

CHINA'S OFFER LIST: CATEGORY V
No Concession

S.#	HS Code	Description	Tariff 2005	EHP Stauts
1	02011000	Fresh or chilled bovine carcasses&half carcasses	20	
2	02021000	Frozen bovine carcasses & half carcasses	25	
3	02031110	Fresh or chilled carcasses & half carcasses of sucking pig	20	
4	02031190	Fresh or chilled swine carcasses & half carcasses, nes	20	
5	02031200	Fresh or chilled unboned hams, shoulders & cuts thereof of swine	20	
6	02031900	Fresh or chilled swine meat, nes (unboned)	20	
7	02042100	Fresh or chilled sheep carcasses & half carcasses (excl. lamb)	23	
8	02044100	Frozen sheep carcasses & half carcasses (excl.lamb)	23	
9	02045000	Fresh, chilled or frozen goat meat	20	
10	02050000	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	20	
11	02063000	Fresh or chilled edible swine offal	20	
12	02064100	Frozen swine livers	20	
13	02068000	Fresh or chilled edible offal of sheep, goats, horses...	20	
14	02071100	Fresh or chilled whole chickens, not cut in pieces	20	
15	02071200	Frozen whole chickens, not cut in pieces	20	
16	02071311	Fresh or chilled cuts & offal of chicken, with bone in	20	
17	02071319	Fresh or chilled cuts of chicken, nes	20	
18	02071321	Fresh or chilled wing of chicken(other than wingtips)	20	
19	02071329	Fresh or chilled offal of chicken, nes	20	
20	02072400	Fresh or chilled whole turkeys	20	
21	02072500	Frozen whole turkeys	20	
22	02072600	Fresh or chilled cuts & offal of turkey	20	
23	02073210	Fresh or chilled whole ducks	20	
24	02073220	Fresh or chilled whole geese	20	
25	02073230	Fresh or chilled whole guinea fowls	20	
26	02073310	Frozen whole ducks	20	
27	02073320	Frozen whole geese	20	
28	02073330	Frozen whole guinea fowls	20	
29	02073400	Fresh or chilled fatty livers of poultry	20	
30	02073510	Fresh or chilled cuts/offal of duck	20	
31	02073520	Fresh or chilled cuts/offal of geese	20	
32	02073530	Fresh or chilled cuts/offal of guinea fowl	20	
33	02073610	Frozen cuts/offal of duck	20	
34	02073620	Frozen cuts/offal of geese	20	
35	02073630	Frozen cuts/offal of guinea fowl	20	
36	02081010	Fresh or chilled meat of rabbits, excl. head	20	
37	02081020	Frozen meat of rabbits , excluding head	20	
38	02081090	Fresh, child or frozn edible offal of rabbit or hare, nes	20	
39	02082000	Fresh, chilled or frozen frog's legs	20	
40	02083000	Fresh, chilled or frozen meat & meat offal of primates	23	

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41	02084000	Fresh, chilled or frozen meat & meat offal of whales dolphins and propoises;of manatees and dugongs	23	
42	02085000	Fresh, chilled or frozen meat & meat offal of reptiles	23	
43	02089010	Fresh, chilled or frozen meat & meat offal of squabs	20	
44	02089090	Fresh, chilled or frozen meat or edible offal, nes	23	
45	02090000	Pig & poultry fat, fresh, chilled, frozen, salted... or smoked	20	
46	02101110	Unboned swine hams&shoulders, salted, in brine,dried or smoked	25	
47	02101190	Cuts of unboned swine hams&shoulders, salted, in brine drd or smoked	25	
48	02101200	Bellies & cuts thereof of swine, salted, in brine, dried or smoked	25	
49	02101900	Meat of swine, salted, in brine,dried or smoked, nes	25	
50	02102000	Meat of bovine animals, salted,in brine,dried or smoked	25	
51	02109100	Primates, nes, saltd, dried or smokd; flours & meals of meat or offal	25	
52	02109200	Whales, dophins, nes, saltd, dried or smokd; flours & meals of meat or offal	25	
53	02109300	Reptiles, nes, saltd, dried or smokd; flours & meals of meat or offal	25	
54	02109900	Other meat, nes, saltd, dried or smokd; flours & meals of meat or offal	25	
55	03026910	Fresh or chilled scabber fish (trichurius)	12	8
56	03033200	Frozen plaice	12	8
57	03033300	Frozen sole	12	8
58	03033900	Frozen flat fish (excl. halibut, plaice & sole)	10	8
59	03037400	Frozen mackerel	10	6.7
60	03037500	Frozen dogfish & sharks	12	9
61	03037600	Frozen eels	12	8
62	03037910	Frozen scabber fish (trichurius)	10	5
63	03037920	Frozen yellow croaker(pseudosicaena)	10	5
64	03037990	Frozen fish, nes	10	5
65	03055920	Dried sharks' fins, not smoked	15	
66	03055990	Other dried fish, not smoked	16	
67	03062190	Not frozen lobster, nes	15	
68	03062499	Unfrozen crabs, nes	14	
69	03074900	Cuttle fish & squid, frozen, dried, salted or in brine	12	10
70	03079920	Sea cucumbers, frozen, dried, salted or in brine	10	
71	03079990	Other molluscs and aquatic invertibrats,nes,frz/dr/saltd/br;incl flours,meals and pellets,fit for human consumption	10	
72	04022100	Milk & cream in solid forms of >1.5% fat, unsweetened	10	7
73	04039000	Buttermilk, curdled milk & cream, etc (excl. yogurt)	20	
74	04049000	Products consisting of natural milk constituents, nes	20	
75	04070021	Hen's eggs, in shell, fresh, o/t for hatching	20	
76	04070022	Duck's eggs, in shell, fresh, o/t for hatching	20	
77	04070023	Goose's eggs, in shell, fresh, o/t for hatching	20	
78	04070029	Birds' eggs nes, in shell, fresh, o/t for hatching	20	
79	04070091	Birds' eggs, in shell, salted	20	
80	04070092	Birds' eggs, in shell, lime-preserved	20	
81	04070099	Birds' eggs, in shell, preserved or cooked, nes	20	
82	04081100	Dried egg yolks	20	
83	04081900	Egg yolks (excl. dried)	20	

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84	04089100	Dried birds' eggs, not in shell	20	
85	04089900	Birds' eggs, not in shell (excl. dried)	20	
86	04100010	Edible bird's nests (salanganes' nests)	25	
87	04100090	Other edible products of animal origin, nes	20	
88	05021010	Pigs', hogs', or boars' bristles	20	
89	05021020	Pigs', hogs', or boars' hair	20	
90	05021030	Waste of bristles or hair of pigs, hogs or boars	20	
91	05029011	Goats hair for brush making	20	
92	05029012	Weasels tail hair for brush making	20	
93	05029019	Badger and other brush making hair, nes	20	
94	05029020	Waste, badger & other brush making hair	20	
95	05080010	Powder & waste of coral, shells of molluscs, crustaceans, etc	12	
96	05119119	Other fish eggs	12	
97	06039000	Dried, dyed, bleached or otherwise prepared cut flowers & buds	23	11.5
98	06041000	Mosses & lichens for ornamental purposes, fresh, dried...etc	23	
99	07123990	Other dried mushroom and truffles	13	9
100	08013100	Cashew nuts, in shell, fresh or dried	20	
101	08021100	Almonds in shell, fresh or dried	24	
102	08022100	Hazlenuts in shell, fresh or dried	25	
103	08023100	Walnuts in shell, fresh or dried	25	
104	08023200	Walnuts without shells, fresh or dried	20	
105	08024010	Banli chestnut, fresh or dried	25	
106	08024090	Other chestnuts, fresh or dried	25	
107	08029020	Gingko nuts, fresh or dried	25	
108	08029030	Pine-nuts, shelled, fresh or dried	25	
109	08029049	Hawaiian nuts excl. seed, fresh or dried	24	
110	08029090	Other nuts, fresh or dried, nes	24	
111	08071100	Watermelons, fresh	25	12.5
112	08072000	Papaws (papayas), fresh	25	
113	08091000	Apricots, fresh	25	
114	08101000	Strawberries, fresh	21.3	
115	08102000	Raspberries, blackberries, mulberries & loganberries, fresh	25	
116	08103000	Black, white or red currants & gooseberries, fresh	25	
117	08104000	Cranberries, bilberries...etc, fresh	30	
118	08106000	Durian, fresh	20	
119	08109010	Lychee, fresh	30	20
120	08109040	Rambutan, fresh	20	
121	08109050	Sugar apple, fresh	20	
122	08109060	Carambola, fresh	20	
123	08111000	Strawberries, frozen	30	
124	08112000	Raspberries, blackberries...etc, frozen	30	
125	08119010	Chestnuts in shell, frozen	30	
126	08119090	Other fruit & nuts, frozen, nes	30	
127	08121000	Cherries, provisional preserved, not for immediate consumptn	30	
128	08129000	Fruit & nuts, provisional preserved, not for immediate consumptn	29.5	

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129	08131000	Dried apricots	25	
130	08132000	Dried prunes	25	
131	08133000	Dried apples	25	
132	08134010	Longans and longan pulps, dried	20	
133	08134020	Persimmons, dried	25	
134	08134030	Chinese dates (red jujubes), dried	25	
135	08134040	Preserved litchi	25	
136	08134090	Other fruit, dried, nes	25	
137	08140000	Peel of citrus fruit or melons, fresh, frozen, dried...etc.	25	
138	09011100	Coffee, not roasted or decaffeinated	8	
139	09011200	Decaffeinated coffee, not roasted	8	
140	09012100	Roasted coffee, not decaffeinated	15	
141	09019020	Coffee substitutes containing coffee	30	
142	09041100	Dried pepper (excl. crushed or ground)	20	
143	09041200	Pepper, crushed or ground	20	10
144	09091010	Badian	20	
145	10011000	Durum wheat	65	
146	10019010	Wheat or maslin seed excl. duraum wheat	65	
147	10019090	Other wheat or maslin nes	65	
148	10051000	Maize seed	20	
149	10059000	Maize excl. seed	65	
150	10061011	Long grain seed, in husk (paddy or rough)	65	
151	10061019	Other rice seed, in husk (paddy or rough)	65	
152	10061091	Long grain, in husk (paddy or rough)	65	
153	10061099	Other rice, in husk (paddy or rough)	65	
154	10062010	Husked (brown) long grain	65	
155	10062090	Other husked rice	65	
156	10063010	Semi-milled or wholly milled long grain	65	
157	10063090	Other semi-milled or wholly milled rice	65	
158	10064010	Broken long grain	65	
159	10064090	Other broken long grain	65	
160	11010000	Wheat or maslin flour	65	
161	11022000	Maize (corn) flour	40	
162	11023010	long grain flour	40	
163	11023090	Other rice flour	40	
164	11031100	Wheat, meal	65	
165	11031300	Maize, meal	65	
166	11031921	Long grain, meal	10	
167	11031929	Other rice, meal, nes	10	
168	11032010	Wheat pellets	65	
169	11032090	Pellets of other cereals (excl. wheat)	20	
170	11041200	Rolled or flaked oats	20	
171	11041910	Rolled or flaked barley	20	
172	11041990	Rolled or flaked grains of other cereals, nes	20	
173	11042200	Other worked grains of oats, nes	20	

