E-8
844819	FOR (8444 - 8447)		
84481900	- Auxiliary machinery for machines of heading 8444, 8445, 8446 or 8447: --- Other	10	E-8
844820	EXTRUDER PART,ACCES		
84482000	-- Parts and accessories of machines of heading 8444 or of their auxiliary machinery	10	E-8
844831	CARD CLOTHING		
84483100	- Parts and accessories of machines of heading 8445 or of their auxiliary machinery : --- Card clothing	10	E-8
844832	PARTS PREPARE FIBRS		
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
844833	SPINDLES, FLYERS, ETC		
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
844839	PART SPINNING, WINDG		
84483910	---- Combs for cotton textile machinery	10	RED
84483920	---- Gills for gill boxes	10	RED
84483990	---- Other	10	RED
844841	SHUTTLES FOR LOOMS		
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
844842	LOOM REED, HEALD		
84484210	---- Healds (excluding wire healds) and reeds for cotton machinery	10	E-8
84484220	---- Healds, wire	10	E-8
84484290	---- Other	10	E-8
844849	OTHER PARTS OF WEAVING MACHINERY		
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
844851	FORMING STITCHES		
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
844859	PART KNITTING, BRAID		
84485900	- Parts and accessories of machines of heading 8447 or of their auxiliary machinery : --- Other	10	RED
844900	NONWOVENS-RELATED		
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
845011	AUTO DRYLINE<=10KG		
84501100	- Machines, each of a dry linen capacity not exceeding 10 kg: --- Fully-automatic machines	12.5	EXC
845012	BLT-IN CENT DRY<10K		
84501200	- Machines, each of a dry linen capacity not exceeding 10 kg: --- Other machines, with built-in centrifugal drier	12.5	E-8
845019	WASH MACH, OT <10 KG		
84501900	- Machines, each of a dry linen capacity not exceeding 10 kg: --- Other	12.5	E-8
845020	DRY LINEN CAP>10 KG		
84502000	-- Machines, each of a dry linen capacity exceeding 10 kg	12.5	E-8
845090	PARTS FOR 8450		
84509010	---- Parts of household type machines	12.5	E-8
84509090	---- Other	12.5	E-8
845110	DRYCLN YARN, FABRIC AT		
84511010	---- Dry cleaning machines for cotton textile	10	E-8
84511090	---- Other	10	E-8
845121	DRYER, CAPACITY<=10KG		
84512100	- Drying machines: --- Each of a dry linen capacity not exceeding 10	10	E-8
845129	DRYER, CAPACITY>10KG		
84512900	- Drying machines: --- Other	10	E-8
845130	IRON+PRESS, INC FUSE		
84513010	---- Hand ironing press	10	RED
84513090	---- Other	10	RED
845140	WASH, BLEACH, DYEING		
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
845150	REEL, UNREEL, FOLD, ET		
84515000	-- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	10	E-8
845180	TEXTILE FINISH, ETC		
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
845190	PTS F WASH/CLEAN,ET		
84519000	-- Parts	10	E-8
845210	HOUSEHOLD TYPE		
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
845221	N HOUSEHLD,AUT UNIT		
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
845229	N HOUSEHLD/AUTOMAT		
84522900	- Other sewing machines: --- Other	10	E-8
845230	SEWING MACH NEEDLES		
84523010	---- For household type sewing machines	12.5	EXC
84523090	---- Other	10	EXC
845240	FURNIT,BASES+COVERS		
84524010	---- Furniture, bases and covers	10	E-8
84524090	---- Parts of furniture, bases and cover for sewing machines	10	E-8
845290	OT PTS F SEW MACHIN		
84529010	---- Of household sewing machines	12.5	E-8
84529090	---- Other	10	E-8
845310	PREPAR/TAN/WORK HDE		
84531000	-- Machinery for preparing, tanning or working hides, skins or leather	12.5	RED
845320	MKE/REPAIR FOOTWEAR		
84532000	-- Machinery for making or repairing footwear	12.5	RED
845380	MKE/REPR ART OF HDE		
84538000	-- Other machinery	12.5	E-8
845390	PTS PREP/MAKE ARTIC		
84539010	---- Of boot and shoe manufacturing machinery	12.5	E-8
84539090	---- Other	12.5	E-8
845410	CONVRT F METALLURGY		
84541000	-- Converters	12.5	E-8
845420	ING MLD+LADL F FNDR		
84542010	---- Ladles	12.5	E-8
84542020	---- Ingot moulds	12.5	E-8
845430	CASTING F METALLRGY		
84543010	---- Die-casting machines	12.5	E-8
84543020	---- Continuous casting machines	12.5	E-8
84543090	---- Other	12.5	E-8
845490	PT F CONVRT,LADL,ET		
84549000	-- Parts	12.5	E-8
845510	METL-ROLL TUBE MILL		
84551000	-- Tube mills	12.5	E-8
845521	HOT/HOT+COLD,N TUBE		
84552110	---- Hot	12.5	E-8
84552120	---- Combination hot and cold	12.5	E-8
845522	CLD ROLL MLL,N TUBE		
84552200	- Other rolling mills: --- Cold	12.5	E-8
845530	ROLL F MET-RLL MILL		
84553000	-- Rolls for rolling mills	12.5	EXC
845590	PT F RLL MLL,N ROLL		
84559000	-- Other parts	12.5	E-8
845610	Machines for working any material by removal of material, by laser or other light or photo beam in the production of semiconductor wafers		
84561000	-- Operated by laser or other light or photon beam processes	12.5	E-0
845620	U-SONIC F REMV MATL		
84562000	-- Operated by ultrasonic processes	12.5	E-8
845630	EL-DSCHRG REMV MAT		
84563000	-- Operated by electro-discharge processes	12.5	E-8
845691	F DRY ETCH ON S-CON		
84569100	- Other : --- For dry-etching patterns on semi-conductor materials	0	E-0
845699	Focused ion beam milling machines to produce or repair masks and reticles for patterns on semiconductor devices		
84569910	---- Electro-chemical machines	12.5	E-0
84569990	---- Other	12.5	E-0
845710	MACH CENTR WORK MET		
84571010	---- Horizontal	12.5	E-5
84571020	---- Vertical	12.5	E-5
845720	UNIT CONST WORK MET		
84572010	---- Unit head boring	12.5	E-8
84572020	---- Unit head drilling	12.5	E-8
84572090	---- Other	12.5	E-8
845730	MLTISTAT TRNS WRK M		
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
845811	HORIZ RMV MET,NUM-C		
84581100	- Horizontal lathes : --- Numerically controlled	12.5	E-5
845819	HRZ RMV MET,N NUM-C		
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
845891	N HRZ RMV MET,NUM-C		
84589100	- Other lathes : --- Numerically controlled	12.5	E-8
845899	N HRZ RMV MET,N N-C		
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
845910	WAY-TYP U H RMV MET		
84591000	-- Way-type unit head machines	12.5	E-8
845921	DRLL RMV MET,NUM-CN		
84592100	- Other drilling machines : --- Numerically controlled	12.5	RED
845929	DRLL RMV MET,N N-CN		
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
845931	BOR-MLL RMV MET,N-C		
84593100	- Other boring-milling machines: --- Numerically controlled	12.5	RED
845939	BR-ML RMV MET,N N-C		
84593910	---- Vertical turning or boring	12.5	E-8
84593990	---- Other	12.5	E-8
845940	OT BORE F REMV METL		
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
845951	ML KNEE RMV MET,N-C		
84595110	---- Horizontal	12.5	E-8
84595120	---- Vertical	12.5	E-8
84595130	---- Universal	12.5	E-8
84595190	---- Other	12.5	E-8
845959	ML KNE RM MET,N N-C		
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
845961	ML N KNE RM MET,N-C		
84596110	---- Piano milling	12.5	RED
84596190	---- Other	12.5	RED
845969	ML N KN R MET,N N-C		
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
845970	THREAD/TAP RMV METL		
84597010	---- Threading machines	12.5	E-8
84597020	---- Tapping machines	12.5	E-8
846011	FLAT-SURF GRIND,N-C		
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
846019	FLT-SURF GRND,N N-C		

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
846021	GRND N FLT-SURF,N-C		
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
846029	GRND N FLT-SF,N N-C		
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
846031	SHARP TOOL/CUT,NM-C		
84603100	- Sharpening (tool or cutter grinding) machines : --- Numerically controlled	12.5	E-8
846039	SHRP TOOL/CUT,N N-C		
84603910	---- Grinder, tool or cutter	12.5	E-8
84603990	---- Other	12.5	E-8
846040	HONE/LAP REMV METAL		
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
846090	DEBUR,POLISH MET,ET		
84609010	---- Polishing and buffing machines	12.5	E-8
84609090	---- Other	12.5	E-8
846120	SHPE/SLOT F RMV MET		
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
846130	BROACHING REMV METL		
84613010	---- Vertical	12.5	E-8
84613020	---- Horizontal	12.5	E-8
84613090	---- Other	12.5	E-8
846140	GEAR RELATED		
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
846150	SAW/CUT-OFF RMV MET		
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
846190	OTHER F REMOVE METL		
84619000	-- Other	12.5	E-8
846210	FORGNG/DIE-STAMP		
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
846221	BENDING,FOLDING		
84622100	- Bending, folding, straightening or flattening machines (including presses): --- Numerically controlled	12.5	RED
846229	BENDING,FOLDING		
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
846231	SHEAR MACH,N COMBND		
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
846239	SHEAR MACH,N COMBND		
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
846241	PUNCH/NOTCH,NUM CON		
84624100	- Punching or notching machines (including presses), including combined punching and shearing machines: --- Numerically controlled	12.5	E-8
846249	PUNCH/NOTCH,N NUM-C		
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
846291	HYDRAULIC PRESSES		
84629110	---- Hydraulic extension	12.5	E-8
84629190	---- Other	12.5	E-8
846299	OTHER 8462		
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
846310	DRAW-BENCH F BAR,ET		
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
846320	THREAD ROLLING MACH		
84632000	-- Thread rolling machines	12.5	E-8
846330	MACH FOR WORK WIRE		
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
846390	O WK MET,W/O RMV MT		
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
846410	Machines for sawing monocrystal semiconductor boules into slices, or wafers into chips		
84641010	---- Granite cutting machines or equipment	12.5	E-0
84641090	---- Other	12.5	E-0
846420	Grinding, polishing and lapping machines for processing of semiconductor wafers		
84642000	-- Grinding or polishing machines	12.5	E-0
846490	Dicing machines for scribing or scoring semiconductor wafers		
84649000	-- Other	12.5	E-0
846510	DIF OPS W/O TL CHNG		
84651000	-- Machines which can carry out different types of machining operations without tool change between such operations	12.5	E-8
846591	SAW MACHINE		
84659100	- Other : --- Sawing machines	12.5	E-8
846592	PLANE,MILL,ETC MACH		
84659200	- Other : --- Planing, milling or moulding (by cutting) machines	12.5	E-8
846593	GRIND,SAND,ETC MACH		
84659300	- Other : --- Grinding, sanding or polishing machines	12.5	E-8
846594	BEND ASSMBLNG MACH		
84659400	- Other : --- Bending or assembling machines	12.5	E-8
846595	DRILL MORTISNG MACH		
84659500	- Other : --- Drilling or morticing machines	12.5	E-8
846596	SPLIT,SLICE,ETC MAC		
84659600	- Other : --- Splitting, slicing or paring machines	12.5	E-8
846599	OTHER MACHINE TOOLS		
84659910	---- Lathes	12.5	E-8
84659990	---- Other	12.5	E-8
846610	TOOL HOLDR+DIEHEADS		
84661010	---- Tool holders	12.5	RED
84661020	---- Self-opening dieheads	12.5	RED
846620	WRK HLDR F MAC TOOL		
84662000	-- Work holders	12.5	E-8
846630	DVIDE HEAD+O ATTACH		

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
846691	Parts of grinding, polishing and lapping machines for processing of semiconductor wafers		
84669100	- Other : --- For machines of heading 8464	12.5	E-0
846692	PTS FOR HEADNG 8465		
84669200	- Other : --- For machines of heading 8465	12.5	E-8
846693	Parts of focused ion beam milling machines to produce or repair masks and reticles for patterns on semiconductor devices		
84669310	---- Parts and accessories of machine tools, for working metals	12.5	E-0
84669390	---- Other	12.5	E-0
846694	PARTS FOR 8462/8463		
84669400	--- For machines of heading 8462 or 8463	12.5	RED
846711	PNEUMATIC,ROTARY		
84671110	---- Drills	12.5	E-8
84671120	---- Hammers	12.5	E-8
84671190	---- Other	12.5	E-8
846719	PNEUMATIC,NT ROTARY		
84671900	- Pneumatic : --- Other	12.5	E-8
846721	DRILLS, W/ SELF-CONT. ELECTRIC MOTOR, WK IN HAND		
84672100	- With self-contained electric motor: --- Drills of all kinds	12.5	E-8
846722	SAWS W/ SELF-CONT. ELECTRIC MOTORS, FOR WK IN HN		
84672200	- With self-contained electric motor: --- Saws	12.5	E-8
846729	TOOLS FOR WK IN HAND,W/ SELF-CONT ELEC MOTOR,NES		
84672900	- With self-contained electric motor: --- Other	12.5	RED
846781	CHAIN SAWS		
84678100	- Other tools : --- Chain saws	12.5	E-8
846789	O HYD/S-CON N-EL MT		
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
846791	PARTS OF CHAIN SAWS		
84679100	- Parts : --- Of chain saws	12.5	E-8
846792	PARTS OF PNEUM TOOL		
84679200	- Parts : --- Of pneumatic tools	12.5	E-8
846799	O PT F S-CON N-EL M		
84679900	- Parts : --- Other	12.5	E-8
846810	HND-HELD BLOW TORCH		
84681000	-- Hand-held blow pipes	12.5	E-8
846820	O GAS-OP F SOLDRE,ET		
84682010	---- Welding or cutting machines	12.5	E-8
84682090	---- Other	12.5	E-8
846880	O F SOLDRE,BRAZ,WELD		
84688000	-- Other machinery and apparatus	12.5	E-8
846890	O PTS F SOLDRE,ET MA		
84689000	-- Parts	12.5	E-8
846911	WORD PROCESS MACHNE		
84691100	- Automatic typewriters and word-processing machines: --- Word-processing machines	0	E-0
846912	AUTOMATIC TYPEWRITER		
84691200	- Automatic typewriters and word-processing machines: --- Automatic typewriters	12.5	E-8
846920	OT ELECTRC TYPEWRTE		
84692010	---- Braille typewriters	12.5	E-8
84692090	---- Other	12.5	E-8
846930	OT NONELEC TYPEWRTE		
84693010	---- Braille typewriters	12.5	E-8
84693090	---- Other	12.5	E-8
847010	EL CALCUL,N EXT PWR		
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
847021	O EL CALC+PRINT DVC		
84702100	- Other electronic calculating machines: --- Incorporating a printing device	0	E-0
847029	OTHR ELEC CALCULATR		
84702900	- Other electronic calculating machines: --- Other	0	E-0
847030	NONELEC CALCULATING		
84703000	-- Other calculating machines	0	E-0
847040	ACCOUNTING MACHINES		
84704010	---- Electrically operated	0	E-0
84704020	---- Manually operated	0	E-0
847050	CASH REGISTERS		
84705010	---- Electrically operated	0	E-0
84705020	---- Manually operated	0	E-0
847090	POSTAGE-FRANKING,ET		
84709010	---- Electrically operated	0	E-0
84709020	---- Manually operated	0	E-0
847110	ANALOG/HYBRID		
84711000	-- Analogue or hybrid automatic data processing machines	0	E-0
847130	PORT DIGITL =<10 KG		

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
84713010	---- Personal computer	0	E-0
84713090	---- Other	0	E-0
847141	O DG W CP UN,IN,OUT		
84714110	---- Micro computer	0	E-0
84714120	---- Large or main frame computer	0	E-0
84714190	---- Other	0	E-0
847149	O DIG,ENTER AS SYST		
84714900	- Other digital automatic data processing machines : --- Other, presented in the form of systems	0	E-0
847150	OT DIG PROCESS UNIT		
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
847160	OT ADP IN/OUTPUT UN		
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
847170	Storage units – Floppy disc drives, hard disc drives, CD-Rom drives		
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
847180	OTHER ADP UNITS		
84718000	-- Other units of automatic data processing machines	0	E-0
847190	ADP MAC+UNT THEREOF		
84719000	-- Other	0	E-0
847210	DUPLICATING MACHINE		
84721000	-- Duplicating machines	12.5	E-8
847220	ADDRESSING-RELATED		
84722000	-- Addressing machines and address plate embossing machines	12.5	E-8
847230	MAIL-RELATED		
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
847290	Automatic teller machines		
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
847310	Printed circuit assemblies of word processing machines		
84731000	-- Parts and accessories of the machines of heading 8469	12.5	E-0
847321	ELECTRC CALCULATORS		
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
847329	OTHR W/ CALCULATING		
84732900	- Parts and accessories of the machines of heading 8470: --- Other	0	E-0
847330	Populated PCBs		
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
847340	Printed circuit assemblies for automatic teller machines		
84734010	---- Parts of duplicating, hectograph or stencil machines	12.5	E-0
84734090	---- Other	12.5	E-0
847350	PT F 2/+ HD 8469-72		
84735000	-- Parts and accessories equally suitable for use with machines of two or more of the headings 8469 to 8472	0	E-0
847410	EARTH,STONE,MIN SUB		