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174	11042300	Other worked grains of maize (corn), nes	65	
175	11042910	Other worked grains of barley	65	
176	11042990	Other worked grains of other cereal, nes	20	
177	11043000	Cereal germ, whole, rolled, flaked or ground	20	
178	11061000	Flour & meal of the dried leguminous vegetables of 07.13	10	
179	11062000	Flour & meal of sago, roots or tubers of 07.14	20	
180	11081100	Wheat starch	20	
181	11081200	Maize (corn) starch	20	
182	11081900	Other starches, nes	20	
183	11082000	Inulin	20	
184	12073090	Castor oil seeds excl for sowing	15	
185	12074090	Sesamum seeds excl for sowing	10	9
186	12076090	Safflower seeds excl for sowing	20	
187	12079100	Poppy seeds	20	
188	12079991	Shea nuts (karite nuts)	20	
189	12101000	Hop cones (excl. ground, powdered or pellets), fresh or dried	20	
190	12112091	Other fresh ginseng roots, nes	20	
191	12112099	Other ginseng roots, dried ,nes	20	
192	12123011	Bitter apricot kernels,fresh chilled frozen or dried	20	
193	12123012	Sweet apricot kernels,fresh chilled frozen or dried	20	
194	12123090	Peach or plum stones and kernels,fresh chilled frozen or dried	20	
195	12129100	Sugar beet,fresh chilled frozen or dried	20	
196	12129991	Black watermelon seeds excl for sowing, fresh chilled frozen or dried	20	
197	12129992	Red watermelon seeds excl for sowing, fresh chilled frozen or dried	20	
198	12129993	Pumking seeds excl for sowing, fresh chilled frozen or dried	20	
199	12129994	Lotus seeds excl for sowing, fresh chilled frozen or dried	20	
200	12129995	Sugar cane,chilled frozen or dried	20	
201	12129999	Other edible vegetable products,fresh or dried, nes	30	
202	13021910	Crude lacquer	20	
203	13022000	Pectic substances, pectinates & pectates	20	
204	14049000	Vegetable products, nes	15	
205	15010000	Lard, other pig fat & poultry fat, rendered	10	
206	15030000	Lard stearin, lardoil, oleostearin, oleo-oil & tallow oil	10	
207	15041000	Fish-liver oils & their fractions	12	
208	15042000	Fish fats, oils & fractions (excl. fish liver oils)	12	
209	15043000	Marine mammal fats, oils & their liquid fractions	14.4	
210	15050000	Wool grease and fatty substances	20	
211	15060000	Other animal fats & oils & their fractions	20	
212	15071000	Crude soya-bean oil	19.9	
213	15079000	Soya-bean oil (excl. crude) & fractions	19.9	
214	15081000	Crude ground-nut oil	10	
215	15089000	Ground-nut oil (excl. crude) & fractions	10	
216	15091000	Virgin olive oil & fractions	10	
217	15099000	Olive oil & fractions (excl. virgin)	10	
218	15100000	Other oils & their fractions, obtained solely from olives, nes	10	

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219	15111000	Crude palm oil	19.9	
220	15119010	Palm oil (excl. crude) & liquid fractions	19.9	
221	15119020	Palm stearin	8	
222	15119090	Other palm oil and its fractions, nes	19.9	
223	15121100	Crude sunflower-seed & safflower oil & fractions thereof	9.1	
224	15121900	Sunflower-seed & safflower oil (excl. crude) & fractions thereof	9.1	
225	15122100	Crude cotton-seed oil, whether or not gossypol has been moved	10	
226	15122900	Cotton-seed oil (excl. crude) & fractions thereof	10	
227	15131100	Crude coconut (copra) oil & fractions thereof	9.5	4.5
228	15131900	Coconut copra oil (excl. crude) & fractions thereof	9.5	4.5
229	15132100	Crude palm kernel or babassu oil & fractions thereof	10	
230	15132900	Palm kernel or babassu oil (excl. crude) & fractions thereof	10	
231	15141100	Crude low erucic acid rape oil	19.9	
232	15141900	Other low erucic acid rape oil	19.9	
233	15149110	Crude rape oil	19.9	
234	15149190	Crude mustard oil	19.9	
235	15149900	Other rape oil and mustard oil and its fraction, nes	19.9	
236	15151100	Crude linseed oil	15	
237	15151900	Linseed oil (excl. crude) & fractions	15	
238	15152100	Crude maize (corn) oil	10	
239	15152900	Maize (corn) oil (excl. crude) & fractions	10	
240	15153000	Castor oil & its fractions	10	
241	15154000	Tung oil & its fractions	20	
242	15155000	Sesame oil & fractions	12	
243	15159010	Joboba oil & fractions	20	
244	15159090	Other fixed vegetable fats & fractions, nes	20	
245	15161000	Animal fats & oils & fractions, hydrogenated, etc, not further prepared	5	
246	15162000	Vegetable fats & oils & their fractions, hydrogenated, etc, not further prepared	25	
247	15171000	Margarine (excl. liquid)	30	
248	15179000	Edible prep.s of fats & oils, nes	25	
249	15180000	Animal or vegetable fats & oils and fractions thereof... chemically modified, nes,incl inedible preps of fats & oils	10	
250	15200000	Glycerol crude, glycerol waters & glycerol lyes	20	
251	15211000	Vegetable waxes (excl. triglycerides)	20	
252	15219000	Beeswax, other insect waxes & spermaceti	20	
253	15220000	Degras; residues of fatty substances or animal or vegetable waxes	20	
254	16030000	Extracts & juices of meat, fish & aquatic invertebrates	23.3	
255	17011100	Raw cane sugar, in solid form	50	
256	17011200	Raw beet sugar, in solid form	50	
257	17019100	Cane or beet sugar, chemically pure sucrose,containing added flavouring or colouring	50	
258	17019910	Granulated sugar	50	
259	17019920	Superfine sugar	50	
260	17019990	Other cane or beet sugar, chemically pure sucrose, in solid form, nes	50	
261	17022000	Maple sugar & maple syrup	30	

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262	17023000	Glucose & glucose syrup, containing<20% fructose	30	
263	17024000	Glucose & glucose syrup, containing≥20% but<50% fructose	30	
264	17025000	Chemically pure fructose	30	
265	17026000	Other fructose & fructose syrup, containing >50% fructose	30	
266	17029000	Artificial honey, caramel & other sugars, nes	30	
267	17049000	Sugar confectionery not containing cocoa, nes	10	8.2
268	18040000	Cocoa butter, fat & oil	22	
269	19012000	Mixes & doughs for prep. of bakers' wares of 19.05	25	
270	19024000	Couscous	25	
271	19041000	Prepared foods obtained by the swelling or roasting of cereals or cereals products	25	
272	19042000	Prepared foods obtained from unroast or mix of unrst/roast cereals	30	
273	19043000	Bulgur wheat	30	
274	19049000	Prepared cereals in grain form (excl. maize), nes	30	
275	19051000	Crispbread	20	
276	19052000	Gingerbread & the like	20	
277	19053100	Sweet biscuits	15	12.4
278	19054000	Rusks, toasted bread & similar toasted products	20	
279	20011000	Cucumbers & gherkins, preserved by vinegar or acetic acid	25	
280	20019010	Garlic, preserved by vinegar or acetic acid	25	
281	20019090	Vegetables, fruits, etc, preserved by vinegar or acetic acid, nes	25	
282	20021010	Prepd tomatoes o/t by vinegar,whole/piece, in airtight containers	19	
283	20021090	Prepd tomatoes o/t by vinegar,whole/in piece, nes	25	
284	20029010	Prepd tomato paste o/t by vingar, in airtight containers	20	
285	20031011	Prepd small white agaric o/t by vinegar, in airtight containr	25	
286	20031019	Prepd mushrooms o/t by vinegar, in airtight containers	25	
287	20031090	Prepd mushrooms o/t by vinegar, nes	25	
288	20032000	Prepd truffles otherwise than by vinegar or acetic acid	25	
289	20039010	Prepd mushrooms, in airtight containers	25	
290	20039090	Prepd mushrooms, nes	25	
291	20049000	Other vegetables preserved o/t by vinegar, etc, frozen, nes	25	
292	20051000	Homogenized vegetable, preserved o/t by vinegar, etc, not frozen	25	
293	20054000	Peas, preserved o/t by vinegar or acetic acid, not frozen	25	
294	20055110	Shelled beans, presrvd o/t by vinegar, in airtight containers	25	
295	20055190	Shelled beans, preservd o/t by vinegar, not frozen, nes	25	
296	20055910	Beans in shell, prservd o/t by vinegar, in airtight containers	25	
297	20055990	Beans in shell, prservd o/t by vinegar,not frozen, nes	25	
298	20056010	Asparagus, preserved o/t by vinegar, in airtight containers	25	
299	20056090	Asparagus,preserved o/t by vinegar, not frozen, nes	25	
300	20059010	Water chestnuts, in airtight containers	25	
301	20059020	Broad beans, in airtight containers	25	
302	20059031	Boiled bamboo shoots, in airtight containers exceeding 8 L	25	
303	20059039	Bamboo shoots, in airtight containers, nes	25	
304	20059040	Hot pickeld mustard tubers	25	
305	20059050	Chueh tsai, salted	25	

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306	20059060	Scallion, salted	25	
307	20059091	Other vegetables and mixtures of vegetable in airtight containers	25	
308	20059092	red bean paste	25	
309	20059099	Other vegetables preserved o/t by vinegar, not frozen, nes	25	
310	20060010	Jujubes preserved by sugar	30	
311	20060020	Olives preserved by sugar	30	
312	20060090	Other fruit, nuts or parts of plants preserved by sugar, nes	30	
313	20071000	Jams, fruit jellies, marmalades, etc, homogenized	30	
314	20079100	Jams, fruit jellies, marmalades, etc, of citrus fruit	30	
315	20081110	Ground-nut kernels, prepd,in airtight containers	30	
316	20081120	Roasted ground-nuts	30	
317	20081130	Ground-nut butter	30	
318	20081190	Other prepared ground-nuts, nes	30	
319	20082010	Pineapples prepd nes, in airtight containers	15	
320	20082090	Pineapples preparad, nes	15	
321	20083010	Citrus fruit prepd nes, in airtight containers	20	
322	20083090	Citrus fruit prepared, nes	20	
323	20084010	Pears prepd nes, in airtight containers	20	
324	20084090	Pears prepared, nes	20	
325	20085000	Apricots, prepared or preserved,nes	20	
326	20086000	Cherries, prepared or preserved, nes	20	
327	20087090	Peaches, prepared or preserved, nes	20	
328	20089910	lychee, in airtight containers	20	
329	20089920	Longan can	15	
330	20091200	Not frozen orange juice, of a Bris value not exceeding 20	30	
331	20091900	Unfrozen orange juice, unfermented, not containing added spirit	30	
332	20094100	Pineapple juice, of a Bris value not exceeding 20	10	
333	20094900	Pineapple juice, unfermented, not containing added spirit, nes	10	
334	20095000	Tomato juice, unfermented, not containing added spirit	30	
335	20096100	Grape juice, of a Bris value not exceeding 20	20	
336	20096900	Grape juice, (incl. must), unfermented, not containing added spirit	20	
337	20097100	Apple juice, of a Bris value not exceeding 20	20	
338	20097900	Apple juice (incl. must), unfermented, not containing added spirit	20	
339	20098011	Coconut juice	10	9
340	20099090	Mixtures of veg juices, unfermented,not containing added spirit	20	
341	21011200	Preparations with a basis of coffee	30	
342	21012000	Extracts, essences, concentrates & prep.s of tea or mate	32	16
343	21013000	Roasted coffee substitutes (incl. chicory), etc	32	
344	21021000	Active yeasts	25	
345	21022000	Inactive yeasts; other single-cell micro-organisms, dead	25	
346	21023000	Prepared baking powders	25	
347	21031000	Soya sauce	28	
348	21039010	Gourmet powder	21	18.2
349	21039020	Aromatic bitters of allohohic strenyth by volume of 44.2%-49.2%	21	
350	21039090	Other sauces, mixed condiments or seasonings, nes	21	18.4

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351	21042000	Homogenized composite food prep.s	32	
352	21050000	Ice cream & other edible ice, whether or not containing cocoa	19	
353	21069010	Concentrates for making carbonic acid beverage	35	
354	21069020	Compound alcoholic preparations for manufacture of beverages	20	
355	21069091	Roasted lave	20	18.4
356	21069099	Other food preparations not elsewhere specified or included	20	18.4
357	22011010	Mineral waters, unsweetened, unflavoured	20	
358	22011020	Aerated waters, unsweetened,unflavoured	20	
359	22021000	Waters (incl. mineral & aerated), with added sugar, sweetener, etc	20	
360	22029000	Other non-alcoholic beverages, nes	35	29.5
361	22042900	Wine (not sparkling); grape must with alcohol in:≥2l containers	20	
362	22043000	Other grape must, nes	30	
363	22051000	Vermouth & other wine of fresh grapes, flavoured:<2l containers	65	
364	22059000	Vermouth & other wine of fresh grapes, flavoured: >2l containers	65	
365	22060000	Other fermented beverages (for example, cider, perry, mead)	51.4	
366	22090000	Vinegar & substitutes for vinegar obtained from acetic acid	20	
367	24011010	Flue-cured tobacco, not stemmed/stripped	10	9.4
368	24011090	Tobacco other than flue-cured, not stemmed/stripped	10	
369	24012010	Flue-cured tobacco, partly or wholly stemmed/stripped	10	
370	24012090	Tobacco o/t flue-cured, partly or wholly stemmed/stripped	10	
371	24013000	Tobacco refuse	10	
372	24021000	Cigars, cheroots & cigarillos containing tobacco	25	
373	24022000	Cigarettes containing tobacco	25	
374	24029000	Cigars, cigarillos, cigarettes, etc, of tobacco substitutes	25	
375	24031000	Smoking tobacco with or without tobacco substitutes	57	50
376	24039100	Homogenized or reconstituted tobacco	57	
377	24039900	Other manufactured tobacco,tobacco extracts and essences nes	57	
378	27101130	Rubber solvent, paint solvent, extractive solvent	6	
379	27101191	Nonene	9	
380	27101199	Other light oils and preparations	9	
381	27101912	Lamp-kerosene	9	
382	27101921	Light diesel oil	6	
383	28151100	Sodium hydroxide (caustic soda), solid	10	7
384	28151200	Sodium hydroxide, in aqueous solution (soda lye or liquid soda)	8	5.6
385	29031500	1,2-Dichloroethane (ethylene dichloride)	5.5	
386	29053100	Ethylene glycol (ethanediol)	5.5	
387	29161100	Acrylic acid and its salts	6.5	
388	29173610	Terephthalic acid	9.7	8
389	29261000	Acrylonitrile	6.5	
390	29337100	6-Hexanolactam (epsilon-caprolactam)	9	
391	31021000	Urea, whether or not in aqueous solution	50	40
392	31052000	Mineral or chemical fertilizers containing the three fertilizing elements nitrogen, phosphorus & potassium	50	
393	31053000	Diammonium hydrogenorthophosphate (diammonium phosphate)	50	
394	33011100	Essential oils of bergamot (incl. concretes & absolutes)	20	

S.#	HS Code	Description	Tariff 2005	EHP Stauts
395	33011200	Essential oils of orange (incl. concretes & absolutes)	20	
396	33011300	Essential oils of lemon (incl. concretes & absolutes)	20	
397	33011400	Essential oils of lime (incl. concretes & absolutes)	20	
398	33011900	Essential oils of citrus fruit (incl. concretes & absolutes), nes	20	
399	33012100	Essential oils of geranium (incl. concretes & absolutes)	20	
400	33012200	Essential oils of jasmin (incl. concretes & absolutes)	20	
401	33012300	Essential oils of lavender or lavandin (incl. concretes/absolutes)	20	
402	33012400	Essential oils of peppermint (incl. concretes & absolutes)	20	
403	33012600	Essential oils of vetiver (incl. concretes & absolutes)	20	
404	33012910	Essential oils of camphor (incl. concretes & absolutes)	20	
405	33012930	Essential oils of aniseed (incl. concretes & absolutes)	20	
406	33012940	Essential oils of cassia (incl. concretes & absolutes)	20	
407	33012950	Essential oils of litsea cubeba (incl. concretes & absolutes)	20	
408	33012960	Essential oils of eucalyptus (incl. concretes & absolutes)	20	
409	33013010	Balsam of irises	20	
410	33013090	Resinoids, nes	20	
411	33019010	Extracted oleoresins	20	18
412	33019020	Terpenic by-products of the deterpenation of essential oils of citrus fruits	20	18
413	33019090	Concentrates of essential oils in fats, in fixed oils, in waxes or the like; terpenic by-products of the deterpenation of essential oils (excl. citrus fruits); aqueous distillates & aqueous solutions of essential oils	20	18
414	34011100	Soap and organic surface-active products and preparations for use as soap, in bars, cakes, moulded pieces or shapes; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent	10	8.3
415	35052000	Glues based on starches, dextrans or other modified starches	20	
416	37011000	Photographic plates & film for X-ray, in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles	20	
417	37013021	Laser phototypesetting film, unexposed, of any material other than paper, paperboard or textiles, any side exceeding 255mm	10	
418	37013022	Precoated sensitized plate, unexposed, of any material other than paper, paperboard or textiles, any side exceeding 255mm	10	
419	37013029	Other photographic plates and film, for preparing printing plates or cylinders, in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles, any side exceeding 255mm	10	
420	37013090	Photographic plates, in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles, any side exceeding 255mm, nes	20	
421	37019100	Photographic plates and film for colour photography, in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles, any side ≤ 255mm	22	
422	37019990	Photographic plates and film, in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles, any side ≤ 255mm, nes	25	
423	37021000	Photographic film in rolls, for X-ray, unexposed, of any material other than paper, paperboard or textiles	10	
424	37023100	Photographic film rolls, unexposed, without perforations, for colour photography, of any material other than paper, paperboard or textiles, width ≤ 105mm	40	
425	37023290	Photographic film rolls, unexposed, without perforations, with silver halide emulsion, of any material other than paper, paperboard or textiles, width ≤ 105mm, nes	22	
426	37023990	Photographic film rolls, unexposed, without perforations and silver halide emulsion, of any material other than paper, paperboard or textiles, width ≤ 105mm, nes	22	

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427	37024100	Film rolls, for colour photography, unexposed, without perforations, of any material other than paper, paperboard or textiles , width > 610mm, length > 200m	16	
428	37024291	Infra-red or helium-neon laser film, unexposed, without perforations, of any material other than paper, paperboard or textiles, width > 610mm, length > 200m, excl. wide anticorrosive photographic plate for printed circuit processing	20.9	
429	37024299	Other film, unexposed, without perforations, of any material other than paper, paperboard or textiles, width > 610mm, length > 200m, excl. wide anticorrosive photographic plate for printed circuit processing	20.9	
430	37024390	Film rolls, unexposed, without perforations, width > 610mm, length ≤ 200m, of any material other than paper, paperboard or textiles, nes	20	
431	37024490	Film rolls , unexposed, without perforations, 105mm < width ≤ 610mm, of any material other than paper, paperboard or textiles, nes	20	
432	37025100	Film rolls for colour photography, unexposed, width ≤ 16mm, & length ≤ 14m, of any material other than paper, paperboard or textiles nes	47	
433	37025200	Film rolls for colour photography, unexposed, width ≤ 16mm, length > 14m, of any material other than paper, paperboard or textiles, nes	47	
434	37025300	Slide film rolls for colour photography, unexposed, 16 mm < width ≤ 35 mm, length < 30 m , of any material other than paper, paperboard or textiles	47	
435	37025410	Film rolls for colour photography other than for slides, unexposed, width = 35mm and length ≤ 2m, of any material other than paper, paperboard or textiles	24	
436	37025490	Film rolls for colour photography other than for slides, unexposed, 16 mm < width < 35 mm, 2 m < length ≤ 30m, of any material other than paper, paperboard or textiles	24	
437	37025520	Colour cinematographic film rolls , unexposed, 16mm < width ≤ 35mm, length > 30m, of any material other than paper, paperboard or textiles	26	
438	37025590	Colour film rolls for colour photography, unexposed, 16mm < width ≤ 35mm, length > 30m, excl. cinematographic film	40	
439	37025620	Colour cinematographic film rolls, unexposed, width > 35mm, of any material other than paper, paperboard or textiles	24	
440	37025690	Film in rolls for colour photography, unexposed, width > 35mm, of any material other than paper, paperboard or textiles , excl. cinematographic film	40	
441	37029100	Film rolls of neutral colour , unexposed, width ≤ 16mm, length ≤ 14m, of any material other than paper, paperboard or textiles	20	
442	37029310	Film rolls of neutral colour , unexposed, width = 35mm, length ≤ 2m, of any material other than paper, paperboard or textiles	20	
443	37029390	Film rolls of neutral colour , unexposed, 16mm < width < 35mm, 2m < length ≤ 30m, of any material other than paper, paperboard or textiles	20	
444	37029420	Cinematographic film rolls of neutral colour, unexposed, 16mm < width ≤ 35mm, length > 30m, of any material other than paper, paperboard or textiles	20	
445	37029490	Film rolls of neutral colour , unexposed, 16mm < width ≤ 35mm, length > 30m, of any material other than paper, paperboard or textiles, excl. cinematographic film	18	
446	37029520	Cinematographic film rolls of neutral colour, unexposed, width > 35mm, of any material other than paper, paperboard or textiles	22	
447	37031010	Photographic paper & paperboard in rolls, sensitized, unexposed, width > 610mm	22.6	
448	37031090	Photographic textiles in rolls, sensitized, unexposed, width > 610mm	18	
449	37032010	Photographic paper and paperboard for colour photography, sensitized, unexposed, not in rolls or width ≤ 610mm	35	
450	37032090	Photographic textiles for colour photography, sensitized, unexposed, not in rolls or width ≤ 610mm	18	
451	37039010	Photographic paper and paperboard, sensitized, unexposed, not in rolls or width ≤ 610mm, excl. for colour photography	35	
452	37039090	Photographic textiles, sensitized, unexposed, not in rolls or width ≤ 610mm, excl. for colour photography	18	