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

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
847950	Automated machines for transport, handling and storage of semiconductor wafers, cassettes, wafer boxes and other material for semiconductor devices		
84795000	-- Industrial robots, not elsewhere specified or included	12.5	E-0
847960	EVAPORTVE AIR COOLR		
84796000	-- Evaporative air coolers	12.5	RED
847981	TREAT MET,EL C-WIND		
84798100	- Other machines and mechanical appliances: --- For treating metal, including electric wire coil-winders	12.5	RED
847982	O MX,KNEAD,CRUSH,ET		
84798200	- Other machines and mechanical appliances: --- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	12.5	E-5
847989	Apparatus for growing or pulling monocrystal semiconductor boules		
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
847990	Parts of apparatus for growing or pulling monocrystal semiconductor boules		
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
848010	MOLD BOX F MET FNDR		
84801000	-- Moulding boxes for metal foundry	12.5	RED
848020	MOLD BASES		
84802000	-- Mould bases	12.5	E-8
848030	MOLDING PATTERNS		
84803000	-- Moulding patterns	12.5	E-8
848041	MOLD F MET/MET CRBD		
84804100	- Moulds for metal or metal carbides : --- Injection or compression	12.5	RED
848049	OTH MOLDS FOR METAL		
84804900	- Moulds for metal or metal carbides : --- Other	12.5	E-8
848050	MOLDS FOR GLASS		
84805000	-- Moulds for glass	12.5	E-8
848060	MOLDS F MINERAL MAT		
84806000	-- Moulds for mineral materials	12.5	RED
848071	Injection and compression moulds for the manufacture of semiconductor devices		
84807100	- Moulds for rubber or plastics : --- Injection or compression types	12.5	E-0
848079	F RBR/PLS,N INJ/COM		
84807900	- Moulds for rubber or plastics : --- Other	12.5	E-5
848110	PRESSR-REDUCE VALVE		
84811000	-- Pressure-reducing valves	12.5	E-8
848120	TRANSMISSION VALVES		
84812000	-- Valves for oleohydraulic or pneumatic transmissions	12.5	RED
848130	CHECK VALVES		
84813000	-- Check (non-return) valves	12.5	RED
848140	SAFETY/RELIEF VALVE		
84814000	-- Safety or relief valves	12.5	E-8
848180	O PIPE TPS,COCKS,ET		
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
848190	PARTS FOR 8481		
84819010	---- Bicycles valves	12.5	E-8
84819090	---- Other	12.5	E-8
848210	BALL BEARINGS		
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
848220	TAPERED ROLLR BEARI		
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
848230	SPHER ROLLR BEARING		
84823000	-- Spherical roller bearings	12.5	E-8
848240	NEEDL ROLLR BEARING		
84824000	-- Needle roller bearings	12.5	E-8
848250	O CYLINDR ROLL BEAR		
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
848280	OTHER 8482		
84828000	-- Other, including combined ball or roller bearings	12.5	E-8
848291	BALL,NEEDLE,ROLLERS		
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
848299	OTH PARTS FOR 8482		
84829900	- Parts: --- Other	12.5	RED
848310	TRNS SHFT,INC CA+CR		
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
848320	HOUSED BEARINGS		
84832000	-- Bearing housings, incorporating ball or roller bearings	12.5	EXC
848330	BEARING HOUSINGS		
84833000	-- Bearing housings, not incorporating ball or roller bearings;plain shaft bearings	12.5	EXC
848340	GEARS;BLL/RLL SCREW		
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
848350	FLYWHEELS,PULLEYS		
84835010	---- Pulleys, power transmission	12.5	E-5
84835090	---- Other	12.5	E-5
848360	CLUTCHES,COUPLINGS		
84836010	---- Flexible coupling	12.5	EXC
84836020	---- Fluid coupling	12.5	EXC
84836090	---- Other	12.5	EXC
848390	TOOTHED WHEELS,CHAIN SPROCKETS&OTH TRANS ELEM; PT		
84839000	-- Toothed wheels, chain sprockets and other transmission elements presented separately; parts	12.5	EXC
848410	GSKT,MET LAYR/O MAT		
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
848420	MECHANICAL SEALS		
84842000	-- Mechanical seals	12.5	EXC
848490	GASKET SET/ASSORTMT		
84849000	-- Other	12.5	EXC
848510	SHIP/BOAT PROPELLER		
84851000	-- Ships' or boats' propellers and blades therefor	12.5	E-8
848590	O MACH PTS,NOT ELEC		

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
84859000	-- Other	12.5	E-8
850110	ELECT MOTORS=<37.5W		
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
850120	UNI AC/DC MTR>37.5W		
85012000	-- Universal AC or DC motors of an output exceeding 37.5 W	12.5	E-8
850131	DC MT+GN>750W=<750W		
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
850132	DC MT+GN>750W=<75KW		
85013210	---- DC motor	12.5	EXC
85013220	---- DC generators	12.5	EXC
850133	DC MT+GEN>75=<375KW		
85013310	---- DC motors	12.5	E-8
85013320	---- DC generators	12.5	E-8
850134	DC MOTR+GENER>375KW		
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
850140	OT AC 1-PHASE MOTOR		
85014010	---- Fractional horse power motor	12.5	EXC
85014090	---- Other	12.5	EXC
850151	AC M-PHSE MOTR<750W		
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
850152	AC M-P MT>750W<75KW		
85015210	---- Squirrel cage induction motor, 3 phase type	12.5	EXC
85015220	---- Slipring motor	12.5	EXC
85015290	---- Other	12.5	EXC
850153	AC ML-PHSE MTR>75KW		
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
850161	AC GEN(ALT)=<75 KVA		
85016100	- AC generators (alternators): --- Of an output not exceeding 75 kVA	12.5	E-8
850162	AC GENRT>75=<375KVA		
85016200	- AC generators (alternators): --- Of an output exceeding 75 kVA but not exceeding 375 kVA	12.5	E-8
850163	AC GENR>375=<750KVA		
85016300	- AC generators (alternators): --- Of an output exceeding 375 kVA but not exceeding 750 kVA	12.5	E-8
850164	AC GENERATOR>750KVA		
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
850211	DSL GENR SET=<75KVA		
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
850212	DSL GN SET>75=<375K		
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
850213	GN SET COM-IG>375KV		
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
850220	SP-IG IN COM GN SET		
85022010	---- Electric portable generators of an output not exceeding 3.5 kVA	12.5	E-8
85022090	----- Other	12.5	E-8
850231	WIND-POWERED		
85023100	- Other generating sets : --- Wind-powered	12.5	E-8

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

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

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
851430	Parts of resistance heated furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers		
85143010	---- For melting	12.5	E-0
85143090	---- Other	12.5	E-0
851440	OTHER 8514		
85144000	-- Other equipment for the heat treatment of materials by induction or dielectric loss	12.5	E-8
851490	Parts of furnaces and ovens of Headings No. 8514 10 to No. 8514 30		
85149000	-- Parts	12.5	E-0
851511	EL SOLDER IRON,GUNS		
85151100	- Brazing or soldering machines and apparatus: --- Soldering irons and guns	12.5	E-8
851519	OTH BRAZ/SOLDR MACH		
85151900	- Brazing or soldering machines and apparatus: --- Other	12.5	E-8
851521	FL/PT AUT EL WELDER		
85152110	---- Automatic spot welding machinery	12.5	RED
85152120	---- Automatic butt welding machinery	12.5	RED
85152190	---- Other	12.5	RED
851529	OTH ELECTRIC WELDER		
85152900	- Machines and apparatus for resistance welding of metal : --- Other	12.5	RED
851531	ELECTRIC WELDERS		
85153100	- Machines and apparatus for arc (including plasma arc) welding of metals : --- Fully or partly automatic	12.5	E-8
851539	N-AUT WELD MACH/APP		
85153910	---- AC arc welding machinery	12.5	E-8
85153920	---- Argon arc welding machinery	12.5	E-8
85153990	---- Other	12.5	E-8
851580	EL ULSONIC LASR,ETC		
85158010	---- High-frequency plastic welding machine	12.5	RED
85158090	---- Other	12.5	RED
851590	PARTS FOR 8515		
85159000	-- Parts	12.5	RED
851610	WATR+IMMERSION HEAT		
85161000	-- Electric instantaneous or storage water heaters and immersion heaters	12.5	EXC
851621	EL STORAGE-HEAT RAD		
85162100	- Electric space heating apparatus and electric soil heating apparatus : --- Storage heating radiators	12.5	E-8
851629	O EL SPACE-HEAT APP		
85162900	- Electric space heating apparatus and electric soil heating apparatus : --- Other	12.5	EXC
851631	ELECTRIC HAIR DRYER		
85163100	- Electro-thermic hair-dressing or hand-drying apparatus : --- Hair	12.5	E-8
851632	O ELECTHRMC HAIR AP		
85163200	- Electro-thermic hair-dressing or hand-drying apparatus : --- Other hair-dressing apparatus	12.5	E-8
851633	EL HAND-DRYING APPR		
85163300	- Electro-thermic hair-dressing or hand-drying apparatus : --- Hand-drying apparatus	12.5	E-8
851640	ELECTRIC FLATIRONS		
85164000	-- Electric smoothing irons	12.5	EXC
851650	MICROWAVE OVENS		
85165000	-- Microwave ovens	12.5	EXC
851660	O OVEN,COOKNG STOVE		
85166000	-- Other ovens; cookers, cooking plates,boiling rings, grillers and roasters	12.5	EXC
851671	EL COFFEE/TEA MAKER		
85167100	- Other electro-thermic appliances: --- Coffee or tea makers	12.5	EXC
851672	ELECTRIC TOASTERS		
85167200	- Other electro-thermic appliances: --- Toasters	12.5	EXC
851679	OTHER 8516,HOME		
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
851680	EL HEATING RESISTOR		
85168000	-- Electric heating resistors	12.5	E-8
851690	PARTS FOR 8516		
85169000	-- Parts	12.5	E-5
851711	W CORDLESS HANDSETS		
85171110	---- Push button type	0	E-0
85171190	---- Other	0	E-0
851719	OT VID+TELEPHNE SET		
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
851721	FACSIMILE MACHINES		
85172100	- Facsimile machines and teleprinters: --- Fascimile machines	0	E-0
851722	TELEPRINTERS		
85172200	- Facsimile machines and teleprinters: --- Teleprinters	0	E-0

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
851730	TELEPH/GRPH SWTCH AP		
85173000	-- Telephonic or telegraphic switching apparatus	0	E-0
851750	OTHER 8517		
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
851780	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		
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
851790	Populated PCBs		
85179010	---- Populated, loaded or stuffed printed circuit boards	0	E-0
85179090	---- Other	0	E-0
851810	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		
85181000	-- Microphones and stands therefor	12.5	E-0
851821	SINGLE LOUDSPEAKERS		
85182100	- Loudspeakers, whether or not mounted in their enclosures : --- Single loudspeakers, mounted in their enclosures	12.5	E-8
851822	MULTIPLE LOUDSPEAKR		
85182200	- Loudspeakers, whether or not mounted in their enclosures : --- Multiple loudspeakers, mounted in the same enclosure	12.5	E-0
851829	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		
85182900	- Loudspeakers, whether or not mounted in their enclosures : --- Other	12.5	E-0
851830	Line telephone handsets		
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
851840	AUD-FREQNCY EL AMPL		
85184000	-- Audio-frequency electric amplifiers	12.5	E-0
851850	EL SOUND AMPLIF SET		
85185000	-- Electric sound amplifier sets	12.5	EXC
851890	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		
85189000	-- Parts	12.5	E-0
851910	COIN/TKN-OP R PLAYR		
85191000	-- Coin-or disc-operated record-players	12.5	E-8
851921	O REC PLAYR,NO LDSP		
85192100	- Other record-players : --- Without loudspeaker	12.5	EXC
851929	O REC PLAYR+LOUDSPK		
85192900	- Other record-players : --- Other	12.5	EXC
851931	AUTO CHANGR TRNTABL		
85193100	- Turntables (record-decks): --- With automatic record changing mechanism	12.5	E-8
851939	TURNTABLES,NESOI		
85193900	- Turntables (record-decks): --- Other	12.5	E-8
851940	SOUND TRANSCRIB MAC		
85194000	-- Transcribing machines	12.5	EXC
851992	PCKT-SIZE CASS PLAY		
85199200	- Other sound reproducing apparatus: --- Pocket-size cassette players	12.5	E-8
851993	OTHER CASSETTES		
85199300	- Other sound reproducing apparatus: --- Other, cassette-type	12.5	E-0
851999	O N-CASS REPROD APP		
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
852010	EXT-POWR DICTAT MAC		
85201000	-- Dictating machines not capable of operating without an external source of power	12.5	E-8
852020	TELEPHN ANSWER MACH		

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
85202000	-- Telephone answering machines	0	E-0
852032	DIGITAL AUDIO TYPE		
85203200	- Other magnetic tape recorders incorporating sound reproducing apparatus : --- Digital audio type	12.5	E-0
852033	CASSETTE TYPE		
85203310	---- Heavy-duty tape recorders	12.5	E-8
85203390	---- Other	12.5	E-8
852039	OT TAPE RECRD/REPRO		
85203910	---- Heavy-duty tape recorders	12.5	E-8
85203990	---- Other	12.5	E-8
852090	O MG SND REC/REP EQ		
85209010	---- Compact disc recording apparatus	12.5	EXC
85209090	---- Other	12.5	EXC
852110	MAG TAPE VIDEO APPR		
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
852190	VIDEO APPR W/O TAPE		
85219010	---- Video duplicating system with master and slave control	12.5	SEN
85219020	---- DVD player	12.5	SEN
85219090	---- Other	12.5	SEN
852210	PICKUP CARTRIDGESFOR SOUND RECORDERS		
85221000	-- Pick-up cartridges	12.5	E-8
852290	Printed circuit assemblies for telephone answering machines		
85229000	-- Other	12.5	E-0
852311	UNREC MGN TAPE=<4MM		
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
852312	UNRE M TPE>4=<6.5MM		
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
852313	UNREC MAG TPE>6.5MM		
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
852320	Magnetic discs (other than floppy disc/CD Rom)		
85232010	---- Hard disc pack	0	E-8
85232020	---- Floppy disc or diskettes	0	E-8
85232090	---- Other	0	E-8
852330	CARDS W MAGN STRIPE		
85233000	-- Cards incorporating a magnetic stripe	12.5	E-8
852390	OT UNREC MAGN MEDIA		
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
852410	PHONOGRAPH RECORDS		
85241010	---- Learning aids, such as, language records	12.5	E-8
85241090	---- Other	12.5	E-8
852431	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		
85243111	--- Software: ----- Information Technology software	0	E-0
85243119	--- Software: ----- Other	0	E-0
85243190	---- Other	0	E-0
852432	LASR DSC,SOUND ONLY		
85243210	---- Pre-recorded audio compact discs or pre-recorded audio mini	12.5	E-8
85243290	---- Other	12.5	E-8
852439	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		
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
852440	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		
85244011	--- Software : ----- Information Technology software	0	E-0
85244019	--- Software : ----- Other	0	E-0
85244090	---- Other	0	E-0
852451	MGN TPE,SND/IM<=4MM		
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
852452	MG TPE,S/I>4<=6.5MM		
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
852453	MG TPE,SND/IM>6.5MM		
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
852460	CARDS W MAGN STRIPE		
85246000	-- Cards incorporating a magnetic stripe	12.5	E-8
852491	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		
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
852499	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		
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

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
852510	Transmission apparatus other than apparatus for radio-broadcasting or television		
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
852520	TRANSMT AP W REC AP		
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
852530	TELEVISION CAMERAS		
85253000	-- Television cameras	12.5	E-5
852540	Digital still image video cameras		
85254000	-- Still image video cameras and other video camera recorders; digital cameras	12.5	E-0
852610	RADAR APPARATUS		
85261000	-- Radar apparatus	12.5	E-8
852691	RADIO NAVIG AID APP		
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
852692	RAD REMT CONTRL APP		
85269200	- Other : --- Radio remote control apparatus	12.5	E-8
852712	PCKT-SZE RAD CAS PL		
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
852713	RADIOBRDCST RCVRS,NO EXT PUR,SOUND REPRO/REC,NESO		
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
852719	OT BATT RADBRD RECV		
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
852721	REC F MT VEH W RCRD		
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
852729	O MOTR VEH RADB REC		
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
852731	OT RADBRD REC W REC		
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
852732	OT RADIOBRDCST RECV		
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
852739	OT RADIOBRDCST RECV		
85273900	- Other radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy : --- Other	12.5	E-8
852790	Portable receivers for calling, alerting or paging		
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
852812	COL W/W-O RAD/PLAYR		
85281211	----- Television set of screen size upto 36 cm	12.5	SEN