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453	39011000	Polyethylene having a specific gravity<0.94, in primary forms	10.3	8.6
454	39012000	Polyethylene having a specific gravity≥0.94, in primary forms	10.3	8.6
455	39041000	Polyvinyl chloride, not mixed with other substances, in primry forms	9.7	8
456	39042200	Plasticized polyvinyl chloride mixed, in primary forms	9.7	
457	39051200	Polyvinyl acetate, in aqueous dispersion	10	
458	39059900	Vinyl/vinyl esters polymers, nes, in primary forms	10	
459	39076011	Polyethylene terephthalate in slices or chips, high viscosity	9.7	
460	39076019	Polyethylene terephthalate in slices or chips, nes	9.7	
461	39076090	Polyethylene terephthalate, nes, in primary forms	6.5	
462	39262000	Articles of apparel & clothing accessories of plastics	10	
463	39269090	Articles of plastics, nes	10	9.2
464	40011000	Natural rubber latex, in primary forms or in plates, sheets or strip	20	
465	40012100	Smoked sheets of natural rubber	20	17
466	40012200	Technically specified natural rubber, in primary forms or in plates, sheets or strip	20	
467	40012900	Natural rubber, in primary forms or in plates, sheets or strip, nes	20	17
468	40013000	Balata, gutta-percha, guayule, chicle & similar gums, in primary forms or in plates, sheets or strip	20	
469	40021919	Styrene-butadiene/carboxylated styrene-butadiene rubber, nes in primary forms	7.5	
470	40115000	New pneumatic tyres, of rubber of a kind used on bicycles	20	
471	40119200	New pneumatic tyres, of rubber, nes, (excl.of herring-bone or similar tread), of a kind used on agricultural or forestry vehicles and machines	25	
472	40119300	New pneumatic tyres, of rubber, nes, (excl.of herring-bone or similar tread), of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61cm	25	
473	40119400	New pneumatic tyres, of rubber, nes, (excl.of herring-bone or similar tread), of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	25	
474	40119900	New pneumatic tyres, of rubber, nes (excl. of herring-bone, tread)	25	
475	40121100	Retreaded tyres of rubber, of a kind used on motor cars (including station wagons and racing cars)	20	
476	40121200	Retreaded tyres of rubber, of a kind used on buses or lorries	20	
477	40121300	Retreaded tyres of rubber, of a kind used on aircraft	20	
478	40121900	Retreaded tyres of rubber, nes	20	
479	40122010	Used pneumatic tyres of rubber used on automobiles	25	
480	40122090	Used pneumatic tyres of rubber other than used on automobiles	25	
481	40129020	Solid/cushion rubber tyres, etc, used on automobiles	22	
482	40129090	Solid/cushion rubber tyres, etc, nes	22	
483	40151900	Gloves of vulcanized rubber (excl. surgical gloves)	18	
484	40159090	Vulcanized rubber apparel & clothing accessories, nes	15	
485	40169100	Floor coverings & mats of vulcanized rubber	18	
486	40169200	Erasers of vulcanized rubber	18	
487	40169390	Gaskets, washers & other seals of vulcanized rubber, other than for machines nes	15	
488	40169400	Boat or dock fenders, of vulcanized rubber	18	
489	40169500	Inflatable articles, of vulcanized rubber, nes	18	
490	41041911	Wet blue bovine leather, not further prepared, nes	7	3.5

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491	41044990	Bovine or equine leather, without hair on, dry state(crust) , not further prepared, nes	7	4.9
492	41053000	Sheep or lamb skin leather, in the dry state(crust), without wool on, but not further prepared, whether or not split	8	5.6
493	41062100	Goat or kid skin leather, in the wet state(incl. wet-blue), without hair on, but not further prepared, whether or not split	14	12
494	41062200	Goat or kid skin leather, in the dry state(crust), without hair on, but not further prepared, whether or not split	14	9.8
495	41071110	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) animals, without hair on, other than leather of heading 41.14, whole hides and skins, full grains, unsplit	8	
496	41071210	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) animals, without hair on, other than leather of heading 41.14, whole hides and skins, grain splits	8	
497	41071990	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14, whole hides and skins, nes	7	
498	41079200	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14, other than whole hides and skins, grain s	5	
499	41079990	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14, other than whole hides and skins, nes	7	
500	41120000	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14	8	5.6
501	41131000	Leather further prepared after tanning or crusting, including parchment-dressed leather, of goats or kids, without wool or hair on, whether or not split, other than leather of heading 41.14	14	9.8
502	41132000	Leather further prepared after tanning or crusting, including parchment-dressed leather, of swine, without wool or hair on, whether or not split, other than leather of heading 41.14	14	
503	41139000	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals nes, without wool or hair on, whether or not split, other than leather of heading 41.14	14	
504	41141000	Chamois (incl. combination chamois) leather	14	
505	41142000	Patent leather and patent laminated leather; metallized leather	10	9
506	41151000	Composition leather with a basis of leather or leather fibre,in slabs, sheets or strip, whether or not in rolls	14	
507	41152000	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, power and flour	14	
508	42021900	Trunks, suitcases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers, nes (for example, with outer surface of vulcanized fibre or of paperboard)	20	
509	42029900	Tool bags, cutlery cases and containers nes, (for example, with outer surface of vulcanized fibre or of paperboard)	20	
510	42061000	Catgut	20	
511	42069000	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons, nes	20	
512	43013000	Raw furskins of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	20	
513	43016000	Raw furskins of fox, whole, with or without head, tail or paws	20	

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514	43017000	Raw furskins of seal, whole, with or without head, tail or paws	20	
515	43018010	Raw furskins of rabbit or hare, whole, with or without head, tail or paws	20	
516	43018090	Raw furskins, nes, with or without head, tail or paws	20	
517	43019010	Weasel tails	20	
518	43019090	Heads, tails, paws & other pieces or cuttings, suitable for furriers' use, nes	20	
519	43021300	Tanned or dressed whole skins of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, with or without head, tail or paws, not assembled	20	
520	43021990	Tanned or dressed whole skins, nes, with or without head, tail or paws, not assembled	10	
521	43022000	Tanned or dressed heads, tails, paws & other pieces or cuttings, not assembled	20	
522	43023010	Tanned or dressed whole skins and pieces or cutting thereof, of grey squirrel, ermine, marten, fox, otter, marmot and lynx, assembled	20	
523	43023090	Tanned or dressed whole skins and pieces or cutting thereof, nes, assembled	20	
524	43031010	Articles of apparel of furskin	23	
525	43031020	Clothing accessories of furskin	18	
526	43040010	Artificial fur	18	
527	44081011	Coniferous wood veneer sheets, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm, of laminated wood of plywood	8	
528	44083111	Dark Red Meranti, Light Red Meranti and Meranti Bakau wood veneer sheets, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm, of laminated wood of plywood	10	
529	44083911	Specified tropical woods nes veneer sheets, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm, of laminated wood of plywood	10	
530	44089011	Wood nes veneer sheets, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm, of laminated wood of plywood	4	
531	44102100	Oriented strand board and waferboard, of wood, unworked or not further worked than sanded	4	
532	44102900	Oriented strand board and waferboard, of wood, nes	4	
533	44103100	Particle board and similar board (other than oriented strand board and waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances, unworked or not further worked than sanded	4	
534	44103200	Particle board and similar board (other than oriented strand board and waferboard) of wood, whether or not agglomerated with resins or other organic binding substances, surface-covered with melamine-impregnated paper	4	
535	44103300	article board and similar board (other than oriented strand board and waferboard) of wood, whether or not agglomerated with resins or other organic binding substances, surface-covered with decorative laminates of plastics	4	
536	44103900	article board and similar board (other than oriented strand board and waferboard) of wood, whether or not agglomerated with resins or other organic binding substances, nes	4	
537	44109000	Particle board and similar board of other ligneous materials	7.5	
538	44111100	Fibreboard of wood or other ligneous materials, of a density exceeding 0.8g/cm ³ , whether or not bonded with resins or other organic substances, not mechanically worked or surface covered	4	
539	44111900	Fibreboard of wood or other ligneous materials, of a density exceeding 0.8g/cm ³ , whether or not bonded with resins or other organic substances, mechanically worked or surface covered	7.5	
540	44112100	Fibreboard of wood or other ligneous materials, of a density exceeding 0.5g/cm ³ but not exceeding 0.8g/cm ³ , whether or not bonded with resins or other organic substances, not mechanically worked or surface covered	4	

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541	44113100	Fibreboard of wood or other ligneous materials, of a density exceeding 0.35g/cm ³ but not exceeding 0.5g/cm ³ , whether or not bonded with resins or other organic substances, not mechanically worked or surface covered	7.5	
542	44113900	Fibreboard of wood or other ligneous materials, of a density exceeding 0.35g/cm ³ but not exceeding 0.5g/cm ³ , whether or not bonded with resins or other organic substances, mechanically worked or surface covered	7.5	
543	44119100	Fibreboard of wood or other ligneous materials, of a density not exceeding 0.35g/cm ³ , whether or not bonded with resins or other organic substances, not mechanically worked or surface covered	7.5	
544	44119900	Fibreboard of wood or other ligneous materials, of a density not exceeding 0.35g/cm ³ , whether or not bonded with resins or other organic substances, mechanically worked or surface covered	4	
545	44121300	Plywood consisting solely of sheets of wood, each ply not exceeding 6mm thickness, with at least one outer ply of tropical wood specified	12	
546	44121410	Plywood consisting solely of sheets of wood, each ply not exceeding 6mm thickness,with at least one outer ply of temperate non-coniferous wood	4	
547	44121420	Other plywood consisting two or more sheets of bamboo, each ply not exceeding 6mm thickness,with at least one outer ply of temperate non-coniferous wood	4	
548	44121490	Plywood consisting solely of sheets of wood, each ply not exceeding 6mm thickness,with at least one outer ply of non-coniferous wood	4	
549	44122200	Plywood, veneered panels and similar laminated wood, with at least one outer ply of non-coniferous and at least one ply of tropical wood specified	10	
550	44129200	Plywood, veneered panels and similar laminated wood, with at least one ply of tropical wood specified, nes	8	
551	44129300	Plywood, veneered panels and similar laminated wood, containing at least one layer of particle board, nes	10	
552	44140000	Wooden frames for paintings, photographs, mirrors or similar objects	20	
553	44152000	Pallets, box pallets & other load boards of wood; pallet collars of wood	7.5	
554	44160000	Casks, barrels, vats, tubs, and other coopers' products and parts thereof, of wood, incl. staves	16	
555	44170000	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees of wood	16	
556	44181000	Windows, French-windows and their frames, of wood	4	
557	48010000	Newsprint, in rolls or sheets	7.5	
558	48021000	Hand-made paper and paperboard	7.5	
559	48022010	Photo poper base	7.5	
560	48022090	Other paper and paperboard used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper and paperboard	7.5	
561	48023000	Carbonizing base paper, uncoated, in rolls or sheets	7.5	
562	48024000	Wallpaper base, uncoated, in rolls or sheets	7.5	
563	48025400	Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical process or such fibres≤10% by weight of the total fibre content, weighing<40g/m ² , uncoated, in rolls or sheets, nes	7.5	
564	48025500	Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical process or such fibres≤10% by weight of the total fibre content, 40g/m ² ≤weight≤150g/m ² , uncoated, in rolls, nes	5	
565	48025600	Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical process or such fibres≤10% by weight of the total fibre content, 40g/m ² ≤weight≤150g/m ² , uncoated, in sheets with one side no	5	

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566	48025700	Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical process or such fibres ≤ 10% by weight of the total fibre content, 40g/m ² ≤ weight ≤ 150g/m ² , uncoated, in sheets, nes	5	
567	48025800	Paper/paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical process or such fibres ≤ 10% by weight of the total fibre content, weighing more than 150g/m ² , uncoated, in rolls or sheets, nes	5	
568	48026110	Paper and paperboard of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, consists of fibres obtained by a mechanical process > 10% by weight of the total fibre content, uncoated, newsprint, in rolls, nes	7.5	
569	48026190	Paper and paperboard of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, consists of fibres obtained by a mechanical process > 10% by weight of the total fibre content, uncoated, in rolls, nes	5	
570	48026200	Paper and paperboard of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, consists of fibres obtained by a mechanical process > 10% by weight of the total fibre content, uncoated, in sheets with one side	5	
571	48026910	Paper and paperboard of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, consists of fibres obtained by a mechanical process > 10% by weight of the total fibre content, uncoated, in sheets, nes	7.5	
572	48026990	Paper and paperboard of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, consists of fibres obtained by a mechanical process > 10% by weight of the total fibre content, uncoated, newsprint, in sheets, nes	5	
573	48030000	Toilet or facial tissue stock, towel or napkin stock and similar paper used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, perforated, surface-coloured or printed, in rolls or sheets	7.5	
574	48041100	Unbleached kraftliner, uncoated, in rolls or sheets	5	
575	48041900	Kraftliner (excl. unbleached), uncoated, in rolls or sheets	5	
576	48042100	Unbleached sack kraft paper, uncoated, in rolls or sheets	5	
577	48042900	Sack kraft paper (excl. unbleached), uncoated, in rolls or sheets	5	
578	48043100	Unbleached kraft paper and paperboard, nes, weighing ≤ 150g/m ² , uncoated, in rolls or sheets	2	
579	48043900	Kraft paper and paperboard (excl. unbleached), nes, weighing ≤ 150g/m ² , uncoated, in rolls or sheets	2	
580	48044100	Unbleached kraft paper and paperboard, nes, 150g/m ² < weighing < 225g/m ² , uncoated, in rolls or sheets	2	
581	48044200	Kraft paper and paperboard, bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, nes, 150g/m ² < weighing < 225g/m ² , uncoated, in rolls or sheets	5	
582	48044900	Kraft paper and paperboard (excl. unbleached), nes, 150g/m ² < weighing < 225g/m ² , uncoated, in rolls or sheets	2	
583	48045100	Unbleached kraft paper and paperboard, nes, weighing ≥ 225g/m ² , uncoated, in rolls or sheets	2	
584	48045200	Kraft paper and paperboard, bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, nes, weighing ≥ 225g/m ² , uncoated, in rolls or sheets	5	

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585	48045900	Kraft paper and paperboard (excl. unbleached), nes, weighing \geq 225g/m ² , uncoated, in rolls or sheets	2	
586	48051100	Semi-chemical fluting paper (corrugating medium), uncoated, in rolls or sheets	7.5	
587	48051200	Straw fluting paper, uncoated, in rolls or sheets	7.5	
588	48051900	Fluting paper, nes, uncoated, in rolls or sheets	7.5	
589	48052400	Testliner (recycled liner board), weighing 150 g/m ² or less	7.5	
590	48052500	Testliner (recycled liner board), weighing more than 150 g/m ²	7.5	
591	48053000	Sulphite wrapping paper, uncoated, in rolls or sheets	7.5	
592	48054000	Filter paper and paperboard, uncoated, in rolls or sheets	7.5	
593	48055000	Felt paper and paperboard, uncoated, in rolls or sheets	7.5	
594	48059110	Paper for electrolytic capacitor, weighting \leq 150g/m ²	7.5	
595	48059190	Other paper and paperboard, weighting \leq 150g/m ²	7.5	
596	48059200	Paper and paperboard, nes, 150g/m ² <weighing<225g/m ² , uncoated, in rolls or sheets	7.5	
597	48059300	Paper and paperboard, nes, weighing \geq 225g/m ² , uncoated, in rolls or sheets	7.5	
598	48061000	Vegetable parchment, in rolls or sheets	7.5	
599	48062000	Greaseproof papers, in rolls or sheets	7.5	
600	48063000	Tracing papers, in rolls or sheets	7.5	
601	48064000	Glassine and other glazed transparent or translucent papers	7.5	
602	48070000	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets	7.5	
603	48081000	Corrugated paper and paperboard, with or without glued flat surface sheets, whether or not perforated, in rolls or sheets	7.5	
604	48082000	Sack kraft paper, creped or crinkled, whether or not embossed or perforated, in rolls or sheets	7.5	
605	48083000	Kraft paper (excl. sack), creped or crinkled, whether or not embossed or perforated, in rolls or sheets	7.5	
606	48089000	Paper and paperboard nes, creped, crinkled, embossed or perforated, in rolls or sheets, nes	7.5	
607	48091000	Carbon or similar copying papers (incl. coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets	7.5	
608	48092000	Self-copy paper, whether or not printed, in rolls or sheets	7.5	
609	48099000	Copying or transfer papers (incl. coated or impregnated paper for duplicator stencils or offset plates), nes, whether or not printed, in rolls or sheets	7.5	
610	48101300	Paper/paperboard of a kind writing/printing/other graphic purposes, fibres obtained by a mechanical process \leq 10% by weight of total fibre, weighing \leq 150g/m ² , coated with kaolin or other inorganic substances, and with no other coating, in rolls	5	
611	48101400	Paper/paperboard of a kind writing/printing/other graphic purposes, fibres obtained by a mechanical process \leq 10% by weight of total fibre, weighing \leq 150g/m ² , coated with kaolin or other inorganic substances, and with no other coating, in sheets with one sid	5	
612	48101900	Paper/paperboard of a kind writing/printing/other graphic purposes, fibres obtained by a mechanical process \leq 10% by weight of total fibre, weighing \leq 150g/m ² , coated with kaolin or other inorganic substances, and with no other coating, in sheets, nes	5	
613	48102200	Light-weight coated paper/paperboard used for writing/printing/other graphic purposes, fibres obtained by a mechanical process > 10% by weight of total fibre, coated with kaolin or other inorganic substances, and with no other coating, in rolls or sheets	5	

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614	48102900	Paper and paperboard (other than light-weight coated) of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical process, nes, coated with kaolin	5	
615	48103100	Kraft paper/paperboard, bleached uniformly throughout the mass and wood fibres obtained by a chemical process > 95% by weight of total fibre, nes, weight ≤ 150g/m ² , coated with kaolin or other inorganic substances and no other coating, in rolls or sheets	5	
616	48103200	Kraft paper/paperboard, bleached uniformly throughout the mass and wood fibres obtained by a chemical process > 95% by weight of total fibre, nes, weight > 150g/m ² , coated with kaolin or other inorganic substances and no other coating, in rolls or sheets	5	
617	48103900	Kraft paper and paperboard (other than that of a kind used for writing, printing or other graphic purposes), nes,	5	
618	48109200	Multi-ply paper and paperboard, nes, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or sheets	5	
619	48109900	Paper and paperboard, nes, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or sheets	7.5	
620	48111000	Tarred, bituminised or asphalted paper and paperboard, in rolls or sheets	7.5	
621	48114100	Self-adhesive paper and paperboard, in rolls or sheets	7.5	
622	48114900	Gummed or paper and paperboard (excl. self-adhesive), in rolls or sheets	7.5	
623	48115110	Paper coated on both sides with plastics (excl. adhesives) for color photography, bleached, weighing > 150g/m ² , in rolls or sheets	7.5	
624	48115190	Paper and paperboard coated, impregnated or covered with plastics (excl. adhesives), nes, bleached, weighing > 150g/m ² , in rolls or sheets	7.5	
625	48115910	Insulating paper and paperboard, nes, coated, impregnated or covered with plastics (excl. adhesives), in rolls or sheets	7.5	
626	48115990	Paper and paperboard, nes, coated, impregnated or covered with plastics (excl. adhesives), in rolls or sheets	7.5	
627	48116010	Insulating paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol, in rolls or sheets	7.5	
628	48116090	Paper and paperboard, nes, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol, in rolls or sheets	7.5	
629	48119000	Paper, paperboard, cellulose wadding and webs of cellulose fibres, nes, coated, impregnated or covered, surface-coloured, surface-decorated or printed, in rolls or sheets	7.5	
630	48120000	Filter blocks, slabs and plates, of paper pulp	7.5	
631	48131000	Cigarette paper in the form of booklets or tubes	7.5	
632	48132000	Cigarette paper in rolls of a width ≤ 5cm	7.5	
633	48139000	Cigarette paper, nes	7.5	
634	48141000	Ingrain paper	7.5	
635	48142000	Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	7.5	
636	48143000	Wallpaper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, bound together in parallel strand or woven	7.5	
637	48149000	Wallpaper and similar wall coverings, nes; window transparencies of paper	7.5	
638	48150000	Floor coverings on a base of paper or of paperboard, whether or not cut to size	7.5	
639	48161000	Carbon or similar copying papers (other than those of heading 48.09)	7.5	

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640	48162000	Self-copy paper (other than those of heading 48.09)	7.5	
641	48169010	Thermal transfer paper (other than those of heading 48.09 those of heading 48.09)	7.5	
642	48169090	Offset plates of paper and other copying or transfer papers, nes (other than those of heading 48.09)	7.5	
643	48171000	Envelopes of paper or paperboard	7.5	
644	48172000	Letter cards, plain postcards and correspondence cards of paper or paperboard	7.5	
645	48173000	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	7.5	
646	48181000	Toilet paper, in rolls of a width not exceeding 36cm, or cut to size or shape	7.5	
647	48182000	Handkerchiefs, cleansing or facial tissues and towels, of paper pulp, paper, cellulose wadding or webs of cellulose fibres	7.5	
648	48183000	Tablecloths and serviettes, of paper pulp, paper, cellulose wadding or webs of cellulose fibres	7.5	
649	48184000	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of paper pulp, paper, cellulose wadding or webs of cellulose fibres	7.5	
650	48189000	Bed sheets and similar household, sanitary or hospital articles, nes, of paper pulp, paper, cellulose wadding or webs of cellulose fibres	7.5	
651	48191000	Cartons, boxes and cases, of corrugated paper or paperboard	5	
652	48192000	Folding cartons, boxes and cases, of non-corrugated paper or paperboard	5	
653	48194000	Sacks and bags (including cones), nes, of paper	7.5	
654	48195000	Packing containers (including record sleeves), nes, of paper or paperboard	7.5	
655	48196000	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like, of paper	7.5	
656	48201000	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, of paper or paperboard	7.5	
657	48202000	Exercise-books, of paper or paperboard	7.5	
658	48203000	Binders (other than book covers), folders and file covers, of paper or paperboard	7.5	
659	48205000	Albums for stamps or for collections of paper or paperboard	7.5	
660	48209000	Blotting-pads, other articles of stationery nes and book covers, of paper or paperboard	7.5	
661	48211000	Printed paper or paperboard labels of all kinds	7.5	
662	48219000	Paper or paperboard labels of all kinds (excl. printed)	7.5	
663	48221000	Bobbins, spools, cops and similar supports for winding textile yarn, of paper pulp, paper or paperboard	7.5	
664	48229000	Bobbins, spools, cops and similar supports, nes, of paper pulp, paper or paperboard	7.5	
665	48231200	Self-adhesive paper, in strips or rolls, cut to size or shape	7.5	
666	48231900	Gummed or adhesive paper (excl. self-adhesive), in strips or rolls, cut to size or shape	7.5	
667	48232000	Filter paper and paperboard, cut to size or shape	7.5	
668	48234000	Rolls, sheets and dials, printed for self-recording apparatus, cut to size or shape	7.5	
669	48237000	Moulded or pressed articles of paper pulp	7.5	
670	48239090	Paper, paperboard, cellulose wadding and webs of cellulose fibres, nes, cut to size; articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres, nes	7.5	
671	49070010	Unused postage stamps of current or new issue in the country to which they are destined	7.5	
672	49070090	Unused revenue or similar stamps of current or new issue in the country to which they are destined; stamp-impressed paper; cheque forms	7.5	