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
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
852813	MON W/W-O RAD/PLAYR		
85281310	---- Liquid crystal display television set of screen size below 25 cm	12.5	E-8
85281390	---- Other	12.5	E-8
852821	VIDEO MONITR, COLOR		
85282110	---- Professional monitors for studio use (of resolution 800 lines and above)	12.5	E-5
85282190	---- Other	12.5	E-5
852822	VID MONITR, MONOCHR		
85282200	- Video monitors : --- Black and white or other monochrome	12.5	E-5
852830	VIDEO PROJECTORS		
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
852910	Aerials or antennae of a kind used with apparatus for radio-telephony and radio-telegraphy		
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
852990	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		
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
853010	RAILWAY EL SIGNL EQ		
85301010	---- For railways	12.5	E-8
85301020	---- For tramways	12.5	E-8
853080	OT EL SIGNLNG EQPMT		
85308000	-- Other equipment	12.5	E-8
853090	PARTS FOR 8530		
85309000	-- Parts	12.5	E-8
853110	BURGLR/FIRE ALRM,ET		
85311010	---- Burglar alarm	12.5	E-5
85311020	---- Fire alarm	12.5	E-5
85311090	---- Other	12.5	E-5
853120	Indicator panels incorporating Liquid Crystal Devices (LCD)		
85312000	-- Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	0	E-0
853180	Flat panel display devices of a kind used in automatic data processing machines and telecommunications apparatus		
85318000	-- Other apparatus	12.5	E-0
853190	Parts of indicator panels incorporating LCD		
85319000	-- Parts	12.5	E-0
853210	CAP,50-60HZ=>.5KVAR		
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
853221	TANT ELECTRLYT CAPA		
85322100	- Other fixed capacitors : --- Tantalum	0	E-0
853222	ALUM ELECTRLYT CAPA		
85322200	- Other fixed capacitors : --- Aluminium electrolytic	0	E-0
853223	CERAM 1-LAYR FX CAP		
85322300	- Other fixed capacitors : --- Ceramic dielectric, single layer	0	E-0
853224	CERAM MULT-LAYR CAP		
85322400	- Other fixed capacitors : --- Ceramic dielectric, multilayer	0	E-0
853225	PAPR/PLST DIEL CAPA		
85322500	- Other fixed capacitors : --- Dielectric of paper or plastics	0	E-0
853229	OTH FIXED CAPACITOR		

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
85322910	---- Of dielectric of mica	0	E-0
85322990	---- Other	0	E-0
853230	VARIABLE/ADJUST CAPAC		
85323000	-- Variable or adjustable (pre-set) capacitors	0	E-0
853290	ELEC CAPACITOR PARTS		
85329000	-- Parts	0	E-0
853310	FIXD CARBON RESISTR		
85331000	-- Fixed carbon resistors, composition or film types	0	E-0
853321	OT FIXD RESIST=<20W		
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
853329	OT FIXD RESISTR>20W		
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
853331	WRWND VAR RESIS<20W		
85333110	---- Potentiometers	0	E-0
85333120	---- Rheostats	0	E-0
85333190	---- Other	0	E-0
853339	O WIREWND VAR RESIS		
85333910	---- Potentiometers	0	E-0
85333920	---- Rheostats	0	E-0
85333990	---- Other	0	E-0
853340	OTH VARIABLE RESISTR		
85334010	---- Potentiometers	0	E-0
85334020	---- Rheostats	0	E-0
85334030	---- Thermistors	0	E-0
85334090	---- Other	0	E-0
853390	RESIST/RHEO/ETC PTS		
85339000	-- Parts	0	E-0
853400	PRINTED CIRCUITS		
85340000	-PRINTED CIRCUITS	0	E-0
853510	EL APPR FUSES>1000V		
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
853521	CRC BK>1000V<72.5KV		
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
853529	AUT CRC BRK=>72.5KV		
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
853530	MKE-BRK SWTCH>1000V		
85353010	---- Of plastic	12.5	E-8
85353090	---- Other	12.5	E-8
853540	LGTNING ARRESTR,ETC		
85354010	---- Lightning arresters	12.5	E-8
85354020	---- Voltage limiters	12.5	E-8
85354030	---- Surge suppressors	12.5	E-8
853590	O CRC PROT AP>1000V		
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
853610	FUSES =< 1000 V		
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

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
85361050	---- Fuses gear	12.5	E-8
85361060	---- Electronic fuses	12.5	E-8
85361090	---- Other	12.5	E-8
853620	AUT CIRC BRK=<1000V		
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
853630	O CRC PROT A=<1000V		
85363000	-- Other apparatus for protecting electrical circuits	12.5	E-8
853641	RELAYS =< 60 V		
85364100	- Relays: --- For a voltage not exceeding 60 V	12.5	E-5
853649	RELAYS >60V =<1000V		
85364900	- Relays: --- Other	12.5	RED
853650	Electronic AC switches consisting of optically coupled input and output circuits (insulated thyristor AC switches)		
85365010	---- Control and switch gears	12.5	E-0
85365020	---- Other switches of plastic	12.5	E-0
85365090	---- Other	12.5	E-0
853661	LAMP HOLDERS =<1000V		
85366110	---- Of plastic	12.5	E-8
85366190	---- Of other materials	12.5	E-8
853669	Plugs and sockets for co-axial cables and printed circuits		
85366910	---- Of plastic	12.5	E-0
85366990	---- Of other materials	12.5	E-0
853690	Connection and contact elements for wires and cables		
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
853710	CONTROLS,ETC=<1000V		
85371000	-- For a voltage not exceeding 1,000 V	12.5	RED
853720	CONTROLS,ETC <1000V		
85372000	-- For a voltage exceeding 1,000 V	12.5	E-8
853810	BOARD,PANL,CONS,ETC		
85381010	---- For industrial use	12.5	RED
85381090	---- Other	12.5	RED
853890	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		
85389000	-- Other	12.5	E-0
853910	SEAL-BEAM E LMP UNT		
85391000	-- Sealed beam lamp units	12.5	E-8
853921	TNGST HAL EL FL LMP		
85392110	--- Other : ---- Miniature halogen lamps with fittings	12.5	SEN
85392120	--- Other : ---- Other for automobiles	12.5	SEN
85392190	--- Other : ---- Other	12.5	SEN
853922	FIL LMP=<200W >100V		
85392200	--- Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	12.5	E-8
853929	O N-UV/INFR FIL LMP		
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
853931	N-UVIOL DSCHRG LMP		
85393110	---- Compact fluorescent lamps	12.5	E-5
85393190	---- Other	12.5	E-5
853932	MER/SOD VAP;MET HAL		
85393210	---- Mercury vapour lamps	12.5	E-8
85393220	---- Sodium vapour lamps	12.5	E-8
85393230	---- Metal halide lamps	12.5	E-8
853939	N-UVIOL DSCHRG LMP		
85393910	---- Energy efficient triphosphor fluorescent lamps	12.5	E-8
85393990	---- Other	12.5	E-8
853941	ARC LAMPS		
85394100	- Ultra-violet or infra-red lamps; arc-lamps : --- Arc-lamps	12.5	E-8
853949	ULTRVIOLET/INFRARED		
85394900	- Ultra-violet or infra-red lamps; arc-lamps : --- Other	12.5	E-8
853990	PARTS FOR 8539		
85399010	---- Parts of fluorescent tube lamps	12.5	EXC
85399020	---- Parts of arc-lamps	12.5	EXC
85399090	---- Other	12.5	EXC
854011	COL CAT-RAY TV TUBE		
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
854012	B/W CATH-RAY TV TBE		

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
854020	TV CAM TB;IM CV/INT		
85402000	-- Television camera tubes; image converters and intensifiers; other photos-cathode tubes	12.5	E-8
854040	DTA/GRPH DS,COL<.4M		
85404000	-- Data or graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	0	E-0
854050	DTA/GRPH DS MONOCHR		
85405000	-- Data or graphic display tubes, black and white or other	12.5	E-8
854060	OTHER CATHODE-RAY		
85406000	-- Other cathode-ray tubes	12.5	RED
854071	MAGNETRON MICROWAVE		
85407100	- Microwave tubes (for example, magnetrons,klystrons, travelling wave tubes, carcinotrons),excluding grid-controlled tubes : ---	12.5	RED
854072	KLYSTRON MICROWAVE		
85407200	- Microwave tubes (for example, magnetrons,klystrons, travelling wave tubes, carcinotrons),excluding grid-controlled tubes : ---	12.5	E-8
854079	OTHER MICROWAVE		
85407900	- Microwave tubes (for example, magnetrons,klystrons, travelling wave tubes, carcinotrons),excluding grid-controlled tubes : --- Other	12.5	E-8
854081	RECEIV/AMPLIF TUBES		
85408100	- Other valves and tubes: --- Receiver or amplifier valves and tubes	12.5	E-8
854089	OT THRMION/CAT TUBE		
85408900	- Other valves and tubes: --- Other	12.5	RED
854091	PARTS OF CATHODE-BAY TUBES		
85409100	- Parts : --- Of cathode-ray tubes	12.5	E-8
854099	OT CATHODE TUBE PTS		
85409900	- Parts : --- Other	12.5	RED
854110	N-PSEN/LT-EMIT DIOD		
85411000	-- Diodes, other than photosensitive or light emitting diodes	0	E-0
854121	N-PH TRANSS RATE<1W		
85412100	- Transistors, other than photosensitive transistors : --- With a dissipation rate of less than 1 W	0	E-0
854129	O N-PHTSEN TRANSSTR		
85412900	- Transistors, other than photosensitive transistors : --- Other	0	E-0
854130	N-PHO THYR/DIAC/TRI		
85413010	---- Thyristors	0	E-0
85413090	---- Other	0	E-0
854140	PHTOSEN SEMICON DVC		
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
854150	N-PHOT SEMICON DVCE		
85415000	-- Other semi-conductors devices	0	E-0
854160	MNTD PIEZOEL CRYSTL		
85416000	-- Mounted piezo-electric crystals	0	E-0
854190	DIOD/TRANSTR/ET PTS		
85419000	-- Parts	0	E-0
854210	CARDS INCORP. ELEC. INTEGRATED CRCT (SMART CARDS)		
85421010	---- SIM cards	0	E-0
85421020	---- Memory cards	0	E-0
85421090	---- Other	0	E-0
854221	DIGITAL MONOLITHIC INTEGRATED CIRCUITS		
85422100	- Monolithic integrated circuits: --- Digital	0	E-0
854229	MONOLITHIC INTEGRATED CIRCUITS, OTHER THAN DIGITA		
85422910	---- Cards incorporating only a single electronic integrated circuit with optical strip	0	E-0
85422990	---- Other	0	E-0
854260	HYBRID INTEGRATED CIRCUITS		
85426000	-- Hybrid integrated circuits	0	E-0
854270	ELECTRONIC MICROASSEMBLIES		
85427000	-- Electronic microassemblies	0	E-0
854290	INTGRTD CIRCUIT PTS		
85429000	-- Parts	0	E-0
854311	PRTCL ACCEL,ION IMP		
85431100	- Particle accelerators : --- Ion implanters for doping semi-conductor materials	0	E-0
854319	OT PARTICLE ACCELER		
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
854320	SIGNAL GENERATORS		
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
854330	Apparatus for wet etching, developing, stripping or cleaning semiconductor wafers and flat panel displays - Other machines and apparatus:		

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
85433000	-- Machines and apparatus for electroplating,electrolysis or electrophoresis	12.5	E-0
854340	ELEC FENCE ENERGIZR		
85434000	-- Electric fence energisers	12.5	E-8
854381	PROXIMITY CARD+TAGS		
85438100	- Other machines and apparatus : --- Proximity cards and tags	0	E-5
854389	Electrical machines with translation or dictionary functions		
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
854390	Parts of ion implanters for doping semiconductor materials		
85439000	-- Parts	12.5	E-0
854411	IN COPPR WINDG WIRE		
85441110	---- Enamelled	12.5	EXC
85441190	---- Other	12.5	EXC
854419	OT INSULATED WINDG		
85441910	---- Asbestos covered	12.5	EXC
85441920	---- Plastic insulated	12.5	EXC
85441930	---- Rubber insulated	12.5	EXC
85441990	---- Other	12.5	EXC
854420	INSUL COAXIAL CABLE		
85442010	---- Co-axial cable	12.5	RED
85442090	---- Other	12.5	RED
854430	VEH,ETC INS WIR SET		
85443000	-- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	12.5	EXC
854441	Other electric conductors, for a voltage not exceeding 80 V, fitted with connectors, of a kind used for telecommunications		
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
854449	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:		
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
854451	Other electric conductors, for voltage exceeding 80 V, but not exceeding 1000 V, fitted with connectors, of a kind used for telecommunications		
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

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
854459	EL CNDCTR>80=<1000V		
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
854460	ELEC CONDUCTR<1000V		
85446010	---- Paper insulated	12.5	RED
85446020	---- Plastic insulated	12.5	RED
85446030	---- Rubber insulated	12.5	RED
85446090	---- Other	12.5	RED
854470	INSUL OPT FIBR CABL		
85447010	---- Lead alloy sheathed cables for lighting purposes	0	E-0
85447090	---- Other	0	E-0
854511	FURNAC CARB ELECTRD		
85451100	- Electrodes : --- Of a kind used for furnaces	12.5	E-8
854519	N-FURN CARB ELECTRD		
85451900	- Electrodes : --- Other	12.5	E-8
854520	EL CARB/GRAPH BRUSH		
85452000	-- Brushes	12.5	EXC
854590	OTHER 8545		
85459010	---- Arc-lamp carbon	12.5	E-8
85459020	---- Battery carbon	12.5	E-8
85459090	---- Other	12.5	E-8
854610	GLASS ELEC INSULATR		
85461000	-- Of glass	12.5	E-8
854620	CERAMIC EL INSULATR		
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
854690	OTH ELECT INSULATOR		
85469010	---- Heat shrinkable components	12.5	E-8
85469090	---- Other	12.5	E-8
854710	CERAMC INSUL FITTNG		
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
854720	PLSTC MACH INS FITT		
85472000	-- Insulating fittings of plastics	12.5	RED
854790	OTHER 8547		
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
854810	BAT WSTE+SCRAP;SP 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
854890	EL PTS OF O 85 MACH		
85489000	-- Other	12.5	RED
860110	EXT-POWRD RL LOCMTV		
86011000	-- Powered from an external source of electricity	10	E-5
860120	EL-ACCUM-POWR LCMTV		
86012000	-- Powered by electric accumulators	10	E-8
860210	DIESL ELEC LOCOMOTV		
86021000	-- Diesel-electric locomotives	10	E-5
860290	OT RAIL LOCMTV+TEND		
86029010	---- Steam locomotives and tenders thereof	10	E-8
86029090	---- Other	10	E-8
860310	EL S-PR RLWAY COACH		
86031000	-- Powered from an external source of electricity	10	E-5

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
860390	OT S-PR RLWAY COACH		
86039000	-- Other	10	E-8
860400	RLWAY MAIN/SERV VEH		
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
860500	N-S-P RWAY PS COACH		
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
860610	N-S-P RLWAY TNK CAR		
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
860620	Insulated or refrigerated vans and wagons, not self-propelled, other than those of subhdg no.860610		
86062000	-- Insulated or refrigerated vans and wagons, other than those of sub-heading 8606 10	10	E-8
860630	Selfdischarging vans and wagons, other than those		
86063000	-- Self-discharging vans and wagons, other than those of sub-heading 8606 10 or 8606 20	10	E-8
860691	OT RWY COV/CLSD CAR		
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
860692	OTHR RLWAY OPEN CAR		
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
860699	O N-S-P RW FRGT CAR		
86069900	- Other : --- Other	10	E-8
860711	S-P RW VEH TRUCK AS		
86071100	- Bogies, bissel-bogies, axles and wheels, and parts thereof : --- Driving bogies and bissel-bogies	10	E-8
860712	OT RLWAY TRUCK ASSM		
86071200	- Bogies, bissel-bogies, axles and wheels, and parts thereof : --- Other bogies and bissel-bogies	10	E-8
860719	RL VEH AXL/WHEEL/ET		
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
860721	AIRBRAKES AND PARTS		
86072100	- Brakes and parts thereof : --- Air brakes and parts thereof	10	E-8
860729	BRAKES, N AIRBRK; PTS		
86072900	- Brakes and parts thereof : --- Other	10	E-8
860730	HOOKS, ETC, BUFR, PTS		
86073010	---- Buffers and coupling devices	10	E-8
86073090	---- Other	10	E-8
860791	OTH LOCOMOTIVE PRTS		
86079100	- Other : --- Of locomotives	10	E-8
860799	OT N-LCMT/R STK PTS		
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
860800	RLWAY FXTURE; MEC EQ		
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
860900	CONTN (1+TRAN MODE)		
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
870110	PEDEST-CONTRLD TRCT		
87011000	-- Pedestrian controlled tractors	12.5	E-8
870120	SEMI-TRAILR RD TRCT		
87012010	---- Of engine capacity not exceeding 1,800 cc	12.5	E-8
87012090	---- Other	12.5	E-8
870130	TRACK-LAYING TRACTR		
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
870190	OTHER 8701		
87019010	---- Of engine capacity not exceeding 1,800 cc	12.5	E-8
87019090	---- Other	12.5	E-8
870210	COMPR-IGNTN INT COM		
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
870290	OTHER 8702		
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
870310	PASS VHCL,SNOW/GOLF		
87031010	---- Electrically operated	100	SEN
87031090	---- Other	100	SEN
870321	SPRK IGN =<1000 CC		
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
870322	SPRK IGN>1000=<1500		
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
870323	SPRK-IGN>1500=<3000		
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
870324	SPRK-IGN>3000 CC		
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
870331	PSS VEH DSL=<1500CC		
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
870332	COM-IG>1500=<2500CC		
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
870333	P VEH COM-IG>2500CC		
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
870390	OTHER 8703		
87039010	---- Electrically operated	100	EXC
87039090	---- Other	100	EXC
870410	OFF-HIGHWAY DUMPERS		
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
870421	O TRUCK DSL=<5M TON		
87042110	---- Refrigerated	10	EXC
87042120	---- Three-wheeled motor vehicles	12.5	EXC
87042190	---- Other	12.5	EXC
870422	TRUCK DSL>5=<20M TN		
87042211	--- Lorries and trucks: ---- Refrigerated	10	EXC
87042219	--- Lorries and trucks: ---- Other	12.5	EXC
87042290	---- Other	12.5	EXC
870423	TRUCK DSL>20 M TON		
87042311	--- Lorries and trucks : ---- Refrigerated	10	EXC
87042319	--- Lorries and trucks : ---- Other	12.5	EXC
87042390	---- Other	12.5	EXC
870431	SPARK-IGN=< 5 M TON		
87043110	---- Refrigerated	10	EXC
87043120	---- Three-wheeled motor vehicles	12.5	EXC
87043190	---- Other	12.5	EXC
870432	SPARK-IGNT>5 M TONS		
87043211	--- Lorries and trucks : ---- Refrigerated	10	EXC
87043219	--- Lorries and trucks : ---- Other	12.5	EXC
87043290	---- Other	12.5	EXC
870490	OTHER TRUCKS		
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
870510	MOBILE CRANES		
87051000	-- Crane lorries	12.5	EXC
870520	MOBILE DRILL DERRCK		
87052000	-- Mobile drilling derricks	12.5	EXC
870530	FIRE FIGHTING VEHCL		
87053000	-- Fire fighting vehicles	12.5	EXC
870540	CONCRETE MIXERS		
87054000	-- Concrete-mixer lorries	12.5	EXC
870590	OTHER 8705		
87059000	-- Other	12.5	EXC
870600	M VHCL CHASS W/ENGN		
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
870710	PASSENGER VEHICLES		
87071000	-- For the vehicles of heading 8703	12.5	RED
870790	RD TRCTR/M-VEH BODY		
87079000	-- Other	12.5	E-8
870810	BUMPERS		
87081010	---- For tractors	12.5	EXC
87081090	---- Other	12.5	EXC
870821	SAFETY SEAT BELTS		
87082100	- Other parts and accessories of bodies (including cabs) : --- Safety seat belts	12.5	EXC
870829	M VHCL BODY PTS/ACC		
87082900	- Other parts and accessories of bodies (including cabs) : --- Other	12.5	EXC
870831	MOUNTD BRAKE LINING		
87083100	- Brakes and servo-brakes and parts thereof : --- Mounted brake	12.5	EXC
870839	BRAKE,SERVO-BRAKE		
87083900	- Brakes and servo-brakes and parts thereof : --- Other	12.5	EXC
870840	GEAR BOXES		

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

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
87149310	---- Bicycle hubs	12.5	EXC
87149320	---- Bicycle free-wheels	12.5	EXC
87149390	---- Other	12.5	EXC
871494	O BRKE,W CST BR HUB		
87149400	- Other : --- Brakes, including coaster braking hubs and hub brakes, and parts thereof	12.5	E-8
871495	BICYCLE SADDLES		
87149510	---- Bicycle saddles	12.5	E-8
87149590	---- Other	12.5	E-8
871496	BICYCL PEDL/CRANKGR		
87149600	- Other : --- Pedals and crank-gear, and parts thereof	12.5	E-8
871499	OTHER BICYCLE PARTS		
87149910	---- Bicycle chains	12.5	E-8
87149920	---- Bicycle wheels	12.5	E-8
87149990	---- Other	12.5	E-8
871500	BABY CARRIAGES		
87150010	---- Baby carriages	12.5	E-8
87150020	---- Parts	12.5	E-8
871610	HOUSE/CAMP TRAILERS		
87161000	-- Trailers and semi-trailers of the caravan type, for housing or camping	12.5	E-8
871620	SELF-LOAD TRAILERS		
87162000	-- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	12.5	E-8
871631	TANKER TRAILERS		
87163100	- Other trailers and semi-trailers for the transport of goods : --- Tanker trailers and tanker semi-trailers	12.5	E-8
871639	OTHER TRANS TRAILER		
87163900	- Other trailers and semi-trailers for the transport of goods : --- Other	12.5	E-8
871640	OTHER TRAILERS		
87164000	-- Other trailers and semi-trailers	12.5	E-8
871680	OTHER 8716		
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
871690	PARTS FOR 8716		
87169010	---- Parts and accessories of trailers	12.5	EXC
87169090	---- Other	12.5	EXC
880110	GLIDERS,HANG GLIDER		
88011000	-- Gliders and hang gliders	12.5	E-8
880190	OTHER 8801		
88019010	- Other : ---- Balloons	12.5	EXC
88019090	- Other : ---- Other	12.5	EXC
880211	HELICOPTERS=<2000KG		
88021100	- Helicopters : --- Of an unladen weight not exceeding 2,000 kg.	0	EXC
880212	HELICOPTERS>2000 KG		
88021200	- Helicopters : --- Of an unladen weight exceeding 2,000 kg.	0	EXC
880220	AIRPLANE=<2000 KG		
88022000	-- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg.	0	RED
880230	AIRPLN>2000=<15000K		
88023000	-- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg. but not exceeding 15,000 kg.	0	RED
880240	AIRPLANE >15,000 KG		
88024000	-- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg.	0	E-5
880260	SPCE+S-ORB LAUNCH V		
88026000	-- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	12.5	E-8
880310	PROPELLR ROTOR;OTHR		
88031000	-- Propellers and rotors and parts thereof	3	E-8
880320	OTHER PARTS		
88032000	-- Under-carriages and parts thereof	3	E-5
880330	AIRPLANE,HELICOPTER		
88033000	-- Other parts of aeroplanes or helicopters	0	E-5
880390	OTHER 8803		
88039000	-- Other	12.5	E-8
880400	PARACHUTES		
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
880510	OTHER 88		
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
880521	AIR COMBAT SIMULATORS AND PARTS THEREOF		
88052100	- Ground flying trainers and parts thereof : --- Air combat simulators and parts thereof	12.5	E-8
880529	GROUND FLYING TRAINERS AND PARTS THEREOF, NESOI		
88052900	- Ground flying trainers and parts thereof : --- Other	12.5	E-8
890110	CRUISE,EXCURSION		
89011010	---- Ships	12.5	E-8

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
89011020	---- Launches	12.5	E-8
89011030	---- Boats	12.5	E-8
89011040	---- Barges	12.5	E-8
89011090	---- Other	12.5	E-8
890120	TANKERS		
89012000	-- Tankers	12.5	E-8
890130	REFRIG VESS,N TANKR		
89013000	-- Refrigerated vessels, other than those of Sub-heading 8901 20	12.5	E-8
890190	OTHER 8901		
89019000	-- Other vessels for transport of the goods and other vessels for the transport of both persons and goods	12.5	E-8
890200	FISH VESSL,OTH SHIP		
89020010	---- Trawlers and other fishing vessels	0	E-8
89020090	---- Other	12.5	E-8
890310	INFL PLS/SPRT VESSL		
89031000	-- Inflatable	12.5	E-8
890391	SAILBOATS		
89039100	- Other : --- Sail boats, with or without auxiliary motor	12.5	E-8
890392	MOTRBOAT,N OUTBOARD		
89039200	- Other : --- Motorboats, other than outboard motorboats	12.5	E-8
890399	OT PLS/SPRT YCHT,ET		
89039910	---- Canoes	12.5	E-8
89039990	---- Other	12.5	E-8
890400	TUGS+PUSHER CRAFT		
89040000	-- TUGS AND PUSHER CRAFT	12.5	E-8
890510	DREDGERS		
89051000	-- Dredgers	12.5	E-8
890520	FLT/SUBMRSBL PLTFRM		
89052000	-- Floating or submersible drilling or production platforms	12.5	E-5
890590	LGT-VESS,FL DCKS,ET		
89059010	---- Floating docks	12.5	E-8
89059090	---- Other	12.5	E-8
890610	Warships		
89061000	-- Warships	12.5	E-8
890690	VESSELS,(INCLUD LIFEBOATS,OTHER THAN ROW BT),NESO		
89069000	-- Other	12.5	E-8
890710	INFLATABLE RAFTS		
89071000	-- Inflatable rafts	12.5	E-8
890790	FLT STRUC,N INF RFT		
89079000	-- Other	12.5	E-8
890800	VESSL FOR SCRAPPING		
89080000	-VESSELS AND OTHER FLOATING STRUCTURES FOR BREAKING UP	5	E-8
900110	FIBER,CABLE,BUNDLE		
90011000	-- Optical fibres, optical fibres bundles and cables	10	E-8
900120	SHT+PLTE OF POLARIZ		
90012000	-- Sheets and plates of polarising material	12.5	E-8
900130	CONTACT LENSES		
90013000	-- Contact lenses	12.5	E-5
900140	GLASS SPECTACLES		
90014010	---- Polarised glass	12.5	E-8
90014090	---- Other	12.5	E-8
900150	SPECTACLES,NT GLASS		
90015000	-- Spectacle lenses of other materials	12.5	E-5
900190	LENSE,PRISM,MIRROR		
90019010	---- Optical calcite crystal	12.5	E-5
90019090	---- Other	12.5	E-5
900211	OBJECTIVE LENSES		
90021100	- Objective lenses : --- For cameras, projectors or photographic enlargers or reducers	12.5	E-5
900219	OTH OBJECT LENS/PTS		
90021900	- Objective lenses : --- Other	12.5	E-5
900220	FILT/PT/AC F IN+APP		
90022000	-- Filters	12.5	E-5
900290	MNT MIRR,ETC;PT/ACC		
90029000	-- Other	12.5	E-5
900311	PLASTIC		
90031100	- Frames and mountings : --- Of plastics	12.5	E-5
900319	NOT PLASTIC		
90031900	- Frames and mountings : --- Of other materials	12.5	E-5
900390	PARTS FOR 9003		
90039000	-- Parts	12.5	E-5
900410	SUNGLASSES		
90041000	-- Sunglasses	12.5	E-8
900490	OTHER 9004		
90049010	---- Passive night vision goggles	12.5	E-5
90049020	---- Prismatic eyeglasses for reading	12.5	E-5
90049090	---- Other	12.5	E-5
900510	BINOCULARS		
90051000	-- Binoculars	12.5	E-8
900580	MONOCULARS		
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
900590	PARTS FOR 9005		
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
900610	PREP PRINT PLATE/CY		
90061000	-- Cameras of a kind used for preparing printing plates or cylinders	12.5	E-8
900620	RECORD ON MICROFILM		
90062000	-- Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	12.5	E-8
900630	UNDERWATR,AERIAL,MD		
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
900640	INSTANT PRINT		
90064000	-- Instant print cameras	12.5	E-8
900651	LEN VIEWFINDER<35MM		
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
900652	ROLL FILM < 35 MM		
90065200	- Other cameras : --- Other, for roll film of a width less than 35 mm	12.5	E-8
900653	ROLL FILM = 35 MM		
90065310	---- Fixed focus 35 mm cameras	12.5	E-8
90065390	---- Other	12.5	E-8
900659	OTHER PHOTOGRAPHIC		
90065910	---- Fixed focus 110 mm cameras	12.5	E-8
90065990	---- Other	12.5	E-8
900661	ELECT FLASHLIGHT APP		
90066100	- Photographic flashlight apparatus and flashbulbs: --- Discharge lamp ("electronic") flashlight apparatus	12.5	E-8
900662	FLASH BULBS,CUBE,ET		
90066200	- Photographic flashlight apparatus and flashbulbs: --- Flashbulbs, flashcubes and the like	12.5	E-8
900669	OTHER FLASHLIGHT AP		
90066900	- Photographic flashlight apparatus and flashbulbs: --- Other	12.5	E-8
900691	PART,ACC STILL PHOTO		
90069100	- Parts and accessories: --- For cameras	12.5	E-5
900699	OTHER PARTS 9006		
90069900	- Parts and accessories: --- Other	12.5	E-8
900711	FILM<16MM,DBL 8MMFL		
90071100	- Cameras : --- For film of less than 16 mm width or for double- 8 mm film	12.5	E-8
900719	FOR FILM =>16MM WDE		
90071900	- Cameras : --- Other	12.5	E-8
900720	CINEMATOGRAPHIC PROJ		
90072010	---- For film of less than 16 mm width	12.5	E-8
90072090	---- Other	12.5	E-8
900791	CINE CAM PTS/ACCESS		
90079100	- Parts and accessories : --- For cameras	12.5	E-8
900792	CINE PROJ PTS/ACCES		
90079200	- Parts and accessories : --- For projectors	12.5	E-8
900810	SLIDE PROJECTORS		
90081000	-- Slide projectors	12.5	E-8
900820	MICROFLM,ETC READER		
90082000	-- Microfilm, microfiche or other microform readers,whether or not capable of producing copies	12.5	E-8
900830	OT IMAGE PROJ,STILL		
90083000	-- Other image projectors	12.5	E-8
900840	PHTGRPHC,N CIN ENLR		
90084000	-- Photographic (other than Cinematographic) enlargers and reducers	12.5	E-8
900890	IM PROJ PTS,N CINEM		
90089000	-- Parts and accessories	12.5	E-8
900911	DIRECT ELECTROSTATC		
90091100	- Electrostatic photocopying apparatus : --- Operating by reproducing the original image directly onto the copy (direct process)	0	E-5
900912	INDIR ELECTROSTATIC		
90091200	- Electrostatic photocopying apparatus : --- Operating by reproducing the original image via an intermediate onto the copy (indirect process)	12.5	E-5
900921	WITH OPTICAL SYSTEM		
90092100	- Other Photocopying apparatus : --- Incorporating an optical system	0	E-0
900922	CONTACT TYPE,NESOI		
90092200	- Other Photocopying apparatus : --- Of the contact type	12.5	E-8
900930	THERMOCOPYING APPAR		
90093000	-- Thermo-copying apparatus	12.5	E-8
900991	AUTO DOCUMENT FEDERS FOR PHOTO/THERMO COPY APPARA		
90099100	- Parts and accessories : --- Automatic document feeders	0	E-0
900992	PAPER FEEDERS FOR PHOTO/THERMO COPYING APPARATUS		
90099200	- Parts and accessories : --- Paper feeders	0	E-0
900993	SORTERS FOR PHOTO/THERMO COPYING APPARATUS		
90099300	- Parts and accessories : --- Sorters	0	E-0
900999	PARTS&ACCES OF PHOTO/THERMO COPY APPARAT, NESOI		