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673	49081000	Transfers (decalcomanias), vitrifiable	7.5	
674	49089000	Transfers (decalcomanias), excl. vitrifiable	7.5	
675	49090010	Printed or illustrated postcards	7.5	
676	49090090	Printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	7.5	
677	49100000	Calendars of any kind, printed, including calendar blocks	7.5	
678	49111090	Trade advertising material, commercial catalogues and the like, nes	7.5	
679	49119100	Pictures, designs and photographs (printed matter)	7.5	
680	49119900	Printed matter, nes	7.5	
681	51011100	Greasy shorn wool, not carded or combed	38	
682	51011900	Greasy wool (excl. shorn), not carded or combed	38	
683	51012100	Degreased shorn wool, not carbonised, not carded or combed	38	
684	51012900	Degreased wool (excl. shorn), not carbonised, not carded or combed	38	
685	51013000	Carbonised wool, not carded or combed	38	
686	51031010	Noils of wool, not garnetted stock	38	
687	51051000	Carded wool	38	
688	51052100	Combed wool in fragments	38	
689	51052900	Wool tops & combed wool (excl. in fragments)	38	
690	52010000	Cotton, not carded or combed	40	
691	52021000	Yarn waste of cotton	10	
692	52029100	Garnetted stock of cotton	10	
693	52029900	Cotton waste, nes	10	
694	52030000	Cotton, carded or combed	40	
695	55062000	Synthetic staple fibres, of polyesters, carded, etc	5	4.5
696	55063000	Acrylic or modacrylic synthetic staple fibres, carded, etc	5	4.5
697	56012290	Other wadding of man-made fibres & articles thereof, nes	12	
698	57011000	Carpets & other textile floor coverings, of wool..., knotted	14	
699	57031000	Tufted floor coverings of wool or of fine animal hair	14	
700	57033000	Tufted floor coverings of man-made textile materials, nes	10	
701	58071000	Labels, badges... of textiles, woven, in piece..., not embroidered	10	8.5
702	58081000	Braids, in the piece	10	
703	58109100	Cotton embroidery, in the piece, in strips or in motifs	10	
704	59032090	Other textile fabrics treated with polyurethane	10	8.5
705	59039090	Other textile fabrics treated with other plastics, nes	10	8.5
706	61011000	Men's or boys' overcoats, etc, of wool..., knitted or crocheted	25	18
707	61021000	Woman's or girls' overcoats, etc, of wool..., knitted or crocheted	25	18
708	61031100	Men's or boys' suits of wool or fine animal hair, knitted/crocheted	25	18
709	61031200	Men's or boys' suits of synthetic fibres, knitted or crocheted	25	18
710	61032100	Men's or boys' ensembles of wool or fine hair, knitted or crocheted	25	18
711	61032300	Men's or boys' ensembles of synthetic fibres, knitted or crocheted	25	18
712	61032900	Men's or boys' ensembles of other textiles, nes, knitted/crocheted	25	18
713	61041300	Women's or girls' suits of synthetic fibres, knitted or crocheted	25	18
714	61042300	Women's or girls' ensembles, of synthetic fibres, knitted/crocheted	25	18
715	61043200	Women's or girls' jackets, of cotton, knitted or crocheted	16	13.6
716	61051000	Men's or boys' shirts of cotton, knitted or crocheted	16	13.6

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717	61091000	T-shirts, singlets & other vests, of cotton, knitted or crocheted	14	9.4
718	61099090	T-shirts, singlets, etc, of other textiles, nes, knitted/crocheted	14	9.3
719	61161000	Gloves, impregnated... with plastics or rubber, knitted or crocheted	14	
720	61169200	Gloves, mittens & mitts, of cotton, knitted or crocheted	14	
721	61169900	Gloves, mittens & mitts, of other textiles, knitted or crocheted	14	9.3
722	62113290	Men's or boys' garments of cotton, nes	16	
723	62113390	Men's or boys' garments of man-made fibres, nes	17.5	12.3
724	62160000	Gloves, mittens & mitts	14	
725	62171090	Other made up clothing accessories, nes	14	12.2
726	62179000	Parts of garments or of clothing accessories, nes	14	12.6
727	63041929	Nonembroid bedspreads of cotton or bast fibs, not knitted or crocheted	14	
728	63109000	Used/new rags, worn out scrap twine, cordage, rope, etc, not sorted	14	
729	64031200	Ski-boots, etc, with rubber/plastics/leather.. soles, leather uppers	24	
730	64032000	Sandals, with leather soles & straps (over instep, around big toe)	24	
731	64033000	Footwear with a wood base, no inner soles or caps, leather uppers	24	
732	64034000	Footwear, with a metal toe-cap, leather uppers	24	
733	65010000	Hat-forms, hat bodies & hoods of felt; plateaux & manchons of felt	22	
734	65020000	Hat-shapes, plaited or made by assembling strips of any material	20	
735	65030000	Felt hats & other felt headgear, made from the hat bodies, hoods, etc	22	
736	65040000	Hats & other headgear, plaited or assembled by strips of any material	20	
737	65059010	Hats & other headgear, crocheted	20	19
738	65059090	Hats & other headgear, knitted or made up from textile fabric in piece	20	19
739	65069990	Hats & other headgear, of other materials, nes	24	
740	65070000	Head-bands, linings, covers, hat foundations, etc, for headgear	24	
741	67010000	Prepared skins of birds with feathers or down, feathers, etc	20	
742	67021000	Artificial flowers, foliage & fruit & articles thereof of plastics	20	
743	67029010	Artificial flowers, etc & articles thereof, of feather	20	
744	67029020	Artificial flowers, etc & articles thereof, of silk or silk waste	24	
745	67029030	Artificial flowers, etc & articles thereof, of man-made fibres	24	
746	67029090	Artificial flowers, etc & articles thereof, of other materials, nes	20	
747	67030000	Human hair, dressed, etc; animal hair & synthetic materials for wigs	20	18
748	67041100	Complete wigs of synthetic textile materials	25	
749	67041900	False beards, eyebrows & eyelashes, etc, of synthetic fibres	25	
750	67049000	Wigs, false beards, eyebrows, etc, nes	25	
751	68030010	Worked slate & articles of slate	20	
752	68030090	Worked slate & articles of agglomerated slate	20	
753	68091100	Plaster boards etc not ornamentally faced/reinforced w/ paper/paperboard	28	
754	68091900	Plaster boards etc not ornamentally faced/reinforced nes	25	
755	68099000	Articles of plaster or compositions based on plaster nes	25	
756	68159900	Articles of stone or of other mineral substances nes	17.5	
757	69049000	Ceramic flooring blocks, support or filler tiles & the like	24.5	
758	69051000	Roofing tiles, ceramic	24.5	
759	69059000	Chimney-pots, cowls, chimney liners etc&oth ceramic constructnl goods	24.5	
760	69071000	Tiles, cubes & sim<7 cm rect or not etc, unglazed ceramics	24.5	
761	69099000	Ceramic troughs, tubes etc used in agriculture, ceramic pots etc	21	

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762	69119000	Household articles nes & toilet articles of porcelain or china	24.5	20
763	69141000	Articles of porcelain or china nes	24.5	
764	70072190	Laminated safety glass, for vehicles	20	
765	70099100	Glass mirrors, unframed	21	
766	70111000	Glass envelopes (including bulbs/tubes) for electric lighting	21	
767	70119090	Glass envelopes (incl. bulbs/tubes) nes	21	
768	70120000	Glass inners for vacuum flasks or for other vacuum vessels	21	
769	70131000	Glassware of a kind used for table kitchen, etc of glass-ceramics	24.5	
770	70132100	Drinking glasses other than glass-ceramics, of lead crystal	24.5	
771	70133100	Table/kitchenware (exc drinking gls) o/t gls-ceramics of lead crystal	24.5	
772	70151010	Glasses for corrective photochromic spectacles, not optically worked	21	
773	70161000	Gls cubes&oth gls smallwares backed or not for mosaics or decor purp.	22	
774	70169010	Leaded lights and the like	24	
775	70169090	Glass paving blocks,etc for building; foamglass blocks, etc	18	
776	70182000	Glass microspheres not exceeding 1 mm in diameter	20	
777	70189000	Glass eyes, statuetts and oth ornaments of lamp-workd glass	20	
778	71011011	Tahitian pearls, natural, ungraded	21	
779	71011019	Other pearls,natural, ungraded	21	
780	71011091	Tahitian pearls, natural	21	
781	71011099	Other pearls,natural,	21	
782	71012110	Pearls cultured unworked, not graded	21	
783	71012190	Pearls cultured unworked, graded	21	
784	71012210	Pearls cultured worked, not graded	21	
785	71012290	Pearls cultured worked, graded	21	
786	71131991	Jewellery& parts thereof of precious metal, plated with diamond mounted	35	28
787	71131999	Jewellery& parts thereof of precious metal, nes	35	28
788	71132010	Jewellery& parts of base metal clad with precious mtl, plated with diamond	35	30
789	71132090	Jewellery & parts thereof, of base metal clad with precious mtl, nes	35	30
790	71141100	Silversmiths' wares & parts thereof	35	
791	71141900	Goldsmiths' wares & parts thereof, of oth precious metals	35	
792	71142000	Gold/silversmiths' wares & parts, of base metal clad with prec. metl	35	
793	71159090	Other articles of precious metal, not for technical or lab use	35	
794	71161000	Articles of natural or cultured pearls	35	
795	71162000	Articles of precious or semi-precious stones	35	
796	71171100	Cuff-links and studs of base metal	35	
797	71179000	Imitation jewellery nes	35	30
798	73211210	Kerosene cooking stoves, i's	21	
799	73211290	Cooking appliances & plate warmers for liquid fuel, i/s, nes	21	
800	73211300	Cooking appliances & plate warmers for solid fuel, i's	21	
801	73218200	Household'camping appliances,i/s, nes, for liquid fuel	21	
802	73218300	Household'camping appliances,i/s, nes, for solid fuel	21	
803	73221100	Radiators & parts thereof, cast iron	21	
804	73221900	Radiators & parts thereof, i's, other than cast iron	21	
805	73229000	Air heaters,hot air distributors,i's & identifiable parts,nes	20	

S.#	HS Code	Description	Tariff 2005	EHP Stauts
806	73239100	Table,kitchen and other household articles & parts thereof,of cast iron not enam nes	20	
807	73239200	Table,kitchen and other household articles & parts, of cast iron enam, nes	20	
808	73239410	Basin of iron or steel, enamelled	20	
809	73239420	Casserole of iron or steel, enamelled	20	
810	73239430	Barbecue of iron or steel, enamelled	20	
811	73239490	Table,kitchen and other household articles & parts thereof, iron or steel, nes	20	
812	73239900	Table,kitchen'oth household art&parts thereof,of i's,nes	20	
813	73241000	Sinks & wash basins, stainless steel	18	
814	73242900	Baths, i's, nes	30	
815	73249000	Sanitary ware&parts thereof,i's,nes,for example bedpans,douche cans	25	
816	73251090	Cast articles of non-malleable cast iron, nes, not f techncl use	20	
817	73261990	Forged/stamped articles of i's, nfw, nes,not for techncl use	20	
818	74170000	Cooking'heating apparatus, domestic, non-electric & parts,of Cu	20	
819	74182000	Sanitary ware & parts thereof of Cu	18	
820	74199190	Cast/mlded/stamped/forged Cu artcils,nfw, not for techncl use	20	
821	76101000	Aluminium doors, windows & their frames & thresholds for doors	25	
822	76129010	Alumn tear tab ends and bodies thereof	30	
823	76169190	Cloth/grill/netting/fencing of Al wire, not for technical use	18	
824	82032000	Pliers (incl. cutting pliers), pincers, tweezers & similar tools	10.5	
825	82142000	Manicure'pedicure sets & instruments (including nail files)	18	16.2
826	82149000	Kitchen chopper, cleavers & mincing knives & oth articles of cutlery	18	
827	83012010	Central control door lock for motor vehicles	10	
828	83012090	Other motor vehicle lock	10	
829	83100000	Letters,numbers,sign plates & sim articles of base metal	18	
830	84073410	Engines, spark-igni reciprocating,f vehcl Ch 87, >1000cc but≤3000cc	10	7
831	84073420	Engines, spark-igni reciprocating, for vehicl Ch 87, >3000cc	10	7
832	84079090	Other engines, spark-ignition type, nes	18	
833	84082010	Engines, diesel, output≥132.39kw, for vehicles of Ch. 87	9	6.3
834	84082090	Engines, diesel, of an output<132.39kw, for vehicles of Ch 87	25	17.5
835	84145110	Ceiling/roof fans, with a built-in electric motor of outputs≤125 W	20	
836	84145120	Window fans, with a built-in electric motor of output≤125W	20	
837	84152000	Air conditioning machines used for persons in motor vehicles	20	
838	84158120	Air-conditioner nes,with refr >4000 Kcal/h &cool/heat cycle rev valve	20	
839	84158220	Air-conditioner nes, with refrigerating unit,>4000 Kcal/h	20	
840	84182900	Refrigerators, household type, nes	30	
841	84183021	Freezers of chest type, 500 l<capacity≤800 L, T >-40℃	23	
842	84183029	Freezers of chest type,capacity≤500L, T >-40℃	30	
843	84184029	Freezers of upright type,capacity≤500L, T >-40℃	30	
844	84191100	Instantaneous gas water heaters	35	
845	84191900	Instantaneous'storage water heaters, non-electric, nes	35	
846	84212110	Filtering'purifying machines for water, household type	25	17.5
847	84501200	Other washing mach, dry linen capacity≤10kg, with built-in dryer	30	24.9
848	84501900	Other washing machines of a dry linen capacity≤10kg, nes	30	
849	85011010	Electric motors of an output≤37.5 W, for toys	24.5	23.3

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850	85061010	Alkaline zinc-manganese dioxide primary cells and primary batteries	20	
851	85061090	Manganese dioxide primary cells & batteries	20	
852	85092000	Domestic floor polishers	30	
853	85093000	Domestic kitchen waste disposers	20	
854	85098000	Electro-mechanical domestic appliances,with electric motor	30	
855	85101000	Shavers, with self-contained electric motor	30	
856	85102000	Hair clippers, with self-contained electric motor	30	
857	85103000	Hair-removing appliances, with self-containd electric motor	20	
858	85109000	Parts of shavers & hair clippers, with self-contned electric motor	24.5	
859	85122010	Lighting equipment of a kind used for motor vehicles	10	
860	85122090	Other lighting or visual signalling equipment, nes	10	
861	85123011	Loudspeaker, buzzers for motor vehicles	10	8.5
862	85123019	Other sound signalling equipemnt for motor vehicles	10	8.5
863	85123090	Other sound signalling equipemnt for vehicles	10	8.5
864	85124000	Windscreen wipes, defrosters & demisters	10	
865	85153190	Oth machines for arc and etc. welding of mtl fully or partly auto nes	10	
866	85162100	Electric space heating apparatus, having storage heating radiators	35	
867	85163200	Electro-thermic hair-dressing apparatus, nes	35	
868	85163300	Electro-thermic hand-drying apparatus	35	
869	85164000	Electric smoothing irons	35	
870	85167100	Electro-thermic coffee or tea makers, domestic, nes	32	
871	85167200	Electro-thermic toasters, domestic	32	
872	85167910	Electro-thermic water dispensers	32	
873	85167990	Other electro-thermic appliances, domestic, nes	32	
874	85191000	Coin or disc-operated record-players	30	
875	85192100	Record-players without loudspeaker, nes	30	
876	85192900	Record-players, nes	30	
877	85193100	Turntables with automatic record changing mechanism	30	
878	85193900	Turntables, nes	30	
879	85194000	Transcribing machines	20	
880	85199300	Other sound reproducing apparatus, cassette-type	20	
881	85199910	Compact disc players, sound	30	26
882	85201000	Dictating mach not capable of opting without external source of power	25	
883	85203210	Magtic tape recorder-sound player, digital audio & cassette-type	30	
884	85203290	Magtic tape recorder-sound player, digital audio type, nes	25	
885	85203300	Magtic tape recorder-sound player, cassette-type, nes	30	
886	85203910	Magtic open-disk recorder-sound player	25	
887	85203990	Magtic tape recorder-sound reproducing apparatus, nes	20	
888	85209010	Magnetic tape recorders & other sound recording apparatus of flash memory type	20	
889	85209090	Magnetic tape recorders & other sound recording apparatus, nes	20	
890	85211011	Broadcast quality, magnetic video tape recorders	30	16
891	85211019	Other magnetic video tape recorders	30	24.5
892	85211020	Magnetic video tape reproducers	30	18
893	85221000	Pick-up cartridges	35	

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894	85229010	Parts of turnables or record-players	25	20
895	85229021	Transport mechanisms of cassett sound recorders/reproducers	25	22.5
896	85229022	Magnetic heads of cassett sound recordr/reproducer	25	22.5
897	85229023	Parts of magnetic heads	20	18
898	85229029	Other parts/accessories of casstt sound recordr/reprducr, nes	30	27
899	85229031	Movements for laser video compact disk player	30	21
900	85229039	Other parts/accessories of video recording or reproducing apparatus	30	21
901	85253091	Broadcast quality, television cameras, nes	35	29.8
902	85253099	Other television cameras, nes	35	29.8
903	85271200	Pocket-size radio cassette-players, no need externl power	20	
904	85273900	Radio-broadcast receivers nes	27	
905	85281210	Colour satellite TV receivers	30	24
906	85281221	Colour TV set, with cathode-ray picture tube,screen diagnal≤42 cm	30	21
907	85281222	Colour TV set, with cathode-ray picture tube,42 cm<screen diagnal≤52 cm	30	21
908	85281223	Colour TV set, with cathode-ray picture tube,52 cm<screen diagnal≤74 cm	30	21
909	85281224	Colour TV set, with cathode-ray picture tube,screen diagnal>74 cm	30	21
910	85281238	Colour TV set, with liquid crystal display,screen diagnal>52 cm	30	21
911	85281239	Other colour TV set, with liquid crystal display	30	21
912	85281248	Colour TV set, with plasma display panels,screen diagnal>52 cm	30	21
913	85281249	Other colour TV set, with plasma display panels	30	21
914	85281290	Other colour TV set	30	21
915	85282100	Colour video monitors	30	26
916	85283010	Colour video projectors	30	25.5
917	85354000	Lightning arresters, vottage limiters & surge supp voltage >1,000 V	18	
918	85392190	Tungsten halogen lamps, for other uses nes	10.5	
919	85441900	Insulated winding wire not of copper	20	
920	85443020	Ignition wiring sets for motor vehicles	10	
921	85443090	Other ignition wiring sets for aircraft or ships, nes	5	
922	85446090	Electric conductor nes, for a voltage >1,000 V	21	20
923	87012000	Road tractors for semi-trailers (truck tractors)	6	
924	87021091	Buses with seats≥30, diesel	25	
925	87021092	Buses with 20≤seats<30, diesel	25	
926	87021093	Buses with 10≤seats<20, diesel	25	
927	87029010	Other buses with seats≥30, nes	25	
928	87029020	Other buses with 20≤seats<30, nes	25	
929	87029030	Other buses with 10≤seats<20, nes	25	
930	87031000	Snowmobiles, golf cars & similar vehicles	25	
931	87032130	Saloon cars, ≤1000 cc, spark-igni reciprocating	30	25.2
932	87032190	Cars nes, ≤1000 cc, spark-igni reciprocating	30	25.2
933	87032230	Saloon cars, >1000cc but≤1500 cc, spark-igni recip	30	25.2
934	87032240	Cross-country cars(4WD), >1000cc but≤1500cc, spark-igni recip	30	25.2
935	87032250	Minibuses (seats≤9), >1000cc but≤1500cc,spark-igni recip	30	25.2
936	87032290	Cars nes, >1000cc but≤1500 cc, spark-igni recip	30	25.2
937	87032314	Saloon cars, >1500cc but ≤2500 cc,spark-igni recip	30	25.2
938	87032315	Cross-country cars(4WD),>1500cc but≤2500 cc,spark-igni recip	30	25.2

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939	87032316	Minibuses(seats≤9), >1500cc but≤2500 cc,spark-igni recip	30	25.2
940	87032319	Cars nes, >1500cc but≤2500 cc,spark-igni recip	30	25.2
941	87032334	Saloon cars >2500cc but≤3000 cc, spark-igni recip	30	25.2
942	87032335	Cross-country cars(4WD), >2500cc but≤3000 cc, spark-igni recip	30	25.2
943	87032336	Minibuses(seats≤9), >2500cc but≤3000 cc, spark-igni recip	30	25.2
944	87032339	Cars nes, >2500cc but≤3000 cc, spark-igni recip	30	25.2
945	87032430	Saloon cars, >3000 cc, spark-igni recip	30	25.2
946	87032440	Cross-country cars(4WD), >3000 cc, spark-igni recip	30	25.2
947	87032450	Minibuses (seats≤9), >3000 cc, spark-igni recip	30	25.2
948	87032490	Cars nes, >3000 cc, spark-igni recip	30	25.2
949	87033130	Saloon cars, ≤1500 cc, diesel	30	
950	87033140	Cross country cars(4WD), ≤1500cc, diesel	30	
951	87033150	Minibuses (seats≤9), ≤1500cc, diesel	30	
952	87033190	Cars nes, ≤1500cc, diesel	30	
953	87033230	Saloon cars, >1500cc but≤2500 cc, diesel	30	25.2
954	87033240	Cross country cars(4WD), >1500cc but≤2500 cc, diesel	30	25.2
955	87033250	Minibuses (seats≤9), >1500cc but≤2500 cc, diesel	30	25.2
956	87033290	Cars nes, >1500cc but≤2500 cc, diesel	30	25.2
957	87033330	Saloon cars, >2500 cc, diesel	30	25.2
958	87033340	Cross country cars(4WD), >2500 cc, diesel	30	25.2
959	87033350	Minibuses (seats≤9), >2500 cc, diesel	30	25.2
960	87033390	Cars nes, >2500 cc, diesel	30	25.2
961	87039000	Motor cars with seats≤9, nes	30	25.2
962	87042100	Trucks diesel, g.v.w. ≤5 t	25	
963	87042230	Trucks diesel, 5 t <g.v.w.<14 t	20	18
964	87042240	Trucks diesel, 14 t ≤ g.v.w.≤20 t	20	18
965	87042300	Trucks diesel, g.v.w. >20 t	15	
966	87043100	Trucks spark-igni, g.v.w.≤5 t	25	
967	87043230	Trucks spark-igni, 5 t <g.v.w.≤8 t	20	
968	87043240	Trucks spark-igni, g.v.w. > 8 t	20	
969	87049000	Trucks nes	25	
970	87060021	Chassis fit with engines for trucks of g.v.w.≥14 t	10	
971	87060022	Chassis fit with engines for trucks of g.v.w.<14 t	10	
972	87060030	Chassis fit with engines for buses with seats≥30	20	
973	87060040	Chassis fit with engines for crane lorries	20	
974	87060090	Chassis fit with engines for oth vehicles of 87.01 to 87.05	20.7	
975	87071000	Bodies for passenger carrying vehicles	22.9	
976	87082920	Safety airbags	18.6	12.9
977	87082930	Windowpane raiser	10	9
978	87083920	Brakes & parts nes of buses with seats≥30	12.9	9
979	87083940	Brakes & parts nes of trucks of 8704.2100/2230/3100/3230	12.9	9
980	87083991	Anti-skid brake system	18.6	12.9
981	87083999	Other brake and servo-brakes and parts thereof	18.6	12.9
982	87084020	Gear boxes of buses with seats≥30	12.9	
983	87084040	Gear boxes of trucks of 8704.2100/2230/3100/3230	12.9	