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
90099900	- Parts and accessories : --- Other	0	E-5
901010	AUTO DEVEL PHOT FLM		
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
901041	DIRCT WRITE-ON-WAFR		
90104100	- Apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials : --- Direct write-on-wafer	0	E-0
901042	STEP+REPEAT ALIGNER		
90104200	- Apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials : --- Step and repeat aligners	0	E-0
901049	OT F PROJ CIRCT PAT		
90104900	- Apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials : --- Other	0	E-0
901050	OT F PHTO LAB;NEGSC		
90105000	-- Other apparatus and equipment for photographic(including cinematographic) laboratories; negatoscopes	12.5	E-8
901060	PROJECTION SCREENS		
90106000	-- Projection screens	12.5	E-8
901090	Parts and accessories of the apparatus of Headings No 9010 41 to 9010 49		
90109000	-- Parts and accessories	12.5	E-0
901110	Optical stereoscopic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles		
90111000	-- Stereoscopic microscopes	12.5	E-0
901120	Photomicrographic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles		
90112000	-- Other microscopes, for photomicrography,cinephotomicrography or microprojection	12.5	E-0
901180	OTHER 9011		
90118000	-- Other microscopes	12.5	E-8
901190	Parts and accessories of optical stereoscopic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles		
90119000	-- Parts and accessories	12.5	E-0
901210	Electron beam microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles		
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
901290	Parts and accessories of electron beam microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles.		
90129000	-- Parts and accessories	12.5	E-0
901310	TELS COP SIGHT F ARM		
90131010	---- Telescopic sights for fitting to arms	12.5	E-8
90131020	---- Periscopes	12.5	E-8
90131090	---- Other	12.5	E-8
901320	LASER,N LASER DIODE		
90132000	-- Lasers, other than laser diodes	12.5	E-5
901380	Liquid Crystal Devices (LCD)		
90138010	---- Liquid crystal devices (LCD)	0	E-0
90138090	---- Other	12.5	E-0
901390	Parts and accessories of LCD		
90139010	---- For liquid crystal devices (LCD)	0	E-0
90139090	---- Other	12.5	E-0
901410	DIRECTN FIND COMPSS		
90141000	-- Direction finding compasses	12.5	E-8
901420	AER/SPAC NAV,N COMP		
90142000	-- Instruments and appliances for aeronautical or space navigation (other than compasses)	12.5	E-8
901480	OT NAVIG INST/APPLI		
90148010	---- Echo sounding instrument	12.5	E-8
90148020	---- Sextants	12.5	E-8
90148090	---- Other	12.5	E-8
901490	PARTS FOR 9014		
90149000	-- Parts and accessories	12.5	E-8
901510	RANGEFINDERS		
90151000	-- Rangefinders	12.5	E-8
901520	THEODLITE+TACHYOMTR		
90152000	-- Theodolites and tachymeters (tacheometers)	12.5	E-8
901530	LEVELS (SURVEYING)		
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
901540	PHOTGRAMMETRCL SURV		
90154000	-- Photogrammetrical surveying instruments and appliances	12.5	E-8
901580	OTHER SURVEYING,ETC		
90158010	---- Hydrographic instruments	12.5	EXC

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
90158020	---- Meteorological instruments	12.5	EXC
90158030	---- Geophysical instruments	12.5	EXC
90158090	---- Other	12.5	EXC
901590	OT PTS+ACC FOR SURV		
90159000	-- Parts and accessories	12.5	E-8
901600	BALANCE SENSIT=>5CG		
90160010	---- Electric balances	12.5	E-8
90160020	---- Other balances	12.5	E-8
90160090	---- Parts	12.5	E-8
901710	Drafting machines of heading no. 9017		
90171000	-- Drafting tables and machines, whether or not automatic	12.5	E-0
901720	Pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates		
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
901730	MICROMTR,CAL,GAUGES		
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
901780	OTH F MEASUR LENGTH		
90178010	---- Measuring rods and tapes and divided scales	12.5	E-8
90178090	---- Other	12.5	E-8
901790	Parts and accessories for pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates.		
90179000	-- Parts and accessories	12.5	E-0
901811	ELECTROCRDGRPH,P/AC		
90181100	Electro-diagnostic apparatus (including apparatus for functional exploratory examinations or for checking physiological parameters) : --- Electro-cardiographs	12.5	E-5
901812	U-SONIC SCANNING AP		
90181210	---- Linear ultrasound scanner	12.5	E-5
90181290	---- Other	12.5	E-5
901813	MGN RES IMAGING APP		
90181300	Electro-diagnostic apparatus (including apparatus for functional exploratory examinations or for checking physiological parameters) : --- Magnetic resonance imaging apparatus	12.5	E-5
901814	Scintigraphic apparatus		
90181400	Electro-diagnostic apparatus (including apparatus for functional exploratory examinations or for checking physiological parameters) : --- Scintigraphic apparatus	12.5	E-8
901819	OT ELEC-DIAGNST APP		
90181910	---- Electro encephalographs	12.5	E-5
90181920	---- Echo cardiograph	12.5	E-5
90181990	---- Other	12.5	E-5
901820	U-VIOL/INFRARED RAY		
90182000	-- Ultra-violet or infra-red ray apparatus	12.5	E-5
901831	SYRINGES;PTS+ACCESS		
90183100	- Syringes, needles, catheters, cannulae and the like : --- Syringes, with or without needles	12.5	E-5
901832	TUBULR METAL NEEDLE		
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
901839	OT MED NEEDLE,CATHR		
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
901841	DENTAL DRILL ENGINE		
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
901849	OTHR DENTAL SCIENCE		
90184900	- Other instruments and appliances, used in dental sciences : ---	12.5	E-5
901850	OTHER OPHTHALMC;PTS		
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
901890	OT MED/SURG/DEN/VET		
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
901910	MECH-THER,MSSG,PSYC		
90191010	---- Mechano-therapy appliances	12.5	E-5
90191020	---- Massage apparatus	12.5	E-5
90191090	---- Other	12.5	E-5
901920	OZNE,OXYGN,ETC THER		
90192010	---- Oxygen therapy apparatus	12.5	E-5
90192090	---- Other	12.5	E-5
902000	O BREATH,GAS MSK;PT		
90200000	-OTHER BREATHING APPLIANCES AND GAS MASKS,EXCLUDING PROTECTIVE MASKS HAVING NEITHER MECHANICAL PARTS NOR REPLACEABLE FILTERS	12.5	E-8
902110	ORTHOPEDIC OR FRACTRE APPLIANCES, PARTS & ACCESSO		
90211000	-- Orthopeaedic or fracture appliances	12.5	E-5
902121	ARTIF TEETH,PTS+ACC		
90212100	- Artificial teeth and dental fittings : --- Artificial teeth	12.5	E-8
902129	DENT FITTNG,PTS+ACC		
90212900	- Artificial teeth and dental fittings : --- Other	12.5	E-5
902131	ARTIFICIAL JOINTS AND PARTS AND ACCESSORIES THERO		
90213100	- Other artificial parts of the body : --- Artificial joints	12.5	E-5
902139	ARTIFICIAL JOINTS & PARTS & ACCESSORIES THEROF,NE		
90213900	- Other artificial parts of the body : --- Other	12.5	E-5
902140	HEARING AIDS		
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
902150	PACEMAKERS		
90215000	-- Pacemakers for stimulating heart muscles,excluding parts and accessories	12.5	E-8
902190	OTH ARTIFICIAL PTS OF THE BODY & PTS & ACCESSORIES		
90219010	---- Parts and accessories of hearing aids	12.5	E-5
90219090	---- Other	12.5	E-5
902212	COMPUTED TOMOGRPHY		
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
902213	O X-RAY BSE F DENTL		
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
902214	O X-RAY,MED,SURG,ET		
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
902219	X-RAY BASE,NT F MED		
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
902221	ALPHA,BETA,ETC BASE		

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
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
902229	ALPH, BETA, GAM, N MED		
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
902230	X-RAY TUBES		
90223000	-- X-ray tubes	12.5	E-8
902290	X-RAY/HI TNSN C PNL		
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
902300	IN, APP, MOD DEMO USE		
90230010	---- Teaching aids	12.5	E-8
90230090	---- Other	12.5	E-8
902410	FOR TESTING METALS		
90241000	-- Machines and appliances for testing metals	12.5	E-8
902480	O TEST HARD, STRNGTH		
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
902490	PARTS FOR 902490		
90249000	-- Parts and accessories	12.5	E-8
902511	THERM, N CMBN W O IN		
90251110	---- Clinical thermometers	12.5	E-8
90251190	---- Other	12.5	E-8
902519	OTHER 902511		
90251910	---- Digital thermometers	12.5	E-8
90251920	---- Pyrometers	12.5	E-8
90251990	---- Other	12.5	E-8
902580	O HYDR/HYGR MTR, ETC		
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
902590	PARTS FOR 9025		
90259000	-- Parts and accessories	12.5	E-8
902610	MEAS/CHECK FLOW/LEV		
90261010	---- Flow meters	0	E-0
90261020	---- Level gauges	0	E-0
90261090	---- Other	0	E-0
902620	MEAS/CHECK PRESSURE		
90262000	-- For measuring or checking pressure	0	E-0
902680	O MEAS/CHEK LQ/GS V		
90268010	---- Heat meters	0	E-0
90268090	---- Other	0	E-0
902690	MEAS/CHECK LQ/GAS V		
90269000	-- Parts and accessories	0	E-0
902710	GAS/SMOKE ANALYSIS		
90271000	-- Gas or smoke analysis apparatus	12.5	E-8
902720	CHROMTGRPH+ELECTRPH		
90272000	-- Chromatographs and electrophoresis instruments	0	E-0
902730	SPCTMTR SPCTRPHMTR		
90273010	---- Spectrometers	0	E-0
90273020	---- Spectrophotometers	0	E-0
90273090	---- Other	0	E-0
902740	EXPOSURE METERS		
90274000	-- Exposure meters	12.5	E-0
902750	O USE OPT RADIATION		
90275010	---- Photometers	0	E-0
90275020	---- Refractometers	0	E-0
90275030	---- Polarimeters	0	E-0
90275090	---- Other	0	E-0
902780	O PH CH MEAS VSCSTY		
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
902790	Parts and accessories of products of heading 9027, other than for gas or smoke analysis apparatus and microtomes		
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
902810	GAS METERS		
90281000	-- Gas meters	12.5	E-8

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

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

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

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
92059090	---- Other	12.5	E-8
920600	PERCUSSION		
92060000	-PERCUSSION MUSICAL INSTRUMENTS (FOR EXAMPLE, DRUMS,XYLOPHONES, CYMBOLS, CASTANETS, MARACAS)	12.5	E-8
920710	KEYBOARD		
92071000	-- Keyboard instruments, other than accordions	12.5	E-8
920790	NOT KEYBOARD		
92079000	-- Other	12.5	E-8
920810	MUSIC BOXES		
92081000	-- Musical boxes	12.5	E-8
920890	Othr musical insrmnts of ch 92; decy call,whistles & othr blown signalling insrmnts		
92089000	-- Other	12.5	E-8
920910	METRNome,TUNNG FRKS		
92091000	-- Metronomes, tuning forks and pitch pipes	12.5	E-8
920920	MUSIC BOX MECHANISM		
92092000	-- Mechanisms for musical boxes	12.5	E-8
920930	STRINGS		
92093000	-- Musical instrument strings	12.5	E-8
920991	PIANOS		
92099100	- Other : --- Parts and accessories for pianos	12.5	E-8
920992	OTHER FOR STRING		
92099200	- Other : --- Parts and accessories for the musical instruments of heading 9202	12.5	E-8
920993	KEYBOARD PIPE ORGAN		
92099300	- Other : --- Parts and accessories for the musical instruments of heading 9203	12.5	E-8
920994	OF HEADING 9207		
92099400	- Other : --- Parts and accessories for the musical instruments of heading 9207	12.5	E-8
920999	OTHER 9209		
92099900	- Other : --- Other	12.5	E-8
930111	SELF PROPELLED ARTILLERY WEAPONS		
93011100	- Artillery weapons (for example, guns, howitzers and mortars) : --- Self-propelled	12.5	E-8
930119	Other		
93011900	- Artillery weapons (for example, guns, howitzers and mortars) : --- Other	12.5	E-8
930120	Rocket launchers; flamethrowers; grenade l		
93012000	-- Rocket launchers; flame- throwers; grenade launchers; torpedo tubes and similar projectors	12.5	E-8
930190	MILITARY WEAPONS,OTH THN REVOL,PIST,&HD 9307,NESO		
93019000	-- Other	12.5	E-8
930200	REV,PISTL-LIVE AMMO		
93020000	-REVOLVERS AND PISTOLS, OTHER THAN THOSE OF HEADING 9303 OR 9304	12.5	E-8
930310	MUZZLE-LOAD FIREARM		
93031000	-- Muzzle-loading firearms	12.5	E-8
930320	SPRT SHTGUN,N MZL-L		
93032000	-- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	12.5	E-8
930330	SPRT RIFL,MUZZL-LOAD		
93033000	-- Other sporting, hunting or target-shooting rifles	12.5	E-8
930390	REV PIST-BLANK AMMO		
93039000	-- Other	12.5	E-8
930400	ARMS,NOT SIDE/SIMIL		
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
930510	FOR PISTOL/REVOLVER		
93051000	-- Of revolvers or pistols	12.5	E-8
930521	Shotgun barrels of hdg.no.9303		
93052100	- Of shotguns or rifles of heading 9303 : --- Shotgun barrels	12.5	E-8
930529	SPRT SHTGUN/RIF PTS		
93052900	- Of shotguns or rifles of heading 9303 : --- Other	12.5	E-8
930591	PARTS & ACCESSOR. OF MILITARY WEAPONS OF HEAD 930		
93059100	- Other : --- Of military weapons of heading 9301	12.5	E-8
930599	PARTS & ACCES. OF ARTIC. OF HED 9303-9304, NESOI		
93059900	- Other : --- Other	12.5	E-8
930610	RIVET TOOL CARTRDGS		
93061000	-- Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof	12.5	E-8
930621	SHOTGUN CARTRIDGES		
93062100	- Shotgun cartridges and parts thereof; air gun pellets : --- Cartridges	12.5	E-8
930629	AIR GUN PLLT;OT PTS		
93062900	- Shotgun cartridges and parts thereof; air gun pellets : --- Other	12.5	E-8
930630	OT CARTRIDGES+PARTS		
93063000	-- Other cartridges and parts thereof	12.5	E-8
930690	BOMB MINES;OTH AMMO		
93069000	-- Other	12.5	E-8
930700	SWRDS,CUTLS,BAYONET		

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

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
94054010	---- Searchlights and spotlights	12.5	E-8
94054090	---- Other	12.5	E-8
940550	NON-ELEC LAMPS,FITT		
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
940560	ILLUMINATED SIGNS		
94056010	---- Of plastic	12.5	E-8
94056090	---- Of other materials	12.5	E-8
940591	GLASS PARTS F LAMPS		
94059100	- Parts : --- Of glass	12.5	E-8
940592	PLASTIC PART F LAMP		
94059200	- Parts : --- Of plastics	12.5	E-8
940599	OTHER PARTS 9505		
94059900	- Parts : --- Other	12.5	E-8
940600	PREFABRIC BUILDINGS		
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
950100	RDDN BY CHLD;DLL ST		
95010010	---- Wheel toys designed to be ridden by children;dolls carriages	12.5	E-8
95010090	---- Parts	12.5	E-8
950210	DOLLS		
95021010	---- Of wood	12.5	SEN
95021020	---- Of metal	12.5	SEN
95021030	---- Of plastics	12.5	SEN
95021090	---- Other	12.5	SEN
950291	GARMNT,FOOT+HEAD WR		
95029100	- Parts and accessories : --- Garments and accessories therefor, foot-wear and headgear	12.5	E-8
950299	DOLL PARTS+ACCESSOR		
95029900	- Parts and accessories : --- Other	12.5	E-8
950310	ELECT TRAINS+ACCESS		
95031000	-- Electric trains, including tracks, signals and other accessories therefor	12.5	E-8
950320	MODEL ASSEMBLY KITS		
95032000	-- Reduced-size ("scale") model assembly kits,whether or not working models, excluding those of sub-heading 9503 10	12.5	E-8
950330	CONSTRUCTION SETS		
95033000	-- Other construction sets and constructional toys	12.5	E-8
950341	STUFFED TOYS		
95034100	- Toys representing animals or non-human creatures : --- Stuffed	12.5	E-8
950349	TOY ANIMAL/NONHUMAN		
95034910	---- Of wood	12.5	SEN
95034920	---- Of metal	12.5	SEN
95034930	---- Of plastics	12.5	SEN
95034990	---- Other	12.5	SEN
950350	TOY MUSICAL INSTRUM		
95035010	---- Instruments and apparatus	12.5	E-8
95035090	---- Parts	12.5	E-8
950360	PUZZLES		
95036010	---- Of wood	12.5	E-8
95036090	---- Other	12.5	E-8
950370	PUT UP IN SET,OUTFT		
95037010	---- Of plastics	12.5	E-8
95037090	---- Other	12.5	E-8
950380	WITH A MOTOR		
95038010	---- Toys and models	12.5	E-8
95038090	---- Parts	12.5	E-8
950390	OTHER 9503		
95039010	---- Toy weapons	12.5	E-8
95039020	---- Other toys	12.5	E-8
95039090	---- Parts	12.5	E-8
950410	VIDEO WITH TV		
95041000	-- Video games of a kind used with a television receiver	12.5	E-8
950420	BILLIARDS		
95042000	-- Articles and accessories for billiards	12.5	E-8
950430	COIN/TOKEN GAMES		
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
950440	PLAYING CARDS		
95044000	-- Playing cards	12.5	E-8
950490	GAMES,NT COIN/TOKEN		
95049010	---- Chess set, all types	12.5	E-8

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
95049090	---- Other	12.5	E-8
950510	CHRISTMAS RELATED		
95051000	-- Articles for Christmas festivities	12.5	E-8
950590	OTHER 9505		
95059010	---- Magical equipments	12.5	E-8
95059090	---- Other	12.5	E-8
950611	SNOW-SKIS		
95061100	- Snow-skis and other snow-ski equipment : --- Skis	12.5	E-8
950612	SNOW-SKI BINDINGS		
95061200	- Snow-skis and other snow-ski equipment : --- Ski-fastenings (ski-bindings)	12.5	E-8
950619	OTH SNOW-SKI EQUIP		
95061900	- Snow-skis and other snow-ski equipment : --- Other	12.5	E-8
950621	SAILBOARDS		
95062100	- Water-skis, surf-boards, sailboards and other water-sport equipment : --- Sailboards	12.5	E-8
950629	OTH WATER & SAILBRD		
95062900	- Water-skis, surf-boards, sailboards and other water-sport equipment : --- Other	12.5	E-8
950631	GOLF CLUBS,COMPLETE		
95063100	- Golf clubs and other golf equipment : --- Clubs, complete	12.5	E-8
950632	GOLF BALLS		
95063200	- Golf clubs and other golf equipment : --- Balls	12.5	E-8
950639	GOLF,NOT CLUB+BALL		
95063900	- Golf clubs and other golf equipment : --- Other	12.5	E-8
950640	TABLE-TENNIS		
95064000	-- Articles and equipment for table-tennis	12.5	E-8
950651	RACKET,TENNS/BADMIN		
95065100	- Tennis, badminton or similar rackets, whether or not strung : --- Lawn-tennis rackets, whether or not strung	12.5	E-8
950659	BADMINTON RACKETS		
95065910	---- Squash or racketball badminton rackets,whether or not strung	12.5	E-8
95065990	---- Other	12.5	E-8
950661	LAWN-TENNIS BALLS		
95066100	- Balls, other than golf balls and table-tennis balls : --- Lawn-tennis	12.5	E-8
950662	INFLATABLE BALLS		
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
950669	OTHER BALLS		
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
950670	ICE+ROLLER SKATES		
95067000	-- Ice skates and roller skates, including skating boots with skates attached	12.5	E-8
950691	GYM+OTHER ATHLETIC		
95069110	---- Boxing equipment	12.5	E-8
95069190	---- Other	12.5	E-8
950699	OTHER 9506		
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
950710	RODS		
95071000	-- Fishing rods	12.5	E-8
950720	FISH-HOOKS		
95072000	-- Fish-hooks, whether or not snelled	12.5	E-8
950730	REELS		
95073000	-- Fishing reels	12.5	E-8
950790	OTHER 9507		
95079010	---- Fish landing and butterfly nets	12.5	E-8
95079090	---- Other	12.5	E-8
950810	TRAVELING CIRCUSES, AND TRAVELING MANAGERIES		
95081000	-- Travelling circuses and travelling menageries	12.5	E-8
950890	MERRY-GO-ROUNDS, OTH FAIRGROUND AMUSEM, PARTS,NES		
95089000	-- Other	12.5	E-8
960110	WORKED IVORY		
96011000	-- Worked ivory and articles of ivory	12.5	E-8
960190	WORKD BONE,CORAL,ET		
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

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
96019040	---- Worked horn, coral and other animal carving material and articles thereof	12.5	E-8
96019090	---- Other	12.5	E-8
960200	MOLD RESIN,CARV MAT		
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
960310	BOUND BROOMS,BRUSHS		
96031000	-- Brooms and brushes, consisting of twigs or other vegetable materials, bound together,with or without handles	12.5	EXC
960321	TOOTH BRUSHES		
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
960329	HAIR & SHAV BRUSHES		
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
960330	ART/COSMET BRUSHES		
96033010	---- Artist brushes	12.5	E-8
96033020	---- Brushes for the application of cosmetics	12.5	E-8
96033090	---- Other	12.5	E-8
960340	PNT BRUSHS,PADS,ROL		
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
960350	OTHR BRUSHS FR MACH		
96035000	-- Other brushes constituting parts of machines,appliances or	12.5	E-8
960390	O H-OP MECH SWEEPER		
96039000	-- Other	12.5	E-8
960400	HAND SIEVES,RIDDLES		
96040000	-HAND SIEVES AND HAND RIDDLES	12.5	E-8
960500	TRAVEL TOILET SETS		
96050010	---- For personal toilet	12.5	E-8
96050090	---- Other	12.5	E-8
960610	VARIOUS FASTNRS+PTS		
96061010	---- Press-fasteners, snap-fasteners and press-studs	12.5	E-8
96061020	---- Parts	12.5	E-8
960621	UNCOV PLASTIC BUTNS		
96062100	- Buttons : --- Of plastics, not covered with textile material	12.5	E-8
960622	UNCOV BSE MET BUTNS		
96062200	- Buttons : --- Of base metals, not covered with textile material	12.5	E-8
960629	BUTTONS, NESOI		
96062910	---- Button of coconut shell or wood	12.5	E-8
96062990	---- Other	12.5	E-8
960630	BUTN MOLDS,PTS,BLNK		
96063010	---- Button blanks	12.5	E-8
96063090	---- Other	12.5	E-8
960711	SL FSTNRS W MET SCP		
96071110	---- Zip fasteners	12.5	E-8
96071190	---- Other	12.5	E-8
960719	SLIDE FASTENERS		
96071910	---- Zip fasteners	12.5	E-8
96071990	---- Other	12.5	E-8
960720	SLIDE FASTENER PTS		
96072000	-- Parts	12.5	E-8
960810	BALL POINT PENS		
96081010	---- With liquid ink (for rolling ball pen)	12.5	E-8
96081090	---- Other	12.5	E-8
960820	FELT-TIP PENS/MARKR		
96082000	-- Felt tipped and other porous-tipped pens and markers	12.5	E-8
960831	INDIA INK DRAW PENS		
96083110	---- Stylograph pens	12.5	E-8
96083190	---- Other	12.5	E-8
960839	FOUNTAIN+OTHER PENS		
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
960840	PROPEL/SLIDE PENCILS		
96084000	-- Propelling or sliding pencils	12.5	E-8
960850	PEN AND PENCIL SETS		
96085000	-- Sets of articles from two or more of the foregoing sub-headings	12.5	E-8

HS Code (2002)	Description	Base rate (1.4.2006)	Staging Category
960860	BALL POINT PEN REFL		
96086010	---- With liquid ink (for rolling ball-pen)	12.5	E-8
96086090	---- Other	12.5	E-8
960891	PEN NIBS,NIB POINTS		
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
960899	PEN PTS,MECH PENCLS		
96089910	---- Pen holders, pencil holders and similar holders	12.5	E-8
96089990	---- Other	12.5	E-8
960910	PENCILS AND CRAYONS		
96091000	-- Pencils and crayons, with leads encased in a rigid sheath	12.5	E-8
960920	BLCK/COL PENCL LEAD		
96092000	-- Pencil leads, black or coloured	12.5	E-8
960990	PASTLS, CRAYONS,ETC		
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
961000	SLATE/BOARD FR WRIT		
96100000	-SLATES AND BOARDS, WITH WRITING OR DRAWING SURFACES,WHETHER OR NOT FRAMED	12.5	E-8
961100	DATE/SEAL/# STMPs		
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
961210	INKED TYP/OTHR RBNS		
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
961220	INK-PAD, INKED/NOT		
96122000	-- Ink-pads	12.5	E-8
961310	GAS PCKT LGHTR,NREF		
96131000	-- Pocket lighters, gas fuelled, non-refillable	12.5	E-8
961320	GAS PCKT LGHTRS,REF		
96132000	-- Pocket lighters, gas fuelled, refillable	12.5	E-8
961380	LIGHTERS, NESOI		
96138010	---- Electronic	12.5	E-8
96138090	---- Other	12.5	E-8
961390	LGHTR PTS,N FLNT/WI		
96139000	-- Parts	12.5	E-8
961420	SMKING PIPES, BOWLS		
96142000	-- Pipes and pipe bowls	12.5	E-8
961490	PIPE PTS,CIG HOLDRS		
96149010	---- Huble and buble of base metal	12.5	E-8
96149020	---- Hookah of coconut shell	12.5	E-8
96149090	---- Other	12.5	E-8
961511	RUBR/PLAS COMBS,ETC		
96151100	- Combs, hair-slides and the like: --- Of hard rubber or plastics	12.5	E-8
961519	O COMBS,HR-SLDE,ETC		
96151900	- Combs, hair-slides and the like: --- Other	12.5	E-8
961590	O HAIR+CURL PIN,ETC		
96159000	-- Other	12.5	E-8
961610	SCENT SPRAYERS+PRTS		
96161010	---- Scent sprays and similar toilet sprays	12.5	E-8
96161020	---- Mounts and heads	12.5	E-8
961620	MTRLs FR COSMET APP		
96162000	-- Powder-puffs and pads for the application of cosmetics or toilet preparations	12.5	E-8
961700	VAC FLASK,PTS,N GLS		
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
961800	MANEQUINS FR DSPLAY		
96180000	-TAILORS' DUMMIES AND OTHER LAY FIGURES; AUTOMATA AND OTHER ANIMATED DISPLAYS, USED FOR SHOP WINDOW DRESSING	12.5	E-8
970110	PAINTING,DRAW,PASTL		
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
970190	COLLAGES,ETC		
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
970200	ORIG ENGRAVE,PRINTS		
97020000	-ORIGINAL ENGRAVINGS, PRINTS AND LITHOGRAPHS	12.5	E-8
970300	ORIG SCULPTS,STATUE		
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
970400	STAMPS,FIRSTDAY COV		
97040010	---- Used postal stamp	0	E-0
97040020	---- Used or unused first-day covers for philatelists	0	E-0
97040090	---- Other	0	E-0
970500	COLECTOR BOTAN,HIST		
97050010	---- Stuffed animals and birds (taxidermy)	12.5	E-8
97050090	---- Other	12.5	E-8
970600	ANTIQUES > 100 YEAR		
97060000	-ANTIQUES OF AN AGE EXCEEDING ONE HUNDRED YEARS	12.5	E-8
980100			
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
980200			
98020000	-LABORATORY CHEMICALS	12.5	NOT NEGOTIATED
980300			
98030000	-ALL DUTIABLE ARTICLES, IMPORTED BY A PASSENGER OR A MEMBER OF A CREW IN HIS BAGGAGE	35	NOT NEGOTIATED
980410			
98041000	-- Drugs and medicines	12.5	NOT NEGOTIATED
980490			
98049000	-- Other	12.5	NOT NEGOTIATED
980510			
98051000	-- Prepared or preserved meat, fish and vegetables;dairy products; soup; lard; fresh fruits	12.5	NOT NEGOTIATED
980590			
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:

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

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 operations¹ 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) simple² painting and polishing operations;
- (e) sifting, screening, sorting, classifying, grading or matching, including the

¹ 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.

² “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, decating, 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) simple³ 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 mixing⁴ of products, whether or not of different kinds;
- (r) simple⁵ assembly of parts of articles to constitute a complete article or disassembly of products into parts;
- (s) simple⁶ 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

³ See footnote 2.

⁴ “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.

⁵ See footnote 2.

⁶ 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 input⁷ 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 Authorities⁸ 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*

⁷ "**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.

⁸ 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

Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants
200892	
Chapter 43	Furskins and artificial fur; manufactures thereof
430400	
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard
480439	
Chapter 55	Man-made staple fibers
550962, 550969	
Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery
581099	
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted
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	
Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted
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	
Chapter 63	Other made up textile articles; sets; worn clothing and worn textile articles; rags
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 Km² 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 Km² 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 Authorities¹ 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

¹ 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 PREFERENTIAL CERTIFICATE OF ORIGIN (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. ☐ 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 - Change in Tariff Classification - Regional Value Content - Change in Tariff Classification or Regional Value Content - Change in Tariff Classification + Regional Value Content - Specific Processes - Others	"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 society¹;

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

¹ 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 service²;

² 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 services³ other than:
 - (i) aircraft repair and maintenance services;
 - (ii) the selling and marketing of air transport services; and
 - (iii) computer reservation system services.

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.

³ 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 commitments⁴.

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 test⁵;

⁴ If a Party undertakes a market access commitment in relation to the supply of a service through the mode of supply referred to in 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.

⁵ 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 suppliers⁶.

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 Article⁷.

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

⁶ 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.

⁷ 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).

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

organisations⁸ 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

⁸ 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 order⁹;
- (b) necessary to protect human, animal or plant life or health;

⁹ 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 effective¹⁰ 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

¹⁰ 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 infrastructures¹¹; 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

¹¹ 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
HORIZONTAL COMMITMENTS			
* : 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: - land used for supplying services during the course of normal business activities; - land used for housing senior company personnel under pertinent laws; and - land used for fulfilling land-holding requirements stipulated by pertinent laws. 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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	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
II. SECTOR-SPECIFIC COMMITMENTS			
1. <u>BUSINESS SERVICES</u> A. <u>Professional Services</u> a. Legal services; (CPC 861*) Advisory Services on law of the jurisdiction where service supplier is qualified as a lawyer and on public international law, excluding the following : (i) representation for juridical or statutory procedures in courts and other government agencies as well as preparation of legal documents for such procedures ; (ii) legal representation for the entrustment of the preparation of notarial deeds ;	1) None 2) None 3) Only in the form of representative office. Association with or employment of local lawyers with Korean qualification or equivalent is not permitted. 4) Unbound except as indicated in the Horizontal Commitments section. Commercial presence is required.	1) None 2) None 3) Foreign legal consultants are required to stay in Korea not less than 180 days per year. 4) Unbound except as indicated in the Horizontal Commitments section.	(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. (ii) Use of firm name is permitted, provided that it is used with reference to "Foreign legal consultants office" in Korean

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
(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 (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.			
※ 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
b. Accounting, auditing and book-keeping services (CPC 862)	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. Only CPAs in auditing task forces and accounting corporations (limited liability companies) are allowed to supply auditing services.	1) None 2) None 3) None	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: - Consultancy for foreign accounting standards and auditing, training of CPAs, transfer of auditing technology and exchange of information.

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)	4) Unbound except as indicated in the Horizontal Commitments section.	4) Unbound except as indicated in the Horizontal Commitments section. In order to practice as a CPA, a candidate must have field experience of two years in Korea after passing the CPA examination.	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.
	1) Unbound for tax reconciliation services and tax representative services. 2) Unbound for tax reconciliation services and tax representative services. 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.	1) None 2) None 3) None	

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)	4) Unbound except as indicated in the Horizontal Commitments section. 1) Local presence is required. 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	4) Unbound except as indicated in the Horizontal Commitments section. In order to practice as a CTA, a candidate must have field experience of six months in Korea after passing the CTA examination. 1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1)2)4)Supply of services by foreign architects through joint contracts with architects licensed under Korean law is allowed. 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
e. Engineering services (CPC 8672)	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.	

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. <u>Computer and Related Services</u>			
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.	
C. <u>Research and Development Services</u>			
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
<u>D. Real Estate Services</u>			
Brokerage services (CPC 82203*, 82204*, 82205*, 82206*)	1) Unbound (Local presence is required.) 2) None for real estate located abroad 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound 2) None for real estate located abroad 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
Appraisal services (CPC 82201*, 82202*) Excluding appraisal services related to services supplied in the exercise of governmental authority such as assessment of land prices and compensation for expropriation	1) Unbound (Local presence is required.) 2) None for real estate located abroad 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound 2) None for real estate located abroad 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
<u>E. Rental/Leasing Services without Operators</u>			
a. Relating to ships (CPC 83103)	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. Relating to aircraft (CPC 83104)	1) None 2) None 3) Joint venture in which foreign equity participation is less than 50% is permitted. 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) Representatives of joint venture companies must be Korean nationals. 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. Relating to other transport equipment (CPC 83101, 83105*) ¹	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.	

¹ 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*) ²	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**) ³	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.	

² 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.	

³ 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
m. Related scientific and technical consulting services Geological, geophysical and other scientific prospecting services (CPC 86751) Subsurface surveying services (CPC 86752)	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.	
Surface surveying services (CPC 86753*) Excluding services related to cadastral survey	1) 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.	
Map-making services (CPC 86754*) Excluding services related to cadastral maps and sea maps	1) 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.	
n. Maintenance and repair of equipment (CPC 633, 8861, 8862, 8863, 8864, 8865, 8866)	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.	
o. Building Cleaning Services (CPC 874**, excluding 87409)	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. Photographic services (CPC 875*) Excluding aerial photography, satellite pictures and satellite-enabled photography	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.	
q. Packaging services (CPC 876)	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.	
r. Printing (CPC 88442*) ⁴	1) None 2) None 3) None 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.	
r. Publishing (CPC 88442*) Excluding publishing services of newspapers and periodicals	1) None 2) None 3) None 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.	
s. Convention agency 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.	

⁴ 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
2. COMMUNICATION SERVICES B. <u>Courier Services</u> International courier services (CPC 75121**) Excluding the services currently reserved to the Korean Postal Authority by law.⁵ The commitment shall not be construed to include the right to operate transport services under one's own responsibility for hire. 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.	1) Provision of services is limited to air and sea transport modes. (Local presence is required.) 2) None 3) Limited to land based operations in support of international courier services 4) Unbound except as indicated in the Horizontal Commitments section.	1) Provision of services is limited to air and sea transport modes. 2) None 3) Limited to land based operations in support of international courier services 4) Unbound except as indicated in the Horizontal Commitments section.	