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984	87084050	Gear boxes of trucks of 8704.2240, 8704.2300	10	
985	87084091	Automatic gearshift for saloon cars	18.6	
986	87084099	Gearshift of other motor vehicles of 87.02 to 87.04	18.6	
987	87085020	Drive axles with differential of buses with seats≥30	12.9	9
988	87085040	Drive axles with differential of trucks of 8704.2100/2230/3100/3230	12.9	9
989	87085050	Drive axles with differential of trucks of 8704.2240, 8704.2300	10	9
990	87085090	Drive axles with differential of other vehicles of 87.02 to 87.04	13.5	9
991	87089921	Frames of buses with seats≥30	25	
992	87089929	Other parts & accessories nes of buses with seats≥30	25	
993	87089941	Frames of trucks of 8704.2100/2230/3100/3230	25	
994	87089949	Other parts & accessories nes of trucks of 8704.2100/2230/3100/3230	25	
995	87111000	Motorcycles with reciprocating piston engine ≤50 cc or less	45	
996	87112010	Motorcycles with reciprocating piston engine, 50cc<piston engine ≤100cc	45	
997	87112020	Motorcycles with reciprocating piston engine, 100cc<piston engine ≤125cc	45	
998	87112030	Motorcycles with reciprocating piston engine, 125cc<piston engine ≤150cc	45	
999	87112040	Motorcycles with reciprocating piston engine, 150cc<piston engine ≤200cc	45	
1000	87112050	Motorcycles with reciprocating piston engine, 200cc<piston engine ≤250cc	45	
1001	87113010	Motorcycles with, 250 cc<piston engine ≤400cc	45	32.8
1002	87113020	Motorcycles with, 400 cc<piston engine ≤500cc	45	32.8
1003	87114000	Motorcycles with, 500 cc<piston engine ≤800cc	40	
1004	87115000	Motorcycles with piston engine >800 cc	30	
1005	87119000	Motorcycles with other than a reciprocating piston engine	45	
1006	87141100	Motorcycle saddles	30	
1007	87141900	Motorcycle parts nes	30	
1008	87150000	Baby carriages & parts thereof	20	
1009	89012011	Refined petroleum tankers, loading capacity ≤100000t	9	
1010	89012012	Refined petroleum tankers, 100000t<loading capacity≤300000t	9	
1011	89012013	Refined petroleum tankers, loading capacity>300000t	6	
1012	89012021	Crude petroleum tankers, loading capacity ≤150000t	9	
1013	89012022	Crude petroleum tankers, 150000<loading capacity ≤300000t	9	
1014	89012023	Crude petroleum tankers, loading capacity >300000t	6	
1015	89012031	Liquified petroleum gas carriers, volume ≤2000m3	9	
1016	89012032	Liquified petroleum gas carriers, volume >2000m3	6	
1017	89012041	Liquified natural gas carriers, volume ≤2000m3	9	
1018	89012042	Liquified natural gas carriers, volume >2000m3	6	
1019	89012090	Other tankers nes	9	
1020	89019021	Motor container vessels, loading capacity≤6000 standard containers	9	
1021	89019022	Motor container vessels, loading capacity>6000 standard containers	6	
1022	89019031	Motor Ro-Ro carriers, loading capacity ≤20000t	9	
1023	89019032	Motor Ro-Ro carriers, loading capacity >20000t	6	
1024	89019041	Motor bulk carriers, loading capacity ≤150000t	9	
1025	89019042	Motor Ro-Ro carriers, 150000t<loading capacity ≤300000t	9	
1026	89019043	Motor Ro-Ro carriers, loading capacity >300000t	9	
1027	89019050	Multi-purpose motor vessels	9	
1028	89059010	Floating docks	8	

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1029	90014010	Spectacle lenses of glass, photochromic	20	
1030	90014091	Sunglasses lenses of glass, not photochromic	20	
1031	90014099	Spectacle lenses of glass, nes, not photochromic	20	
1032	90015010	Spectacle lenses of other materials, photochromic	20	
1033	90015091	Sunglasses lenses of other materials, not photochromic	20	
1034	90015099	Spectacle lenses of other materials, nes, not photochromic	20	
1035	90031100	Frames & mountings for spectacles, goggles or the like, of plastic	18	
1036	90041000	Sunglasses	20	
1037	90049090	Spectacles, goggles & the like, nes	20	
1038	90065100	SLR cameras for film ≤ 35mm	25	
1039	90065200	Other cameras for roll film <35 mm	25	
1040	90065300	Other cameras for film of 35 mm	20	
1041	90065990	Photographic, other than cinematographic cameras nes	25	
1042	90066100	Photographic discharge lamp (electronic) flashlight apparatus	18	
1043	90083010	Orthographic image projectors	18	
1044	90083090	Image projectors, nes	18	
1045	90084000	Photographic enlargers & reducers, other than cinematographic	20	
1046	90092210	Multicolored contact type photo-copying apparatus	20	
1047	90092290	Other contact type photo-copying apparatus	20	
1048	90093010	Multicolored thermo-copying apparatus	20	
1049	90093090	Other thermo-copying apparatus	20	
1050	90101091	Automatic color film developing/exposing apparatus	25	
1051	91019900	Pocket-watches & other watches with precious metal case, nes	20	
1052	91021200	Electric wrist-watches with opto-electronic display only	23	
1053	91029900	Pocket-watches & other watches, nes	20	
1054	91031000	Electric clocks with watch movements	23	
1055	91039000	Clocks with watch movements, nes excl clock of 91.04	20	
1056	91051100	Electric alarm clocks	23	
1057	91051900	Alarm clocks, nes	20	
1058	91052100	Electric wall clocks	23	
1059	91052900	Wall clocks, nes	20	
1060	91059190	Other electric clocks	23	
1061	91131000	Watch straps & parts of precious mtl or of mtl clad with prec mtl	20	
1062	92030000	Keyboard pipe organs & keyboard instrument with free metal reeds	20	
1063	92041000	Accordions & similar instruments	21	
1064	92042000	Mouth organs (harmonicas)	21	
1065	92071000	Electric keyboard instruments other than accordions	30	
1066	92079000	Electric musical instruments nes	30	
1067	92081000	Musical boxes nes	22	
1068	92089000	Musical instruments nes; mouth-blown sound signaling instruments nes	22	
1069	94012010	Seats for motor vehicles with outer surface of leather or composition leather	10	
1070	94012090	Other seats for motor vehicles	10	
1071	94019011	Seat angle regulating devices for motor vehicle	18.6	
1072	94041000	Mattress supports	20	
1073	94042100	Mattresses of cellular rubber or plastics	20	

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1074	94043010	Sleeping bags, feather or down stuffed	20	
1075	94043090	Sleeping bags, nes	20	
1076	94049010	Articles of bedding/furnishing nes, feather or down stuffed	20	
1077	94049020	Articles of bedding/furnishing nes, animal hair stuffed	20	
1078	94049030	Articles of bedding/furnishing nes, silk wadding stuffed	20	
1079	94049040	Articles of bedding/furnishing nes, man-made fibre stuffed	20	
1080	94049090	Articles of bedding/furnishing nes, stuffed, nes	20	
1081	94052000	Electric table, desk, bedside or floor-standing lamps	20	
1082	94055000	Non-electrical lamps & lighting fittings	20	
1083	94056000	Illuminated signs, illuminated name-plates & the like	20	
1084	94059100	Lamps & lighting fittings parts of glass	20	
1085	94059200	Lamps & lighting fittings parts of plastics	20	
1086	94059900	Lamps & lighting fittings, parts of nes	20	
1087	95071000	Fishing rods	21	
1088	95072000	Fish-hooks, whether or not snelled	21	
1089	95073000	Fishing reels	21	
1090	95079000	Fish articles nes, butterfly, decoy birds & sim hunt/shoot requisits	21	18.9
1091	96011000	Worked ivory & articles of ivory	20	
1092	96019000	Animal carving material (excl ivory), & articles thereof	20	
1093	96020090	Workd veg/mineral carving material/artcls, mould/carved articles	25	
1094	96031000	Brooms/brushes of twigs or oth veg mat bound together	25	
1095	96032100	Tooth brushes, including dental-plate brushes	25	
1096	96033010	Artists' brushes	25	15
1097	96033020	Writing brushes	20	18
1098	96033090	Cosmetics application brushes	25	22.5
1099	96034011	Paint or similar brushes of pigs'/hogs'/boars' bristles	20	
1100	96034019	Paint or similar brushes nes	23	
1101	96034020	Paint pads and rollers	23	
1102	96039010	Feather dusters	21	18.9
1103	96039090	Hand-opertd mechncl floor sweepers; prepd broom knots; squeegees	15	
1104	96040000	Hand sieves & hand riddles	21	
1105	96061000	Press-fasteners, snap-fasteners & press-studs & parts thereof	21	
1106	96062100	Buttons of plastics, not covered with textile material	21	
1107	96071100	Slide fasteners fitted with chain scoops of base metal	21	
1108	96072000	Parts of slide fasteners	21	
1109	96082000	Felt tipped & other porous-tipped pens & markers	21	
1110	96083100	Indian ink drawing pens	21	
1111	96083910	Fountain pens	21	
1112	96083990	Stylograph pens and other pens nes	21	
1113	96084000	Propelling or sliding pencils	21	
1114	96085000	Sets of articles from ≥2 of foregoing subheadings in 96.08	21	
1115	96086000	Refills for ball point pens of ball point & ink-reservoir	21	
1116	96089920	Duplicating stylos; pen/pencil/similar bolders	21	
1117	96089990	Parts nes, of the articles of heading 96.08	21	
1118	96091010	Pencils	21	

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1119	96091020	Crayons	21	
1120	96092000	Pencil leads, black or coloured	21	
1121	96110000	Devices for printing or embossing labels, hand-operated	21	
1122	96122000	Ink-pads, whether or not inked, with or without boxes	25	
1123	96131000	Pocket lighters, gas-fuelled, non-refillable	25	
1124	96132000	Pocket lighters, gas-fuelled, refillable	25	
1125	96138000	Lighters, nes	25	
1126	96139000	Parts of lighters, other than flints & wicks	25	
1127	96142000	Smoking pipes & pipe bowls	25	
1128	96149000	Cigar/cigarette holders & the parts; parts of smoking pipes	25	
1129	96151900	Combs, hair-slides & the like of other materials	18	
1130	96170010	Vacuum flasks, complete with cases	24	
1131	96170090	Other vacuum vessels & the parts, excl glass inners	18	
1132	96180000	Lay figures; animated displays for shop window dressing	21	