⁵ 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
C. <u>Telecommunication Services</u>			
a. Voice telephone services		1) None	
b. Packet-switched data transmission services	1) The provision of all services is subject to commercial arrangements with licensed Korean service suppliers.		
c. Circuit-switched data transmission services	2) None	2) None	
d. Telex services			
e. Telegraph services			
f. Facsimile services			
g. Private leased circuit services			
o. Other			
Digital cellular services			
Paging services			
PCS (personal communications services)			
TRS (trunked radio system) services			
Mobile data 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) Ownership of a licence for the provision of facilities-based services, including radio station licence: <u>Direct</u>: May not be granted to or held by (a) Foreign government (b) Foreign natural person (c) Foreign juridical person or (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. <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). The largest shareholder of KT may not be permitted to be: (a) Foreign government (b) Foreign natural person (c) Foreign juridical person or (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. 4) Unbound except as indicated in the Horizontal Commitments section.	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
Value-added Services ⁶ :			
h. Electronic mail			
i. Voice mail			
j. On-line information and data base retrieval	1) None	1) None	
k. Electronic data interchange	2) None	2) None	
l. Enhanced/value-added facsimile services including store and forward, store and retrieve	3) None	3) None	
m. Code and protocol conversion	4) Unbound except as indicated in the Horizontal Commitments section.	4) Unbound except as indicated in the Horizontal Commitments section.	Value-added service providers are allowed to supply data transmission services ⁸ .
n. On-line information and/or data processing (including transaction processing)			
o. Other			
On-line data base and remote computing services ⁷			

⁶ 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.

⁷ On-line data base and remote computing services do not cover telecommunication services which mediate third party communications.

⁸ 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
4. DISTRIBUTION SERVICES ⁹			
A. <u>Commission Agents' Services</u> (CPC 621, excluding 62111, 62112 and commission agents' services of future contracts)	1) Unbound for pharmaceuticals and medical goods. 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>Wholesale Trade Services</u> (CPC 622, excluding grain in 62211, 62223, red ginseng, and farinaceous products in 62229 and fertilizers in 62276)	1) Unbound for pharmaceuticals, medical goods, functional foods, and items subject to limitations under Mode 3. (Local presence is required for tobacco and liquor.) 2) None 3) Following services are subject to the economic needs test: - wholesale trade of used cars - wholesale trade of gaseous fuels and related products 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. 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.	

⁹ 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
C. <u>Retailing Services</u> (CPC 6111, 61130, 61210, 613*(excluding retail trade and gas station business related to LPG), 631(excluding 63108), 632)	1) Unbound for pharmaceuticals, medical goods, functional foods, and items subject to limitations under Mode 3. (Local presence is required for tobacco.) 2) None 3) Retailing services for used cars and gaseous fuels are subject to the economic needs test. 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. 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. <u>Franchising</u> (CPC 8929*) ¹⁰	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.	
※ Notes The following explanation pertains to Retailing Services. Supply of pharmaceuticals directly to the general public (Pharmacies) should be only allowed by certified pharmacists in order to protect public health.			

¹⁰ 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
5. EDUCATIONAL SERVICES¹¹ C. <u>Higher Education Services</u> (CPC 923**) 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. Excluding health and medicine related higher education; higher education for prospective pre-primary, primary and secondary teachers; and professional graduate education in law.	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**.	1) Unbound 2) None 3) Unbound	

¹¹ 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
	- 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. - The Minister of Education, Science and Technology may restrict the number of students for each education institution. 4) Unbound except as indicated in the Horizontal Commitments section.	4) Unbound except as indicated in the Horizontal Commitments section.	
Attachment 1 1. Only the following types of education institutions are included: (Excluding Universities via Broadcasting and Communications; Cyber Universities; and etc.) 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. 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. 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. 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. 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.			

** 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
D. <u>Adult Education Services</u> (CPC 924**). Adult education services provided by private adult education institutions. 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 Also excluded are vocational training services provided by institutions under authority delegated by the government.	1) Unbound for health and medicine related adult education services. 2) None 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. 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound for health and medicine related adult education services 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
Attachment 2 1. The following types of private teaching institutes (Hag-won) and lifelong education facilities are included : 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. 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 2) Applied industrial technology: design, hair and cosmetology, food and beverage, packaging, printing, photography, musical tuning 3) Industrial services: stenography, computable accounting, e-commerce, job consulting, social survey, convention planning, consumer consulting, telemarketing 4) General services : pet grooming, funeral service, hospice, flight crew, hospital coordinators 5) Computer : computers, games, robots, data processing, telecommunications equipment, the Internet, software 6) Culture and tourism: publishing, imaging and recording, movies, broadcasting, character products, tourism 7) Nursing assistant: nursing assistants 8) Management and office work : finance, insurance, distribution, real state, secretary service, pen writing, bookkeeping, abacus, calculation and reading			

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) International : foreign languages for adults, interpretation, translation 10) Humanities : public management, business management, accounting, statistics, public service examination 11) Arts : traditional Korean music, traditional Korean dance, calligraphy, flower arrangement, floral art&crafts, cartoon, theatre arts, modelling, conversation skills, magic, applied music, vocal music, modern dance, baduk, speech 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.		

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
6. ENVIRONMENTAL SERVICES			
A. <u>Sewage Services</u>			
Refuse water disposal services (CPC 9401*) ¹²	1) Unbound (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.	
B. <u>Refuse Disposal Services</u>			
Industrial refuse disposal services (CPC 9402*) ¹³	1) Unbound (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.	

¹² 9401: Only collection and treatment services of industrial waste water under CPC 9401

¹³ 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
D. <u>Other</u>			
Cleaning services of exhaust gases and noise abatement services (CPC 9404, 9405)	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.	
Environment testing and assessment services (CPC 9406*, 9409*) ¹⁴	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.	

¹⁴ 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
<u>Explanation on the Initial Offer on Financial Services</u> 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. 2. Specific statements in the sub-sectors apply only to existing domestic financial services.			
7. FINANCIAL SERVICES All financial services are subject to the following provisions. (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. (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. (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 (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. (5) Demand deposit interest rates are regulated (6) The management and operation of assets of a financial institution are restricted. (7) A financial institution may not own non-business real estate. (8) Introduction of new financial products including derivatives is subject to approval.			

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
A. <u>Insurance and Insurance-related Services</u> (i) Direct Insurance a) Life Insurance Services Including accident and health insurance services	1) Unbound 2) Unbound 3) Commercial presence is permitted only to foreign life 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) Unbound 2) Unbound 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
b) Non-life Insurance services	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. 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) 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
(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 ¹⁵ 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 ¹⁶ (ii) Lending ¹⁷ (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 ¹⁸ . 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	

¹⁵ Activities which assess and adjust the loss and compensation.

¹⁶ Activities in which banks obtain funds from the public by receiving deposits or issuing transferable instruments or other securities.

¹⁷ Activities in which banks provide funds to the public in order to receive interest via loans or bill discounts.

¹⁸ 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 ¹⁹ (vii) Settlement and clearing ²⁰	Deposit for specific purpose, such as housing subscription deposit, may be handled only by designated institutions. 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. The maturity of CDs shall be more than 30 days Underlying transaction and documentation requirements apply to foreign exchange transactions. Underlying documentation requirements are exempt in the case of forward transactions. Mandatory lending to small-and-medium sized companies is required. Foreign currency loans are restricted with respect to ceiling and uses. Top executive personnel of financial leasing, credit granting and security savings companies must reside in Korea. Korea shall give favourable consideration²¹ to the application for establishment of branches by Indian banks, provided that they meet Korea's requirements relating to the establishment of bank branches. 4) Unbound except as indicated in the Horizontal Commitments section.	4) Unbound except as indicated in the Horizontal Commitments section..	

¹⁹ Activities which issue, remit and collect foreign exchange.

²⁰ Activities which settle and clear notes, bills and cheques by banks according to the Article of KFTCI (Korea Financial Telecommunications and Clearings Institute).

²¹ 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
(viii) Trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise :applicable only to the instruments as listed below a) Money market instruments (including cheques, bills, certificates of deposit) b) Foreign exchange c) Financial Derivative products (including futures and options) d) Exchange rate and interest Rate instruments (including swaps and forward rate agreements) e) Transferable securities f) Other negotiable instruments and financial assets (including bullion)	1) Unbound 2) Unbound 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. 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
(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 ²² (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.	

²² 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 ²³	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.	

²³ 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
D. <u>Sporting and other Recreational Services</u> (CPC 964*) Excluding lottery, gambling and betting services Excluding tourism in rural, fishery, and agricultural sites	1) Unbound 2) Unbound 3) Unbound 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.	
11. TRANSPORT SERVICES A. <u>Maritime Transport Services</u>²⁴ International transport (CPC 7211*, 7212*) Excluding cabotage	1) a) Liner shipping: None b) Bulk, tramp, and other international shipping: None 2) None	1) None 2) None	The following services at the port are made publicly available to international maritime transport suppliers on reasonable and non-discriminatory terms and conditions.

²⁴ 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
Notes 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.			

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*) ²⁵	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*) ²⁶	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.	

²⁵ 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*) ²⁷	1) None 2) None 3) Only Chusik Hoesa(stock 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.	
Shipping brokerage services (CPC 748*, 749*) ²⁸	1) None 2) None 3) Only Chusik Hoesa(stock 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.	
Maintenance and repair of vessels ²⁹	1) None 2) None 3) Only Chusik Hoesa(stock 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.	

²⁶ Container station services provided in port areas under CPC 741

²⁷ Freight forwarding services by vessels in the name of the forwarder (including any foreign forwarders under contract) under CPC 748.

²⁸ 748*, 749*: Brokerage services for maritime cargo transport or for the chartering, leasing, purchasing or selling of vessels under CPC 748 and 749.

²⁹ 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
C. <u>Air Transport Services</u>			
Computer reservation system (CRS) services ³⁰	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.	
Selling and marketing of air transport services ³¹	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.	
Maintenance and repair of aircraft	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 except as indicated in the Horizontal Commitments section.	
E. <u>Rail Transport Services</u>			
a. Passenger transportation (CPC 7111)	1) Unbound* 2) None 3) Unbound for existing operations. Establishment of new operations are subject to the economic needs test.	1) Unbound* 2) None 3) Unbound	
b. Freight transportation (CPC 7112)	Main criteria: Establishment of order and discipline in the railroad industry. 4) Unbound except as indicated in the Horizontal Commitments section.	4) Unbound except as indicated in the Horizontal Commitments section.	

³⁰ As defined in the Annex on Air Transport Services.

³¹ 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
F. <u>Road Transport Services</u> Transportation of containerized freight excluding cabotage (CPC 71233*)	1) Unbound 2) None 3) Licenses are granted only to international shipping companies. 4) Unbound except as indicated in the Horizontal Commitments section.	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.	
G. <u>Pipeline Transport</u> (CPC 7131*) Only the transportation of oil products, excluding the transportation of LPG	1) Unbound 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. <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.	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
I. <u>Other Transport Services</u> COMBINED TRANSPORT SERVICES Freight forwarding for rail transport ³²	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.	

³² "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
I. HORIZONTAL COMMITMENTS			
ALL SECTORS INCLUDED IN THIS SCHEDULE	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.¹ 3) A foreign company can set up operations in India under the following routes: 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) b) As an office of a foreign entity through liaison office / representative office, project office and branch office. 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	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. 3) Taxation laws for domestic and Korean service suppliers, as per the provisions of the Income tax Act, 1961, shall apply. 3) Subsidies, where granted, shall be available only to domestic service suppliers.	

¹ 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): • Proof of Contract • Possession of requisite educational and professional qualifications relevant to the service to be provided including work experience	

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
II. SECTOR – SPECIFIC COMMITMENTS			
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	

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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
(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	

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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
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	
F. Other Business Services			
(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	

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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
(j) Services incidental to energy distribution (CPC 887 ** excluding energy trading and load dispatch functions)	1)	None	1)	None	
	2)	None	2)	None	
	3)	None	3)	None	
	4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section	
(k) Placement and supply services of Personnel (CPC 872)	1)	None	1)	None	
	2)	None	2)	None	
	3)	None	3)	None	
	4)	Unbound except as indicated in the horizontal section	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	1)	None	
	2)	None	2)	None	
	3)	None	3)	None	
	4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section	
(o) Building-cleaning services (CPC 874)	1)	None	1)	None	
	2)	None	2)	None	
	3)	None	3)	None	
	4)	Unbound except as indicated in the horizontal section	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	
(p) Photographic Services excluding aerial photography, satellite pictures and satellite enabled photography (CPC 875**)	1) None		1) None	
	2) None		2) None	
	3) None		3) None	
	4) Unbound except as indicated in the horizontal section		4) Unbound except as indicated in the horizontal section	
(q) Packaging Services (CPC 876)	1) None		1) None	
	2) None		2) None	
	3) None		3) None	
	4) Unbound except as indicated in the horizontal section		4) Unbound except as indicated in the horizontal section	
(s) Convention services (CPC 87909*)	1) None		1) None	
	2) None		2) None	
	3) None		3) None	
	4) Unbound except as indicated in the horizontal section		4) Unbound except as indicated in the horizontal section	
Other:				
(t) Specialty design services (CPC 87907*)	1) None		1) None	
	2) None		2) None	
	3) None except that the establishment would be only through incorporation as partnership firm constituted by Architects		3) None	
	4) Unbound except as indicated in the horizontal section		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**)	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. 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. The private operator should be a company registered in India in which total foreign equity must not exceed 49 per cent.	1) Unbound. 2) None 3) Unbound	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"

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
	Service operator will be permitted to provide long distance service within the licensed service area only. Resale of voice telephone services is not permitted. However, licensees can grant franchises on commission basis for providing public call offices (PCOs) service. The detailed terms and conditions for providing the service will be as per licence conditions. 4) Unbound except as indicated in the horizontal commitments	4) Unbound except as indicated in the horizontal commitments	

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) Packet Switched Data Transmission Services (CPC 7523**)	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. 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. The private operator should be a company registered in India in which total foreign equity must not exceed 49 per cent. Service operator will be permitted to provide long distance service within the licensed service area only. Resale of voice telephone services is not permitted. However, licensees can grant franchises on commission basis for providing public call offices (PCOs) service. The detailed terms and conditions for providing the service will be as per licence conditions. 4) Unbound except as indicated in the horizontal commitments	1) Unbound. 2) None 3) Unbound 4) Unbound except as indicated in the horizontal commitments	

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**)	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. 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. The private operator should be a company registered in India in which total foreign equity must not exceed 49 per cent. Service operator will be permitted to provide long distance service within the licensed service area only. Resale of voice telephone services is not permitted. However, licensees can grant franchises on commission basis for providing public call offices (PCOs) service. The detailed terms and conditions for providing the service will be as per licence conditions. 4) Unbound except as indicated in the horizontal commitments	1) Unbound. 2) None 3) Unbound 4) Unbound except as indicated in the horizontal commitments	

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 ² 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	

² PSTN refers to Public Switched Voice Telephone Network which is operated by DoT/MTNL or licensed operator.

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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
Data and message transmission services, the following: (h) Electronic mail (CPC 7523**) (i) Voice mail (CPC 7523**) (j) On-line information and database retrieval (CPC 7523**) (l) Enhanced / value added facsimile services, including store and forward, store and retrieve (CPC 7523**) (n) On-line information and/or data processing (CPC 843**)	1) None 2) None 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). 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. 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated ~~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
(o) Others (i) V-Sat Services	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. The private operator should be a company registered in India in which total foreign equity must not exceed 49%. In the case of foreign investors having prior collaboration in that specific service sector in India, FIPB approval would be required. The detailed terms and conditions for providing the service will be as per licence conditions. 4) Unbound except as indicated in the horizontal commitments	1) Unbound 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
(ii) Cellular mobile telephone	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, The private operator should be a company registered in India in which foreign direct investment must not exceed 49 %. 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. In the case of foreign investors having prior collaboration in that specific service sector in India, FIPB approval would be required. The detailed terms and conditions for providing the service will be as per licence conditions. 4) Unbound except as indicated in the horizontal commitments	1) Unbound 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
Infrastructure Services Infrastructure Providers (Category I)	1) Unbound 2) None 3) None except, a) The detailed terms and conditions for providing the services will be as per license conditions 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) 4) Unbound except as indicated in the horizontal commitments	1) Unbound 2) None 3) None except the followings: 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. ii) The Majority Directors on the Board of the licensee shall be Indian Citizens. 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. 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
Internet Services	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. Number of licenses may be limited to a minimum of two licences in each service area. 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). 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. Resale of telephone services is not permitted. However, licensees can grant franchises on commission basis. The detailed terms and conditions for providing the service will be as per licence conditions.	1) Unbound. 2) None 3) None except the followings: (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. (ii) The Majority Directors on the Board of the licensee shall be Indian Citizens. (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. (iv) Government Public Sector Undertakings	

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 ³ . 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	

³ 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	1) None	1) None	
Agricultural raw materials (CPC 6221**)	2) None	2) None	
Food excluding beverages and tobacco (CPC 6222**)	3) None, subject to approval of RBI/FIPB and conformity with Foreign Exchange Management Act(FEMA) regulations, as applicable.	3) None	
Textiles, clothing and footwear (CPC 6223)	4) Unbound except as indicated in the horizontal section	4) Unbound except as indicated in the horizontal section	
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
7. FINANCIAL SERVICES 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. The sectors/sub-sectors listed below are in accordance with the listing in the Annex on Financial Services.			
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	

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
Insurance intermediation, limited to reinsurance Ex. 5(a)(iii)	1),2) Reinsurance of domestic risks can be placed with foreign reinsurers through overseas brokers, to the extent mentioned under reinsurance and retrocession. 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. (ii) Except for the business indicated above, the resident representatives and representative offices cannot undertake any other activity in India. (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. 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
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
Banking and other financial services (excluding insurance) Acceptance of deposits and other repayable funds from the public 5(a)(v) Lending of all types, including consumer credit, mortgage credit, factoring and financing of commercial transactions Ex. 5(a)(vi)	1) Unbound 2) Unbound 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 (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.	1) Unbound 2) Unbound 3) For all activities listed in this section of the Schedule excluding factoring and venture capital (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. (ii) 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	

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
All payment and money transmission services including credit, charge and debit cards, travellers cheques and bankers' drafts 5(a)(viii)	(ii) India shall give favorable consideration⁴ 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. (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.		

⁴ 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
Guarantees and commitments 5(a)(ix) Trading for own account of the following: money market instruments (including cheques, bills, certificates of deposits) foreign exchange transferable securities Ex. 5(a)(x)(A) (B) (E)	(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. (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.		
Clearing services for other banks for cheques, drafts and other instruments Ex. 5(a)(xiv) For transferable securities [5 (a) (x) (E)]	(vi) Foreign banks are subject to non-discriminatory resource allocation requirements. (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 (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. 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
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	

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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
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	

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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
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	

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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
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 ⁵ . 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 ⁶ . 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	

⁵ India's commitment will be as per its schedule to the GATS with no special dispensation to the Republic of Korea.

⁶ 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	

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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
11. TRANSPORT SERVICES A Transport Services			
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.			
International Transport (Freight and Passengers excluding cabotage and offshore transport as defined in Annex 'A')	1)(a) Liner Shipping: None, except - At least 40 per cent of cargo carried by liner shipping companies must be reserved for Indian Flag ships. - 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)(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: 1. Pilotage 2. Towing, Tug assistance & pushing, 3. Provisioning, fuelling & watering, 4. Garbage collecting & ballast waste disposal

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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	

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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
	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
MARITIME AUXILIARY SERVICES			
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.¹
- (b) Each Party shall permit a financial institution of the other Party² 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

¹ 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.

² 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 service¹ 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

¹ 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 supplier²;
- (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:

² 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 Suppliers³

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:

³ 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 rates⁴ 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 manner⁵, 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

⁴ The Parties understand that interconnection rates are commercially negotiated between suppliers of public telecommunications transport networks or services.

⁵ 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 RESOURCES⁶

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.

⁶ 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*⁷

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 body⁸; 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

⁷ 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.

⁸ 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.¹

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,

¹ 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 ² 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

² 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	EMBEDDED 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 ³
87	Financial management consultant
88	Marketing management consultant
89	Human resources management consultant ⁴
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

³ For greater certainty, consulting services on law is not included.

⁴ 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 ⁵
157	Biochemist ⁵
158	Construction Work Engineers
159	Civil Construction Engineers
160	Advertising Professionals
161	Computer Game Programmers
162	Game Graphic Designers
163	Assistant English Teachers ⁶ for primary and secondary schools

⁵ Doctoral degree or equivalent is required.

⁶ 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, game¹ 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.

¹ 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 enterprise¹;
 - (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

¹ 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 government²;
 - (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.

² 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 investment³.
4. Notwithstanding paragraphs 1 through 3, a Party may delay or prevent a transfer

³ 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 programmes⁴.

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

⁴ 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 infrastructures⁵;
 - (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

⁵ 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;⁶ 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.

⁶ 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**¹ 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.

¹ 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.

Sector	Agriculture and Livestock
Sub-Sector	
Industry Classification	KSIC 01212 Farming of Beef Cattle KSIC 51312 Wholesale of Meat
Type of Reservation	National Treatment (Article 10.3)
Reservation Measure	<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
Description	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.
Phase-Out	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 <i>Aviation Act</i> (Law No. 9071, Mar 28, 2008), Articles 278, 278-2, 298 and 299 of its <i>Enforcement Regulations</i> (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: - investments made by Venture Capital Funds registered with Securities Exchange Board of India (SEBI) - where in the existing joint venture investment by either of the parties is less than 3% - where the existing venture/collaboration is defunct or sick - investment into Information Technology sector, mining sector for same area/mineral - investment by multinational financial institutions
Reservation Measure	Government policy [<i>Press Note 1(2005) & Press Note 3(2005)</i>] 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.

Sector	All sectors
Sub-Sector	Items reserved for manufacture by Micro, Small and Medium enterprises.
Industrial Classification	
Type of Reservation	Performance Requirement (Article 10.5)
Description	The Central Government may, for (a) promoting in a harmonious manner the industrial economy of the country and easing the problem of unemployment, and (b) securing that the ownership and control of the material resources of the community are so distributed as best to subserve the common good: (1) identify ancillary and small scale industrial undertakings that need supportive measures, exemptions and other favourable treatment to enable them to maintain their viability; (2) specify supportive measures, exemptions and other favourable treatment to such ancillary and small scale industrial undertakings (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. 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.

Sector	Atomic Energy
Sub-Sector	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
Industrial Classification	
Type of Reservation	National Treatment (Article 10.3)
Description	Foreign direct investment is prohibited in Atomic Energy Sector.
Reservation Measure	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.

Sector	Retail trading (except Single Brand Product Retailing)
Sub-Sector	
Industrial Classification	Retail trade- NIC 65- 68
Type of Reservation	National Treatment (Article 10.3)
Description	Foreign investment is prohibited in Retail trade except in Single brand product retail trade. However, FDI upto 51% is allowed with prior permission of the Government in retail trading of Single Brand products subject to the following conditions: i. Products to be sold should be of a ‘Single Brand’ only. ii. Products should be sold under the same brand internationally. iii. ‘Single Brand’ product-retailing would cover only products which are branded during manufacturing.
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.

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.

Sector	Mining
Sub-Sector	Mining covering exploration and mining of diamonds and precious Stones; gold, and silver.
Industrial Classification	NIC 133 (Mining of precious/semi-precious metal ores) NIC 156 (Mining of precious/semi-precious stones)
Type of Reservation	National Treatment (Article 10.3) Performance Requirement (Article 10.5)
Description	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
Reservation Measure	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.

Sector	Mining and Quarrying
Sub-Sector	Mining of coal and lignite, extraction of peat
Industrial Classification	NIC-10
Type of Reservation	Performance Requirement (Article 10.5)
Description	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.
Reservation Measure	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 - is an Indian national, or a Company as defined in sub-section (1) of Section 3 of the Companies Act, 1956; and - 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.

Sector	Mining and Quarrying
Sub-Sector	Mining of iron ores, Mining of metal ores, Mining of non-metallic minerals (other than Petroleum and natural gas)
Industrial Classification	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)
Type of Reservation	National Treatment (Article 10.3) Performance Requirements (Article 10.5)
Description	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. 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 – - is an Indian national, or a Company as defined in sub-section (1) of Section 3 of the Companies Act, 1956; and - 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**

Mines and Minerals (Development & Regulation) Act -
Section 5 and Section 9

15.

Sector	Other Mining and Quarrying\
Sub-Sector	Quarrying of stone, sand and clay
Industrial Classification	NIC 150
Type of Reservation	National Treatment (Article 10.3) Performance Requirement (Article 10.5)
Description	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.
Reservation Measure	Mines and Minerals (Development & Regulation) Act 1957 (No.67 of 1957) Mineral Concession Rules, 1960

16.

Sector	Titanium bearing minerals and ores.
Sub-Sector	Mining and production of Titanium ores (Ilmenite, Rutile, and Leucoxene) and Zirconium minerals (Zircon)
Industrial Classification	NIC-136
Type of Reservation	National Treatment (Article 10.3) Performance Requirement (Article 10.5)
Description	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 (i) value addition facilities are set up within India along with transfer of technology; (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 No FDI is permitted in mining of prescribed substances as notified by the Department of Atomic Energy, under the Atomic Energy Act, 1962. 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

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.

Sector	Defence Industry
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 in Defence Industry (manufacturing) Sector is subject to licencing under the Industries (Development & Regulation) Act, 1951 and also subject to following limitations: - non-resident equity cannot exceed 26% - 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. - FDI shall be subject to policies made by the Government under the Industries (Development and Regulation) Act, 1951 from time to time - 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 - FDI approval will be given by FIPB in consultation with Ministry of Defense - Licenses will be given to Indian companies/partnership firms given by the Department of Industrial Policy and promotion in consultation with Ministry of Defense - The applicant should be an Indian company/partnership firm. - The management of the applicant company / partnership should be in Indian hands with majority

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.

Sector	All Services Sectors
Sub-Sector	
Industrial Classification	
Type of Reservation	National Treatment (Article 10.3) Performance Requirement (Article 10.5) Senior Management and Boards of Directors (Article 10.6)
Description	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. .
Reservation Measure	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*, March 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.

Sector	Acquisition of Land
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 the acquisition of land by foreign persons, except that a juridical person shall continue to be permitted to acquire land where the juridical person: 1. is not deemed foreign under Article 2 of the <i>Foreigner's Land Acquisition Act</i>, and 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: (a) land used for ordinary business activities; (b) land used for housing for senior management; and (c) land used for fulfilling land-holding requirements stipulated by pertinent laws. Korea reserves the right to adopt or maintain any measure with respect to the acquisition of farmland by foreign persons.
Existing Measures	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

8.	
Sector	Social Services
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 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.
Existing Measures	None

9.

Sector

All Manufacturing Sectors

Sub-Sector

Industry Classification

Type of Reservation

Performance Requirements (Article 10.5)

Description

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.

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.

Existing Measures

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

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.

Sector	Atomic Energy
Sub-Sector	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
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 atomic energy industry.
Existing Measures	The Electricity Business Act (Law No. 9017, Mar. 28, 2008)

12.

Sector	Energy Industry
Sub-Sector	Electric Power Generation other than Nuclear Power Generation; Electric Power Transmission, Distribution, and Sales; Electricity Business
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 electric power generation, transmission, distribution, and sales. 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). Notwithstanding this entry, Korea shall not adopt or maintain any measure inconsistent with Article 5 (Performance Requirement.1.(f))
Existing Measures	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.

Sector	Energy Industry
Sub-Sector	Gas 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 the import and wholesale distribution of natural gas and the operation of terminals and the national high pressure pipeline network. 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).
Existing Measures	Article 19 of the Act on the Improvement of Managerial Structure and Privatization of Public Enterprises (Law No. 8852, Feb 29, 2008) Article 1 of the Korea Gas Corporation Act (Law No. 8976, Mar 21, 2008) 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) Article 11 of the Articles of Incorporation of the Korea Gas Corporation (Mar. 28, 2008) Article 9 of the Petroleum and Alternative Fuel Business Act (Law No. 8852, Feb. 29, 2008) Article 203 of the Securities and Exchange Act (Law No. 8985, March. 21, 2008) Articles 4 and 5 of the Foreign Investment Promotion Act (Law No. 9017, Mar. 28, 2008)

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.

Sector	Motion picture and video tape production and distribution and projection
Sub-Sector	
Industry Classification	
Type of Reservation	National Treatment (Article 10.3) Performance Requirements (Article 10.5)
Description	Korea reserves the right to adopt or maintain any measure setting criteria for determining whether broadcasting programs and audio-visual contents are Korean.
Existing Measures	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.

Sector

Motion picture and video tape production and distribution and projection

Sub-Sector

Industry Classification

Type of Reservation

Performance Requirements (Article 10.5)

Description

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.

Existing Measures

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.

Sector	Real Estate Services (not including Real Estate Brokerage and Appraisal Services)
Sub-Sector	
Industry Classification	
Type of Reservation	National Treatment (Article 10.3) Performance Requirements (Article 10.6)
Description	Korea reserves the right to adopt or maintain any measure with respect to real estate development and supply.
Existing Measures	

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.

Sector

Fishing

Sub-Sector

Fishing, aquaculture and service activities incidental to fishing

Industry Classification

ISIC 05

Type of Reservation

National Treatment (Articles 10.3)

Description

Korea reserves the right to adopt or maintain any measure with respect to fishing, aquaculture and service activities incidental to fishing.

Existing Measures

Government Policy

22.

Sector	Printing and publishing
Sub-Sector	Publishing of Newspapers
Industry Classification	
Type of Reservation	National Treatment (Articles 10.3) Senior Management and Boards of Directors (Articles 10.6)
Description	Korea reserves the right to adopt or maintain any measure with respect to the publishing (including printing and distribution) of newspapers.
Existing Measures	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.	
Sector	Social Services
Sub-Sector	Human Health Services
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 human health services. 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.
Existing Measures	None

24.

Sector

Motion picture and video tape production and distribution and projection

Sub-Sector

Industry Classification

Type of Reservation

National Treatment (Articles 10.3)
Performance Requirements (Articles 10.5)

Description

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.

Existing Measures

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.

Sector	Farming of Animals
Sub-Sector	Farming of cattle, sheep goats, horses, asses, mules and hinnies; dairy farming including mixed farming.
Industrial Classification	ISIC 0121, 0122, 013, 0130, 014, 0140, 015, 0150
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 of cattle, sheep goats, horses, asses, mules and hinnies; dairy farming including mixed farming.
Existing Measure	

* 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 Reservation	Performance Requirement (Article 10.5)

Description	India reserves the right to adopt or maintain any measure with respect to forestry, logging and related service activities

Existing Measure	

Fishing

4

Sector	Fishing
Sub-Sector	Fishing, operation of fish hatcheries and fish farms; service activities incidental to fishing
Industrial Classification	NIC- 06 ISIC 05, 050 and 0500
Type of Reservation	National Treatment (Article 10.3)
Description	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
Existing Measure	

Manufacturing.

5.

Sector	Dairy products
Sub-Sector	Manufacture of milk powder, ice-cream powder, condensed milk, butter, cream, cheese, ghee, khoya etc., pasteurized milk.
Industrial Classification	ISIC 152 & 1520 NIC 201.1, 201.2, 201.3, 201.4, 201.5 and 201.9
Type of Reservation	Performance Requirement (Article 10.5)
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 manufacture of dairy products
Existing Measure	

* Khoya means a derivative of Milk.

Manufacturing

6.

Sector	Canning and preservation of fruits and vegetables.
Sub-Sector	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.
Industrial Classification	NIC 202.1, 202.2, 202.3, 202.4, 202.5, 202.6, 202.7 and 202.9
Type of Reservation	Performance Requirement (Article 10.5)
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 canning and preservation of fruits and vegetables.
Existing Measure	

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 Reservation	Performance Requirement (Article 10.5)

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.

Sector	Bakery Products.
Sub-Sector	Bread making, manufacture of biscuits, cakes and pastries
Industrial Classification	ISIC 1541 NIC 205.1, 205.2, 205.9.
Type of Reservation	Performance Requirement (Article 10.5)
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 manufacture of bakery products.
Existing Measure	

Manufacturing

9.

Sector	Hydrogenated oils, vanaspati, ghee* etc. and Vegetable oils
Sub-Sector	Manufacture of hydrogenated oils, vanaspati, ghee, vegetable oils and fats.
Industrial Classification	ISIC 1514 NIC 210 and 211- 211.1, 211.2, 211.3.
Type of Reservation	Performance Requirement (Article 10.5)
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 manufacturing hydrogenated oils, vanaspati, ghee and vegetable oils
Existing Measure	

* '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.

Sector	Wood and Wood Products
Sub-Sector	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.
Industrial Classification	ISIC -201, 202, 2021,2022,2023 and 2029 NIC- 270, 271,272, 273,274,275, 276,277,279.
Type of Reservation	Performance Requirement (Article 10.5)
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 manufacture of Wood and Wood Products.
Existing Measure	

Manufacturing

12.

Sector	Leather
Sub-Sector	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.
Industrial Classification	ISIC- 182,1820, 19,191,1911,1912, 192,1920 NIC- 290, 291, 292, 293, 294, 295, 296, 299.
Type of Reservation	Performance Requirement (Article 10.5)
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 manufacture of Leather and Leather Products
Existing Measure	

Manufacturing

13.

Sector	Cement and Asbestos
Sub-Sector	Manufacture of cement, lime and plaster; manufacture of mica products; stone dressing and crushing; manufacture of asbestos cement and other cement products.
Industrial Classification	ISIC- 2694,2695, 2696 NIC- 324, 325, 326.1, 327
Type of Reservation	Performance Requirement (Article 10.5)
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 Cement, lime and plaster, mica products, stone dressing and crushing, asbestos cement and other cement products.
Existing Measure	

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 Reservation	Performance Requirement (Article 10.5)
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 game¹ 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;

¹ 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 7th 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